

**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

EXECUTIVE SUMMARY

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)

CHAPTER - I

Overview of Audit

CHAPTER-I

Overview of Audit

1.1 Introduction

This Report covers matters arising out of audit of State Government Departments and Autonomous Bodies (ABs) under the audit jurisdiction of the office of the Principal Accountant General (Audit-II), West Bengal.

As of 31 March 2024, there were 58 Administrative Departments headed by Additional Chief Secretaries/ Principal Secretaries/ Secretaries, who are assisted by Directors/ Commissioners/ Chief Engineers and other subordinate officers in the State of West Bengal. The jurisdiction of this office relates to functioning of 24 Departments (*Appendix-1.1*) and 36 ABs including one Regulatory Authority (*Appendix-1.2*).

Of the total expenditure of ₹ 49,246.04 crore incurred by these 24 Departments during 2023-24, a major portion was incurred by Agriculture (19.02 *per cent*), Public Works (16.79 *per cent*), Public Health Engineering (16.50 *per cent*), Food and Supplies (14.37 *per cent*), Power (11.00 *per cent*) and Irrigation and Waterways (6.30 *per cent*) Departments. The comparative position of expenditure incurred by the Departments during the period 2021-22 to 2023-24 is given in **Table 1.1**.

Table 1.1: Trend of expenditure over three years

(₹ in crore)

Sl. No.	Name of the Department	2021-22	2022-23	2023-24	Percentage of expenditure over total expenditure for the year 2023-24
1.	Agriculture	6,581.23	7,995.07	9,364.60	19.02
2.	Agriculture Marketing	88.48	121.22	280.64	0.57
3.	Animal Resource Development	855.09	964.08	1,164.50	2.36
4.	Consumer Affairs	74.07	102.93	92.59	0.19
5.	Co-operation	608.32	540.33	543.73	1.10
6.	Environment	35.93	30.17	39.51	0.08
7.	Fisheries	207.63	235.42	289.85	0.59
8.	Food & Supplies	13,393.60	14,533.33	7,076.14	14.37
9.	Food Processing Industries and Horticulture	90.25	105.53	137.52	0.28
10.	Forest	622.86	636.42	794.47	1.61
11.	Industry, Commerce and Enterprises	394.33	274.39	339.97	0.69
12.	Information & Cultural Affairs	518.02	546.72	595.42	1.21
13.	Information Technology & Electronics	98.57	775.08	123.24	0.25
14.	Irrigation & Waterways	2,255.66	2,514.95	3,101.39	6.30
15.	Micro, Small & Medium Enterprises and Textiles	392.43	539.55	558.57	1.13

Sl. No.	Name of the Department	2021-22	2022-23	2023-24	Percentage of expenditure over total expenditure for the year 2023-24
16.	Non-Conventional and Renewable Energy Sources	34.52	16.66	44.65	0.09
17.	Power	3,404.26	3,349.65	5,418.89	11.00
18.	Public Enterprises & Industrial Reconstruction	34.28	30.20	44.31	0.09
19.	Public Health Engineering	4,731.19	3,644.12	8,127.73	16.50
20.	Public Works	6,016.94	7,054.90	8,270.72	16.79
21.	Science and Technology and Biotechnology	33.18	31.11	32.14	0.07
22.	Tourism	121.90	124.22	126.45	0.26
23.	Transport	1,570.63	1,428.01	1,626.55	3.30
24.	Water Resources Investigation & Development	990.90	1,093.16	1,052.46	2.14
	Total	43,154.27	46,687.22	49,246.04	

(Source: Appropriation Accounts of Government of West Bengal for the relevant years)

This chapter provides the audited entity's profile, planning for and extent of audit and response to Audit by various Departments.

1.2 About this Report

Audit findings arising from Compliance audit of 12 Government Departments under the audit jurisdiction of this office are included in this Report. Compliance Audit covers examination of transactions relating to expenditure of the audited entities to ascertain whether the provisions of applicable laws, rules, regulations and various orders and instructions issued by the competent authorities are being complied with.

1.3 Authority for Audit

The mandate for audit by the Comptroller and Auditor General of India (CAG) is derived from Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) (DPC) Act, 1971. The Audit of expenditure of the Departments of Government of West Bengal were conducted under Section 13¹ of the CAG's (DPC) Act. In addition, the CAG is the sole Auditor in respect of Autonomous Bodies which are audited under Sections 19(2)², 19(3)³ and 20(1)⁴ of the CAG's (DPC) Act. Moreover, CAG also conducts audit of other Autonomous Bodies, under Section

¹ Audit of (i) all transactions from the Consolidated Fund of the State, (ii) all transactions relating to the Contingency Fund and Public Accounts and (iii) all trading, manufacturing, profit and loss accounts, balance sheets and other subsidiary accounts.

² Audit of accounts of Corporation (not being companies) established by or under law made by Parliament in accordance with the provisions of the respective legislations.

³ Audit of the accounts of corporations (not being companies) established by or under law made by the State Legislature at the request of the Governor.

⁴ Audit of accounts of anybody or authority on the request of the Governor, on such terms and conditions as may be agreed upon between the CAG and the Government.

14⁵ of CAG's (DPC) Act, which are substantially funded by the Government. Principles and methodologies for various audits are prescribed in the Auditing Standards and the Regulations on Audit and Accounts issued by the CAG.

1.4 Planning and Conduct of Audit

The audit process starts with selection of Units from Tableau based Risk Analysis Dashboard, based on Control Risk (three parameters⁶) and Inherent Risk (nine parameters⁷). Based on this risk assessment, the frequency and extent of audit are decided.

An Annual Audit Plan is formulated to conduct audit on the basis of such risk assessment. After completion of audit of each unit, Inspection Reports (IRs) containing audit findings are issued to the Heads of the entities. The entities are requested to furnish replies to audit findings within one month of receipt of the IRs. Wherever replies are received, audit findings are either settled or further action for compliance is advised. The important audit observations included in the IRs are processed for inclusion in the Audit Report.

1.5 Response to Audit

Twelve Audit paragraphs, one long paragraph and two⁸ Subject Specific Compliance Audits (SSCAs) included in this Report, were forwarded (between January 2024 and April 2025) to Additional Chief Secretary/ Principal Secretaries/ Secretaries of the Departments concerned with a request to send their responses. Departmental replies in respect of eight audit paragraphs, one long paragraph and two SSCAs were received till date (July 2025). The responses of concerned Departments as well as replies to initial audit memos, wherever received, have been suitably incorporated in the Report.

Six Audit Reports for the last five years *i.e.* 2018-19 to 2022-23 were sent to the State Government between May 2021 and May 2025 for tabling in the State Legislature. However, four reports pertaining to the year 2020-21 (one), 2021-22 (two) and 2022-23 (one) have not yet been (July 2025) laid. Details of the Report handed over to the State Government for laying in the State Assembly are shown in **Appendix-1.3**.

Though the Audit Reports for the year 2006-07 to 2019-20 were presented to the State Legislature between March 2008 and March 2022, replies for the 158 paragraphs are yet to be received from 12 Departments under the audit jurisdiction of this office. Status of the pending replies as on 31 March 2025 is given in **Appendix-1.4**.

⁵ *Audit of (i) all receipts and expenditure of a body/authority substantially financed by grants or loans from the Consolidated Fund of the State and (ii) all receipts and expenditure of anybody or authority where the grants or loans to such body or authority from the Consolidated fund of the State in a financed year is not less than ₹ 1.00 crore.*

⁶ *Allotment vs Expenditure, Detailed Contingency bill pending and Utilization Certificate pending.*

⁷ *Expenditure on other than on salary, expenditure on Major/Flagship schemes, pendency of Audit, expenditure at the fag end of the year/fund transferred to PL A/C & AC drawals, Increase/Decrease in expenditure, transfer of funds in PL A/cs, number of Part II (A) paras, complaints/requests received and media clippings.*

⁸ *"Adequacy and efficacy of Departmental Infrastructure and Human Resources in Animal Resources Development Department" and "Coastal Tourism under Blue Economy".*

As stipulated in the Rules of Procedure of the Committee on Public Accounts (PAC), the administrative Departments are required to take suitable action on the recommendations made in the Reports of PAC presented to the State Legislature and submit comments on the action taken or proposed to be taken on those recommendations within six months. Action Taken Notes on 16 paras contained in 12 Reports of the PAC presented to the Legislature between July 1999 to June 2019 had not been submitted by four Departments⁹ to the Assembly Secretariat as of 31 March 2025.

Inspection Reports issued till 31 March 2025 to 24 Departments were reviewed and it was observed that 3,321 paragraphs relating to 786 IRs remained outstanding at the end of March 2025 (*Appendix-1.5*).

1.6 Placement of Separate Audit Reports of Autonomous Bodies

Separate Audit Reports (SARs) are the audit reports of the CAG on accounts of ABs. These reports are to be laid before the State Legislature as per the provisions of the respective Acts.

The status of placement of SARs issued by the CAG (up to March 2025) on the accounts of ABs in the State Legislature is shown in *Appendix-1.6*. Seventy-seven SARs in respect of the nine ABs were issued to Government during August 2011 to March 2025. These are yet to be placed in the State Legislature.

⁹ Food and Supplies Department, Fisheries Department, Public Works Department and Transport Department.

CHAPTER - II

*SSCA on Adequacy & Efficacy
of Infrastructure of Animal
Resource Development
Department*

CHAPTER - II

ANIMAL RESOURCE DEVELOPMENT DEPARTMENT

2 Subject Specific Compliance Audit on Adequacy & Efficacy of Infrastructure of Animal Resource Development Department

2.1 Introduction

Animal Husbandry plays a major role in supplementing family income and generating gainful employment in villages, particularly amongst landless labourers, small and marginal farmers and women. The livestock sector contributed 5.50 *per cent* of the gross value added (GVA) of the State of West Bengal for the year 2023-24. As per the 20th Livestock Census 2019¹⁰, the number of livestock¹¹ in the State was 3.75 crore, indicating an increase of 23.76 *per cent* over the last census data (3.03 crore in 2012).

The Animal Resources Development Department, of the Government of West Bengal (GoWB) was responsible for formulation and implementation of Livestock and Poultry policies and programmes in the State. The Department provides assistance to the State Government in controlling animal diseases, scientific management and up-gradation of genetic resources, increasing availability of nutritious feed and fodder, sustainable development of processing and marketing facilities and enhancement of production and profitability of livestock enterprises.

Keeping in view the contribution of this sector to the economy of the State, the Department (along with its field formations), was required to have in place, robust infrastructure that would provide optimum services for animal health care and also allow the farms under the Department's control to function effectively so as to augment meat and egg production in the State.

2.2 Infrastructure of the Department

Infrastructure of the Department comprised primarily of veterinary hospitals, laboratories, farms, Centre for Improvement of Animal Breeds, feed producing plants and meat processing plants. Different infrastructure of the Department *vis-à-vis* their related functions are shown in **Table 2.1**.

Table 2.1: Infrastructure of ARD Department

Infrastructure	Number	Functions
Veterinary Hospitals	734	Centres for treatment, vaccination and diseases control
District Investigation Laboratories	66	Centres for investigation of diseases
State Owned Poultry, Composite and Goat Farms	44	Rearing of chicks/ducks/goats to meet increasing demand of eggs and meat

¹⁰ The census is conducted every five years by the Ministry of Fisheries, Animal Husbandry & Dairying, Government of India but after 2012, census was conducted in 2019 only i.e. after lapse of two years. Reasons for such delay was not on records.

¹¹ Livestock includes cattle, buffaloes, sheep, goats, pigs, horses and ponies, mules, donkeys, camels, yaks, dogs, rabbits and elephants.

Infrastructure	Number	Functions
Mobile Veterinary Clinics (MVCs) and Mobile Veterinary Units (MVUs)	344	Treatment, vaccination, diseases control activities and dissemination of information of different Government schemes.
Meat Processing Plants (WBLDCL)	2	Processing and sale of meat
Feed Plants (WBLDCL)	6	Production of quality feed and fodder for cattle and poultry
Feed Milling Units (PBGSBS)	2	Production of feed and fodder for cattle and poultry
Bull Mother Farms (BMF) (PBGSBS)	3	Rearing of high-quality bulls for semen production
Frozen Semen Bull Stations (FSBS) (PBGSBS)	3	Production of straws of frozen semen for Artificial Insemination

The Department implements its policies and schemes through various Directorates, Parastatals and Co-operative societies. Three major implementing bodies of the Department are the Directorate of Animal Resources and Animal Health (AR&AH), West Bengal Livestock Development Corporation Limited (WBLDCL) and Paschim Banga Go-Sampad Bikash Sanstha (PBGSBS).

The Directorate of AR & AH looks after the establishment, maintenance and up-gradation of veterinary hospitals of the Department. In addition, the Directorate also operates poultry farms to produce chicks, eggs and meat. The farms supply Day Old Chicks (DOC) for various Government schemes and also sells unhatched eggs and poultry meat.

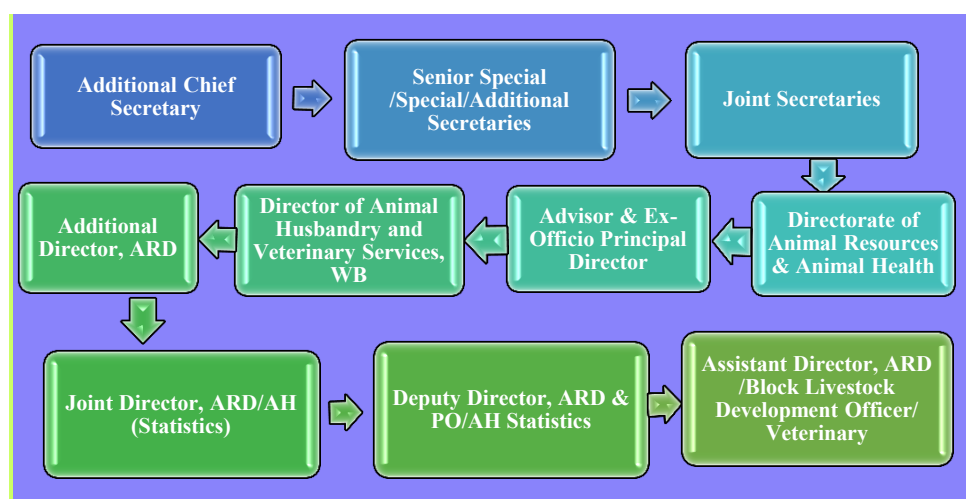
The other implementing agency, *i.e.*, WBLDCL, is a government undertaking under ARDD having its own Poultry and Pigs Farms in addition to Feed and Meat processing plant.

The PBGSBS is a registered society under ARDD which is mainly associated with the promotion of high-quality bovine breed and advocates artificial insemination among the bovine owners.

2.3 Organisational Setup

The following chart presents the organizational hierarchy of the Animal Resources Development Department (ARDD), GoWB. It illustrates the structured flow of authority and responsibilities from senior administrative officers to field-level officials.

Chart 2.1: Hierarchal Chart of the ARDD



Audit Framework

2.4 Audit Objectives

The SSCA was conducted to assess whether:

- *there was adequate infrastructure in the Department i.e. veterinary hospitals, laboratories, poultry and livestock farms, meat processing and feed producing plants;*
- *the infrastructure and facilities created were functioning effectively and utilised efficiently;*
- *the manpower deployed was adequate, and*
- *the internal control system in the Department with respect to medical facilities and operation of farms was efficient.*

2.5 Audit Scope and Methodology

Audit methodology comprised test check of records for the period 2019-2024 of the ARDD, AR&AH Directorate, PBGSBS, WBLDC as well as different field offices in seven selected districts¹² and one Mahakuma parishad (Administrative unit). AR&AH Directorate included the offices of the Deputy Director, ARDD and Parishad Officers (DDARD&PO), as well as the offices of the Block Livestock Development Officers (BLDO).

In West Bengal, out of the 24 offices of DDARD&PO, eight¹³ offices in the districts were selected through stratified random sampling. Further,

- In the test checked districts all the available polyclinics, regional laboratories and feed testing laboratories were taken up for Audit.
- One SAHC, one Disease Investigation Laboratories, were selected in each of the districts.
- 10 out of 16 poultry farms maintained by the Directorate were test-checked in the eight selected Districts.
- Three blocks under each of the eight selected districts were selected for detailed Audit.
- Moreover, all the 24 offices of the BLDO, 23 BAHCs and 19 ABAHCs in the selected blocks were test checked during Audit.

In case of parastatal organizations, infrastructure of the WBLDCL¹⁴ and PBGSBS¹⁵ located in the selected districts were audited.

Audit Methodology included issue of requisitions/ enquiries/ observations, Joint Physical Verification (JPV) and interview of veterinary officers in charge

¹² Birbhum, Jalpaiguri, Murshidabad, Nadia, Paschim Medinipur, Paschim Bardhaman and Uttar Dinajpur.

¹³ DDARD&PO Birbhum, Jalpaiguri, Murshidabad, Nadia, Paschim Medinipur, Paschim Bardhaman, Siliguri Mahakuma Parishad & Uttar Dinajpur.

¹⁴ Kalyani Feed Milling Plant, Kalyani Duck Breeding Farm, Kalyani Layer Farm, Haringhata Pig Breeding Farm & Haringhata Meat Plant at Nadia, Salboni Feed Milling Plant at Paschim Medinipur, Jotiyakhali Broiler Farm & Mohitnagar Pig Farm at Jalpaiguri, Lakargram Pig Breeding Farm at Birbhum.

¹⁵ BMF Haringhata & Kalyani, FSBS Haringhata & ET/IVF Laboratory Haringhata at Nadia, SS Beldanga at Murshidabad, BMF, FSBS & ET Laboratory at Salboni, Paschim Medinipur.

of the hospitals and stakeholders *i.e.*, animal owners. An Entry conference was held on 13 June 2024, where the Department was apprised of the scope and methodology of the SSCA. In order to discuss audit findings, an Exit conference was held on 10 February 2025. Replies received from the Department have been suitably included in the Report.

2.6 Audit Criteria

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. Audit findings were thus based on criteria derived from sources as shown in **Chart-2.2**:

Chart 2.2: Audit Criteria

GoI Acts/Rules/ Guidelines	•Bio-Medical Waste Management Rules, 2016, GoI •General Guideline for Bio-security at Central Poultry Development Organisation, DAHD&F, GoI •Environmental Guidelines for poultry farms, CPCB, Ministry of Environment Forest and Climate Change (MoEF & CC), GoI •Minimum Standard of production of frozen semen, NDDB •Minimum standard for production of Bovine frozen semen, DAHD, Ministry of Fisheries, Animal Husbandry, and Dairying (MoFAH&D) GoI, 2022 •Bio-security and Bio safety manual for Bovine (For rearing Station) •Central Pollution Control Board (CPCB)Guidelines on Waste management and pollution control Technologies in slaughterhouses •Food Safety and Standards Act, 2006 Authority of India guidelines •Manual for Nutritive Value of Commonly Available Feeds and Fodders in India, Animal Nutrition Group, NDDB •Implementation guidelines for animal husbandry and Infrastructure Development fund, GoI •Bureau of Indian Standard Codes, 7874, 2052:2009, 1374:2007
GoWB Acts/Rules /Guidelines	•Guidelines and Standard Operating Procedures for Mobile Veterinary Clinics (MVC) •Guidelines and Standard Operating Procedures for Mobile Veterinary Units (MVU) •Hazard Analysis Critical Control Points (HACCP) for meat plants •Food Safety Management System Manual of meat plants
OTHERS	•Handbook of Animal Husbandry & Veterinary Department, Government of Assam, • Manual of Animal Husbandry, Government of Kerala •Chhattisgarh Medical Service Corporation Limited under the Health & Family Welfare Department, Chhattisgarh •Notifications and Circulars issued by the GoI and GoWB

AUDIT FINDINGS

2.7 Financial Outlay on Infrastructure of the Department

For the creation and maintenance of robust Infrastructure, which is essential for operational efficiency, adequate financial outlay by the State is an essential requirement. As noted above, the Department did not have a long term/strategic plan or a vision document for the maintenance/upkeep or development of infrastructure in the State. Analysis of the total funds allotted to the Department and the corresponding expenditure on infrastructure revealed that, during the period 2019-20 to 2023-24, the expenditure on infrastructure ranged between 2.37 per cent and 24.36 per cent only, as shown in **Table 2.2**.

Table 2.2: Financial outlay *vis-à-vis* Expenditure of the Department on infrastructure

(₹ in crore)

	2019-20	2020-21	2021-22	2022-23	2023-24
Total allotment of the Department	758.95	857.25	1,002.38	1,091.95	1,310.38
Total Expenditure Incurred	679.72	724.76	854.28	963.75	1,164.50
Expenditure on Infrastructure	39.24	24.80	23.74	144.25	319.26
Percentage of expenditure on infrastructure over allotment	5.17	2.89	2.37	13.21	24.36

(Source: ARD Department)

Due to such low expenditure on infrastructure development and lack of overall planning, various deficiencies related to basic infrastructure were noticed during Audit, which have been discussed in the succeeding paragraphs.

2.8 Veterinary Hospitals

2.8.1 Veterinary Infrastructure

Veterinary Hospitals need to have facilities for day-to-day treatment, immunization, vaccination, artificial insemination, surgical intervention, *etc.*, of livestock, pets, small animals and birds. Further, equipment and medicines required for diagnosis and treatment of sick animals are also vital components of veterinary infrastructure. The Veterinary infrastructure of the Department included the following:

1. Polyclinics
2. State Animal Health Centres (SAHCs)
3. Block Animal Health Centres (BAHCs) & Additional Block Animal Health Centres (ABAHCs)
4. Mobile Veterinary Clinics (MVCs) and Mobile Veterinary Units (MVUs)

To achieve the desired goals of rendering services effectively, the Department was required to provide adequate infrastructure to veterinary hospitals. However, the following deficiencies were noticed during Audit:

2.8.1.1 Lack of building infrastructures and equipment

During the course of audit, three Polyclinics, eight SAHCs, 23 BAHCs and 19 ABAHCs were test checked for adequacy of infrastructure like hospital buildings and equipment. Audit observations in this regard are as follow:

A. Polyclinics

Polyclinics are upgraded animal hospitals, generally located in the district and are to be equipped in terms of infrastructure as well as manpower. For efficient functioning, the polyclinics were required to have adequate examination rooms, dedicated operation theatres, inpatient facilities, functional equipment for diagnosis & surgical procedures, besides toilet facilities, shaded area for ailing animals, seating areas *etc.*

As of September 2023, there were eight polyclinics in the State. In seven test-checked districts, only three districts namely Birbhum, Berhampore and Matigara had Polyclinics *i.e.*, one in each district. During audit following deficiencies were observed:

- The Department did not have any norms or guidelines in place on provision of basic infrastructure in the Polyclinics unlike some States like Kerala, where the Government has issued Manual of Animal Husbandry for infrastructure development in Veterinary institutions. As per this Manual, polyclinics should have large and small animal examination rooms to carry out treatment of animals. It was, however, seen that out of the three Polyclinics, Birbhum did not have separate rooms for treatment of either large (*viz.* cows) or, small animals (*viz.* goat, sheep, poultries). In case of Matigara, the Polyclinic had treatment room for small animals only. Thus, in the absence of separate rooms, treatment in Birbhum and Matigara Polyclinics was being done in the corridors and other undesignated places of the hospital.
- There was no power backup in any of the three polyclinics. Polyclinics staff also stated that they were facing difficulties, especially during surgeries.
- In-patient facilities like preparatory room for surgery, post-surgery room, intensive care unit *etc.* were also not available, although the necessity for the same was expressed by veterinarians of all the three polyclinics.
- The Polyclinics did not have in place a bio-waste disposal system as per norms of the Bio-Medical Waste Management Rules, 2016. The bio-medical wastes generated was being disposed in open areas around the hospitals or, was being burnt in open air.
- During physical verification by Audit, it was observed that in Birbhum Polyclinic, walls of the Operation Theatre (OT) were damped, windows were broken (as shown in **Figure 2.1**) and air conditioning system was non-functional, creating an unhygienic environment.
- The Department also did not have any norms and guidelines

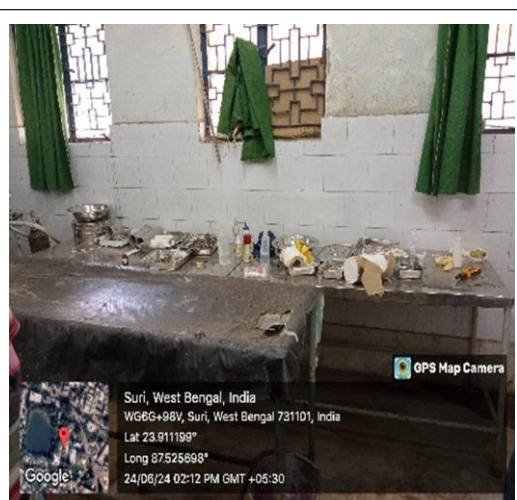


Figure 2.1: Broken windows, Birbhum Polyclinic

in place for equipping the Polyclinics, unlike States like Chhattisgarh¹⁶, where there are list of surgical equipment and instruments to be provided in Polyclinics. During physical verification, Audit observed that essential equipment such as Radiographic Digital System, LED light (Mobile) for Operating Theatre (OT) of large animals, iron trolley, anaesthesia system for large animals, fumigator, centralised oxygen supply system, *etc.*, were absent.

- Further, several equipment had become non-functional in the polyclinics but had not been replaced or repaired as detailed in **Table 2.3**.

Table 2.3: Non-functional Equipment in Polyclinics

Berhampore Polyclinic	Matigara Polyclinic	Birbhum Polyclinic
C- Arm for surgery	Anaesthesia machine for large & small animals	X- Ray Machine
Portable Laparoscope	USG Colour Doppler	USG Machine
USG Machine	Hydraulic large animal OT Table	Vet ECG Machine
	Surgical Suction Machine for large and small animals	LED light for OT
		Autoclave Horizontal
	X- Ray Machine	Laparoscopic Surgery Machine
	Electric Cautery	
	Vet ECG Machine	
	Shadow less OT light system	

- Proposals were initiated by the Matigara Polyclinic for repair of the equipment and renovation of the polyclinic to the DDARD&PO Siliguri, five times between February 2017 and March 2024, however, no action was initiated by DDARD&PO Siliguri (as of September 2024). In case of the other two polyclinics, no documents were available to show whether any such proposals had been submitted to the Department.
- Diseases investigation is also an essential part of the services to be performed by Polyclinics to effectively treat animals. Of the test-checked Polyclinics it was noted that in case of the Birbhum Polyclinic during the period 2019-24, only 1.5 *per cent* of the 1,08,487 treated animal had been referred for diagnostic tests. Similarly, in case of the Berhampore Polyclinic, only 2.29 *per cent* of 3,61,976 treated animals were referred for such tests. Between 2019-24, Matigara Polyclinic treated 76,047 animals but conducted no diagnostic tests in its laboratory due to a lack of manpower. The complete absence as well as low level of referrals for diagnostic tests indicated that the available testing facilities were inadequate and required strengthening. The Department stated that test was not always required in the polyclinics as the vast experience and knowledge of the veterinary

¹⁶ List of Veterinary equipment procured by Medical Service Corporation Limited (CGMSCL) under Health and Family Welfare Department of Chhattisgarh for veterinary referral hospital Raipur.

officers is good enough for *prima facie* diagnosis. The reply is not tenable as these polyclinics were provided with equipment for diagnosis which have not been used.

With regard to overall infrastructure and equipment issues, the Department stated (January 2025) that in the coming years the issues would be resolved. The Department also stated that the equipment in polyclinics was not being used due to shortage of manpower.

B. State Animal Health Centres (SAHCs)

I. Existing infrastructure of the Department also included State Animal Health centres that were set up at the level of Districts and Sub-Divisions. Inadequacy of building infrastructure was noticed by Audit in all the eight-test checked SAHCs. The SAHCs did not have large animal examination and OT rooms and as a

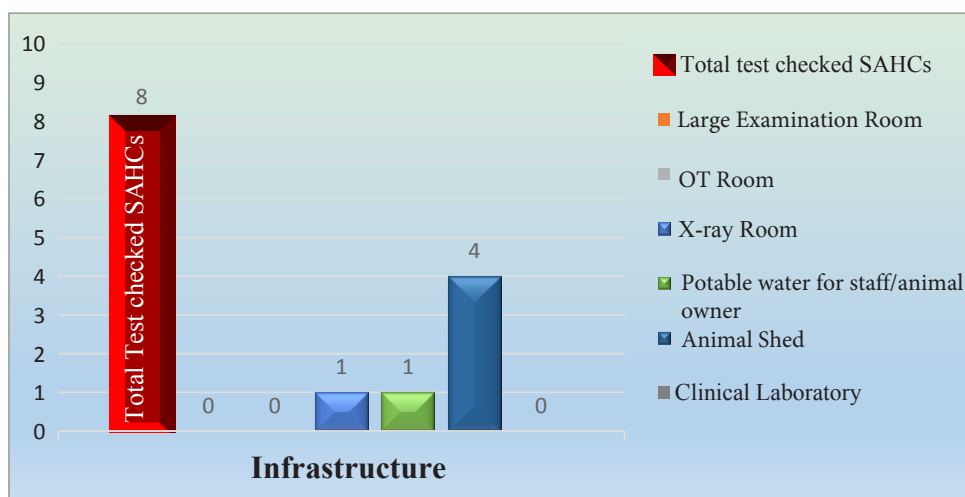


Figure 2.2: Rampurhat SAHC, Seeping walls

result, animals were examined, and surgeries were being carried out in the corridors of the SAHCs.

The SAHCs also had water seepage issues, leading to unhygienic working conditions. In five out of the eight SAHCs, the walls were found to be damped and moisture-laden (**Figure 2.2**). Further, the SAHCs lacked X-ray rooms and clinical laboratories for quick diagnosis. Basic amenities, such as potable water for the staff and animal owners were found to be absent in seven of the SAHCs. Lack of available infrastructure in the test checked SAHCs is shown in the **Chart-2.3** below:

Chart 2.3: Infrastructure available at SAHCs



Further, Audit also noted that a number of required surgical equipment / instruments were absent in these SAHCs. During physical verification of eight tests checked SAHCs, it was noted that equipment such as X ray machine with CR System, Radiographic digital system, Veterinary ECG, Anaesthesia machine for animals, LED operation theatre lights, Hydraulic large animal operation tables, Ultrasonography machine with Doppler, suction machines, electrical cautery, operation theatre fumigator, Binocular ophthalmoscope and constant rate infusion pump for veterinary use, were not available in any of the eight-test checked SAHCs.

Further in four out of eight SAHCs, several equipment such as Autoclave for sterilisation, Microscopes, Ultra Sonography machines were non-functional and in a state of disrepair. The absence of various equipment as well as non-functional equipment, adversely impacted the treatment of animals by the SAHCs. The SAHCs in their reply also agreed that lack of diagnostic facilities and equipment had adversely affected treatment of the animals and lack of basic amenities was causing hardship for employees and animal owners.

The Department stated (January 2025) that the deficiencies in overall infrastructure were due to shortage of space and also that the equipment in SAHCs was not being used due to shortage of manpower. The reply of the Department regarding manpower is not tenable as there was lack of necessary steps on their part to resolve this issue.

The deficiencies in infrastructure and equipment of SAHCs restricted timely and effective veterinary care, compelling marginal farmers to incur additional costs or forego treatment, thereby adversely affecting livestock health, productivity and their livelihood security.

- II. Diseases investigations is an integral part of the diagnosis and treatment process. In order to ensure effectiveness in diagnostic services, the SAHCs should have had in place dedicated laboratories. However, during test check of eight SAHCs, Audit observed that none of them had dedicated laboratories. Two of the SAHCs¹⁷ stated that they did not conduct any tests themselves, but these were instead done at Disease Investigation Laboratories.. Four SAHCs¹⁸ did not conduct any tests while two¹⁹ of the remaining SAHCs did not provide such information on the issue.

Among the 1,56,871 animals treated in Rampurhat and Paschim Mednipur SAHCs during 2019–24, only 0.75 *per cent* underwent diagnostic tests. While not every case necessitates testing, this remarkably low proportion indicates lack of testing facilities.

¹⁷ SAHC Rampurhat (Birbhum), Paschim Mednipur.

¹⁸ SAHC Bidhannagar (Siliguri Mahakuma Parishad), Jalpaiguri, Lalbag (Murshidabad) and Durgapur (Paschim Bardhaman).

¹⁹ SAHC Nabawdip & SAHC Raiganj.

C. Block Animal Health Centres (BAHCs)

Block Animal Health Centre (BAHC) at the block level are engaged in treatment, vaccination, artificial insemination, surgical intervention of livestock and poultry.

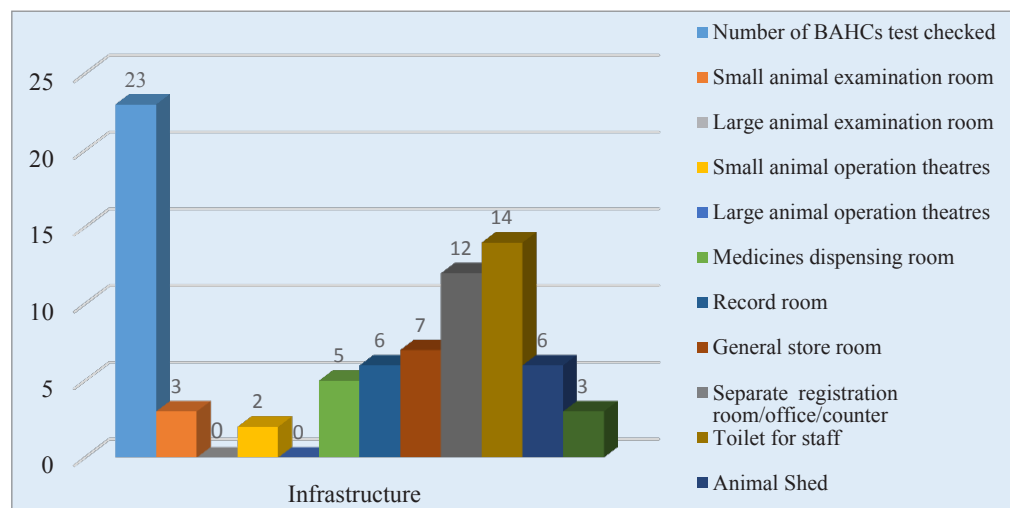
All the 23 test checked BAHCs exhibited inadequacies in building infrastructure, as they lacked examination rooms, operation theatres, storage rooms *etc.* The surgeries were being done in the corridors of the hospitals and open spaces (**Figure 2.3**), due to the absence of operation theatres.



Figure 2.3: Examination and Operation done at corridor at the entrance of the BAHC Debra

The beneficiaries visiting the BAHCs stated during interviews (conducted by Audit), that they were facing hardships in the absence of basic amenities such as potable water, lavatories and shaded waiting places. As per best practice/guidelines issued by other States such as Kerala, the BAHCs were required to have basic infrastructures such as small and large examination room, medicine dispensing rooms and other basic infrastructures. Audit, however, noticed deficiencies in such basic infrastructure in BAHCs as shown in the **Chart-2.4** below:

Chart 2.4: Infrastructure available at BAHCs



Inadequacies were also noticed in availability and maintenance of equipment in the 23 test- checked BAHCs. During physical verifications and interactions with the Veterinary officers of the BAHCs it was noticed that out of 23 test-checked BAHCs, 12 could not carry out pathological tests such as blood tests, faecal tests, due to non-availability of Microscopes or consumables such as anti-coagulants, stains and reagent. Further, in 15 BAHCs, out of 1,473 surgical instruments, 674 (46 per cent) were unserviceable and had not been replaced as

of September 2024 which impacted the veterinary treatment being provided in these Centres.

Accepting the audit observation, the Department stated (January 2025) that the deficiencies were due to shortage of space. The reply is not acceptable, as attributing the deficiencies to shortage of space is not correct and does not absolve the Department of its responsibility of ensuring required facilities for proper treatment of animals.

D. Additional Block Animal Health Centres (ABAHCs)

The Additional Block Animal Health Centres (ABAHC) act as an additional veterinary facility in a block, besides the BAHCs.

Physical verification of 19 test checked ABAHCs revealed that the hospitals suffered from various infrastructural deficiencies, such as lack of proper examination rooms, leading to animals being examined in the corridors. The ABAHCs also had seepage in the walls and leaking roofs (**Figure 2.4**). Most ABAHCs also lacked other basic amenities as indicated in **Chart-2.5**.

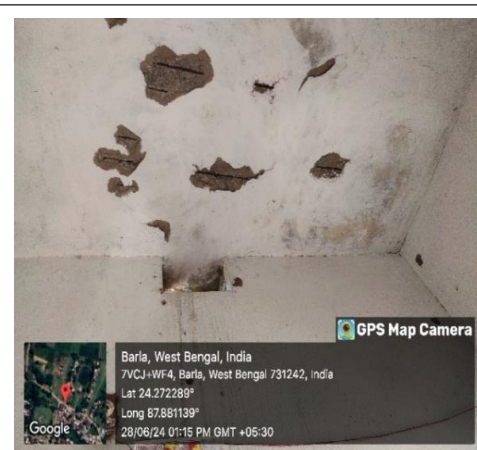
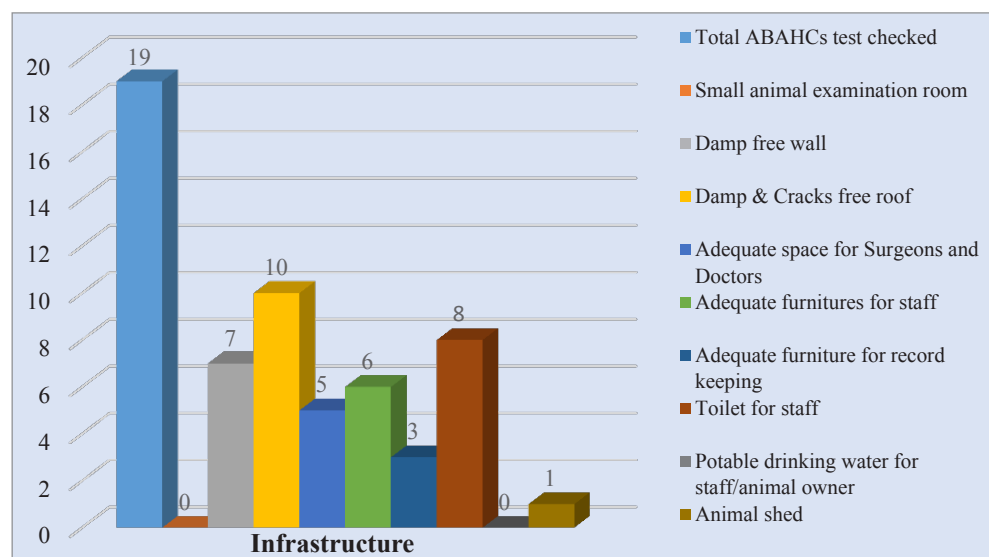


Figure 2.4: Damped and Cracked Roof in ABAHC Barla

Chart 2.5: Infrastructure available at ABAHCs



During test check Audit also noted that out of the 19 test checked ABAHCs 16 ABAHCs lacked required surgical, diagnosis and examination equipment for treatment of animals. Further, scrutiny of asset registers in test-checked ABAHCs revealed that 44 *per cent* of the instruments available had become unserviceable and had not been replaced (September 2024). Out of the 19 ABAHCs, microscopes were provided to 13, of which five²⁰ had become non-

²⁰ ABAHCs Choa & Barala (Murshidabad), Phansidewa & Salbari (Siliguri Mahakuma Parishad), Barla (Birbhum).

functional. Of the eight ABAHCs²¹ that had functional microscopes, five²² were not able to perform blood tests as they were not provided with anti-coagulant required for the tests.

In reply, 11 of the test-checked ABAHCs²³ stated that they did not receive the required surgical and diagnosis equipment despite making requisitions for the same to the DDARD&PO. The inadequacy in treatment due to absence of equipment and instrument was also explicitly stated by eight of the ABAHCs²⁴ in reply to Audit queries.

Thus, inadequate buildings, workspaces, basic amenities and lack of clinical, surgical and diagnostic equipment hampered the treatment and diagnosis of animals.

While accepting the audit observations, the Department stated (January 2025) that the deficiencies in building, workspace and basic amenities were due to shortage of space. However, Audit noted that the Department had not taken any steps to resolve such infrastructural issues in these hospitals & diagnostic centres, nor did they work out any long-term plans or proposals to provide necessary equipment, consumables *etc.*, to these facilities for effective treatment of animals.

Recommendation 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.

2.8.1.2 Availability of Medicines and Vaccines in Veterinary Hospitals

Medicines constitute an essential input in the treatment of animals. The Department prepares a list of medicines and selects the vendors who would be supplying such medicines when an order is placed. The veterinary hospitals place their requirement of medicines with the DDARD&PO of the concerned district. The DDARD&PO in turn places the order of such medicines to the vendors who have been selected by the Department. The vendors supply such medicines to the DDARD&PO and the same are distributed to the Veterinary hospitals under its control.

Audit observed that all the test checked polyclinics, SAHCs, BAHCs and ABAHCs were not provided with sufficient medicines for adequate treatment. (**Appendix-2.1**). Veterinary Officers of the 49 out of 53 test checked Veterinary Hospitals also confirmed during interviews that the inadequacy of medicines was preventing Veterinary Hospitals in rendering adequate and holistic treatment to the ailing animals.

²¹ Deucha (Birbhum), Gairkata, Matelli & Shikarpur (Jalpaiguri), Rampur & Durgapur (Uttar Dinajpur), and Baraitna & Bamanpukur (Nadia).

²² Gairkata & Shikarpur (Jalpaiguri), Rampur (Uttar Dinajpur), and Baraitna & Bamanpukur (Nadia).

²³ ABAHC Rampur (Uttar Dinajpur), Barala & Choa (Murshidabad), Sonapur (Uttar Dinajpur), Bamanpukur (Nadia), Barla (Birbhum), Salbari (Siliguri Mahakuma Parishad), Gairkata, Matelli, Sikharpur (Jalpaiguri) and Dignagar (Nadia).

²⁴ ABAHC Rampur, Sonapur and Durgapur (Uttar Dinajpur), Barla (Birbhum), Choa & Barala (Murshidabad), Kuldiha (Paschim Bardhaman), Salbari (Siliguri Mahakuma Parishad).

The DDARD&PO Birbhum who was in charge of the Birbhum Polyclinic stated (July 2024) that inadequacy of medicines was due to non-availability of funds. Other districts in-charge did not furnish any reply in this regard.

As per the Vision statement of the Department, vaccination of animals was an essential function to be performed by Hospitals to prevent diseases. In this context during test-check, it was noted that two polyclinics²⁵ and five SAHCs²⁶ were not provided with adequate vaccines such as anti-rabies vaccines, and vaccines for pet animals like cats and dogs. It was also observed that in 10 test checked BAHCs²⁷ and 10 ABAHCs²⁸, no vaccination had been carried out during the period 2019-20 to 2023-24. The hospitals stated that the vaccination were being done by Private Animal Health Workers such as Pranibandhu or Pranimitra and thus no vaccinations were being done at the hospitals.

Thus, 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.

The Department stated (January 2025) that the said medicines were temporarily out of stock and that the purchase of medicines was at the discretion of the district authorities. However, the fact remains that as noted by Audit during test-check, most of the medicines mentioned were inadequately supplied and the Department did not monitor the purchase of these medicines by the district authorities to ensure adequate availability.

Recommendation 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.

2.8.2 Functioning of Veterinary Hospitals

2.8.2.1 Preparedness to deal with Outbreak of diseases

Outbreak of diseases refers to the occurrence of disease in an area, in excess of normal expectancy. Epidemic occurs when the outbreak moves quickly to a larger geographical area than the experts would expect. Thus, it is important that the disease outbreaks should be contained at the earliest, before they turn into epidemics. Audit findings in this regard, based on test-check of animal hospitals have been discussed in the following paragraphs.

The Department had not framed any Standard Operating Procedures (SOPs) to manage epidemics or outbreaks of contagious and infectious diseases among livestock and poultry, clearly defining the roles of Veterinary Hospitals, District Authorities, and Disease Investigation Laboratories. No such SOPs were also in

²⁵ Polyclinic Suri (Birbhum) and Berhampore.

²⁶ SAHC Rampurhat (Birbhum), Paschim Mednipur, Bidhannagar (Siliguri Mahakuma Parishad), Durgapur, (Paschim Bardhaman), Raiganj (Uttar Dinajpur).

²⁷ BAHC Chopra, Itahar & Raiganj (Uttar Dinajpur), Beldanga-II & Hariharpara (Murshidabad), Kanksa, Raniganj & Jamuria (Paschim Bardhaman) and Krishnanagar-I & Kaliganj (Nadia).

²⁸ ABAHC Barla (Birbhum), Salbari & Phansidewa (Siliguri Mahakuma Parishad), Dignagar (Nadia), Choa (Murshidabad), Sonapur, Durgapur & Rampur (Uttar Dinajpur), Matelli (Jalpaiguri) and Kuldiha (Paschim Bardhaman).

existence in the test-checked hospitals either at the Block levels or at the District Levels.

In other States like Kerala (Manual of Animal Husbandry Department, Government of Kerala) list of equipment and consumables have been specified to deal with epidemics. However, in West Bengal such a list or a SoP to deal with such epidemics was absent. It was noted that none of the test checked polyclinics and five²⁹ of the SAHCs had even the basic equipment/consumables like sterile containers, glass slides, ice box, anti-coagulants, EDTA for haematological examination and formal saline for tissue preservation *etc.*, required for Histopathological examination in case of outbreaks and epidemics of diseases.

Audit also observed that test checked ten BAHCs³⁰ did not have sample preservation kits³¹ for dealing with the epidemic and outbreaks, while none of the ABAHCs had these kits except Dignagar ABAHC, Nadia.

Thus, in absence of SOPs and basic equipment or consumables, the Department was ill-prepared to effectively respond to disease outbreaks and potential epidemics.

2.8.2.2 Bio waste management

As per the Bio-Medical Waste Management Rules, 2016, issued by GoI, Bio-medical waste³² was to be handled and disposed of without any adverse effect to human health and the environment.

As per these Rules, the hospitals were to have segregated bins and bio waste disposal equipment, but it was observed that there were no such segregated bins to collect different types of wastes and equipment like incinerator, autoclave *etc.* Five³³ out of the eight test checked SAHCs stated that they were not provided with any bio-waste disposal equipment like incinerator or microwaves. Rest of the three SAHCs³⁴ did not provide the required information to Audit. It was also noted during Audit that waste was being collected and dumped in open air only to be burned or, occasionally disposed of through the municipal garbage collector. This unscientific way of disposal had the potential to spread germs and cause diseases in healthy animals, and also humans. Furthermore, there were also no dedicated personnel in any of the test checked hospitals to deal with Bio- waste management as stipulated in the Rule.

²⁹ SAHC Jalpaiguri & Durgapur (Paschim Bardhaman), Nabadwip (Nadia), Lalbagh (Murshidabad) and Raiganj (Uttar Dinajpur).

³⁰ Rajganj (Jalpaiguri), Chopra, & Raiganj (Uttar Dinajpur), Raniganj, (Paschim Bardhaman), Beldanga-II, Hariharpara & Raghunathganj-I (Murshidabad), Matigara (Siliguri Mahakuma Parishad) and Krishnanagar-I & Nabadwip (Nadia).

³¹ Sterile containers, Ice Box, Anti-coagulants like sodium citrate, sodium oxalate, EDTA for haematological tests and formol salines for tissue preservation.

³² Waste generated during diagnosis, treatment or immunization of human beings or animals or in research activities pertaining thereto or in the production or testing of biological.

³³ SAHC Rampurhat (Birbhum), Bidhannagar (Siliguri Mahakuma Parishad), Jalpaiguri & Durgapur (Paschim Bardhaman) and Paschim Mednipur.

³⁴ SAHC Lalbag (Murshidabad), Nabadwip (Nadia) and Raiganj (Uttar Dinajpur).

The Department stated (January 2025) that a SOP for implementation of bio-medical waste management facility for all animal hospitals and laboratories was being prepared.

Recommendation 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.

2.8.3 Mobile Veterinary Dispensaries

Mobile Veterinary Dispensaries are operated in each block under the supervision of the Block Livestock Development Officer (BLDO) and are monitored at the district level by the Deputy Director Animal Resource Development and Parishad Officer (DDARD&PO). There are two types of Mobile Veterinary Dispensaries, namely Mobile Veterinary Units (MVUs) and Mobile Veterinary Clinics (MVCs). Mobile Veterinary Units (MVUs) were launched under the Livestock Health & Disease Control (LH&DC) programme as a centrally sponsored initiative, jointly funded by GoI and the State. As of August 2023 there were 218 MVUs in the State which are jointly funded by the Central and State Government under the LH&DCs³⁵ scheme.

The Mobile Veterinary Clinics (MVCs) that are entirely funded and operated by the State government. As of August 2023, there were 126 MVCs operating in the State.

The Department had issued a Standard Operating Procedure (SOP) for both types of Mobile clinics although MVU were also operating under the Guidelines issued by the Central Government, under the LH&DC Scheme. The Department operates MVUs and MVCs *inter-alia* with the following functions:

- a. Animal healthcare services including artificial Insemination at farmer's doorstep,
- b. Provide spot diagnostic services,
- c. Organize awareness campaign among farmers to spread scientific animal husbandry,
- d. Publicity of various Government schemes,
- e. Sero-monitoring³⁶,
- f. Disease surveillance and Monitoring of livestock.

Audit observations with regard to MVUs and MCUs were as follow:

2.8.3.1 Availability of Medicines in MVUs and MVCs

The requirement of the medicines in the mobile units (MVUs & MVCs) is forwarded by the Veterinary Officer in charge of the MVU to the office of the DDARD&PO of the District for endorsement and then it is forwarded to the

³⁵ Livestock Health & Disease Control Scheme.

³⁶ In the context of Animal Disease Control (ARD), sero-monitoring refers to the systematic evaluation of immune response following vaccination—specifically, it involves collecting serum samples before and after vaccination to measure antibody levels and assess vaccine effectiveness.

agency operating the MVU. The agency procures the medicines from the list of approved vendors selected by the AR&VH Directorate and supplies them to the mobile unit concerned.

Audit observed that 13 of the 17 test checked MVUs were not supplied with sufficient medicines by the Department during the year 2023-24. LH&DCs guidelines for MVUs, provide an indicative list of equipment and medicines to be provided in each unit. However, it was seen that almost 53 *per cent* of the medicines on an average were not made available to the MVUs. In reply, Veterinary Officers of these 13 MVUs stated that the inadequacy of medicine adversely affected treatment of animals.

Similarly, in case of the test-checked MVCs at the Block level also, Audit noted that adequate medicines were not being supplied. There were shortages of medicines in five MVCs³⁷ out of seven³⁸ test checked MVCs. Unlike the MVUs, the SOP of the MVCs did not have any indicative list of medicines prescribed. However, when the list of medicines prescribed for MVUs was cross checked with MVCs it was observed that out of seven, three of the test checked MVCs³⁹, were functioning without lifesaving medicines like *cortico steroids, anti-haemorrhagic, injectable and oral haematinics for increasing haemoglobin, ascorbic acids, antiemetics, laxatives, anti-venom etc.*

In reply, the Department stated (January 2025) that the purchase of medicines was decided by Block and District level committees. The reply is not tenable as delegation of procurement to Block and District level committees does not absolve the Department of its primary responsibility of ensuring adequate and timely supply of medicines.

2.8.3.2 Lack of Equipment and consumables impacting functioning of Mobile Clinics

- As per the Operational guidelines of LH&DC, GoI, MVUs were required to carry out minor surgeries and for this purpose, adequate equipment was required to be provided in the MVUs. However, when the available equipment in 17 test checked MVUs were compared with the indicative list of equipment for MVUs, it was found that almost 83 *per cent* (24 not available out of total 29) of the equipment and consumables of the list were not available. The severity of the deficiency can be analysed from the fact that four⁴⁰ MVUs were performing minor surgeries on animals without any anaesthesia. Further, seven MVUs⁴¹ did not perform any minor surgeries during the period from 2020-21 to 2024-25 due to lack of equipment.

³⁷ MVCs Md. Bazar (Birbhum), Itahar (Uttar Dinajpur), Beldanga-II (Murshidabad), Kanksa (Paschim Bardhaman) and Kaliganj (Nadia).

³⁸ MVC Beldanga-II (Murshidabad), Itahar (Uttar Dinajpur), Kaliganj (Nadia), Kanksa (Paschim Bardhaman), Md. Bazar (Birbhum), Nabadwip (Nadia), Phansidewa (Siliguri Mahakuma Parishad).

³⁹ MVC Phansidewa (Siliguri), Md. Bazar (Birbhum) and Kanksa (Paschim Bardhaman).

⁴⁰ MVU- Rajganj (Jalpaiguri), Jamuria (Paschim Bardhaman), Raniganj (Paschim Bardhaman) and Hariharpara (Murshidabad).

⁴¹ MVU Nalhati & Suri-II (Birbhum), Daspur-II & Keshpur (Paschim Medinipur), Kharibari (Siliguri Mahakuma Parishad), Raghunathganj-I (Murshidabad) and Raiganj (Uttar Dinajpur).

- Similarly, shortage of equipment was also noticed in case of all the seven test-checked MVCs. The VOs of the test checked MVCs stated that surgical equipment *viz.* mayo scissors, BP handle and blade, artery forceps, curved and straight needle, handle holder, surgical gloves, vaginal speculum, stethoscope, thermometer, cannula and aprons were not available. Test checked MVCs at Phansidewa revealed that no minor surgeries were performed by the unit during the year 2023-24. The Department stated (January 2025) that 323 minor surgeries were done by the MVC during 2023-24, however, the BLDO/ VO of the concerned MVC stated that no such surgeries were done due to shortage of surgical equipment.
- As per the LH&DC guidelines, the MVUs were to diagnose diseases and carry out disease surveillance for which they were to be equipped with necessary equipment and instruments like microscope and rapid diagnostic kits⁴². However, it was observed that basic/ essential equipment for disease surveillance like microscope and complete set of rapid diagnostic kits were absent in all the 17 test-checked MVUs. None of the MVUs had carried out any disease surveillance work in 2023-24.
- The MVUs were to collect samples such as blood, stool, urine for on spot diagnosis and treatment, however, none of the test checked MVUs conducted any such tests⁴³ during 2023-24 due to lack of instruments such as microscope, X-ray machine *etc.* The Department accepting the Audit observation stated (January 2025) that spot diagnosis could not be done due to absence of microscopes.
- Similarly, the MVCs also required equipment for on-the-spot disease diagnosis of animals as per the functional roles assigned to them, however, it was noted that equipment like microscopes and sample collection boxes for collecting samples to conduct disease investigation were missing in two out of the seven test-checked MVCs. Furthermore, any system of periodic zoonotic diseases⁴⁴ surveillance was practically absent in these test-checked MVCs except for MVC Itahar (Uttar Dinajpur).
- Guidelines of LH&DC scheme for MVUs provided for audio visual equipment to impart training to farmers on scientific animal husbandry. Although audio equipment was provided in MVUs but no visual equipment was provided to any of the 17 test-checked MVU. MVUs were also to hold awareness camps with the aid of audio-visual equipment, however, nine⁴⁵ of the test checked MVUs had not held any awareness camp since March 2023.

The Department stated (January 2025) that purchase of equipment was decided by the District level committees in case of MVCs. In case of the MVUs, the Department stated that there was no provision of fund for procurement of equipment as per the guidelines of LH&DCs. The reply is not tenable as

⁴² Syringes, Blood collection Tubes, Faecal Sample collection container and slides.

⁴³ except Matiali (Jalpaiguri).

⁴⁴ Those diseases that are transmissible from vertebrate animals to human (WHO).

⁴⁵ MVU Kharibari and Matigara (Siliguri Mahakuma Parishad), Dhupguri, Matiali and Rajganj (Jalpaiguri), Daspur-II & Keshpur (Paschim Mednipu) and Chopra & Raiganj (Uttar Dinajpur).

Department was required to ensure availability of equipment in the MVCs and MVUs and provide adequate funds for their purchase.

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

2.9 Veterinary Laboratories

The Department has set up 66 Veterinary Disease Investigation Laboratories (VDIL) and five Veterinary Regional Laboratories (VRL) for supporting the veterinary hospitals by conducting investigations of diseases. Two Feed testing laboratories (one at Jalpaiguri and other at Paschim Midnapur district) had also been set up to conduct tests to determine the quality of the feed used in the Departmental farms. Test check of nine (DILs), two Regional labs and two Feed testing labs revealed various deficiencies which are discussed in the succeeding paragraphs.

2.9.1 Veterinary Diseases Investigation Laboratories

The Veterinary Diseases Investigation Laboratories included the Disease Investigation Laboratories (DIL), Veterinary Research and Investigation Laboratory (VRIL) and the Poultry Disease Investigation Laboratory (PDIL), all of which were engaged in Disease investigation of animals through testing of blood, stool, and serum samples. Thus, in order to effectively conduct various tests, these laboratories were required to have the necessary infrastructure in place, besides having equipment and reagents. However, during test check of nine⁴⁶ DIL/ VRIL/ PDIL, it was noted that four of them lacked adequate building infrastructure, seven of them suffered from issues related to seepage, while four did not have high capacity electric wiring. Besides these, it was also noted that none of the test-checked laboratories had power back up facility.

Only three⁴⁷ laboratories, had initiated proposals (during December 2020 to February 2024) to renovate the buildings for rectification of issues like damped and cracked walls, broken windows, replacement of water pipelines *etc.* However, these proposals were not addressed by DDARD&PO and the situation continued to remain the same, impacting the functioning of the laboratories. Besides infrastructure, deficiencies were also observed with regard to equipment in these test checked laboratories, as discussed below:

- In six⁴⁸, out of test checked nine laboratories, equipment like semi auto analysers, hot air ovens and autoclave machines, water distillation plant, deep refrigerators, microscopes and centrifuge machine for serum analysis were non-functional. As a result, the laboratories were unable to perform diagnostic testing, sterilize instruments, store specimens, or dispatch

⁴⁶ Disease Investigation (DI) Laboratory Birbhum, Durgapur (Paschim Bardhaman), Paschim Medinipur, Krishnanagar (Nadia) & Raiganj (Uttar Dinajpur), District Pathological (DP) Lab Jalpaiguri & Berhampore, Veterinary Research & Investigation (VR&I) Siliguri (Siliguri Mahakuma Parishad) and Poultry Disease Investigation Lab (PDIL) Paschim Medinipur.

⁴⁷ PDIL Garbeta, DI Laboratory Jalpaiguri and DI Laboratory Raiganj (Uttar Dinajpur).

⁴⁸ VRI Lab Siliguri (Siliguri Mahakuma Parishad,) DI Lab Raiganj (Uttar Dinajpur), DP Lab Jalpaiguri, PDIL Garbeta (Paschim Medinipur) DP Lab Berhampore (Murshidabad) and DI Lab Paschim Medinipur.

samples to other laboratories. Only two laboratories⁴⁹ initiated proposals for repair of such unusable equipment in December 2023 but no rectification was done till date (September 2024).

- The VRIL, Siliguri under DDARD&PO was non-functional since 2014 due to lack of manpower. Expensive equipment like microscopes, freezers and autoclaves remained unused and the building was also in dilapidated condition as seen during the physical verification of the laboratory in August 2024.

2.9.2 Regional Laboratories

Five Regional Laboratories were established by the Department to serve their respective districts as also to cater to adjoining districts where advanced testing was required or where District Laboratories were not available. During Audit, two⁵⁰ Regional Laboratories were selected for detailed scrutiny and observations in this regard are as follows:

- The Regional Laboratory Bethuadahari was established in 1987 and was functioning in a dilapidated building. The electrical wiring in the laboratory was old, due to which it was unable to carry electrical load required to operate equipment and installations. Power back up was also not available in the Laboratory. The storage facility of the laboratory was not adequate, and records and documents were destroyed due to pest infestation. Proposals were sent to DDARD&PO Nadia for repair and renovation in September 2023, but no steps had been taken till date (August 2024). The condition of existing equipment in the Bethuadahari laboratory was also poor. The laboratory had Ultra-Low Temperature Deep freezer, two Clinical Centrifuge Machines, two Autoclave machines, Hot Air Oven, Water Distillation plant and incubator, all of which were found to be non-functional. Required equipment like computer assisted microscope, binocular microscope, Bio-chemical analyser, Westergren ESR tube were also not provided to the laboratory. Adequate reagents required for blood testing such as RBC diluting fluid, WBC diluting fluid, Thrombo count reagent, slides, test tubes, collection box, beaker and other glass wares were also not available despite request being made by the laboratory to the concerned DDARD&PO on July 2024.

In the absence of above equipment and testing consumables, important tests such as haemogram, haemoprotozoa and bacteria detection, blood and serum for biochemical analysis, Milk, Urine, Skin Scrapping and Tuberculin tests could not be carried out.

- The Regional Laboratory in Jalpaiguri, under DDARD&PO was upgraded to a Bio Security Level-III facility in 2010 for diagnosis of Avian Influenza along with other diseases. However, it was observed that the laboratory had not conducted any tests since April 2010 due to absence of manpower and lack of functional equipment. During joint physical verification by Audit in September 2024, it was observed that out of 181 laboratory equipment present, only 63 were serviceable.

⁴⁹ DP Lab Jalpaiguri and DP Lab Berhampore.

⁵⁰ Regional Laboratory Bethuadahari (Nadia) and Regional Lab (Jalpaiguri).

The Department stated (January 2025) that the Audit observations were viewed with utmost importance and infrastructure would be upgraded in future.

2.9.3 Feed testing laboratories

Two Feed testing laboratories were set up by the Department to determine the quality of feed being produced by the Departmental feed plants and also to test the feed being used in the Departmental farms. Out of the two⁵¹ test checked Feed Testing Laboratories, Audit observed that Jalpaiguri Feed Testing Laboratory was constructed under the National Livestock Mission in 2019 at a cost of ₹ 50.27 lakh but has never been used for feed testing due to shortage of manpower, rendering the expenditure wasteful as of September 2024.

Recommendation 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.

2.10 Poultry Farms of Directorate of ARD

The Animal Resources & Animal Health Directorate of the ARD Department operates various poultry farms across districts. These farms produce day old chicks and ducklings to be distributed amongst individual beneficiaries to augment egg production in the State and provide additional sources of livelihood. Further, the farms also sell non hatchable eggs and culled poultry birds.

As of October 2023, there were 29 poultry farms operating in the State. As the Department does not have its own guidelines in place, these farms have adopted the General Guideline for Bio-security issued by the Central Poultry Development Organisation⁵², Department of Animal Husbandry, Dairying and Fisheries, GoI. These General Guideline for Bio-Security stipulates requirement for a farm to be bio-secure. The poultry farms are also required to follow the Environmental guidelines issued by the Central Pollution Control Board (CPCB).

2.10.1 Lack of infrastructure and manpower in Poultry Farms

Test check of 10 farms⁵³, out of 37 farms revealed that adequate infrastructure to ensure effective bio security operating in these farms such as foot bath⁵⁴, wheel dips⁵⁵, changing rooms, quarantine rooms, post mortem facilities etc.,

⁵¹ Mednipur Feed Testing Laboratory and Jalpaiguri Feed Testing laboratory.

⁵² Biosecurity means a set of preventive measures adopted to protect livestock and poultry from infectious diseases and to stop their spread within farms, blocks or districts.

⁵³ District Composite Farm Baramahalla (Birbhum) & Domkal (Murshidabad), State Duck Breeding Farm Sekhampur (Birbhum) & Raiganj (Uttar Dinajpur), State Poultry Farm Mohitnagar (Jalpaiguri), Krishnanagar (Nadia), Durgapur (Paschim Bardhaman), Berhampore (Murshidabad), State Duck Poultry Farm (Paschim Mednipur) and Duck Breeding Farm (Kalyani).

⁵⁴ Wide shallow pits at the entrance filled with sanitizers to cleanse the shoes of germs when stepped into it.

⁵⁵ Wide shallow pits at the entrance filled with sanitizers to cleanse the tyres of germs when the tyres are passed through it.

were lacking. Further, these test-checked farms had uncovered drains raising chances of contamination of live birds. Besides the above, the following other bio security related deficiencies were noticed in these farms:

- As per the General Guidelines for Bio-Security, the farms were required to have their hatcheries separated by boundary walls, however five⁵⁶ of the farms did not have such boundary walls. The hatcheries were also to be located 500 metres away from other shed, however nine⁵⁷ of the farms did not meet this criteria.
- The guidelines also mention that the farms should be free of dense foliage and the vegetation is to be kept to minimum so as to avoid the entry of wild birds into the farms which carries germs which could affect the mortality of the poultries. However, it was seen that six⁵⁸ of the farms were covered with dense foilage and five⁵⁹ farms had vegetation not kept to minimum.

All the above deficiencies raised the risk of influx of germs into the Farms and consequent adverse effect on the mortality of birds.

Further, as per the Environmental Guidelines for Poultry Farms issued by the Central Pollution Control Board, MOEFCC, GoI, and endorsed by the West Bengal Pollution Control Board, the farms should store manure and litter⁶⁰ in covered storage pits to avoid spread of dust and odour. However, it was observed that such facilities were absent in three⁶¹ out of 10 test checked farms.

The farms were also required to make adequate provisions for disposing off dead birds in burial pits of minimum three to four meters' depth and three meters above ground water level. Audit observed that in the test checked State Poultry Farm (SPF) Berhampur, Murshidabad and Durgapur facilities for disposing dead birds were not available.

The farms were required to have holding tanks for storing wastewater from cleaning operations, but as noted by Audit during joint physical verification (July 2023), three⁶² of the farms did not have any such holding tanks, raising the risk of environmental pollution.

In addition to adequate infrastructure as mentioned, adequate deployment of manpower at poultry farms was also required for general upkeep and maintenance of hygiene as poultry are highly susceptible to diseases occurring

⁵⁶ DCF Baramahalla (Birbhum), SPF Mohitnagar (Jalpaiguri), SPF Krishnanagar (Nadia), SPF Berhampore (Murshidabad) and SDBF Raiganj (Uttar Dinajpur).

⁵⁷ DCF Baramahalla & SDBF Sekhampur (Birbhum), SPF Mohitnagar (Jalpaiguri), SPF Krishnanagar & DBF SLF Kalyani (Nadia), SDBF Raiganj (Uttar Dinajpur), SDPF (Paschim Mednipur), SPF Durgapur (Paschim Bardhaman) and DCF Domkal (Murshidabad).

⁵⁸ DCF Baramahalla, (Birbhum), SPF Mohitnagar (Jalpaiguri), SDBF Raiganj (Uttar Dinajpur), SDPF (Paschim Mednipur), SPF Durgapur (Paschim Bardhaman) and SPF Berhampore (Murshidabad).

⁵⁹ DCF Baramahalla, (Birbhum), SDPF (Paschim Mednipur), SPF Durgapur (Paschim Bardhaman), SPF Berhampore (Murshidabad) and SPF Krishnanagar (Nadia).

⁶⁰ The saw dust or similar, which forms the poultry bed inside the sheds which are required to be periodically cleaned.

⁶¹ SDPF Raiganj, DCF Domkal and DBF SLF Kalyani.

⁶² DCF Baramahalla (Birbhum), SDBF Shekhampur (Birbhum) and SDPF Paschim Mednipur.

due to inadequate hygiene and lack of bio security measures. In six⁶³ out of 10 test checked poultry farms, against sanctioned strength of 169, men in position were only 56. The remaining four⁶⁴ test checked farms had not furnished the manpower position to Audit.

The Farm in-charges stated that the shortage of manpower had adversely affected the production and operations of the farms.

Thus, due to the lack of adequate infrastructure in the farms, especially bio security measures, also due to the shortage of manpower, the poultries were exposed to the risk of bird mortality as well as being a cause of environmental pollution.

The Department stated (January 2025) that deficiencies in infrastructure noticed by Audit were temporary in nature. The Department also stated that 139 VOs have been recruited, and 217 Livestock Development Assistants (LDAs) are in the process of being recruited to address the issue of manpower shortage.

The reply is not acceptable, as most of the deficiencies observed were not temporary but pertained to permanent infrastructure gaps that were essential, enduring requirements under biosecurity norms.

Recommendation 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.

2.11 Poultry Farms of WBLDCL

The WBLDCL operates four Poultry farms (as of 2023) in the State with the aim of augmenting egg and meat production. Audit test checked all the four⁶⁵ Poultry farms set up by WBLDCL, of which Kalyani Layer Farm was engaged in production of eggs and the remaining farms were producing poultry chicks for use in various Government scheme.

During audit, similar deficiencies as in case of poultry farms of the Directorate of ARDAs were noticed with respect to bio security and environmental norms. It was noticed that in contravention of applicable guidelines, two⁶⁶ of the four farms did not have any composting facilities for the disposal of the bio- waste. It was also observed that waste-water drains were not covered in two of the test checked farms⁶⁷, thereby exposing the farm to contamination by germs. Besides the above, in two farms⁶⁸ it was observed that there were no basic bio security measures like foot dips at the entrance of the farms thereby raising chances of influx of germs into the farms.

The Department in reply stated that the deficiencies would be rectified soon.

⁶³ SPF Durgapur (Paschim Bardhaman), Mohitnagar (Jalpaiguri), SPF Krishnanagar (Nadia), DCF Baramahalla (Birbhum), SDBF Raiganj (Uttar Dinajpur) and SDPF (Paschim Mednipur).

⁶⁴ DBF Kalyani SLF (Nadia), SDBF Sekhampur (Birbhum), SPF Berhampore & DCF Domkal (Murshidabad).

⁶⁵ Broiler Breeding Farm Jotiyakhali (Jalpaiguri), Kalyani Duck Breeding Farm, Haringhata Poultry Farm and Kalyani EC Layer Farm (Nadia).

⁶⁶ KDBF Kalyani SLF and Haringhata Poultry Farm (Nadia).

⁶⁷ Broiler Breeding Farm Jotiyakhali and KDBF Kalyani (SLF).

⁶⁸ KDBF Kalyani (SLF) & Haringhata Poultry Farm.

2.11.1 Low-capacity utilisation of Broiler Breeding Poultry Farm

Out of four test-checked farms, only one Broiler Breeding Farm (BBF), Jotiyakali was engaged in the rearing of broiler breeder birds (Parent Birds). It was observed that the farm despite having a capacity of 30,000 layer birds at a time, had much lower number of birds, affecting egg production and Day Old Chicks (DOC) production. Analysis of the birds reared between April 2023, and March 2024 showed that the farm on an average had reared 20,757 birds, per month.

The Department stated (January 2025) that parent broiler chicks were not easily available in the markets, and the supplier takes four to five months to supply chicks after receiving the purchase order. The reply of the Department is not tenable as the situation should have been rectified for ensuring adequate supply of parent broiler chicks for optimum utilisation of the farm capacity.

These delays highlight structural bottlenecks that impair timely operations at broiler breeder facilities and undermine capacity utilization.

2.12 Bull Mother Farms of Paschim Banga Go-Sampad Bikash Sanstha

The Bull Mother Farms (BMF) maintained by PBGSBS produce high quality bulls which are sent to a Frozen Semen Bull Station (FSBS), where semen is harvested from the bulls for producing Semen Straw, used in Artificial Insemination. Minimum essential protocols required for production of quality semen are described in the manual of “Minimum Standard for production of Bovine Frozen Semen”⁶⁹. Further, Bio-security and Bio-safety Manual for Bovines⁷⁰ outlines procedures to prevent introduction, establishment and spread of diseases in cattle while also protecting the safety of personnel and the environment.

During audit, all the three Bull Mother Farms⁷¹ of PBGSBS were checked and various deficiencies, as against applicable provisions were observed, as detailed below:

- The farms were required to have a sprinkler system to keep the bulls cool, however, such sprinkler system was absent in two of the test checked BMFs⁷².
- The farms were also required to have high temperature and pressure water systems, so as to clean farm installations, utensils *etc.*, but the same was not present in any of the test checked farms.
- Further, the farms were to have isolation units to house sick bulls and prevent spreading of infection, however, it was seen that such a facility was non-existent in BMF Kalyani while in BMF Haringhata, it was found to be non-functional.

⁶⁹ Issued by Animal Husbandry & Dairying and Fishery, Ministry of Fishery, Animal Husbandry & Dairy, GoI, 2022.

⁷⁰ Issued by Animal Husbandry & Dairying and Fishery, Ministry of Fishery, Animal Husbandry & Dairy, GoI.

⁷¹ BMF Salboni (Paschim Mednipur), Haringhata & Kalyani (Nadia).

⁷² BMF Haringhata & Kalyani (Nadia).

- The farms should have effluent treatment system to treat waste water, however, none of the test checked farms had such a system in place.
- Compost pit or Bio methanation plant to decompose farm waste was not available in any of the test checked farms.
- Tyre dips at entry points of the farm were required to be set up to sanitise tyres of vehicles entering the farms. However, it was seen that this was absent in BMF Kalyani.
- The animals on the farms were required to have their hooves cleaned of pathogens. For this, foot bath for animals were required but two⁷³ farms did not have such facilities,

The farms are also required to have adequate infrastructure to safely dispose bio-medical waste. During joint physical verification by Audit done in June 2024, it was observed that in BMF Haringhata, bio-medical waste was disposed of in an open pit which was kept uncovered raising the chances of spread of germs.

The Department stated that the deficiencies as pointed out would be rectified soon.

2.13 Meat processing plants

The WBLDCL operates two Meat Processing plants namely the Haringhata Meat Plant and the Phansidewa Meat Processing Plant. These plants produce and sell items made of chicken, lamb, mutton, pork, duck and turkey. Both the meat plants are the Licensee of Food Safety and Standard Authority of India (FSSAI). In addition, the Plants have their own “Hazard Analysis & Critical Control Point” (HACCP)⁷⁴ and “Food Safety Management System” (FSMS)⁷⁵ to regulate their operation and ensure quality control. The HACCP is a system of Food safety which provides a systematic approach for identifying biological, chemical and physical hazard and establishing controls. The FSMS is used to guide the company employees through various requirements of the standard that must be met and maintained.

Phansidewa Meat Processing Plant:

The Phansidewa Meat Processing Plant (PMP) was established by WBLDC during 2019-20. It is a modern pork and chicken processing unit. The following infrastructural and operational deficiencies were observed during the Audit of the plant:

- As per, the Food Safety and Standard Regulation, 2011 of FSSAI, the Plant was required to conduct chemical and microbiological contaminants tests of the meat products being produced. Test check of records for such tests during the period 2022-24 revealed that in 2022-23, only one out of

⁷³ BMF Kalyani & Haringhata.

⁷⁴ HACCP is a management system in which food safety is addressed through the analysis and control of biological, chemical, and physical hazards from raw material production, procurement and handling, to manufacturing, distribution and consumption of the finished product.

⁷⁵ FSMS is a structured, proactive framework comprising policies, procedures, and controls that organizations implement to ensure food remains safe throughout its lifecycle, from production to consumption.

19 chicken products were tested and in 2023-24, three out of 31 chicken products were tested, indicating lack of compliance with applicable standards leading to poor quality control. In reply, the Department stated (January 2025) that as the main ingredient of the meat and meat product was raw chicken, therefore test of only one raw chicken boneless meat and another for the whole lot of cooked meat products was done. The reply was not tenable as in the Haringhata meat plant of WBLDCL, internal test schedule recommends testing of each type of meat product indicating deficiencies in testing at Phansidewa.

- Audit observed that the pork processing unit of the plant, with an annual processing capacity of 240 MT, operated at only 1.21 *per cent* capacity during 2020-2024. The shortfall was primarily due to inadequate supply of live pigs to the plant. The Department confirmed this constraint and stated that, to address the issue, a Pig Integration Project was launched in North Bengal in January 2023 to ensure regular supply of pigs. However, Audit analysis revealed that the project was ineffective, as it could supply only 30 pigs to the Phansidewa plant despite an expenditure of ₹ 6.67 crore.
- An internal audit of the Plant was carried out by WBLDC in December 2020. Audit noted that despite 39 months since the Internal Audit Report was shared with the Plant, shortcomings pointed out such as lack of hot water facility for personal hygiene, for cleaning slaughter hall and implements used in meat processing, and non-functional existing laboratory still persisted.

Haringhata Meat Plant:

The Haringhata Meat Plant (HMP) was established in 1964 by the Department and handed over to the WBLDCL for operation since 2006. The plant is engaged in processing chicken, goat, sheep, and pigs as well as producing processed products from these livestock. The HMP has separate processing units for each of this livestock. During audit, the following deficiencies were observed:

- In contravention of the FSSAI guidelines, a well-equipped laboratory with qualified personnel was not in place at the Plant. A Chemist or Veterinary Microbiologist to carry out critical tests of meat and meat products was absent (as of June 2024), raising concerns about the reliability of tests and product quality. Furthermore, as per the FSSAI Manual and HACCP's own manual prepared by WBLDCL, the Plant was required to conduct tests like *E coli*, *Salmonella* and *Listeria* every six months to test for contaminants. Further, HACCP Manual recommended that while doing such tests, five samples of each product were to be checked. However, Audit observed that during the year 2023-24, the samples were tested only once a year, and one sample of each product was tested against the requirement of five. In reply, the Department stated (January 2025) that the tests are now being done twice a year. However, no related document was produced to Audit in support of the same.
- As per Food Safety Management System of the Plant, the meat products of the processing plants were required to be inspected under the supervision of a Process Manager to ensure quality of its product. However, the plant

did not have a Process Manager in place to oversee the quality of the final product. This led to customer complaints about the presence of foreign objects like feathers, hair and nylon threads in finished products. While the Department stated (January 2025) that the task of Process Manager was being done by a Food Technologist, but from the complaints received it was evident that the quality control in the Plant was not adequate.

- The plant has an internal testing schedule where the test frequency for various meat products being produced in the plant has been defined. As per the schedule, samples from all the pork, chicken and sheep products were to be tested twice in a month. However, during the Audit of the plant it was observed that the plant had not complied with its internal testing schedule and conducted only 22 out of 528 required tests on meat products in 2023-24.
- As per the FSMS, the plant was required to constitute a product recall team to address situations involving defective products that needed to be withdrawn from the market. However, complaints from a purchaser (Big Basket) were received (April & May 2024) about the meat products that were supplied to it. The consignment of meat was short by 664 Kg against the invoiced amount. The HMP provided Big Basket a credit-note of ₹ 2.25 lakh (June 2024) for the short supply of product without carrying out necessary verification of the claim made against it.

Thus, in absence of proper cleaning facility, the quality of the products being made at HMP 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.

Recommendation 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.

2.14 Feed Plants

There were six⁷⁶ feed plants of WBLDCL in operation in the State (as of October 2023) to manufacture quality feeds for the livestock and ensure uninterrupted supply. The produce of these plants was to be used in the poultry and cattle farms maintained by the WBLDCL, PBGBS and the Directorate of ARD Department. WBLDCL was also permitted to sell these products to private buyers under the brand name of EPIC.

2.14.1 Functioning of Feed Plants

Low Production: Audit noted that the functioning of these feed plants was sub-optimal as they were not utilising their entire installed capacity. Of the two⁷⁷ test-checked feed plants of WBLDCL, it was observed that in case of one of the Plants (Salboni Feed Plant), against an annual capacity of 13,545 MT per annum, the production during the period 2019-24 ranged from 42 per cent

⁷⁶ Feed Plant Kalyani (Nadia), Salboni (Paschim Medinipur), Siliguri, Gazole (Malda), Durgapur (Paschim Bardhaman) and Mosagram.

⁷⁷ Salboni and Kalyani Feed Plant.

to 72 per cent⁷⁸. Similarly, Kalyani Feed Milling Plant produced feed ranged between 58 per cent to 68 per cent⁷⁹ of its annual capacity of 9,000 MT during the period 2020-24. The reason for such low utilisation of the production capacity was attributed to low market demand for feed. However, WBLDCL did not make any efforts to analyse the reasons for such poor demand or take necessary remedial measures.

Accepting the Audit observation, the Department stated (January 2025) that a marketing team has been formed to increase the sale of feed, which would then help in increasing production.

Fixation of inflated production target: The Siliguri Feed Plant entered (August 2022) an agreement with a private agency who would supply labour for production of feed. As per the agreement the agency was to be paid at a fixed rate of ₹ 0.67 per kg of feed (revised to ₹ 0.59 per kg from September 2023) for a minimum production of 18,000 kg per day. In case of excess production beyond 18,000 kg per day, the cost of labour supply would be paid as per actual production.

Audit analysis revealed that the average production of the plant during April 2019 to October 2022 was only 2,732.11 Kg per day. During November 2022 to February 2024, the daily production crossed 18,000 kg on only four occasions. On all other days, the average daily production was 2,228.95 kg. Consequently, fixation of an inflated minimum target of 18,000 kg per day led to payment of labour charges for unproduced quantities, resulting in avoidable excess expenditure of ₹ 37.40 lakh (*Appendix –2.2*). Thus, WBLDCL erred in fixing the Minimum Production Target of 18,000 Kg per day leading to undue financial benefit to the agency of ₹ 37.40 lakh.

The Department stated (January 2025) that target was set at higher side due to improper market survey.

Quality Control: As per Bureau of Indian Standard (BIS) 1374:2007 Guideline, the poultry plants were required to check the minimum amount of Macro and Micro⁸⁰ minerals in each batch of raw material and also to check for hazardous chemicals⁸¹ in each batch of the finished products. However, Audit observed that no such tests were conducted by the Siliguri Feed Plant raising the risk of presence of hazardous materials and the possibility of the feed being deficient of essential minerals, required for the health of animals.

Further, as per BIS Guideline 2052:2009, cattle feed was to be tested for sodium, calcium, phosphorous, urea, alfa toxins, vitamin D3, moisture, crude protein, ether extract *etc.*, for each batch as per sampling method prescribed. Moreover, metallic material and adulterant content was also to be checked in the finished product by the plant. Audit, however, observed that none of the said tests except those for moisture, crude protein and ether extract were conducted by the Salboni Feed Plant. It was noted that the tests were not being conducted due to the absence of required equipment in the laboratories of the plant.

⁷⁸ Production ranged between 5,709 MT to 9,764 MT.

⁷⁹ 5,237.825 MT to 6,132.777 MT.

⁸⁰ Calcium, sodium, chlorite, copper, iron and zinc *etc.*

⁸¹ Arsenic, Fluorine, Mercury, Nitrite and Aflatoxin.

In reply, the Department stated (January 2025) that plant metallic arrester⁸² would be introduced at the feed ingredient charging point.

Recommendation 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.

2.15 Non-utilisation of Infrastructure

The Department had created various infrastructure for rendering better services related to animal husbandry. This infrastructure included quarantine centres for quarantining animals coming from other states and Bio-Methanation Plant to dispose farm wastes in an environment friendly manner. During audit it was observed that various such infrastructure created by the Department, was lying defunct, thereby leading to non-fulfilment of the objectives for which they had been set up.

2.15.1 Bio-methanation Plants

The Bio-security and Bio-safety Manual for Bovine, issued by Ministry of Agriculture & Farmers Welfare, GoI recommended composting or biogas generation from bovine manure to reduce pathogen load.

Audit observed that a bio-methanation plant was set up at Frozen Semen Bull Station (FSBS), Salboni, in November 2017 at a cost of ₹ 24.98 lakh by the PBGSBS. However, Audit noted that the plant had never been made operational (**Figure 2.5**). The Station Director, FSBS Salboni stated that the reason for non-operation of the plant was not known. As a result, the objective of safe disposal of bovine manure at the FSBS was not realised.



Figure 2.5: Bio-methanation plant, Salboni

Similarly, a Bio-methanation plant was constructed in September 2015 at a cost of ₹ 24.95 lakh at FSBS, Haringhata, but this was also not functioning from August 2019 onwards due to a damaged gas pipe. Despite the Station Director sending a proposal to PBGSBS in August 2019, no action had been taken as of June 2024.

Thus, expenditure of ₹ 49.93 lakh incurred on both the bio-methanation plants was wasteful, highlighting departmental apathy.

In reply the Department stated (January 2025) that the plants were 15 years old and have served their peak time and now were non-functional following the depreciation rule. The reply is not acceptable as the plants at Salboni and Haringhata are not 15 years old. The Salboni plant had never become operational and the Haringhata plant was defunct since 2019 due to poor maintenance and inaction and not due to depreciation.

⁸² Device to trap the metal content if any in the feeds or in the raw material of the feeds.

2.15.2 Quarantine Centre

The Quarantine station at Hatighisha, Naxalbari was constructed by the Department to prevent the spread of dangerous diseases through imported livestock and to certify animals fit for slaughter. However, the centre remained closed since mid-2020 due to shortage of manpower. The DDARD&PO Siliguri Mahakuma Parishad, who was in charge of the station had requested the Department



Figure-2.6 Quarantine station

for manpower in February 2024 for making it operational again but no such manpower had been provided till date (August 2024) (Figure-2.6).

Thus, the assets created 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.

Recommendation 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.

2.16 Manpower

As per the recommendation of the National Commission on Agriculture, one Veterinary Doctor was required against 5,000 cattle head. As of February 2024, the State occupied the 33rd position among 36 States and Union Territories⁸³ in animal to veterinary doctor ratio which stood at 1: 14,086 animals. This clearly underscored the fact that the State needs more veterinary doctors to manage its livestock population. Audit findings with regard to deficiency of manpower are detailed in the following paragraphs.

2.16.1 Shortages of manpower at the Directorate of Animal Resource and Animal Health under the ARD Department, GoWB

The Directorate of Animal Resource and Animal Health under the ARD Department, GoWB functions through officers of the rank of Deputy Directors (DDs), Assistant Directors, Block Livestock Development Officers and Veterinary Officers to carry out supervision, administration, management of farms and provide veterinary services to stakeholders. Audit observed that there was acute scarcity of manpower in different cadres for management of livestock. This vacancy ranged from 15 per cent to 100 per cent across various positions (as of August 2024) as detailed in Table 2.4.

⁸³ As per the answer to the unstarred question no- 535 of Lok Sabha of 06 February 2024.

Table 2.4: Position of the Manpower of the AR&AH Directorate of the ARDD as on August 2024

Sl. No	Designation	No of sanctioned Posts	Men-in Position	Vacancy Percentage (%)
1.	Advisor and Ex-officio Principal Director	1	0	100
2.	Director of Animal Husbandry and Veterinary Services	1	0	100
3.	Additional Director, ARD	5	2	60
4.	Joint Director, ARD	12	3	75
5.	Deputy Director, ARD	50	12	76
6.	District Veterinary Officer/Assistant Director/Block Livestock Development Officer/Veterinary Officer	1,454	1,236	15
7	Veterinary Pharmacist	493	262	47
8	Livestock Development Assistant	3,358	487	85
	Total	5,374	2,002	62.74

In reply, the Department stated (January 2025) that filling up of vacancies is a continuous process and would take its own time. The reply was not tenable as the Department should have pre-empted the situation and dealt with the issue for smooth and effective functioning of hospitals, laboratories, quarantine centres etc.

2.16.2 Shortages of manpower at the district level offices of the Department

At the District level, the functions of the Department are carried out by the DDARD&PO, who is the administrative head. The DDARD&PO of the districts are assisted by Assistant Directors who are responsible for administration and management of fodder production, disease investigation, medicine procurement and distribution welfare of the animals, and other veterinary research and investigation activities.

In eight test checked districts it was observed that the posts of DDARD&PO were vacant for one to six years (except in the case of Birbhum). These offices were instead being run by Assistant Directors holding the post of DDARD&PO as additional charge. Further, 17 posts of Assistant Directors (out of 92 posts) were lying vacant in all eight test-checked districts. The shortage of required personnel at these levels impacted the functioning of the office at the District levels resulting in poor monitoring of field activities and ineffective implementation of schemes, ultimately impairing delivery of veterinary services.

The Department replied (January 2025) that recruitment process has already commenced to rectify the situation.

2.16.3 Shortages of manpower in Veterinary hospitals

Audit observed that two out three test checked polyclinics⁸⁴ in the State were functioning with 9 employees against a sanctioned strength of 22. As a result, the polyclinics were not in a position to perform various disease investigation tests or

⁸⁴ Polyclinic Suri (Birbhum) and Berhampore (Murshidabad).

utilise all available high end equipment as discussed in **paragraph 2.8.1.1 (A)**. In the other polyclinics at Matigara, no details regarding sanctioned strength and manpower available were provided to Audit.

In addition, the Department had 2,054 Animal Development Aid Centres (ADACs) located in Gram Panchayats to provide preliminary veterinary aid and primary treatment to animals. These centres were to be manned by Livestock Development Assistant (LDA). However, audit observed that out of these 2,054 ADACs, only 176 ADACs were in operation, due to availability of just 176 LDAs in the Department, and the rest of the ADACs were not functioning due to the vacancy in the post of LDA.

Thus, due to lack of manpower, veterinary hospitals were not in position to provide adequate treatment and were facing problems in carrying out surgeries, disease investigation, maintaining hygiene *etc.*

2.16.4 Shortages of manpower in Disease Investigation Laboratories

In nine test checked Disease Investigation Laboratories (DILs), it was observed that none of the laboratories had the required manpower in place for their day-to-day functioning. In seven DILs⁸⁵, against sanctioned strength of 31, only 13 personnel⁸⁶ were found to be posted. Due to deficient manpower, DILs were facing problem with sample collection, performing tests, disposal of bio wastes, maintenance of equipment *etc.* Two of the DILs⁸⁷ did not provide the required information regarding manpower to Audit.

In case of the Regional Laboratory at Bethuadahari (Nadia district), required personnel *i.e.* one Deputy Director (Micro), four Assistant Directors and four Laboratory technicians, needed to operate the facility, were not found posted. One Veterinary Officer of the nearby SAHC Bethuadahari was entrusted with the additional charge of the laboratory, impacting its overall functioning. The laboratory was also not able to collect the required number of samples or conduct adequate tests due to shortages of manpower.

The Regional Laboratory at Jalpaiguri was also non-functional since 2015 due to lack of manpower. The officers⁸⁸ of the laboratory had been posted to WBLDCL and PBGSBS establishments, leaving the regional laboratory without any manpower to function.

2.17 Internal Control

Internal control is an integral component of an organisation's management process which is established to provide reasonable assurance through proper supervision and monitoring so that the organisation's operations are carried out effectively. Audit observed several deficiencies in the internal control mechanism as discussed below:

⁸⁵ DI Birbhum, Paschim Mednipur & Raiganj (Uttar Dinajpur), DI Krishnanagar (Nadia), VRI Laboratory Siliguri (Siliguri Mahakuma Parishad), District Pathological Laboratory (Jalpaiguri) and Poultry Disease Investigation Laboratory Garbeta (Paschim Mednipur).

⁸⁶ Asst. Director ARD (DI), lab Technician, Lab Attendant, Peon *etc.*

⁸⁷ DI Berhampore (Murshidabad) and DI Durgapur (Paschim Bardhaman).

⁸⁸ Deputy Director Micro, AD(VR&I), AD Micro and Lab technicians.

Lack of Internal control in Veterinary Hospitals:

- The Department had not prescribed any guidelines for maintenance of essential registers (register of diseases outbreak, livestock register, register of specimen and post-mortem register *etc*). As a result, important records like the Outbreak register was not maintained in any of the Polyclinics to track epidemic history. These were also not being maintained by the four SAHCs⁸⁹, 14 BAHCs⁹⁰, and 14 ABAHCs⁹¹ of the test checked hospitals. Maintenance of such records would have been an effective tool in devising strategies to deal with the epidemics by referring to past strategies.
- Livestock profile data, vital for vaccination planning and disease control, was not maintained in 19 BAHCs⁹² and 11 ABAHCs⁹³ of the test checked hospitals.
- Further, test checked two⁹⁴ BAHCs and three⁹⁵ ABAHCs did not have any Register of Specimen examined or sent to external laboratories for advanced investigations. 21 of the test checked BAHCs⁹⁶ did not maintain Post-mortem Register to note down the findings while none of the ABAHCs had any Post-Mortem Registers in place. Lack of such records limited the hospitals' ability to track disease investigations.

Mobile Veterinary Clinic:

- As per the SOP of MVCs, the BLDO is to ensure the smooth running of the MVC by monitoring the activities of the MVC. Audit, however, observed that monitoring was not done by the BLDO in two⁹⁷ of the seven test checked MVCs.
- Moreover, as per SOP, a Departmental and District team was to conduct surprise and routine visit for on spot performance of the MVCs, but no such

⁸⁹ SAHC Jalpaguri, Durgapur, Lalbagh, and Raiganj.

⁹⁰ BAHC Suri-II & Nalhati-I (Birbhum), Rajganj (Jalpaiguri), Kanksa, Jamuria & Raniganj (Paschim Bardhaman), Kaliganj & Nabadwip (Nadia), Raghunathganj-I, Beldanga-II & Hariharpara (Murshidabad), Chopra, Itahar & Raiganj (Uttar Dinajpur).

⁹¹ ABAHC Barla & Deucha (Birbhum), Phansidewa (Siliguri Mahakuma Parishad), Gairkata & Shikarpur (Jalpaiguri), Kuldih (Paschim Bardhaman), Bamanpukur, Baraitna & Dignagar (Nadia), Barala & Choa (Murshidabad), Sonapur, Durgapur & Rampur (Uttar Dinajpur).

⁹² BAHC Keshpur & Debra (Paschim Mednipur), Suri-II (Birbhum), Dhupguri, Rajganj & Matiali (Jalpaiguri), Kharibari & Matigara (Siliguri Mahakuma Parishad), Kanksa, Jamuria & Raniganj (Paschim Bardhaman), Krishnagar-I & Nabadwip (Nadia), Raghunathganj-I, Beldanga-II & Hariharpara (Murshidabad), Chopra, Itahar & Raiganj (Uttar Dinajpur).

⁹³ ABAHC Barla (Birbhum), Gairkata, Matelli & Shikarpur (Jalpaiguri), Kuldih (Paschim Bardhaman), Bamanpukur (Nadia), Barala & Choa (Murshidabad), Sonapur, Durgapur & Rampur (Uttar Dinajpur).

⁹⁴ BAHC Debra (Paschim Mednipur) and Raiganj (Uttar Dinajpur).

⁹⁵ ABAHC Barala (Murshidabad), Dignagar & Baraitna (Nadia).

⁹⁶ BAHC Daspur-II & Debra (Paschim Mednipur), Suri-II, Md. Bazar & Nalhati-I (Birbhum), Dhupguri, Rajganj & Matiali (Jalpaiguri), Kharibari & Matigara (Siliguri Mahakuma Parishad), Kanksa, Jamuria & Raniganj (Paschim Bardhaman), Kaliganj, Krishnagar-I & Nabadwip (Nadia), Raghunathganj-I & Hariharpara (Murshidabad), Chopra, Itahar & Raiganj (Uttar Dinajpur).

⁹⁷ MVC Kanksa (Paschim Bardhaman) and Phansidewa (Siliguri Mahakuma Parishad).

teams ever visited the MVCs between 2022-23 and 2023-24, in two⁹⁸ of the test checked MVCs.

In absence of such internal controls mechanism, monitoring and supervision of the MVCs as stipulated in the guidelines could not be carried out and it was seen that the MVCs lacked equipment and medicines which was affecting the quality of treatment being rendered by these clinics.

2.18 Conclusion

There were serious gaps in the adequacy and functioning of infrastructure, manpower, equipment, and internal controls within the Animal Resources Development Department and its allied agencies. Veterinary hospitals, polyclinics and health centres were found to be operating with inadequate facilities, shortages of medicines, and non-functional diagnostic equipment, which severely restricted their ability to deliver effective animal healthcare.

Disease investigation and regional laboratories remained largely underutilised or non-functional due to manpower shortages, poor maintenance and lack of equipment which weakened disease surveillance and diagnosis.

Poultry and livestock farms lacked basic bio-security infrastructure, exposing animal populations to frequent disease outbreaks and mortality. Similarly, feed plants and meat processing units were operating at low capacity, with weak quality control systems, poor utilisation of resources and lapses in hygiene and safety standards.

In addition, bio-medical waste was not being managed in line with prescribed norms, and the Department had no effective preparedness measures to handle disease outbreaks. Absence of strategic planning, weak monitoring, and non-compliance with regulatory requirements reflected systemic shortcomings across the Department.

⁹⁸ MVC Nabadwip (Nadia) and Itahar (Uttar Dinajpur).

CHAPTER - III

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

CHAPTER-III

TOURISM, URBAN DEVELOPMENT AND MUNICIPAL AFFAIRS, FOREST AND ENVIRONMENT DEPARTMENT

3 Subject Specific Compliance Audit on Coastal Tourism focusing on beach/ mangrove forest and sustainable eco-tourism

3.1 Introduction

The World Bank defines Blue Economy as the sustainable use of ocean resources for economic growth, improved livelihoods and jobs while preserving the health of ocean ecosystems. In 2015, the United Nation General Assembly adopted the Agenda 2030, wherein 17 Sustainable Development Goals (SDGs) were defined. Of these, several SDGs explicitly focus on coastal and maritime tourism, including SDG-12 which talks of sustainable consumption and production and SDG-14 (Life below water). Building on these SDGs that call for conservation and eco-friendly use of natural resources, Blue Economy in India encompasses sustainable development in a wide range of sectors *viz.* shipping, tourism, fishing *etc.*, along the coastline areas.

In the State of West Bengal, the coastal area is mainly spread over three districts *viz.* (1) East Midnapur, (2) South 24 Parganas and (3) North 24 Parganas (*Hingalganj* area only). The State has a coastline of 158 kms (measured as per baseline), and this figure goes up to 534 kms counting the numerous crisscrossing islets. The coastal map of the State is shown in **Figure 3.1**.

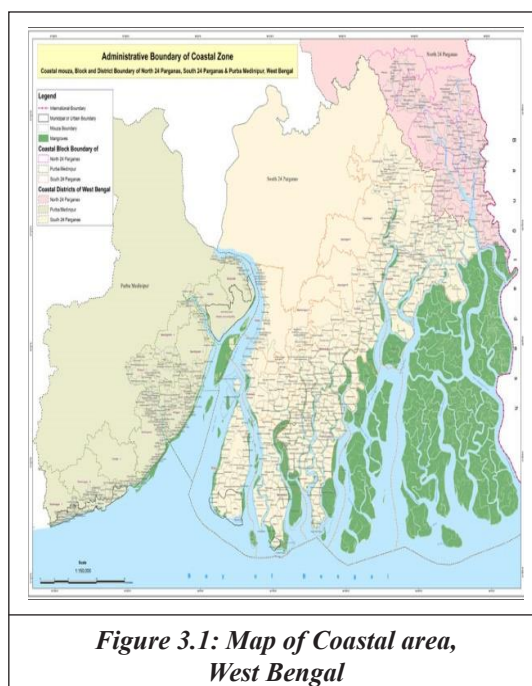


Figure 3.1: Map of Coastal area, West Bengal

(Source: website of IESWM)

The coastal area of the State has a diversified environment starting from the unique mangrove ecosystem of the Sundarbans and the beaches of *Bakkhali* and *Frazerganj* in South 24 Parganas as well as beaches of *Digha*, *Mandarmani*, *Tajpur* and *Sankarpur* in East Midnapur.

Given the significant stretch of its coastline, the State generates employment and earns revenue from coastal tourism. According to the West Bengal Tourism Policy, 2016, two tourism circuits *viz* Coastal Tourism Circuit and Sundarbans Tourism Circuit were framed for development and promotion of coastal tourism in the State. The Tourism Department

of the Government of West Bengal (GoWB) implements a number of related schemes in the coastal districts of East Midnapur, South 24 Parganas and North 24 Parganas. In addition to this, the Digha Sankarpur Development Authority (DSDA) and the Gangasagar Bakkhali Development Authority (GBDA) under

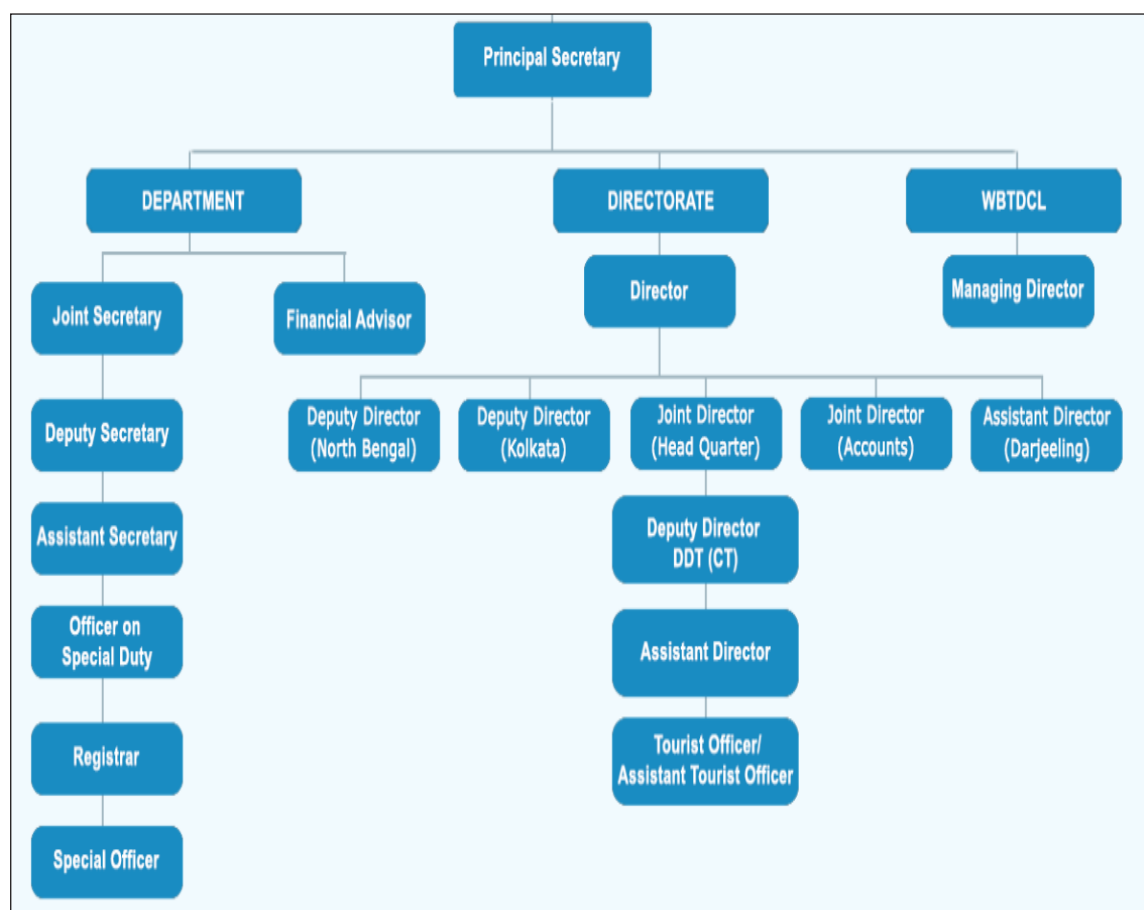
the Urban Development and Municipal Affairs Department (UD&MAD) as well as the Forest Department (FD) and its parastatals⁹⁹ implement developmental project in the coastal districts of the State.

3.2 Organisational Set up

3.2.1 Department of Tourism

The Tourism Department (Department), GoWB is the nodal department for promotion of coastal tourism in the State. The Principal Secretary is the administrative head of the Department and is assisted in policy formulation, planning and implementation, *etc.*, by the Joint Secretaries and the Financial Advisor. The Directorate of Tourism is headed by the Director and is assisted in development of infrastructure, *etc.*, by the Joint Directors and Deputy Directors. The management of hotels established by the Department and other commercial tourism activities are carried out by the West Bengal Tourism Development Corporation Limited (WBTDCL). The organisational chart of the Department is shown in **Chart-3.1**.

Chart 3.1: The organisational Chart of the Department



Besides the above, at the district level, the District Tourism Development Committee (DTDC) was set up by GoWB in May 2017 to (i) examine proposals for development of tourism originating within the district, (ii) identify areas

⁹⁹ Divisional Forest Offices (DFO), Sundarbans Biosphere Reserve (SBR) and Sundarbans Tiger Reserve (STR).

having tourism potential and requirements for their development therein, (iii) monitor existing tourist sites with regard to hygiene and security, (iv) monitor and co-ordinate any on-going projects. The DTDC was formed under the chairmanship of District Magistrates of respective districts or their nominees; not below the rank of Additional District Magistrate (ADM). The ADM in-charge of development, the Divisional Forest Officer (DFO) and the senior-most engineer of the Public Works Department (PWD) in the district are members of the Committee. The Committee also includes officers who are relevant for resolving related issues *e.g.* power supply, transport, irrigation, water supply *etc.*, and included prominent residents with knowledge of history and culture of the district. The District Information and Cultural Officer (DICO) is the Member Secretary and convenor of the Committee.

Further, a Project Clearance Committee (PCC) was constituted (June 2021) and later re-constituted (August 2023) at the Department level under the chairmanship of Secretary, Tourism Department with other members including the Managing Director - WBTDCL; Financial Advisor - Tourism Department; Joint Director - Directorate of Tourism; ADM in charge of Tourism of the concerned District (for District Project), Superintendent Engineer (North) - WBTDCL; Executive Engineer - WBTDCL and invited members as deemed fit. The Deputy Secretary - (WBTDCL Project Cell) is the Member Convener of the Committee. The Committee was set up to scrutinise all projects and recommend the most suitable among them for consideration of the Tourism Department keeping in view available Budget.

3.3 Audit Objectives

SSCA was undertaken to examine whether

- (a) *there was any Action Plan/Master Plan in place for development of coastal tourism including identification of new/prospective sites and development/maintenance of existing ones.*
- (b) *the implementation, execution and management of coastal tourism projects was effective, economical and efficient and in compliance with coastal regulations/guidelines.*
- (c) *Effective measures are in place to encourage PPP investment in coastal tourism circuit.*
- (d) *Local communities of the coastal tourism circuit were effectively engaged in tourism activities through proper training and self-employment.*
- (e) *Monitoring and internal control mechanism was effective in achieving targets of sustainable development of the coastal zone in West Bengal.*

3.4 Scope and Methodology of Audit

The SSCA covered the period from 2019-20 to 2023-24 wherein efforts of the Tourism Department, UD&MAD, Forest Department and the Environment Department of the GoWB towards development of coastal tourism, as well as sustainable eco-tourism were examined.

Steps taken to promote coastal tourism specifically in the Coastal Tourism Circuit and the Sundarbans Tourism Circuit were examined in the SSCA. The

coastal districts of East Midnapur, North 24 Parganas (Hingalganj area only) and South 24 Parganas were covered in the SSCA as the State-financed Projects related to coastal tourism were mainly concentrated in these three districts.

Audit methodology involved an Entry Conference (03 December 2024) with the Departments followed by analysis of records maintained in the Tourism Department, WBTDCL and other projects implementing units/ offices like the offices of the District Magistrates of East Midnapur, North and South 24 Parganas (Tourism Section), DSDA, GBDA, Sundarbans Biosphere Reserve (SBR) and Sundarbans Tiger Reserve (STR) by means of issue of audit requisitions/audit enquiries/audit observations, utilisation of photographic evidence and conduct of joint physical inspection. Replies to the audit observations and response of the Department to the Report were given due cognizance before finalisation of the report. An Exit Conference was held with the Department on 13 May 2025 before conclusion of the SSCA.

3.5 Audit Criteria

The Audit criteria for the SSCA was derived from the following:

- a) West Bengal Tourism Policy 2016 and 2019;
- b) Coastal Regulation Zone (CRZ) Notifications 2011 and 2019 and Integrated Coastal Zone Management (ICZM) norms along with Coastal Zone Management Plan (CZMP) of GoWB;
- c) Environment Protection Rules, 1986;
- d) Swadesh Darshan Guidelines 2.0;
- e) Water (Prevention and Control of Pollution) Act, 1974;
- f) Plastic Waste Management Rules, 2016 and its subsequent amendments in 2018, 2021 and 2022;
- g) West Bengal Homestay Tourism Policy 2017 and 2022;
- h) Government orders and Notifications issued from time to time; and
- i) National Green Tribunal (NGT)/Court orders, if any

Audit Findings

The findings of SSCA are discussed in the succeeding paragraphs:

3.6 Share of tourist traffic

During 2020-24, West Bengal's share of tourist traffic in the coastal area decreased from 22.82 *per cent* in 2020 to 14.31 *per cent* in 2024. Further, it was also observed that growth in foreign tourist traffic to the coastal areas of West Bengal has remained negligible since 2020, which limits the foreign exchange earning potential of the State from this sector. The detailed status of tourist inflow in the State during the period 2019-2024 is given in the following **Table 3.1**.

Table 3.1: Share of tourist traffic in India and West Bengal

Year	Tourist traffic (in lakh)							Share of Coastal traffic (<i>per cent</i>)			
	West Bengal			Coastal area ¹⁰⁰ of West Bengal							
	Dom.	Foreign	Total	Dom.	Foreign	Total	% of decrease (-) /increase (+) of tourist	Dom.	Foreign	Total	decrease (-) / increase (+) of tourist
2019	923.7	16.6	940.2	270.4	1.2	271.6	----	29.28	7.10	28.89	----
2020	289.8	4.6	294.4	66.9	3.3	67.2	(-) 75.26	23.09	6.13	22.82	(-)21.01
2021	243.1	0.3	243.5	60.1	0.0	60.1	(-) 10.56	24.72	1.68	24.69	(+)8.19
2022	879.8	10.4	890.2	187.9	0.0	187.9	(+) 212.64	21.35	0.10	21.11	(-)14.50
2023	1,456.7	27.1	1,483.8	218.5	0.4	218.9	(+) 16.50	15.00	1.54	14.76	(-)30.08
2024	1,844.8	31.2	1,876.0	268.5	0.03	268.5	(+) 22.66	14.55	0.10	14.31	(-) 3.05

(Source: Data furnished by Tourism Department, GoWB)

3.7 Planning

The three coastal districts – East Midnapur, South 24 Parganas and North 24 Parganas (Hingalganj area) have varied coastal ecology, livelihoods and prospects of coastal development. Any development strategy in these areas needs to balance socio-economic aspirations of local communities with sustainability imperatives. Any threat to coastal stability and sustainability from unplanned/indiscrete economic development would adversely affect the coastal populations, especially their livelihoods. Thus, planning is an essential part of the process, and efficient planning is required to help identify risks in project implementation and ensure their completion within stipulated timelines. Audit observations related to planning of coastal tourism have been discussed in succeeding paragraphs.

3.7.1 Revision of Coastal Regulation Zone Plan

The Ministry of Environment, Forest and Climate Change, Government of India (MoEF&CC, GoI), issued notification in January 2011, u/s 3 of the Environment (Protection) Act, 1986, declaring certain coastal stretches as part of the Coastal Regulation Zone (CRZ). Further, this was followed by the Coastal Regulation Zone of January 2019 of MoEF&CC which also sought to conserve and protect the coastal environment/marine areas, as well as to promote scientific sustainable development. Accordingly, as per CRZ of 2019 the coastal zones were classified under the following four main categories and the economic activities permissible therein were specified:

- **CRZ-I** is environmentally the most critical area. This is further classified as CRZ-IA which constitutes mangroves, sand dunes *etc.* and CRZ-IB which constitutes inter-tidal areas between Low Tide Line (LTL) and High Tide Line (HTL).
- **CRZ-II** includes the developed land areas, which are close to the shoreline, within the existing municipal limits or in other existing legally designated urban areas.
- **CRZ-III**: which is the relatively undisturbed land area (*viz.* rural area) and those which are not under CRZ-II. This is further classified CRZ-IIIA

¹⁰⁰ This includes tourist data of East Midnapur, North 24 Parganas and South 24 Parganas.

and CRZ-IIIB depending on population density greater than or less than a population of 2,161 per sq km respectively as per 2011 census base.

- **CRZ-IV** was to constitute of the water area & seabed, which was further bifurcated into CRZ-IVA¹⁰¹ and CRZ-IVB¹⁰².

Before taking up economic activities in the CRZ areas, necessary studies to mitigate the adverse environmental impact of such activities had to be carried out and thereafter, prior approval of the MoEF&CC, GoI, as well the Environment Department of the State had to be obtained.

Based on CRZ 2011, a Coastal Zone Management Plan (CZMP) for West Bengal had been prepared by the State and approved by MoEF&CC, GoI in October 2018.

Further, as per the provisions contained in the revised CRZ of 2019, MoEF&CC in June 2019 directed all coastal States to revise/ update their CZMP and submit the same to the GoI for approval by December 2019. The notification aimed to encourage construction of buildings and launch tourism activities in areas that were closer to the HTL.

The Environment Department, GoWB updated the CZMP in March 2020, as per the provisions of the CRZ Notification, 2019 and submitted it to MoEF&CC for approval in October 2024. However, the updation has not been approved (May 2025) due to delay in responding to the technical queries raised by MoEF&CC in January 2025. Resultantly, GoWB was unable to utilise the relaxation of norms for development of tourism as well as other infrastructure in the coastal area beyond reduced ‘No Development Zone’¹⁰³ earmarked under CRZ Notification 2019.

3.7.2 Preparation of Land Use & Development Control Plan

Land Use and Development Control Plan (LUDCP) was a planning document used by Development Authorities of West Bengal to guide land development and control construction in a systematic manner by identifying growth centres to manage future growth. LUDCP helps in formulating policy and general proposals including maps of the Planning Authority/Development Authority for development and general use of land in a prescribed manner¹⁰⁴.

As per section 31 of the West Bengal Town and Country (Planning and Development) Act, 1979 (WBTCP Act), every development authority shall, within two years of declaration of a planning area¹⁰⁵, prepare LUDCP and get approval of the same from the UD&MAD, GoWB under section 37 of the Act.

¹⁰¹ The water area and sea bed from the LTL upto 12 nautical miles seaward.

¹⁰² The water area of the tidal-influenced water bodies upto the LTL on both banks.

¹⁰³ As per CRZ Notification 2011, no development zone was 200 mtr from HTL in all rural areas which was reduced to 50 mtr from HTL for densely populated rural areas under CRZ Notification 2019.

¹⁰⁴ Such as residential, industrial, commercial, agriculture, natural scenic beauty, forest, wild life, natural resources, fishery, landscaping for public and semi-public open space, parks, playgrounds, water bodies, etc.

¹⁰⁵ Under the West Bengal Town and Country (Planning and Development) Act, 1979, a “planning area” is any part of the state that the government officially designates for planned development. The Act was created to control unplanned growth in both rural and urban areas by implementing land-use zoning regulations within these declared planning areas.

It was observed that out of total 51 *mouzas* of land under the planning area of DSDA, UD&MAD had approved (March 2015) LUDCPs of 42 *mouzas* (8,752.62 acre) for development and general use with considerable delay of 20 years from the designated month for preparation of LUDCP¹⁰⁶ (November 1993). Further, the LUDCPs for the remaining nine *mouzas*¹⁰⁷ (8,462.42 acre) were not prepared (May 2025). Non-preparation of LUDCPs led to unplanned and environmentally unsafe development, violating CRZ norms and exposing coastal areas to ecological and infrastructural risks.

According to the guidelines for preparation of the CZMP under CRZ Notification 2011, local level CZM maps shall be prepared in accordance with the CZM maps approved by the MoEF&CC, GoI containing demarcation of HTL and LTL which are required to be used by the local bodies for determination of CRZ area. Annexures I and IV to the CRZ Notification 2011 clearly stated that CZM maps shall be prepared in accordance with the demarcation of CRZ I, II, III and IV areas. The Hazard Line (HL)¹⁰⁸ shall also be mapped and considered while preparing the land use plan of a coastal area. Thus, land use plans or LUDCPs for coastal planning areas are required to be prepared in conformity with the CRZ Notification 2011 as they must include the demarcation of HTL, LTL, HL and CRZ categories (CRZ-I, II, III and IV) to ensure that land use and development proposals comply with coastal zone regulations.

Scrutiny of approved LUDCPs (approved in March 2015) of 42 *mouzas* revealed that the maps prepared (October 2013) by DSDA were not in accordance with CRZ Notification 2011 as demarcation of HTL was considered but demarcation for LTL, HL and different CRZ areas (CRZ-1, CRZ-II, CRZ-III and CRZ-IV) were absent as shown in **Figure 3.2**.

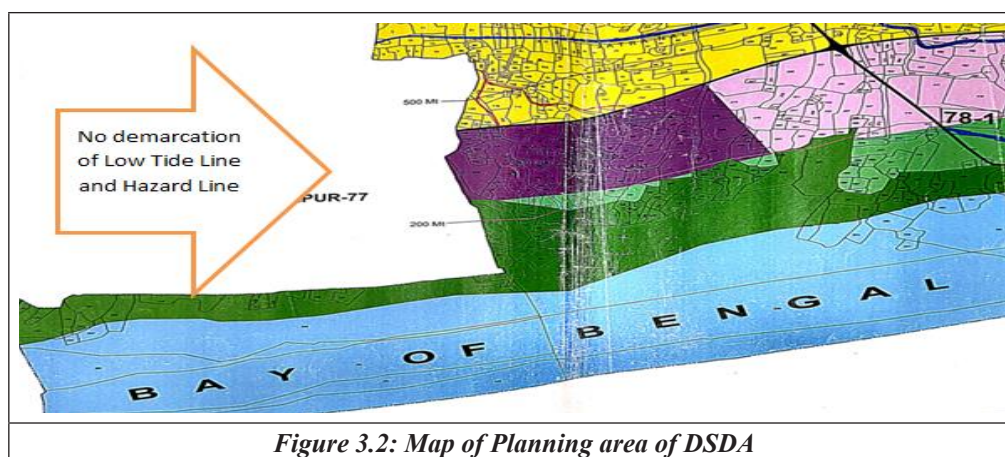


Figure 3.2: Map of Planning area of DSDA

(Source: LUDCP Map of DSDA)

Thus, due to preparation of LUDCPs not in accordance with CRZ Regulations, assessment and identification of areas available for various development works could not be done correctly leading to risk of unplanned growth violating CRZ norms and exposing coastal areas to ecological and infrastructural risks.

¹⁰⁶ Planning area of 42 *mouzas* were notified by DSDA in 1991.

¹⁰⁷ Mandarmani, Silampur, Patharmui, Baichbania, Dadanpatra, Mania, Dakshin Purushottampur, Tajpur and Berakhana.

¹⁰⁸ It shows extent of the flooding on the land area due to water level fluctuations, sea level rise and shoreline changes.

3.7.3 Preparation of Land Use Map Register

A Land Use Map Register (LUMR) is a legally mandated document in the context of urban and regional planning, particularly in West Bengal, that combines a detailed land use map with a corresponding register. It categorizes and documents the existing land use and development control parameters within a specific planning area, for monitoring land use changes and guiding future development in accordance with the West Bengal Town & Country (Planning & Development) Act, 1979.

Under section 28 of the WBT&CP Act, 1979, a development authority shall, within one year of its constitution, prepare a LUMR indicating the present use of land under its planning area.

GBDA had 23 *mouzas* under its planning area¹⁰⁹. Out of these, LUMRs of 10 *mouzas* were prepared in 2018 by the State. Further, the Indian Institute of Engineering Science and Technology, Shibpur (IEST) was selected (June 2020) by the UD&MAD, GoWB for preparation of LUMRs of the remaining 13 *mouzas* (8,349.66 hectares) within a stipulated timeline of seven months (by January 2021). As per approved payment terms, IEST was to receive 25% of the consultancy fees in advance. However, subsequently IEST demanded (October 2022) 60% of the consultancy fees in advance, which was not accepted by GBDA. As a result, GBDA sent a cancellation letter to IEST (August 2023) and floated another fresh EOI for the work after a delay of 17 months (February 2025). However, the same has not been finalised, as of April 2025.

Thus, delay in finalisation of tender by GBDA hindered the assessment, identification and monitoring of the existing land use under the planning area of GBDA which adversely affected the coastal ecosystem with a risk of unplanned development.

Recommendation 1: The State Government should expedite the finalisation 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.

3.8 Implementation

Tourism Department released funds under the State Development Scheme (SDS) for creation of new tourism attractions, development of projects and expansion/improvement of tourist infrastructure. Development Authorities under the administrative control of UD&MA Department along with district authorities, Forest Department and Tourist Department undertake various projects as the implementing agency, including for promotion of tourism in the State.

In this context, Audit examined the following project works and the findings therein are as follows:

3.8.1 Non-operationalisation of the eco-tourism project at Jambudwip/Jambu Island

The GBDA had taken up an eco-tourism project at Jambudwip island in July 2016 at a total cost of ₹ 1.42 crore. The scope of work included construction of

¹⁰⁹ Date of notification was 12 December 2018.

a Nature Trail and other ancillary infrastructure like wooden bridges, earthen road, sitting arrangement, solid waste management *etc.*

In March 2017, a revised administrative approval for ‘Construction of R.C.C. piled jetty including wooden ramp as approach at Jambu island’ at an estimated cost of ₹ 2.74 crore was accorded by UD&MAD to GBDA. Out of ₹ 2.74 crore, an amount of ₹ 1.36 crore was released to GBDA by UD&MAD in two instalments (August 2016: ₹ 68.00 lakh and March 2017: ₹ 68.19 lakh). It was noted that the RCC piled jetty was an integral part of the eco-tourism project that would enable easy facilitation or access for tourists to the Jambu Island.

The project was allotted to the West Bengal Wasteland Development Corporation Limited (WBWDCL) an undertaking under Forests Department, GoWB which was to be the executing authority as per the administrative approval given by GBDA in July 2016.

Audit noticed that the construction of R.C.C piled jetty required clearance from both the Environment Department, GoWB as well as the Forest Department, before the project could be taken up. The Application for the NOC for the project was accordingly submitted in September 2016. However, before the required approval could be obtained, GBDA released (December 2016) ₹ 73.17 lakh to WBWDCL for development work under the project for the construction of the R.C.C piled jetty. It was observed that the said clearance from the Environment Department could not be obtained, due to which GBDA surrendered the amount of ₹ 1.36 crore to UD&MAD in January 2017 and decided to abandon the jetty project (June 2018).

Due to abandonment of the R.C.C piled jetty construction, which was the main component of the project, other components like the Nature trail & ancillary infrastructure also could not be completed, leading to wasteful expenditure of ₹ 73.17 lakh.

Thus, there was lack of proper planning on the part of GBDA as it could not ensure that all required clearances were in place before allocating the work to WBWDCL, 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.

While accepting the Audit observation, UD&MA Department stated (April 2025) that the project was abandoned due to CRZ issue.

3.8.2 Taking up project without ensuring encumbrance free land - Marine Drive Project

In order to avoid time and cost over-run, delay in completion of work, litigations *etc.*, the Public Works (Roads) Department, GoWB decided (August 2011) that no tender shall be invited for any proposed construction or improvement before substantial completion of pre-construction works including land acquisition and physical possession thereof.

With the objective of establishing smooth transportation linkage between Digha and its surroundings, DSDA invited a tender (January 2019) for a project of Bituminous Road (Marine Drive) from *Dadanpatrabar* to *Soula Canal* (chainage 0.0 Km to 5.0 Km) at Mandarmani so that every type of tourist vehicle and

other heavy vehicles could easily access the road. Phase A of the Project¹¹⁰ was awarded (February 2019) to a private agency at a cost of ₹ 16.05 crore with February 2021 as the scheduled date of completion.

Audit noticed that after incurring expenditure of ₹ 4.54 crore, the work was still (January 2025) not completed (only 1,900 m of the road was constructed against the proposed length of 2,500 m) as DSDA did not provide encumbrance free worksite for the construction. The Agency had informed DSDA regarding unauthorized occupants in the construction area (600 m stretch), but despite repeated requests (November 2021, January 2022 and November 2022) no action was taken by DSDA.

It was noted that after payment of ₹ 4.53 crore, DSDA cancelled the contract stating that the agency showed no positive intent to complete the work. However, during Joint Physical Verification (January 2025), Audit observed that the stretch of incomplete road was still under encroachment (Refer **Figure 3.3**) and no action had been taken to remove the same, as had also been requested for by the agency. Thus, there was significance lacunae on the part of DSDA to provide encumbrance free land for the road link project.

Since this project was directly related to the development of transport links to popular coastal tourist sites in Digha, Tajpur, Sankarpur and Mandarmani, it had a direct impact on tourist footfall to these areas. Non-completion of the Project in time clearly affected the objective of ensuring smooth connectivity for tourism promotion in the coastal tourism circuit around Digha.

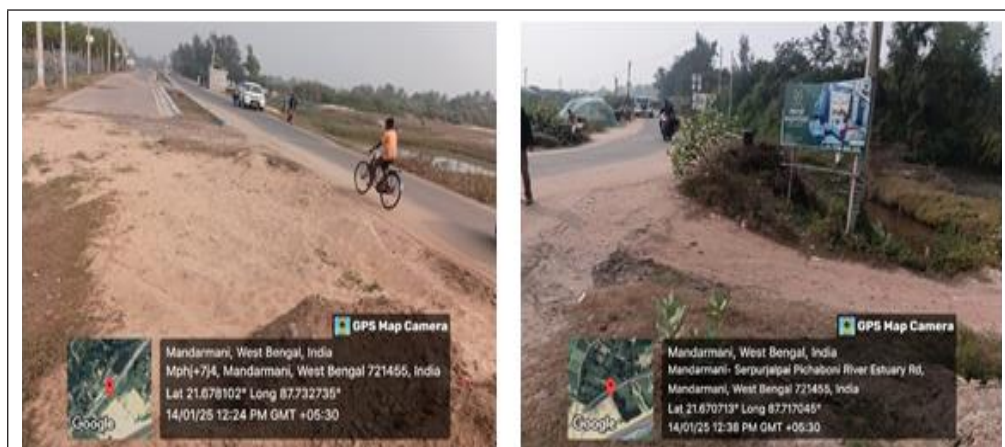


Figure 3.3: Under construction bituminous road from Dadanpatrabar to Soula Canal

(Source: Picture was taken during joint physical verification in January 2025)

UD&MA Department stated (April 2025) that a fresh tender would be awarded shortly for balance works. However, the fact remains that the work was still not completed even after four years of scheduled completion and payment of ₹ 4.53 crore to the contractor.

3.8.3 Blockage of investment in an incomplete project

In order to help tourists and passengers easily access Mandarmani beach and to allow for smooth traffic movement towards the beach, DSDA undertook (March 2017) the work of strengthening of Bituminous Road from *Sapua* to

¹¹⁰ Project divided into Phase A (0.000 Km to 2.500 Km) and Phase B (2.500 Km to 5.000 Km).

Mandarmani by-pass way at a cost of ₹ 18.57 crore. DSDA awarded (May 2017) the work to a contractor at a tendered cost of ₹ 18.56 crore, with May 2019 as the scheduled date of completion. It was noted that the contract was foreclosed (November 2020) by DSDA after incurring an expenditure of ₹ 17.53 crore¹¹¹.

Audit further noted that the road remained untiled due to the non-commencement of work related to intermediate bridge over the river Tarasia, which was to connect both ends of the by-pass road. This bridge was also being implemented by DSDA but as a separate project, with PWD as the executing agency. DSDA paid ₹ 20 lakh (June 2019) to PWD for the preparation of the DPR of the bridge but the same was not submitted (as of April 2025). Due to this, the work of the bridge could not be started (April 2025). The map is shown in **Figure 3.4**.

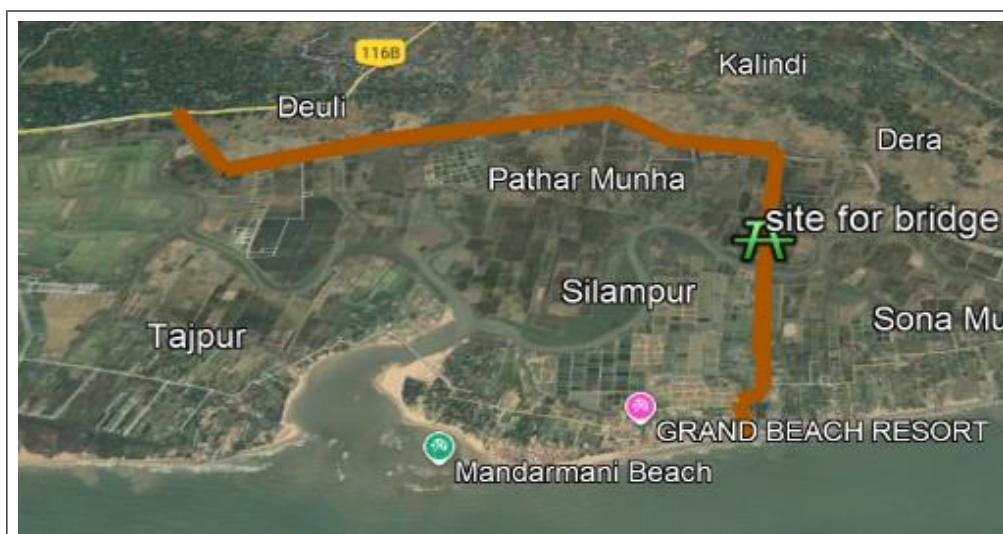


Figure 3.4: Bituminous Road from Sapua to Mandarmani Bye-Pass way

(Source: Picture from Google Earth)

Due to non-completion of the Tarasia bridge, the bituminous road works from *Sapua to Mandarmani* could not be used. This also resulted in blockage of fund of ₹ 17.53 crore that had already been incurred on the road, besides non-achievement of the objective of easing tourist access to Mandamani.

UD&MA Department stated (April 2025) that the responsibility of DPR preparation for construction of the said bridge was given to PWD which was not received. However, the fact remains that non completion of the DPR had a cascading effect not just on the Tarasia bridge project but also on the *Sapua to Mandarmani* road works, affecting future tourist inflow to the areas.

3.8.4 Installation of LED Street Light under the Green City Mission

The Standing Committee of the Cabinet on Industry, Infrastructure and Employment, in its meeting held on 04 July 2016, approved the concept of Green City Mission proposed by the Urban Development and Municipal Affairs Department (UD&MAD), GoWB which encouraged city administrations to come up with schemes to increase green areas, conserve water bodies and beautify public spaces.

¹¹¹ Upto 10th RA Bill.

Accordingly, UD&MAD, GoWB accorded (December 2021) administrative approval of ₹ 56.65 lakh for the installation of LED Street lights from Dadanpatrabar to Mandarmani under the Green City Mission during 2021-22. DSDA issued work order to the agency¹¹² in March 2022 and the work was scheduled to be completed by May 2022.

Audit noted that the work however, could not be taken up 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 for carrying out the work of installation of LED lights. As a result, 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.

Thus, the Project could not be completed due to lack of co-ordination between WBSEDCL and DSDA which frustrated the objective of Green City Mission to make development sustainable, resilient, and environment friendly.

Accepting the Audit observation UD&MA Department stated (April 2025) that the project was abandoned due to presence of overhead high tension line of WBSEDCL on both sides of the road.

3.8.5 Taking up projects in CRZ area led to wasteful expenditure

CRZ notification, 2011 declared sand dunes as CRZ IA areas and dressing or altering these sand dunes for beautification, recreation was declared as prohibited activities. However, DSDA decided to execute the work of beach beautifications in the sand dune areas of Old Digha and invited tender (August 2020) for the related construction work. The scope of work included construction of proposed tourist amenities centre, restaurant, parking facility, toilet block, paved pathway, seating arrangement, landscaped garden, wooden gazebo, illumination with high mast lightening¹¹³ *etc.*, at an estimated cost of ₹ 11.35 crore. Accordingly, DSDA issued (September 2020) a work order at a cost of ₹ 11.34 crore with March 2022 as the scheduled date of completion.

Scrutiny of records revealed that DSDA incurred ₹ 3.33 crore towards construction of three storied amenity hall-cum-restaurant, parking lot, landscaping and beautification work *etc.* However, DSDA could not complete the project as the area was located under CRZ-I A, and therefore such activities were prohibited. As a result, the contractor could complete only 44 *per cent* of the work and was paid ₹ 3.33 crore by March 2025. Subsequently, the contract was terminated (September 2024) by DSDA. Audit noted that the work was lying incomplete since then (as of January 2025). The under construction amenities centre and food court is shown in **Figure 3.5**.

¹¹² M/S Jupiter Engineering Construction.

¹¹³ High mast lighting refers to a lighting system that utilizes a tall pole to mount powerful luminaires high above ground level.



Figure 3.5: Under construction of amenities centre and food court under CRZ area

(Source: Picture was taken during joint physical verification in December 2024)

Thus, violation of stipulations prescribed under the CRZ regulations that prohibited such activities in the sand dunes areas, led to wasteful expenditure of ₹ 3.33 crore.

UD & MA Department stated (April 2025) that the work was stopped due to pending court case regarding constructions in CRZ-IA area. However, the fact remains that DSDA initiated the project on the sand dune area which is under CRZ-IA where such activity was prohibited.

Recommendation 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 operationalisation.

3.9 Monitoring and Control

To execute the projects economically and efficiently as well as to ensure timely completion of projects and schemes, an effective monitoring system is a pre-requisite. During Joint inspection, instances of poor monitoring, wasteful/ unfruitful expenditure, absence of sustainable model for operation and maintenance of created properties *etc.*, were noticed as discussed in the succeeding paragraphs:

3.9.1 Commencement of Cruise Services under PPP Model

West Bengal Tourism Policy 2016 encourages Public Private Partnership (PPP) mode that involves collaboration between Government and private sector to build up a project that would ultimately lead to the development of an area. The Tourism Department was to identify new locations and different segment of tourism in the State where this model could be replicated.

Under the PPP mode, DSDA invited (September 2023) an Expression of Interest (EoI) for the selection of an operator for operation and maintenance of a cruise service in the *Champa* River adjacent to the Nayakali Temple. Cost of other facilities like Cruise vessel and Jetty for operation of the cruise service was to be borne by the DSDA.

DSDA entered into an agreement (October 2023) with a private agency for the operation and maintenance of the cruise service. Agreement, *inter alia*, included that (i) the agency would deposit ₹ 50.36 lakh in advance as one-year license fee (in two instalments), (ii) DSDA would provide the cruise vessel to the agency and (iii) agency shall operate the cruise as per regulations of the Transport Department, GoWB.

Accordingly, DSDA arranged (April 2023) a cruise vessel¹¹⁴ from the West Bengal Surface Transport Corporation Limited (WBSTCL) for a two-year period at a license fee of ₹ 7,500/- per month for operating the cruise line. A license fee of ₹ 1.15 lakh including GST was paid by DSDA to WBSTCL for the period from April 2023 to May 2024 (13 months). The private agency paid ₹ 36.77 lakh¹¹⁵ for operating the cruise service to DSDA (October 2023).

Audit observed that as per the Joint Physical Verification Report (December 2023) of the officials of DSDA and Irrigation Department, GoWB, the site selected in the *Champa* river for the purpose of the cruise was not suitable for rendering the service as the condition of the jetty structure was not up to the mark and required thorough maintenance. Audit also observed that:

- the jetty and its approach road were in a damaged condition; and
- fitness certificate of the vessel that had been hired from WBSTCL for operating the cruise, had not yet been provided by the Transport Department (as of January 2025).
- Although the private agency requested DSDA (January 2024) to construct the jetty and other infrastructure, DSDA did not undertake this construction to start the Cruise Services. As such, the cruise services could not be operationalised (as of May 2025).

Thus, despite the funds being expended to obtain the cruise boat from WBSTCL and even after an agreement being finalised, the cruise service at *Champa* river could not be made operational due to non-availability of basic infrastructure such as jetty, dockyard and approach facilities. This not only resulted in idling of assets and blocking of funds but also deprived the region of potential tourism growth, employment generation, and associated economic benefits envisaged under the PPP initiative.

Accepting the audit observation, the Department stated (April 2025) that the cruise service would be operational after receiving the Dry Dock Certificate¹¹⁶ from the Inland Waterways Transport Department. The Department's reply is not acceptable as it does not address the core issue of non-provision of essential infrastructure, which remains a critical impediment to operationalising the cruise service.

¹¹⁴ *MV NIVEDITA*.

¹¹⁵ ₹ 25.18 lakh being first instalment and ₹ 11.59 lakh as Security Deposit.

¹¹⁶ A dry dock certificate is proof a vessel has successfully passed its mandatory dry dock safety survey, confirming its hull, underwater components, and machinery are in a safe and operational condition.

3.9.2 Operationalisation of newly constructed Memorial and Museum at Pichaboni

A proposal for setting up a Memorial and Museum at *Pichaboni* under Contai-1 Block, East Midnapur, in memory of freedom-fighters was initiated (October 2019) by the District Magistrate, East Midnapur. Accordingly, the District Magistrate, East Midnapur sent a proposal (December 2019) to the Tourism Department to construct the Memorial and Museum, along with justification indicating potential tourist footfall of 12,000 per month and net monthly income of ₹ 30,000¹¹⁷, along with employment generation. The Project was given (November 2020) administrative approval of ₹ 2.54 crore from the Tourism Department with a scheduled date of completion of September 2022. The work was completed (July 2023) by the Executive Engineer, PWD, East Midnapur at a cost of ₹ 2.18 crore after a delay of 10 months.

Audit observed (December 2024) that the Memorial and Museum were constructed without any provision for display items, statue and beautification materials *etc.*, to attract tourists. It was only after completion of the museum in July 2023, that the District Magistrate sought guidance from the Tourism Department for operationalizing the Museum (July 2024).

Thus, the Museum could not be made operational even after an expenditure of ₹ 2.18 crore and remained idle for nearly two years (up to May 2025) since completion (July 2023). As a result of this, neither probable revenue earnings as projected in the project proposal could be achieved, nor could employment be generated. Non-operational newly constructed Memorial and Museum at Pichaboni is shown in **Figure 3.6**.

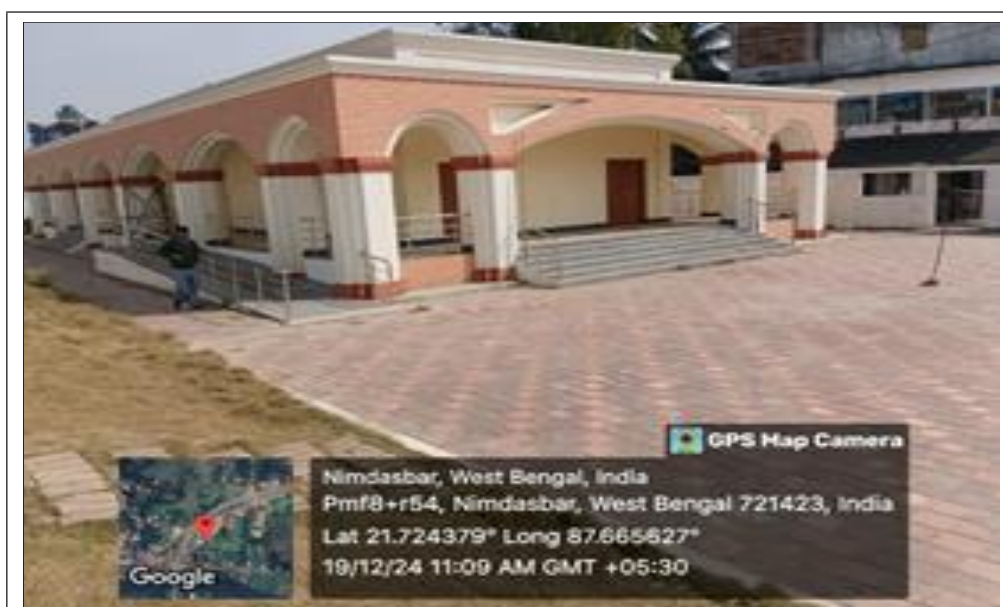


Figure 3.6: Non operation of newly constructed Memorial and Museum at Pichaboni

(Source: Picture was taken during joint physical verification in December 2024)

Accepting the Audit observation, the Tourism Department stated (April 2025) that the district administration has been requested (April 2025) to resolve the issue and make the museum operational at the earliest.

¹¹⁷ Total monthly earning, expenditure and income were estimated ₹ 1,30,000/-, ₹ 1,00,000/- and ₹ 30,000/- respectively.

3.10 Waste Management and disturbance of coastal eco system

3.10.1 Pollution caused by discharging of untreated effluents

A clean environment promotes tourism by enhancing tourist experience, protecting natural and cultural sites, and boosting a destination's reputation. Tourists are more likely to visit clean and well-maintained areas, which encourage repeat visits and positive word-of-mouth recommendations.

As per para 3(vi) of CRZ Notification, 2011, discharge of untreated waste and effluents from industries, cities or towns is harmful for the ecosystem and is therefore prohibited. Accordingly, the Public Health Engineering Directorate (PHED) constructed (September 2016) a Sewerage Treatment Plant (STP) at a cost of ₹ 28.87 crore under the project, "Renovation of Sanitary Sewerage Scheme at Digha" as a sub-component of the Integrated Coastal Zone Management Plan (ICZMP). The STP had a capacity of 6.7 Million Liter per Day (MLD), designed to cater to the projected sewage load from 678 hotels up to the year 2025.

During joint physical verification (January 2025) by Audit with officials of DSDA, Audit observed that the actual utilisation of the functional STP was only 3.00 MLD *i.e.*, 44.78 *per cent* of the total capacity. Thus, there was an unutilised capacity of 3.7 MLD (Capacity: 6.7 MLD – Utilisation: 3.0 MLD) in the sewage treatment system in Digha.

Audit noted that this low utilisation was due to non-inclusion of Old Digha under the operational zones of the existing sewerage system of Digha. PHED was unable to connect the sewer lines of Old Digha to the STP, due to which untreated sewage continued to discharge into the sea near Jatranala (New Digha) and Mohana (Old Digha). This had an adverse impact on the aquatic life and ecosystem of the Digha area as could be seen from the water quality test reports of the West Bengal Pollution Control Board (WBPCB). It was observed that the Total Suspended Solids (TSS) and Fecal Coliform levels in sample water collection as per the WBPCB Reports dated September 2024 were 72 mg/l and 3,300 MPN/100 ml respectively, exceeding the permissible limits¹¹⁸. **Figure 3.7** shows the discharge of polluted water into the sea.



Figure 3.7: Discharging of polluted water into sea without treatment at Jatranala, New Digha and Mohana, Old Digha

(Source: Picture was taken during joint physical verification in January 2025)

¹¹⁸ TSS include particles suspended in water, which will pass through the filter. For clear water TSS < 20 mg./lt., For cloudy water, TSS between 40 and 80 mg./lt. For dirty water, TSS > 150 mg/lt and for Fecal Coliform, the average value not exceeding 200/100 ml. in 20 per cent of samples in the year and in three consecutive samples in monsoon months.

Further, in Mandarmani and adjoining areas, it was noted that polluted water was discharging into the sea without treatment as no sewerage scheme had been prepared and implemented for these areas till date (January 2025).

Audit noted that a total of 98 hotels were operational in the Mandarmani sea beach area and were discharging sewerage directly into the sea, without any treatment as shown in **Figure 3.8**. The National Green Tribunal (NGT) vide its order dated 02 May 2022, had directed that hotels, restaurants and resorts violating CRZ notification and Water Act 1974 may be closed by the State Pollution Control Board in accordance with law.

Further, in compliance with the NGT's directions, DSDA was required to ensure that all hotels and commercial establishments were connected to functional sewerage network leading to a STP, to prevent discharge of untreated effluents. However, DSDA did not undertake these measures, resulting in continued discharge of untreated sewage into the sea in Mandarmani area. This not only violated CRZ norms and NGT directives but also adversely impacted the coastal environment and posed a serious risk to sustainable tourism initiatives, as the same is largely dependent on the existence of clean beaches and marine water quality.



Figure 3.8: Discharging of polluted water into sea without treatment at Mandarmani

(Source: Picture was taken during joint physical verification in January 2025)

3.10.2 Flattening/destruction of Sand Dunes at Digha

A coastal sand dune is a mount, hill or ridge of sand formed mainly by Aeolian action that lies behind the beach affected by tides. They provide natural coastal protection against storm surge and high waves, prevent coastal flooding and structural damage, as well as provide an important ecological habitat. The Coastal Regulation Zone, 2019 declared sand dunes as CRZ- IA areas and dressing or, altering of sand dunes for beautification, recreation was declared as prohibited activities within the CRZ.

Audit observed during joint physical verification (January 2025) that sand dunes along the coastal stretches from Jagannath Dham Ghat to Aprajita Ghat were being used as horse stables by the local people without any permission from DSDA. Construction and operation of horse stables on sand dunes led to physical disturbance and loss of dune vegetation due to trampling, compaction of sand, and nutrient pollution from manure. These activities destabilized the sand dunes, causing erosion and degradation of the natural barrier that protects the coastline and supports coastal tourism.

As per CRZ Notification 2011, the area was demarcated as CRZ-IA but despite this, DSDA did not take any action for the protection of sand dunes.

No reply on this issue has been furnished by DSDA or UD&MAD (January 2025).

Recommendation 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.

3.11 Homestay scheme

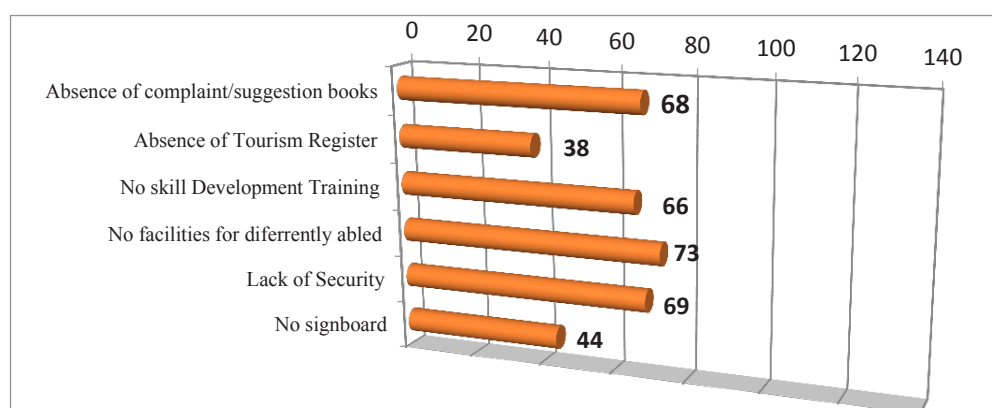
To up-grade the livelihood of local people and enhance employment generation, economic growth as well as increase tourist footfall, the Tourism Department formulated (May 2017) a comprehensive Home Stay Policy-2017 which encompassed all the aspects of ownership, scale, size, registration, promotion and booking facility *etc.*, of these homestays.

According to the Policy, the Homestay owners were required to register with the respective District Magistrates and the registration would be valid for a period of three years. GoWB would provide financial assistance of ₹ 1.50 lakh payable in three equal instalments, to the eligible Homestay owners for promotion of Homestay tourism encompassing extension, expansion, modernization and/or diversification of Homestays¹¹⁹. Tourism Department also prescribed different guidelines¹²⁰ to be followed by the Homestay owners for running the Homestay Units (HSUs) in an effective and professional manner. The operation of these HSUs were to be monitored and certified by the concerned district administration before release of financial assistance.

The Tourism Department registered 282 HSUs (between July 2020 and September 2024) in three coastal districts (East Midnapur, North 24 Parganas and South 24 Parganas). Out of 282 HSUs, audit conducted joint physical verification (January 2025) of 74 HSUs with the officials of Tourism Department. Non-fulfilment of prescribed guidelines of the Tourism Department, as noticed during joint physical verification of these 74 test checked HSUs, are shown in the following **Chart-3.2**.

¹¹⁹ Memo No. 1179-TW/TM/14011(11)/216/2018 dt. 14.06.2019.

¹²⁰ Maintenance of Tourist Register, Suggestion/Complaint Book, Display of signboard, Proper security arrangements, Eco-friendly measures like waste management and water conservation *etc.*

Chart 3.2: Non-fulfilment of prescribed guidelines (in Nos.)

Audit noticed that 38 out of 74 HSUs did not maintain any Tourist Registers during 2019-20 to 2023-24 and in 15 out of remaining 36 HSUs¹²¹ who maintained Tourist Registers. It was also noted that no tourists arrived during the period. Tourist footfall was noticed in 21 HSUs¹²² out of 36 HSUs only, which increased from 599 tourists (in 2021-22) to 3,011 tourists (in 2023-24).

3.11.1 Absence of skill development training

As per WB Homestay policy 2022, the Tourism Department would assist the owners (individual or groups) in skill and capacity building, in collaboration with the Department of Technical Education and Training, in relevant areas like hospitality, food and beverages, housekeeping and hygiene, general etiquettes and language, solid waste management *etc.*, in order to run and operate the Homestays professionally.

During joint physical verification (January 2025) by Audit along with officials from Tourism Department, Audit observed that 66 out of 74 HSUs were not imparted any training since their Registration.

The Tourism Department accepted the audit observation and stated (April 2025) that it was committed to finalising and implementing a comprehensive training plan for all owners in line with the Homestay Policy 2022.

3.11.2 Non-monitoring of Homestay scheme

As per Homestay Policy 2022, HSUs should maintain Tourist Registers, Suggestion/Complaint Book, display signboards, have proper security arrangement, waste management facilities *etc.* The Tourism Department or concerned District Magistrate may cause inspection of the registered tourism units by their authorised representatives any time without prior intimation. In case of any violation of any regulation stipulated, the Department was free to take any action against the concerned HSU including cancellation of the registration.

During joint physical verification (January 2025) by Audit along with officials of the Tourism Department, it was observed that 30 out of 74 HSUs did not have access to proper approach roads and street lights. Audit further noticed that 10 out of these 30 HSUs did not have any signboards, Tourist Registers,

¹²¹ 36 = 74 minus 38.

¹²² 21 = 36 minus 15.

Complaint/Suggestion Registers, CCTV and security arrangement, waste management system, facilities for senior citizens and differently abled persons. Further, two of these 10 HSUs were found in very poor physical condition and thus unsuitable for being used as an HSU for tourist accommodation as depicted in **Figure 3.9**.



(Source: Picture was taken during joint physical verification in January 2025)

Thus, physical monitoring of the HSUs at regular interval by the Tourism Department was required to improve the situation. The objective of up-liftment of livelihood of the people associated with HSUs could not be fulfilled due to non-monitoring of the Scheme.

Accepting the Audit observations, Tourism Department stated (April 2025) that initiatives are being taken to address the issues raised in Audit.

Recommendation 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.

CHAPTER - IV

Individual Paragraphs

CHAPTER-IV

Individual Observations of Compliance Audit

AGRICULTURE DEPARTMENT

4.1 Unfruitful expenditure

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.

The Bidhan Chandra Krishi Viswavidyalaya (BCKV) with its headquarters at Mohanpur, Nadia was established in 1974 to provide facilities for study of agriculture and allied sciences and for conducting research in these area.

The BCKV received (during 2015-16 to 2020-21) funds from the Government of West Bengal (GoWB) for implementation of four projects¹²³ under the Rural Infrastructure Development Fund (RIDF¹²⁴) and the Rashtriya Krishi Vikas Yojana (RKVY¹²⁵) which remained incomplete/ non-functional as discussed in subsequent paragraphs:

A. Testing and Training Center for Food and Water Quality

The project -“Establishment of a Testing and Training Center for Food and Water Quality” was taken up by BCKV under RIDF with the following objectives:

- Establishment of a State Level Referral Laboratory for Quality Testing¹²⁶ of Food and Water with recommendations;
- Human capacity building through training on Good Laboratory Practices (GLP), Good Agricultural Practices (GAP) and Good Manufacturing Practices; and
- Training for upgrading the skills of academicians, research students, self-help groups and food processing entrepreneurs of the State.

As per the DPR submitted (August 2014) by the BCKV to the Agriculture Department, GoWB under RIDF, the total estimated cost of the project was ₹ 8.45 crore which included ₹ 5.00 crore on non-recurring expenditure¹²⁷ and

¹²³ Establishment of a Testing and Training Center for Food and Water Quality, Establishment of Bio-fertilizer Production Unit, Infrastructure support for Agricultural Mechanisation of State Farm Machinery Training and Testing Institute and Development of farm and tissue culture unit for production and promotion of medicinal plants Stevia as cash crop.

¹²⁴ RIDF was set up by the Government of India in 1995-96 for financing ongoing rural infrastructure projects. The fund is mainly maintained by the NABARD.

¹²⁵ RKVY was initiated in 2007 as an umbrella GoI scheme for ensuring holistic development of agriculture and allied sectors by allowing states to choose their own agriculture and allied sector development activities as per district/State level plan.

¹²⁶ Pesticide residues, metals and pathogenic organisms.

¹²⁷ Equipment, civil and electrical works, furniture, ACs, UPS and accessories.

₹3.45 crore on Recurring Contingencies (RC). RC *inter-alia* included Operational Cost of ₹ 1.00 crore for 10 years besides an expenditure of ₹ 1.48 crore on Contractual Services¹²⁸ for conducting tests and running the laboratory for 10 years.

BCKV sent (January 2015) the budget proposal of ₹ 7.26 crore to the Agriculture Department, GoWB for approval of non-recurring expenditure, which included proposed expenditure ₹ 1.47 crore on civil and electrical works, ₹ 5.52 crore on equipment and ₹ 0.27 crore on furnishing. However, funds requirement to meet the operational cost as well as cost of hiring of contractual personnel to run the laboratory, which were crucial elements, was not communicated to the Agriculture Department, GoWB.

The Agriculture Department released ₹ 7.49 crore (in the period 2015-16 to 2020-21) to BCKV for the implementation of the project and the work was started in July 2015. As of July 2023, BCKV incurred the following expenditure as shown in the **Table 4.1**.

Table 4.1: Details of expenditure incurred on Testing and Training Centre

Sanctioned item	Expenditure (₹ in crore)	Present status
Civil and electrical works	1.45	Minor (civil and electrical) works yet to be taken up.
Equipment	2.97	22 out of 27 equipment were procured and installed. Five machines (analytical equipment) with an estimated cost of ₹ 2.75 crore could not be purchased during 2020-21 due to Covid-19 and Assembly Election-2021.
Furnishing Laboratory	0.25	Some additional items required are yet to be taken up.
Contingency	0.07	Some additional items required are yet to be taken up.
Total	₹ 4.74 crore	Unspent balance of ₹ 2.75 crore.

Thus, from the above it was evident that, even after eight years from its commencement, the project remained incomplete. The joint physical verification (March 2024) by Audit along with officials of BCKV revealed that although a two-storey building was constructed under the project, however the same could not be used for carrying out the intended objectives of testing of water and food samples. This was because there was no provision of funds for operation and maintenance of the proposed laboratory. Thus, in place of the envisaged objectives, Audit observed that the building was being utilised for other projects¹²⁹.

The Principal Investigator¹³⁰ (PI) of the project also accepted (March 2024) that professional testing service could not be initiated due to non-completion

¹²⁸ One Senior Research Associate at the rate of ₹ 30,000 per month, three senior research fellow at the rate of ₹ 18,000 per head per month, three project assistant at the rate of ₹ 9,000 per head per month and two laboratory and field attendants at the rate of ₹ 6,000 per head per month.

¹²⁹ All India Coordinated Research Project (AICRP) on MULLaRP (Mungbean, Urdbean, Lentil, Lathyrus, Rajma and Pea), AICRP on Wheat and Barley Improvement and AICRP on Vegetable crops

¹³⁰ Principal Investigator is a professor of the university and in-charge of implementing the scheme.

of the project. Further personnel for the project had not been hired due to non-provision for the same, which led to non-initiation of professional testing.

Thus, due to deviation from the initial DPR, the project remained incomplete, and the envisaged objective of the project remained unfulfilled. As a result, the amount of ₹ 4.74 crore incurred on the project remained unfruitful.

The Department stated (June 2024) that for fulfillment of all scheme objectives, steps would be taken to scale up activities within another 4-5 months.

B. Bio-fertilizer production unit under Rashtriya Krishi Vikas Yojana

The Project “Establishment of Bio-fertilizer Production Unit at B.C.K.V under Rashtriya Krishi Vikas Yojana (RKVY) fund” was conceived with the following objectives:

- to develop infrastructure for large scale production of bio-fertilizer in order to meet the requirements of Government agencies, departments and other stake holders;
- to assure production of quality fertilizers under the brand name BCKV; and
- to increase the shelf-life of organisms through advanced formulation and improved storage facility.

The project was approved (July 2015) by State Level Sanctioning Committee of RKVY for completion in two years at (October 2018) an estimated cost of ₹ 4.57 crore. The project was taken up in October 2016 by BCKV and the civil and electrical works were completed in March 2020.

The delay in completing the remaining project was attributed to the late release of funds by the Agriculture Department, GoWB as shown in **Table 4.2**.

Table 4.2: Year wise allotment and expenditure of fund

Year	Allotment (₹ in crore)	Expenditure (₹ in crore)
2016-17	1.23	1.22
2017-18		
2018-19	1.05	1.05
2019-20	2.09	2.02
Total	4.37 (unreleased = 0.20)	4.29

Further, major instruments required for the project were installed only after April 2021 and the delay was attributed to prevailing lockdown due to Covid-19. The production of bio-fertilizer could only commence from October 2021 against the stipulated month of October 2018, after incurring an expenditure of ₹ 4.29 crore on the project. The annual production capacity of the plant that was set up was 200 MT but against this, during the period since its completion (April 2021 to March 2024), only 1.2 MT of bio fertilizer could be produced against the installed capacity of 600 MT in three years. Moreover, bulk demand from government/ non-government agencies was not received and only meagre indents from local farmers and Krishi Vigyan Kendras were received by the BCKV. The low demand of bio fertilizer indicates that no pre-project survey was conducted before formulating the project to assess the need. The university decided to formulate the project as the existing bio-fertiliser unit was no longer working due to old age instruments. Also, even after completion of the project,

concerted efforts were not made by BCKV/Department to create awareness about the facility and secure orders in line with its installed capacity. Only one on-line meeting¹³¹ (during lockdown) was held in this regard.

As a result, the project could never achieve its full potential (installed capacity) during the period April 2021 to March 2024).

The joint physical verification (March 2024) with officials of the BCKV revealed that the production unit was not operational at the time of the visit as there was no indent for production.



Figure 4.1: Equipment found lying idle

The PI of the project attributed (August 2023 and March 2024) dismal performance to the following constraints:

- This was an indent-based production as microbes gradually die after six months of production. Therefore, absence of bulk indent limited the potential utilization of the project.
- Absence of funds for maintenance of equipment. Thus, in the absence of institutional demand, the bio-fertilizer production unit remained idle since its completion and the expenditure of ₹ 4.29 crore incurred on its establishment remained unfruitful.

The Department stated (June 2024) that steps have been taken to rationalise the pricing policy of bio-fertilizer and approached Primary Agricultural Co-operatives (PACs), Farmer Producer Organisations (FPOs), and Tea Gardens besides use in university campus outlets in the State and KVKs for ensuring indent and regular supply. The Department further stated that steps were also being taken to scale up production in the coming 6 - 8 months.

C. Farm Machinery Training and Testing Institute

The project “Infrastructure support for Agricultural Mechanization of State Farm Machinery Training and Testing Institute (FMTTI)” under RKVY fund was conceived with the following objectives:

- to provide hands on training on operation and maintenance of farm implements and machinery to farmers; and
- to provide test certificates to different manufacturers after testing their farm equipment as per the standard test code for maintaining the quality of the machine. Based on these test certificates, the State Government would provide subsidy to farmers to encourage farm mechanization for better earnings from agriculture.

¹³¹ Attended by Director of Agriculture, members of RKVY Cell and Director of Research, BCKV and the in-charge of the project.

The project was taken up (August 2015) by the BCKV for completion in two years, at an estimated cost of ₹ 5.00 crore. The project consisted of a building, furniture for office, training hall and guest house, implements for training purposes, instruments for audio-visual presentation *etc.* A professor (Department of Farm Machinery and Power) of the BCKV was designated as the Principal Investigator (PI) responsible for execution of the project.

Audit observed (August 2023) that the project was not completed even after eight years of its initiation although expenditure of an amount of ₹ 2.57 crore was incurred on training hall with accommodation of farmers, boundary wall, test track, farm equipment, testing instruments, furniture and audio-visual aids for training were purchased under the project. However, purchase of all equipment could not be completed.

The incomplete project was shifted (December 2021) to another PI after BCKV noticed mismanagement on the part of the earlier PI. Seven instruments required for testing¹³² and three instruments required for training¹³³ could not be purchased, as the funds were not provided by BCKV to the new PI after handing over the project, which hampered testing and training activities.

The DPR for FMTTI had a provision of ₹ 10 lakh per year for the first two years (2015-16 and 2016-17) to meet the manpower requirement for running the project. However, the DPR did not mention the source of funds required for meeting funds/ manpower for running the project after two years. Thus, only two residential training programmes upto 2017-18 and three non-resident training programmes upto 2018-19 were organised. Trainings were not organised thereafter due to lack of funds and manpower. Further, commercial testing of only six farm equipment were conducted during the period from 2017-18 to March 2024.

The joint physical verification with officials of BCKV and reply of the BCKV revealed that the residential facilities (25 bedded capacity) created for the FMTTI were being utilised to provide accommodation to PhD students of BCKV.

Thus, the objectives of the project could not be achieved due to lack of fund and manpower and the expenditure of ₹ 2.57 crore incurred on the project also remained unfruitful.

The Department stated (June 2024) that steps have been taken to shift the few remaining students from FMTTI guest house to different university hostels shortly. It further stated that necessary steps were being taken to increase Training and Testing activities in the coming 5-6 months.

D. Tissue culture unit for production/ promotion of Stevia

A project “Development of farm and tissue culture unit for production and promotion of medicinal plants Stevia¹³⁴ as cash crop” was taken up by BCKV

¹³² Forage harvester, Forage baling machine, Paddy transplanter, self-propelled type Sprinkler irrigation equipment, Cut model of engine and Cut model of pumps and other small machinery.

¹³³ Hardness testing machine, Test rig for Engine test and Patternator for testing of Spray Pattern of sprayers.

¹³⁴ A medicinal plant and its leaves are used as a sweetener.

under Rural Infrastructure Development Fund (RIDF) to establish a Stevia tissue culture lab and produce plantlets for supply to willing farmers for cultivation of stevia as a cash/medicinal crop.

Out of the total allotted fund of ₹ 2.44 crore, expenditure of ₹ 2.18 crore was incurred, and the balance amount of ₹ 0.26 crore was returned to the Agriculture Department. The project was completed in March 2021. However, the PI of the project stated (August 2023) that it remained non-functional due to the following reasons:

- ✓ ACs which were required for successful working and maintenance of the installed instruments in the laboratory, could not be procured as necessary permission was not provided by the BCKV.
- ✓ The generator set which is integral to the project was procured but could not be made operational as electrical panel works could not be done.
- ✓ No manpower was provided for running the project.

Joint physical verification (March 2024) with the officials of BCKV revealed the following:

- The project was a two-storied building. However, parts of the ground floor¹³⁵ and first floor¹³⁶ were being utilised for other projects.
- Some critical parts of the laboratory like Dark Room, Seed Germinator, Shaking Incubator remained un-utilised due to the non-availability of Air Conditioning facility.



Figure 4.2: Generator set kept idle



Figure 4.3: Equipment kept idle

Thus, not only were beneficiaries deprived of the potential benefits of the project but the expenditure of ₹ 2.18 crore was also rendered unfruitful.

The Department stated (June 2024) that the BCKV authorities were ready with the protocol and expected price and would start producing plantlets in the next few months.

Thus, due to poor planning and execution of the projects by the BCKV and the Agriculture Department, facilities created under RKVY/RIDF funds did not achieve the envisaged results for development of the agricultural sector in the State, rendering the expenditure of ₹ 13.78 crore unfruitful.

¹³⁵ All India Network Project (AINP) on Pesticide Residue.

¹³⁶ AINP on Jute and Allied Fibers.

CO-OPERATION DEPARTMENT

4.2 Undue benefit of ₹ 2.01 crore to contractors on use of steel material

The Co-operation Department extended undue benefit of ₹ 2.01 crore to contractors by allowing higher rates of steel material, instead of applicable lower rates for construction of warehouses.

Rule 35 of the West Bengal Financial Rules (Volume I) specifies that ‘every officer incurring or authorising expenditure from public funds should be guided by high standards of financial propriety’.

For the storage of paddy seeds, the National Bank for Agriculture and Rural Development (NABARD) approved (February 2018) the Co-operation Department, GoWB’s proposal for the construction of 10,000 MT model 23 godowns in 14 districts of the State, under the Warehousing Infrastructure Fund¹³⁷ 2013-14. The West Bengal State Co-operative Marketing Federation Ltd. (BENFED) was appointed as the Project Implementing Agency (PIA) for execution of the said project. Accordingly, individual Detailed Project Reports (DPRs) were prepared by BENFED for approval of NABARD for the construction of 23 godowns with a capacity of 10,000 MT each, in 14 districts of the State.

Administrative approval (August 2018) for construction of the godowns was accorded by the Co-operation Department with a total financial outlay of ₹ 240.20 crore, for completion by March 2021. Accordingly, 23 separate work orders were issued (between March 2019 and August 2020) by the BENFED after completion of the tendering process. These 23 godown works were to be completed by July 2023 at a cost of ₹ 236.46 crore.

It was noted that as per the Schedule of Rates (SoR w.e.f. November 2017) of the Public Works Department (PWD), West Bengal, there were two rates of steel materials applicable for various works i) rate of SAIL/TATA/RINL ii) rate of others. The DPRs for the construction of 23 godowns were prepared by BENFED after considering the price of steel materials of SAIL/TATA/RINL make available in SoR. However, in all the 23 cases of construction of godowns, the contractors, instead of using specified steel materials of SAIL/TATA/RINL make, actually used other makes like RASHMI/CONCAST steel that had lower rates.

Audit further observed that in nine out of 23 cases, the bills were prepared on the basis of lower rates of non-branded steel materials (RASHMI/CONCAST/SRMB) as those were used, instead of accounting for higher-priced SAIL/TATA/RINL steel provided in the DPR. However, in the remaining 14 cases, the Co-operation Department paid higher rates of steel material (applicable to brand SAIL/TATA/RINL), even though steel (other than SAIL/TATA/RINL like RESHMI) of lower rates had been used, resulting in undue benefit of ₹ 1.98 crore to contractors. Audit further observed that the Co-operation Department also

¹³⁷ In 2013-14, the GoI instituted Warehouse Infrastructure Fund with a corpus of ₹ 5,000 crore to be managed by NABARD for creation of warehouse infrastructure.

allowed higher loading, unloading and stocking charges¹³⁸ of ₹ 139 per MT against the actual rate of ₹ 96 per MT on steel materials in the same 14 works out of 23 works resulting in undue benefit of ₹ 2.78 lakh to the contractors.

Thus, the Co-operation Department extended undue benefit of ₹ 2.01 crore (**Appendix-4.1**) to the contractors on steel materials along higher loading, unloading and stocking charges.

The Co-operation Department stated (April 2024) that the work orders were issued during March 2019 and August 2020 *i.e.* during Covid pandemic period and the steel materials of ISI approved brand were used in the structural work of the project due to scarcity of SAIL/TATA/RINL make steel materials.

However, the reply is not tenable as the Co-operation Department should have restricted the payment of contractors for using RASHMI/CONCAST/SRMB make steel materials instead of allowing higher rates of SAIL/TATA/RINL materials, as was done in the nine cases.

FOOD & SUPPLIES DEPARTMENT

4.3 Avoidable expenditure

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

The Government of India (GoI) introduced the Private Entrepreneurs Guarantee (PEG) Scheme, for augmenting the storage capacity of Food Corporation of India (FCI) under Public Private Partnership (PPP) mode in July 2008.

The Scheme envisaged construction of godowns by private investors at their cost under a five years guaranteed scheme¹³⁹ which was subsequently increased to 10 years (August 2010). FCI was to hire these godowns for storing purposes through the Central Warehousing Corporation (CWC)/State Warehousing Corporation (SWC), who were in charge of operating these godowns.

In West Bengal, the West Bengal SWC and West Bengal Essential Commodities Supply Corporation Limited (WBECSCL) were operating these PEG godowns under the overall control of the Food & Supplies Department, (Department).

WBECSCL and FCI entered into an agreement (27 November 2014) to provide storage space for Decentralised Procurement (DCP) stocks at warehouses constructed under the PEG Scheme at Ratulia, Tamluk in Purba Medinipur district. According to paras 1.4 and 1.5 of the agreement, FCI would reimburse storage charges (monthly rent) as well as pay 15 *per cent* of the monthly rent as supervision charges to WBECSCL. The State Government would also make efforts to ensure at least 80 *per cent* occupancy of the godowns.

¹³⁸ Department allowed loading, unloading and stacking charges of ₹ 139 per MT though as per item no. 1.03(h), page 227 of SoR, PWD(WB), Vol.III 2018, it would be ₹ 96.00 per MT.

¹³⁹ FCI will give a guarantee for assured usage of storage space under Five Year Guarantee Scheme. If in any year, on account of lower procurement or higher off take, the storage space remains unutilized, FCI would continue to pay the hire charges during the period of guarantee to the owner of the godown.

In continuation of the above agreement, WBECSCCL and the private owner¹⁴⁰ (Lessor) of the PEG godowns at Ratulia, Purba Midnapore entered into another agreement on the same day (27 November 2014). According to this agreement, WBECSCCL agreed to pay rent¹⁴¹ to the Lessor, till the contract remained in operation¹⁴², from the date of actual possession of the godown by WBECSCCL.

The Department procured foodgrains from farmers under the DCP Scheme and stored them in godowns, including PEG godowns of WBECSCCL across various districts of the State.

Audit observed (February 2024) that the Department did not fulfil its responsibility of ensuring the mandatory storage occupancy of 80 *per cent*. The godowns remained poorly and intermittently occupied from the very beginning (July 2014), and the situation further deteriorated during August 2017 to April 2018, when the required level of occupancy could not be achieved in any of the months. As a result, FCI reimbursed rent up to July 2017 to WBECSCCL and thereafter stopped any further reimbursement of the same. Accordingly, WBECSCCL also stopped payment of rent to the Private owner from August 2017 onwards.

Audit also observed (February 2024) that based on a reference made, the Advocate General (AG), GoWB had advised (March 2021) WBECSCCL to terminate the said lease. However, WBECSCCL terminated the agreement only in September 2023 *i.e.* more than two years after the advice of the AG and five years after discontinuing storage in the PEG godowns.

The private owner appealed at different forums¹⁴³ claiming the rent of godown along with interest. Finally, an order was issued (November 2022) by the High Court of Calcutta in favour of the private owner for payment of rent due from the period July 2014 to June 2023. Thus, the Department had to pay ₹ 14.72 crore to the private owner through WBECSCCL.

Thus, the Department did not ensure to discharge its primary responsibility of ensuring 80 *per cent* mandatory occupancy of PEG godowns, resulting in discontinuation of FCI reimbursements and stoppage of storage operations since May 2018. Even after being advised by the Advocate General in March 2021 to terminate the lease, the Department allowed the agreement to linger for more than two years without justification. This inaction, coupled with weak contract management and absence of timely corrective measures, culminated in an adverse High Court order, forcing the Department to pay ₹ 14.72 crore to the private owner without deriving any storage benefit. The Department's lapses thus led to avoidable financial loss to the State exchequer.

¹⁴⁰ *M/s MSV Laboratories Pvt. Ltd.*

¹⁴¹ *Monthly rent at the rate of ₹ 8.88 per quintal as specified in the agreement.*

¹⁴² *The lease shall remain in force for a period of nine years three months and sixteen days unless it was terminated due to non-fulfillment of any obligations.*

¹⁴³ *i) West Bengal State Micro Small Enterprises Facilitation Council, ii) Commercial Court at Alipore and iii) Hon'ble High Court at Calcutta.*

INFORMATION AND CULTURAL AFFAIRS DEPARTMENT

4.4 Unfruitful expenditure on construction of a Multi-Purpose Cultural Complex

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.

The Information and Cultural Affairs Department (ICAD), Government of West Bengal sent (August 2005) a proposal to the Ministry of Culture, Government of India (Ministry) for setting up of a Multi-Purpose Cultural Complex (MPCC) to be built and run by the Folk and Tribal Cultural Centre (FTCC)¹⁴⁴. ICAD also requested the Ministry to provide land for the project, free of cost and also bear 50 per cent of the cost, while the State Government would bear the remaining 50 per cent of the cost. In response, the Ministry approved the project as a “Central Scheme for Financial Assistance for setting up of MPCC at AJC Bose Road Kolkata by FTCC, Kolkata” and released (October 2006) ₹ 60.00 lakh out of its total share of ₹ 1.00 crore, as the first installment, in favour of FTCC. The scheduled date for completion of the project was August 2008.

However, it was noted that the sanction of the project got delayed on the part of the Government of West Bengal. As a result, ICAD intimated (April 2007) the Ministry that due to this delay, the GoWB had decided to allot the earmarked land for the MPCC at AJC Bose Road Kolkata in favor of Lalitkala Academy, GoI. Under the circumstances, ICAD requested the Ministry to allow it to set up the MPCC at Chitkalikapur, beside E M Bypass, which was 15 kms away from the heart of the city, under the South 24 Parganas District. The Ministry in its response to ICAD categorically stated (April 2007) that the project was approved by GoI for a specific location. The Ministry also enquired whether the plan, design and estimates prepared for the earlier site would be utilised for the new site.

ICAD informed (May 2007) the Ministry that the plan, design and estimates prepared for the earlier site would not be utilised for the new site but it assured that the new plan, design and estimates would involve no additional cost. No records of communication with the Ministry in this regard were found thereafter. It was also noted that the GoI did not release any further instalment for the project.

Later, ICAD enhanced the scope of work and included an administrative building and museum along with the auditorium building, in the scope of MPCC. It was also decided that the works would be funded by the Government of West Bengal. FTCC engaged (May 2008) a contractor¹⁴⁵ to construct three distinct buildings: - administrative building, auditorium and the museum building at an

¹⁴⁴ An autonomous body, set up in 1994 under the aegis of the ICAD for promotion of folk art and culture.

¹⁴⁵ Makintosh Burn Limited, a Government of West Bengal managed company.

estimated cost of ₹ 9.19 crore¹⁴⁶. These buildings were completed and handed over (December 2010) to FTCC at an expenditure of ₹ 10.93 crore¹⁴⁷.

Audit observed irregularities in the overall utilisation of constructed facilities, through scrutiny of records and joint physical verification (December 2023) as detailed below:

- (i) **Museum Building:** The museum, constructed at a cost of ₹ 2.90 crore was to be a two storied building where one hall was required for the setting up of a studio for recording folk songs/music. However, it was observed that the studio did not have any equipment necessary for its effective functioning as a music studio to record folk songs/music. Further, though certain artefacts related to folk culture were displayed on the Ground Floor, the museum was never opened for the general public which defeated its purpose of creating awareness.
- (ii) **Auditorium:** An Auditorium with a capacity of 300 seats was constructed to help artists showcase their performances related to drama, dance, songs or other forms of folk culture. Audit noted that the Auditorium which was built at a cost of ₹ 2.16 crore was never used for the purpose it was built. FTCC claimed (July 2023) that a total of 39 programmes were organised during 2012-13 to 2016-17 and it earned a revenue of ₹ 2.22 lakh from hire charges of the auditorium from private parties. The purpose of creation of the building was to promote folk art and culture, but the programs organized were not related to folk art and culture and were instead related to organising private functions like film shooting, birthday parties, weddings etc. Further, since 2017-18, the Auditorium had not been used as it was in a dilapidated condition.



Figure 4.4: Unused Museum Building

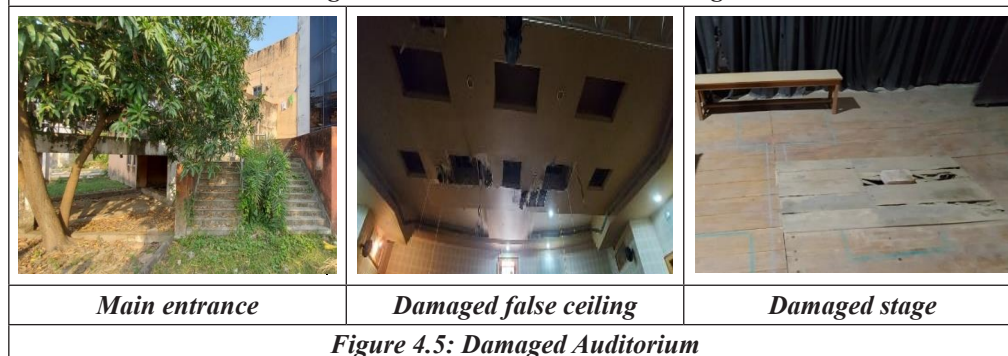


Figure 4.5: Damaged Auditorium

¹⁴⁶ ₹ 6.36 crore for office + auditorium and ₹ 2.83 crore for museum. Total = ₹ 9.19 crore. Since mentioned.

¹⁴⁷ ₹ 8.03 crore for Auditorium & Office Building and ₹ 2.90 crore for Museum.

The Department accepted (March 2024) the fact of non-utilisation of the facilities created. It stated that the basic purpose of creation of the museum was to benefit researchers and not for public viewing. Further, it accepted that the auditorium was in a dilapidated condition. Moreover, it conceded that there were other Government auditoriums under the Department which were located at very conspicuous places and were well connected to metros/ trains/ buses *etc.*, and therefore the auditorium at Chhitkalikapur was not so popular due to poor connectivity, water logging *etc.*

As the Department was well aware of the locational disadvantages of the auditorium and issues like water logging, associated with the revised location, it should have proceeded with the construction of the museum and auditorium only after proper assessment of all related factors. Further, the purpose of the museum and auditorium was to create awareness among the youth and it should have been in a place which could be easily accessed by the general public instead of the present remote location, which remains inundated during the rainy season. Moreover, the Department also unable to provide details of research activities/ workshops/ programmes conducted in the MPCC.

Thus, due to selection of a wrong site the facilities created in the MPCC could not be utilised for their envisaged purposes. As a result, expenditure of ₹ 5.04 crore remained unfruitful for over 10 years.

PUBLIC HEALTH ENGINEERING DEPARTMENT

4.5 Avoidable Expenditure on water lifting arrangement

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.

Public Health Engineering Department (PHED) took up (in 2012) the construction of Pond based Piped Water Supply Scheme (PWSS) for Barasukjora and its adjoining areas of 35 *mouzas* of Paschim Medinipur district¹⁴⁸ at an estimated cost of ₹ 22.05 crore¹⁴⁹. The district faced acute scarcity of drinking water during the summer season. The objective of the scheme was to collect water from Tarafeni South Main Canal (North) to a storage pond by siphon conduit¹⁵⁰ with the help of gravity (*i.e.* storage pond to be constructed at a lower level than the canal) and provide drinking water to the people after adequate treatment.

As per the original DPR for the project, prepared (January 2012) by the Executive Engineer, Midnapore Division, PHED, water from the above-mentioned irrigation canal was to be made available three times a year for drinking purpose at an estimated cost of ₹ 21.36 crore. Subsequently, Irrigation and Waterways Department (I&WD), being the custodian of the Tarafeni South Main Canal (North), accorded (February 2013) permission for drawal of water from the canal twice a year instead of thrice a year. Accordingly, I&WD suggested that

¹⁴⁸ Presently under Jhargram District.

¹⁴⁹ Civil Work ₹ 19.80 crore + Mechanical/Electrical Work ₹ 1.56 crore + operation and maintenance ₹ 0.685 crore.

¹⁵⁰ To transfer water through a channel from a storage at higher level to a storage at lower level.

the capacity of the storage pond should be increased to 330 acre-ft against the original storage capacity of 220 acre-ft. As a result, the design of the storage pond was modified (February 2013) to increase its storage capacity to 330 acre-ft by nine m depth cutting. The work was completed (June 2016) by Midnapore Division, PHED at a cost of ₹ 19.57 crore.

Audit observed that a year after modification of the design in storage pond, PHED prepared another DPR (March 2014) on the grounds of restrictions¹⁵¹ imposed by the I&WD. It decided to construct an underground raw water tank on the canal bank wherein water would be collected through gravity from the canal. Thereafter, the water was to be pumped from the raw water tank to the storage pond. It was noted that these works were not included in the scope of the original work sanctioned in January 2012. As a result, a separate estimate of ₹ 10.57 crore for additional work was made for construction of the underground raw water tank. The work was awarded (January 2015) at a cost of ₹ 6.09 crore and was completed at an expenditure of ₹ 6.07 crore (March 2019). However, the Division neither produced documents in respect of alleged restrictions imposed by I&WD (leading to the modifications & a revised DPR), nor were such restrictions mentioned in the NOC issued by I&WD for the project. Besides, on specific query in this regard by Audit, I&WD confirmed (September 2023) that it had not imposed any such restrictions.

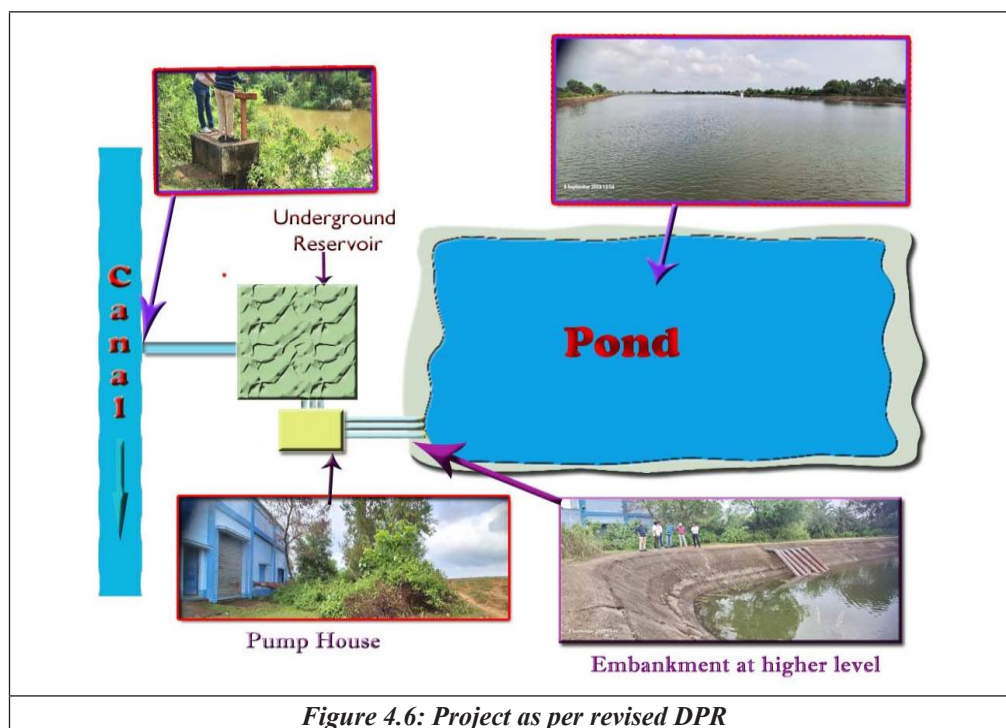


Figure 4.6: Project as per revised DPR

Audit conducted a joint physical verification of the site (September 2023) along with the officers of the PHE Department and I&WD. The verification revealed that although the storage pond was situated within the command area of the irrigation canal and there was a natural downward slope from the irrigation canal to the storage pond, the embankment of the storage pond had been constructed at a higher level to increase the storage capacity of the pond instead

¹⁵¹ i. The water for canal is to be taken from a level of 1.5 m or above from the existing bed level of the canal. ii. The bottom level of the pond will not be below the existing bed level of the canal.

of depth cutting. As a result, natural gravity flow of the water from the canal to the storage tank was restricted.

In the original DPR, the desired storage was to be achieved by excavation of the storage pond upto nine meter from the ground level to maintain the gravity flow of water from canal to the storage pond. However, Audit observed that this approved height of nine meter of storage pond was obtained by three-meter excavation and construction of a six-meter-high embankment around the pond, thereby restricting the gravity flow of water from canal to the storage pond.

Thus, due to construction of embankment above the ground level, the PHED incurred avoidable expenditure of ₹ 6.07 crore on lifting mechanism of water from canal to storage pond. The Department has not furnished any reply (March 2025).

PUBLIC WORKS DEPARTMENT

4.6 Long Paragraph on Construction and Maintenance of Bridges by Public Works Department, Government of West Bengal

4.6.1 Introduction

The Public Works Department (Department), Government of West Bengal (GoWB) was engaged in planning, designing, construction and maintenance of Government assets like roads, bridges, Railway Over Bridges (ROBs), flyovers *etc.*, in the State.

During detailed audit of 17 test-checked Divisions in seven districts¹⁵², it was found that 67 new bridges were taken up for construction or completed by the Department during the period 2019-20 to 2023-24 at a cost of ₹ 1,338.29 crore. Out of a total of 67 bridges, the construction of 13 bridges was still in progress as of 31 March 2024. It was also found that 453 works related to repair and rehabilitation of bridges, costing ₹ 226.68 crore were taken up and completed during the period under Audit. The Audit findings are given in the subsequent paragraphs.

4.6.2 Planning

The construction and maintenance of bridges necessitate adequate planning, analysis and survey to achieve the desired outcome with limited available resources.

4.6.2.1 Provision of utility services

As per Para 109.1 of IRC 5-2015, a bridge structure shall cater for fixtures for electric posts, lamp posts and suitable ducts for carrying electric cable *etc.*, to cater to utility services. Further, utility services like cables and pipelines for water, gas, petroleum products directly on bridge structure should be avoided. These may be placed on a structure supported on piers and abutments. Further, as per Para 3.7.6 of IRC 98-2011, for all new bridge structures, the authority should consult all public utility authorities (*i.e.* Municipality, Panchayat, WBSEDCL *etc.*) to ascertain their needs, so that appropriate provision in the design may

¹⁵² (1) Howrah, (2) Alipurduar, (3) Purulia, (4) Purb Bardhaman, (5) Uttar Dinajpur, (6) Coochbehar, (7) Nadia.

be made for those services. Furthermore, as per PWD guidelines¹⁵³, the Public Health Engineering Department (PHED) shall not lay pipes on the structures like bridges, flyovers *etc.*, to cross the water bodies as far as feasible. If laying pipelines over any such structure is essential, the same can be done only with the approval of PWD. Audit analysis highlighted the following shortcomings:

- Audit selected 15 out of 67 new bridges constructed during 2019-20 to 2023-24 in 17 test-checked divisions for detailed examination. It was observed that provision for essential utility services, other than Optical Fiber Cable and electric lamp posts, was not incorporated in any of the newly constructed bridges, indicating inadequate planning raising the risk of unplanned future interventions, avoidable costs, and potential damage to bridge structures. Further, no records were also made available to show whether necessary consultations with various stakeholders like Municipality, Panchayat, WBSEDCL *etc.*, had been done to incorporate all requirements of stakeholders.
- The construction of a bridge over river *Mansai* on *Sagardighi Ghat* on Dinhata Sitalkuchi road and Sitai Road in the district of Coochbehar under the Coochbehar Highway Division was completed in December 2020 at a cost of ₹ 115.00 crore. However, the provision for cable duct for high voltage electric supply line was not provided during design as well as construction stage of the bridge. It was only after completion of the bridge that permission was sought in May 2022 for laying of 400 Sqmm XLPE cable, Voltage Grade – 33 KV which was approved in July 2022 and the same was laid along the bridge supported by the bridge superstructure as shown in the **Figure 4.7**.

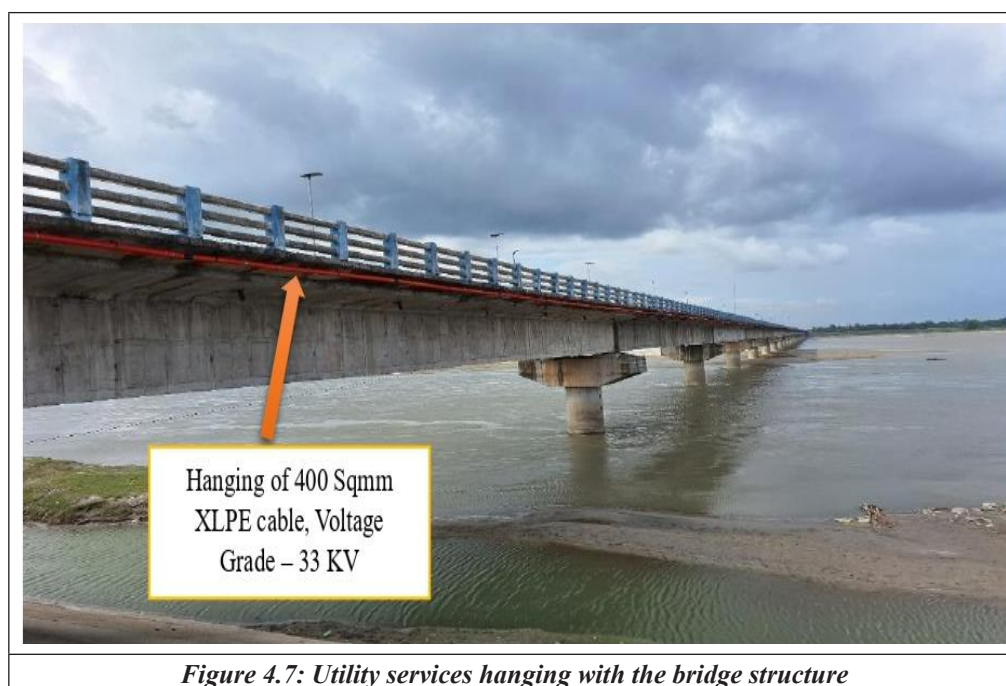


Figure 4.7: Utility services hanging with the bridge structure

(Source: Photograph provided by the Division on 02 September 2024)

Laying the cable line along the bridge by fastening it to the superstructure, instead of routing it through a designated duct, was in violation of the extant

¹⁵³ No. 1m-3/16/192-R/PL dated 17.11.2021 of Joint Secy (Roads), PWD.

IRC code. It may also compromise structural safety as the bridge superstructure was not designed to bear additional loads, vibrations, and anchoring stresses of utility cables, which may weaken critical components over time and accelerate deterioration.

- Similarly, during joint site visits by the Audit team and PWD officials to 30 bridges in the selected 17 test checked divisions, Audit observed that in five old bridges, utility services like water pipelines, electricity cables *etc.*, were laid over the bridge superstructure unauthorisedly as there was no provision of such services in planning or execution stages of bridges. No consultation with PWD was carried out before affixing these additional elements to the bridges. Such unauthorised laying of utility services resulted in blocking the drainage spouts and hampering commuters' mobility. Moreover, the extra dead load¹⁵⁴ of utility services which was not considered while designing the bridge may also lead to weakening of the bridge. Some of such instances of unauthorised laying of utility services are shown in **Figure 4.8** to **4.11**.



Figure 4.8: Pipe line laid on the superstructure of the Bridge at chainage 1.00 km of Makdampur-Bhatol Road under Uttar Dinajpur Highway Division PWD(R)

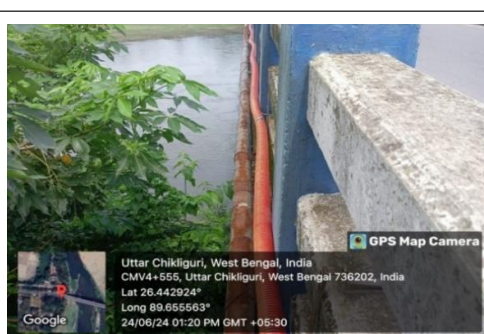


Figure 4.9: Two hosepipes hanging with the railing of Raidak Bridge at chainage 10.70 km of Alipurduar-Volka road under Alipurduar Division (PWD)



Figure 4.10: Pipeline hung with the railing of the Mora Torsha bridge at chainage 2.00 km of Coochbehar Dinhata Gitaldah Road under Cooch Behar Division (PWD)



Figure 4.11: Cable line laid in footpath of the Mora Torsha bridge at chainage 2.00 km of Coochbehar Dinhata Gitaldah Road under Cooch Behar Division (PWD)

(Source: Photograph taken on 08 August 2024, 24 June 2024, 29 August 2024 and 29 August 2024 respectively during joint site visit)

¹⁵⁴ In bridges, the weight of girders, slabs or decks, piers, abutments, pavements, and other attachments of utility services are considered as dead loads.

- During joint physical verification (July 2024 to August 2024), Audit further observed that in 14 bridges of seven out of 17 test checked divisions¹⁵⁵, water carrying pipelines were laid along the footpath or hanging from the railings of the bridges. No prior approval was taken by the PHED from the PWD before laying these water pipelines on the structure of bridges, flyovers *etc.* and the Department did not take any appropriate steps for assessing the impact of such unauthorised laying of pipelines.

In reply, the Department stated (April 2025) that in future, before construction of new bridges, various stakeholders would be consulted to make provision for utility services. In case of Pipeline laid by PHED, the Department accepted the audit observation.

4.6.2.2 Provision of footpath with insufficient width

As per Clause 112.5 of IRC:5 (1998), when a footpath is provided with a high-level bridge¹⁵⁶, its width should not be less than 1.50 meters. For urban and populated areas with a large concentration of pedestrian traffic, the width of the footpath should be suitably increased.

On scrutiny of divisional records and site visits to seven bridges¹⁵⁷ of seven out of 17 test-checked divisions constructed (between June 2019 and May 2024) at a cost of ₹ 103.04 crore, it was noticed that the width of the footpaths was less than 1.50 m (ranges between 0.75 m to 1.25 m) although all the bridges were high-level bridges. Narrow footpaths noticed during joint physical verification are shown in **Figure 4.12 to 4.13**.

¹⁵⁵ (i) Chapra Gongra Road, Ch - 6.75 KM of Nadia (PWD), (ii) Gaznabazar Bridge of Bagula-Nonaganj Road of Nadia HW-I, (iii) Gede Bridge of Barnpur-Gede Road of Nadia HW-I, (iv) Swarnakhali Bridge of Krishnaganj-Gobindapur Road of Nadia HW-I, (v) Mathabhanga Bridge of Krishnagar-Majdia Road of Nadia HW-I, (vi) Bridge at chainage 2.40 km of Chakdah Baghirathi Ferryghat Road of Nadia HW-II, (vii) Bridge of Kanchrapara Railway Station road to Kanchrapara – Gayeshpur road at 0.50 km of Nadia HW-II, (viii) Chaudanga Bridge of Kusumgram - Samaspur Road of Burdwan (PWD), (ix) Mogra Bridge of Memari-Monteswar Road of Burdwan (PWD), (x) Bridge over Teesta Mahananda Link Canal at of Islampur-Amlajhari Road of Uttar Dinajpur (PWD), (xi) Bridge at 1st. km of Mokdampur Bhatol Road of Uttar Dinajpur HW, (xii) Kahata Bridge at 12th km of Kanki – Goagaon Road of Uttar Dinajpur HW, (xiii) Durgapur Kunorhat Road Sahebghata Bridge at 8.00 km of Uttar Dinajpur HW and (xiv) Mora Torsa Bridge on Coochbehar Dinhat Gitaldah Road of Cooch Behar (PWD).

¹⁵⁶ A high level bridge is a bridge which carries the roadway above the Highest Flood Level (HFL) of a channel (including afflux) or the high tide level, with appropriate vertical clearance (clause 101.22 of IRC-5-2015).

¹⁵⁷ (i) Maniktala bridge at 1.00 km of Karimpur Town Bypass road of Nadia, PWD; (ii) Bridge over river Cheriganga at 5th km of Bethuadahari-Agardwip Ferryghat Road of Nadia HW-I; (iii) Mara Nawtara Bridge at 0.7 km of Dawaguri Bazar to Kalijani Health Centre Road of Coochbehar HW; (iv) RCC Bridge at 2nd Kmp of Coochbehar Sitalkutchi Road of Coochbehar, PWD; (v) Bridge over river Mayurakshi at 9.363 km of Lavpur-Ramnagar-Kotasur Road of Birbhum HW-I; (vi) Bridge over river Buri Torsha, Kumai-I and Kumai-II of Alipurduar HW and (vii) Kunoor Bridge at 4th km of Dauradanga-Baramallick Ghat Road of Burdwan North HW.



Figure 4.12: Insufficient width of footpath



Figure 4.13: Insufficient width of footpath

The width of footpath of RCC Bridge at 2nd kmp of Coochbehr-Sitalkutchi Road over river Saltia in the district of Coochbehar and Bridge over river Kunoor at chainage 4.00 km of Dauradanga-Barmallick Ghat Road in the district of Purba Burdwan. Photographs taken on 28 November 2024

(Source: Photograph taken by Audit during site visits)

The Department accepted the fact and stated (April 2025) that due to construction of crash barrier after construction of footpath, the width of the footpath was reduced and in future necessary width of the footpath would be maintained. The reply of the Department is not acceptable as construction of crash barriers is an essential component of bridge safety and should have been factored into the design stage itself, in conformity with IRC specifications. The lack of provision of adequate width for footpaths indicates deficient planning and non-compliance with standards.

4.6.2.3 Narrow Bridges which required to be widened

The existence of narrow bridges acts as an impediment to free flow of traffic and poses a hazard to road safety. To ensure free movement of vehicular traffic on roads, narrow bridges were required to be widened in line with the width of their approach. The Vision Document (Vision: 2016-2026) of PWD also envisioned widening of such bridges to meet infrastructural needs.

Audit observed that in 17 test-checked Divisions, the Department identified 150 narrow bridges for widening by 2026. Out of these 150 bridges, only 60 were widened as of March 2024, while work of widening of remaining 90 bridges was yet to be taken up. Narrow bridges can lead to significant challenges in terms of safety, traffic flow, and economic efficiency and therefore, upgrading or replacing them is crucial for ensuring a safer, more efficient, and sustainable transportation system.

Thus, the Department did not widen the narrow bridges as envisaged to meet growing infrastructural needs of these areas.

The Department stated (April 2025) that due to scarcity of funds, the reconstruction of narrow bridges could not be taken up as targeted in the Vision Document of the PWD. The reply underlines the fact that there was deficient financial planning thereby undermining the achievement of long terms goals of the Department.

4.6.2.4 Sub-soil investigation before preparation of drawing and design

As per Clause 6.1 of IRC SP:54, upon finalization of the alignment of a bridge site, detailed investigations are required to be carried out with respect to topographic survey, subsoil investigations *etc.*

The work of 'RCC Bridge over river Bania of Sonarpur –Hasimara Road via Chilapata Forest at chainage 20.00 km in replacement of narrow weak, wooden Bridge' in the district of Alipurduar during the year 2016-17 was awarded by Executive Engineer, Alipurduar Highway Division to an agency at a tendered amount of ₹ 4.58 crore to be completed by 09 November 2018. Audit observed that detailed sub-soil investigations based on the actual layout were not conducted for the project. In absence of sub-soil characteristics, several technical issues came up during execution of the bridge project, like discovery of large size boulders/gravels beneath the pile foundation. Further, Audit observed that during execution of work there was substantial flow of water from the high-water table. However, this information regarding high water flow had not been previously obtained from the Irrigation and Waterways Department before taking up the work. As a result, pile cap could not be successfully cast, and the agency stopped the work (March 2021) and the tender was terminated (January 2022), after payment of ₹ 1.63 crore. During execution of the balance work through fresh tender, the mode of foundation had to be changed to well foundation from the earlier pile foundation due to site conditions. The balance work was executed (from 06 November 2023 onwards) at a tendered cost of ₹ 7.55 crore with a changed scope of the work.

Thus, due to non-conducting of sub soil exploration, the cost of construction of the bridge increased to ₹ 7.55 crore in 2023 from ₹ 4.58 crore in 2018. Further construction of the bridge was delayed for more than seven years with progress of balance work upto foundation level till date (March 2025).

Accepting the audit observations the Department stated (April 2025) that the Bridge is an exceptional case and should not be treated as general.

4.6.3 Execution

Bridge design that best serves public interest has to be efficient and economical. An economical bridge design is one that puts value on reducing the costs of construction and maintenance while retaining efficiency. Quality Control in bridge construction involves compliance with prescribed standards of materials and workmanship to ensure the performance of the bridge as per its design and specifications.

4.6.3.1 Implementation of recommendation of consultants

The Public Works Department engaged (March 2019) three Consultants for assessment of distress condition of bridges under different divisions, falling under the three zones¹⁵⁸ of the Department. The consultants submitted (March 2020) their reports along with recommendations based on a visual survey

¹⁵⁸ (i) North Zone, (ii) West Zone, (iii) South Zone.

supported by the results of Non-Destructive Tests (NDT)¹⁵⁹ and test results of the concrete cores collected from 374 sites.

Audit observed that based on the above, the consultants recommended reconstruction of 24 bridges in their reports. List of all such bridges with recommendations of the consultants is detailed in (**Appendix-4.2**). The Department, however, did not prepare any timeline for reconstruction of these bridges, based on the recommendations of the consultants. The present (November 2024) status of implementation of all the 24 bridges recommended for reconstruction is shown in **Table 4.3**.

Table 4.3: Status of action taken on recommendations of consultant

Reconstruction work in progress	DPR under preparation / approval	Survey and Design under process	Pending due to non-acquisition of land	No action taken ¹⁶⁰
5	8	4	2	5

(Source: Reply of the Chief Engineer Planning, PWD (Roads))

Hence, even after the lapse of four years, 12 bridges were in different stages of survey and design and preparation of Detail Project Report with the Divisions concerned. Further, the works of two bridges¹⁶¹ were not taken up due to non-acquisition of land by South 24 Parganas and Nadia Highway Divisions. Reconstruction work of five bridges was in progress and no action has been taken in case of remaining five bridges. Inability to reconstruct distressed bridges has far-reaching effects on safety, traffic flow and on the economy.

The Department stated (April 2025) that due to land acquisition issues, some bridges could not be re-constructed as per the recommendations of the Consultants.

4.6.3.2 Award of works without acquisition of land/Utility Shifting

As per Notification¹⁶² of PWD, no tender shall be invited for any proposed construction and improvement of roads and bridge projects before substantial completion of its pre-construction works related to the projects *i.e.* land acquisition, shifting of utility lines, felling of trees, removal of encroachment *etc.*

Audit observed that as of March 2025, in nine bridge works, an expenditure of ₹ 120.36 crore had been incurred under six out of 17 test-checked divisions. The works of these bridges were awarded to contractors during the period from April 2007 to February 2024, before completing the land acquisition process (**Appendix 4.3**). There were delays ranging from 16 to 179 months in land acquisition after award of the work in these nine cases. Due to delays in land

¹⁵⁹ NDT of bridges uses various techniques to assess the structural integrity and condition of a bridge without causing damage.

¹⁶⁰ (1) Teesta Bridge Link Canal Goramore Road of Jalpaiguri HW, (2) Buri Bridge of Teesta Bridge Construction Division (PWD), (3) Single Bazaar Bridge of Darjeeling PWD, (4) Panga Bridge of Jalpaiguri PWD, (5) Noorpur Barrage Bridge of Malda PWD.

¹⁶¹ (1) Samad Setu of South 24 Parganas PWD, (2) Murutia Bridge of Nadia HW-I.

¹⁶² No. 3P-08/11/419-R/PL dt 18.08.2011.

acquisition, two¹⁶³ out of nine works were completed with a delays of 108 and 133 months and the remaining seven works were still in progress with a delays ranging between seven and 146 months as of March 2024. The condition of some incomplete bridges is shown in **Figure 4.14 to 4.15**.

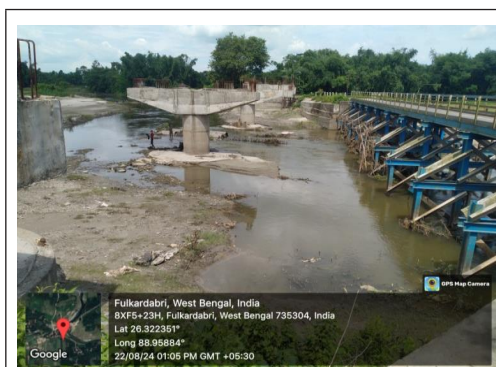


Figure 4.14: Bridge at chainage 1.00 km of Bagdogra-Fulkabari over River Saniajan under Teesta Bridge Construction Division in the district of Coochbehar

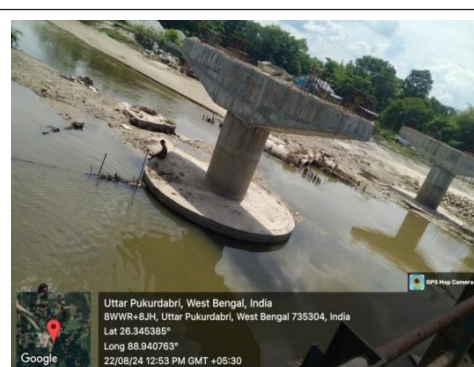


Figure 4.15: Bridge over River Saniajan at Kangratoli on Imigration road under Teesta Bridge Construction Division in the district of Coochbehar

(Source: Photographs taken by Audit Party on 22 August 2024)

Similarly, in two test checked divisions, the work of construction of two bridges¹⁶⁴ were awarded to the contractors in September 2017 and March 2019 without shifting of utility lines and removal of encroachment. As a result, there was delay in construction of bridges ranging between 32 and 74 months from the stipulated date.

Thus, due to delay in land acquisition and shifting of utility lines, the bridge projects were delayed and as a result, even after expenditure of ₹ 156.56 crore, the anticipated benefit could not be extended to users.

The Department stated (April 2025) that the land acquisition was not always in their control, and they had to purchase land as per the land purchase policy of the State. The reply is, however, not tenable as the Department should have invited tenders only after substantial portion of the land had been acquired.

4.6.3.3 Avoidable payment to consultant

The Superintending Engineer (SE), Western Highway Circle No.-I P.W. (Roads) Directorate awarded (December 2018) the work of construction of three ROB¹⁶⁵ on Engineering Procurement and Construction (EPC) basis at a bid amount of ₹ 156.83 crore to a contractor. The work order for construction

¹⁶³ (1) Bridge over river Khari on Samaspur-Mukshimpara Road of Burdwan South HW with a cost escalation of ₹ 1.46 crore and (2) Bridge over river Cheriganga at 5th km of Bethuadahari-Agardwip Ferryghat Road of Nadia HW-I.

¹⁶⁴ (i) ROB at km 283/37 on the Koshipur-Adra-Raghunathpur Road of Purulia HW and (ii) ROB at Nalikul over BTC road of Hooghly Construction Division (PWD).

¹⁶⁵ ROB at Memari with its immediate approaches at both end in lieu of L.C. Gate No. 33 at Km 82/9-11 of Bandel-Bardhaman section of Eastern Railway on G.T. road (old NH-2) in the district of Burdwan (and Construction of proposed ROB at Jourgram-Masagram (MCT road PWD) in lieu of LC Gate No. 59 at Km 70/19-21 under Eastern Railway in the Burdwan and Construction of proposed ROB at Simlagarh on G.T. Road in place of L.C. Gate No. 19 at km 66/5-7 under Eastern Railway in the district of Hooghly.

of ROB was issued to the contractor in March 2019. The SE also engaged (March 2019) an agency (Consultant) for supervision of the works of these three ROB at a tendered cost of ₹ 3.53 crore for completion by 540 days (*i.e.* September 2020).

Audit noted that as of April 2025, the contractor engaged for the construction of ROB could not proceed with the work, as the sites in all the three cases, could not be handed over to the contractor. As a result, the tender agreement for construction of ROB was terminated (June 2020) without making any payments. However, the supervisory consultant of this project was paid ₹ 1.31 crore (for engaging Quality Assurance Engineer, Senior Quantity Surveyor, Survey Engineer, Lab Technician and Support Staffs *i.e.* Office Manager, Accountant, Photocopy Machine Operator, Computer Operator and Office Boy by the supervisory consultant) for the period from March 2019 to March 2020.

Thus, the Department paid ₹ 1.31 crore for the supervision of work which had not yet commenced, resulting in avoidable payment to the supervisory consultant.

The Department stated (April 2025) that as per EPC contract, the consultant should be appointed within 30 days from the date of the agreement, and the consultant was entitled to get the payment for the service they rendered. The reply is not tenable as the Department should not have entered into this contract without any guarantee of availability of site.

4.6.3.4 Crash barriers not provided in approaches of bridges

As per Clause 109.6.1(b) of IRC 5-2015, suitably designed crash barriers should generally be located on approaches to bridge structure, where embankment height is more than three meters. A metal beam crash barrier would reduce the risk of serious accidents by guiding the errant vehicles back on the road. Further, as per Memorandum¹⁶⁶, metal crash barrier like (i) “W” beam type steel barriers or (ii) Thrie type steel barriers¹⁶⁷ shall be provided to all old bridges /ROBs /Flyovers, where height of embankment was more than three meters from the ground level.



Figure 4.16: W type steel barriers not provided at 2.00 km of Coochbehar Sitalkuchi road over river Saltia

(Source: Photo taken on 03 September 2024)

A two lane RCC Bridge at chainage 2.00 km of Coochbehar-Sitalkutchi Road over river Saltia under Coochbehar Division, PWD was constructed (January 2022) at a total cost of ₹ 7.50 crore. Audit noticed that “W” beam type steel

¹⁶⁶ No. 1M-25/16/237-R/PL dated 15.02.2018 and 1M-25/16/964-R/PL dated 30.07.2018 of Principal Secretary, PWD Govt of W.B.

¹⁶⁷ W-beam and Thrie-beam crash barriers are types of road safety barriers designed to protect vehicles and occupants from collisions with obstacles. W-beam barriers have a double-wave design, while Thrie-beam barriers have a three-wave design, making them stronger and more robust.

barriers or Thrie type steel barriers were not provided to the approaches of the said bridge. Thus, absence of any barriers in the approaches of the bridge was in violation of extant IRC guidelines. High embankment without crash barrier as noticed during joint physical verification is shown in **Figure 4.16**.

The Department stated (April 2025) that preparation of estimate for providing cash barrier was in progress.

4.6.3.5 Non-assurance of Quality of steel material in bridge works

As per PWD order¹⁶⁸, the manufacturers/producers/ suppliers shall produce manufacture's certificate at the time when materials were brought to site. The reinforcement steel procured should be tested (physical and chemical tests) as per the required frequencies and as per relevant code of the Bureau of Indian Standard by the procuring authority/EIC of the works at any National Accreditation Board for Testing and Calibration Laboratory (NABL) accredited laboratory or premier academic institutions like IITs. The test results (both physical and chemical) should conform to different IS codes (*i.e.* IS 432, IS 1786, IS 13920, IRC: 112) whichever is applicable. As per IS: 1786-2008, the frequency of physical and chemical tests recommended was as given in **Table 4.4**.

Table 4.4: The frequency of Physical and Chemical Tests of reinforcement steel

	Test	Frequency
Physical Test	(a) Ultimate Tensile Strength	1. At the beginning for approval of each source and change of source. 2. Once for every lot. 3. Once in three months.
	(b) 0.2 Proof Stress	
	(c) Percentage Elongation	
	(d) Bend and Rebend test	
	(e) Mast per meter run (Kg)	
Chemical Test	(a) Carbon	
	(b) Sulphur	
	(c) Phosphorous	
	(d) Sulphur + Phosphorous	

(Source: SOR of PW(Roads))

Scrutiny revealed that in 34, out of test checked 39 bridge works, the Divisions concerned could not produce any test certificates and valid license of the original producer of 12,893.638 metric ton of Steel valuing ₹ 92.08 crore used in the bridge works (**Appendix-4.4**).

The Department stated that generally TATA/RINL reinforcement was used in bridge works, and the steel was supplied by authorized supplier, as such testing was not done. The reply was, however, not tenable as the tests were to be conducted as per extant order to ensure quality of the steel materials used in bridge works and non-production of test certificates for steel casts doubt on the quality and authenticity of the material used, exposes bridge structures to potential safety and durability risks, and indicates weak internal control by the Department.

¹⁶⁸ Memo No. – 385/-ENC/2021 dated 02 August 2021 of E-in-C & Ex-Officio Secretary, GoWB.

4.6.3.6 Use of untested and uncertified Bearings and Strip Seal Expansion Joints

Clauses 913 to 918 of IRC:83 (Part-II) 1987 and Clause 929 of IRC:83 (Part-III) 2002 stipulates inspection, testing and certification of Elastomeric Bearings¹⁶⁹ prior to their installation in bridges. As per Clause 919.1 of IRC 83 (Part-II) 1987, bearings shall be transported to the construction site after final acceptance by the authorised Inspector of the Department and shall be accompanied by an authenticated copy of the certificates to that effect. These bearings are essential for ensuring the bridge's ability to withstand load movements, environmental pressures, and seismic activity.

Further, as per Clause 8.2.1 of IRC: SP:69-2011, for a single strip seal¹⁷⁰, modular strip seal¹⁷¹ and finger joints¹⁷², the manufacturer shall produce a complete report of the test of the anchorage system from a recognised laboratory to determine optimum configuration of anchorage assembly.

Audit noticed in five bridge works taken up between the period from November 2012 to May 2022 by five Divisions¹⁷³ the contractors had used 8921 cubic meter of Elastomeric Bearing valuing ₹ 37.70 crore. Further, the contractors had used 12,254.80 MT of POT-PTFE Bearings¹⁷⁴ valuing ₹ 2.07 crore in three bridges¹⁷⁵. However, no documentary evidence supporting inspection, testing and certification of these bearings by the authorized Inspector as prescribed in the IRC norms was available in the divisional records.

Audit further noticed that in nine bridge works taken up between the period November 2012 to February 2021 by six Divisions¹⁷⁶, contractors had used 1,075 meter of Strip Seal valuing ₹ 2.11 crore. However, no documentary evidence of reports of testing by manufacturers, as prescribed in the IRC norms, was available in the divisional records. Thus, without proper testing and

¹⁶⁹ Elastomeric Bridge Bearing is a commonly used modern bridge bearing. The purpose of the Elastomeric Bearings is to support a bridge or other heavy structure in a way that permits the load to shift slightly, in a horizontal direction, relative to the ground or foundation. Without such bearings, the bridge support might crack or fracture when it moves due to ground movements or thermal expansion and contraction.

¹⁷⁰ Single strip seal system uses an inner-locking single layer.

¹⁷¹ Modular joint system are comprised of five important design features.

¹⁷² Finger Joint is a type of bridge expansion joint.

¹⁷³ (i) R.O.B. LC Gate at no-26A/E of Birbhum HW-I; (ii) Bridge Over River Kuyea of Birbhum HW-II; (iii) Bridge at Tulin over river Subarnarekha of Purulia, PWD; (iv) Bridge at Kurchi over Kana Damodar Canal of Howrah HW and (v) Bridge over river buri torsha Kumari-I and Kumai-II of Alipurduar HW.

¹⁷⁴ A type of Pot bearing which along with vertical load bears and transmits horizontal force in one direction only and allows movement perpendicular to that direction and allows rotation about any axis in horizontal plane.

¹⁷⁵ (i) Bridge over river Mayurakshi of Birbhum HW-I; (ii) Bridge over river Ajoy of Birbhum HW-II and (iii) Bridge at Tulin over river Subarnarekha of Purulia, PWD.

¹⁷⁶ i) R.O.B. LC Gate at no-26A/E of Birbhum HW-I; (ii) Bridge over river Mayurakshi of Birbhum HW-I; (iii) Bridge Over River Kuyea of Birbhum HW-II; (iv) Bridge over river Ajoy of Birbhum HW-II; (v) Bally Bridge of Howrah, PWD; (vi) Bridge at Kurchi over Kana Damodar Canal of Howrah HW; (vii) Bridge at Tulin over river Subarnarekha of Purulia, PWD; (viii) Bridge over river buri torsha Kumari-I and Kumai-II of Alipurduar HW and (ix) Bridge over river Titi of Alipurduar HW.

certification, the performance of the bearings and Strip Seal Expansion Joints was not ensured, potentially compromising the durability and safety of the bridges.

The Department stated (April 2025) that normally, the bearings are tested by the manufacturer before being supplied to the site. The reply was, however, not tenable as the tests were to be conducted by the Department as per extant IRC guidelines to ensure the quality of the steel materials used in bridge works.

4.6.4 Inspection, Monitoring and Maintenance of Bridges

Periodic maintenance and inspection are crucial aspects to ensure safety and smooth functioning of bridges. Chapter 2 of the IRC SP-18-1996 prescribes maintenance of a bridge register by each division which may include records of several bridges. However, for each bridge, there must be two reports viz. (i) original bridge report giving the general details of the bridge such as name, location, hydraulic particulars, lower water level, loadings, soil particulars, details of span, design details and drawings, diagrammatic sketch, date of completion *etc.* (ii) Inspection reports containing the details of inspection such as date of inspection, authority which conducted the inspection, observations and recommendations of inspecting officer.

Bridge Inspection Report

As per the circulars¹⁷⁷ issued by Principal Secretary to the GoWB, Public Works Department, Divisions were to maintain a register for each bridge with original drawings and specifications, details of all repair and other work carried out on the bridge and inspection reports related to the bridges. These inspections were to be conducted four times a year by the concerned Division, and the data had to be uploaded under the “Documents” module in the Samiksha portal¹⁷⁸.

Audit observed that:

- In all the 17 selected divisions of seven districts, bridge registers were not maintained, and only current visual bridge Inspection Reports were available in the ‘Samiksha’ portal of the Department. Original drawings and specifications, details of all repair and other works carried out on the bridge, photographs of the present condition of the bridges were not found uploaded in Bridge Module of ‘Samiksha’ portal. Non-uploading of details in the Bridge Module of the Samiksha portal hampered effective monitoring and weakened effective planning and decision-making for maintenance and rehabilitation of bridges.
- Out of 986 bridges under 17 test-checked divisions, the details of 885 bridges were mentioned in the ‘Samiksha’ portal. Details of remaining 101 major and minor bridges were not found uploaded on the portal indicating that there were deficiencies in monitoring and that the bridges were not inspected as per extant order.

¹⁷⁷ No. 1B-36/18/1338-R/PL dated 11.10.2018 and No. 1B-36/1454/18-R/PL dated 14.11.2018.

¹⁷⁸ Samiksha Portal of PWD, West Bengal, is a web and mobile-based project progress monitoring system used by the Public Works Department to monitor and manage the progress of construction and maintenance projects for roads, bridges, and buildings across the state.

- The test-check of records of five divisions revealed that 24 major¹⁷⁹ and minor¹⁸⁰ bridges were constructed between 2021 and 2024 replacing the old bridges. On scrutiny of the Bridge report in Samiksha portal, it was observed that details of these new bridges were not updated viz. year of construction, length and width of the bridge *etc.*

The Department stated (April 2025) that the Bridge Inspection Reports would be maintained as a special task.

4.7 Avoidable expenditure due to delay in acceptance of the Tender

Public Works Department (PWD), delayed acceptance (13 months) of the tender, for a road work, which resulted in avoidable expenditure of ₹ 1.81 crore on repair and maintenance.

The Central Public Works Manual stipulates (clause 20.3.1) that top priority should be given to award of work on receipt of tenders. In order to minimise chances of delay, the prescribed timeline for acceptance of tender is 22 days from the last date of receipt of bids. Further, clause 167 of West Bengal Financial Rules-2007 stipulates that during execution of work, if the administratively approved amount was exceeded by more than 10 *per cent*, due to increase in rates or other causes, a revised administrative approval of the competent authority must be obtained without delay.

For early implementation of a road project¹⁸¹, the Superintending Engineer (SE), North Bengal Construction Circle-I (NBCC-I), Public Works Department (PWD), invited (April 2019) a Tender at an estimated cost of ₹ 23.22 crore. It was noticed that the L1 bidder was selected (May 2019) prior to obtaining Administrative Approval (AA) of ₹ 24.14 crore by the Finance Department (FD), which was obtained only in August 2019, due to urgency in completion of the work. Though the tender was floated before AA due to urgency, the Department took 13 months (from obtaining the AA) to award (September 2020) the work to the L1 bidder at a tendered cost of ₹ 23.89 crore. Reason for delay was not on the record. The scheduled date of completion of the project was September 2021. Audit observed that due to the delay of 13 months in award of the work the department had to incur an avoidable expenditure of ₹ 1.81 crore¹⁸², as the road was damaged during the monsoons of 2019 and 2020 and the Department had to repair the damaged road stretches¹⁸³ temporarily through three different tenders between November 2019 and July 2020 *i.e.* before commencement of the original work to make the road traffic worthy temporarily.

The Department admitted (February 2024) that the tender was issued after lapse of 13 months, and the delay was mainly due to pending decisions of the different officials of the Government. Thus, the Department did not adhere to the

¹⁷⁹ Major bridge is a bridge having total length of more than 60 m.

¹⁸⁰ Minor Bridge is a bridge having total length of upto 60 m.

¹⁸¹ Widening & Strengthening of Kumargram - Jorai road from 0.00 km to 25.00 km.

¹⁸² ₹35.34 Lakhs, ₹1.04 Crores and ₹42.08 Lakhs.

¹⁸³ 0.00 km to 3.00 km, 3.00 km to 7.00 km, 9.00 km to 13.00 km, 13.00 km to 14.00 km, 14.00 km to 19.00 km and 20.00 km to 25.00 km.

prescribed timelines for award of work, despite clear stipulations in the CPWD Manual and West Bengal Financial Rules, resulted in a delay of 13 months. This undue delay not only defeated the stated urgency of the project but also led to severe deterioration of the road during successive monsoons. Consequently, the Department had to incur an avoidable expenditure of ₹ 1.81 crore towards additional strengthening and temporary repairs.

4.8 Avoidable expenditure due to unjustified execution of excess thickness of Bituminous layer

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.

The Public Works (Roads) Directorate (PWRD), Government of West Bengal, executes different road works, based on its Schedule of Rates (SOR), Ministry of Road Transport and Highways (MOR&TH) specifications, provisions of Indian Roads Congress (IRC) *etc.* Indian Roads Congress (IRC) guidelines include the pavement design catalogue to be used for determination of design pavement thickness for road construction. The guidelines stipulate thickness of road and specification of each layer of road pavement to be constructed on the basis of strength of sub-base soil, which is expressed in terms of California Bearing Ratio (CBR) and projected traffic volume (expressed in msa) during the design life of the road.

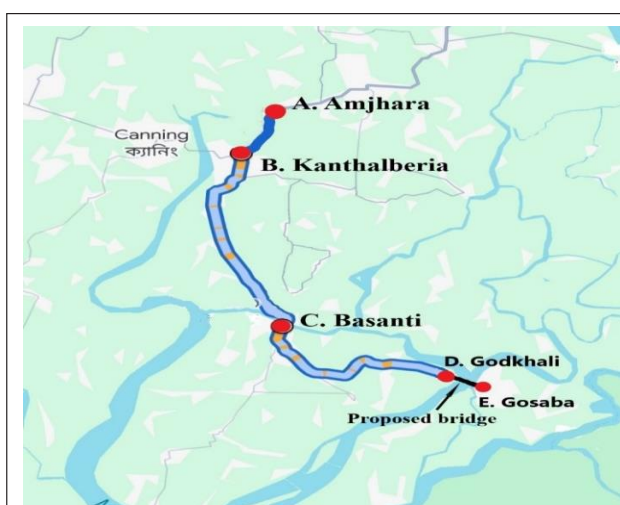


Figure 4.17: Map showing the concerned road work from Amjhara to Godkhali

Superintending Engineer, Southern Highway Circle, (PWRD), Kolkata awarded (January 2021) the work of 'Widening of Kolkata Basanti Road from one Lane to two Lane with Paved Shoulder & Strengthening works from 68.00 kmp to 86.79 kmp of SH-3A and Basanti-Godkhali Road from 86.79 kmp to 96.68 kmp of SH-3A under South 24 Parganas Highway Division, PWRD in the district of South 24-Parganas', at a tendered

cost of ₹ 95.34 crore, for completion by January 2023. The estimate was subsequently (March 2021) revised to ₹ 119.08 crore wherein it was noted that the increase was mainly due to usage of higher specifications of items¹⁸⁴. The work was finally completed in May 2023 at a cost of ₹ 115.80 crore.

¹⁸⁴ 95 mm DBM in place of 50/60 mm DBM layer (in both widening and strengthening portion), patching of potholes *etc.*

Audit observed (March 2023) that the Commercial Vehicles Per Day¹⁸⁵ (CVPD) figures for the road at Amjhara, Kanthalberia and Basanti were determined as 546, 406 and 192 respectively and the corresponding msa for bituminous layer were calculated as 12.02, 4.68 and 2.21 respectively, for a design life of 5 years. Thus, as the msa at Kanthalberia (74.00 kmp) and Basanti (86.79 kmp) of the road was less than five, the Division was required to lay only 50 mm Dense Bituminous Macadam (DBM) layer from Kanthalberia (74.00 kmp) to Godkhali (96.68 kmp) as per the IRC guidelines¹⁸⁶. However, the Department executed excess thickness of 95 mm DBM in violation of the said guidelines, leading to an avoidable expenditure of ₹ 5.07 crore. Requirement *vis-à-vis* actually laid DBM layers on the road stretches are shown in **Table 4.5** below:

Table 4.5: Details of excess laying of DBM layers between *Kanthalberia* and *Godkhali*

Stretch	CVPD	MSA	Thickness of DBM layer (in mm)	
			As per IRC guidelines	Actually laid
Kanthalberia to Basanti (74.00 to 86.79 kmp)	406	4.68	50	95
Basanti to Godkhali (86.79 to 96.684 kmp)	192	2.21	50	95

Audit further observed (March 2023) that while finalising the DPR, traffic estimated at Amjhara had been considered for the entire stretch of the road due to the upcoming proposed Bridge Project connecting Godkhali and Gosaba which was expected to increase traffic volume at Kanthalberia and Basanti.

In this regard, audit noticed that the necessary clearances for the construction of the bridge were not obtained from the West Bengal State Coastal Zonal Management Authority (WBSCZMA) due to which the contract of the bridge had been terminated (April 2022). Further, even if the approval from WBSCZMA was obtained at a later date, this would necessitate fresh land acquisition (due to revised road alignments), which would require substantial time. As the road was completed in May 2023 and its Defect Liability Period (DLP) would expire in June 2026, it is evident that even if WBSCZMA approval is obtained shortly, the bridge cannot be completed within the DLP of the road.

The Department stated (February 2024) that as the project was included in the Central Road Infrastructure Fund (CRIF) scheme (October 2020), the design life should have been 20 years instead of 15 years for Granular layer, thereby requiring 320 mm instead of 285 mm of WMM layer. Further, the Department accepted that process of obtaining CRZ clearance is still underway. Moreover, the Department stated that even if the bridge project could not be completed within the DLP of the road project, carriage of huge quantity of steel, cement, aggregates and earth for construction works would result in increased traffic volume.

¹⁸⁵ It is based on 24 hours traffic counts and the data is used to determine thickness of road layers.

¹⁸⁶ IRC 37-2018.

The reply of the Department regarding laying of excess granular layer is not tenable as the Audit objection is regarding Bituminous layer and not WMM layer, for which the design life period for stage construction as per IRC guidelines is five years only. Reply regarding increase in traffic due to construction of bridge was also not tenable as the construction of the bridge has not yet commenced and even increase in traffic due to construction activity of the bridge cannot justify CVPD of 546 at Amjhara against CVPD of 192 at Basanti.

Thus, the assumption of the PWRD & the Department regarding increase in traffic due to construction of bridge at Godkhali and thereby opting for bitumen layers of higher specification resulted in avoidable expenditure of ₹ 5.07 crore.

4.9 Unfruitful expenditure on road renovation work

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.

Clauses 701, 705 and 707 of the Ministry of Road Transport and Highways (MoRTH), GoI specifications¹⁸⁷ stipulate usage of Geosynthetic¹⁸⁷ material in road and bridge works for controlling erosion of embankments. Geocells¹⁸⁸ filled with local soil or granular material placed on slopes hold top cover soil and allow vegetation to grow, to control erosion of embankments. Further, as per Clause 517 of MoRTH Specifications one or two coats of an elastomeric rubber membrane known as Stress Absorbing Membrane (SAM) over a cracked surface, followed by a covering of aggregate chips and a Stress Absorbing Membrane Interlayer -SAMI (which is a material similar to SAM or of bitumen impregnated geotextile), could be provided as crack prevention courses.

Superintending Engineer, Western Circle-II, Public Works Department (PWD) awarded (March 2019) the work of ‘Strengthening of Jagatpur-Dharampota Road from 0.00 kmp to 24.60 kmp under Hooghly Construction Division, PWD’ at a tendered cost of ₹ 48.67 crore, for completion by April 2020. The work was completed in March 2021 at a cost of ₹ 48.64 crore.

Before the preparation of the Detailed Project Report (DPR) in June 2018, an Expert Team¹⁸⁹ was formed (June 2017) to inspect the existing road to find out

¹⁸⁷ Geosynthetic is a general classification for all synthetic materials used in geotechnical engineering application which includes geotextiles, geogrids, geostrips, geomembranes, geonets, geocomposites, geocells, geosynthetic mats, paving fabric and glass grid etc.

¹⁸⁸ Geocell is a three-dimensional cellular confinement system manufactured from high-density polyethylene (HDPE) strips that are ultrasonically welded together to create a strong, lightweight expandable panel. Its unique hoop strength and interconnecting cell walls form a durable composite mattress that can be filled with common materials for load support and erosion control applications.

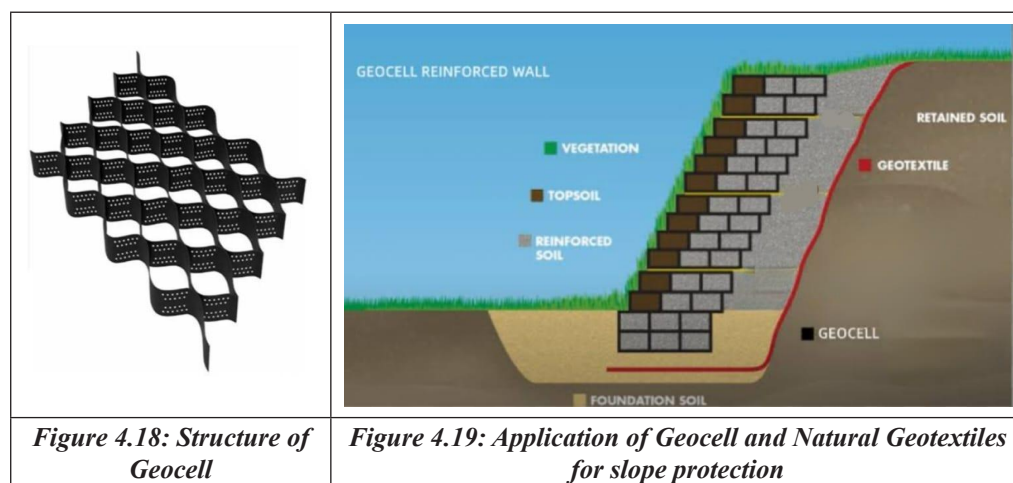
¹⁸⁹ Team consisting of (i) Superintending Engineer, Bridge planning Circle, PWRD; (ii) Superintending Engineer, NH Circle No.II, PWRD, (iii) Chief Engineer, PWD, West Zone, (iv) Superintending Engineer, Western Circle-II, PWD, Executive Engineer, Hooghly Construction Division, PWD and (v) Assistant Engineer, Arambagh Construction Sub-Division, PWD and other officials.

the causes of repeated damage of the road. The Expert Team observed that the road was passing through the central catchment area of two major rivers viz. Dwarakeshar and Mundeswari and was constructed over a very high embankment (varying approximately from four metre to seven metre) having a steep and unstable slope. The Team further observed that wide longitudinal cracks, raveling¹⁹⁰ and minor depressions had formed in the road mainly due to the following reasons:

- lack of lateral support from the shoulder,
- lateral movement of the high embankment due to seasonal fluctuation of the water level in the canals, and
- shrinkage due to drying out of the earth due to seasonal moisture changes as the embankment and sub-grade soil is expansive in nature.

The team recommended the following remedial measures to tackle the problem for the stretch 13.60 km to 24.00 km.

- Earth retaining structures in the form of Boulder Sausage Crates and Reinforced Cement Concrete (RCC) retaining wall for arresting the lateral movement of the embankment.
- Provision of Geocell and Natural Geotextile as per Clause 705 and 707 of MoRTH's Specification for Roads & Bridges (5th Revision), for slope protection and erosion control.



Installation of close Bullah¹⁹¹ walling at the sub-bank level (where sub-bank is available) as a short term measures, and

- A layer of Stress Absorbing Membrane Interlayer (SAMI) with modified bitumen or in the form of non-woven geosynthetic to be laid, for arresting reflective cracking¹⁹² over newly laid bituminous layer.

¹⁹⁰ Raveling is the disintegration of road surface, due to the dislodgment of the aggregate materials (gravel, sand, and crushed stone). It reduces skid resistance, roughens the road surface, and exposes the layers underneath to further deterioration.

¹⁹¹ Bullah walling consists of providing and driving wooden piles through the ground to provide more structural strength of the embankment.

¹⁹² Cracks in the base layer, regardless of their cause, can result in stress concentrations and cracking in the surface layer. The surface tends to follow the same pattern as the cracks in the base and are referred as 'reflective cracks'.

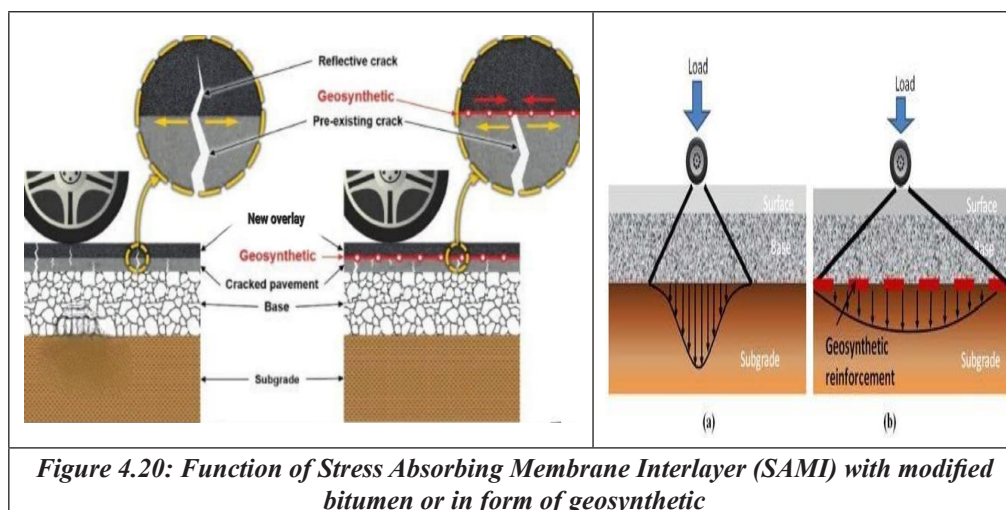


Figure 4.20: Function of Stress Absorbing Membrane Interlayer (SAMI) with modified bitumen or in form of geosynthetic

The Special Project Screening Committee¹⁹³ (SPSC) presided over by the Additional Chief Secretary/Principal Secretary/Secretary, PWD while approving the DPR had also suggested (April 2018) to comply with the recommendations of the Expert Team.

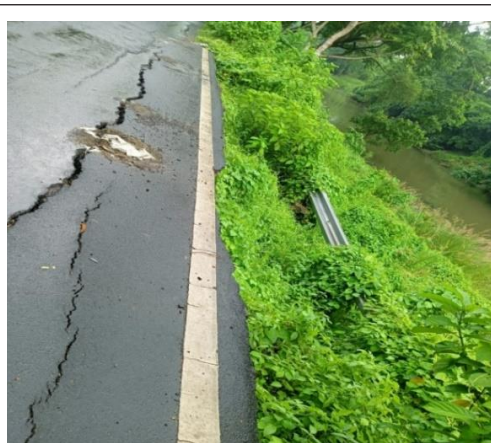
Audit observed (August 2023) that the Department had executed boulder sausage¹⁹⁴ at the toe of the embankment and bullah walling at the edge of shoulder, in 3,717m and 3,210 m stretches respectively, of the road, but work related to Geocell and Geotextiles, for slope protection and soil erosion control, as were suggested by the Expert Team, were not executed.

Laying of SAMI layer, with modified bitumen or in the form of non-woven geo-synthetic to prevent reflective cracking, was also not implemented on the plea (December 2018) that the hard crust has been strengthened by providing additional Wet Mix Macadam (WMM) layer followed by DBM and Bituminous Concrete (BC) layers.

The Divisional records showed that just after seven months (October 2021) of completion of the work, the road was severely damaged in different stretches. The embankment of the road was damaged and hard crust including black top of the road slipped in different stretches due to vulnerability of the embankment. Chainage-wise damage is detailed in **Appendix-4.5**.

¹⁹³ Additional Chief Secretary/Principal Secretary/Secretary, PWD as Chairman, Engineer-in-Chief, PWD as member, Chief Engineer (CE), Hqrs, PWD as member, CE, Planning as member; CE, Electrical as member, CE, Electrical Planning as member; Chief Government Architect as member Convenor, Assistant CE (HQ) (Monitoring) as member and Advisor of Fire Safety Cell as member.

¹⁹⁴ Galvanised Iron wire mattress weaved to make sausage crates of required shape and filling them with boulders of any size and shapes for using in protection work.



**Figure 4.21: Slip faluire at 16.300 kmp
(24.08.2023)**



**Figure 4.22: Slip faluire at 17.500 kmp
(24.08.2023)**

Audit observed that the slope protection work through boulder sausage and bullah walling could not protect the embankment and as a result road pavement was seriously damaged in certain stretches, leading to unfruitful expenditure of ₹ 7.17 crore. Photographs of Jagatpur-Dharampota Road taken during the joint field visit (August 2023) by Audit and officials of PWD reflect the extent of the damage.



**Figure 4.23: Blockage of almost half of the road due to slip faluire at the 17.050 kmp
(24.08.2023)**

The Department prepared (November 2021) an estimate for permanent restoration of the stretches as mentioned in **Appendix-4.5** of the road at an estimated cost of ₹ 12.85 crore, which was not taken up (till May 2025) as the estimate was not yet approved.

The Department in its reply (December 2023 and September 2024) accepted the fact that only boulder sausage work was not capable of withstanding the huge lateral earth pressure. They also stated that the use of geotextiles was not considered necessary as the slopes along the road have significant vegetation and plants, and slope correction provisions through earthwork were included in the DPR. It was also stated that Geocell/Geotextile work would not have

saved the damage as a certain calcium based granular material is present in the soil, which reduces the adhesive property of clay material. Further, the side slopes of the embankment were steep and due to unprecedented velocity of flood water in October 2021 had scoured the canal bed at several locations, leading to damage of the embankment of the road. Moreover, the Department stated that only 917 m of the road stretch was damaged as the base of the embankment was weakened but the remaining 1,145 m damaged portion had been repaired by the agency.

The reply of the Department that application of geotextile was not necessary is not tenable as the existence of plants/vegetation's and earthwork did not prove to be sufficient protection for the embankment of the road. The hydrological data and soil properties of the road and its surrounding areas were known to the Department at the planning stage itself for taking necessary measures. Further, the contention of the Department regarding damage of only 917 m of the road was also not factually correct as relaxation of Defect Liability had been sought (March 2022) by the Executive Engineer, Hooghly Construction Division for the entire stretch of 16.00 kmp to 20.00 kmp along with other stretches as shown in *Appendix-4.5*.

Thus, non-compliance to recommendations of the Expert Team and non-adoption of appropriate remedial measures during construction led to severe damage to the newly constructed road within seven months, resulting in unfruitful expenditure of ₹ 7.17 crore.

4.10 Avoidable expenditure due to excess thickness of non-bituminous layers

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.

Indian Roads Congress (IRC) guidelines (37:2012 and 37:2018) include the pavement design catalogue to be used for determination of design pavement thickness for road construction. The guideline stipulates that the thickness of road and specification of each layer of road pavement should be constructed on the basis of strength of sub-base soil, which is expressed in terms of California Bearing Ratio¹⁹⁵ (CBR) and projected traffic volume expressed in million standard axle¹⁹⁶ (msa) during the design life¹⁹⁷ of the road. Further, the Guidelines recommend that combination of traffic and pavement layer composition be

¹⁹⁵ *The California Bearing Ratio (CBR) is a penetration test for evaluation of the mechanical strength of natural ground, subgrades, and base courses beneath new carriageway construction.*

¹⁹⁶ *Million Standard Axle- The design traffic in terms of the cumulative number of standard axles to be carried during the design life of the road.*

¹⁹⁷ *The design life is defined in terms of the cumulative number of standard axles in msa that can be carried before a major strengthening, rehabilitation or capacity augmentation of the pavement is necessary.*

considered using IITPAVE software¹⁹⁸ and the designer should have full freedom in the choice of pavement materials and thickness of different layers using site specific inputs¹⁹⁹ to satisfy the mechanistic-empirical performance models given in these guidelines.

The Superintending Engineer (SE), Western Highway Circle-II, and the SE, South-Western Highway Circle of PW (Roads) Directorate (PWRD), Government of West Bengal, awarded (April 2017) a road work²⁰⁰ for widening and strengthening to a contractor at a tendered cost of ₹ 44.95 crore (later revised to ₹ 59.52 crore due to revision of the estimate²⁰¹) for completion within September 2018. The works were completed in April 2019 and ₹ 59.46 crore was paid to the contractor.

Audit observed (March 2022) that with a design life of 15 years, the design traffic for non-bituminous layers was arrived as 3.5 msa by following IRC 37: 2018. However, the SE Western Highway Circle-II, PWRD in deviation of the IRC guidelines provided 230 mm thick Granular Sub-Base (GSB) instead of required 180 mm on the plea of having a stable GSB for future up-gradation of traffic of up to 10 msa.

Audit, however, analysed the pavement thickness through IITPave software and observed that 180 mm GSB layer is safe for design traffic of 10 msa. Thus, the SE Western Highway Circle-II, PWRD had provided 50 mm (230 mm-180 mm) excess GSB layer in contravention of IRC guidelines which resulted in avoidable extra expenditure of ₹ 2.15 crore.

SE, Western Highway Circle-II, PWRD stated (August 2022) that it was apprehended that due to upgradation of carriageway from 3.5 metre to 10 metre, there might be increase of traffic in future and as the thickness of GSB layer varies with the value of msa, hence, maximum thickness of GSB upto 150 msa traffic *i.e.* 230 mm was provided. Further, SE stated that though initially (May 2016) traffic was 3.5 msa but it increased to 7.16 msa as per a recent (June 2022) traffic census. The reply is not acceptable as per IIT-Pave software, 180 mm thick GSB is safe for traffic of 10 msa.

Thus, the Department, in contravention of Indian Roads Congress Guidelines, executed excess thickness of non-bituminous layers, which resulted in expenditure of ₹ 2.15 crore.

¹⁹⁸ It is a software used for analysis of a pavement for selection of pavement materials and layer thickness by computation of horizontal tensile strain (E_t) at the bottom of the bituminous layer and vertical compressive strain on the top of the subgrade (E_v). In this software few iterations may be required by changing the layer thicknesses until the strains computed by IITPAVE are less than the allowable strains derived from respective equations.

¹⁹⁹ msa, CBR and temperature of the pavement.

²⁰⁰ Widening and strengthening of Simlapal-Khatra Road from 0.00 km to 26.24 km from single lane carriageway to 2-lane carriageway.

²⁰¹ Due to construction of bituminous layers with DBM and BC with VG-40 bitumen instead of BM and PC & SC with VG-30 bitumen, provision of mastic asphalt wearing course at market portion, 340 mtr long protective works with boulder sausage crates etc.

4.11 Avoidable expenditure in road works

The Public Works Department executed strengthening works of two roads with excess thickness of WMM layer without justification, resulting in avoidable expenditure of ₹ 1.58 crore.

As per para 5 of Indian Road Congress (IRC) 37-2018, a flexible pavement consists of three layers above the subgrade *i.e.* sub-base, base and bituminous layers. According to para 2(f) of Public Works Departmental Memorandum dated June 2017²⁰², ‘non-bituminous layers’ *i.e.* sub-base and base course of a road project should be designed for a life of 15 years with the help of latest IRC codal provisions.

During 2021-23, Audit observed that in two Divisions²⁰³ under Public Works Department, Government of West Bengal, while taking up road projects, excess layers of WMM had been laid, resulting in avoidable expenditure of ₹ 1.58 crore as detailed below:

- A. Superintending Engineer, Northern Circle, Public Works Department (PWD), Malda awarded (February 2021) a road work²⁰⁴ at a tendered cost of ₹ 14.09 crore (7.70 *per cent* below the estimated amount²⁰⁵), scheduled to be completed by February 2022 in Uttar Dinajpur District. The work was completed in March 2022, at a cost of ₹ 14.08 crore.

The California Bearing Ratio²⁰⁶ (CBR) of the sub-grade and the traffic for 15 years design life of the road were considered as five *per cent* and 5.08 msa²⁰⁷ respectively. According to IRC 37-2018 for CBR of five *per cent*, 450²⁰⁸ mm non-bituminous course is sufficient for the traffic upto 50 msa. However, the work was executed with 200 mm WMM over the existing thickness of 350²⁰⁹ mm non-bituminous course. Thus, the total thickness of non-bituminous courses was 550 mm.

Further, the pavement thickness of 450 mm non-bituminous layers was safe according to the IIT PAVE software²¹⁰. Thus, the Division could have laid 100 mm WMM instead of 200 mm in accordance with the above IRC provision. Hence, division had laid 100 mm in excess of required WMM as shown in **Chart-4.1**.

²⁰² No. IM-03/16/696-R/PL dated 15.06.2017.

²⁰³ Uttar Dinajpur Division, PWD and Burdwan South Highway Division.

²⁰⁴ Widening and Strengthening work of Kishanganj-Dinajpur Road (MDR) from Ch. 3.20 km to 12.20 km under Uttar Dinajpur Division, PWD.

²⁰⁵ Estimated cost put to tender ₹ 15.26 crore.

²⁰⁶ The California Bearing Ratio (CBR) is a penetration test for evaluation of the mechanical strength of natural ground, subgrades and base courses beneath new carriageway construction.

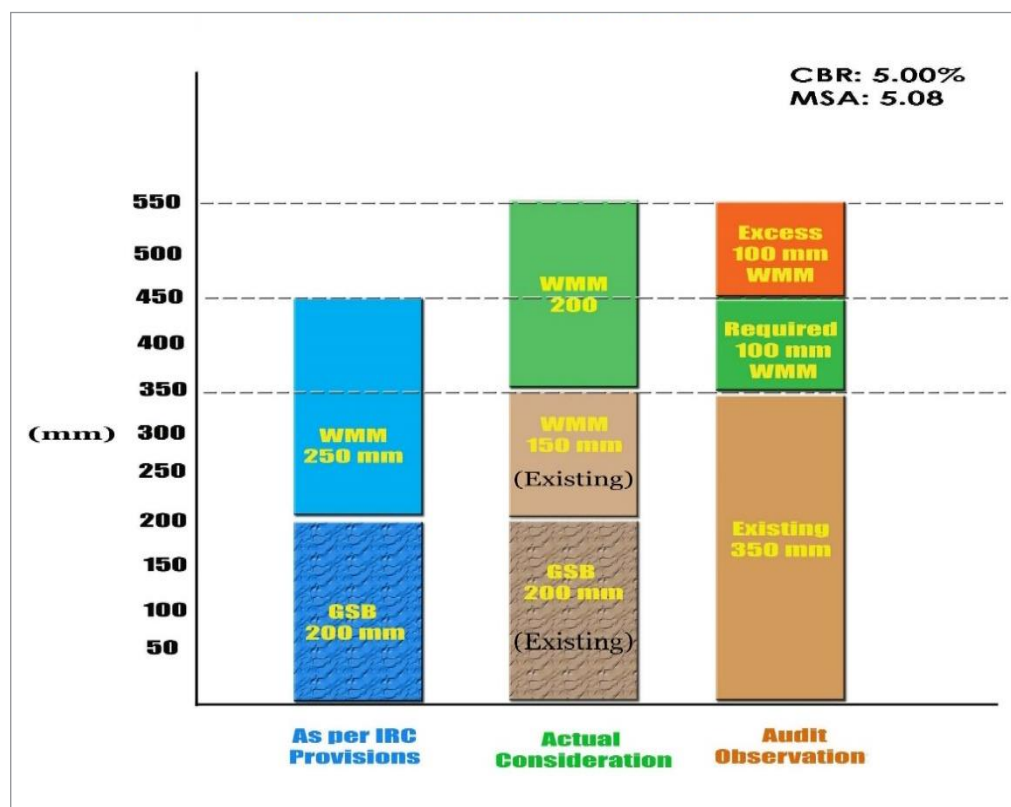
²⁰⁷ Million Standard Axle.

²⁰⁸ 200 Granular Sub-base (GSB) + 250 mm WMM.

²⁰⁹ 200 Granular Sub-base (GSB) + 150 mm WMM.

²¹⁰ It is a software used for analysis of a pavement for selection of pavement materials and layer thickness by computation of horizontal tensile strain (E_t) at the bottom of the bituminous layer and vertical compressive strain on the top of the subgrade (E_v). In this software few iterations may be required by changing the layer thicknesses until the strains computed by IIT PAVE are less than the allowable strains derived from respective equations.

Chart 4.1 : Thickness of Granular Layers



The Department stated (November 2022) that in the widening portion of the road, excess non-bituminous layer was laid to keep uniformity with the non-widened portion of the road. The Department further stated that in the non-widened portion of the road, excess non-bituminous layer was laid due to damage of the existing non-bituminous layer, and in some areas to solve the problem of water logging.

Considering the reply of the Department, the Audit excluded the excess layer in the widening portion, allowed for additional 40 mm of WMM due to picking up in the existing road and also allowed for additional layer on the areas due to water logging problem.

Despite this, there was an avoidable expenditure of ₹ 73.09 lakh as shown in **Appendix-4.6**, due to non-compliance with the IRC guidelines.

- B.** Superintending Engineer, Western Highway Circle-I, Public Work (Roads) Directorate, Purba Bardhaman awarded (February 2023) a road strengthening work²¹¹ at a tendered cost of ₹ 13.46 crore (2.20 per cent below the estimated amount²¹²), scheduled to be completed by August 2023 in Purba Bardhaman district. The work was completed in September 2023, at a cost of ₹ 13.43 crore.

According to the IIT Pave software, 535 mm of non-bituminous layers were required for the road. Accordingly, the Department laid 175 mm of

²¹¹ Raina – Jamalpur Road from 0.00 km to 10.00 km, Strengthening work under Burdwan South Highway Division in the district of Burdwan.

²¹² Estimated amount put to tender ₹ 13.76 crore.

WMM layer considering the existing non-bituminous layers of thickness 360 mm.

Audit observed that the existing non-bituminous layers was 585 mm (including 445 mm of WMM). Thus, considering the thickness of 585 mm, laying of 175 mm WMM was not necessary.

The Department stated (December 2023) that the existing WMM layer was only considered as granular layer and the rest of the existing distressed slag/jhamma/WBM/sand layer is considered as sub-grade modification layer.

The reply of the Department is not tenable as layers of 500 mm sand and non-bituminous layers of 550 mm (300 mm GSB and 250 mm WMM) were laid (August 2018) in 5,500²¹³ m of road stretch where re-sectioning work was performed. Accordingly, the Department should have gone for a fresh layer of 75 mm WMM as per codal provision²¹⁴ in this stretch of the road. Further, for the remaining stretch of 1,844.60 m²¹⁵, Audit observed that existing WMM layer was 445 mm²¹⁶. Thus, to achieve the desired thickness of 535 mm of non-bituminous layers, the Department should have laid 130 mm WMM layer (considering 40 mm for the profile corrective course due to picking up of existing bituminous layer as per para 501.8.3.4 of Ministry of Road Transport and Highways Specifications for Road and Bridge Works). The details of the layers executed *vis-à-vis* as per IRC specification is shown in **Table 4.6** below:

Table 4.6-Layers executed *vis-à-vis* as per IRC specification

As per IRC Provisions	Department executed	Audit Proposed	
		For re-sectioning area: 5,500 m	Rest portion 1,844.60 (7,344.60-5,500.00) m
- Non-bituminous layer: 535 mm - Bituminous layer: 155 mm	Non-bituminous 360 mm (Existing)	Existing non-bituminous 550 mm (300 mm GSB and 250 mm WMM)	Existing WMM 445 mm
	WMM 175 mm	WMM 75 mm (as Profile corrective course)	WMM 130 mm {(535-445=90) + 40 as Profile Corrective Course}
	DBM 115 mm BC 40 mm	DBM 115 mm BC 40 mm	DBM 115 mm BC 40 mm

Thus, the Department incurred an avoidable expenditure of ₹ 84.91 lakh (as shown in **Appendix-4.7**) by laying excess thickness of 45 mm WMM, due to non-compliance with the IRC guidelines.

²¹³ From 1.00 km to 3.00 km and 4.50 km to 8.00 km.

²¹⁴ As per para 406.1 of MoRTH, the thickness of single compacted WMM layer shall not be less than 75 mm.

²¹⁵ 7,344.60 m -5,500.00 m.

²¹⁶ (150 mm + 295 mm WMM).

4.12 Unfruitful expenditure due to improper planning

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

As per rule 35 of the West Bengal Financial Rules regarding standards of financial propriety, every public officer is expected to exercise the same vigilance in respect of expenditure incurred from public moneys as a person of ordinary prudence would exercise in respect of expenditure of his own money.

Public Works Department (PWD) took up the work of ‘**Construction of an Auditorium and Children’s Park at Mahisadal (Itamogra Gram Panchayat-II), Purba Medinipur**’ based on a request (December 2013) of the Itamogra Gram Panchayat-II. The work was administratively approved (February 2014) at an estimated cost of ₹ 8.51 crore. Superintending Engineer, (PWD), South Western Circle, Paschim Medinipur awarded (March 2015) Phase-I²¹⁷ (Construction of Auditorium only) of the work to a contractor at a tendered cost of ₹ 5.01 crore, for completion by March 2016. However, the contract was rescinded (March 2018) and the security deposit of ₹ 33.14 lakh was forfeited due to non-completion of the work by the contractor within the stipulated time. At the time of termination of the contract, the value of work done was ₹ 3.31 crore and this amount was paid to the contractor. To complete the balance work, a new contract was finalised (March 2018) at a tendered cost of ₹ 2.18 crore. Subsequently, two more tenders were awarded for certain other works related to the construction of the Auditorium and these works were completed in May 2020. Thus, total expenditure incurred on the Auditorium was ₹ 8.34 crore as described below in **Table 4.7**.

Table 4.7: Details of expenditure incurred on construction of the Auditorium (₹ in crore)

Agency	Nature of work	Duration of work	Value of work done
Uptech Machinery	Construction of Auditorium	March 2015 to March 2018	3.31
DEEP	Balance work of Auditorium	March 2018 to October 2019	2.18
Sankar Furniture	Supplying and fitting, fixing of auditorium chair	March 2018 to May 2020	0.46
DEEP	Internal Balance work, Plinth Protection and Surface Drain and Service Road including construction of Sub-station building	March 2019 to December 2019	2.39
Total			8.34

Meanwhile, administrative approval of ₹ 3.14 crore for taking up electrical works for the project was accorded (December 2016) by PWD. Purba Medinipur Electrical Division (PWD) incurred total expenditure of ₹ 3.02 crore²¹⁸ on various electrical installation works for the Auditorium.

²¹⁷ Phase II consists of construction of Children’s Park.

²¹⁸ ₹ 1.94 crore (2019-20) + ₹ 0.80 crore (2020-21) + ₹ 0.29 crore (2021-22).



Figure 4.24: Outside view of Auditorium after renovation work



Figure 4.25: Interior of Auditorium

Soon after completion of the Civil and Electrical works, due to severe storm ‘*Amphan*’ (May 2020), urgent restoration work (September 2020) along with other balance works²¹⁹, at a cost of ₹ 0.53 crore²²⁰ were also undertaken for the Auditorium. Thus, a total expenditure of ₹ 11.89 crore²²¹ on the project was incurred by the Department as of November 2020.

Audit observed (August 2023) that despite completion of the Auditorium work in May 2020, the work on the Children’s Park, front boundary wall and gate of the Auditorium were not taken up. Further, even after lapse of four and a half years from the date of completion (November 2020) of the restoration work of the Auditorium, it was not handed over by PWD to any authority for operation and maintenance. As a result, regular maintenance activities of Auditorium complex like sweeping, electricity bill payment, deployment of security guards *etc.*, were not carried out. Further, the auditorium was utilised by the District Magistrate (DM), Purba Medinipore on two occasions²²² only in four and half years since its completion.



Figure 4.26: Temporary boundary wall of Auditorium, made of old tin sheets and bamboos, in dilapidated condition

²¹⁹ Construction of Service road and Aluminum Composite Panel (ACP) work.

²²⁰ ₹ 0.11 crore (urgent repairing work) + ₹ 0.42 crore (Balance work).

²²¹ ₹ 8.34 crore (Construction of Auditorium), ₹ 3.02 crore (Electrical installation) and ₹ 0.53 crore for restoration and balance work.

²²² On 21.02.2023 and 04.05.2023.

Audit observed following instances of poor planning on the part of the Department in implementation of the project as detailed below:

- The Department took up the project without deciding which authority it would be handed over to for operation and maintenance. Even after completion of the project, the Department could not finalize the authority for handing over the asset & for operation and maintenance, despite this matter being raised (November 2021) by the Division after completion of the restoration work.
- Due to low lying land, structural drawings had to be changed and it forced the Department to take up supplementary items of sand filling, earth cutting, concreting, shuttering and reinforcement *etc.* Moreover, excess expenditure was incurred in few other works like construction of sub-station, bulk power supply *etc.* Thus, due to escalation in cost of the project, the Department could not take up the work of Children's Park, front boundary wall and gate of the Auditorium.

Accepting the audit observation, the Department stated (January 2024) that regular maintenance of auditorium complex could not be carried out due to want of funds and these are expected to be carried out by the concerned authority after handing over.

The fact remains that the auditorium has been kept idle for more than four and half years, since November 2020 without any maintenance, raising the risk of degradation of the asset due to normal wear and tear.

Thus, the Department unable to hand over the Auditorium to an authority for operation and maintenance due to poor planning, which led to unfruitful expenditure of ₹ 11.89 crore.

TRANSPORT AND PUBLIC WORKS DEPARTMENTS

4.13 Unfruitful expenditure due to imprudent decision

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.

Malda District is a gateway between North and South Bengal and also connects the State with the North-East of India.

Airports Authority of India (AAI), Government of India (GoI) had a non-operational airport at Malda. The Government of West Bengal (GoWB) requested (September-October 2015) AAI to grant permission for the development and use of Malda Airport. AAI agreed to grant this permission at a nominal cost of ₹ 1/- for an initial period of 30 years. A Memorandum of Understanding (MoU) between the Transport Department, GoWB and AAI was executed (June 2016). As per the MoU, the GoWB was inter-alia responsible for the following:

- developing the existing runway, boundary wall *etc.*, for operation of smaller size aircraft, and helicopter services.

- bearing the cost of diversion of roads, HT/LT²²³ power lines and other structures obstructing the development of the airport and its safety.

Although the onus of development and operation of Malda Airport lay with the Transport Department²²⁴, GoWB, the work of “*Upgradation²²⁵ of Malda Airport in the District of Malda (WB)*” was taken up (May 2017) by the Public Works Department at an estimated cost of ₹ 16.80 crore. The cost for the development of the airport was to be met from the budget of the PWD. The administrative approval for the work was accorded by the Joint Secretary, PWD, despite the fact that neither the existing runway was under the jurisdiction of PWD nor was the work entrusted to it by the Transport Department.

PWD also engaged (August 2016) a consultant²²⁶ to undertake technical study including preparation of a Detailed Project Report (DPR) at a cost of ₹ 57.50 lakh. The work of upgradation of the existing runway commenced in September 2017 and was completed in March 2023 at an expenditure of ₹ 15.27 crore. In response to a specific query, the Executive Engineer, Malda Division, PWD stated (March 2024) that although the runway of Malda airport was not under the jurisdiction of PWD, it constructed the runway as the administrative approval was accorded by PWD and the balance work for operationalization of the airport would be executed by the Transport Department.

However, even after incurring ₹15.27 crore, the Airport could not be operationalised.

Audit observed the following deficiencies in the implementation of the project:

- The prospect of development of a functional airport at the existing site at Malda was always unlikely as informed by AAI (March 2010) due to the presence of high-rise buildings, high tension wires and a railway track restricting the effective length of the runway to approximately 1,000 feet (which was inadequate for use by even small aircraft). As per the Ministry of Civil Aviation notification²²⁷ dated 30 June 2008, it was the responsibility of the State Government to take action against any building, tower, chimney that were constructed/erected, in violation of the provisions of this notification.
- AAI had made it clear that air service from the existing site at Malda would not be possible due to electrified railway track within 1.0 km. PWD had informed (December 2017) the Transport Department that the Sealdah-

²²³ HT (High Tension) lines carry higher voltages, typically 11 kV and above, and are used for power transmission over longer distances. LT (Low Tension) lines carry lower voltages, usually up to 1.1 kV, and are used for local distribution to homes and buildings.

²²⁴ As the MoU was signed by the Transport Department.

²²⁵ Upgradation of the existing runway, boundary walls etc.

²²⁶ M/s RITES Ltd (a GoI enterprise).

²²⁷ S.O 1589 E, dated 30 June 2008.

Malda-New Jalpaiguri railway track was passing just behind (within 1.0 km) the existing runway and sought suitable advice in this matter. However, the Transport Department did not respond in this regard.

- The District Magistrate (Malda) also informed (May 2010) the Transport Department that in order to operationalize the existing airport the following measures would be required:
 - ❖ The height of 14 high-rise buildings would have to be reduced by a minimum of 0.355 m to a maximum of 8.110 m.
 - ❖ The height of a High-Tension electric tower would need to be reduced by 6.873 m and that of a telephone tower by 9.812 m.
 - ❖ Ghorapir electric sub-station which provided power to three districts would have to be shifted which would cause total disruption of power supply in these three districts.
- The Chairman, English Bazar Municipality, Malda informed (June 2011) the Minister-in-charge (Transport), GoWB that an alternative site was being looked for, for the establishment of the new airport. He also apprised that a combined team²²⁸ had identified an alternative site (Naldubi) for the development of a new Airport. This site was found to be the most suitable due to its proximity to the National Highways, proposed bypass and Export Centre. The AAI also accepted (September 2011) the proposal for establishing a new airport at Naldubi in Malda.

Joint physical verification of the site conducted along with officials of PWD confirmed (March 2024) the presence of electrified railway tracks adjacent to the boundary wall and the upgraded runway, constructed at a cost of ₹ 15.27 crore was defunct.



Figure 4.27: Runway lying defunct



Figure 4.28: Electrified railway track just behind the boundary wall.

Despite being aware of the impediments at the existing site, and the fact that an alternative site had been identified for the airport, the Transport Department entered into the MoU for development and use of the existing Malda Airport. Further, the Transport Department did not take any initiative to shift the railway track/electric substation and other obstructions. PWD also went ahead with upgradation work despite being aware of the constraints in operationalising of the airport.

²²⁸ Comprising Regional Executive Director (AAI), General Manager (AAI), District Magistrate, Maida, the Chairman, English Bazar Municipality and other Officers.

Therefore, the objective of development of a functional airport in the district of Malda could not be achieved even after eight years rendering the expenditure of ₹ 15.27 crore unfruitful. Further, the chances of operating this airport in the near future were also remote as shifting of an operational railway track and power sub-station was not feasible in the near future. The Department has not furnished any reply (March 2025).

KOLKATA

The 17 March, 2026



(MANISH KUMAR)

**Principal Accountant General
(Audit-II)
West Bengal**

Countersigned

NEW DELHI

The 19 March, 2026



(K. SANJAY MURTHY)

Comptroller and Auditor General of India

APPENDICES

APPENDICES

Appendix – 1.1

(Refer to paragraph 1.1)

Statement of list of Departments as on 31 March 2025

{Under audit jurisdiction of O/o the PAG (Audit-II), West Bengal}

Sl. No.	Name of the Department
1.	Agriculture
2.	Agriculture Marketing
3.	Animal Resource Development
4.	Consumer Affairs
5.	Co-operation
6.	Environment
7.	Fisheries
8.	Food & Supplies
9.	Food Processing Industries and Horticulture
10.	Forest
11.	Industry, Commerce and Enterprises
12.	Information & Cultural Affairs
13.	Information Technology and Electronics
14.	Irrigation & Waterways
15.	Micro, Small & Medium Enterprises and Textiles
16.	Non-conventional and Renewable Energy Source
17.	Power
18.	Public Enterprises & Industrial Reconstruction
19.	Public Health Engineering
20.	Public Works
21.	Science and Technology and Biotechnology
22.	Tourism
23.	Transport
24.	Water Resources Investigation & Development

Appendix –1.2

(Refer to paragraph 1.2)

Statement of list of Autonomous Bodies as on 31 March 2025

{Under audit jurisdiction of O/o the PAG (Audit-II), West Bengal}

Sl No.	Department	Name of the Autonomous Bodies
1	Agriculture	(i) West Bengal State Watershed Development Agency
2	Agriculture Marketing	(ii) West Bengal State Agriculture Marketing Board
3	Animal Resource	(iii) West Bengal University of Animal & Fishery Sciences
		(iv) West Bengal Veterinary Council
		(v) Paschim Banga Go-Sampad Bikash Sanstha
		(vi) Greater Kolkata Milk Supply Scheme
		(vii) Krishnanagar Milk Supply Scheme
		(viii) Burdwan Milk Supply Scheme
		(ix) Durgapur Milk Supply Scheme
4	Environment	(x) East Kolkata Wetland Management Authority
		(xi) Institute of Environmental Studies and Wetland Management (IESWM)
		(xii) West Bengal Pollution Control Board
		(xiii) West Bengal Bio-Diversity Board
5.	Food Processing Industries and Horticulture	(xiv) Directorate of Cinchona and other Medicinal Plants
6.	Food & Supplies	(xv) Public Distribution System of Foodgrain units
7.	Forest	(xvi) Compensatory Afforestation Fund Management and Planning Authority (CAMPA)
		(xvii) West Bengal State Forest Development Agency (WBSFDA)
		(xviii) Director of West Bengal Zoo Authority
8.	Industry, Commerce & Enterprises	(xix) District Mineral Foundation Trust (22 numbers)
9.	Information & Cultural Affairs	(xx) West Bengal Heritage Commission
		(xxi) Paschimanga Bangla Academy
		(xxii) Folk & Tribal Cultural Centre
		(xxiii) Roopkala Kendra
		(xxiv) Minerva Natya Sanskriti Charcha Kendra
		(xxv) Shishu Kishore Academy
		(xxvi) Centre for Archaeological Studies & Training, Eastern India
10.	Micro, Small & Medium Enterprises and Textiles	(xxvii) West Bengal State Export Promotion Society (WBSEPS)
		(xxviii) West Bengal Khadi & Village Industries Board (WBKVIB)

Sl No.	Department	Name of the Autonomous Bodies
11.	Non-Conventional and Renewable Energy Sources	(xxix) West Bengal Renewable Energy Development Agency
12.	Power	(xxx) West Bengal Electricity Regulatory Commission (WBERC)*
13.	Public Health Engineering	(xxxi) State Water and Sanitation Mission
14.	Public Works	(xxxii) Commissioners for the Rabindra Setu
		(xxxiii) Hooghly River Bridge Commissioners
15.	Science and Technology and Biotechnology	(xxxiv) West Bengal State Council of Science & Technology
16.	Tourism	(xxxv) State Institute of Hotel Management, Durgapur (erstwhile Food & Craft Institute, Durgapur)
		(xxxvi) Food & Craft Institute, Darjeeling

**It is a Regulatory Authority.*

Appendix – 1.3

(Refer to paragraph 1.5)

Status of Tabling of Audit Reports in the Legislative Assembly

Audit Report for the Year	Number of the Audit Report	Title of the Audit Report	Date on which the Audit Report was sent to the Government	Date on which the Audit Report was tabled in the State Assembly	Time taken for laying in the Assembly
2018-19	Report No. 2 of 2021	Audit Report on Economic Sector, Revenue Sector and Public Sector Undertakings for the year ended 31 March 2019	06 May 2021	25 March 2022	10 months
2019-20	Report No. 4 of 2021	Audit Report of the Comptroller & Auditor General of India (Performance and Compliance Audit) for the year ended 31 March 2020	15 December 2021	25 March 2022	3 months
2020-21	Report No. 3 of 2022	Audit Report of the Comptroller & Auditor General of India (Performance and Compliance Audit) for the year ended 31 March 2021	11 January 2023	Not yet laid	-
2021-22	Report No. 2 of 2023	Audit Report of the Comptroller & Auditor General of India (Compliance Audit) for the year ended 31 March 2022	02 May 2023	Not yet laid	-
	Report No. 1 of 2024	Audit Report of the Comptroller & Auditor General of India (Performance & Compliance Audit) for the year ended 31 March 2022	30 April 2024	Not yet laid	-
2022-23	Report No. 3 of 2025	Report of the Comptroller & Auditor General of India on Performance Audit on Effectiveness of measures taken by the Government of West Bengal for containing Water Pollution	08 May 2025	Not yet laid	-

Appendix – 1.4
(Refer to paragraph 1.5)
Statement of Pending Replies to Audit paragraphs/ PAs/SSCAs as on 31 March 2025

Sl. No.	Name of the Department	Number of paras/sub-paras/reviews involved in reports for the years														
		from 2006-07 to 2016-17			2017-18			2018-19			2019-20			Total		
		Para	Sub-para	Review	Para	Sub-para	Review	Para	Sub-para	Review	Para	Sub-para	Review	Para	Sub-para	Review
1.	Agriculture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.	Animal Resource Department	01	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3.	Co-operation	01	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4.	Industry, Commerce and Enterprises	-	-	01	-	-	-	-	-	-	-	-	-	-	-	01
5.	Information & Cultural Affairs	04	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6.	Irrigation & Waterways	02	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7.	Micro, Small & Medium Enterprises and Textiles	-	-	-	-	-	-	-	-	-	-	01	-	-	-	-
8.	Non-Conventional & Renewable Energy Sources	03	-	01	-	-	-	-	-	-	-	-	-	-	-	01
9.	Public Health Engineering	04	-	01	-	-	-	-	-	-	-	-	-	-	-	01
10.	Public Works	10	01	01	-	-	-	-	-	-	-	-	-	-	01	01
11.	Transport	99	04	08	02	06	-	-	01	05	-	-	-	-	15	08
12.	Water Resources Investigation & Dev	01	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total	125	05	12	02	06	-	01	05	-	02	-	-	-	130	12

Appendix – 1.5

(Refer to paragraph 1.5)

Department-wise Statement of outstanding Inspection Reports and Paragraphs as on 31 March 2025

Sl. No.	Name of the Department	Number of IRs/ Paragraphs pending as of 31 March 2025	
		IRs	Paragraphs
1.	Agriculture	82	298
2.	Agriculture Marketing	22	61
3.	Animal Resource Development	22	79
4.	Consumer Affairs	05	13
5.	Co-operation	49	186
6.	Environment	19	76
7.	Fisheries	14	53
8.	Food & Supplies	91	340
9.	Food Processing Industries and Horticulture	19	65
10.	Forest	57	186
11.	Industry, Commerce and Enterprises	30	200
12.	Information & Cultural Affairs	29	123
13.	Information Technology and Electronics	00	00
14.	Irrigation & Waterways	87	329
15.	Micro, Small & Medium Enterprises and Textiles	36	299
16.	Non-conventional and Renewable Energy Source	01	09
17.	Power	38	196
18.	Public Enterprises & Industrial Reconstruction	04	25
19.	Public Health Engineering	42	113
20.	Public Works	44	202
21.	Science and Technology and Biotechnology	07	35
22.	Tourism	03	07
23.	Transport	36	236
24.	Water Resources Investigation & Development	49	190
Total		786	3,321

Appendix – 1.6
(Refer to paragraph 1.6)

Status of placement of Separate Audit Reports in Legislature as on 31 March 2025

Sl. No.	Name of Autonomous Body	Year up to which SARs placed in Legislature	Years for which SARs not placed in Legislature	
			Year of SAR	Date of issue to the Government
1.	Commissioners for Rabindra Setu (CRS)	2008-09	2009-10	-
			2010-11	10.02.2012
			2011-12	14.02.2013
			2012-13	15.07.2014
			2013-14	20.02.2015
			2014-15	05.02.2016
			2015-16	17.05.2017
			2016-17	14.08.2018
			2017-18	02.07.2019
			2018-19	
			2019-20	04.05.2021
			2020-21	17.06.2021
			2021-22	31.10.2022
			2022-23	01.12.2023
			2023-24	20.09.2024
2.	Hooghly River Bridge Commissioners (HRBC)	2020-21	2021-22	21.02.2023
			2022-23	27.03.2024
3.	West Bengal University of Animal & Fishery Sciences	2013-14	2014-15	24.11.2022
			2015-16	23.11.2023
			2016-17	
			2017-18	06.12.2023
			2018-19	
			2019-20	23.12.2024
			2020-21	
			2021-22	
4.	West Bengal Veterinary Council (WBVC)	Not yet laid	1999-2000	14.01.2016
			2000-01	
			2001-02	
			2002-03	
			2003-04	
			2004-05	
			2005-06	
			2006-07	
			2007-08	
			2008-09	
			2009-10	
			2010-11	
			2011-12	
			2012-13	
			2013-14	

Sl. No.	Name of Autonomous Body	Year up to which SARs placed in Legislature	Years for which SARs not placed in Legislature	
			Year of SAR	Date of issue to the Government
			2014-15	21.06.2017
			2015-16	
			2016-17	07.06.2018
			2017-18	29.05.2020
			2018-19	18.01.2022
			2019-20	
			2020-21	11.09.2023
			2021-22	
			2022-23	26.12.2023
			2023-24	19.03.2025
5.	West Bengal Heritage Commission (WBHC)	Not yet placed	2008-09	26.08.2011
			2009-10	18.11.2011
			2010-11	27.06.2012
			2011-12	13.04.2014
			2012-13	
			2013-14	
			2014-15	
			2015-16	10.04.2019
			2016-17	
			2017-18	19.06.2023
			2018-19	
			2019-20	
			2020-21	
6.	West Bengal Khadi & Village Industries Board (WBKVIB)	2015-16	2016-17	22.10.2021
			2017-18	03.11.2021
			2018-19	
			2019-20	28.12.2022
			2020-21	19.01.2024
			2021-22	30.01.2024
			2022-23	08.08.2024
7.	West Bengal Biodiversity Board (WBBB)	2016-17	2017-18	15.09.2022
			2018-19	
			2019-20	10.02.2023
8.	East Kolkata Wetland Management Authority (EKWMA)	2018-19	2019-20	26.12.2024
			2020-21	
			2021-22	
9.	West Bengal Electricity Regulatory Commission (WBERC)*	2022-23	2023-24	16.10.2024

*It is a Regulatory Authority.

Appendix – 2.1
(Refer to paragraph 2.8.1.2)

List of medicines & Consumables inadequately supplied to the Veterinary Hospitals

Polyclinics		
SL. No	Name of the Hospitals	Name of Medicines
1	Berhampur Polyclinic	Saline, Anaesthesia, Wound healing spray, Suture materials, Cough syrup, Drops for eye and ear, Plastering materials, Infant saline sets, Oxygen sets and accessories.
2.	Siliguri Polyclinic	Dressing oil, Anti-septic solution for dressing, Infusions material like NS, DNS, RL, Ca, Mg Boro Gluconate, inj. B complex for I/V use.
3.	Birbhum Polyclinic	Saline, Anti-rabies Vaccine, Liquid calcium for pregnant cows, Ecto-Parasitocides, Vitamins for cats and dogs, Haematonic, Anti-infestation medicines, Dressing solutions, Intra uterine washing liquid, Gloves and Sterilized gauze.
State Animal Health Centre		
SL. No	Name of the Hospitals	Name of Medicines
1	SAHC Rampurhat	Saline, Calcium supplement, Anti-Microbial, Ecto-parasitocides, NS, DNS, RL and DS
2	SAHC Paschim Medinipur	Saline, Anti-vomiting, Anaesthesia, NS, DNS, RL, DS, Povidone and Iodine
3	SAHC Bidhannagar	Saline, Ecto-Parasitocides, Anti-protozoal, Anti-vomiting, Anaesthesia, NS, DNS, RL and DS
4	SAHC Jalpaguri	Saline, Calcium supplement, Anaesthesia, Ortho-bandages, NS, DNS, RL, DS and Haemostatic Inj.
5	SAHC Durgapur	Saline, Ecto-Parasitocides
6	SAHC Nabadwip	Saline, Ecto-Parasitocides, Povidone and Iodine
7	SAHC Lalbagh	Saline, Calcium supplement, Anaesthesia, Dressing oil, Povidone, Iodine, Cough syrup, Ear and Eye Drops
8	SAHC Raiganj	Saline, Calcium supplement, Anaesthesia, Suturing needle-curved and straight (for stitching of wounds), NS, DNS, RL, DS, Dressing oil, Sprays, Povidone, Iodine, Cough syrup, Ear and eye drops, Haemostatic Inj., Atropine sulphate, Deriphylin and Inj. Dexamethazone
Block Animal Health Centre		
SL. No	Name of Medicines	Name of the Hospitals
1	Normal Saline (NS), Dextrose Saline (DNS), Ringer Lactate (RL), Calcium Injection, Magnesium, Boro gluconate and Carbogluconate	In all the 23 BAHCs Keshpur, Daspur-II & Debra (Paschim Mednipur), Suri-II, Md. Bazar & Nalhati-I (Birbhum), Dhupguri, Rajganj & Matiali (Jalpaiguri), Kharibari & Matigara (Siliguri Mahakuma Parishad), Kanksa, Jamuria & Raniganj (Paschim Bardhaman), Kaliganj, Krishnagar-I & Nabadwip (Nadia), Raghunathganj-I, Beldanga-II & Hariharpara (Murshidabad), Chopra, Itahar & Raiganj (Uttar Dinajpur)
2	Anaesthetics	Debra, Keshpur & Daspur-II (Paschim Mednipur), Dhupguri, Rajganj & Matiali (Jalpaiguri), Raiganj, Itahar & Chopra (Uttar Dinajpur), Hariharpara, Beldanga-II & Raghunathganj- I (Murshidabad)
3	Plaster of Paris	Hariharpara (Murshidabad), Kanksa & Jamuria (Paschim Bardhaman)

SL. No	Name of Medicines	Name of the Hospitals
4	Povidone Iodine	Hariharpara, Beldanga-II & Raghunathganj- I (Murshidabad), Raiganj, Itahar & Chopra (Uttar Dinajpur), Nabadwip, Kaliganj (Nadia), Kanksa (Paschim Bardhaman)
5	Eye & Ear Drops	Hariharpara, Beldanga-II & Raghunathganj- I (Murshidabad), Raiganj, Itahar & Chopra (Uttar Dinajpur)
6	Dressing oil	Nabadwip (Nadia), Raghunathganj-I, Beldanga-II & Hariharpara (Murshidabad), Chopra, Itahar & Raiganj (Uttar Dinajpur), Nalhati-I, Md. Bazaar, Suri-II (Birbhum), Kharibari (Siliguri Mohakama Parishad), Matiali, Keshpur (Paschim Medinipur), Rajganj (Jalpaiguri)
7	Antispasmodic Drugs	Beldanga-II & Hariharpara (Murshidabad), Chopra, Itahar & Raiganj (Uttar Dinajpur)
8	Ectoparasitic Drugs	Krishnanagar-I (Nadia)
9	Tetanus Toxoid	Raghunathganj-I, Beldanga-II & Hariharpara (Murshidabad), Chopra, Itahar & Raiganj (Uttar Dinajpur)
Additional Block Animal Health Centre		
SL. No	Name of Medicines	Name of the Hospitals
1	NS, DNS, RL. Ca, Mg, Boro Gluconate,	All 19 ABAHCs Barla & Deucha (Birbhum), Panchgeria, Sonakhali & Neradeul (Paschim Mednipur), Phansidewa & Salbari Siliguri Mohakama Parishad), Gaikata, Matelli & Shikarpur (Jalpaiguri), Kuldiha (Paschim Bardhaman), Bamanpukur, Baraitna & Dignagar (Nadia), Barala & Choa (Murshidabad), Sonapur, Durgapur & Rampur (Uttar Dinajpur)
2	Dressing oil	Barala & Choa (Murshidabad), Sonapur, Durgapur & Rampur (U. Dinajpur), Deucha (Birbhum), Panchgeria, Neradeul & Sonakhali (Paschim Mednipur), Phansidewa & Salbari (Siliguri Mohakama Parishad), Gaikata, Shikarpur & Matelli (Jalpaiguri)
3	Anti-Protozoal	Barla (Birbhum)
4	Anti-Venom/Atropine Sulphate	Barla (Birbhum) Dignagar (Nadia), Barala, Choa (Murshidabad) Sonapur, Durgapur & Rampur (U. Dinajpur),
5	Anesthetic	Barala & Choa (Murshidabad), Sonapur, Durgapur & Rampur (U. Dinajpur), Matelli & Shikarpur (Jalpaiguri)
6	Tetanus Toxoid	Barala & Choa (Murshidabad), Durgapur, Sonapur & Rampur (U. Dinajpur),
7	Eye & Ear drops	Barla (Birbhum), Barala & Choa (Murshidabad) Sonapur, Durgapur & Rampur (U. Dinajpur),
8	Cough Syrup	Barala (Murshidabad)
9	Anti-Spasmodic drug	Choa (Murshidabad), Sonapur, Durgapur & Rampur (U. Dinajpur),
10	Plaster of Paris	Kuldiha (Paschim Bardhaman)

Appendix – 2.2
(Refer to paragraph 2.14.1)

Calculation of Average production and Excess Payment to the Siliguri Feed Plant

Year	2019-20	2020-21	2021-22	Apr 2022 - Oct 2022	Total
Cattle Feed Production days	297	309	322	140	1,068
Cattle Feed Production (in Kg)	9,29,200	10,31,950	6,41,500	3,15,250	29,17,900
Average Production (in Kg)					2,732.116
Average Production (in MT)					2.732116
Increase in future production 100% of 2,732.116 = 5,464 Kg (Approx.: 5,500 kg per production Day)					

Month	No. of days production as per bill	Actual Production (In Kg)	Quantity (In Kg) on which payment made {18,000*x(B)}	Quantity if MTP was 5,500** Kg per day 5,500 x (B)	Difference (D) - (F) (in Kg.)	Rate of production per Kg (in ₹)	Excess paid including GST @ 18% (G*H*1.18) (in ₹)
(A)	(B)	(C)	(D)	(F)	(G)	(H)	(I)
Nov-22	11	62,050	1,98,000	60,500	1,37,500	0.67	1,08,707.50
Dec-22	27	87,700	4,86,000	1,48,500	3,37,500	0.67	2,66,827.50
Jan-23	25	79,850	4,50,000	1,37,500	3,12,500	0.67	2,47,062.50
Feb-23	23	72,700	4,32,000	1,26,500	3,05,500	0.67	2,41,528.30
Mar-23	24	44,900	4,68,000	1,32,000	3,36,000	0.67	2,65,641.60
Apr-23	23	1,00,300	4,14,000	1,26,500	2,87,500	0.67	2,27,297.50
May-23	25	67,600	4,68,000	1,37,500	3,30,500	0.67	2,61,293.30
Jun-23	22	62,600	4,50,000	1,21,000	3,29,000	0.67	2,60,107.40
Jul-23	25	67,250	4,68,000	1,37,500	3,30,500	0.67	2,61,293.30
Aug-23	25	48,000	4,68,000	1,37,500	3,30,500	0.67	2,61,293.30
Sep-23	25	43,100	4,68,000	1,37,500	3,30,500	0.67	2,61,293.30
Oct-23	23	60,900	4,14,000	1,26,500	2,87,500	0.59	2,00,157.50
Nov-23	24	40,000	4,50,000	1,32,000	3,18,000	0.59	2,21,391.60
Dec-23	24	44,100	4,50,000	1,32,000	3,18,000	0.59	2,21,391.60
Jan-24	26	3,760	4,68,000	1,43,000	3,25,000	0.59	2,26,265.00
Feb-24	24	29,900	4,32,000	1,32,000	3,00,000	0.59	2,08,860.00
Total	376	9,14,710	69,84,000	20,68,000	49,16,000		37,40,411.20

* Minimum Production Target

** Minimum Production Target as taken by Audit ;

Appendix – 4.1
(Refer to paragraph 4.2)

A. Statement showing undue benefit to the agencies including excess expenditure towards loading, unloading and stacking

Sl. No.	Name of Co-operatives	Item rate of Steel in ₹ per MT		Less issue rate of steel in ₹ per MT (rate x 1.05)		Add Basic price of steel in ₹ per MT (rate x 1.05)		Final rate including Contractor's profit, carriage and loading, unloading & stacking		Difference in rate ₹ per MT (M)	Quantity executed in MT (N)	Excess Expenditure in ₹ (MxN)	Excess Expenditure including 12% GST	Excess Expenditure including 1% CESS	Contractual Percent (CP)	Excess Expenditure after CP in ₹
		Considered	To be considered	Considered	To be considered	Considered	To be considered	Considered	To be considered							
1	Gangarampur ACMS Ltd.	73,743.00	70,527.00	56,595.00	53,865.00	50,347.50	47,880.00	73,191.73	69,946.33	3,245.40	356.13	11,55,790.79	12,94,485.69	13,07,430.54	above 1.89	13,32,140.98
2	Kushmandi ACMS Ltd.	73,743.00	70,527.00	56,595.00	53,865.00	50,347.50	47,880.00	73,200.55	69,955.15	3,245.40	382.97	12,42,897.33	13,92,045.01	14,059,65.46	above 1.92	14,32,960.00
3	Kaliaganj CAMS Ltd.	73,743.00	70,527.00	56,595.00	53,865.00	50,347.50	47,880.00	73,178.79	69,933.39	3,245.40	319.15	10,35,772.66	11,60,065.37	11,71,666.03	above 1.90	11,93,927.68
4	Buniadpur SKUS Ltd.	73,743.00	70,527.00	56,595.00	53,865.00	50,347.50	47,880.00	73,098.83	69,853.43	3,245.40	380.08	12,33,498.65	13,81,518.49	13,95,333.67	above 1.89	14,21,705.48
5	Jalpaiguri Thana L/S Pry Ltd.	73,743.00	70,527.00	56,595.00	53,865.00	50,347.50	47,880.00	73,015.84	69,770.44	3,245.40	385.07	12,49,706.18	13,99,670.92	14,13,667.63	above 1.85	14,39,820.48
6	Dakal Dahala SKUS Ltd.	71,269.00	68,053.00	54,495.00	51,765.00	48,436.50	45,937.50	70,560.91	67,280.86	3,280.05	418.44	13,725,07.40	15,37,208.29	15,52,580.37	above 1.95	15,82,855.69
7	Joypur SKUS Ltd.	71,269.00	68,053.00	54,495.00	51,765.00	48,436.50	45,937.50	70,440.52	67,160.47	3,280.05	346.40	11,36,219.16	12,72,565.46	12,85,291.11	above 1.50	13,04,570.48
8	Koitha SKUS Ltd.	71,269.00	68,053.00	54,495.00	51,765.00	48,436.50	45,937.50	70,553.64	67,273.59	3,280.05	322.48	10,577,34.12	11,84,662.22	11,96,508.84	above 1.89	12,19,122.86
9	Charkola Ramditha Aswinkota Gramsova SKUS Ltd	71,269.00	68,053.00	54,495.00	51,765.00	48,436.50	45,937.50	70,478.89	67,198.84	3,280.05	379.02	12,43,197.99	13,92,381.75	14,06,305.57	above 1.98	14,34,150.42
10	Banibon Jagadishpur SKUS Ltd.	71,269.00	68,053.00	54,495.00	51,765.00	48,436.50	45,937.50	70,293.87	67,013.82	3,280.05	388.40	12,73,964.86	14,26,840.64	14,41,109.05	above 1.90	14,68,490.12
11	Patrasayar TCMS Ltd.	71,269.00	68,053.00	54,495.00	51,765.00	48,436.50	45,937.50	70,502.70	67,222.65	3,280.05	419.30	13,75,331.53	15,40,371.31	15,55,775.02	above 2.20	15,90,002.07
12	Rammagar Block I & II CAMS Ltd.	71,269.00	68,053.00	54,495.00	51,765.00	48,436.50	45,937.50	70,527.18	67,247.13	3,280.05	381.56	12,51,522.76	14,01,705.49	14,15,722.54	above 2.50	14,51,115.61
13	Shyammagar Anchal SKUS Ltd	71,269.00	68,053.00	54,495.00	51,765.00	48,436.50	45,937.50	70,385.03	67,104.98	3,280.05	424.16	13,912,62.73	15,58,214.26	15,73,796.40	above 2.15	16,07,633.02
14	Zonal Cooperative Ricemill & Multipurpose Co-op. Society Ltd.	71,269.00	68,053.00	54,495.00	51,765.00	48,436.50	45,937.50	70,560.91	67,280.86	3,280.05	438.15	14,37,140.79	16,09,597.68	16,25,693.66	above 1.96	16,57,557.25
																2,01,36,052.14

B. Calculation of excess expenditure towards loading, unloading & stacking

Name of Co-operatives	Difference in rate ₹ per MT (M)	Quantity executed in MT (N)	Excess Expenditure in ₹ (MxN)	Excess Expenditure including 12% GST	Excess Expenditure including 1% CESS	Contractual Percent (CP)	Excess Expenditure after CP in ₹
Gangarampur ACMS Ltd.	45.15	356.132	16,079.36	18,008.88	18,188.97	above 1.89	18,532.74
Kushmandi ACMS Ltd.	45.15	382.972	17,291.19	19,366.13	19,559.79	above 1.92	19,935.34
Kaliaganj CAMS Ltd.	45.15	319.151	14,409.67	16,138.83	16,300.22	above 1.90	16,609.92
Buniadpur SKUS Ltd.	45.15	380.076	17,160.43	19,219.68	19,411.88	above 1.89	19,778.76
Jalpaiguri Thana L/S Pry Ltd.	45.15	385.070	17,385.91	19,472.22	19,666.94	above 1.85	20,030.78
Dakal Dahala SKUS Ltd.	45.15	418.441	18,892.61	21,159.72	21,371.32	above 1.95	21,788.06
Joypur SKUS Ltd.	45.15	346.403	15,640.10	17,516.91	17,692.08	above 1.50	17,957.46
Koitha SKUS Ltd.	45.15	322.475	14,559.75	16,306.92	16,469.98	above 1.89	16,781.27
Charkola Ramdiha SKUS Ltd	45.15	379.018	17,112.66	19,166.18	19,357.84	above 1.98	19,741.13
Banibon SKUS Ltd.	45.15	388.398	17,536.17	19,640.51	19,836.92	above 1.90	20,213.82
Patrasayar TCMS Ltd.	45.15	419.302	18,931.49	21,203.26	21,415.30	above 2.20	21,886.43
Ramnagar CAMS Ltd.	45.15	381.556	17,227.25	19,294.52	19,487.47	above 2.50	19,974.66
Shyamnagar Anchal	45.15	424.159	19,150.78	21,448.87	21,663.36	above 2.15	22,129.12
Zonal Cooperative	45.15	438.146	19,782.29	22,156.17	22,377.73	above 1.96	22,816.33
							2,78,175.82

Rate (139.00 – 96.00) X 1.05 = 45.15

Appendix – 4.2
(Refer to paragraph 4.6.3.1)
Delay in re-construction of Bridges recommended by the Consultants

Sl. No.	Name of Bridge	Name of Division	Remarks of Consultant	Present Status
1	Murti bridge at 10.00 KM of Baradighi - Nagarkata road	Jalpaiguri Highway, PWD	Alternate bridge was recommended.	Bridge under construction.
2	Kuji Diana Bridge		Construction of new two lane RCC bridge was highly recommended.	DPR under preparation / Approval.
3	Teesta Mahananda Link 5th KM of Ambari to Sahudangi Road		Alternate bridge was recommended.	Survey & Design under process.
4	Tista Bridge Link Canal Goramore Rd		Alternate bridge was recommended.	No action taken.
5	Jalpesh Bridge over river Jarda		Recommended for reconstruction.	Bridge under construction.
6	Tetultala Bridge	Teesta Bridge Construction, PWD	Construction of alternate new bridge was recommended.	DPR under preparation / Approval.
7	Per Mekhliganj Bridge		Recommended for reconstruction.	Bridge under construction.
8	Gerea Bridge Bridge		Alternate standard form of bridge to be considered for construction.	DPR under preparation / Approval.
9	Buri Bridge		Alternate standard bridge may be considered for construction.	No action taken.
10	Beltali Bridge		Construction of a standard alternate bridge.	DPR under preparation / Approval.
11	Pul Bazaar Bridge	Darjeeling, PWD	Replacement of bridge to be considered on priority.	Survey & Design under process.
12	Singla Bazaar Bridge		Construction of a replacement bridge was suggested on priority.	No action taken.
13	Sher Jung Thapa Bridge	North Bengal Construction, PWD	Construction of an alternate bridge was suggested.	Survey & Design under process.

Sl. No.	Name of Bridge	Name of Division	Remarks of Consultant	Present Status
14	Panga Bridge	Jalpaiguri, PWD	Replacement of the bridge was suggested.	No action taken.
15	Noorpur Barrage Bridge	Malda, PWD	Reconstruction of a new bridge parallel to this bridge.	No action taken.
16	Samad Setu	South 24 Parganas Highway, PWDR	Recommended for reconstruction of the bridge.	Pending due to non-acquisition of land.
17	Gujarpur (Baropole) Bridge	Howrah Highway, PWDR	The reconstruction of the bridge as the existing bridge will last for five to seven years.	DPR under preparation / Approval.
18	Garuhata Bridge		Recommended for reconstruction of the bridge.	DPR under preparation / Approval.
19	Murutia Bridge	Nadia Highway, PWDR	Recommended for replacement of the bridge.	Pending due to non-acquisition of land.
20	Suryapur Bridge	South 24 Parganas, PWD	Recommended for replacement of the bridge.	Bridge under construction.
21	Uttarbhag Bridge		Recommended for replacement of the bridge.	DPR under preparation / Approval.
22	Sukhdevmati Bridge	Berhampur Division-II, PWD	Recommended for immediate replacement of the bridge.	Bridge under construction.
23	Bridge over Champa Khal	Midnapore Highway	Recommended for replacement of the bridge.	DPR under preparation / Approval.
24	Pandudaha Bridge	Asansol, PWD.	A new bridge with standard carriageway needs to be constructed as the bridge condition is not good.	Survey & Design under process.

Appendix – 4.3
(Refer to paragraph 4.6.3.2)
Details of works in which award of work is prior to acquisition of land

Sl. No.	Name of Division	Name of Bridge Work Tender No.	Tendered Amount (₹ in lakh)	Date of Work Order	Schedule date of completion	Actual date of completion	Delay in Land Acquisition	Delay in completion as on 31.03.2024 (month)	Amount of work done finally paid to contractor (₹ in lakh)
1	Barasat Highway-I	Bridge over river Ichhamati at Laxminathpur ferryghat, Baduria	Original work - 2,183.18 Balance work- 3,487.25	17-02-2011 28-02-2024	16-02-2014 27-02-2026	Honorary terminated on 28-06-2017 In progress	165 months till November 2024	121	2,366.09 277.93
2	Birbhum Highway-I	Dwarka Bridge at chainage 6.238 km on Raipur-Babrapahari road	1,374.72	28-12-2020	11-05-2022	In progress	38 months (till February 2024)	22	2,934.44
	Birbhum Highway-II	High-level bridge over river Shaal near Golte village incudling.	3,835.46	08-03-2019	30-07-2020	Land not yet acquired	60 months (till February 2024)	44	2,197.29
3	Howrah, PWD	Bridge at chainage 4.80 km of B.G.R.S. Road	626.31	30-12-2021	30-06-2022	Work not yet started. Land not yet acquired.	30 months (till June 2024)	21	29.28
4	Burdwan South Highway	Bridge over river Khari on Samaspur-Mukshimpara Road	1,878.36	01-08-2007	30-06-2011	07-07-2020	118 months	108	2,024.77
5	Nadia Highway-I	Bridge over river Cheriganga at 5th km of Bethuadahari-Agardwip Ferryghat Road	1,350.53	20-04-2007	20-10-2010	30-11-2021	124 months	133	1,113.90
		Bridge over river Jalangi at Fazilnagar in Karimpur, Block – II	7.36	19-01-2010	18-01-2012	Not yet completed.	179 months (till September 2024)	146	254.03
6	Teesta Bridge Construction	Bridge over river Saniajan at 1 st kmp on Bagdogara-Fulakadabari road	1,287.75	26-02-2021	15-08-2023	Land not yet acquired	41 months (till August 2024)	07	454.08
		Bridge over river Saniajan at Kangratali at immigration road at Mekhaliganj	1,162.26	15-02-2021	05-02-2023	Land not yet acquired	16 months (till August 2024)	13	384.24
						Total	16 to 179	07 to 146	7,613.85

Appendix – 4.4
(Refer to paragraph 4.6.3.5)

Statement of quantity of steel used and amount paid to contractor without obtaining assurance of quality of steel materials

Sl. No.	Name of Division	Name of Bridge Work	Quantity of Steel used (MT)	Amount Paid to contractor for steel (₹ in lakh)	Whether invoices were produced to Audit	Whether manufacturer certificate produced to audit	Test Report submitted to audit
1	Birbhum Highway Div-I	Construction of R.O.B. LC Gate at no-26A/E	1,570.623	957.92	Yes	Yes	Not submitted
2		Bridge over river Mayurakshi near Gunutia Ferryghat	739.893	436.03	Yes	No	Not submitted
3		Two no box bridge at 21.00 km and 23.80 km of TBHMK road	89.297	59.43	Yes	No	Not submitted
4	Birbhum Highway Div-II	Bridge Over River Kuyea at 14th km of AKR Road	2,718.924	1,675.46	Yes	Yes, partially produced	Not submitted
5	Howrah Highway	ROB at Uluberia in lieu of LC 28	1,815.964	1,337.57	Yes	No	Not submitted
6	Alipurduar Highway	Construction of bridge over Buritorsha river	416.387	297.86	Yes	Yes	Not submitted
7		Bridge over river Titi	226.350	163.02	No	No	Invoices of Steel not furnished to audit.
8		Balance work bridge over river Bania	32.432	28.44	No	No	Invoices of Steel not furnished to audit.
9	Purulia Highway	Construction of ROB at km 283/37 at Adra railway yard	819.663	698.61	Yes	Yes, partially produced.	Not submitted
10	Burdwan South Highway	Two cell box culvert on RKC Road	76.648	32.50	Yes	No	Not submitted
11		Box bridge on Kulti Bakultala road	71.792	53.16	Yes	No	Not submitted
12		Nimtalala Bazar to Bidyanagar 5 no RCC culvert	34.156	20.28	Yes	No	Not submitted
13		Rehabilitation of DVC canal bridge on Ganti more to Burdwan memari road	12.167	6.85	Yes	No	Not submitted
14	Uttar Dinajpur Highway	RCC bridge over river kanchan at 1.0 km of Maharajhat to Maharajahat HC road.	311.664	228.04	Yes	No	Not submitted
15		RCC bridge at 8.70 km of Kaliaganj-Kunorhat road under BRGF	118.190	88.82	Yes	Yes, Partially produced	Third party testing was not conducted.
16		Replacement of narrow weak bridge across river Borong at 2 nd km of Vaisbhita-Soldighi road	340.882	237.37	Yes	No	Not submitted

Sl. No.	Name of Division	Name of Bridge Work	Quantity of Steel used (MT)	Amount Paid to contractor for steel (₹ in lakh)	Whether invoices were produced to Audit	Whether manufacturer certificate produced to audit	Test Report submitted to audit
17		Construction of RCC box culvert on Hemtabad Bishnupur road at 15 th kmp	27.530	15.64	Yes	No	Not submitted
18		RCC Box bridge over channel at 13 th km of Janatahat Bhulki road	80.740	61.77	Yes	No	Not submitted
19		R-C-C bridge over channel at 8.0808 km, 9.814 km on Chownagra Rasakhawa road	155.122	122.65	Yes	No	Not submitted
20	Coochbehar Highway	RCC bridge over river Mara Nawtara at 0.7 km of Sawagiri bazaar to Kaljani health centre road at 789 km of NH 31	207.503	169.85	Yes	No	Not submitted
21	Nadia Highway Div-I	Bridge over river cheriganga at 5 th km of Bethuadahari agradwip ferryghat road	315.074	214.01	Yes	Yes, partially produced	Not submitted
22		widening and strengthening of Muragacha Kalyani road i/c one bridge	523.553	961.09	Yes	No	Not submitted
23		Muragacha Kalyani road from 0.00 kmp i/c one box bridge	640.827	310.20	Yes	No	Only one test conducted from I&WD in April 2019.
24		Balia rasulpur road (0.00 to 13.60 km) widening and strengthening work including box culvert	117.589	86.86	Yes	No	Test was done only once in July 2020. Steel was purchased for the period September 2019 and October 2020.
25	Nadia Highway Div-II	Ranaghat more to Bhagirathi silpasram road, construction of 5 cell box culvert	159.729	113.13	Yes	No	Test conducted only once in May 2022 through purchase of steel was for the period Feb 2021 to March 2022.
26		NH 34 to Tarapur Balaghat road from 0.00 kmp to 7.43 including box culverts	37.236	16.96	Yes	No	Laboratory test report furnished for SAIL brand of TMT bar (12 mm). Invoices were of unbranded TMT bar.
27		Widening and strengthening Dakshin Belepara to Badkulla road including box bridge construction	52.329	35.96	Yes	No	Not submitted

SL. No.	Name of Division	Name of Bridge Work	Quantity of Steel used (MT)	Amount Paid to contractor for steel (₹ in lakh)	Whether invoices were produced to Audit	Whether manufacturer certificate produced to audit	Test Report submitted to audit
28	Purulia, PWD	Reconstruction of RCC Wall of Harai Bridge at 13.20 Km. of Kanchanpur- Udaipur – Saidurpur-Pahargora Road	35.465	20.05	Yes	No	Not submitted
29		Repair and Rehabilitation of the distress bridge at Ch. 24.85 Km. of the Raghunathpur Chandankiary Chass Road.	43.655	26.93	Yes	No	Not submitted
30		Construction of bridge over river Subamarekha at Tulin on 57th km of Purulia – Ranchi Road	782.449	516.70	Yes	No	Not submitted
31		Repairs and Rehabilitation of the distress bridge at 4 th Km of STPD road (Tiluri Portion)	6.565	4.84	Yes	No	Not submitted
32	Cooch Behar, PWD	Improvement of riding quality of Jikabari Bridge to Kawarghat Road	12.160	6.88	Yes	No	Not submitted
33		Rehabilitation of Ghegirghat Bridge at 10th KM CoochBehar – Dinhata Road	8.140	5.94	Yes	No	Not submitted
34		Torsa Bridge Over Torsa at 5th km of Cooch Behar – Dinhata Road – Rehabilitation of the Bridge	3.790	2.48	Yes	No	Not submitted
35		Atiabari – Fakirtakia road at 15th km and 11th km construction of 3 cell 3m X 3m Box Culvert replacing damaged culvert	16.160	8.26	Yes	No	Not submitted
36	Nadia, PWD	Ghutemara Bridge and Jigental Ghat Bridge	21.246	17.25	Yes	No	Not submitted
37		Karimpur Town Bye Pass Road at 1.00 Kmp from Natua More to Bathan Para	247.105	167.03	Yes	No	Not submitted
38		Rehabilitation and strengthening of 6 Bridges and culverts over K.N.N. Rd, M.N.N. Rd and K.N.N. to Dhoradaha Rd	0.955	0.74	Yes	No	Not submitted
39		Rehabilitation and strengthening of total 11 No's Bridges and 04 No's culverts located over K.K.J road, K.N.N. Road, K.N.N to Dhoradaha road and Krimpur –Shikarpur Road Mahisbathan – Murutia Road	3.684	2.11	Yes	No	Not submitted
		Total	12,893.638	9,208.69			

Appendix – 4.5
(Refer to paragraph 4.9)
Chainage-wise damage of the road

Sl No.	Location (Chainage) kmp		Length (m)	Side	Type of damage
	From	To			
1.	0.400		120	Both	Wing walls of culvert at both the sides were damaged
2.	0.940	1.100	160	Left	Left side embankments damaged due to erosion
3.	1.200	1.270	70	Both	Embankments damaged due to erosion
4.	2.100	2.275	175	Both	Embankments damaged due to erosion
5.	2.950	3.150	200	Both	Embankments damaged due to erosion
6.	3.250	3.350	100	Both	Embankments damaged due to erosion
7.	4.400	4.510	110	Both	Embankments damaged due to erosion
8.	14.350	14.460	110	Left	Embankments damaged due to erosion
9.	16.200	16.300	100	Left	Base failure of embankment
10.	16.400	16.550	150	Left	Base failure of embankment
11.	16.700	16.820	120	Left	Base failure of embankment
12.	17.050	17.180	130	Left	Base failure of embankment
13.	17.200	17.300	100	Left	Base failure of embankment
14.	17.463	17.600	137	Left	Base failure of embankment
15.	17.800	17.900	100	Right	Base failure of embankment
16.	18.420	18.500	80	Left	Base failure of embankment
17.	18.750	18.880	50	Left	Embankments damaged due to erosion
18.	20.900	20.950	50	Left	Slope failure of embankment
Total length			2,062		

Appendix – 4.6**(Refer to paragraph 4.11)****Calculation of avoidable expenditure**

Excess executed quantity in strengthening portion (In m ³)	Rate (₹ /m ³)	Excess Expenditure (In ₹)
1	2	3 = 1 x 2
2,970 {9,000 x 5.5 x (0.100-0.040 [#])}	2,666.32 (including GST & Cess)	79,18,970.40
Avoidable expenditure after Contractual Percent (7.70% less)		73,09,209.68

Appendix – 4.7**(Refer to paragraph 4.11)****Calculation of avoidable expenditure**

Excess executed quantity in strengthening portion (In m ³)	Rate (₹ /m ³)	Excess Expenditure (In ₹)
1	2	3 = 1 x 2
3,481.54 ^{\$}	2,204.50	76,75,054.93
Add 12% GST		9,21,006.59
Add 1% Cess		85,960.62
Total		86,82,022.14
Avoidable expenditure after Contractual Percent (2.20% less)		84,91,017.65

^{\$} {5,500 x 5.5 x (0.175 - 0.075)} + {(7,344.60 - 5,500) x 5.5 x (0.175-0.090^{##}-0.040[#])}

[#] 40 mm WMM is allowed for possible damage of existing non-bituminous layer during picking up of existing bituminous layers.

^{##} Requirement of WMM = Required as per provisions – Existing thickness (535 mm-445 mm)
= 90 mm

***GLOSSARY OF
ABBREVIATIONS***

GLOSSARY OF ABBREVIATIONS

Abbreviation	Full form
AAI	Airports Authority of India
ABAHCs	Additional Block Animal Health Centres
ADACs	Animal Development Aid Centres
ADM	Additional District Magistrate
AG	Advocate General
AR&AH	Animal Resources and Animal Health
ARD	Animal Resources Development
ARDD	Animal Resources Development Department
BAHCs	Block Animal Health Centres
BBF	Broiler Breeding Farm
BC	Bituminous Concrete
BCKV	Bidhan Chandra Krishi Viswavidyalaya
BENFED	West Bengal State Co-operative Marketing Federation Limited
BLDO	Block Livestock Development Officers
BMF	Bull Mother Farm
CBR	California Bearing Ratio
CPCB,	Central Pollution Control Board
CRIF	Central Road Infrastructure Fund
CRZ	Coastal Regulation Zone
CVPD	Commercial Vehicles per Day
CWC	Central Warehousing Corporation
CZMP	Coastal Zone Management Plan
DBM	Dense Bituminous Macadam
DCP	De-centralised Procurement
DDARD	Deputy Director Animal Resources Development
DFO	Divisional Forest Officer
DI	Disease Investigation
DICO	District Information and Cultural Officer
DIL	Disease Investigation laboratories
DLP	Defect Liability Period
DM	District Magistrate
DOC	Day Old Chicks
DoF	Department of Forest
DoT	Department of Tourism
DPR	Detailed Project Report
DSDA	Digha Sankarpur Development Authority
DTDC	District Tourism Development Committee
EoI	Expression of Interest
EPC	Engineering Procurement and Construction
FCI	Food Corporation of India
FMTTI	Farm Machinery Training and Testing Institute
FSBS	Frozen Semen Bull Station
FSMS	Food Safety Management System

Abbreviation	Full form
FSSAI	Food Safety and Standard Authority of India
FTCC	Folk and Tribal Cultural Centre
GAP	Good Agricultural Practices
GBDA	Gangasagar Bakkhali Development Authority
GLP	Good Laboratory Practices
GoI	Government of India
GoWB	Government of West Bengal
GVA	Gross value added
HACCP	Hazard Analysis Critical Control Points
HMP	Haringhata Meat Plant
HSUs	Homestay Units
HTL	High Tide Line
I&WD	Irrigation and Waterways Department
ICAD	The Information and Cultural Affairs Department
ICZM	Integrated Coastal Zone Management
IIST	Indian Institute of Engineering Science and Technology
IRC	Indian Roads Congress
JPV	Joint Physical Verification
LDA	Livestock Development Assistants
LH&DC	Livestock Health & Disease Control
LTL	Low Tide Line
LUDCP	Land Use and Development Control Plan
LUMR	Land Use Map Register
MLD	Million Liter per Day
MoEF&CC	Ministry of Environment Forest and Climate Change
MoFAH&D	Ministry of Fisheries, Animal Husbandry, and Dairying
MoR&TH	Ministry of Road Transport and Highways
MoU	Memorandum of Understanding
MPCC	Multi-Purpose Cultural Complex
MVC	Mobile Veterinary Clinics
MVUs	Mobile Veterinary Units
NABARD	National Bank for Agriculture and Rural Development
NABL	National Accreditation Board for Testing and Calibration Laboratory
NDT	Non-Destructive Tests
NGT	National Green Tribunal
OT	Operation Theatre
PBGSBS	Paschim Banga Go-Sampad Bikash Sanstha
PCC	Project Clearance Committee
PDIL	Poultry Disease Investigation Laboratory
PEG	Private Entrepreneurs Guarantee
PHED	Public Health Engineering Directorate
PI	Principal Investigator
PIA	Project Implementing Agency
PO	Parishad Officers
PPP	Public Private Partnership

Abbreviation	Full form
PWD	Public Works Department
PWRD	Public Works (Roads) Directorate
PWSS	Piped Water Supply Scheme
RIDF	Rural Infrastructure Development Fund
RKVY	Rashtriya Krishi Vikas Yojana
ROBs	Railway Over Bridges
SAHC	State Animal Health Centres
SAM	Stress Absorbing Membrane
SAMI	Stress Absorbing Membrane Interlayer
SBR	Sundarbans Biosphere Reserve
SDGs	Sustainable Development Goals
SDS	State Development Scheme
SE	Superintendent Engineer
SOP	Standard Operating Procedures
SOR	Schedule of Rates
SPF	State Poultry Farm
SPSC	Special Project Screening Committee
SSCA	Subject Specific Compliance Audit
STR	Sundarbans Tiger Reserve
SWC	State Warehousing Corporation
TSS	Total Suspended Solids
UD&MAD	Urban Development and Municipal Affairs Department
USG	Ultra Sonography
VO	Veterinary Officers
VRI	Veterinary Research and Investigation
VRIL	Veterinary Research and Investigation Laboratory
WBECSCCL	West Bengal Essential Commodities Supply Corporation Limited
WBFR	West Bengal Financial Rules
WBLDCL	West Bengal Livestock Development Corporation Limited
WBPCB	West Bengal Pollution Control Board
WBSCZMA	West Bengal State Coastal Zonal Management Authority
WBSEDCL	West Bengal State Electricity Development Company Limited
WBSTCL	West Bengal Surface Transport Corporation Limited
WBTCPA	West Bengal Town and Country Planning and Development Act
WBTDCCL	West Bengal Tourism Development Corporation Limited
WBWDCL	West Bengal Wasteland Development Corporation Limited
WMM	Wet Mix Macadam

