



**Report of the  
Comptroller and Auditor General of India  
on  
General and Social Sector  
for the year ended March 2013**

The Report has been laid on the table of the State Legislature Assembly on 10-07-2014



**Government of West Bengal  
Report No. 2 of 2014**

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## Preface

1. This Report on the audit of expenditure incurred by the Government of West Bengal has been prepared for submission to the Governor under Article 151 of the Constitution.
2. This Report covers significant matters arising out of the compliance and performance audits of various departments and autonomous bodies under the General and Social sector Departments.
3. The Report starts with an introductory Chapter outlining the profile of audited entities, audit mandate, planning and extent of audit and the status of fiscal operations of the Government of West Bengal. Chapter 2 of the Report covers Performance Audit, while Chapter 3 discusses significant findings emerging from Compliance Audits. Chapter 4 includes audit findings on the working of Technical Education & Training Department.
4. The cases mentioned in this Report are among those which came to notice in the course of test audit of accounts during the year 2012-13 as well as those which had come to notice in earlier years but could not be dealt with in previous Reports; matters relating to the period subsequent to 2012-13 have also been included wherever necessary.
5. Audit observations on the Finance Accounts and Appropriation Accounts of the Government, Economic Sector Departments, Revenue Receipt of the State Government and Statutory Corporations/ Government Companies are presented through separate Reports.

# **Chapter 1**

## **Overview of the General and Social Sectors**

## Chapter 1: Overview of the General and Social Sectors

### 1.1 About this Report

This Report covers matters arising out of audit of State Government Departments and Autonomous Bodies under the General and Social Sectors. The primary purpose of this Report is to bring to the notice of the Legislature, important results of audit. Auditing Standards require that the materiality level for reporting should be commensurate with the nature, volume and magnitude of transactions. The findings of audit are expected to enable the Executive to take corrective action as also to frame policies and directives that will lead to improved financial management of the organisations, thus, contributing to better governance.

The Report has been organised in four chapters as under:

- Chapter 1, in addition to explaining the authority, audit jurisdiction, planning and extent of audit, provides a brief analysis of the expenditure of the Departments under the General and Social Sectors for the last five years, response of Government to draft paras/Performance Audits and follow up action on Audit Reports.
- Chapter 2 of this Report contains observations of Performance Audits on Social/General Sector activities. This year Performance Audits on Disaster Management in West Bengal and Mental health care facilities in West Bengal have been included in the report.
- Chapter 3 contains observations on Compliance Audit of various Departments and their functionaries.
- The findings on the working of Technical Education & Training Department have been highlighted in Chapter 4 of the Report.

### 1.2 Profile of the General and Social Sector and audit jurisdiction

There are 60 Departments in the State, headed by Additional Chief Secretaries/Principal Secretaries/ Secretaries, who are assisted by Directors/ Commissioners and subordinate officers. After restructuring of the State Audit offices, Office of the Principal Accountant General (General & Social Sector Audit), West Bengal conducts audit of 2258 units of various levels in 33 Departments under General and Social Sector. Besides, this office audits 119 bodies/authorities under these sectors either substantially financed from the Consolidated Fund of the State or audit of which have been entrusted by the Government under various sections of the CAG's DPC (Duties, Powers and Conditions of Service) Act, 1971. List of the Departments, autonomous bodies and Companies under the audit jurisdiction of the office of the Pr. AG (G&SS Audit), West Bengal is shown in *Appendix 1.1*.

Trend of expenditures in major Departments under the audit jurisdiction of Pr. AG (G&SS Audit), West Bengal during 2008-13 is shown in **Table 1.1**.

**Table 1.1: Trend of expenditures in Departments under the audit jurisdiction of Pr AG (G&SS Audit), WB with annual expenditure exceeding ₹ 100 crore**

(Rupees in crore)

Name of the Department	2008-09	2009-10	2010-11	2011-12	2012-13
Backward Classes Welfare	535.52	543.35	581.93	798.86	917.58
Correctional Administration	114.29	147.65	157.21	155.06	165.92
Development and Planning	157.20	310.26	414.39	368.89	284.24
Disaster Management	364.41	386.92	457.96	1367.55	478.17
Finance	31559.66	38245.46	49233.02	55517.95	55038.79
Fire & Emergency Services	111.78	171.32	178.78	180.41	194.33
Food & Supplies	935.92	2250.87	1738.14	2327.77	3004.44
Health and Family Welfare	2055.20	3108.59	3340.46	3831.58	3901.64
Higher Education	969.85	1509.75	1814.37	2014.74	2016.97
Home	1861.64	3030.04	3446.60	3637.03	3815.12
Housing	77.29	149.38	195.97	196.06	468.92
Information and Cultural Affairs	103.01	100.18	101.65	92.44	133.91
Judicial	227.97	293.66	386.43	412.39	454.32
Labour	216.91	340.20	415.35	369.85	383.48
Mass Education Extension and Library Services	113.65	153.43	172.90	126.77	202.36
Minorities Affairs and Madrasah Education	320.32	463.34	804.75	808.56	1356.33
Municipal Affairs	1897.74	2221.68	2649.81	2600.56	3046.66
Panchayat and Rural Development	2118.45	3234.06	3052.83	3750.38	5091.40
Public Health Engineering	1081.62	786.67	480.41	630.76	1009.33
School Education	6445.10	9721.98	11608.73	12881.41	13849.86
Self-Help Group & Self-Employment	156.35	101.96	131.37	135.48	164.80
Sunderban Affairs	120.74	176.88	125.49	153.65	215.74
Technical Education & Training	201.80	304.59	293.73	322.83	366.21
Others <sup>1</sup>	350.32	477.25	533.40	560.47	691.41
<b>Total</b>	<b>52096.74</b>	<b>68229.47</b>	<b>82315.68</b>	<b>93241.45</b>	<b>97251.93</b>

Source: Voucher Level Computerisation database maintained by the Office of the Pr. AG (A&E), West

### 1.3 Authority for audit

Authority for audit by the C&AG 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) Act, 1971 (DPC Act). C&AG conducts audit of

<sup>1</sup> Others include Civil Defence, Law, Parliamentary Affairs, Governor's Secretariat, Council of Ministers, Personnel & Administrative Reforms, Legislative Assembly Secretariat, Refugee Relief & Rehabilitation and Sports & Youth Services

expenditure of State Government Departments under Section 13<sup>2</sup> of the C&AG's DPC Act. CAG is the sole auditor in respect of the Autonomous Bodies, which are audited under sections 19 (2), 19 (3)<sup>3</sup> and 20 (1)<sup>4</sup> of the DPC Act. In addition, C&AG also conducts audit under Section 14<sup>5</sup> of DPC Act, of other autonomous bodies which are substantially financed by the Government. Principles and methodologies for various audits are prescribed in the Regulation of Audit & Accounts, 2007, Auditing Standards and Performance Audit guidelines issued by the Indian Audit & Accounts Department.

#### **1.4 Planning and conduct of Audit**

Compliance Audit is conducted as per the annual audit plan. Units for audit are selected on the basis of risk assessment viz basis of topicality, financial significance, social relevance, internal control system of the units, occurrence of defalcation/ misappropriation/ embezzlement as well as findings of previous Audit Reports. Apart from the above parameters, all departmental, important directorates and district level units are audited annually so that fund flow to their subordinate formations comes to the notice of Audit.

Inspection Reports are issued to the heads of units after completion of audit. Based on replies received, audit observations are either settled or further action for compliance is advised. Important audit findings are processed further as draft paragraphs for inclusion in the Audit Report.

In case of Performance Audit and Chief Controlling Officer based Audit, objectives and criteria are framed and discussed in Entry Conferences with the concerned organisation. After conducting audit, the draft report is issued to the concerned Department. Observations arising out of audit effort are also discussed with the Departmental heads in Exit Conference.

Formal replies furnished by the Department as well as views expressed by the Heads of Departments in Exit Conferences are carefully considered while finalising the material for inclusion in the Audit Report. Audit Reports are laid before the State Legislature under Article 151 of the Constitution of India.

#### **1.5 Response of the Departments to Draft Audit Paragraphs**

Finance (Budget) Department's directions to the Departments in June 1982 stipulate that responses to draft audit paragraphs proposed for inclusion in the Report of the Comptroller and Auditor General of India should be sent within one month.

Draft paragraphs are forwarded to the Secretaries of the concerned Departments

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<sup>2</sup> Audit of (i) all expenditure from the Consolidated Fund of State (ii) all transactions relating to Contingency Fund and Public accounts and (iii) all trading, manufacturing, profit & loss accounts, balance-sheets & other subsidiary accounts.

<sup>3</sup> Audit of the accounts of Corporations (not being Companies) established by or under law made by the State Legislature in accordance with the provisions of the respective legislations or as per request of the Governor of the State in the public interest.

<sup>4</sup> Audit of accounts of any body or authority on the request of the Governor, on such terms and conditions as may be agreed upon between the C&AG and the Government.

<sup>5</sup> Several non-Commercial Autonomous/ Semi-Autonomous Bodies, established to implement Schemes for employment generation, poverty alleviation, spread of literacy, health for all and prevention of diseases, environment etc. and substantially financed by the Government, are audited under Section 14.

drawing attention to the audit findings and requesting them to send their response within prescribed time frame. It is also brought to their personal attention that in view of likely inclusion of such paragraphs in the Audit Reports of the Comptroller and Auditor General of India, which are placed before the Legislature, it would be desirable to include their comments in the matter.

Draft Paragraphs proposed for inclusion in this Report were forwarded to the Secretaries concerned between May 2013 and November 2013 through letters addressed to them personally. The concerned Departments/Directorates did not send replies to 13 out of 15<sup>6</sup> Paragraphs/Reviews featured in Chapters 2 to 4.

The responses of concerned Departments/Directorates as well as replies to initial audit memos, wherever received, have been suitably incorporated in the Report.

### **1.6 Follow up on Audit Reports**

After tabling of the Reports of the C&AG of India in the State Legislature, the State Government Departments are required to submit suo motu replies to the audit observations within one month. Review of outstanding replies on paragraphs included in the C&AG's Reports on the Government of West Bengal up to 2010-2011 revealed that replies on 223 paragraphs pertaining to the period 1981-82 to 2010-11 involving 43 Departments (excluding synoptic paragraphs involving a number of Departments) remained outstanding as of December 2013 (*Appendix 1.2*). Out of 223 paragraphs, 13 paragraphs pertaining to 2008-09 and 2010-11 were selected for discussion by Public Accounts Committee (PAC), while remaining 210 paragraphs pertaining to the period 1981-82 to 2010-11 have not been selected.

As stipulated in the Rules of Procedure of the PAC, the administrative Departments were required to take suitable action on the recommendations made in the Reports of PAC presented to the State Legislature and submit comments on action taken or proposed to be taken on those recommendations within six months.

Action Taken Notes on 36 Reports of the PAC, presented to the Legislature between 1991-92 and 2010-11 had not been submitted by 19 Departments<sup>7</sup> to the Assembly Secretariat as of July 2013. Out of these, 31<sup>8</sup> Reports of the PAC had suggested recovery, disciplinary action, etc. A few significant cases are elaborated in *Appendix 1.3*.

Thus, action taken by administrative Departments on the recommendations of the PAC was found to be inadequate and wanting.

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<sup>6</sup> Excluding paragraphs of general nature each involving a number of Departments

<sup>7</sup> Agriculture, Finance, Finance (Taxation), Fisheries, Home (Constitution & Election), Housing, Higher Education, Irrigation and Waterways, Municipal Affairs, Panchayats and Rural Development, Public Health Engineering, Public Works, Public Works (Roads), School Education, Social Welfare, Transport, Urban Development, Health & Family Welfare and Co operation Departments

<sup>8</sup> 1<sup>st</sup> PAC Report 1991-92, 14<sup>th</sup> PAC Report 1993-94, 23<sup>rd</sup> PAC Report 1998-99, 36<sup>th</sup> PAC Report 1999-2000, 37<sup>th</sup> PAC Report 1999-00, 3<sup>rd</sup> PAC Report 2001-02, 4<sup>th</sup> PAC Report 2001-02, 14<sup>th</sup> PAC Report 2002-03, 18<sup>th</sup> PAC Report 2003-04, 29<sup>th</sup> PAC Report 2004-05, 48<sup>th</sup> PAC Report 2005-06, 1<sup>st</sup> PAC Report 2006-07, 4<sup>th</sup> PAC Report 2006-07, 9<sup>th</sup> PAC Report 2006-07, 10<sup>th</sup> PAC Report 2007-08, 12<sup>th</sup> PAC Report 2007-08, 15<sup>th</sup> PAC Report 2007-08, 16<sup>th</sup> PAC Report 2007-08, 19<sup>th</sup> PAC Report 2008-09, 21<sup>st</sup> PAC Report 2008-09, 27<sup>th</sup> PAC Report 2008-09, 32<sup>nd</sup> PAC Report 2010-11, 33<sup>rd</sup> PAC Report 2010-11, 34<sup>th</sup> PAC Report 2010-11, 36<sup>th</sup> PAC Report 2010-11, 38<sup>th</sup> PAC Report 2010-11, 29<sup>th</sup> PAC Report 2009-10, 3<sup>rd</sup> PAC Report 2012-13, 4<sup>th</sup> PAC Report 2012-13, 5<sup>th</sup> PAC Report 2012-13 and 6<sup>th</sup> PAC Report 2012-13.

# **Chapter 2**

## **Performance Audit**

## Chapter 2: Performance Audit

### DISASTER MANAGEMENT, HOME (POLICE), CIVIL DEFENCE, HEALTH & FAMILY WELFARE, IRRIGATION & WATERWAYS AND PUBLIC HEALTH ENGINEERING DEPARTMENTS

#### 2.1 Disaster Management in West Bengal

##### Executive Summary

West Bengal has a history of recurring natural disasters as the coastal districts of West Bengal are exposed to flood and cyclones, part of south-western West Bengal is prone to drought, while the northern part of this State is exposed to flash flood and landslide. A large section of the State is also prone to earthquakes. After 2004 *tsunami*, the focus of the government shifted from post-calamity crises management to pre-calamity measures like preparedness and prevention, so that the impact of the disasters may be reduced. Performance Audit on activities of the State Government towards preparedness for, as well as response/ management of various natural and man-made disasters, threw light on various positive instances as well as areas of concern.

The existence of a full-fledged Disaster Management Department was indicative of the seriousness and focus given to this issue. There were some commendable initiatives like compilation of updated Disaster Management Manual, preparation of block level Disaster Management Plans (even Panchayat level plans in Darjeeling), introduction of “sms-alert system” for alerting both government officials and the public in case of imminent natural disaster etc.

These positive initiatives notwithstanding, much remains to be done as regards preparedness, especially through capacity building, procurement of Search and Rescue equipment, deployment of manpower, functioning of disaster warning systems etc.

- ▶ The institutional frame work was weak due to deficient functioning of the State Disaster Management Authority and Advisory Committee. Planning for disaster management was deficient as plans were often not prepared by all the line departments compounded by delays in preparation of plan. Categorisation of disasters based on the ability of various authorities to deal with them was not done. Vulnerability assessment of blocks was also partial.
- ▶ On the operational front, Emergency Operation Centres at the district level were not provided with dedicated manpower and were not working round the clock except during monsoon. Cyclone Warning System installed in Purba Medinipur remained non-functional, while the desired objective of Geographical Information System remained unachieved.
- ▶ There were deficiencies in the preparedness of West Bengal Civil Defence Emergency Force both in terms of manpower and search and rescue material.

The objective of negotiating man-made disaster through creation of special combat battalion remained largely unachieved as proposal for equipping this newly created battalion with arms/ ammunition/ defence equipment has not been agreed to by the Government.

- ▶ Construction of shelters and relief godowns were progressing slowly thereby adversely affecting the level of preparedness of the State.
- ▶ As regards post-disaster management, there were cases of non distribution, delayed distribution of both gratuitous relief (rice) and cash assistances (house building grants, input subsidy for farmers etc.) depriving indigents.
- ▶ There was shortfall in progress in implementation of Disaster Risk Management Programme-II and National School Safety Programme.
- ▶ Further, there were vacancies of disaster management officers at various levels which could potentially affect the disaster management activities of the State.

### **2.1.1 Introduction**

The State of West Bengal (“the State”) is vulnerable to natural calamities like flood, cyclone, hail storm, thunder squall, drought, landslide, erosion and earthquakes because of its geo-morphological, climatic and seismic conditions. To provide for effective management of such disasters, Government of India (GoI) had enacted Disaster Management (DM) Act, 2005. The Act outlines organisational structures and financing arrangements at the national, state, district and local levels. A Performance audit was conducted to ascertain the extent of compliance by the State with provisions of DM Act, preparedness against disasters and quality of post-disaster activities in the State.

West Bengal has a history of recurring natural disasters owing to its geographical uniqueness. While the coastal districts of West Bengal are exposed to flood and cyclones, part of south-western West Bengal is prone to drought. Northern part of this State is exposed to flash flood and landslide. A large section of the State is also prone to earthquakes<sup>1</sup>. Details of major disasters which occurred in the State in the last decade are given in *Appendix 2.1*.

### **2.1.2 Organisational structure**

As stipulated in DM Act, State Disaster Management Authority (SDMA) chaired by the Chief Minister is responsible for formulation of State Disaster Management policy and plans. The State Executive Committee, chaired by Chief Secretary is vested with the responsibility for implementing National and State Plans and acts as the co-ordinating and monitoring body for management of disasters in the State.

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<sup>1</sup> According to the seismic hazard zonation map, regions are divided in the seismic zones II-V (low damage to very high damage), Purulia lies in zone II while Zone III covers Kolkata, Murshidabad, Birbhum, Bardhaman, Hooghly, Howrah, Nadia, Bankura and Purba and Paschim Medinipur. Zone IV includes the north & southeast of Kolkata, Darjeeling, Uttar and Dakshin Dinajpur, parts of Jalpaiguri and Coochbehar, North and South 24-Parganas and Malda. Zone V is delineated on the eastern parts of Jalpaiguri and Coochbehar.

At district level, the District Disaster Management Authority (DDMA), chaired by District Magistrate (DM), is responsible for preparedness and management of disaster. Disaster Management Department in West Bengal co-ordinates among various departments tasked with different aspects of prevention, preparedness and mitigation of disasters.

### 2.1.3 Audit objectives

Objectives of Performance Audit were to check whether:

- the institutional framework as per Disaster Management Act, 2005 and National/State Disaster Management Policy is in place and is working effectively;
- timely availability of funds was ensured and funds were utilised efficiently and economically;
- effective early warning systems and mechanism to alert the public on any impending disaster are in place and kept in a state of operational readiness at the State/district level;
- adequate infrastructure at State/district level is available to combat disaster/emergency as per plan;
- management of relief material/cash provided to disaster affected people was efficient and relief materials/cash assistance reached victims of disasters expeditiously;
- adequate manpower was provided to statutory authorities and field offices and
- capacity building activities for disaster preparedness were adequate.

### 2.1.4 Audit Criteria

Criteria for evaluation were sourced from:

- Disaster Management Act, 2005;
- National Policy on Disaster Management, 2009;
- District Disaster Management Plans and
- Guidelines and other instructions issued by GoI and the State Government.

### 2.1.5 Scope and coverage of Audit

Performance Audit of Disaster Management was conducted during April to July 2013 covering activities for the period from 2008-09 to 2012-13 through test-check of records of Disaster Management Department along with four other major departments<sup>2</sup> involved in management of disaster and DDMA's of five selected districts (three multi hazard prone districts viz. Bardhaman, Birbhum and Darjeeling and two districts which incurred high level of expenditure in relief work viz. Purba Medinipur and South 24 Parganas) out of 19 districts in the State.

Based on vulnerability to disaster, three blocks each in selected districts and two Gram Panchayats (GPs) in each selected block (*Appendix 2.2*) were also subject to

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<sup>2</sup> Home (Police), Home (Civil Defence), Health & Family Welfare and Public Health Engineering Departments.

audit scrutiny. An entry conference was held (April 2013) with the Secretary, Disaster Management Department to apprise him of the audit objectives, criteria, scope etc. The Department did not respond to the requests (September 2013 and November 2013) for an Exit conference.

## Audit findings

### 2.1.6 Planning

#### 2.1.6.1 Legal, institutional and co-ordination mechanisms

Disaster Management Act, 2005 (Act) stipulates constitution of different authorities and committees at various levels thereby institutionalising the co ordination mechanisms to streamline works relating to disaster management. Status of the constitution and working of these authorities and committees are discussed below.

##### 2.1.6.1.1 State Disaster Management Authority

As per Section 14 of the Act, a State Disaster Management Authority (SDMA) is to be formed with Chief Minister as the Chairperson. SDMA is responsible for laying down the policies and plans for disaster management in the State. SDMA is to meet as and when necessary.

SDMA was constituted in August 2007 and reconstituted in November 2011 but met only once (September 2008) since its constitution. SDMA did not have any subsequent meetings to review the progress of decisions taken in September 2008 which *inter alia* included review of State Disaster Management Policy by Members of SDMA, formation of Advisory Committee and preparation of Disaster Management Plans by all the departments etc.

Disaster Management (DM) Department stated (April 2013) that as West Bengal had a separate department for disaster management unlike other states in India, it performed the functions of SDMA. However, SDMA was meant as the apex body in the State under the chairpersonship of Chief Minister vested with policy making powers. Further, GOI had in May 2007 notified that section 14 and section 18<sup>3</sup> shall come into force in the whole of India with effect from 1 August 2007 and according to the section the Government was required to establish a SDMA, which was to be responsible for laying down policies and plans for the State.

##### 2.1.6.1.2 Advisory Committee

Section 17 of the Act requires State Authority to constitute an Advisory Committee consisting of experts in the field of disaster management who have practical experience on different aspects of disaster management. Such Committee with four members<sup>4</sup> was constituted in April 2010, but no meeting has been held as of July

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<sup>3</sup> section 18 pertains to powers and functions of State authority

<sup>4</sup> Consisting experts from the fields of River Technology, Atmospheric Technology, Economics and Building Technology

2013. Thus, the objective of formation of the Committee remained unachieved.

#### *2.1.6.1.3 District Disaster Management Authorities*

Section 25 of the Act requires constitution of District Disaster Management Authorities (DDMA) in the districts with DM as the Chairperson and Sabhadhipati of ZP as Co-chairperson<sup>5</sup>. DDMA's were to act as district planning, co-ordinating and implementing body for disaster management. In August 2007, the State notified formation of DDMA's in 18 districts. It was noticed that of five districts checked, DDMA's was not constituted in two districts (South 24 Parganas and Darjeeling) while in remaining three districts they were constituted with delays ranging between 12 and 29<sup>6</sup> months. Viewed with the fact that South 24 Parganas is one of the most disaster prone (cyclone and flood) and environmentally fragile districts and Darjeeling is a district prone to earthquakes and landslides, non-formation of DDMA's in these districts was a matter of concern.

Further, though as per stipulation DDMA's were to meet as and when necessary, it was noticed that during 2008-13, DDMA Birbhum did not have any meeting while DDMA's of Purba Medinipur and Bardhaman met only once and twice respectively.

The Act empowered DDMA to constitute advisory committees for efficient discharge of its functions. In West Bengal, such advisory committees were in the form of District Disaster Management Committees (DDMC). In each test checked district DDMC was constituted with Sabhadhipati of Zilla Parishad as the Chairperson and District Magistrate as Executive Chairperson. Besides, it had 18 more members from various departments including SP, CMOH and EE. The committees had met infrequently (one to six times during 2008-13) in all the five test-checked districts.

#### *2.1.6.1.4 Block and GP level Disaster Management Committees*

Commensurate with the greater role of PRIs in disaster management, Disaster Management Committees were found to have been constituted at block and GP levels in the State to deal with disasters up to the lowest tier of the Government machinery. Such Committees existed in all blocks and GPs of the five test-checked districts, except in Darjeeling where such committees were constituted in only 40 per cent of GPs.

#### *2.1.6.2 State Disaster Management Policy*

Subsequent to adoption of the DM Act, the State published West Bengal Disaster Management Policy and Framework in December 2007. The policy aimed at establishing necessary systems, structures, programmes, resources, capabilities and guiding principles for reducing disaster risks and preparing for and responding to disasters and threats of disasters in the State. This policy was found to be in alignment with the National Disaster Management Policy. The SDMA, in its meeting held in

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<sup>5</sup> Other members of DDMA included Superintendent of Police (SP), Chief Medical Officer of Health (CMoH), Executive Engineer (EE) of Irrigation etc.

<sup>6</sup> Birbhum DDMA created in August 2008, Bardhaman DDMA in September 2008 and Purba Medinipur in January 2010

September 2008, decided to review the policy; nothing was, however, found on record to show whether any such review was conducted.

### **2.1.6.3 Disaster Management Manual**

State did not frame comprehensive rules to guide implementation of the Act. However, in accordance with the shift in focus of the DM Department from providing post-calamity relief to prevention of and preparedness for disasters, it brought out the Disaster Management Manual in 2011 replacing the old Manual for Relief of Distress published in the year 1959.

### **2.1.6.4 Disaster Management Plans**

#### **2.1.6.4.1 State Disaster Management Plan**

Section 23 of the Act envisaged that every State shall have a State Disaster Management Plan (SDMP) which is to be updated annually. State Government engaged (October 2008) Department of Computer Science & Engineering, Jadavpur University, Kolkata (JU) to prepare the SDMP, which was done for 2008-09 and upgraded in 2009-10 and 2012-13.

SDMP was seen to have following shortcomings:

- The disaster specific action plans with preventive or mitigation plans of short, medium or long term durations along with structural and non structural measures required were not found mentioned;
- Schedules for conducting mock exercises were not spelt out for different disasters in different parts of the state;
- There was no mention of man-made disasters or mitigation thereof.

Thus, SDMPs were reduced to a mere collection of statistical data within a broad outline of activities without identification of specific activities to be undertaken.

Every department of the State Government was to prepare disaster management plans in accordance with SDMP as per Section 40 of the Act. Information in this regard was not available from the Disaster Management Department. However, out of four<sup>7</sup> departments test checked at the State level, one<sup>8</sup> had not yet prepared plans.

#### **2.1.6.4.2 District Disaster Management Plans**

Section 31 of the Act enjoins upon District authorities to prepare a District Disaster Management Plan (DDMP) which is to be approved by the State Authority. Though five test-checked districts prepared DDMP during 2008-13, DDMPs could not produce records to show that they had submitted and obtained approval of the State authority for the same.

Further except Darjeeling, DDMPs prepared by the remaining four districts lacked action plans for preparedness and mitigation activities against disasters and requirement

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<sup>7</sup> Home (Police), Civil Defence, Public Health Engineering and Health & Family Welfare Departments

<sup>8</sup> Public Health Engineering

of funds thereagainst though it contained details of rain fall, irrigation facilities, alternative route structure, resource inventories, storage facilities, health facilities, cyclone/ flood shelters, risk/ hazard analysis, areas vulnerable to flood, etc. Moreover, the Line departments in the districts were not regular in making plans as may be evident from *Appendix 2.3*. Civil Defence department had not prepared the plans in any of the districts while Municipal Affairs had not prepared it in four districts for the last five years. Thus, there was scope for improvement in the district level disaster management planning exercise.

Disaster Management plans were prepared by blocks and GPs in Birbhum and Darjeeling, while in the remaining test-checked districts these were prepared up to the block level.

#### *2.1.6.4.3 Emergency Support Function Plan*

As per Ministry of Home Affairs' (MHA) directions (October 2003), State Governments were to draw up Emergency Support Function (ESF) plans to facilitate inter-agency/inter-departmental co-ordination. In ESF plans, all concerned departments/agencies are to provide information regarding their support in terms of manpower, materials, services, equipment, Quick Response Teams (QRT), their location and contact persons, etc. GoWB had drawn up (February 2009) an ESF Plan. However, out of eight<sup>9</sup> departments concerned, three<sup>10</sup> had not provided the required information for the plans. Of the five departments which provided information, one (Municipal Affairs Department) did not have QRT at Headquarters, while only one (Animal Resources Development Department) had formed QRT till the block level. Thus, ESF plan drawn up by State remained incomplete to that extent. Though the Department stated (August 2013) that ESF plan was updated every year, no updated ESF Plan was made available to audit.

#### *2.1.6.4.4 Flood Preparedness: Absence of Emergency Action Plan for large dams*

Central Water Commission issued guidelines in May 2006 for implementation of Emergency Action Plan (EAP) for large dams. Though the State has three large dams, no EAP was prepared as of May 2013.

### ***2.1.6.5 Vulnerability assessment and preparedness measures***

#### *2.1.6.5.1 Vulnerability assessment*

As per NDMA guidelines, SDMP should be made after vulnerability assessment and risk analysis. This would entail study of history and intensity of disasters and assessment of vulnerability to disasters with reference to geographical location and infrastructure. Categorisation of disasters as L-0, L-1, L-2 and L-3, based on the ability of various authorities to deal with them was required to be made and disseminated.

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<sup>9</sup> Public Health Engineering, Public Works, Civil Defence, Animal Resources Development, Municipal Affairs, Health & Family Welfare, Home (Police) and Irrigation & Waterways Departments

<sup>10</sup> Health & Family Welfare, Home (Police) and Irrigation & Waterways Departments

The history of disasters in West Bengal have been profiled in the SDMPs. SDMP has a district-wise vulnerability study identifying blocks vulnerable to each type of disaster in terms of High (H), Medium (M) and Low (L). This exercise was, however, not foolproof, as discussed below:

- Vulnerability of blocks to earthquakes was not indicated even though the State has three districts (Darjeeling, Bardhaman and Birbhum) falling in severe to moderate intensity zones. Vulnerability to other disasters was also not indicated as required. Further, the L-0 – L-3 categorisation of disasters was not done as of July 2013.
- In Bardhaman and Birbhum, the population, infrastructure and services which are likely to be damaged or disrupted by various disasters had been identified partially in DDMPs, while in Darjeeling and Purba Medinipur, it was not done.
- The data based on which vulnerability was assessed both for SDMP (prepared by JU) and DDMPs (prepared by an external agency in Bardhaman, Birbhum and Purba Medinipur and by the district authority in case of Darjeeling and South 24 Parganas) were not documented.

Thus, there is a need for meticulous assessment of vulnerability as well as strengthening of database relating to disasters.

#### *2.1.6.5.2 Micro-zonation and forecast station in Darjeeling*

Micro-zonation of cities enables characterisation of potential seismic vulnerability/risk that need to be taken into account when designing new structure or retrofitting old ones. In order to equip district to face emergent situation in a better way, as felt necessary consequent upon earthquake in September 2011 in Darjeeling (a seismic zone-IV district), DM Department, on a proposal from District Magistrate, Darjeeling, requested (November 2011) the Director General of Meteorology, IMD, New Delhi to open a local forecast station at Darjeeling and the Director General, Geological Survey of India, Kolkata to prepare micro-zonation map for sinking zones/ landslides for Darjeeling district so that weather forecast and position of sinking zone could be used for prevention and mitigation of disasters. However, replies were not received from these offices till date. Records did not show any pursuance by the DM Department.

#### *2.1.6.5.3 Efforts for making urban areas disaster resilient*

As per NDMP 2009, it is of utmost importance that the safety standards of critical infrastructure and other civic utilities are constantly monitored and strengthened. To reduce impact of disasters, incorporation of minimum standards of safety and resistance to natural hazards in building codes of urban local bodies and ensuring compliance to these provisions are crucial. This also requires identification of buildings in need of strengthening/ retrofitting as well as decentralisation of urban

assets to avoid their concentration in one place. These aspects were examined in six municipalities<sup>11</sup>. Following observations are made in this respect:

Audit found that retrofitting was done only in Darjeeling and Kolkata. While in Darjeeling retrofitting was done in only two buildings, in Kolkata 150 out of 2400 buildings identified by KMC as old and dilapidated had been retrofitted as of September 2013. In Bardhaman, though old and dilapidated buildings were identified for retrofitting, no follow up action was taken. No other test checked Municipalities were found to have identified buildings for retrofitting. In Darjeeling, a bus stand premises measuring about 2040 sq. ft, declared (November 2011) unsafe by the Darjeeling Municipality in view of bad condition of the construction<sup>12</sup>, was found to be still in use (June 2013).



**A retrofitted building in Darjeeling**

In Kolkata, Kolkata Police had also identified and listed such buildings in their disaster management plan, but no follow up action was taken. Thus, the process of making urban habitats resilient to disasters appeared to have started sporadically and sustained follow up actions are necessary.

### **2.1.7 Utilisation of financial resources**

#### **2.1.7.1 State Disaster Response Fund**

Section 48 (1) (a) of the Act, 2005 stipulated constitution of State Disaster Response Fund (SDRF) to be administered by the State Executive Committee (SEC), under the chairmanship of the Chief Secretary to the State Government with Pr. Secretaries / Secretaries of four<sup>13</sup> departments as its members. The SDRF is to be used for meeting expenditure on provision of immediate relief to victims of cyclone, drought, earthquake, fire, flood, *tsunami*, hailstorm, landslide, avalanche, cloud burst and pest attacks. SEC is to decide on all matters connected with financing of relief and expenditure of immediate nature from SDRF. The annual quantum of funds, as determined by GoI, is to be shared by GoI and GoWB on 75:25 basis. Before being renamed as SDRF in 2010-11, this fund was called Calamity Relief Fund (CRF) and balance in CRF as on 31 March 2010 had been transferred to SDRF. Table 2.1.1 shows the position of SDRF during 2008-09 to 2012-13.

<sup>11</sup> Suri (Birbhum), Bardhaman and Darjeeling, Tamuk (Purba Medinipur), Maheshtala (South 24 Parganas) and Kolkata Municipal Corporation (KMC)

<sup>12</sup> Singhamari Syndicate office building

<sup>13</sup> Home, Finance, Irrigation & Waterways and Disaster Management (as Member Convenor)

**Table 2.1.1: Position of SDRF during 2008-09 to 2012-13**

(Rupees in crore)

Year	Opening balance	Corpus Fund				Interest received	Total fund	Expenditure	Closing balance
		GoI share	GoWB share	Grant* received	Total				
2008-09	379.40	192.07	64.02	Nil	256.09	40.57	676.06	336.37	339.69
2009-10	339.69	197.93	65.99	166.87	430.79	24.72	795.20	618.24	176.96
2010-11	176.96	228.62	76.21	704.85	1009.68	23.55	1210.19	584.35	625.84
2011-12	625.84	240.05	80.02	Nil	320.07	55.10	1001.01	594.22	406.79
2012-13	406.79	252.05	84.02	Nil	336.07	0.16	743.02	182.48	560.54
<b>Total</b>		<b>1110.72</b>	<b>370.26</b>	<b>871.72</b>	<b>2352.70</b>	<b>144.10</b>		<b>2315.66</b>	

Source: Departmental figures

\*Grants received from Ministry of Home Affairs, Disaster Management Division  
(The figures of interest received during 2012-13 are provisional)

#### 2.1.7.2 Absence of mechanism to identify unutilised balances

During 2008-13, SEC had drawn ₹ 2315.66 crore. Amounts drawn by the concerned authorities are treated as expenditure by departments irrespective of receipt of UCs. In four (Bardhaman, Birbhum, Purba Medinipur and South 24 Parganas) of the test-checked districts, out of ₹ 89.85 lakh<sup>14</sup> of SDRF funds released during 2010-13, ₹ 85.55 lakh<sup>15</sup> (95 per cent) was lying unutilised in the Personal Ledger Accounts of respective District Magistrates as of March 2013. Thus, the amount booked as relief expenditure under SDRF was not accurate. Out of ₹ 85.55 lakh lying unspent in PL Accounts, ₹ 69.59 lakh (81 per cent) were parked for more than one year. Similarly, Purba Medinipur Zilla Parishad parked ₹ 12.93 lakh in its Local Fund account as of April 2013, out of ₹ 1.14 crore received (August 2008) from SDRF for construction of Bara Chowka Bundh. Possibility of more such instances of SDRF funds remaining parked with various levels of functionaries cannot be ruled out.

#### 2.1.7.3 Non-investment of SDRF funds

As per GoI guidelines, unutilized portion of SDRF funds was to be invested in one or more of instruments viz. Central Government dated securities, auctioned treasury bills and interest earning deposits and certificates of deposits with scheduled commercial banks for accrual of interest. In case of failure to do so, State Government was to pay interest to the CRF/ SDRF at the rate applicable to overdrafts availed from Reserve Bank of India.

<sup>14</sup> Bardhaman: ₹ 0.85 lakh, Birbhum: ₹ 45.50 lakh, Purba Medinipur: ₹ 30.70 lakh and South 24 Parganas: ₹ 12.80 lakh

<sup>15</sup> Bardhaman ₹ 0.85 lakh, Birbhum ₹ 43.75 lakh, Purba Medinipur ₹ 28.15 lakh, and South 24 Parganas ₹ 12.80 lakh

Records revealed that State had to shoulder interest burden of ₹ 288.11 crore upto 2011-12<sup>16</sup>, since it did not invest unutilised balance as stated above. However, they have initiated investment and in March 2013, ₹ 50 crore was invested for 16 days as fixed deposit in United Bank of India against which ₹ 16.46 lakh was earned as interest.

#### **2.1.7.4 Non release of assistance received from NDRF**

The State Government received ₹ 883.26 crore<sup>17</sup> during 2009-11 towards relief assistance for cyclones that occurred in 2009 and 2010 (including Cyclone Aila in May 2009) and drought of 2010 from the Ministry of Home Affairs (MHA), Disaster Management Department. Finance Department released ₹ 847.82 crore between September 2009 and March 2011 to different departments for repair/ restoration of infrastructure damaged by the natural calamities and for providing relief materials/ food grains to affected people while retaining the balance amount of ₹ 35.44 crore in SDRF. Further, ₹ 11.54 crore received (December 2010) as Special Component of National Rural Drinking Water Programme (NRDWP) from MHA for drought of 2010 was not credited to the SDRF, though an equivalent amount was released subsequently by debit to SDRF.

#### **2.1.7.5 Irregularities in utilisation of SDRF funds**

##### **2.1.7.5.1 Procurement of search and rescue equipments**

As per proposal (January 2009) of Commissioner of Police (CP), Kolkata, Disaster Management Department had sanctioned (April 2009) ₹ 1.70 crore from CRF to purchase 22 essential items to equip Disaster Management Group of Kolkata Police for search and rescue operations. Relevant utilization certificate furnished (February 2011) by CP revealed that 15 items had been purchased at a cost of ₹ 1.70 crore. All items were for search and rescue teams. This included 10 Tavera cars worth ₹ 60.51 lakh, which was not included in the Government Order (GO). Three ambulances, though included in the GO, were, however, not purchased. These Tavera cars are being utilised by Kolkata Police (one for OC, Disaster Management Group and remaining in general pool). In April 2011, Chief Secretary directed Kolkata Police to utilise Tavera cars as ambulances, which was yet to be done (June 2013). Purchase of passenger cars instead of ambulances utilising SDRF and without specific sanction from the DM Department lacked justification. The objective of greater preparedness for minimising human casualties through augmentation of their fleet of ambulance for rescue and relief service remained unachieved.

<sup>16</sup> The amount of interest for 2012-13 is yet to be finalized.

<sup>17</sup> 2009-10: ₹ 166.87 crore was released by MHA in July 2009 (₹ 128.28 crore) and September 2009 (₹ 38.59 crore) from NDRF on account of Cyclone 'AILA' 2009 and Cyclonic Storm of 2010. Finance Department released the full amount between September 2009 and January 2010.

2010-11: GoI released ₹ 716.39 crore for cyclonic storm of 2010 (₹ 35.44 crore in December 2010) and ₹ 680.95 crore for drought of 2010 (₹ 669.41 crore in December 2010 plus ₹ 11.54 crore as Special Component of National Rural Drinking Water Programme). Of the same, amounts meant for drought were fully released, while ₹ 35.44 crore meant for cyclone 2010 was retained by Finance Department.

In reply, KP stated (June 2013) that Government would be approached for sanction of funds for conversion of Tavera cars into ambulances.

#### **2.1.7.6 Non-constitution of Disaster Response/ Mitigation Fund**

The State Disaster Mitigation Fund, District Disaster Response Fund and District Disaster Mitigation Fund which were to be constituted under section 48(1) of the Act, 2005, were not created as of July 2013.

### **2.1.8 Infrastructure to combat disaster**

#### **2.1.8.1 Early warning and communication**

National Disaster Management Policy *inter alia* aimed at developing contemporary forecasting and early warning systems backed by responsive and fail-safe communication with information technology support. Separate and independent communication network for disaster management does not exist. The Department also accepted that the existing system is not fail-safe.

On the positive side, the Department had an “sms-alert system” which enabled the Department to send messages to both government officials and public.

##### **2.1.8.1.1 Non functioning Cyclone Warning Dissemination System (CWDS)**

Cyclone Warning Dissemination System (CWDS) introduced by IMD is a satellite linked communication system to warn against cyclones. Purba Medinipur being coastal district was to have CWDS. It was observed in audit that CWDS installed in all six<sup>18</sup> police stations of Purba Medinipur remained non functional since July 2012 thereby rendering the installation of CWDS ineffective.

##### **2.1.8.1.2 Geographical Information System (GIS)**

State Disaster Management Policy, acknowledging necessity of Geographical Information System (GIS), envisaged a Relational Database Management System with intelligent maps to be made available to all departments and administrative levels from State to blocks so that data would be available during normal time as well as at time of calamities through digital inter connectivity. In five test checked districts, it was, however, observed that the GIS system was limited to preparation of GIS maps. As requisite connectivity was yet to be made (July 2013), the desired objective of GIS could not be fully achieved.

In this regard, the district authorities were supplied with Global Positioning System (GPS) instruments. In Purba Medinipur, out of 29 GPS purchased (July 2011) for 25 blocks and four Sub-divisions, four GPSs costing ₹ 0.83 lakh intended for four blocks<sup>19</sup> identified as high risk flood-prone blocks<sup>20</sup>, were not distributed till April 2013.

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<sup>18</sup> Digha PS, Contai PS, Haldia PS, Durgachak PS, Mahisadal PS and Nandigram PS

<sup>19</sup> Contai-I, Egra-I, Haldia and Tamluk

<sup>20</sup> Contai-I is also high risk cyclone prone block.

### *2.1.8.1.3 Emergency Operation Centres*

Emergency Operation Center (EOC) is the central command centre through which communication is maintained and information gathered to co-ordinate disaster response activities.

Though SDMP proposed setting up of EOC from State level to block level, EOCs were in existence only up to district level. Moreover, even in districts, EOCs were operational (at blocks/sub-division/districts) only during monsoons. No dedicated manpower was provided for EOCs in Bardhaman, Birbhum and Purba Medinipur districts, while contractual workers had been employed in Darjeeling and South 24 Parganas.

Thus, functioning of District EOCs needed strengthening.

### *2.1.8.2 Availability of infrastructure to combat disaster*

#### *2.1.8.2.1 Disaster Management Groups/Disaster Response Force*

Proposals of CP, Kolkata Police (between May 2009 and March 2010) for setting up Disaster Management Group (DMG), Kolkata Disaster Relief Force (KDRF) and a Kolkata Police Rescue Force (KPRF) to mitigate effect of disasters were not approved by the GoWB despite NDMA stressing the need for creation of State Disaster Response Force in the city. A revised proposal for raising of Kolkata Police Disaster Management Force (KPDMF) had been submitted (June 2013) to the Home Department, GoWB, response to which was awaited (August 2013).

#### *2.1.8.2.2 Creation of new Combat Battalion in Kolkata Police*

To deal with man-made disasters like bomb blasts and terrorist attacks, GoWB sanctioned (July 2009) creation of a new combat battalion force under Kolkata Police with 1101 posts on the basis of a proposal (December 2008) of Commissioner of Police (CP), Kolkata Police. Two hundred constables of the combat battalion so raised were imparted (August 2010 to January 2011) specialised training at Punjab Police Training Centre, Kapurthala at an expenditure of ₹ 60 lakh. However, the proposal also envisaged equipping this battalion with arms/ ammunition and defence equipment at an expenditure of ₹ 23.81 crore, which was yet to be approved as of March 2013.

#### *2.1.8.2.3 Non-utilisation of funds for search and rescue equipment*

In order to augment disaster preparedness, CRF/SDRF funds can be utilised for purchasing search and rescue (SAR) equipment. During 2008-13, audit observed cases of surrender and parking of funds meant for purchase of SAR equipment as discussed below:

- Out of ₹ 5.68 crore sanctioned between June 2008 and September 2012 to two departments<sup>21</sup>, ₹ 3.07 crore (54 per cent) was surrendered. In case of Civil Defence, entire funds of ₹ 24.65 lakh meant for training of three police platoons and one emergency response team, was surrendered (March 2009) due to non-completion of tender formalities or non-acceptance of tenders owing to absence of at least three valid tenders as per procedure. In case of Home (Police) Department, out of ₹ 5.43 crore released to DG & IG, West Bengal Police, for procurement of 131 SAR items, only 86 (₹ 2.61 crore) were procured and balance ₹ 2.82 crore was surrendered (March 2012 and March 2013). Under-utilisation of funds was attributed by DG & IG mainly to non-supply of various items of imported quality by the approved private parties.
- ₹ 20 lakh allotted (March 2011) to DM, Purba Medinipur for purchase of SAR remained parked (March 2011 to April 2013) in DM's PL account without being utilised. Audit query on reasons for non-utilisation did not elicit any response.

#### 2.1.8.2.4 West Bengal Civil Emergency Force

West Bengal Civil Emergency Force (WBCEF) under Civil Defence plays an important role in saving of human lives at times of disasters. Records of Commandant, WBCEF disclosed that against sanctioned strength of 533 staff, there were only 326 men in position in April 2007 which further got reduced to 147 in March 2012.

Further, though Finance Department had approved (December 2008) proposal to buy 50 aluminium boats to strengthen existing rescue infrastructure, only 13 boats could be bought (March 2010) at a cost of ₹ 1.83 crore as adequate funds were not provided.

##### 2.1.8.2.4.1 Revamping of Civil Defence

A scheme was launched by GoI in April 2009 to strengthen and revitalize Civil Defence (CD) to ensure that it played a significant role, *inter alia*, in disaster management while retaining its primary responsibilities. The scheme had several components like strengthening/ upgradation of existing training institute, strengthening/ upgradation of CD set up in multiple-hazard-prone districts, etc. Out of an outlay of ₹ 7.29 crore for 2009-12, State had received ₹ 5.52 crore till mid-July 2012. Audit noted that:

- Out of ₹ 5.52 crore released by GoI during 2009-12, UCs in respect of ₹ 37.60 lakh (seven per cent) were pending (July 2012). Audit further noticed that an amount of ₹ 45 lakh paid to executing agency (Executive Engineer (A-I), Kolkata Agri-Irrigation Division) for upgradation of infrastructure<sup>22</sup> at the existing Central Civil Defence Training Institute of GoWB in March 2012 was shown

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<sup>21</sup> Civil Defence: ₹ 24.65 lakh, Home (Police): ₹ 5.43 crore.

<sup>22</sup> Construction of lecture hall, rescue tower and shed for vehicles at the institute.

as utilised and UC was submitted in April 2012, even though actual expenditure was yet to be incurred on the project.

#### 2.1.8.2.5 Construction of Flood / Cyclone shelters and relief godowns

Cyclone/ flood shelters/ relief godowns constitute an important infrastructure for disaster preparedness. During 2008-13, ₹ 15.53 crore of state funds were released



**Incomplete flood Shelter at Dainhat, Katwa-II, Bardhaman**

for construction of 58 shelters and 127 relief godowns out of which 45 flood/cyclone shelters and 65 relief godowns remained incomplete. Scrutiny of five test checked districts revealed that ₹ 3.30 crore was received for construction of 21 flood shelters (₹ 1.69 crore) and 31 relief godowns (₹ 1.61 crore). Against the same, only 12 flood shelters (57 per cent) and 17 relief godowns (55 per cent) could be completed as of March 2013. While work was in progress in respect of seven flood shelters and 11 relief godowns, remaining

work could not be taken up as detailed below:

- Work of three relief godowns was not taken up due to non-suitability of plan (Bardhaman), for hilly terrain (Pulbazar, Darjeeling), lapse of allotted fund due to non-drawal (Suri I, Birbhum) and non-availability of land (Alipore, South 24 Parganas).
- Similarly construction works of two flood shelters were not taken up due to cost escalation (Raina-I)<sup>23</sup> and deficiency in estimates (Ausgram-II).

To the extent described above, the preparedness of the districts for disasters was compromised.

##### 2.1.8.2.5.1 Flood / Cyclone Shelter leased for running hotel / holiday home

For construction of two storied building of Flood / Cyclone shelter at Ramnagar-I block (Bilamura (Digha) Mouza) of Purba Medinipur district, ₹ 8 lakh was released (February and September 2008) by Disaster Management Department.

Though Department had accorded approval for two stories, Panchayat Samity Ramnagar-I constructed (October 2010) a four storied building at a cost of ₹ 72.32 lakh pooling the remaining funds (₹ 64.32 lakh) by diversion of central funds received under various schemes<sup>24</sup>. No further approval of the District Authority/ Department was taken for the deviation. Further, keeping ground floor as the shelter, first, second and third floors of the building was leased out (July 2011) for four years at a maintenance charge of ₹ 32 lakh to a private company for running hotel/ holiday home. Leasing out large parts of the building meant for flood shelter by

<sup>23</sup> Funds were refunded to the department on this ground.

<sup>24</sup> 12th Finance Commission- ₹ 8.51 lakh, BRGF- ₹ 19.49 lakh, Ujan fund - ₹ 9.90 lakh, SGSY- ₹ 2.92 lakh, 3rd SFC - ₹ 2.49 lakh, Untied fund - ₹ 7.42 lakh and Own fund- ₹ 13.60 lakh.

the Ramnagar-I PS to a private company for running a hotel defeated the purpose of construction of building for flood shelter.

#### *2.1.8.2.6 Flood Management Programme*

Ministry of Water Resources, GoI launched Flood Management Programme (FMP) in November 2007 to provide financial assistance to the State Governments for undertaking flood management works in critical areas.

In West Bengal, 16 projects with a total capital outlay of ₹ 1871.85 crore were undertaken under this programme. Out of 16 projects, 13 have been completed. One project on Saraswati river (targeted for completion in 2010-11) achieved 75 per cent progress, while project on Kaliaghai-Kapaleswari-Baghai basin in Paschim Medinipur (targeted for completion in 2011-12) achieved 40 per cent progress. Project on embankment of Sundarban targeted for completion by 2011-12, for which an outlay of ₹ 1339.50 crore was allocated, was lagging behind substantially as only two per cent of the work had been completed. The Department attributed (August 2013) the same to delayed acquisition of land for major projects, less working period in riverine projects, delay in release of Central funds, non-availability of funds at the appropriate time, changes in design parameters at execution stage, etc.

### **2.1.9 Post disaster reconstruction and relief assistance**

After the occurrence of any disaster, Department provides funds for reconstruction of infrastructure damaged by disasters. Further, Department provides two types of relief assistance-disaster relief and normal relief, both of which are given either in cash and /or in kind (foodgrains, clothes, blankets, etc.). While disaster relief is given after a disaster, normal relief is given during normal time. Audit came across the following irregularities in this area.

#### *2.1.9.1 Reconstruction and Relief work post-cyclone AILA 2009*

A severe cyclone 'Aila' had hit West Bengal<sup>25</sup> on 25 May 2009, affecting 67.74 lakh people and taking a toll of 197 human lives. It affected crop area of 4.47 lakh hectares and damaged 9.59 lakh houses. Audit observations on reconstruction and relief work in test-checked districts are discussed in the succeeding paragraphs.

##### *2.1.9.1.1 Restoration works on embankments*

Post-Aila, GOI enhanced project fund for embankment of Sunderbans (*paragraph 2.1.8.2.6*) and sanctioned (July 2010) ₹ 5032 crore for flood protection in two worst affected districts of North 24 Parganas and South 24 Parganas under Flood Management Programmes (FMP). State Government set up a Project Management Unit (PMU)<sup>26</sup> in August 2010.

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<sup>25</sup> Districts affected were South 24-Parganas, North 24-Parganas, Howrah, Kolkata, Hooghly, Bardhaman, Birbhum, Bankura, Uttar Dinajpur, Dakshin Dinajpur and Darjeeling

<sup>26</sup> Headed by an officer in the rank of Chief Engineer with 3 Project Directors in the rank of Superintending Engineer, 12 Project Managers in the rank of Executive Engineer, 22 Project Engineers in the rank of Asstt. Engineer and 19 Estimators, 63 Junior Engineers all in the rank of Sub-Asstt. Engineers. Three senior level officers of the WBA&AS on deputation for functioning of the Accounts Branch of the PMU. The office of the dedicated PMU located at 9th floor of Jalasampad Bhawan.

The work was to be completed in two phases. Out of 19 packages of first phase, work order was issued in respect of only seven, while tender in respect of 11 packages had lapsed and one was cancelled. As regards land acquisition, out of 5543.498 acres of land required for first phase, only 1155.84 acres (21 per cent) were handed over to PMU as of June 2013. As regards utilization, out of ₹ 632.86 crore received during 2009-11, only ₹ 368.10 crore could be spent (June 2013) and ₹ 264.76 crore was lying idle with State Finance Department. Thus, first Phase of work, which was to be completed by March 2013, however, had to be postponed to 2013-14. Number of work packages in the second phase has not yet been ascertained.

Evidently, even in the aftermath of Aila, flood protection works in the two worst affected districts were progressing behind schedule owing to land acquisition issues and mobilization problems.

#### 2.1.9.1.2 Repairing of school buildings

Department of School Education placed (August and December 2009) ₹ 4.18 crore with District Magistrate, South 24 Parganas for repairing of schools affected by Aila (2009) with the stipulation to utilise amount by January 2010. Funds were kept in the DM's PL account till it was released to the BDOs (between October 2009 and December 2010) who deposited the same in the Mid Day Meal account. Progress of utilisation remained unknown even after three years from target date for utilisation, though School Education Department had sent several communications to the DM for UC. Non utilisation of funds was indicative of school buildings existing in unsafe condition.

#### 2.1.9.2 Relief for 2010 drought

For providing immediate relief to drought (2010) affected districts, Disaster Management Department received (December 2010) Central assistance of ₹ 680.95 crore from NDRF/NRDWP<sup>27</sup>. Audit observed that objective of providing immediate relief was not fully met as evident from the following:

- ₹ 121.10 crore was allotted (February 2011) to 11<sup>28</sup> DMs for employment generation as per norms of MGNREGS<sup>29</sup> with stipulation to submit utilization certificates within two months. Out of this, two test checked districts received ₹ 28.52 crore (Birbhum- ₹ 4.81 crore and Bardhaman- ₹ 23.71 crore) which were in turn released to Block Development Officers (BDOs). Though assistance was meant as an immediate relief and were to be utilised within April 2011, in Bardhaman, the entire funds of ₹ 23.71 crore remained parked for about a year in DM's PL account before it was released to BDOs. As of March 2013, ₹ 3.60

<sup>27</sup> National Rural Drinking Water Programme

<sup>28</sup> Hooghly, Purulia, Bankura, Birbhum, Nadia, Paschim Medinipur, Malda, Murshidabad, North 24 Parganas, South 24 Parganas & Bardhaman

<sup>29</sup> Mahatma Gandhi National Rural Employment Guarantee Scheme, a scheme to provide 100 days of wage employment to every household in need of it and to create durable assets to strengthen the livelihood resource base of the rural poor.

crore (13 per cent) was lying unutilised with the BDOs. Thus, it was evident that objective of immediate relief was not met.

Further audit noted the following deviations from MGNREGS norms:

- In contravention of norm proscribing the use of machinery in MGNREGS works, Ramnagar GP in Bardhaman had utilized 70 per cent (₹ 8.96 lakh/ ₹ 12.84 lakh) of the cost of the project for hiring tractor (for earth cutting, loading and unloading).
- MGNREGS norms stipulate that the ratio of wage to material cost should not be less than 60:40. In Birbhum, in one BDO (Sainthia) and in two GPs<sup>30</sup>, material cost ranged from 67 to 86 per cent<sup>31</sup> vis-à-vis the stipulated 40 per cent in each case.
- In Rampurhat II block, Birbhum, though ₹ 3.47 lakh was shown as payment (between November and December 2011) for supply of materials for improvement of five village roads, muster rolls in respect of payment of wages was not available raising doubt as to creation of the asset.
- Instead of providing work through MGNREGS, Rampurhat II Block utilised ₹ 2.67 lakh (November 2011) for distribution of nursery plants (Mango, Guava, Sonajhuri seedlings etc.) to the BPL beneficiaries of Margram and Budhigram GPs.
- ₹ 46 crore was released (March 2011) to 13<sup>32</sup> districts for creation of spot sources of drinking water. Out of this, two test checked districts received ₹ 7 crore (Bardhaman: ₹ 2 crore, Birbhum: ₹ 5 crore) with stipulation to furnish utilisation certificate within two months. It was seen that in Bardhaman, ₹ 36.36 lakh remained unutilised as of May 2013, while in Birbhum, ₹ 2.40 lakh was refunded and utilisation certificate for ₹ 6 lakh had not been received till August 2013.
- West Bengal Essential Commodities Supply Corporation Limited (WBECSC) was paid (between March 2011 and March 2012) ₹ 229.95 crore for supply of 129502 MT of rice to be distributed as Special Gratuitous Relief (GR) for BPL families of drought affected districts. The Department, however, erroneously made payment for 131398.71 MT rice, instead of the ordered quantity of 129502 MT. Excess payment of ₹ 3.31 crore was regularised by issuing a subsequent supply order in June 2012. WBECSC, however, supplied 127263.23 MT rice valued at ₹ 222.71 crore up to February 2013 leaving non-supplied balance of 4135.48 MT valued at ₹ 7.24 crore which was yet to be supplied as of March 2013 thereby frustrating very objective of providing immediate relief to the needy.

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<sup>30</sup> Kaluha GP and Sahapur GP under Rampurhat II block and Sainthia block

<sup>31</sup> BDO, Sainthia ₹ 25.64 lakh / ₹ 29.70 lakh ( 86 per cent) , Kaluha GP ₹ 11.11 lakh / ₹ 15.29 lakh (73 per cent), Sahapur GP ₹ 5.43 lakh / ₹ 8.06 lakh (67 per cent)

<sup>32</sup> Hooghly, Purulia, Bankura, Birbhum, Nadia, Paschim Medinipur, Malda, Murshidabad, North 24 Parganas, South 24 Parganas, Bardhaman, Darjeeling and Dakshin Dinajpur

Out of above, Bardhaman district received 30132 MT of special GR rice upto July 2012, of which 28683 MT was distributed leaving an undistributed balance of 1449 MT rice valued at ₹ 2.54 crore as of May 2013. Audit enquiry on the status of the balance rice did not elicit any reply.

### **2.1.9.3 Relief work post earthquake in September 2011**

An earthquake of magnitude 6.9 on Richter scale hit Darjeeling on the 18th of September 2011. It took eight human lives and damaged 7787 houses. Observations on relief work post earthquake are discussed below.

#### **2.1.9.3.1 Distribution of rice to earthquake victims**

For distribution amongst victims of earthquake of September 2011 in Darjeeling district, order was placed on West Bengal State Consumers' Co operative Federation Ltd (CONFED) for supply of 6755.7665 MT rice at the rate of ₹ 2047.14 per quintal. It was seen that out of 6755.7665 MT rice ordered, CONFED delivered only 5352.679 MT leaving 1403.0875 MT (21 per cent) rice valued at ₹ 2.87 crore undelivered to six Sub-division/ block/ Municipality officers. Out of this, Darjeeling and Mirik Municipalities and Phansidewa and Matigara BDOs did not receive any rice at all while the other two did not receive full quantity required as detailed in *Appendix 2.4*. In test-checked three blocks and one SDO<sup>33</sup>, out of 1842.375 MT rice to be received, 388.965 MT (21 per cent) was not received. Thus, intended benefits did not reach affected people. Further, distribution of 99 per cent of rice was not supported by muster rolls, as other than BDO, Kalimpong-I, who had maintained it partially, muster rolls were not available in any of the test checked Blocks/SDOs.

#### **2.1.9.3.2 House Building grant**

Out of requirement of HB grant of ₹ 34.99 crore for distribution to people whose houses were damaged in earthquake of September 2011, Darjeeling district received ₹ 27.09 crore between October 2011 and October 2012 (₹ 21.24 crore received by DM and ₹ 5.85 crore received by Gorkhaland Territorial Administration - GTA). Though funds amounting to ₹ 21.24 crore was released by DM in time, GTA released funds only in January 2013. Thus, HB grants of ₹ 5.85 crore meant for victims of earthquake of September 2011, reached block level after a lapse of 16 months from occurrence of disaster. Test-check at block level also, further revealed that in Kalimpong-I block, out of ₹ 1.80 crore received only ₹ 14.65 lakh (eight per cent) were distributed among the victims so far (July 2013).

#### **2.1.9.3.3 Grant for repair/renovation from Chief Minister's Relief Fund**

Immediately after the earthquake, Darjeeling district had received (September 2011) ₹ 1 crore from Chief Minister's Relief Fund for relief and rehabilitation work. Though

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<sup>33</sup> SDO Kalimpong, BDOs Jorebunglow-Sukhiapokhri, Kalimpong-I and Kalimpong-II

the fund was sub-allotted to three institutions<sup>34</sup> between November 2011 and July 2012, UCs were submitted for only ₹ 37.50 lakh (38 per cent) by two institutions<sup>35</sup> (one fully and other partially). As such utilisation of 62 per cent of the funds could not be ascertained in audit.

#### **2.1.9.4 Input subsidy to small and marginal farmers**

Subsequent to heavy rain in August 2011, Disaster Management Department (through Department of Food Processing Industries & Horticulture) allotted (December 2011) ₹ 3.62 crore to 11 DMs for providing input subsidy to small and marginal horticultural farmers. Out of this, ₹ 2.11 crore was received by four test checked districts<sup>36</sup>. Fund was to be disbursed among affected farmers within two months from date of drawal of the fund. However, in Birbhum, funds were utilised to buy agricultural inputs which were then distributed to affected farmers. In Purba Medinipur, entire fund (₹ 15 lakh) remained unutilised in PL account depriving beneficiaries of their benefit as of March 2013, while in South 24 Parganas, funds (₹ 1.38 crore) remained parked in DM's PL account till December 2012 delaying benefit to affected farmers. Subsequently funds were transferred (January 2013) to ZP, whereby available records did not indicate onward distribution of subsidy to beneficiaries. Thus, despite availability of funds, some affected farmers were deprived of benefit.

#### **2.1.9.5 Relief materials lying undistributed**

Relief Materials (tarpaulin and clothing) worth ₹ 10.12 lakh allotted in July 2011, remained stored in Siliguri Zonal Godown. Non-distribution of these items for prolonged periods may result in deterioration of the items.

#### **2.1.9.6 Compliance issues in procurement and distribution of relief**

##### **2.1.9.6.1 Excess payment of VAT on purchase of Tarpaulin**

For distribution of relief material to indigent people, Directorate of Disaster Management had purchased 27.01 lakh pieces of finished fabricated Black Poly Tarpaulin from Haldia Petrochemicals Limited (HPL-a deemed State government company) at a cost of ₹ 132.95 crore during the period 2008-09 to 2012-13.

HPL charged Value Added Tax (VAT) at rate of 12.5 per cent up to 14 November 2010 and 13.5 per cent thereafter. As per provisions of West Bengal Value Added Tax Act 2003, VAT applicable should be only four per cent. Department, accordingly incurred excess expenditure of ₹ 11.90 crore by paying VAT at a higher rate than applicable. Department did not pursue with HPL for recovery of excess amount paid

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<sup>34</sup> Dr. Graham's Homes School : ₹ 50 lakh, Kalimpong Girls' School: ₹ 25 lakh, Nepali Girls Higher Secondary School : ₹ 25 lakh

<sup>35</sup> Kalimpong, Girls' School, Kalimpong ₹ 12.50 lakh and Nepali Girls Higher Secondary School ₹ 25 lakh

<sup>36</sup> Bardhaman: ₹ 50 lakh, Birbhum: ₹ 8 lakh, Purba Medinipur ₹ 15 lakh and South 24 Parganas: ₹ 138 lakh.

even after the same was brought to the Departments notice by the Director of Disaster Management in September 2009.

#### 2.1.9.6.2 Non-accountal of relief materials

West Bengal Financial Rules stipulates that all material received and issued from Stores should be properly accounted for. In two cases, in Purba Medinipur, relief material<sup>37</sup> worth ₹ 9.30 lakh received by BDO Patashpur in July 2008 and September 2011, were neither entered in stock registers nor were there any records available in support of their distribution. In Birbhum, BDO, Rampurhat-II did not enter relief materials<sup>38</sup> valued at ₹ 0.80 lakh in the stock registers which were received from SDO, Rampurhat in October 2011. Further, out of 12 test-checked GPs in two selected districts (Bardhaman and Purba Medinipur), nine<sup>39</sup> did not maintain stock registers for relief materials during the entire 2009-13 period, while one GP and one ULB maintained it only for a limited period.<sup>40</sup>

Further, muster rolls were not available against distribution of relief materials worth ₹ 1.33 crore (*Appendix 2.5*) in Bardhaman and Purba Medinipur. In the absence of muster rolls, distribution of relief materials to the intended beneficiaries could not be vouchsafed in audit. This pointed to deficient internal controls/transparency in distribution of relief materials.

### 2.1.10 Human resource management

#### 2.1.10.1 Shortage of disaster management officers at various levels

As of June 2013, there was shortage of nine Disaster Management Officers, 11 District Disaster Management Officers (DDMO), five Sub Divisional Disaster Management Officers and 150 Block Disaster Management Officers (BDMO) at the Directorate, Districts, Sub-divisions and Blocks respectively as shown in *Appendix 2.6*. This implied that in 11 districts (out of 18 excluding Kolkata), DDMO was not posted while in blocks shortage ranged from eight to 100 *per cent*. Out of five test checked districts, three (Birbhum, Darjeeling and South 24 Parganas) had no DDMO. Further, in Purba Medinipur, most vulnerable blocks like Ramnagar-I, Ramnagar-II and Patashpur-I had no BDMOs as of April 2013.

Thus, Department had shortages of key officers dealing with disaster management which can have adverse impact on disaster management activity.

<sup>37</sup> BDO Patashpur-I - Woollen Blanket-1200 and Salwar Kamiz-300 worth ₹ 3.12 lakh and 300 quintals of Chira and 50 quintals Gur worth ₹ 6.18 lakh

<sup>38</sup> Woollen Blanket 200 pcs. and Male Wrapper 200 pcs.

<sup>39</sup> Bardhaman: Agradwip and Gazipur GP under BDO, Katwa-II, Bogpur GP under BDO, Purbasthali-I and Bhedia & Ramnagar GP under Ausgram-II ; Purba Medinipur: Bakcha and Srikantha GP under BDO, Moyna and Kalindi and Palduhi GP under BDO, Ramnagar-II

<sup>40</sup> Gokulpur GP, Purba Medinipur did not maintain stock register during 2009-11 and Bardhaman Municipality up to December 2012.

### 2.1.10.2 Capacity building through training and emergency exercises

One of the most critical components of preparedness is training. Capacity building was taken up under various programmes viz. Disaster Risk Management Programme-I (DRMP-I), DRMP-II and grants under Thirteenth Finance Commission. This included training of DM committee members, government officials, engineers, architects, teachers, Panchayati Raj Institution members, training in search and rescue, first aid, distribution of emergency kits, conducting of awareness sensitisation meetings, mock drills, etc.

DRMP-I was in operation in 10<sup>41</sup> districts (out of which Bardhaman and South 24 Parganas were test-checked) in State during 2003-09. DRMP-II was in operation in six districts<sup>42</sup> (out of which Birbhum, Darjeeling and Purba Medinipur were test checked). Progress of scheme up to March 2013 in Birbhum, Darjeeling and Purba Medinipur is indicated in the *Appendix 2.7*.

Considering that the programme was slated for completion by March 2011, it was behind schedule. During 2008-13, out of budget allocation of ₹ 5.02 crore, only ₹ 1.05 crore (21 per cent) was utilized. It was noticed that four programmes at district level and all 15 programmes at village level remained unimplemented (April 2013). In three test checked districts, out of 33 items of training, achievement was less than 50 per cent in 24 items and nil achievement in 11 items. This pointed to inadequate focus given to preparedness through capacity building. Department did not take any action to analyse sub-optimal performance in this area despite availability of funds.

Further, Thirteenth Finance Commission had provided grants of ₹ 10 crore during 2010-12 for capacity building of stakeholders. Of this, ₹ 6.61 crore was utilised for their capacity building at district level, training on aquatic disaster, training on under water diving, capacity building of Government/ Panchayat/ NGO officials etc. and balance amount of ₹ 3.39 crore (34 per cent) still remained unutilised (April 2013).

### 2.1.11 Conclusions

Performance Audit on activities of State Government towards preparedness for as well as response/management of various natural and man-made disasters brought out areas of sub-optimal implementation which need to be addressed.

Disaster Management Act stipulates institutional framework for disaster management through constitution of SDMA, State Executive Committee, DDMA and DDMCs

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<sup>41</sup> Bardhaman, Jalpaiguri, Cooch Behar, Malda, Murshidabad, Nadia, North 24 Parganas, Purulia, South 24 Parganas and Uttar Dinajpur

<sup>42</sup> Birbhum, Hooghly, Howrah, Paschim Medinipur, Purba Medinipur and Darjeeling

at the State and district levels. In West Bengal, though SDMA was not active, there existed a full-fledged Disaster Management Department pointing to seriousness and focus given to this issue. State Executive Committee was found to be actively co-ordinating disaster management functions. Bringing out an updated Disaster Management Manual in replacement of the old one, introduction of “sms-alert system” for alerting both government officials and the public in case of imminent natural disaster etc. are initiatives in the right direction.

However, these notwithstanding, there were areas of concern which need to be addressed through careful planning and timely initiatives.

- The institutional framework for disaster management was weak owing to deficient functioning of the SDMA, Advisory Committee and non formation of DDMA's.
- Disaster management planning was deficient. Plans were often not prepared by all the line departments as required. The disaster specific action plans were found to be lacking in many ways. Vulnerability assessment of blocks was only partial.
- As regards financial management, State government did not have an effective monitoring mechanism to identify unspent balances of SDRF lying in PL/LF accounts. Significant amount of funds meant for immediate relief were not utilised effectively owing to parking of funds, delay in release, diversion etc. On operational front, Emergency Operation Centres (EOCs) at the district level were not working round the clock except during monsoon. These centres were not provided dedicated manpower. In Purba Medinipur, a cyclone prone district, Cyclone Warning System remained non-functional. Desired objective of Geographical Information System remained unachieved owing to lack of required connectivity.
- There were deficiencies in preparedness of West Bengal Civil Defence Emergency Force both in terms of manpower and material. Objective of negotiating man-made disaster through creation of special combat battalion remained largely unachieved. Setting up different special groups under Kolkata Police did not materialize.
- The construction work of shelters and relief godowns were still in progress. In relief distribution after occurrences of disasters, there were cases of non-distribution, delayed distribution of both gratuitous relief and cash assistance.
- There were also shortages of disaster management officers at various levels.

#### 2.1.12 Recommendations

- *Duties of DDMCs and DDMAAs need to be clearly spelt out as multiple bodies without clearly defined areas of jurisdiction may affect co ordinated actions during emergencies.*
- *Timely preparation of annual disaster management plans indicating specific works to be undertaken is to be ensured at all levels.*
- *Proper mechanism to identify unutilized balances lying with districts/PRIAs should be devised. Moreover, it should be ensured that funds meant for providing immediate relief are utilized with adequate urgency so that primary objective of indigents receiving timely relief in times of distress is met.*
- *Efforts should focus on making EOCs at district/ block levels operational round the clock, as envisaged under the West Bengal Disaster Management Plan, by providing dedicated manpower.*
- *Issue of filling up of vacancies of Disaster Management Officers at various levels and of West Bengal Civil Emergency Force should be addressed.*
- *Capacity building should be geared to augment preparedness level.*

The matter was referred to Government in August 2013; reply had not been received (December 2013).

## HEALTH & FAMILY WELFARE DEPARTMENT

### 2.2 Mental health care facilities in West Bengal

Performance audit of the mental health care facilities in the State was conducted during March to July 2013 covering activities for the period from 2008-09 to 2012-13 through scrutiny of records of Health & Family Welfare Department, Directorate of Health Services, State Mental Health Authority, five State Government run mental hospitals (MHs) and Psychiatry departments of five selected Medical College Hospitals (MCH). The Performance audit threw light on various instances of deficiencies from view points of planning, implementation and monitoring, which call for attention and initiative of the Department.

- Planning for mental health care was deficient due to absence of mental health care policy and epidemiological survey.
- Level of utilisation of GoI funds often remained low indicating inadequate attention given to development of infrastructure for mental health care. The objective of improvement of infrastructure through construction of new buildings remained largely unfulfilled as construction works entrusted to PWD were delayed resulting in cost escalation and non-completion of works. Procurement of equipment also did not yield fruitful results as several equipment could not be put to use mainly owing to non-availability of requisite qualified manpower.
- District Mental Health Programme suffered as services envisaged under the programme were not provided or services at primary level could not be continued. There were noticeable shortages in key posts like psychiatrists, psychologists and nurses adversely affecting mental health care services.
- There was overcrowding of in-patients in some mental hospitals due to non functioning of sanctioned beds and overstay of cured patients mainly owing to the reluctance of families to accept them back. Situation was further compounded by lax intervention of Government in rehabilitation of cured patients.
- Though the Department has started imparting training among nursing staff and GDAs, a large number were yet to be trained.
- Most of the recommendations made by both SMHA and Boards of Visitors were yet to be implemented by the Department.

#### 2.2.1 Introduction

Providing effective services and treatment for those who suffer from mental illness or who are at risk of mental illness is an issue of great importance. According to World Health Organisation (WHO), over a third of people in most countries report

problems at some time in their life, which meet criteria for diagnosis of one or more of the common types of mental disorder. One in four families is likely to have at least one member with behavioural or mental disorder. Increasing trend in attendance of mental patients in hospitals for treatment underlines the importance of creating adequate facilities for mental health care in the State.

To improve mental health care infrastructure in the country, Government of India launched the National Mental Health Programme (NMHP) in 1982. The District Mental Health Programme (DMHP) was launched in 1996 under NMHP to provide community based mental health services and integration of mental health with general health services through decentralization of treatment. At present DMHP is being implemented in four districts<sup>1</sup> of West Bengal.

Mental health care activities in the State are governed by Mental Health Act 1987 enacted by Government of India (GoI) and State Mental Health Rules 1990 promulgated by GoI. Programme has come into force in the state of West Bengal since April, 1993.

State Government provides mental health care through six Mental Hospitals<sup>2</sup> (MH), 11 Medical College Hospitals (MCH) each having a psychiatry department and 15 District Hospitals (DH) with psychiatric units-six having both In Patient Department (IPD) and Out Patient Department (OPD) and nine having only OPD facilities. Besides, there are 39 private psychiatry hospitals/ nursing homes in the State providing mental health care.

### **2.2.2 Organisational set up**

Principal Secretary, Health & Family Welfare (H&FW) Department has overall control over health care services in the State.

State Mental Health Authority (SMHA), established under Section 4 of the Act under Chairmanship of Principal Secretary, is responsible for regulation, development and co-ordination with respect to mental health services. SMHA was also to supervise psychiatry hospitals/nursing homes and other Mental Health Service Agencies under State Government and to advise State Government on all matters relating to mental health. Further, in view of gaining importance of mental health activities a Mental Health Cell has been created (July 2011) within the Department.

Department provides mental healthcare services through MHs, MCHs and DHs. MCHs are headed by Principal, while MHs and DHs are headed by Superintendents. Director of Health Services (DHS) is in overall control of MHs and DHs while MCHs are under Director of Medical Education.

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<sup>1</sup> Bankura, Jalpaiguri, Paschim Medinipur and South 24-Parganas

<sup>2</sup> Berhampore Mental Hospital, Murshidabad, Calcutta Pavlov Hospital, Kolkata, Institute for Mental Care, Purulia, Institute of Psychiatry, Kolkata, Lumbini Park Hospital, Kolkata and Toofangunj Mental Hospital, Coochbehar

### 2.2.3 Audit objectives

Audit objectives were to evaluate

- whether proper plan was formulated based on realistic assessment/ survey to create infrastructure/facilities for providing mental health care services to all needy mental patients in the State;
- whether adequate funds were sought and made available to Department for providing mental health care service in the State and the same were utilized as stipulated;
- whether structural mechanisms for implementation of the Mental Health Act, 1987 and State Mental Health Rules 1990 exists and is working effectively;
- whether sufficient infrastructure was available to cater to needs of mentally ill patients; and
- whether the Department was able to monitor service provided through mental health care units and periodically review impact of its activities and take remedial measures wherever required.

### 2.2.4 Audit criteria

Audit criteria adopted were

- The Mental Health Act 1987
- The State Mental Health Rules 1990
- Orders and Instructions/guidelines issued by State/Central Government.

### 2.2.5 Audit coverage, scope and methodology

Performance audit of mental health care facilities in the State was conducted during March to July 2013 covering activities during the period from 2008-09 to 2012-13. Audit scrutinized records of H & FW Department, Directorate of Health Services, State Mental Health Authority, five State Government run mental hospitals<sup>3</sup> (MHs) out of six and Psychiatry departments of five<sup>4</sup> selected Medical College Hospitals (MCH) out of which four were nodal institutions for District Mental Health Programme. Units were selected by employing cluster sampling method.

Audit objectives, criteria, methodology, etc. were discussed with the Principal Secretary to the Government of West Bengal, H&FW Department in an entry conference held in May 2013.

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<sup>3</sup> Berhampore Mental Hospital, Murshidabad, Calcutta Pavlov Hospital, Kolkata, Institute for Mental Care, Purulia, Institute of Psychiatry, Kolkata and Lumbini Park Hospital, Kolkata

<sup>4</sup> Bankura Sammilani MCH, Bankura, Kolkata National MCH, Nil Ratan Sarkar MCH Kolkata, North Bengal MCH, Jalpaiguri and Paschim Medinipur MCH. Except Nil Ratan Sarkar MCH, others were nodal institutions for DMHP.

## **Audit findings**

### **2.2.6 Planning**

State government has to play a pivotal role in discharging its functions to ensure quality mental health facilities to affected people in the State as envisaged under Mental Health Act, 1987.

#### **2.2.6.1 Absence of policy**

State neither has a Mental Health Policy nor has the State formulated any long term planning for providing mental health care facilities. Department attributed (March 2013) the same to non-finalisation of the National Policy on Mental Health. It is noted that though separate National Mental Health Policy is yet to be formulated, the National Health Policy-2002 includes policy on Mental Health which envisaged upgrading of physical infrastructure of mental health institutions at Central Governments' expense so as to secure human rights of vulnerable segment of society (section 4.13 NHP-2002). Besides, SMHA had also taken a decision (December 2011) to prepare Mental Health Policy, which has not materialized as of May 2013.

#### **2.2.6.2 Non conduct of epidemiological survey**

Planning for mental health care facilities requires data on prevalence of mental illness to draw up strategy for setting up of new hospitals, improving facilities for treatment, teaching, training and research, etc. No such survey has been conducted so far (May 2013). The Department, while expressing anticipated difficulties in conduct of such survey arising out of common people's tendency to hide mental illnesses due to the stigma attached to such illness, stated (March 2013) that endeavour would be made to conduct epidemiological survey as early as possible. In absence of policy, survey and planning, activities in the area of mental health did not have desired holistic approach.

### **2.2.7 Financial management**

Funds required for mental health care facilities were provided by State through the State budget. In addition, Ministry of Health & Family Welfare, Government of India (GoI) has selected four districts<sup>5</sup> in the State for implementation of National Mental Health Programme (NMHP) and released grants-in-aid for strengthening of psychiatry wings of MCHs, upgradation of State run MHs and other related activities in these four districts. Details of funds released by State and Central Governments and expenditure thereof are given below:

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<sup>5</sup> Bankura, Jalpaiguri, Paschim Medinipur and South 24 Parganas

**Table No 2.2.1: Funds position**

(₹ in lakh)

Year	State funds				Central funds	
	Provision		Expenditure (percentage of excess or savings)		Received	Utilised
	Revenue	Capital	Revenue <sup>6</sup>	Capital		
2008-09	1316.87	245	1245.30 (-5)	45.92 (-81)	Nil	-
2009-10	1640.49	245	1864.91 (14)	44.34 (-82)	549.8	421.91
2010-11	1803.64	350	2052.70 (14)	104.25 (-70)	15.82	15.82
2011-12	2027.06	320	2191.30 (8)	160.73 (-50)	20.99	11.54
2012-13 <sup>7</sup>	2743.53	400	2316.96 (-15)	183.16 (-54)	1417.72	15.14
<b>Total</b>	<b>9531.59</b>	<b>1560.00</b>	<b>9671.17 (1)</b>	<b>538.40 (-65)</b>	<b>2004.33</b>	<b>464.41 (-77)</b>

Source: Budget figures and sanctions from GoI and utilization certificates furnished by the institutions.

It may be seen from above table that there was significant savings/unspent amount under capital head ranging from 50 to 82 per cent in each of the five years. In case of GOI funds for 2012-13, though fund amounting to ₹ 14.18 crore was received by September 2012 only ₹ 0.15 crore had been utilized till March 2013. Slow progress in establishment of Centre of Excellence in mental health (*vide* para 2.2.8.2.1) and vacant posts in the medical teams under the District Mental Health Programme (*vide* para 2.2.8.3) were reasons *inter alia* behind such shortfall in expenditure.

## 2.2.8 Implementation of Mental Health Act

Mental Health care facilities were to be provided in consonance with the provisions of the Mental Health Act 1987 (Act) and Mental Health Rules 1990 (Rules) framed thereunder. The extent of implementation of the Act is indicated in the succeeding paragraphs.

### 2.2.8.1 Establishment of State Mental Health Authority

Section 4 of the Act requires that a State Mental Health Authority (SMHA) be established, which will be in charge of regulation, development and co ordination with respect to mental health services under State Government. SMHA was also supposed to supervise psychiatry hospitals /nursing homes and other Mental Health Service Agencies under State Government. It can also advise State Government on all matters relating to mental health. In consonance with above provisions SMHA was constituted and reconstituted in July 2003 and December 2011 respectively.

As per stipulation, SMHA shall meet thrice in a year (revised to once in every six months from December 2011). Against the same, number of meetings actually held by SMHA during 2008-13 were as under:

<sup>6</sup> Figures in parenthesis indicate percentage of savings (-)/excess (+)

<sup>7</sup> Figures of expenditure incurred from State Budget for 2012-13 are provisional

**Table No. 2.2.2: Number of meetings of SMHA**

Year	No. of meetings required to be held	Number of meetings held	Shortfall (in number)
2008-09	3	One in April 2008	2
2009-10	3	Nil	3
2010-11	3	Two in June 2010 and December 2010	1
2011-12	2	One in December 2011	1
2012-13	2	One in October 2012	1

Source: State Mental Health Authority, West Bengal

There were shortfalls in required minimum number of meetings by SMHA in each year. Further decisions taken by SMHA to prepare a mental Health Policy (December 2011) and conduct Epidemiological survey (October 2012) has not materialized as of May 2013. However, SMHA made some recommendations during 2008-13, like, approval of the proposals for setting up of Modified ECT<sup>8</sup> facility in a specially constructed ECT complex for the patients of the Mental hospitals; starting of Diploma course in Psychiatric Nursing in Institute of Psychiatry, Kolkata; regular collection of performance reports of different Psychiatry hospitals and Psychiatric Nursing homes; starting of indoor facilities in Toofanganj Mental Hospital, Cooch Behar; starting of separate psychiatry ward in all MCHs, etc. Test-check, however, showed that out of five sampled MCHs, Government started separate psychiatry wards only in two MCHs<sup>9</sup> as of June 2013. No further action towards compliance to the recommendations of SMHA was on record.

### **2.2.8.2 Upgradation of existing infrastructure under National Mental Health Programme**

National Mental Health Programme (NMHP), a Centrally Sponsored Scheme in operation since 1982, aimed at strengthening mental health care facilities in the State through establishment of Centre of Excellence, upgradation of existing Mental Hospitals etc. The activities undertaken by the State in this regard are discussed below:

#### **2.2.8.2.1 Establishment of Centre of Excellence**

Institute of Psychiatry (IOP), Kolkata was selected for upgradation to a Centre of Excellence. Work was targeted for completion within the 11th Five Year Plan period (2007-2012). This included construction of six storied academic building for IOP. GoI released ₹ 18.59 crore in two instalments in November 2009 (₹ 5.28 crore) and in September 2012 (₹ 13.31 crore). Utilisation of the second instalment, however, has not started as of March 2013.

IOP received ₹ 10.75 crore in two instalments (₹ 3 crore in November 2009 and ₹ 7.75 crore in December 2012) and released ₹ 3 crore to the Executive Engineer,

<sup>8</sup> Electro-Convulsive Therapy

<sup>9</sup> Nil Ratan Sarkar MCH (June 2010) and Calcutta National MCH (November 2011)

PWD Suburban Division in January 2011. PWD issued work order in June 2011 and till March 2013, only the foundation work was completed at an expenditure of ₹ 2 crore. Other expenditure booked by IOP included equipment (₹ 46.38 lakh), books (₹ 3.50 lakh), faculty support (₹ 48.75 lakh) and miscellaneous expenditure (₹ 1.48 lakh).

Thus, though the work was to be completed within the 11th FYP (2007-2012), it remained at the foundation level after more than three years of receipt of funds by IOP.

#### 2.2.8.2.2 Upgradation of existing Mental Hospitals

GoI sanctioned funds for ₹ 4.89 crore for upgradation of three Mental Hospitals viz Berhampur Mental Hospital, Calcutta Pavlov Mental Hospital and Institute for Mental Care. Details of work undertaken, expenditure incurred and present status of work is indicated in *Appendix 2.8*. The works (through five work orders) were entrusted to PWD between October 2005 and December 2005. However, only three works could be completed upto March 2013. Scrutiny of records showed instances of delay in according financial/administrative sanctions and slow execution leading to cost escalation and works being truncated without Department's approval as discussed in the subsequent paragraphs.

##### (i) Berhampur Mental Hospital:

- In October 2005, GoI released ₹ 2.95 crore to Superintendent, Berhampore Mental Hospital for construction works and purchase of furniture and equipment. GoWB, however, accorded administrative and financial sanction for construction works estimated at ₹ 2.81 crore only in February 2007, i.e. after a lapse of 15 months from release of funds for no recorded reasons. Between January 2008 and May 2010, ₹ 2.81 crore was released to the Executive Engineer, PWD, Berhampore Division II in three instalments.



**Incomplete OPD complex and administrative block, Berhampore Mental Hospital (May 2013)**

- In case of OPD complex and administrative block (Sl no. 1 of *Appendix 2.8*), construction of which was targeted to be completed by April 2010, work has been stopped from August 2010 when only 50 per cent of the work was completed though the estimated amount (₹ 74.58 lakh) had been fully spent. Presently, OPD and administrative offices were being run from a two storied

rehabilitation centre frustrating the very purpose of construction of rehabilitation centre.

- A two storied building for accommodating 200 patients (Sl no. 2 of *Appendix 2.8*) was constructed whereby only one floor could be utilized due to shortage of staff. Consequently furniture such as patient cots, steel locker etc. valuing ₹ 21.95 lakh purchased from the GoI funds also remained unutilised.
- In case of residential building (Sl. no. 3 of *Appendix 2.8*), the work was entrusted (February 2007) to PWD as a deposit work, target date for completion being September 2008. The construction work commenced in January 2008 and remained incomplete as of May 2013. In September 2012, PWD intimated that GI pipes, cistern, basin, urinal, grills and costly electrical fittings had been stolen from the building in two incidents (November 2010 and April 2012). Thus, the very purpose of constructing nurses' quarters remains unachieved leading to blockage of GoI funds of ₹ 58.08 lakh.



**Present status (14.05.2013) of four-storied residential building for nurses' quarters, Berhampore Mental Hospital under GoI fund received in 2005**

**(ii) Calcutta Pavlov Mental Hospital:**

Based on a proposal placed by Superintendent, Calcutta Pavlov Hospital through DHS for ₹ 2.68 crore to construct new OPD (₹ 36.58 lakh), male ward (₹ 1.44 crore) and female ward (₹ 87.27 lakh) in the hospital, GoI released ₹ 94.40 lakh in September 2005. The amount was placed with PWD in February 2007 for construction of three storied (with four storied foundation) female ward at an estimated cost of ₹ 87.27 lakh. In October 2009, in view of price escalation, additional funds of ₹ 10 lakh was released (June 2010) from the state budget in order to complete civil, sanitary and allied works. PWD, however, constructed only up to the first floor level to restrict the cost within available funds, citing cost escalation and inadequate quantities of RCC work provided in original estimate. Finally, PWD handed over two storied female ward in August 2011 constructed at a cost of ₹ 1.04 crore. This resulted in reduction of 446 Sq. m in the required floor space, leading to overcrowding in the wards and more than one patient being accommodated in a single bed at times.

### 2.2.8.2.3 Upgradation of psychiatry wings of Medical College Hospitals

NMHP also envisaged upgradation of under-graduate and post-graduate training in psychiatry in medical colleges through construction/ renovation of psychiatry wards and procurement of equipment. With this end, NMHP funds of ₹ 2.93 crore were provided to six Medical colleges in West Bengal in July 2006. Out of this, utilization certificate for ₹ 2.63 crore was submitted and balance of ₹ 44.28 lakh (including interest) remained unutilized in the savings bank accounts of the respective Government MCHs as on March 2013. Out of six MCHs, three<sup>10</sup> were test-checked, these received funds of ₹ 1.50 crore (₹ 50 lakh each). In one MCH viz. Bankura Sammilani MCH, the Psychiatry Building had not yet been completed (June 2013) with sanitary & plumbing works and electrical works still pending. Consequently PG courses in Psychiatry could not be started.

### 2.2.8.2.4 Equipment and other items

NMHP funds also included provision for equipment. Out of NMHP funds of ₹ 1.42 crore meant for equipment and other items for three MHs, ₹ 42.50 lakh was diverted to Institute for Mental Health, Purulia for renovation/ reconstruction. Out of remaining ₹ 99.42 lakh, 10 items worth ₹ 54.30 lakh (54 per cent) remained unutilized as indicated in the following table.

**Table No. 2.2.3: Unutilised equipment**

SI No	Item description	Location	Date of purchase	Cost (Rupees in lakh)	Reason for non-utilisation
1	Modified Electro Convulsive Therapy (ECT) machine with recorder & anesthesia machine	Berhampur Mental Hospital,	May 2009	2.84	Non-posting of trained MO and non-availability of posts of Anaesthetist.
2	Furniture such as Patient cots, steel locker etc.	Murshidabad	June 2009	21.95	Non-creation of additional beds owing to shortage of manpower
3	Modified ECT machine	Institute for Mental Care, Purulia	December 2006	2.17	Non-availability of posts of Anaesthetist . On physical verification (July 2013), the cords of the machine were found to be damaged by rats.
4	Anesthesia machine		October 2009	1.07	
5	Centralized oxygen gas pipeline		March 2009	7.99	
6	178 iron cots and 59 coir mattresses		February 2009	11.51	
7	Anesthesia machine	Institute of Psychiatry	July 2011	1.36	Non-availability of posts of Anaesthetist
8	Modified ECT machine with recorder		July 2012	5.41	Lack of space, technician, non-availability of posts of Anaesthetist, etc.
9	Auto analyser				
10	Boyle's apparatus				
	<b>Total</b>			<b>54.30</b>	

Source: Records of respective institutions

<sup>10</sup> Bankura Sammilani MCH, National MCH, Kolkata and NRS MCH, Kolkata

Thus, though equipment worth ₹ 54.30 lakh were available, they could not be put to use in patient care due to non-posting of requisite manpower and other reasons.

### 2.2.8.3 District Mental Health Programme

GoI launched (1996) District Mental Health Programme (DMHP) as a component of NMHP with objective of providing basic mental health services to the community and integrating these with general health services. DMHP was initiated in West Bengal in four districts, viz Bankura (1998-99), Jalpaiguri (2003-04), Paschim Medinipur (2003-04) and South 24 Parganas (2006-07) through a nodal institution<sup>11</sup> identified in each district.

During 2008-13, ₹ 145.33 lakh<sup>12</sup> was received from GoI directly outside State budget for implementation of District Mental Health Programme in Jalpaiguri, Paschim Medinipur and South 24 Parganas, out of which only ₹ 64.30 lakh (44 per cent) were spent. Balance ₹ 81.03 lakh remained in savings bank accounts of West Bengal State Health & Family Welfare Samiti (₹ 41.72 lakh) and respective District Mental Health Programme (₹ 39.31 lakh) as on April 2013.

DMHP envisaged setting up of teams under the leadership of Head of Psychiatry Department of nodal MCH of the district with seven other contractual members from fields of Psychiatrist, Clinical Psychologist, Psychiatric Social Worker, Psychiatric Nurse etc. The teams were required to provide mental healthcare services to health centres not having such facilities.

Activities under the programme and the achievement thereagainst are indicated in *Appendix 2.9*. It was seen that:

- Against seven sanctioned members in a DMHP team, except in Jalpaiguri, where six members were in position, there were shortages of four to six members in other districts, which would potentially affect quality of services provided.
- Out of four nodal institutions, only one provided in-patient services. Ambulatory services, services in educational institutions, work place stress management and mental helpline services were not provided in any of the districts.
- OPD services in Bankura were discontinued in October 2012 owing to lack of staff .

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<sup>11</sup> Bankura - Bankura Sammilini Medical College Hospital, Jalpaiguri - North Bengal Medical College Hospital, Paschim Medinipur- Medinipur Medical College Hospital and South 24 Parganas-Calcutta National Medical College Hospital.

<sup>12</sup> ₹ 15.82 lakh received by the North Bengal MCH in 2010-11; ₹ 20.99 lakh received by Medinipur MCH in 2011-12; ₹ 21.80 lakh received by Kolkata National MCH and ₹ 86.72 lakh received by West Bengal State Health & Family Welfare Samiti in September 2012

#### 2.2.8.4 Treatment of mental patients

As per available data<sup>13</sup>, following was the position of patients attending OPD and admitted for indoor treatment during 2008 onwards.

**Table No.2.2.4: Number of patients treated in Government run mental hospitals**

	2008	2009	2010	2011
OPD attendance	243641	275832	284855	284596
Indoor admission	358	386	669	860

Source : 'Health on the March 2011-12' published by Health & Family Welfare Department

Above position indicates an increasing trend both in attendance of mental patients in hospitals and admission for treatment. Such trend notwithstanding, government run hospitals were found to be lacking in terms of mental health care facilities, as disclosed from test check and discussed in the subsequent paragraphs.

##### 2.2.8.4.1 Mental health care facilities

As per State Mental Health Rules, 1990, a psychiatry hospital should have minimum facilities like regular out-patient care, a well-equipped Electro Convulsive Therapy (ECT) facility; psycho diagnostic facilities; provision for rehabilitation activities, etc. Test-check of five State Government run mental hospitals (MHs) and Psychiatry departments of five Medical College Hospitals (MCH) disclosed the following:

- In three out of five test-checked MHs, despite ECT equipment available, the same could not be operated due to non-sanctioning of posts of anaesthetist. In remaining two MHs, ECT equipments were not installed. Thus, ECT facility was not available in any of five test checked MHs.
- Government did not have any rehabilitation programme in any of the test checked MHs. However, in three MHs,<sup>14</sup> NGOs were involved for rehabilitation activities.
- Laboratory facilities were not available in two MHs (Calcutta Pavlov MH and Lumbini Park MH).
- Out of five test checked MCHs, two<sup>15</sup> had both IPD and OPD facilities while remaining three had only OPD facilities. Though health department's records indicated MR Bangur District Hospital as having both IPD and OPD facilities, it only had the OPD facility. Hospital authority stated that IPD facility could not be started owing to shortage of nurses trained in psychiatry and deficiencies in related infrastructure.

<sup>13</sup> As available from the statistics of H&FW department (Health on the March 2011-12), last published

<sup>14</sup> Berhampur Mental Hospital, Lumbini Park Mental Hospital and Pavlov Mental Hospital

<sup>15</sup> Calcutta National Medical College Hospital and Nil Ratan Sarkar Medical College Hospital

#### 2.2.8.4.2 Bed strength and occupancy

Position of sanctioned beds, functional beds and average occupancy per day of State run MHs during 2008-12 are given below:

**Table No. 2.2.5 : Bed occupancy in State Mental Hospitals**

Name of the Institution	Sanctioned beds	Functional beds	Average occupancy per day (percentage with respect to functional beds)				
			2008	2009	2010	2011	2012
Berhampur Mental Hospital, Murshidabad	350	234 (67)	290 (124)	296(126)	299(128)	279(119)	300(128)
Institute for Mental Care, Purulia	190	140 (74)	110 (79)	101(72)	101(72)	117(83)	118(84)
Institute of Psychiatry, Kolkata	60	36 (60)	NA	12(33)	12(33)	19(53)	20(56)
Lumbini Park Mental Hospital, Kolkata	200	100 (50)	99(99)	91(91)	98(98)	96(96)	90(90)
Calcutta Pavlov Mental Hospital, Kolkata	250	215 (86)	301(140)	324(151)	342(159)	360(167)	387(180)

Source: Information furnished by respective institutions

Thus, 14 to 50 per cent of sanctioned beds were not functional in these hospitals. In two (Calcutta Pavlov and Berhampur MHs) out of five MHs, occupancy ranged between 119 and 180 per cent, indicating overcrowding of inpatients. Overstayal of cured patients accounted for 17 to 73 per cent of the functional beds of test checked MHs which were occupied by cured patients. Between 50 and 86 per cent of sanctioned beds were only functional in these MHs. In Berhampur Mental Hospital, a new ward constructed under NMHP could not be utilized due to shortage of staff<sup>16</sup>.

Besides above, in Toofanganj Mental Hospital, Cooch Behar, though there were 30 sanctioned beds, none of them was functional.

#### 2.2.8.4.3 Monitoring of mental health care services provided by NGOs

As of March 2013, 39 psychiatric nursing homes, clinics, drug de-addiction centres, rehabilitation centres, etc. are functioning in the State. NGOs also collaborated with the Government for providing mental health care services. It was noticed that two NGOs were engaged by the government to provide mental health care services even though they did not have the requisite license as per Act.

Records of the Department did not show existence of any mechanism of monitoring of the activities of NGOs.

<sup>16</sup> In Berhampur Mental Hospital out of 23 posts of Psychiatrist, 23 posts of Psychologist and 78 posts of Nurses, only nine Psychiatrists, one Psychologist and 50 Nurses are posted as of March 2013 (the issue has been elaborated in the para on human resources)

### 2.2.9 Rehabilitation

The stigma attached with mental illness often resulted in cured patients not being accepted in their families who are therefore compelled to stay back in mental health care institutions. The fact that in four out of five test checked MHs, during 2008-13 on an average, 17 to 73 *per cent* of functional beds were occupied by cured patients (Table No 2.2.6) is an indicator of the gravity of the situation. Expressing concern over this, Principal Secretary, H&FW Department stated during entry conference (May 2013) that this resulted in overcrowding in hospitals putting strain on resources of the Department. He added that this situation often led to relapsing of mental illness among cured patients living in close proximity to patients still under treatment.

**Table No. 2.2.6: Number of overstaying cured patients**

Name of the Institution	Number of functional beds	Year wise number of long staying cured patients					Average (percentage of functional beds)
		2008-09	2009-10	2010-11	2011-12	2012-13	
Berhampur MH, Murshidabad	234	31	32	34	45	54	39.2 (17)
Institute for Mental Care, Purulia	140	70	78	78	78	78	76.4 (55)
Lumbini Park MH, Kolkata	100	73	79	85	73	54	72.8 (73)
Calcutta Pavlov MH, Kolkata	215	69	65	101	121	143	99.8 (46)

Source: Data furnished by respective institutions

Rehabilitation facilities assume greater significance in this context. State Mental Health Rules, 1990 also stipulate rehabilitation as one of the minimum facilities to be provided in a psychiatry hospital. There were, however, no rehabilitation centres to rehabilitate long staying cured patients of government-run mental hospitals. Though one such Centre was built in Berhampore Mental Hospital in 2008-09 at an expenditure of ₹ 57.81 lakh, it was being utilized for OPD and other sections.

### 2.2.10 Human resource

#### 2.2.10.1 Availability of manpower

According to Rule 22 of State Mental Health Rules, 1990, there should be one psychiatrist and one clinical psychologist/social worker for every 10-bedded hospital or nursing home. In addition, one staff nurse and one attendant were to be provided for every three and five patients respectively. Men in position *vis-à-vis* normative requirement in four test-checked MHs is indicated below.

**Table No. 2.2.7: Position of manpower- requirement vis-à-vis men-in-position**

Name of Mental Hospital	Functional Beds	Average number of inpatient as of March 2012	Required manpower based on functional beds				Actual manpower				Shortfall/excess (percentage)			
			Psychiatrist	Psychologist	Nurse	Attendant	Psychiatrist	Psychologist	Nurse	Attendant	Psychiatrist	Psychiatrist	Nurse	Attendant
Berhampur MH, Murshidabad	234	300	23	23	78	47	9	1	50	89	14(61)	22(96)	28(36)	-42(-89)
Institute for mental Care, Purulia	140	118	14	14	47	28	5	1	39	36	9(64)	13(93)	8(17)	-8(-29)
Lumbini Park MH, Kolkata	100	90	10	10	33	20	5	1	28	32	5(50)	9(90)	5(15)	-12(-60)
Calcutta Pavlov MH, Kolkata	215	387	22	22	72	43	7	4	41	51	15(68)	18(82)	31(43)	-8(-19)
<b>Total</b>	<b>689</b>	<b>895</b>	<b>69</b>	<b>69</b>	<b>230</b>	<b>138</b>	<b>26</b>	<b>7</b>	<b>158</b>	<b>208</b>				

Source: Data furnished by respective institutions

As could be seen from the table, there were significant shortages in key posts in state-run mental hospitals. Shortfall ranged between 50 and 68 per cent for psychiatrist, 82 and 96 per cent for psychologist and 15 and 43 per cent for nurse. Test-checked MCHs presented a slightly better position with psychologists available in all test checked MCHs excepting one (North Bengal MCH) and one to three psychiatrists in position against the required three.

The quality of mental health care service may be adversely affected by such substantial shortages of staff in key positions.

#### 2.2.10.2 Training

To tide over shortages in trained manpower<sup>17</sup> in vital areas such as psychiatrists, clinical psychologists, psychiatric social workers and psychiatric nurses, NMHP proposed imparting short-term skill based training among in service personnel (Medical Officers, Social Workers and Nurses) in reputed institutions. SMHA also gave a recommendation (December 2010) in this regard to train MO (Psychiatrist), Nursing Staff, General Duty Attendant (GDA) etc. of state-run MHs.

Accordingly, Department decided (June 2012) to organize training/ orientation programme for the staff of mental hospitals in a phased manner. It was also decided that nursing staff and GDA of three mental hospitals in Kolkata would be provided

<sup>17</sup> Scrutiny revealed that none of the nurses working in the state-run MHs were qualified in psychiatry except for one in Calcutta Pavlov MH and one in Lumbini Park MH

with such training at the first phase at IOP. No plan /schedule for training for remaining staff of Kolkata or districts was, however, drawn up.

Scrutiny revealed that out of 118 nurses and 81 GDAs in three MHs in Kolkata (Calcutta Pavlov MH, Lumbini Park MH and IOP, Kolkata), 79 (67 per cent) nurses and 50 GDAs (62 per cent) had been trained between July and September 2012. None of the Nursing staff (158) and GDA (208) of four test checked mental hospitals was covered under orientation/ training programme till July 2013.

### **2.2.11 Monitoring**

Mental Health Act of 1987 had made it obligatory for the state to create a mechanism for licensing and monitoring mental health care facilities by Visitors and SMHA.

#### **2.2.11.1 Board of Visitors**

Under section 37 of the Mental Health Act, 1987, the government shall appoint for every psychiatry hospital and every psychiatric nursing home, not less than five Visitors<sup>18</sup> for the purpose of inspection, discharge, leave of absence and removal of mentally ill patients. As per Act and the government order on constitution of Board of Visitors, not less than three visitors should at least once in every month make a joint inspection of every part of the psychiatric institution/organization (both private and government) and shall record in books kept for that purpose such remarks as they deem appropriate with regard to the management and condition of such hospital or nursing home and of the inpatients therein. After visit they would submit suggestions to the Department for overall improvement of the psychiatry hospital.

It was seen that though orders for constitution of the board were given in June 1999 and again in June 2002, Board of visitors were constituted only in April 2008 (for five state run MHs) and June 2012 (Institute of Psychiatry, Kolkata) after a lapse of about nine years. Board of visitors had not been constituted for any of the private psychiatric institutions/organizations though 39 licensed private institutions were working in mental health care field as of March 2013.

The position of visits by the board of visitors during 2008-09 to 2012-13 is given below:

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<sup>18</sup> Among the visitors, at least one shall be medical officer, preferably a Psychiatrist and two social workers

**Table No. 2.2.8: Position of visits by Board of visitors**

Particulars during 2008-09 to 2012-13	Name of the Institution			
	Berhampur MH, Murshidabad	Institute for Mental Care, Purulia	Lumbini Park MH, Kolkata	Calcutta Pavlov MH, Kolkata
Required number of visit	60	60	60	60
Actual number of visit	2 in 2012-13	7 (one in 2009-10 and three each in 2011-12 and 2012-13)	2 (one each in 2011-12 and 2012-13)	7 (one in 2008-09, two in 2011-12 and four in 2012-13)
Shortfall	58	53	58	53
Years in which visit were not undertaken	2008-09 to 2011-12	2008-09 and 2010-11	2008-09 to 2010-11	2009-10 and 2010-11

Source: Records of respective institutions

Thus, there were huge shortfalls in number of visits with only two to seven visits having been undertaken during five years period of 2008-13 against required 60 visits. No visits were undertaken in four MHs for periods ranging between two to four years (out of the five years covered in audit). Audit further noted following deficiencies in this regard:

- Board of Visitors for Institute of Psychiatry, Kolkata was created as late as June 2012 and it visited the hospital only once against the required nine visits.
- Out of four test checked MHs, two viz. Lumbini Park MH and Calcutta Pavlov MH did not maintain required books to enter remarks of board of visitors.
- Though Act stipulated joint inspection by not less than three members, such visits by three member board were conducted only eight<sup>19</sup> times out of the 18 visits conducted during 2008-13.

Some of the recommendations of Board of visitors like, rehabilitation of long staying patients, construction of new wards, provision of equipment etc. (*Appendix 2.10*) were yet to be implemented.

#### 2.2.11.2 Supervision by SMHA

As per Act, supervision of psychiatry hospitals and psychiatry nursing homes and other Mental Health Service Agencies under control of State Governments rests with SMHA. As already mentioned in paragraph 2.2.8.1, there were shortfalls in required minimum number of meetings by SMHA in the range of one to three. Minutes of the meeting indicated that SMHA reviewed mental health care activities. However, non-implementation of recommendations of the Authority rendered the mechanism ineffective.

<sup>19</sup> Once in Lumbini Park MH, Berhampur MH and Institute of Psychiatry, two times in Pavlov MH and three times in Institute for Mental Care, Purulia.

Further, it was seen that Department held monthly meetings of mental health cell and took decisions like commencement of laboratory facilities in Calcutta Pavlov MH and Lumbini Park MH, Kolkata, visits of gynaecologist to the Lumbini Park MH, etc. However, these decisions were yet to be carried out.

#### **2.2.11.3 Human Rights Commission recommendation**

During 2008-13, Human Rights Commission conducted visits in three Mental Hospitals viz. Institute of Psychiatry, Kolkata (November 2010), Calcutta Pavlov MH, Kolkata (December 2008) and Lumbini Park MH, Kolkata (August 2010) and gave 53 recommendations, out of which only 10 were implemented. *Appendix 2.11* brings out lack of action on the part of the Department towards implementation of significant suggestions of the Commission like providing laboratory facilities, rehabilitation facilities, etc.

#### **2.2.12 Conclusions**

Performance audit on mental health care facilities in West Bengal highlighted various instances of deficiencies in respect of planning, implementation and monitoring, which call for attention and initiative of the Department.

- Absence of a mental health care policy and epidemiological survey to assess prevalence of mental illness and adequacy or otherwise of the health care infrastructure resulted in planning deficiencies and consequently activities in area of mental health care did not have desired holistic approach.
- Level of utilization of GoI funds often remained low indicating inadequate attention given to development of infrastructure for mental health care. Objective of improvement of infrastructure through construction of new buildings remained largely unfulfilled as construction works entrusted to PWD were delayed resulting in cost escalation and non-completion of works. Procurement of equipment also did not yield fruitful results as the same were not put to use, partly due to non-posting of requisite manpower. As a result, patients were deprived of better mental health care services like ECT, better indoor facilities, etc.
- District Mental Health Programme suffered as services envisaged under the programme were not provided or services at primary level could not be continued. There were noticeable shortages in key posts like psychiatrists, psychologists and nurses, which adversely affect mental health care services.
- There was overcrowding of in-patients in some mental hospitals due to non-functioning of sanctioned beds, overstaying of cured patients, etc. Patients overstayed in mental hospitals even after being cured mainly owing to the reluctance of families to accept them. Not only did this strain the government resources, but also exposed the cured patients to a possible relapse of their

mental illnesses. Situation was further compounded by lax intervention of government in rehabilitation of cured patients.

- Though decision was taken to train nurses and attendants, many remained untrained. Most of the recommendations made by both SMHA and Boards of Visitors were yet to be implemented by the Department.

### **2.2.13 Recommendations**

- *Department should actively consider formulation of a mental health care policy. Immediate steps need to be taken for conducting epidemiological survey to assess the disease prevalence and to estimate adequacy or otherwise of the mental health care facilities in the State.*
- *Department should take necessary steps to ensure that funds provided are utilized efficiently. Wherever possible, Department may consider setting up of milestones to ensure timely utilization.*
- *The Department should take necessary initiatives to implement recommendations made by the SMHA and Boards of Visitors.*
- *Department may evolve a mechanism to actively monitor the progress of works entrusted to PWD to ensure timely completion of works.*
- *Purchase of equipments should be synchronized with posting of requisite manpower and provision of requisite infrastructure.*
- *Department should take up rehabilitation activities so as to integrate the cured patients back into society. This will also take care of the problem of overstay of cured patients in mental hospitals which in turn will contribute to better in-patient care. Performance of NGOs with whom Government had collaboration should also be closely monitored through suitable institutionalized mechanism.*
- *Shortages in front-line healthcare service providers such as psychiatrists, psychologists and nurses need to be addressed urgently. Training of existing staff should be completed on priority.*
- *Department should ensure holding of regular meetings of the SMHA and conduct of requisite number of inspections by the Boards of Visitors as stipulated in the Act and Rules.*

The matter was referred to Government in August 2013; reply had not been received (December 2013).

# **Chapter 3**

## **Compliance Audit**

## Chapter 3: Compliance Audit

### FIRE & EMERGENCY SERVICES DEPARTMENT

#### 3.1 Additional expenditure on procurement of a turn table ladder

**Non-acceptance of the rate available through first global tender without assigning any reason for procurement of 30 metre Turn Table Ladder and retendering led to an additional expenditure of ₹ 2.41 crore.**

For modernization and upgradation of fire fighting capabilities in case of fire accidents in high-rise buildings, West Bengal Fire & Emergency Services (WBFES) invited (October 2008) global tenders for procurement of two Turn Table Ladders (TTLs) of height 30 metres, 50 metres and one hydraulic platform of height 70 metres. Two tenderers were found (January 2009) to be technically competent for each item.

The tender committee<sup>1</sup> recommended (January 2009) acceptance of the lower price bids from the two successful bidders in case of 50 metres TTL and 70 metres platform. WBFES procured 50 metres TTL (in April 2009) and 70 metres hydraulic platform (in February 2010) from the lowest bidders for ₹ 579.22 lakh and ₹ 831.21 lakh (both including custom duty<sup>2</sup> and other applicable charges) respectively.

In case of 30 metres TTL, the lowest bidder had quoted the rate of ₹ 296.45 lakh plus ₹ 6 lakh (towards clearing/port/registration charges) plus ₹ 3.25 lakh (for off shore training) while the second lowest bidder had quoted a rate of ₹ 318.53 lakh plus port/clearing/registration charges on actual basis. The committee did not make any recommendation as it desired to ascertain the basis of port charge/ clearing charge of ₹ 6 lakh quoted by the lowest bidder. No further progress was noticed on this in the records. WBFES, accordingly, did not purchase the 30 metres TTL from the lowest bidder even though the rate offered by the second lowest bidder (₹ 318.53 lakh excluding port/ clearing/ registration charges on actual basis) would work out to be substantially higher than the lowest one when port charges were considered<sup>3</sup>.

Subsequently in August 2009 WBFES Department decided to re-tender for procurement of 30 metres TTL and global tender was invited (September 2009). There was no recorded reason for this decision. The second lowest bidder of the first tender qualified as the lowest bidder with basic rate of ₹ 537.22 lakh<sup>4</sup>. On recommendation of the tender committee (November 2009), WBFES entered into (April 2010) an agreement with lowest bidder for delivery of the TTL within twelve

<sup>1</sup> Which included Addl. Director General, Director, Dy. Chief Engineer (Mechanical), Kolkata Municipal Corporation, Dy. Director of Fire Services (Administration) etc.

<sup>2</sup> Customs Duty paid on 50 metres TTL and 70 metres hydraulic platform were ₹ 117.84 lakh and ₹ 149.20 lakh respectively.

<sup>3</sup> ₹ 302.45 lakh including port charges as against ₹ 318.53 lakh excluding port charges

<sup>4</sup> Which was 69 per cent higher as compared to the basic rate (₹ 318.54 lakh) offered by the second lowest bidder 10 months back against the first tender

months. TTL was delivered and commissioned at the headquarters of WBFES in May 2011 at total expenditure of ₹ 727.45 lakh<sup>5</sup>. As compared to lowest rate available in first tender of January 2009, the basic price accepted through second tender of September 2009 was higher by ₹ 240.77 lakh<sup>6</sup>(81 per cent).

Thus, decision of WBFES to go for re-tender for 30 metres TTL ignoring the lowest rate available from first tender seemed unjustified and has cost the State exchequer an additional ₹ 240.77 lakh on the basic price.

DGFES attributed (July 2013) non-acceptance of lowest bid in the first tender and calling for second tender to F&ES Department which in turn did not furnish any reason.

## HOME (POLICE) DEPARTMENT

### 3.2 *Avoidable expenditure on unauthorised occupation of derequisitioned premises*

**Unauthorised retention of derequisitioned premises by Commissioner of Police, Kolkata Police ignoring repeated Government instructions for vacating the same, resulted in avoidable expenditure of ₹ 1.55 crore.**

In June 1992, Government derequisitioned three rooms<sup>7</sup> used by Kolkata Police (KP) on ground floor of Mercantile Building at Lalbazar Street and directed KP to hand over rooms to the owner. While KP authorities handed over (September 1992) two rooms, a mutual agreement was entered with the owner (July 1992) to retain one room (used as central forms and stationary godown of Kolkata Police) for a period of six months extendable to one year. KP, however, did not hand over the said premises to the owner even after expiry of the mutually agreed period. Relevant communications showed that the same was attributable to locational advantage and proximity of the premises to the KP Headquarters.

The owner filed (1997) a writ petition for decree of the vacant possession of the room with *mesne profit*<sup>8</sup>. The High Court, taking a strong note of inaction of the KP, directed (June 2004) the Commissioner to intimate the date of vacation of the premises.

Scrutiny (February 2013) of records of Accounts Officer, Kolkata Police revealed that both Land & Land Reforms and Home (Police) Departments instructed

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<sup>5</sup> Basic rate of ₹ 554.63 lakh (including price escalation of ₹ 17.41 lakh on foreign currency conversion) plus ₹ 10.14 lakh on freight charge plus ₹ 161.73 lakh on Customs Duty plus ₹ 0.95 lakh on port and clearing charges. Of the same the basic price of ₹ 554.63 lakh was paid by WBFES through Letter of credit opened with Chowringhee Branch of State Bank of India, which has an outstanding balance of ₹ 2.13 lakh receivable by the bank till December 2012.

<sup>6</sup> ₹ 537.22 lakh minus ₹ 296.45 lakh

<sup>7</sup> Requisitioned in 1943 and used as Malkhana of Detective Department & Central Division, Ration store of Detective Department and Central forms and stationary godown

<sup>8</sup> Sums of money paid for the occupation of a land to a person with right of immediate occupation, where no permission has been given for that occupation

Commissioner of Police time and again (February 2004, March 2004, April 2004, June 2004 and June 2006) to vacate the premises, which was ignored by him.

In April 2007, Honorable Court provided *ex parte* decree in favour of owner directing Government to hand over the possession of the premises along with *mesne profit* of ₹ 1.05 crore for the period from July 1993 to August 2007. A petition having been moved by KP against the decree, the Honorable Court further directed (October 2007 and February 2008) KP to pay occupational charge at the rate of ₹ 20000 per month to the owner during pendency of the proceedings. Subsequently, the petition was rejected (November 2011) by the Honorable Court describing it to be thoroughly misconceived and an abuse of power by KP. The Honorable Court, in its final verdict, once again directed (December 2011) Government to hand over the vacant possession of the premises to the owner and to pay ₹ 1.54 crore as *mesne profit* to the owner for the period from July 1993 to March 2012 with additional ₹ 1000 per day till possession of the premises was handed over to the owner.

Meanwhile, Commissioner approached the Government (September 2011 and December 2011) for acquisition of the said premises. However, Government in Land & Land Reforms Department opined (December 2011) that acquisition of the premises was not advisable in view of pendency of litigation.

In March 2012, KP handed over the premises and paid ₹ 1.55 crore to the owner in compliance of the Honorable Court's order and shifted its stores to its own premises<sup>9</sup> in Lalbazar.

Thus, unauthorised retention of derequisitioned premises by Commissioner of Police, Kolkata Police for almost 20 years ignoring repeated instructions from both Home (Police) and L&LR Departments, resulted in avoidable expenditure of ₹ 1.55 crore.

The matter was referred to Government in September 2013; reply had not been received (December 2013).

## INFORMATION & CULTURAL AFFAIRS DEPARTMENT

### 3.3 Government assistance remaining blocked with a private foundation

**Allotment of encumbered land for construction of cultural centre and releasing Government assistance without assessing the prospect of completion of project resulted in ₹ 3 crore remaining blocked outside Government accounts for more than four years.**

Kolkata International Foundation for Arts, Literature and Culture (Foundation) was established (September 2003) as an institution for fusion and interaction of various art forms. The Foundation envisaged construction of a multipurpose art and cultural centre<sup>10</sup> at an estimated cost of ₹16.41 crore.

<sup>9</sup> It is intimated (September 2013) that stores are temporarily kept at the basement of the Central Lock-up, Lalbazar, by way of enclosing a portion of the basement.

<sup>10</sup> Which would house an auditorium-cum-lecture theatre, an art gallery, a library and reading room, a cafeteria and restaurant, an archive and conservation unit, a publication unit, guestrooms, studios and workshops.

For construction of cultural centre, Government handed over 0.99 acres of land (0.66 acres in May 2007 and 0.33 acres in June 2009) at Kalikapur, Purba Jadavpur PS, South 24 Parganas to Foundation on 30 years' lease, with condition that the leased land was to be utilized within three years from the date of lease. The Information & Cultural Affairs (I&CA) Department released (November 2008) ₹ 3.25 crore<sup>11</sup> to the Foundation. In addition, Foundation also received (June 2010) ₹ 10 lakh from MPLAD funds for construction of the centre, thereby taking the total receipt of Government funds to ₹ 3.35 crore.

Foundation, however, could not commence construction as the plot of land allotted by Government was under litigation in the Court. Foundation's request (June 2011) for an alternative piece of land for cultural centre is pending with the Government and the proposed construction of the cultural centre could not be commenced (June 2013). Out of funds amounting to ₹ 3.35 crore received by Foundation from the Government, ₹ 0.35 crore was utilized towards payment of lease premium and lease rent, registration/legal charges, KMC tax etc., while ₹ 3 crore was invested in bank term deposits from time to time.

Audit verification disclosed (February 2013) that a notice had been put up prohibiting any activity in the land citing a reference to a court case. Thus, allotment of encumbered land to the Foundation for construction of Art and Cultural Centre and release of Government assistance for work without assessing prospects of its successful completion resulted in Government funds of ₹ 3 crore remaining parked outside of Government Accounts for more than four years.

The matter was referred to Government in May 2013; reply had not been received (December 2013).

## LABOUR DEPARTMENT

### 3.4 Administration of the West Bengal Building & Other Construction Workers' Welfare Fund

#### 3.4.1 Introduction

Government of India (GoI) with a view to regulate employment and working conditions of building and other construction workers and to provide for their safety, health-care and welfare measures enacted the following:

- Building and Other Construction Workers (Regulation of Employment & Conditions of Service) Act, 1996 (RECS Act) ,
- Building & Other Construction Workers Welfare Cess Act, 1996 (Cess Act) and
- Building & Other Construction Workers Cess Rules, 1998 (Cess Rules).

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<sup>11</sup> Out of ₹ 5 crore approved as assistance under One time Additional Central Assistance, Government of India was to bear 30 per cent (₹ 1.5 crore), while State Government was to bear 70 per cent (₹ 3.5 crore). The I&CA Department released full portion of Central share and half of State share.

Under RECS Act, State Government framed (October 2004) West Bengal Building & Other Construction Workers (Regulation of Employment & Conditions of Service) Rules 2004 (Rules) and constituted (September 2005) the West Bengal Building and Other Construction Workers' Welfare Board<sup>12</sup> (Board) for implementation of these Acts.

Minister in Charge of Labour Department is the ex-officio Chairman of the Board, Principal Secretary of Department and Welfare Commissioner, Labour Directorate being its ex-officio members. Secretary of the Board, who is nominated by the State Government, is the Chief Executive Officer and carries out day to day functions through network of Regional Labour Offices of the Labour Directorate headed by the Deputy Labour Commissioners (DLCs) at district level and Assistant Labour Commissioners (ALCs) at the sub-division level.

In November 2005, the Board created 'West Bengal Building & Other Construction Workers' Welfare Fund' (Fund) to be administered by it in accordance with Act and Rules. To augment the Fund, Labour Welfare Cess<sup>13</sup> are to be collected from the employer at the rate of one *per cent* of the total cost of construction excluding cost of land and compensation paid to worker under Workmen's Compensation Act, 1923. The amount so collected is to be spent on welfare<sup>14</sup> of building and other construction workers registered with the Board. Every construction worker within the age limit of 18 to 60 years who has worked for not less than 90 days during the preceding 12 months shall be eligible for registration under the Board as a beneficiary by paying a registration fees of ₹ 20 and a monthly subscription of ₹ 20. As of March 2013<sup>15</sup>, the Board registered 9.20 lakh beneficiaries and collected cess of ₹ 530.42 crore.

#### 3.4.2 Scope of Audit

Records of the Board and five<sup>16</sup> Regional Labour Offices (RLOs) in three districts covering period from 2009-10 to 2012-13 were test-checked during February - May 2013 to assess effectiveness of administration of Welfare Fund including efficiency in assessment and collection of cess, management of the Welfare Fund, identification and registration of beneficiaries and implementation of welfare measures. Management of funds received as registration fees and subscription was also subject to scrutiny.

<sup>12</sup> The Board consisted of 17 members headed by Chairman, one member nominated by Central Government and 15 other members nominated by the State Government representing State Government (six members), employers (four members) and workers (five members).

<sup>13</sup> According to the Ministry of Labour, GoI notification dated September, 1996 under Building and Other Construction Workers' Welfare Cess Act, 1996.

<sup>14</sup> on schemes like pension, maternity benefit, medical assistance, loans for construction of house/ purchase of tools, death benefit, educational scholarship to children etc.

<sup>15</sup> Figures are provisional and as per data submitted by the Board.

<sup>16</sup> Kolkata, Alipore, Baruipur, Uluberia & Barrackpore.

<sup>17</sup> Relating to roads, railways, tramways, airfield, irrigation, dams, canals, drainage, flood control works, generation, distribution and transmission of power, oil & gas installation etc. in terms of Section 2(d) of RECS Act, 1996.

### 3.4.3 Collection of cess

State Government empowered (September 2006) the Board to impose and collect cess on building and other construction works<sup>17</sup> at the notified rate of one *per cent* of the total cost of construction excluding cost of land and compensation paid to worker under Workmen's Compensation Act, 1923. The proceeds of cess collected under extant rules are to be transferred to the Board after deducting the cost of collection. The Board collected cess of ₹ 455.84 crore<sup>18</sup> during 2009-10 to 2012-13. Lack of efficient mechanism for assessing and collecting cess was evident as detailed below:

#### 3.4.3.1 Assessment of cess

As per section 3 of Workmen's Compensation Act, 1923 in case of construction works of Government or Public Sector Undertakings cess is to be deducted at source from bills by every employer while in case of private constructions, cess is to be collected in advance through local authorities *viz.* Municipalities, Gram Panchayats (GPs), responsible for approval of such construction works.

*Cess collection from Public sector:* The Assistant Labour Commissioners (ALCs) are designated as assessing officer (AO) for assessment of cess. For purpose of assessment, ALCs are required to serve notice to establishments which have already taken registration under RECS Act for submission of return with relevant details (e.g. name and address of establishment, work site, date of commencement of work, estimated cost and period of work, details of advance cess paid, if any, etc.) in Form I<sup>19</sup>, the primary document for initiation of assessment process. Scrutiny revealed that though Board registered 16,426 establishments engaged in construction works up to March 2013, it did not obtain Form I from any of the establishments since inception and no assessment was carried out. Cess was deposited by employers/ establishments on the basis of self assessment; AOs did not cross-check correctness of such self-assessments or issue notice to the employers who failed to furnish such return.

*Cess collection from Private sector:* ALCs are to approach relevant Municipalities and GPs for collection of cess against every application received for approval of construction work. Though the Board was set up in September 2005, no mechanism was devised for recovery of advance cess by municipalities/ GPs from private organization at the time of sanctioning building plan. As a result, cess collected from private real estate sector stood at only four to eight *per cent* of total cess collected during 2009-13 (₹ 37.35 crore was collected from private sector by the Board since inception which represented eight *per cent* of total collection of cess) and there was no mechanism to check, if there was any underassessment in this regard.

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<sup>18</sup> 2009-10: ₹ 84.47 crore, 2010-11: ₹ 90.25 crore, 2011-12: ₹ 164.05 crore and 2012-13: ₹ 117.07 crore.

<sup>19</sup> Under section 4 & 5 of Cess Act, 1996 read with Rule 6 of Building and Other construction Workers', Welfare Cess Rules, 1998.

In November 2012 the Board requested Kolkata Municipal Corporation and other Municipal Corporations to collect cess from applicants of construction works without suggesting the modalities for such collection.

### 3.4.3.2 Collection of cess

As per Rule 4(2) of Cess Rules 1998, where duration of project or construction works exceeds one year, cess shall be paid within thirty days of completion of one year from the date of commencement of work and every year thereafter. Further, in terms of Section 8 of Cess Act, any employer who fails to pay any amount of cess payable within the specified time shall be liable to pay interest at the rate of two *per cent* per month from the date on which such payment is due till the amount is actually paid. Moreover, default in payment of cess within the specified time also attracts a penalty<sup>20</sup> not exceeding the amount of cess.

As assessing officers (*i.e.* the ALCs) did not keep track of details (e.g. commencement of work, estimated cost, etc.) of construction works undertaken by Government departments/ PSUs (as discussed under para 3.4.3.1 above), instances of short deposit of labour welfare cess of ₹ 9.28 crore were noticed in test-check of audit as discussed below.

- During 2006-13 Airport Authority of India (AAI) constructed a new integrated terminal at Netaji Subhas Chandra Bose International Airport, Kolkata at a cost of ₹ 2325 crore on turn-key contract basis. The Board neither assessed nor verified the realisable cess during 2006-13. Against the leviable cess of ₹ 23.25 crore, AAI deposited only ₹ 15.87 crore as of March 2013 indicating short-realisation of ₹ 7.38 crore. In the absence of Form-I, the Board was neither in a position to identify short deposit of cess nor able to issue notice seeking justification of short deposit by AAI.
- Kolkata Metropolitan Development Authority (KMDA) undertakes construction works of various urban infrastructural projects. From the Annual Accounts it was seen that during 2010-11 and 2011-12 KMDA incurred expenditure of ₹ 933.99 crore on different project works under execution on which cess of ₹ 9.34 crore was leviable. However, KMDA deposited ₹ 7.44 crore during the period indicating short deposit of ₹ 1.90 crore.

The assessing officers did not take any initiative to recover interest/ penalty for short/ non-deposit of cess.

### 3.4.4 Fund management

As of March 2013, the Board operated 55 accounts<sup>21</sup> for depositing cess and 65 accounts for handling administrative expenses with United Bank of India (UBI) as

<sup>20</sup> In terms of Section 9 of Cess Act.

<sup>21</sup> There were no Cess accounts in case of 10 RLOs and no Subscription accounts in case of five RLOs, as these offices were attached to the relevant bank accounts opened for other RLOs of the Districts.

well as 60 accounts with State Bank of India (SBI) at RLO level for depositing subscriptions over and above two main accounts with SBI and UBI at Kolkata, as under:

- Based on a memorandum of understanding (July 2007) with UBI, the Board opened 55 non-operating current accounts linked with RLOs throughout the State at district and sub-division level for collection of cess. The funds so collected were to be remitted to main account opened at the nodal branch of UBI (Kolkata High Court Branch) every Saturday. The main account is a 'Bonanza savings account' where the Board had to keep a minimum balance of ₹ 50 lakh and any amount in excess of minimum balance would automatically be converted to 'Bonanza Term Deposit' (BTD) for six months as default option. The Board also agreed to maintain a minimum balance of ₹ 2 crore in BTD.
- Besides, for meeting administrative expenses including disbursement of benefits the Board also decided (January 2008) to open 65 current accounts with UBI attached to all RLOs. On requisition of funds from RLOs, the Board remitted funds from its main cess account to these 'Administrative accounts'.
- For depositing the subscription and registration fees received from beneficiary-workers, the Board opened (January 2006) a savings account with SBI, Kolkata Main branch alongwith 60 accounts at RLO level with different SBI branches in the districts. These branches were to transfer the balance to main account at Kolkata every fortnight.

In respect of 55 cess accounts and 60 subscription accounts, RLOs neither prepared bank reconciliation statement, trial balance, ledger nor maintained cash book for transactions in each account. Board's accounts are in arrear from 2011-12. Thus, internal control over transactions of ₹ 346.22 crore<sup>22</sup> done by RLOs during 2011-13 was compromised. The same may be viewed with instances of irregularities like, delay in fund remittances, amounts remaining outside the Fund, inefficiency in fund management, as discussed in the subsequent paragraphs.

#### **3.4.4.1 Loss due to delay in making term deposits**

For depositing cess collected at districts as well as at Kolkata, the Board opened 'Bonanza savings account' at UBI, High Court Branch, Kolkata where amount in excess of ₹ 50 lakh was automatically converted to fixed deposit for six months. If balance fell below the threshold limit of Bonanza savings account, minimum balance in savings account is restored by transferring required amounts back from fixed deposit, so that Board could earn higher interest uninterruptedly for the remaining balance in fixed deposit (FD). In order to earn higher returns, Board made fixed deposits in nationalized banks for longer tenure of one to three years by inviting quotation. During April 2010 to January 2013, Board renewed 35 FDs matured

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<sup>22</sup> Receipt on account of cess: ₹ 280.90 crore, Subscription/Reg. fees: ₹ 17.14 crore & Payment: ₹ 48.18 crore.

between March 2010 and December 2012 with aggregated maturity value of ₹ 714.63 crore in 19 instances after delays varying from 10 to 96 days, which was attributable to time taken in process of selection of banks offering higher rates, non preparation of regular cash flow projection to ascertain surplus fund and delay in taking decisions. Had the management initiated the process of aforesaid pre-investment activities prior to maturity dates, Board could have avoided loss of interest of ₹ 2.18 crore<sup>23</sup> in 19 instances.

#### **3.4.4.2 Loss due to delay in remittance of cess fund**

As per MOU signed with UBI, cess deposited to all district branches were required to be remitted to main branch at Kolkata every Saturday. The Board also instructed (February 2008) Secretary to monitor the remittances regularly so that funds at districts are not parked in current accounts which do not earn any interest. Scrutiny of bank statements for period between 2010-11 and 2012-13 revealed that district branches linked to RLOs (13-24 in number) withheld cess aggregating ₹ 2.29 crore to ₹ 50.30 crore for four to 402 days without remitting them weekly to Main branch. Had these funds been remitted to Bonanza savings account, the same would have been automatically converted to fixed deposits yielding additional interest of ₹ 1.11 crore. Thus, lack of monitoring by Secretary led to loss of interest earning amounting to ₹ 1.11 crore.

#### **3.4.4.3 Loss of revenue due to dishonoured cheques**

Cess was collected by RLOs and head office at Kolkata from employers, contractors, State and Central Government, PSUs, Panchayat and Municipalities, etc. through account payee cheques or demand drafts. These were deposited into relevant cess accounts with UBI after entering into registers. RLOs neither maintained any cash book for cess account, nor did they collect bank statement periodically for reconciliation to monitor realization of cheques. Bank reconciliation of cess account maintained with UBI, High Court Branch was carried out at head office only at time of finalisation of accounts. Scrutiny of bank statements in respect of accounts maintained at district branches and Kolkata revealed that 537 cheques involving ₹ 4.14 crore (district branches: ₹ 3.52 crore and Kolkata: ₹ 0.62 crore) collected as cess during 2010-13 were dishonoured under 34 RLOs and head office at Kolkata on account of insufficient account balance, signature mismatch, expiry of validity of cheques, absence of drawers' authentication for alteration etc. This was indicative of indifferent monitoring by the RLOs and Board. Thus, due to non / delayed reconciliation of bank statement periodically as well as lack of follow up with drawees, dishonoured cheques could not be sent back to drawees for rectification leading to loss of revenue of ₹ 4.14 crore to the fund.

<sup>23</sup> Calculated on the differential rates at which FDs were renewed (at the rate of 6.50 to 11.01 per cent per annum) with that of interest earned in Bonanza account (at the rate of 2.50 to 7.25 per cent per annum) for the delayed period.

#### **3.4.4.4 Non creation of pension fund**

For registered beneficiaries who had been working as construction workers for five years after registration, Board formulated schemes for old age pension/ disability pension/ family pension<sup>24</sup>. Board decided (October 2010) to start pension disbursement to eligible beneficiaries from January 2011 after sanctioning payment orders centrally from its headquarters. For creation of pension fund, Board approached (September 2011) Life Insurance Corporation of India (LIC) for payment of pension to construction workers through LIC's pension scheme. LIC offered (July 2012) two alternatives viz. (a) management of Board's pension fund and payment of pension as per their rules with return of purchase price on the death of beneficiary and (b) purchase of pension at the time beneficiary attain age of 60 years without investing entire fund with LIC. No further development was noticed in this matter and decision of the Board was not forthcoming as of April 2013. In view of large number of beneficiaries registered (9.20 lakh), delay in creation of pension fund is likely to affect availability of funds for meeting statutory liability as mandated in the RECS Act.

#### **3.4.4.5 Subscription funds remaining outside Board's main account**

One time registration fee at the rate of ₹ 20 per head and subscription at the rate of ₹ 20 per month collected quarterly from beneficiary workers through collection agents at different RLOs were deposited to linked accounts of SBI branches which in turn were required to remit funds fortnightly to Board's account maintained with SBI, Kolkata Main branch. On scrutinizing monthly returns received from RLOs with bank statements of SBI, Kolkata Main branch it was noticed that against collection of ₹ 17.59 crore towards beneficiary registration fee and subscription up to March 2013, an amount of ₹ 10.90 crore was deposited into Board's account leaving ₹ 6.69 crore outside its main account. The same was facilitated by non-maintenance of cash book, beneficiary ledger, bank reconciliation by RLOs coupled with lax monitoring by the Board.

#### **3.4.4.6 Shortfall in earnings due to non investment of subscription fund**

On advice of Advisory Committee, constituted under RECS Act 1996, Board decided (August 2008) to refund subscription with interest at the rate of eight *per cent per annum* to beneficiaries on their attaining age of 60 years or death. Advisory Committee also suggested transfer of beneficiaries' subscriptions to the Board's fund for earning interest through suitable investment to cover interest payable. Board, however, held the subscription funds in savings accounts till December 2012 without investing the same at higher rate of interest.

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<sup>24</sup> Old age pension at the rate of ₹ 400 which was gradually increased to ₹ 750 per month on their attaining the age of 60 years. Besides, enhancement of monthly pension from ₹ 500 to ₹ 750 for disabled beneficiaries and family pension at the rate of 50 per cent of amount of pension which the beneficiary used to receive were also introduced (July 2009/ March 2010) in the scheme.

### 3.4.4.7 Non-operative saving bank account for every worker

In spite of having multiplicity of accounts for depositing subscription and registration fees, Board agreed to proposal of UBI for opening of non-operative savings bank account in the name of every worker for the same purpose. UBI proposed transfer of the balance at the end of every year to main account maintained at UBI, High Court branch. Rationale behind entering into such arrangement was not on record. Neither did Board maintain details regarding how many such individual accounts were opened nor did it keep any watch on amounts parked therein. Further, there was nothing on record to show any effort taken by Board to monitor transfer of funds from these accounts to account with UBI, Kolkata. Audit found that in five RLOs, 16295 such accounts were opened but no data on account of subscription deposited in these accounts and amounts transferred therefrom to the main account were available.

### 3.4.5 Beneficiary identification and registration

In terms of RECS Act and Rules made there under, every construction worker within age limit of 18 to 60 years and who have worked for not less than 90 days during the preceding 12 months shall be eligible for registration as beneficiary. Application for registration of beneficiary should be accompanied by passport sized photograph and other supporting documents<sup>25</sup> and registration fee of ₹ 20. If an applicant worker complied with all requirements of the Rules, concerned Beneficiary Registration Officers (BRO) would enter the worker's name in a register with unique registration number and issue an identity card with photograph. Every employer should enter the details of building or other construction works, done by the beneficiary, in the identity card.

Though Board fixed district-wise target for registration of beneficiaries in 2012-13, neither was any database of eligible construction workers available, nor was any survey conducted to identify such workers. In course of test check of records of Board and five test-checked RLOs, various instances of registration of ineligible beneficiaries, deficiencies in maintaining records of beneficiaries etc. were noticed as discussed in subsequent paragraphs.

#### 3.4.5.1 Registration of workers not involved in construction work

Rule 269 (3) of West Bengal Building & Other Construction Workers (RECS) Rules, 2004 stipulated that application for registration of beneficiary should contain employer's certificate regarding engagement of applicant for at least 90 days during previous twelve months as construction worker. In May 2007, Labour Department amended said rules empowering various authorities viz. Honourable MP, MLA, Zilla Parishad Sabhadhipati, Mayor/ Chairman of Corporation/ Municipality, Pradhan of

<sup>25</sup> Proof of date of birth obtained either from school, Registrar of birth and death or certificate from local authorities/ Panchayat Bodies/ MLAs/ MPs/ Councillors, employment certificate.

respective GP etc. to issue employment certificate in case employer's certificate is not available. In the absence of any mechanism to cross-check the veracity of these certificates, RLOs depended on the certificate produced by applicants.

A joint field survey by audit and Block Inspector of the Board covering 225 beneficiaries registered under BOCW Act in three blocks (Amta -II under RLO Uluberia, Sonarpur under Baruipur RLO and Barrackpore-I under Barrackpore RLO) revealed that 140 beneficiaries (62 per cent) were ineligible<sup>26</sup> workers (not involved in building and other construction work). Among them 53 beneficiaries received benefits of ₹ 87000 during 2011-13. Ineligible beneficiaries were registered based on employment certificates issued by various authorities. Such high proportion of ineligible beneficiaries among the sampled ones calls for detailed enquiry to weed out such cases and action taken to cease membership.

#### **3.4.5.2 Registration of building workers**

Section 16 of RECS Act and Rules made thereunder provided that a building worker who has been registered as beneficiary should pay contribution at the rate of ₹ 20 per month until he attains age of 60 years. Further, Section 17 of the Act *ibid*, also provided that when a beneficiary had not paid his contribution for a continuous period of not less than one year, he would cease to be a beneficiary.

Scrutiny of the records of Board and test-checked RLOs revealed that no controls were in place to ensure regular payment of contribution by the registered workers. Audit scrutiny of records of five RLOs revealed that out of 105367 workers registered during 2006-13 (up to December 2012), data for contribution made by only 50842 registered workers were available. Out of this, only 33472 registered workers (of which 25748 were registered only during 2012-13 and 7724 workers registered prior to 2012-13) were active and paying regular contribution.

#### **3.4.5.3 Non maintenance of beneficiaries' records**

According to Rule 270(1) and (3), Beneficiary Registration Officers (BROs) were required to maintain district-wise Register of Beneficiaries and Register of Identity Cards issued to the registered workers incorporating detailed beneficiary profile including name, address, registration number, I. D. Card No., name of nominee, photograph etc. Audit scrutiny revealed that out of 1.05 lakh beneficiaries registered in five RLOs during 2006-13, entry of records of 0.22 lakh workers in the Register were pending as of March 2013. Among the beneficiaries whose details were entered in the Registers, data entries were incomplete for 35706 beneficiaries in 8279 cases only registration numbers were recorded (names were not recorded); in 27134 cases no details except names and registration numbers were available; while only

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<sup>26</sup> Engaged in agriculture or agricultural workers, workers of sweet shop/lathe factory, shopkeeper, vegetable vendor, engaged in rice trade/jari work, van rickshaw puller, manager/employee of cooperative society or were house wives.

photographs were pasted in case of 293 beneficiaries. Further, in case of Baruipur and Uluberia RLOs it was noticed that I. D. Card register was not maintained. Further, there were no controls in place to identify and prevent duplicate registrations.

#### 3.4.6 Disbursement of benefit

Cess collected under Cess Act was required to be spent for welfare of building and other construction workers on various social security schemes - both statutorily envisaged schemes<sup>27</sup> as well as non-statutory purposes<sup>28</sup>. Besides, Board might also grant loan or subsidy for schemes intended to benefit the building workers and their families. Apart from these, Board might incur expenses not exceeding five *per cent* of its total expenditure during the year towards administrative purpose from cess fund. For regulating disbursement of benefit, Board prepared (August 2007-December 2010) rules and criteria, enhanced the limit of benefits from time to time with the approval of State Government and decentralized (November 2009) authority of payment of benefits to RLO level except for accidental death benefit, medical reimbursement, pension and house building advance.

Planning Commission working group on construction for 11th Five Year Plan recommended (March 2006) utilisation of cess funds for (a) providing social relief and benefits, (b) human resource development, (c) rehabilitation programmes and (d) literacy programme.

It was noticed that against collection of cess of ₹ 338.77 crore<sup>29</sup> during years 2009-12, Board spent ₹ 8.69 crore<sup>30</sup> on welfare of 39725 workers, of which administrative expenditure accounted for ₹ 2.94 crore<sup>31</sup> (34 *per cent* of total expenditure). Due to low percentage of expenditure towards disbursement of benefits (three *per cent*) *vis-à-vis* collection of cess, percentage of administrative expenses (23 to 82 *per cent* annually) to total expenditure was much higher during 2009-12 as compared to normative limit of five *per cent* fixed under the Act.

Expressing concern over tardy implementation of these Acts, particularly in respect of utilisation of fund for social security benefits of construction workers, Government of India urged (June 2012) State Government to take necessary steps in this regard. Board, however, instead of spending more fund on social security benefits<sup>32</sup>, prioritised disbursement under non-statutory measures like payment of consumption grant for purchase of tools, cycle and spectacles (59 *per cent* of total disbursement

<sup>27</sup> like old age pension, financial assistance to a beneficiary in case of accident, death benefit, loans for purchase or construction of house, payment of premia for group insurance scheme of the beneficiaries, education of children, medical expenses to the beneficiaries or his/her dependents, maternity benefits

<sup>28</sup> like payments of funeral assistance, assistance for marriage, purchase of tools, cycles, spectacles etc

<sup>29</sup> ₹ 84.47 crore in 2009-10; ₹ 90.25 crore in 2010-11 and ₹ 164.05 crore (provisional) in 2011-12

<sup>30</sup> 2009-10: ₹ 0.22 crore to 532 beneficiaries; 2010-11: ₹ 1.54 crore to 6847 beneficiaries and 2011-12 (provisional): ₹ 6.93 crore to 32346 beneficiaries

<sup>31</sup> 2009-10: ₹ 0.18 crore (82 *per cent* of total expenditure); 2010-11: ₹ 1.14 crore (74 *per cent* of total expenditure) and 2011-12: ₹ 1.62 crore (23 *per cent* of total expenditure)

<sup>32</sup> like creation of pension fund, grant of house building advances, undertaking skill development programme for workers and their children, establishment of training facilities etc.

in 2011-12). Board further decided all beneficiaries who had completed six months of registration were eligible to receive tools, cycle and spectacle grants<sup>33</sup>.

### 3.4.6.1 Irregular payment of benefits

Five sampled RLOs<sup>34</sup> disbursed benefit of ₹ 2.40 crore to 11050 beneficiaries during 2010-13 under different schemes. Test check of 9900 vouchers revealed various instances of irregularities like payment to ineligible beneficiaries, over payment, payment without proper cash memo in support of purchase or acceptance of doubtful bills/ cash memos without verification etc. in 4624 cases (47 per cent of the cases test-checked) involving an amount of ₹ 82.08 lakh as discussed below.

**3.4.6.1.1 Payment to ineligible beneficiaries :** As per Rule 271 of West Bengal Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Rules, 2004 and guidelines made thereunder, if a beneficiary defaulted in payment of contribution continuously for a period of one year he would cease to be a beneficiary of the fund. His membership might be resumed on payment of arrears of contribution with permission of delegated authority of Board with condition that such resumption shall not be allowed more than twice. Further, submission of claims for benefits like cycle, tools, marriage assistance etc. would be allowed after his continuation of such membership for a further period of three months. Scrutiny revealed that RLOs allowed ₹ 17.96 lakh for extending benefits like cycle and tools to 1273<sup>35</sup> beneficiaries, who became ineligible during submission of claims either due to non-payment of contribution for 12 to 55 months or due to payment of contribution only for one month after revalidation of membership.

**3.4.6.1.2 Payment without proper cash memo:** As per guideline framed (November 2009/ December 2010) by Board, a beneficiary would be eligible to receive reimbursement up to ₹ 2000<sup>36</sup> for purchasing of tools relating to his profession and upto ₹ 500 for purchase of spectacles on production of original cash memo/ paid vouchers after completion of six months as registered beneficiary. Similarly, beneficiary registered with Board for two years would receive advance up to maximum of ₹ 3000 for purchase of cycle on submission of quotation from a registered dealer subject to condition of submission of original cash memo/ bill voucher along with cycle within 15 days to respective RLO. Non-production of cash memo would render the beneficiary ineligible for subsequent payment of benefits as well as open to penal action by the Board.

Out of 5399 vouchers checked during audit it was noticed that no cash memo was produced in support of purchase of cycles/ tools/ spectacles in 2093 cases involving

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<sup>33</sup> Tool grant: ₹ 1000/2000, Cycle grant: ₹ 3000, Spectacle grant: ₹ 500 for each beneficiary

<sup>34</sup> Kolkata, Uluberia, Baruipur, Alipore & Barrackpore

<sup>35</sup> Kolkata: 16 (₹ 48,000), Uluberia: 129 (₹ 2.66 lakh), Baruipur: 987 (₹ 11.78 lakh), Alipore: 110 (₹ 2.42 lakh) & Barrackpore: 31 (₹ 62,000)

<sup>36</sup> Increased from ₹ 1,000 to ₹ 2,000 w.e.f. 1 April 2012

grants of ₹ 39.52 lakh<sup>37</sup>. Claims were allowed by the RLOs on the basis of estimates/ quotations/ approval slips submitted by beneficiaries in support of purchase in violation of Board's guidelines. Thus, actual utilisation of the assistance for the purpose for which the same were released was not ensured by the Board. No action was initiated by the Board against such non production of cash memos either.

**3.4.6.1.3 Payment of benefits on doubtful vouchers:** For speedy disposal of claims, the Board decided (October 2010) that ALCs in RLOs would disburse all benefit claims except accidental death, medical reimbursement and house building advances. In an effort to further decentralise at Block level, Board entrusted (May 2012) responsibility of verifying eligibility of applicant and genuineness of the claims on Inspectors posted at Blocks who were to certify and recommend the claims to ALCs. ALCs then disbursed the amount to applicants through account payee cheques drawn from fund remitted by Board to Administrative Accounts of RLOs. Besides, all Deputy Labour Commissioners (DLCs) would inspect records maintained in each office under his jurisdiction quarterly to monitor settlements of various claims of the beneficiaries as per Acts and Rules and submit a report to the Board.

Scrutiny of records revealed that in 1165<sup>38</sup> cases, ₹ 23.57 lakh was paid as reimbursement of tools and cycles on the basis of cash memos/ bills authenticity of which could not be vouchsafed in audit. The Inspectors/ ALCs overlooked the following lacunae while verifying claims:

- Cash memos in support of purchase of cycles did not contain frame numbers of cycles. In some cases, they did not contain dates/ signature of seller. Dates mentioned in quotations were found three to four months subsequent to dates of application of claims etc.
- Large numbers of cash memos for purchase of tools from the same shops bore serial numbers *in seriatim*, mismatch in chronology of date and numbers, dates mentioned in cash memos were subsequent to date of application of claims, undated/ unsigned cash memos, road challans being used as cash memos, etc.
- Cost of utensils was included in tool purchase bills.
- Cash memos for purchase of tools were obtained from shops (mobile store, jute and fancy bag shop, fish-net sellers, marble dealer, building materials stores etc.) which did not deal with hardware materials.

Besides, in 92 cases ALCs made over payment of ₹ 1.01 lakh by routinely allowing the maximum amount of benefit admissible (₹ 2.49 lakh) for purchase of tools and cycles instead of the actual amount (₹ 1.48 lakh) claimed by beneficiaries with supporting vouchers.

<sup>37</sup> Baruiipur: ₹ 19.50 lakh in 930 cases, Barrackpore: ₹ 13.23 lakh in 798 cases, Uluberia: ₹ 2.82 lakh in 194 cases, Alipore: ₹ 2.24 lakh in 112 cases & Kolkata: ₹ 1.73 lakh in 59 cases.

<sup>38</sup> Uluberia: 338, Barrackpore: 308, Alipore: 284 & Baruiipur: 235 cases

This was indicative of control failure on part of ALCs/ DLCs over settlement of claims.

#### 3.4.7 Conclusion

Even after more than seven years of its creation, administration of West Bengal Building & Other Construction Workers' Welfare Fund remains deficient in many respects, which calls for immediate attention of the Government.

As regards collection of Labour Welfare Cess for augmentation of the Fund, though Board has registered 9.20 lakh beneficiaries and collected cess of ₹ 530.42 crore from construction works as of March 2013, proper control system were not in place in respect of collection of cess from private sector through local authorities. Even in public sector, non-working of assessment mechanism led to instances of short-collection of cess. Possibility of more such cases of short-collection was also substantial as cess was deposited by employers through self-assessment without any monitoring by assessing officers.

Management of Welfare Fund as well as Subscription Fund was also deficient owing to multiplicity of bank accounts coupled with control failures like, non-preparation of bank reconciliation statement/ trial balance/ ledger, which resulted in transactions occurring in the lower level bank accounts not being properly reflected in the Accounts of the Board. Such control weaknesses have given rise to irregularities like delay in funds remittances, subscription amounts remaining outside Board's account, loss of revenue and shortfall in earnings due to non-investment and delayed investment of funds, cases of dishonoured cheques not being pursued etc. There is possibility of asset liability mismatch in the long run, as efforts taken so far by the Board to enhance its resources are insufficient to meet future requirement of funds for pension and other benefits committed by Board.

In course of test-check of records of the Board in respect of identification and registration of beneficiaries, various cases of registration of ineligible beneficiaries, deficiencies in maintaining records of beneficiaries etc. were noticed indicating urgent need for investigation and corrective action.

As regards disbursement of benefits from the funds, instances of irregularities were noticed representing failure in internal control. Assistance was released to ineligible beneficiaries, failure in exercising proper checks was apparent from instances of payments without submission of proper supporting documents or payment on the basis of vouchers with doubtful authenticity. The Board also needs to ensure proper utilisation of funds for skill development and providing social security to all registered workers.

The Board needs to institutionalise a proper control mechanism for assessment and collection of cess from both PSUs and private organisations involved in construction work, enrolment and collection of registration fees from eligible workers as well as for disbursement of the funds.

**MASS EDUCATION EXTENSION & LIBRARY SERVICES AND  
MUNICIPAL AFFAIRS DEPARTMENTS**

**3.5** *Idling of residential school for visually challenged girls*

**A residential school for visually challenged girls constructed at a cost of ₹ 3.12 crore in Howrah, remained a non-starter even after almost five years from inauguration, thereby depriving beneficiaries of modern educational facilities.**

Howrah Municipal Corporation (HMC) decided (June 2006) to set up a residential Madhyamik School for 200 visually challenged girls with Braille System in Howrah<sup>39</sup> at an estimated cost of ₹ 2.89 crore and entrusted the work to Howrah Improvement Trust (HIT) as executing agency. Project report, prepared by HIT was forwarded (June 2006) to Mass Education Extension and Library Services (MEE&LS) Department through District Magistrate, Howrah. Subsequently, project cost was enhanced to ₹ 3.89 crore<sup>40</sup> with introduction of modern system of imparting training to visually challenged students. The project was to be financed by Planning Commission, GoI (₹ 86.70 lakh), GoWB (₹ 2.02 crore) and MPLAD<sup>41</sup> fund (₹ 1 crore). HMC intimated (July 2006 and July 2009) that it would bear establishment cost, staff salary and other recurring expenses related to the school. HIT received ₹ 2.37 crore between September 2008 and March 2010 (GoI share of ₹ 86.70 lakh during January 2009 to March 2009 through MEE&LS Department under Additional Central Assistance plus State share of ₹ 50 lakh in March 2010 plus MPLAD fund of ₹ 1 crore during September 2008 to November 2008).

HIT started work in December 2007 and construction of school building along with hostel building was completed in June 2009 at a cost of ₹ 3.12 crore, additional cost being met by HIT from its own resources. The building was inaugurated in October 2008. However, no further funds were released by State Government and books, computers, furniture, Braille Press and other infrastructural facilities could not be provided due to paucity of funds. Neither were posts of teaching and non-teaching staff created as per approved plan nor steps initiated to get recognition from West Bengal Board of Secondary Education. HMC took possession of the buildings in February 2011, *i.e.* after 20 months from completion of the building.

In June 2011, HMC moved MEE&LS Department to take over and run the residential school. Scrutiny of records revealed (December 2012) that starting of the school under MEE&LS Department necessitated transfer of land and the building first from HMC to Municipal Affairs (MA) Department and then to MEE & LS

<sup>39</sup> 0.068 acres of land owned by the Howrah Municipal Corporation in its Ward number 15 at 37/2 Bhairab Dutta Lane

<sup>40</sup> Construction of school and hostel buildings: ₹ 3.63 crore, furniture: ₹ 18.79 lakh and miscellaneous items: ₹ 7 lakh

<sup>41</sup> Shri Swadesh Chakraborty, Hon'ble MP of 24-Howrah Parliamentary Constituency

Department through Land & Land Reforms Department. MEE&LS department requested HMC (January 2013) to transfer/ relinquish the land and building to MA department. However, as of August 2013, the same has not materialised and the school remained a non-starter.

Thus, even after almost five years from inauguration of buildings of school and hostel (2009) created at a cost of ₹ 3.12 crore, the objective of creating educational facilities for visually challenged girls remained unachieved due to lack of preparedness and procedural delays.

The matter was referred to Government in April 2013; reply had not been received (December 2013).

**PANCHAYAT & RURAL DEVELOPMENT, MUNICIPAL AFFAIRS  
AND FINANCE DEPARTMENTS**

**3.6 Delay in release of scheme funds received from GoI**

**Delay in release of central grants under 13th Finance Commission and Backward Region Grant Fund to PRIs/ULBs led to State Government shouldering avoidable burden of ₹ 2.80 crore as penal interest.**

Guidelines for release and utilisation of Local Bodies grants recommended by Thirteenth Finance Commission (13th FC) *inter alia* stipulated that the State Government should release funds to urban local bodies (ULBs)/ Panchayati Raj Institutions (PRI) within 10/15 days from the respective dates of credit of the funds in State exchequer. Similar stipulation was imposed by Ministry of Panchayati Raj, GoI in respect of Backward Region Grant Fund (BRGF) meant for supplementing resources of PRIs and ULBs. Any delay beyond the permissible limit of 15 days requires State Government to release an additional amount as interest (calculated at rate fixed by Reserve Bank of India) to PRIs/ULBs for number of days of delay.

Mention had been made in previous Audit Reports<sup>42</sup> regarding avoidable interest burden incurred by Government due to delay in release of GoI funds to implementing agencies during 2005-06 to 2010-11. Subsequent audit of Panchayat & Rural Development Department, however, showed that such practice of delayed release of funds by State Government still remained a matter of concern as would be evident from the following instances:

(A) During 2011-12 and 2012-13 (up to September 2012) GoI released ₹ 408.91 crore to State Government as Development Grant under BRGF for onward transmission to PRIs and ULBs of 11<sup>43</sup> BRGF districts. Scrutiny of records of

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<sup>42</sup> Report of the C&AG for the year ended 31 March 2008 (Civil) and Report of the C&AG for the year ended 31 March 2012 (General & Social Sector Audit) on Government of West Bengal

<sup>43</sup> Bankura, Birbhum, Purba Medinipur, Paschim Medinipur, South 24 Parganas, Purulia, Murshidabad, Malda, Uttar Dinajpur, Dakshin Dinajpur and Jalpaiguri.

P&RD Department revealed that there were delays ranging between three and 49 days in transfer of funds to PRIs/ULBs beyond stipulated period of 15 days from the date of credit of the same to the State Government's account with Reserve Bank of India (RBI), Nagpur. Consequently, the State Government was liable to pay an additional amount of ₹ 1.92 crore to implementing entities of 11 BRGF districts as penal interest. Scrutiny further revealed that P&RD Department sanctioned (January 2013) ₹ 1.92 crore as penal interest on this count in January 2013.

The P&RD Department accepted (June 2013) the facts and attributed the same to administrative constraints and compulsory unavoidable factors. It also intimated that quantum of delays has since been reduced substantially through proper care and attention of the Department. Lack of adequate attention had thus, burdened Government with penal interest amounting to ₹ 1.92 crore in 2012-13.

(B) The first instalment of General Performance Grant 2011-12 (₹ 11.60 crore) meant for ULBs under recommendations of the 13th FC was released by Ministry of Finance, Department of Expenditure, GoI in March 2012. The same was released by Finance Department to Municipal Affairs (MA) Department in May 2012. However, actual transfer of the said funds to ULBs was effected only in July 2012, with delay of 93 days after the stipulated time. The Government had to pay (March 2013) penal interest of ₹ 26.60 lakh for delay.

Similarly, second instalment of General Basic Grant for 2011-12 for ULBs (₹ 96.18 crore), released by GoI in June 2012, was released to ULBs in July 2012 after a delay of 26 days after expiry of stipulated period of release. Resultantly, the State had to shoulder (March 2013) additional burden of ₹ 61.66 lakh towards penal interest.

MA Department stated (April 2013) that it was not responsible for non adherence to the stipulated time frame, as it had released funds within two to five days after receiving information from the Finance Department about crediting of TFC grants in the State Government's account in RBI, Nagpur.

Department's failure to adhere to time stipulation for onward release of GoI funds to local bodies would impact expeditious percolation of GoI funds to user agencies for the avowed purposes.

## SCHOOL EDUCATION DEPARTMENT

### 3.7 *Implementation of Information and Communication Technology (ICT) in Schools Project*

#### 3.7.1 Introduction

Ministry of Human Resources Development (MHRD), Government of India launched (December 2004) Information and Communication Technology (ICT) in Schools Scheme to provide opportunities to secondary stage students to develop their ICT skills and make them learn through computer aided learning process. The Scheme

was revised in July 2010, aim being to bring all Government and Government aided Secondary and Higher Secondary (HS) schools under the ICT project by the end of Eleventh five year Plan (2007-12) period. Projects were funded by GoI and State Government in the ratio of 75 : 25 with unit cost of ₹ 6.70 lakh<sup>44</sup> per school.

According to the Computer Education Plan (CEP) of the State Government, out of 8275 Secondary and Higher Secondary Schools in the State, 1492 schools had been brought under IT education through earlier projects<sup>45</sup> upto March 2007. Remaining schools were to be brought under ICT during the 11th Plan period as per guidelines.

During 2008-13, Government of West Bengal implemented ICT in 1943 schools of which 543 were selected under first phase (March 2008) and 1400 were selected under second phase (June 2010). Schools were selected by Government based on availability of infrastructure, students' strength, Computer Science/Computer Application being offered as subjects etc. West Bengal Council of Higher Secondary Education (Council)<sup>46</sup> and Directorate of School Education (Directorate) was to execute and monitor respectively both phases of projects.

Records of School Education Department, Directorate, Council, District Inspectors of Schools (Secondary) and 99 schools in five<sup>47</sup> districts were test-checked in audit to assess effectiveness of implementation of ICT project. Examination in audit disclosed various instances of inadequacies and deficiencies in utilization of funds, preparation of ICT curriculum, creation of ICT infrastructure and support system in schools, inadequacies in capacity building among teachers etc. as discussed in the subsequent paragraphs.

### 3.7.2 Financial outline of the projects

Projects were implemented at an expenditure of ₹ 95.37 crore out of total available funds of ₹ 115.32 crore released by GoI and State Government as tabulated below:

**Table 3.1: Position of receipt and utilisation of funds under ICT as of March 2013**

Name of the Scheme	Total Project Cost	Sharing pattern of Project Cost		Fund actually released		Expenditure booked by the Department	
		GoI	GoWB	GoI	GoWB	GoI	GoWB
ICT in 543 schools	36.38	27.15	9.23	21.20	7.21	21.20	7.21
ICT in 1400 schools	93.80	70.00	23.80	70.00	16.91	50.05	16.91
<b>Total</b>	<b>130.18</b>	<b>97.15</b>	<b>33.03</b>	<b>91.20</b>	<b>24.12</b>	<b>71.25</b>	<b>24.12</b>

<sup>44</sup> Central share being ₹ 5 lakh and State Government's share being ₹ 1.70 lakh. The various components included procurement of computer and equipment: ₹ 4.05 lakh, operating system & application Software: ₹ 0.20 lakh, educational Software: ₹ 0.45 lakh; furniture: ₹ 0.16 lakh; computer stationery: ₹ 0.50 lakh; teachers' training: ₹ 0.60 lakh; internet: ₹ 0.30 lakh; maintenance : ₹ 0.20 lakh and monitoring : ₹ 0.24 lakh

<sup>45</sup> Till 2004, coverage of schools under Centrally Sponsored Programmes implemented earlier: 257 schools under Computer Literacy & Studies in Schools (CLASS); 500 schools under Computer Literacy and Training Project' (CLTP); 735 schools under School Computer Education Project' (SCEP)

<sup>46</sup> Autonomous Council established under West Bengal Council of Higher Secondary Education Act, 1975 to deal with matters relating to Higher Secondary Education

<sup>47</sup> Hooghly, Bardhaman, Purba Medinipur, North 24 Parganas and Nadia

Overall shortfall (₹ 19.95 crore) in expenditure *vis-à-vis* funds received was attributable to reduction in value of computers and equipments, failure in utilising the funds for monitoring and evaluation, non-provision of outlay on training to teachers etc., which have been discussed in the subsequent sections.

*(i) First phase of ICT (543 Schools):*

Out of ₹ 28.42 crore<sup>48</sup> available with the Council for the first phase, ₹ 18.66 crore was paid to a private company (Vendor) in March 2008 for supply, including installation of computers and accessories and comprehensive onsite maintenance of the same for three years. Further, ₹ 8.44 crore<sup>49</sup> was released to 543 Schools for infrastructure development and ₹ 1.30 crore was allotted for monitoring and evaluation of project. It was observed in audit that an amount of ₹ 61.22 lakh out of ₹ 1.30 crore meant for monitoring of the project was still lying with the Council as of March 2013.

*(ii) Second phase of ICT (1400 Schools):*

Between July 2010 and September 2011, ₹ 66.97 crore was placed with Directorate for execution and monitoring of the Project. In June 2010, another private company was awarded the contract for supply of computers and accessories including installation and comprehensive onsite maintenance for five years in 1400 schools at a cost of ₹ 43.32 crore (paid between September 2010 and September 2011). Besides, ₹ 20.19 crore was sub-allotted to District Inspectors of Schools (DI) for distribution amongst 1400 schools for site preparation and infrastructure development, while ₹ 3.46 crore sanctioned (March 2012) for monitoring the ICT in 1400 schools were not drawn by the Directorate.

### 3.7.3 Implementation issues

#### 3.7.3.1 Deficiency in ICT support system

National policy on ICT in schools envisaged imparting of ICT literacy with development of literacy curriculum and appropriate course materials for different stages of schooling by the State Government, enhancement of competence, creation of ICT enabled teaching-learning process with ICT related elective courses at the Higher Secondary (HS) level. ICT implementation strategies also necessitated State Government to develop ICT curriculum and appropriate course materials. Engagement of dedicated teachers with appropriate qualifications was essentially required for imparting ICT literacy, especially, for subjects like computer science and computer application in HS level. Besides, induction training and refresher courses for in-service teachers to learn and keep abreast of ICT enabled teaching-learning processes were also necessary for meaningful implementation of ICT in schools. However,

<sup>48</sup> ₹ 21.20 crore received from Government of India plus ₹ 7.21 crore from School Education Department plus ₹ 1.16 lakh generated from sale of tender documents

<sup>49</sup> ₹ 1,55,500 in two instalments of ₹ 88,250 and ₹ 67,250.00 for 543 schools

inadequacies and deficiencies were observed in almost all the sampled schools as discussed below:

#### *3.7.3.1.1 Inadequacy in ICT curriculum*

As per implementation Strategies envisaged under National Policy on ICT, States are required to develop an ICT literacy curriculum and appropriate course materials. Further, for development of digital contents and resources, the State needs to ensure an appropriate definition of use/ mechanism for generation of content and capacity building for integration into the curriculum. Project Monitoring & Evaluation Group under the MHRD also suggested (November 2010) that State Government could use /adopt the model course curriculum developed by NCERT for classes IX and X for ICT. However, no uniform literacy curriculum/ syllabus has been prescribed by department. Schools, visited by audit in five sampled districts, expressed (May 2013) their ignorance of any prescribed curriculum for ICT. Absence of guidelines coupled with deficiency of technically qualified teachers (*as discussed in subsequent paragraphs*) caused school authorities to follow different set of courses without standardization of course contents.

It was also observed that the annual academic calendar for schools prescribed by the Board did not include computer lessons.

Objective of creating ICT literacy and enhancing competence in schools suffered due to absence of uniform curriculum.

#### *3.7.3.1.2 Absence of guidelines / Standard Operating Procedure*

As per the policy on ICT, State Government was required to draw up guidelines on various aspects of ICT programme and set up institutional mechanism for implementing the programme under existing educational system, suitably delegating responsibilities up to the school level. In March 2010, an Expert Committee<sup>50</sup>, on evaluation of implementation of ICT in 543 schools, recommended issue of a Standard Operating Procedure (SOP) to enable schools to effectively use ICT project. No matter was on record to show that the same was done. It was observed that in absence of guidelines, school authorities remained unaware of their duties and responsibilities in relation to the Project. Resultantly, computer laboratories were not equipped to put the computers that were received in schools to proper use. Log books for recording breakdown of computers were not maintained, agreement with vendors was not executed by many schools and service for repair-maintenance was often unavailable even though maintenance contract with vendors existed. No periodic reporting mechanism was devised for monitoring performance of the vendors in providing necessary services.

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<sup>50</sup> A three member technical Committee constituted by the GoWB, School Education Department in February 2010 to survey and evaluate the implementation of ICT in 543 schools for proper monitoring.

Test-check of 99 schools in five sampled districts disclosed that

- in 27 schools<sup>51</sup> (27 per cent), the school authorities were unaware that agreement was to be executed with the vendor concerned for enforcement on non-performance clause;
- None of the sampled schools maintained any log book in any form for recording downtime, notwithstanding the fact that the schools suffered due to unresponsiveness of the vendors;
- Vendors being unresponsive in attending the calls for faults and break downs, 28 test-checked schools had to spend ₹ 0.96 lakh for repair and maintenance by local technicians to keep the system functioning.

### 3.7.3.1.3 Penalty not imposed on vendors against non-performance

Memorandum of Agreement (MoA) executed between Government and the vendors provided for penalty<sup>52</sup> in case of downtime of computers. The MoA also contained model agreements to be executed by schools with the vendor. However, penal clause for downtime<sup>53</sup> was not included in the model school level agreement, nor was existence of penal clause at the State level agreement made known to respective school authorities by the Department/ Council/ Directorate. MoA executed between Government and the vendors did not consider penalties or other remedies for non-performance, like equipment and materials not being supplied, computers/accessories not being installed / commissioned, etc.

Inspection of schools by audit disclosed that

- In contravention of MoA provision requiring payment for supply of computers to be made only after receipt of installation certificate from the respective schools, the Directorate released full payments to one vendor by September 2011 though equipment and materials worth ₹ 6.19 lakh were not delivered to two schools<sup>54</sup> as of April 2013. As the same was observed only through sample check of 63 schools<sup>55</sup>, the Directorate should consider possibility of occurrence of similar instances in other schools.
- Further, maintenance contract with one vendor expired in March 2011 and was not renewed by the Council.
- No mechanism for recording and reporting of downtime was devised and no penalty was imposed on vendors by the Directorate/ Council, in spite of having enabling clause in the MoA when services were rated as unsatisfactory.

<sup>51</sup> Under contract with Vendor (at para 3.7.2 (ii)) : 24 Schools and Vendor (at para 3.7.2 (i)) : three Schools

<sup>52</sup> The MoA stipulated that any fault was to be rectified within 24 hours (48 hours in case of remote areas), failing which a penalty would be imposed at the rate of ₹ 100 per day beyond the stipulated period.

<sup>53</sup> The period of time when a machine, especially computer is not in operation as a result of malfunction.

<sup>54</sup> AV school, Krishnanagar, Nadia and Annapurna Balika Vidyalaya, Halisahar, North 24 parganas

<sup>55</sup> Covered by VENDOR B

### 3.7.3.1.4 Infrastructural deficiencies

ICT envisaged establishing state of the art, appropriate, cost effective and adequate ICT and other enabling infrastructure in all secondary schools. For creating and equipping laboratories in the schools and also for meeting operating expenses, Council released ₹ 8.44 crore<sup>56</sup> to 543 schools (April 2008 and November 2009), while Directorate released ₹ 20.19 crore<sup>57</sup> (September 2010 and February 2012) to the 1400 schools. Equipments and materials were supplied by the vendors to 543 schools by January 2009 and to 1400 schools by March 2011. The funds for procuring generators, modems etc. were, however, provided to the schools by the Council and Directorate only in February 2012, i.e. after delays ranging between 11 months and three years. Such delayed release of funds to the schools affected utilisation of the existing infrastructure in a timely manner.

Test-check disclosed the following:

- In five selected districts, ₹ 6.46 crore was released (between September 2010 and February 2012) to 448 schools by Directorate through the respective DI of Schools (Secondary Education) for creating and equipping laboratory etc., of which ₹ 3.65 crore (56 per cent) only were utilized by the schools leaving an unspent balance of ₹ 2.81 crore;
- The Council released (April 2008 to November 2009) ₹ 53.54 lakh to 36 schools of five sampled districts for creation of infrastructure, of which ₹ 42.87 lakh (80 per cent) was utilized and ₹ 10.67 lakh (20 per cent) remained unspent for almost five years from receipt. Similarly, ₹ 89.85 lakh was released by the Directorate to 63 schools, of which ₹ 68.41 lakh (76 per cent) was utilized and ₹ 21.44 lakh (24 per cent) remained unspent even after nearly three years from introduction of projects. Non-utilisation of funds by schools resulted in deficient infrastructure of ICT;
- LAN connectivity was not installed in 45 schools while internet facility was not installed in 31 schools;
- Generator sets were not procured by 46 schools;
- Council did not release funds at the rate of ₹ 88250 per school to 14 schools (totalling ₹ 12.36 lakh) for procuring furniture, generators including operating cost etc.

### 3.7.3.1.5 Vacancy in critical posts of teacher

For purpose of Teaching Computer Science and Computer Application, School Education Department created (August 2007) 500 regular posts<sup>58</sup> of Computer

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<sup>56</sup> ₹ 67,250 plus ₹ 88,250 for each of the 543 schools for procurement of modem, cost of consumables

<sup>57</sup> ₹ 1,00,000 plus ₹ 44,200 for each 1400 schools

<sup>58</sup> 308 posts for Computer Application and 192 posts for Computer Science

teachers for HS schools of different districts out of total 3770<sup>59</sup> HS schools in the State. No more posts were created under ICT as of March 2013. Council and Directorate did not maintain any data base to evaluate availability of requisite teaching staff for implementation of ICT in schools selected for the scheme.

Test check of schools disclosed that:

- Out of 99 schools visited by audit, 68 schools (69 *per cent* of test checked ones) had computer teachers (regular or contractual) posted therein, while 31 schools (31 *per cent*) had been running ICT courses without any computer teacher;
- Council had directed (October 2007) that no part time teacher would be considered for imparting lessons in Computer Science and Computer Application from the academic session 2009-10. Contrary to the direction of Council, 122 contractual/ ad-hoc computer teachers remained engaged in 68 out of 99 schools visited by audit.

Although computer training was found to be organised for some teachers (other than computer teachers), no refresher course on ICT for in-service teachers of any discipline of the selected schools was organized till March 2013.

Thus, vacancy in the post of computer teachers and deficiency in training to in-service teachers compromised quality of ICT enabled teaching-learning processes in the schools.

#### 3.7.4 Fees collected in contravention of RTE Act

Right of Children to Free and Compulsory Education (RTE) Act, 2009<sup>60</sup>, rules and orders issued there under provide that no recognized aided school or a school receiving aid either from Government or from any local authority, shall collect any fees or charges or expenses from its students till completion of elementary education<sup>61</sup> other than a development charge of up to a maximum of ₹ 240 per year.

Audit observed (April- May 2013) that in contravention of the provisions of the said Act and Rules, ₹ 1.69 crore was collected from students in 63 schools out of 99 test-checked during 2010-12 academic sessions towards course fee payable to the agencies/ personnel engaged for providing services in IT education under CLASS, CLTP or SCEP. It was seen that the same was done at the directive<sup>62</sup> of the Government.

<sup>59</sup> March 2007

<sup>60</sup> Act No 35 of 2009

<sup>61</sup> The education from first class to eighth class for the children of the age of six to fourteen years

<sup>62</sup> Order No. 450 (20)-ES/O/P&B/ICT-3/10 dated 30-12-2011 which inter alia allowed collection of course fee not more than ` 35 per student per month from the student directly by the agencies

### 3.7.5 Deficient monitoring

- In accordance with direction of GoI, State Government had constituted a Committee in April 2008 to enable proper monitoring and supervision of the ICT project in the State. No meeting of the said committee was, however, held as of April 2013.
- A total of ₹ 4.76 crore<sup>63</sup> was placed with Council (₹ 1.30 crore for 543 schools) and Directorate (₹ 3.46 crore for 1400 schools) for monitoring and evaluation of ICT. Directorate did not draw the amount of ₹ 3.46 crore sanctioned (March 2012) for monitoring the ICT in 1400 schools. Non-drawal of the amount was attributed (May 2013) by Commissioner of School Education to objection raised by the Treasury Officer on relevant bill in absence of any reference to head of account in the sanction order of the Government. The amount was not drawn as of April 2013 indicating inaction and indifference of the Government.
- The Council engaged (August 2010) M/s WEBEL Informatics Ltd.<sup>64</sup> for conducting survey and evaluation of the ICT in Schools and paid ₹ 11.98 lakh. The survey report including suggestions was submitted to the Council in January 2011 for addressing the deficiencies with inadequacies noticed during the survey. The Council, however, without addressing the issues highlighted in the survey report, forwarded the same to Government in January 2011. There was nothing on record to show whether Government had initiated any corrective action on the findings of the report. Thus, expenditure ₹ 11.98 lakh incurred for conducting the survey remained unproductive.

### 3.7.6 Conclusion

Government could not bring all Government and Government aided Secondary and Higher Secondary schools<sup>66</sup> under the ICT project, though targeted to be done by the end of the 11th Five Year Plan (2007-12 period). Implementation of the scheme suffered due to non-introduction of standardized curriculum as well as shortfall in posting necessary teaching staff with adequate knowledge and skills. The same was compounded by lack of awareness on the projects among the schools owing to absence of Guidelines / SOP. Monitoring by the Council/ Directorate/ Department was also deficient though funds were not a constraint.

Thus, benefit of the ICT projects did not sufficiently percolate to the targeted students even after expenditure of ₹ 95.37 crore from Government exchequer.

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<sup>63</sup> ₹ 130.32 lakh for 543 schools and ₹ 345.72 lakh for 1400 schools

<sup>64</sup> A Government of West Bengal undertaking

<sup>65</sup> Suggestions inter alia included taking up the issue of dissatisfaction of the schools on the service with Vendor, increasing awareness among teachers through training and motivations, introduction of class-wise lesson plan, development of quality content, maintenance of logbook on breakdown/ call history/ downtime/ students' attendance in lab etc,

<sup>66</sup> Out of total 8275 schools in the State, 1492 had been covered under CLASS/ CLTP/ SCEP; 1943 schools including 251 schools covered under earlier schemes, were covered under ICT. Number of uncovered schools thus stood at 5091

## URBAN DEVELOPMENT DEPARTMENT

### 3.8 *Improper selection of site for the solid waste management project*

**Selection of site for solid waste management project within East Kolkata Wetland Area ignoring the existing stipulations not only was indicative of indifference towards protection of the wetland, but also resulted in the project remaining incomplete.**

Kolkata Metropolitan Development Authority (KMDA) prepared (in April 2002, revised in August 2004) a Detailed Project Report (DPR) for Solid Waste Management project at Mallar Bheri for disposal and treatment of solid waste generated in Bidhannagar Municipality at a cost of ₹ 4.20 crore<sup>67</sup>. Mallar Bheri is located within East Kolkata Wetland area and was being used by the Municipality as a dumping ground. The permissive possession of the land was handed over by Municipality to KMDA in February 2004, after which KMDA accorded (May 2004) administrative approval and financial sanction of ₹ 4.20 crore for the project. The project comprised setting up of a compost plant and a sanitary land fill plant and was scheduled to be completed within 30 months.

Audit scrutiny revealed that East Kolkata Wetland Area had been identified as a Ramsar<sup>68</sup> site and as per the guidelines of Ramsar Bureau and directions (September 1992) of Honourable Kolkata High Court, no change in land character was to be allowed in this area. Further, as per the Municipal Solid Waste (Management & Handling) Rules, 2000<sup>69</sup>, notified (September 2000) by the Ministry of Environment & Forest, Government of India, sanitary landfill sites under waste processing and disposal facilities should be situated away from water bodies and wetlands.

The East Kolkata Wetland Authority, entrusted with the responsibility for conservation and maintenance of the wetland, had accordingly intimated (August 2007) Bidhannagar Municipality that change in the land use as envisaged in the Mollar Bheri project was not permissible under EKW (C&M) Act 2006. It, however, permitted dumping of solid waste at the site on certain conditions<sup>70</sup>. Bidhannagar Municipality requested (September 2007) KMDA to recast DPR fulfilling conditions imposed by the Authority. The EKWM Authority stated (February 2009) that it would withdraw

<sup>67</sup> 50 per cent of the project cost was to be borne by KMDA under Megacity Programme, 25 per cent of the funds were to be made available by Municipal Affairs Department from Urban Renewal Fund, while the remaining 25 per cent was to be contributed by Bidhannagar Municipality.

<sup>68</sup> Ramsar Convention is a convention of wetlands signed at Ramsar, Iran in 1971, where India was one of the signatories. It's an intergovernmental treaty that provides framework for national action and international co-operation for the conservation wise use of wetlands and its resources. East Kolkata Wetland was one of the wetlands included in the list of Ramsar sites.

<sup>69</sup> Introduced under Government of India's Environment (Protection) Act, 1986

<sup>70</sup> No further expansion of the existing waste disposal site, confinement of the disposal site proper boundary, segregation of non-biodegradable/plastic wastes outside EKW area, taking care of the existing water area of the Mollarbheri, plantation, necessity of annual renewal of permission after inspection of the authority, garbage disposal as per Guidelines of West Bengal Pollution Control Board.

its permission if its conditions were not adhered to. KMDA, however, did not change the DPR on the plea that the conditions imposed by EKWM Authority were too difficult to fulfill.

Subsequently, all activities of solid waste management impacting the ecosystem adversely within the wetland were prohibited by GoI's Wetlands (Conservations and Management) Rules 2010<sup>71</sup> resulting in the project remaining incomplete till July 2013. By that time, however, expenditure of ₹ 3.82 crore has been incurred on civil works<sup>72</sup> (₹ 2.62 crore spent up to March 2010) and mechanical/electrical works<sup>73</sup> (₹ 1.20 crore spent between April 2005 and April 2011). This included expenditure of ₹ 38.29 lakh on various components<sup>74</sup> of the project taken up after being warned (August 2007) by the EKWM Authority regarding violation of statutory stipulations. Moreover, there were reports of theft, pilferage and damage of infrastructure created, as the site remained unprotected.

Given the fact that East Kolkata Wetland had been internationally identified as an ecologically important wetland and GoI rules had stipulated that waste processing and disposal facilities should be situated away from wetlands, selection of site for Solid Waste Management project within this area was indicative of indifference towards its protection.

Ultimately, EKWM Authority inspected the site in February 2013 and observed that there had not been any development to comply with the conditions imposed. EKWMA finally withdrew (July 2013) its permission for completion of the balance work. Accordingly KMDA expressed (August 2013) its inability to the Bidhannagar Municipality to complete the project.

Thus, improper selection of site by Bidhannagar Municipality and KMDA for the solid waste management project within East Kolkata Wetland Area ignoring restrictive provisions was indicative of indifference towards environmental significance and protection of the wetland. It also resulted in the project being abandoned rendering the expenditure of ₹ 3.82 crore infructuous.

The matter was referred to Government in April 2013; reply had not been received (December 2013).

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<sup>71</sup> Came into force from December 2010.

<sup>72</sup> Construction of vermicompost, boundary pillaring, construction of RCC window platform, construction of Sanitary Land Fill, office buildings etc.

<sup>73</sup> Supply of steel containers, tractors, supply and installation vermicompost plant, hydraulic lifting device, payment of service connection charge to State power utilities etc.

<sup>74</sup> Manufacturing, supplying, installation of vermicompost plant including electrification, procurement of Back-Hoe loader, land levelling, construction of bituminous road, internal works of office building etc.

**URBAN DEVELOPMENT DEPARTMENT (KOLKATA  
METROPOLITAN DEVELOPMENT AUTHORITY)**

**3.9 Excess expenditure on road projects in deviation from Schedule of Rate**

**KMDA incurred excess expenditure of ₹ 4.28 crore in three road construction projects due to application of incorrect rates.**

Kolkata Metropolitan Development Authority (KMDA) awarded three<sup>75</sup> road construction projects (divided in 11 stretches) between June 2008 and April 2010 to 10 agencies. The agencies completed the work between March 2009 and January 2011 and were paid a total of ₹ 40.59 crore (up to September 2011) for the said work based on the rates provided in the Detailed Project Report (DPR).

DPR of these projects *inter alia* included a common item of work of spreading and consolidating the River Bed Material (RBM) at sub-base<sup>76</sup> for which a uniform rate of ₹ 431.68 per cubic meter was considered. Scrutiny (August 2012) of records revealed that agencies had, however, used Fine Silver Sand (FSS), which was more economical than RBM in terms of quantity required and labour cost, for sub-base for all the works.

As per the Schedule of Rates (SOR) for Road & Bridge Works issued by PW (Roads) Department, the compaction factor<sup>77</sup> of dry clean FSS is 0.835, whereas that of RBM is 0.70, which indicated that quantity of RBM required for having equal volume of compacted sub-base was higher<sup>78</sup> than quantity of FSS required. Even allowing for lower labour charge involved in laying and compacting RBM (₹ 62 per cubic meter) compared to that of FSS (₹ 28 per cubic meter), the total cost of laying and compacting FSS worked out to be less costly (₹ 337.91 per cubic meter) than that of RBM (₹ 431.68 per cubic meter) (as shown in *Appendix 3.1*). But though FSS was actually used at the sub-base (admissible rate being ₹ 337.91 per cubic meter), payment was made at the rate applicable for RBM (₹ 431.68 per cubic meter).

Thus, incorrect rate paid by KMDA had resulted in excess payment of ₹ 4.28 crore (*Appendix 3.2*) to the agencies.

The matter was referred to Government in April 2013; reply is, however, awaited (December 2013).

<sup>75</sup> 1. Widening of EM Bypass from Garia to Kamalgazi, 2. Construction of EM Bypass connector from Kamalgazi to Padmapukur and 3. Construction of road up to wet mix macadam in South 24 Parganas District Headquarters at Baruipur. All these three projects were taken up under the Ganga Action Plan sector of KMDA

<sup>76</sup> Sub-base is the layer of material laid on the sub-grade, on which the base course layer is located. Sub-base is often the main load-bearing layer of the road. Its role is to spread the load evenly over the sub-grade.

<sup>77</sup> May be defined as quantity of FSS or RBM required for having unit volume of compacted material.

<sup>78</sup> 1.20 m<sup>3</sup> (1/0.835) loose dry clean FSS is required for getting 1m<sup>3</sup> compacted FSS; whereas 1.43 m<sup>3</sup> (1/0.70) loose RBM is required for getting 1m<sup>3</sup> compacted RBM.

**URBAN DEVELOPMENT DEPARTMENT  
(WEST BENGAL HOUSING INFRASTRUCTURE  
DEVELOPMENT CORPORATION LIMITED)**

**3.10 Extra expenditure in construction of roads at New Town Project**

**Higher specifications in road design in deviation from IRC guidelines resulted in extra financial burden of ₹ 42.64 crore on account of execution of additional quantities of works in eight works executed/ under execution by WBHIDCO. Besides, there were cases of incorrect estimations of rates by WBHIDCO under various items of works which led to extra expenditure of ₹ 7.80 crore apart from undue benefits of ₹ 36.08 lakh to the contractors.**

State Government set up (April 1999) West Bengal Housing Infrastructure Development Corporation Limited (WBHIDCO), a Government company, for the purpose of developing New Town Project (NTP) at Rajarhat. The project envisaged development and distribution of land in four Action Areas for residential as well as business purpose.

While constructing internal roads in Action Area-I (AA-I) and Southern extension of Major Arterial Road at New Town Project (NTP), WBHIDCO appointed (April 2002) an engineering consultant. Based on the design prepared by the Consultant in due adherence<sup>79</sup> to guidelines of Indian Road Congress (IRC), WBHIDCO constructed 19.63 km road up to December 2006. WBHIDCO, however, for subsequent stretches of roads under NTP deviated from IRC norms and unduly enhanced the specifications and implemented superfluous items of work as discussed below:

**(A) Inflated specifications in road design:**

As per guidelines<sup>80</sup> of Indian Road Congress (IRC), the roads are designed based *inter alia* on characteristics<sup>81</sup> of sub-grade soil, estimated traffic load, ground water level, design life etc. It is further stipulated by IRC that for adoption of appropriate pavement design of requisite strength, load bearing strength<sup>82</sup> and other physical properties<sup>83</sup> of the sub grade soil<sup>84</sup> are to be determined strictly through laboratory tests and not on the basis of *in-situ* test (*Appendix 3.3*).

<sup>79</sup> Following appropriate guidelines of IRC, consultant designed (June 2002) the pavement thickness of internal roads for 20 years with CBR value of three per cent on compacted sub-grade.

<sup>80</sup> IRC : 36 - Recommended practice for the construction of earth embankments, IRC : 37 - Guidelines for the design of flexible pavements and specifications for road and bridge works.

<sup>81</sup> Stability, incompressibility, permanency of strength, minimal changes in volume under adverse ground water and weather conditions, ease of compaction etc.

<sup>82</sup> Measured by California Bearing Ratio (CBR) - Most preferred international penetration test to indicate the load bearing capacity of soil.

<sup>83</sup> Soil classification, particle size distribution, liquid limit, plastic limit, plasticity index, maximum dry density (MDD), optimum moisture content (OMC), moisture content - dry density relationship i.e. standard proctor density and corresponding OMC.

<sup>84</sup> Sub grade is the native material underneath a constructed road.

However, in case of remaining works under AA-I, WBHIDCO, without conducting the mandatory laboratory tests, had come to the conclusion (July 2006) that sub grade soil was “highly expansive having low bearing capacity due to ingress of water from the high water table”. Accordingly, WBHIDCO decided (July/ August 2006) to replace 500 mm sub grade soil with sand with enhancement in the specifications of layers at the pavement in term of thickness and components in order to achieve higher mechanical strength of sub grade soil with CBR of six *per cent* against the requirement of 2.5 *per cent* CBR as per IRC norms.

Mention was made in paragraph 2.1.29 of the Report of the C&AG on Government of West Bengal (Commercial) for the year ended March 2007 that such undue enhancement of specifications had led to an additional expenditure of ₹ 10.08 crore in AA-I. The Department did not furnish any action taken note on the same. A follow up audit of the construction of road in AA-II and AA-III was undertaken, results of which are enumerated below.

During 2008-09 to 2011-12, the Company undertook construction of 22 road works (tendered value: ₹ 231.36 crore) in AA-II and III of which 15 works were completed and seven were under progress. Out of these, test check of eight works (four completed and four under progress -*Appendix 3.4*) with aggregate tendered value of ₹ 128.67 crore disclosed that WBHIDCO continued applying the enhanced specifications (January 2009) for construction of internal roads in AA-II and III without undertaking laboratory tests specified by IRC. Reasons for the same could not be ascertained in view of the following:

- The roads constructed in AA-I in 2006 did not have any reported pavement failures indicating appropriateness of specification and designs given by the consultant.
- A laboratory test conducted (May 2009) in Action Area-II D after commencement of work showed that the quality of the existing sub grade soil was already higher<sup>85</sup> than acceptable criteria of IRC thereby not necessitating any further strengthening measures. The decision of WBHIDCO, therefore, to replace top 500 mm sub grade soil by sand with thicker layers of materials of higher specifications was not clear.
- Roads in Action Area IIB, IIC, IID and III were constructed only after creation of drainage facilities by PHED duly serviced by drainage pumping station to prevent water logging in the township. As such, continuing with the enhanced specifications, which had been adopted in July 2006 for AA I in apprehension of ingress of water in the sub-grade from the high water table, needed to be explained.

A comparative position of design specifications<sup>86</sup> adopted for Action Area I as per IRC guidelines *vis-à-vis* that adopted by WBHIDCO in the subsequent works is

<sup>85</sup> Average values of CBR and Maximum Dry Density (MDD) of sub-grade soil were found to be 2.5 per cent and 1.70 gm/cc respectively, against by IRC norms (CBR - 2 per cent, MDD-1.65 per cent).

<sup>86</sup> As per advice of MNDCL, the consultant.

given in *Appendix 3.5*. This had resulted in excess expenditure of ₹ 42.64 crore as compared to estimated expenditure based on standard specification adopted by the consultant as shown in *Appendix 3.6*.

**(B) Issues relating to preparation of estimates**

The item rates of road works were to be based on standard data book for analysis of rates<sup>87</sup> with reference to IRC specifications and materials/ carriage rates of PW (Roads) schedule of rates (SOR) of Government of West Bengal. Audit observed that estimates of items like carriage of stone materials from railway yard to work site, rates of bitumen and cost of fine sand/ stone materials were determined at inflated rates as discussed under:

- **Carriage:** While preparing the estimates, the rates of stone aggregates in respect of four completed works (Works I to IV) were calculated by considering carriage by road from Dankuni railway yard (26 kms away) to work sites instead of from Belgharia railway yard (18 kms away) which was closer to the work site. This had resulted in higher cost at site by ₹ 50 per cubic metre (January/ December 2009), after adjusting the difference in the railway freight charges for Belgharia yard and Dankuni yard. This resulted in additional expenditure of ₹ 58.58 lakh on four completed works (*vide Appendix 3.7*).
- **Non-recovery of the cost of container:** As stipulated in the SOR, the cost of container (at the rate of ₹ 1000 per tonne of bitumen) was to be deducted while arriving at the rate of bitumen emulsion. Non adjusting the cost of container from the cost of bitumen resulted in extension of undue benefit of ₹ 36.08 lakh<sup>88</sup> to the contractors against utilisation of 3608.21 tonnes of bitumen in respect of eight works.
- **Higher rate on stone materials:** In respect of four works (work nos. V to VIII), the Company instead of applying the rates of PWD (Roads) SOR for stone materials applied (August 2010, November 2010 and November 2011) the rates of PWD (Building) SOR on the ground that PWD (Roads) SOR had become old as it remained unchanged since January 2009. However, PWD SOR is updated as and when such need is felt. This issue was further compounded by the fact that PWD (Building) SOR does not contain the extant rates for the stone materials of the size actually used in road work and hence for arriving at the applicable rates of stone material, WBHIDCO had to take the average the rates of different sizes of stone material available in the PWD (Building) SOR. This resulted in fixation of higher rates of stone dust (₹ 171 to ₹ 285 per cubic metre) and stone aggregates (₹ 137<sup>89</sup> to ₹ 402 per cubic metre) as

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<sup>87</sup> Published by Ministry of Road Transport and Highways.

<sup>88</sup> Priming of base course: 55699.401 m<sup>2</sup> at the rate of 0.6 kg per m<sup>2</sup> = 33419.64 kg; Bituminous Macadam: 549581.116 m<sup>2</sup> at the rate of 3.62 kg per m<sup>2</sup> = 1989483.64 kg and Semi Dense Bituminous Concrete: 550454.621 m<sup>2</sup> at the rate of 2.88 kg per m<sup>2</sup>. Total consumption of Bitumen: 3608212.59 kg i.e. 3608.21 tonnes.

<sup>89</sup> In case of 37.5mm stone chips used in work No VIII, there was a difference of only ₹ 2 per m<sup>3</sup>

shown in *Appendix 3.8*. The Company shouldered an additional expenditure burden of ₹ 7.22 crore on this count.

Thus, fixation of higher specifications in road design in deviation from IRC guidelines resulted in an extra financial burden of ₹ 42.64 crore on account of execution of additional quantities of works in eight works executed/ under execution by WBHIDCO. Besides, there were cases of incorrect estimations of rates by WBHIDCO under various items of works which led to extra expenditure of ₹ 7.80 crore apart from extension of undue benefit of ₹ 36.08 lakh to the contractors.

The matter was referred to the Government in September 2013; the reply is, however awaited (December 2013).

## URBAN DEVELOPMENT AND LAND & LAND REFORMS DEPARTMENTS

### 3.11 *Unproductive expenditure on idle infrastructures*

**Audit observed three instances in three districts where infrastructure created at ₹ 21.50 crore did not yield the desired benefit as new constructions remained idle / incomplete for years together. Audit analysis showed that the same was attributable to lack of proper planning before initiation of a project, absence of co-ordination among the implementing agencies and deficient monitoring during execution.**

State Government takes up works of creation of various infrastructure for meeting its governance responsibilities as well as for making social deliverables available to its citizens. For ensuring availability of desired benefits, works should be completed expeditiously and newly created assets put to use timely. Some significant cases where expenditure incurred from public exchequer on various projects did not yield the desired results as projects remained incomplete/ unused for years together, are discussed in the subsequent paragraphs.

#### *(A) Export infrastructure at Siliguri remaining non-starter*

With a view to creating infrastructure for export/ import, Siliguri Jalpaiguri Development Authority (SJDA) undertook a project of construction of an Export Logistic Hub (Inland Container Depot - ICD) in the *Mouza* Dabgram, Jalpaiguri District during 2008-09 with financial assistance from Ministry of Commerce & Industries, GoI under Assistance to States for Infrastructure Development for Export (ASIDE). The estimated cost of the project was ₹ 24.84 crore<sup>90</sup>. The State Level Export Promotion Committee accorded (October 2008) administrative approval of

<sup>90</sup> *Components of expenditures: land and land development: ₹ 5.37 crore, civil construction: ₹ 3.12 crore; approach road and paved area: ₹ 3.52 crore, material handling equipments: ₹ 9.78 crore, electrical and automation: ₹ 2.47 crore and Government fees/ deposits/ consultancy, supervision: ₹ 0.58 crore.*

*Projected sources of funds: ₹ 20 crore was to be contributed by the GoI under ASIDE scheme while SJDA was to bear ₹ 4.19 crore towards arranging 24.5 acres of land on lease from Railway authority and contribute ₹ 0.65 crore*

₹ 18.89 crore under ASIDE and released ₹ 10.30 crore in three instalments. The logistic hub, targeted for completion by October 2010, envisaged projected annual export turnover of ₹ 2500 crore in seven years time. SJDA decided that (July 2009) the operation, maintenance and management of the logistic hub were to be outsourced on Public Private Partnership (PPP) mode. The idea of SJDA authority was to complete the list of items in the DPR and hand it over to the private partner on “as where is” basis. The partner was to construct the railway siding (which was not included in DPR as it involved huge cost) and other residual works and make the logistic hub functional.

As of March 2013, expenditure on this project stood at ₹ 13.67 crore<sup>91</sup> which included expenditure on land development (₹ 1.32 crore), construction of internal and approach road (₹ 1.80 crore), administrative buildings (₹ 0.64 crore), warehouse (₹ 0.50 crore) and supply/ installation of machineries and facilities<sup>92</sup> like high-tension and low-tension electrical infrastructure, diesel generator sets, weigh bridge, three fork lift trucks, empty container handler, refrigerated unit at cold room, provision of computer and peripherals, etc. All the works were completed by March 2013, except for commissioning of cooling warehouse, physical progress of which stood at 90 per cent.

Records of SJDA revealed that as of August 2013, the logistic hub remains a non-starter owing to non-finalisation of private partner for management of the ICD as discussed below.

- On two occasions (October 2009 and June 2010) tenders for selection of private partners were cancelled. While on the first occasion quoted premium by highest bidder was found to be much lower as compared to the estimated profit projected in the proposal, in the second occasion the highest bidder imposed certain conditions, which was not accepted by SJDA.
- SJDA invited fresh bids in November 2010. Out of three bids received, SJDA proposed (February 2011) selection of the highest bidder (offer being ₹ 21.21 lakh per acre) to the Urban Development (UD) Department, as Department's approval was mandatory for PPP projects. However, the matter did not progress further as in view of interest evinced (May 2012) by Container Corporation of India (CONCOR)<sup>93</sup> for taking up the operation, maintenance and management of logistic hub. CONCOR, however, opined (May 2012) that the present site of logistic hub was not worthy of operation without rail siding with concrete pavement, which had not been a part of the Detailed Project Report. Cancelling all earlier bids, UD Department issued (June 2012) no

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<sup>91</sup> Excluding ₹ 4.19 crore spent by SJDA for taking 24.5 acres of land on lease from the Railway Authority

<sup>92</sup> HT & LT infrastructure (₹ 1.50 crore) installed during July 2010 and February 2011, Diesel Generator sets (₹ 0.56 crore) supplied between August 2010 and February 2011, Weigh bridge (₹ 0.24 crore) installed in February 2011, fork lift trucks (₹ 0.43 crore) received in January 2011, provision of computer and peripherals (₹ 0.57 crore), refrigerated unit at cold room (₹ 0.40 crore) in December 2011, commissioning of cooling warehouse (₹ 1.10 crore) in December 2011 etc. Empty container handler (₹ 1.34 crore) was shown to be received in May 2012.

<sup>93</sup> A GoI undertaking under the Ministry of Railways

objection for selection of CONCOR as partner. CONCOR was to submit a report on feasibility of construction of railway siding by June 2012. However, no response from CONCOR was received thereafter (as of March 2013).

SJDA, meanwhile, engaged (September 2012) a consultancy firm for selecting PPP partner for running the facility. No further progress has been made (August 2013) in this regard.

SJDA stated (June 2012 and September 2013) that machineries were purchased by SJDA as per DPR approved by ASIDE for ensuring availability of further instalment of funds in anticipation of timely completion of the project and to avoid price escalation. However, starting of the project was dependent upon engagement of private partner and construction of rail siding.

During joint physical inspection (June 2012) of the site by audit and representatives of SJDA it was observed that construction of the main office building, toilet block and warehouse were complete but the same remained unused. It was further seen that the fork lift trucks and DG sets were lying in the open ground with parts/ fittings/ tyres etc. broken/ missing, while the weigh bridge was in dilapidated condition. The Empty Container Handler was not found on site; SJDA intimated (June 2012) that the same was kept at FCI godown premises store at Bagrakote, Siliguri taken by SJDA on rent.



**Broken DG set and Fork lifts lying at logistic hub**

Thus, export infrastructure created at Siliguri incurring an expenditure of ₹ 17.85 crore (₹ 13.67 crore plus ₹ 4.19 crore) remains idle even after lapse of almost three years from the targeted date of completion of the project. Expensive sophisticated machinery procured for the same remains unused beyond their warranty periods with substantial possibility of damage. This was indicative of failure in synchronizing construction,

procurement and engagement of management contractor leading to desired level of export activities not being achieved.

### *(B) Unused Town Hall cum Auditorium at Rampurhat*

Work for construction of auditorium was assigned to West Bengal Industrial Infrastructure Development Corporation (WBIIDC) on a turnkey basis under MPLAD from Birbhum district. On completion, the auditorium was to be handed over to Rampurhat Municipality. The DM released ₹ 1.61 crore (March 2005 to September 2008) to WBIIDC from MPLAD funds (2003-04 to 2007-08). WBIIDC incurred an expenditure of ₹ 1.62 crore (February 2006 to September 2010) towards construction of the auditorium, stage craft, stage lights and other allied works. Pending formal handing over by WBIIDC, the auditorium was inaugurated in February 2009 by Rampurhat Municipality.

Audit scrutiny (November 2012) of records of DM, Birbhum, however, revealed that the auditorium was not put to use till October 2012. Sub Divisional Officer, Rampurhat reported (May 2012) to the DM that the stage was unusable for holding any kind of cultural programme due to its undulation/ unevenness. The acoustic system was not functioning and leakage of rain water was noticed at a number of points in the hall. Besides, the auditorium also lacked amenities like drinking water, generator, modern sound system and lights etc. Formal inauguration of the auditorium in such an incomplete state, thus, seemed premature. Though DM had requested WBIIDC (July 2012) to complete residual works; no response was received from them. The District authorities accepted (December 2012) the audit observation. Thus, the Auditorium remained incomplete and unused after eight years from starting of construction and almost five years after its inauguration leading to idle expenditure of ₹ 1.62 crore from Government exchequer.

*(C) Construction of Central Bus Stand at Malda remaining incomplete*

With a view to managing traffic congestion and controlling law and order<sup>94</sup>, Uttarbanga Unnayan Parshad (UUP) approved (September 2000) construction of a Central Bus Terminus (CBT) at Malda Town adjacent to National Highway 34 for North Bengal State Transport Corporation (NBSTC). District Land & Land Reforms Officer (DLLRO), Malda took over possession of 35.51 acres of land<sup>95</sup> identified for construction of the bus stand. UUP released (April 2001) ₹ 1 crore in favour of DM with the stipulation to execute the work through PWD. Malda Zilla Parishad (ZP) allotted further funds of ₹ 35 lakh (June 2001) for execution of the said work by its own engineering wing out of funds received from Transport Department for transport infrastructure.

DM issued (February 2004) administrative approval and financial sanction of ₹ 1 crore to ZP for construction of CBT. However, at the instance of UUP, work was transferred to PWD and DM placed (January-February 2006) ₹ 1.35 crore with EE, PWD.

However, in deviation from original plan, DM requested (July 2007) the L&LR Department to transfer 5 acres<sup>96</sup> for construction of a general bus stand for long distance buses, instead of constructing it exclusively for NBSTC. The land was handed over to EE, PWD in December 2007.

Work order for the construction of CBT (terminal building, bus shed, retaining wall, flexible pavement and rigid pavement) was issued in February 2008 for tendered amount of ₹ 1.26 crore. DM also submitted (June 2008) an estimate of ₹ 46.91 lakh for electrification work to Transport Department for allotment of funds and requested (June 2009) EE, Public Health Engineering Directorate (PHED), Malda to prepare an estimate for arrangement of drinking water and other basic amenities in CBT.

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<sup>94</sup> as the existing bus terminus was at the heart of the town

<sup>95</sup> From the Agriculture Department

<sup>96</sup> Out of 35.51 acres taken over by L&LR department from Agriculture Department

However, response of the two Departments to DM were not forthcoming. Works of terminal building, rigid pavements, flexible pavements and passengers' shed were completed by August 2010 at a cost of ₹ 1.66 crore<sup>97</sup>. The bus-stand, however, could not be opened for public use due to infrastructural deficiencies.

Meanwhile, to make the scheme viable, Chief Engineer, PWD had prepared (June 2010) a consolidated estimate of ₹ 5.40 crore including additional works to be done. DM further released (July 2009 to June 2012) ₹ 0.87 crore to the EE, PWD for execution of the work and moved (February 2012) North Bengal Development Department (NBDD) for further funds for expansion of CBT. As of December 2012, additional works worth ₹ 36.95 lakh on balance portion of passengers' shade and bus bay attached to the same were executed.

Thus, progress of the scheme was affected since inception by planning deficiencies as well as frequent modifications in the scope of works. As of December 2012, work of construction of CBT was incomplete after twelve years from release of funds and six years from issue of work order and works executed in phases for ₹ 2.03 crore (of which ₹ 1.93 crore was paid till December 2012). The Police authorities<sup>99</sup> also expressed (December 2012) their concern on traffic congestion and resultant law and order problems.

The matter was referred to Government in July 2013; reply had not been received (December 2013).

## URBAN DEVELOPMENT, TRANSPORT AND IRRIGATION & WATERWAYS DEPARTMENTS

### 3.12 *Infructuous expenditure on an unviable ferry service through a canal*

**Introduction of a canal ferry service in Kolkata without assessing its economic viability and popularity among passengers and ignoring the failure of the trial run resulted in infructuous expenditure of ₹ 4.32 crore.**

Circular Beliaghata canal and New-Cut Keshtopur Bhangarekata canal, though used for navigation in the past, were reduced to drainage channels due to siltation coupled with parallel development of road transport. Government of West Bengal took up (March 2004) re-excavation<sup>100</sup> of 20.5 km of the canal system *inter alia*<sup>101</sup>

<sup>97</sup> Land development (between March 2007 and April 2008) for ₹ 21.73 lakh; building/shed/pavement etc (between March 2008 and August 2010) for ₹ 126.24 lakh; retaining walls (July-December 2009) for ₹ 14.90 lakh and consultancy fees of ₹ 3.31 lakh.

<sup>98</sup> ₹ 33.19 lakh in July 2009, ₹ 42.46 lakh in August 2011 and ₹ 11.83 lakh in June 2012

<sup>99</sup> In a communication from the Officer in Charge, District Traffic police, Malda addressed to Superintendent of Police, Malda

<sup>100</sup> "Re-excavation of the New Cut-Keshtopur - Bhangarekata khal System from its starting point at the Chitpur Lock on the river Hooghly to the outfall point of the Khal at Kulti on the river Hawagon -Kultigong" which included re-excavation of 13.5 km of Keshtopur canal and 7 km of Bhangarekata canal.

<sup>101</sup> Other objectives include undertaking beautification work along the canal banks in the phased manner and exploring the possibilities of utilising the ingress water from the river Hooghly into the re-excavated canal for raw drinking water source to cater the needs of both New Town and Bidhanagar Municipality.

for revival of navigational opportunities through the canal. This necessitated construction of seven steel foot bridges across the canal, construction of eight jetties and clearing Keshtopur canal by mechanized devices. Project was to be undertaken by West Bengal Housing Infrastructure Development Corporation (WBHIDCO). A technical committee<sup>102</sup> was formed (March 2004) for identifying scope of revival of the navigational opportunities in canal systems, which did not conduct any cost-viability analysis.

WBHIDCO entrusted the works of construction of foot bridges and jetties and clearing of Keshtopur canal by mechanized devices to the Canal Division, I & W Directorate and released ₹ 6.25 crore between October 2006 and November 2007. Amount was fully utilised by the division towards the project upto March 2012.

WBHIDCO further released ₹ 1 crore (August 2006 and February 2007) to West Bengal Surface Transport Corporation Limited (WBSTC) under the Transport Department for purchase of six vessels (four wooden and two steel vessels). Of this, WBSTC procured (August 2006) two steel vessels at a total cost of ₹ 54.40 lakh, each with carrying capacity of 100 passengers and four more wooden vessels at total cost of ₹ 49 lakh (March 2007 to September 2007), each with carrying capacity of 50 passengers. WBHIDCO further released ₹ 1.98 lakh (December 2007) for construction of five booking counters at the jetties and ₹ 24 lakh (June 2007 and December 2007) for electrical works at jetties.

Objective of canal navigation through introduction of ferry services was, however, not fulfilled as

- A private agency engaged (June 2006) through WBSTC at the instance of the Transport Department, for operation of ferry service through the canal, started trial run in October 2006 between Chitpur and Baishakhi, but declined (November 2006) to operate owing to financial non-viability and lack of popularity of the service.
- Subsequently, Hooghly Nadi Jalapath Parivahan Samabay Samity Limited (HNJPSS), a co-operative society, was entrusted (August 2007) by WBSTC to operate the ferry service with four wooden launches<sup>103</sup> acquired by WBSTC. Operative costs were to be borne by HNJPSS. HNJPSS operated the ferry service from August 2007 to January 2009 with only 13 *per cent* of the operating cost<sup>104</sup> being recovered as revenue. HNJPSS submitted a claim of ₹ 14.60 lakh towards operating loss sustained by it during this period, against

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<sup>102</sup> Retired Chief Engineer, I&W Directorate as Chairman, Superintendent Engineer, Eastern Circle, I&W Directorate as Member Secretary and Director General (Engineering), WBHIDCO, Chief Engineer Planning, Public Health Engineering Department, Chief Engineer, KMWSA, Chief Engineer (S&D), KMDA, Special Engineer, Salt Lake Reclamation & Development Circle, Executive Engineer, PHE, Bidhannagar Municipality as Members.

<sup>103</sup> The steel launches were not used as the same were not fit for plying in the canal.

<sup>104</sup> As worked out by WBHIDCO, against the average daily operating cost of ₹ 5598.00, average revenue stood at ₹ 754.00 (for first 61 days).

which ₹ 3 lakh was reimbursed (December 2007) by WBHIDCO. Finally the scheme was withdrawn in February 2009 and the four vessels were taken back by WBSTC.



Present condition of the boats (August 2013)

No further initiative either to resume ferry services or to productively utilise the launches has been taken. As of December 2013, all six launches were lying idle at Babughat and Howrah jetties. The wooden vessels were in dilapidated condition and fully/partially submerged in water and beyond economic repair. Condition of the jetties constructed in the canal had also deteriorated, of which one<sup>105</sup> had been encroached by an outsider.

Thus, ferry services in Kestopur Canal introduced at a cost of ₹ 4.32 crore<sup>106</sup> without assessing economic viability, had to be discontinued due to non-sustainability rendering the expenditure of ₹ 4.32 crore infructuous.

The matter was referred to Government in June 2013; reply had not been received (December 2013).

## GENERAL

### 3.13 Cash management in Government Departments

**Deficient cash management by DDOs led to cash amounting to ₹ 0.67 crore not being physically available, though included in the cash balance. Non-adherence to the prescribed provisions is fraught with the risk of misappropriation of public money.**

West Bengal Treasury Rules (WBTR) provides that:

- No money is to be drawn from the treasury unless it is required for immediate disbursement;
- All financial transactions are to be recorded in the cash book as soon as they occur under proper attestation by the Drawing and Disbursing Officer (DDO);

<sup>105</sup> The jetty at 206 Bus stand on Keshtopur Canal.

<sup>106</sup> Construction of jetties : ₹ 1.84 crore; purchase of launches : ₹ 1.03 crore; mechanized clearing of canal- ₹ 1.19 crore; construction of booking counters : ₹ 0.02crore; electrification of jetties : ₹ 0.24crore.

- Cash book is required to be closed every day and the head of the office is required to physically verify the cash balance at the end of each month and record a certificate to that effect.

Scrutiny of records of 19 (nineteen) DDOs in eight<sup>107</sup> districts including Kolkata revealed financial irregularities due to non-compliance with the above provisions resulting in mis-utilisation of undisbursed cash, theft, robbery and suspected misappropriation of Government money. Physical verification of cash conducted at the instance of audit by 19 (Nineteen) DDOs during July 2012 to April 2013, revealed that ₹ 46.75 crore were physically available against aggregate closing balance of ₹ 47.43 crore as per the cash books indicating a shortage of ₹ 0.67 crore (as detailed in *Appendix 3.9*). Of this amount, unadjusted vouchers accounted for ₹ 15.43 lakh, while ₹ 19.54 lakh was shown as advance from undisbursed cash for various purposes. As the amounts remained outside the cash book, this practice was fraught with risk. Besides, there was shortage amounting to ₹ 32.28 lakh which was attributable to theft/robbery/unexplained cash shortage by various DDOs.

In case of NRS Medical College & Hospital, a shortage of ₹ 2.59 lakh was noticed, out of which ₹ 1.79 lakh pertained to period from 1980-81 to 1990-91, while the remaining shortage occurred during October 2011 to September 2012. Similar old cases of theft/ defalcation were also noticed in case of MSVP<sup>108</sup>, RG Kar MC & H; Superintendent, Malda District Hospital; Principal, Chittaranjan Seva Sadan, Kolkata and District Magistrate, Nadia.

Cases of non-adherence to the provisions of financial rules by DDOs have been pointed out continuously by audit in earlier years. Nevertheless, such irregularities continue indicating lack of control and monitoring. No initiative was noticed on the part of the DDOs and respective Controlling Officers to adjust the shortages carried over for years together.

Thus, non-adherence to the provisions of Treasury and Financial Rules and inadequate internal control over drawal and disbursement of cash by the DDOs continue to be a matter of concern exposing the Departments to the risk of misappropriation of public money.

### **3.14 Lack of response of Government to audit**

Principal Accountant General (Audit) (PAG) arranges to conduct periodical inspection of Government Departments to test-check transactions and verify the maintenance of important accounting and other records as per prescribed rules and procedures. These inspections are followed up with Inspection Reports (IRs) issued to the heads of offices inspected with copies to next higher authorities. Important irregularities

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<sup>107</sup> North 24 Paraganas (two offices), Kolkata (11 offices), Birbhum (one office), Dakshin Dinajpur (one office), Malda (one office), Purulia (one office), Howrah (one office) and Nadia (one office).

<sup>108</sup> Medical Superintendent cum Vice Principal

and other points detected during inspection, which are not settled on the spot, find place in IRs.

Finance Department of Government of West Bengal, issued instructions (June 1982) for prompt response by the executive to IRs issued by the PAG to ensure rectificatory action in compliance with the prescribed rules and procedures and secure accountability for the deficiencies, lapses, etc. noticed during inspections.

The heads of offices and next higher authorities are required to comply with observations contained in the IRs and rectify defects and omissions promptly and report compliance to PAG. Serious irregularities are brought to the notice of the Government by the office of the PAG. A six monthly report showing the pendency of IRs is sent to the Principal Secretary/Secretary of the department to facilitate monitoring and settlement of outstanding audit observations in the pending IRs.

Inspection Reports issued since 1981-82 up to December 2012 relating to 233 offices in four departments (Disaster Management Department: 32 offices; Home Police Department: 67 offices; Urban Development Department: 116 offices and Fire & Emergency Services Department: 18 offices) disclosed that 718 paragraphs relating to 262 IRs remained outstanding at the end of June 2013. Of these, 28 IRs containing 37 paragraphs under Disaster Management and Urban Development Departments had been lying unsettled for more than 10 years.

Department-wise and year-wise break-up of the outstanding IRs and Paragraphs are detailed in *Appendix 3.10*.

The unsettled IRs contain 90 paragraphs involving serious irregularities like theft/ defalcation/ misappropriation of Government money, loss of revenue and shortages/ losses not recovered/ written off amounting to ₹ 356.78 crore. Department-wise and nature-wise analysis of the outstanding paragraphs of serious nature showed the following position:

**Table 3.2 : Analysis of outstanding paragraphs**

Name of the department	Cases of theft/ defalcation/ misappropriation		Loss of revenue		Shortage/losses not recovered/ not written off		Total	
	Para	Amount	Para	Amount	Para	Amount	Para	Amount
	(₹ in lakh)							
Disaster Management	12	40.46	Nil	Nil	02	5.46	14	45.92
Home (Police)	03	25.78	01	3.05	Nil	Nil	04	28.83
Urban Development	15	44.93	48	34751.82	02	259.14	65	35055.89
Fire & Emergency Services	01	0.10	05	545.91	01	01.27	07	547.28
<b>Total</b>	<b>31</b>	<b>111.27</b>	<b>54</b>	<b>35300.78</b>	<b>05</b>	<b>265.87</b>	<b>90</b>	<b>35677.92</b>

Audit committees, comprising the Principal Secretary/Secretary of the administrative department and representatives of the Finance Department and Audit, were formed in 26 out of 33 Departments under General and Social Sectors for expeditious settlement of outstanding Inspection Reports/ paragraphs. Audit Committees were not formed by the remaining seven Departments<sup>109</sup> under General and Social Sector. Of the 26 Departments where audit committees were formed, meetings were held by two Departments {Home (Police) and Disaster Management} on two occasions from July 2012 to June 2013. As a result of these meetings, 30 paragraphs were settled. Other 24 departments, though constituted Audit Committees, did not hold any meeting.

It is recommended that Government should ensure that a procedure is put in place for (i) action against officials failing to send replies to IRs/ paras as per the prescribed time schedule, (ii) recovery of losses/outstanding advances/ overpayments in a time-bound manner and (iii) holding at least one meeting of each audit committee every quarter.

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<sup>109</sup> *Mass Education Extension, Fire & Emergency Services, Self Help Groups & Self Employment, Housing, Backward Classes Welfare, Sports, Statistics & Programme Implementation and Child Development Departments*

# **Chapter 4**

## **Chief Controlling Officer based Audit of Government Department**

## Chapter 4 : Chief Controlling Officer based Audit of Government Department

### TECHNICAL EDUCATION & TRAINING DEPARTMENT

#### 4 *Report on Chief Controlling Officer based Audit of Technical Education & Training Department*

#### Executive Summary

Technical Education & Training Department (TE&T) is the nodal Department for imparting technical and vocational education and training at middle and lower levels of knowledge and skills spectrum and is entrusted with responsibility for imparting technical education at diploma level through Polytechnics, craftsman training through Industrial Training Institutes (ITIs)/ Industrial Training Centres (ITCs) and vocational education and training through Vocational Training Centres (VTCs). Chief Controlling Officer based Audit of TE&T Department revealed various instances of systemic weaknesses as well as issues of financial and operational controls.

- Department had gaps in reliable data, did not conduct any survey to assess demand and gaps in respect of technical education and formulate its plan to fill these gaps in various districts and blocks.
- Though 11<sup>th</sup> Plan had set targets of setting up 296 ITIs, Department could set up only one new ITI during the last five years. Proliferation in number of private polytechnics indicated a spurt in demand for the same, but Department could set up only two against the target of 21 set by it during this period.
- AICTE norms and standards prescribed especially for equipment and manpower were not adhered to compromising quality of education. In craftsman training, some trades were being run without NCVT affiliation restricting job prospects of successful trainees.
- Substantial expenditure on machinery/equipment remained unproductive as machines and equipment were purchased without assessing requirement and availability of necessary infrastructure leaving them unutilised/ idle.
- Department did not undertake manpower review. There were noticeable shortages in posts of teachers. West Bengal State Council for Vocational Training and Regional Offices for vocational training could not be made functional due to lack of manpower.
- As regards financial management, it was found that central scheme funds remained undisbursed by State Government thereby affecting implementation

of schemes meant for improving infrastructure for technical education. Control on collection and deposit of revenues from polytechnics was deficient leading to various instances of violation of financial rules.

- Monitoring of Department was tenuous as it did not have an institutionalized monitoring mechanism. Further, internal controls were weak as the Department did not have an internal audit wing.

#### 4.1 Introduction

Technical Education & Training Department (TE&T Department) is the nodal Department for imparting technical and vocational education and training at middle and lower levels of knowledge and skills spectrum and is entrusted with responsibility for imparting technical education at diploma level through Polytechnics, craftsman training through Industrial Training Institutes (ITIs)/ Industrial Training Centres<sup>1</sup> (ITCs) and vocational education and training through Vocational Training Centres (VTCs).

The main objectives of the Department are to

- provide technical and vocational education to those students of class VIII to class XII, who due to economic or other reasons do not want to continue with formal education and would like to obtain technical and/or vocational skills so as to enable them to be self-employed or get employment in the market after developing requisite technical and/or vocational skills;
- bridge skills' gap among youth of the state so that they can take advantage of economic development and contribute to improvement in productivity in all sectors of economy.

Government of West Bengal, in its 11th Five Year Plan (2007-12) had identified three thrust areas for technical education:

- increasing reach of technical education,
- interactive planning at all levels from State to Panchayat Samitis to ascertain requirement of skilled manpower and
- subsequent re-designing of technical and vocational education and special attention to women, minorities, SCs and STs.

#### 4.2 Organisational set up

At the State level, Secretary of the Department, assisted by secretariat set-up is responsible for co-ordination and implementation of schemes. There are three Directorates under the Department.

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<sup>1</sup> Government aided institutions

Name of the directorate	Responsibility
<ul style="list-style-type: none"> <li>● Directorate of Technical Education &amp; Training (DTET)</li> </ul>	<ul style="list-style-type: none"> <li>● Running and managing the polytechnics.</li> </ul>
<ul style="list-style-type: none"> <li>● Directorate of Industrial Training (DIT)</li> </ul>	<ul style="list-style-type: none"> <li>● Running and managing ITIs/ITCs.</li> </ul>
<ul style="list-style-type: none"> <li>● Directorate of Vocational Education &amp; Training (DVET)</li> </ul>	<ul style="list-style-type: none"> <li>● Responsible for imparting technical education and training to youths through vocational training centers located mostly in secondary and higher secondary schools at two levels -10+2 and 8+ level.</li> </ul>

Further, there are two Statutory Councils and a registered Society *viz.*

- West Bengal State Council of Technical Education (WBSCTE): Established in 1996, WBSCTE advises the Government on all matters relating to technical education and training, conducts polytechnic examinations and issues polytechnic diplomas.
- West Bengal State Council of Vocational Education & Training (WBSVCVE&T): Set up in May 2006 with responsibility of improvement in vocational education and training programme, WBSVCVE&T is the certificate-issuing authority on vocational training.
- West Bengal State Council of Vocational Training (set up in September 2010), a registered Society, is entrusted with responsibility of reviewing implementation of vocational training programme and monitoring ITIs.

Polytechnics are regulated by All India Council for Technical Education (AICTE) under the Ministry of Human Resources Development, Government of India (GoI), and diplomas are issued by WBSCTE, whereas trade certificates of craftsman training in ITIs/ITCs are issued by the National Council of Vocational Training (NCVT) under Ministry of Labour & Employment, Govt. of India.

#### 4.3 Audit Objectives

Audit objectives are to assess

- Existence of institutional arrangement for interactive planning in terms of delivery of goals of schemes/ programme;
- Adequacy of various types of institutes and increase in the reach of technical education as targeted in 11<sup>th</sup> Five Year Plan;
- Sufficiency of infrastructure available in technical institutes and their efficiency in functioning;

- Efficiency in utilisation of resources (financial and human resources), and
- Adequacy of monitoring and evaluation mechanism of the Department.

#### **4.4 Audit Criteria**

Criteria used for framing audit comments have been sourced from

- Budget Manual;
- West Bengal Financial Rules;
- Schematic guidelines;
- Notifications/instructions issued by the Government;
- AICTE norms and
- NCVT norms

#### **4.5 Audit scope, coverage and methodology**

CCO based audit for the period from 2008-09 to 2012-13 was conducted through test check of records in TE&T Department, its three Directorates, two statutory Councils and a registered Society. Besides, out of 38 Polytechnics and 44 ITIs spread across various districts in the State, audit reviewed records of all 15 Polytechnics and 10 ITIs operating in the five<sup>2</sup> selected districts (*Appendix 4.1*). Out of the 612 VTCs operating in these five districts, records of 33 VTCs were also reviewed. Simple Random sampling was adopted for selection of districts. An entry conference was held (23 April 2013) with the Secretary, TE&T Department to apprise him of the audit objectives, scope, criteria, methodology, etc.

#### **4.6 Mechanism of technical education system**

Technical education and training are imparted under three major components.

- Diploma level courses (of three years duration) through polytechnics are regulated by AICTE. Based on recommendation of State Level Committee for Diploma Education, AICTE accords approval of courses subject to fulfillment of its norms and standards. These norms and standards, *inter alia* include provision of stipulated infrastructure (laboratories, machinery, equipment, etc.) as well as availability of full time faculty members before an institute is operationalised.
- NCVT, an advisory body set up by GoI, prescribes standard and curricula for craftsman training. To impart technical education in ITIs, affiliation is to be obtained for trade courses from NCVT.
- With scope of vocational education and training for students of class VIII to XII who, due to economic or other reasons, opt to obtain technical and / or

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<sup>2</sup>Birbhum, Jalpaiguri, Kolkata, Murshidabad and Purulia.

vocational skills instead of continuing with formal education, WBSCVE&T gives affiliation of VTCs at existing educational institutes. On application by institutions, affiliation is given after verification of documents submitted with the applications. After affiliation, WBSCVE&T provides non-recurring grants for procurement of machinery and equipment to run affiliated trade courses.

West Bengal State Council of Technical Education Act (Act), 1995, required WBSCTE to undertake surveys in various fields of technical education and make forecasts of required growth and development in technical education. Such survey was to provide an objective basis for effective and efficient planning for the Department. Eleventh Five Year Plan (2007-12) has also emphasized interactive planning at state, district and block levels to ascertain requirement of skill and technical educational facilities in all parts of the state and for all sections of people. Performance of the Department has been assessed in the backdrop of the above requirements. Audit findings are presented in the following sections.

## **Audit findings**

### **4.7 Survey and planning**

Department, contrary to requirements outlined in the Eleventh Five Year Plan document, did not have any systematic planning in the form of annual targets to achieve objectives of spread of education to all parts of State and sections of people. No survey as envisaged in the Act was found to have been conducted by WBSCTE. During entry conference (April 2013), the Department admitted that no survey was conducted before the establishment of a new ITI.

### **4.8 Adequacy of institutes and increase in reach of technical education**

#### **4.8.1 Polytechnics**

The position of availability of polytechnic institutes during 2008-13 was as under:

**Table No 4.1: Number of polytechnic institutes in Government and private sector**

Year	Number of polytechnic institute		
	Govt./Govt. sponsored	Other than Govt.	Total
2008-09	38	11	49
2009-10	40	17	57
2010-11	40	25	65
2011-12	40	30	70
2012-13	40	40	80

Source: Records of Directorate of Technical Education & Training

It is evident that there was about four fold increase (11 in 2008-09 to 40 in 2012-13) in the number of private polytechnics during 2008-13 indicating spurt in the demand for technical education. There was, however, only a marginal increase of two Government sponsored polytechnics. The Department has planned to set up 21 new polytechnics in the state from the State Plan funds/ financial assistance from GoI, which were scheduled to be completed after 2012-13 and were in various stages of progress. Delay in transfer of land, non-availability of required area of land as prescribed by AICTE and delay in construction by the agencies etc. were factors behind inadequacy in the number of Government sponsored institutions.

#### **4.8.2 ITIs/ ITCs**

In accordance with thrust area identified for technical education in 11<sup>th</sup> Five Year Plan (2007-12), Department proposed to set up one ITI having an intake capacity of 190 trainees per year at each block that had no ITI/ITC. This necessitated setting up of 296 ITIs<sup>3</sup> in the State during the plan period, though year wise targets were not mentioned. However, against the target of 296 ITIs<sup>4</sup>, only one new ITI was set-up whereas 12 Government sponsored existing ITCs were upgraded into ITIs. Number of ITIs increased from 31 in 2008-09 to only 44 in 2012-13 in the State. As of March 2013 against 53 ITIs/ ITCs (Government/Government sponsored) there were 59 private institutes in the States.

#### **4.9 Adequacy of infrastructure in technical institutes and issues of functioning**

The basic function of the Department is to provide diploma/post diploma level technical courses through polytechnics, craftsman training through ITIs/ITCs and vocational education mostly through secondary and higher secondary schools. Performance of Department in providing these services is discussed below.

##### **4.9.1 Diploma level technical education through polytechnics**

###### **4.9.1.1 Compliance with AICTE norms**

Before operationalisation, Polytechnic colleges are required to obtain approval of AICTE by fulfilling its norms and standards in terms of infrastructure as well as availability of faculty members. Scrutiny of functioning of 15 polytechnics, however, disclosed various issues of control failure and infrastructure deficiencies discussed as under:

As indicated in **Table 4.2** below, in four polytechnics, seven courses were started without fulfilling AICTE norms and standards.

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<sup>3</sup> 228 ITIs for uncovered blocks, 10 ITIs in SC blocks, five ITIs in ST areas, 24 ITIs in minority blocks, 19 ITIs for women and 10 ITIs in Border area blocks.

<sup>4</sup> 24 ITIs for minority dominated blocks, 10 for SC dominated blocks, five for STs, 10 for Border area blocks, 19 for women and 228 in other blocks.

**Table No. 4.2: Details of courses started without fulfilling AICTE norms & standards**

Sl No	Name of polytechnic	Name of courses	Date of approval by AICTE	Started from academic year	Unfulfilled AICTE norms
<b>Courses which are running for more than three years indicating students have already passed out from these courses</b>					
1.	Bundwan Polytechnic, Purulia	Electrical Engineering Mechanical Engineering	June 2009	2009-10	Workshop yet to be completed. Faculty not posted till the end of 2011-12.
2	Murshidabad Institute of Technology	Agricultural Engineering Electronic & Instrumentation	October 2008	2008-09 2009-10	Machinery and equipment not available and full time faculty not recruited as of May 2013.
3	Purulia Polytechnic	Metallurgical Engineering	March 2009	2009-10	Required classrooms, Machinery and equipment are not available and foundation stone of the building for the course was laid on 24.09.13 after four years of commencing of the course.
<b>Courses which have started in 2012-13</b>					
4	Calcutta Technical School	Civil Engineering	05.04.2010	2012-13	Machinery and equipment not available and full time faculty not recruited as of March 2013.
5	Regional Institute of Printing Technology, Jadavpur	Multimedia Technology	26.03.2009	2012-13	Full time faculty not recruited as of April 2013. Equipment not available.

*Source: Records of respective institutions*

These courses had been approved by AICTE subject to fulfilment of some conditions, based on recommendations of State Level Committee under TE&T Department. However, norms could not be fulfilled even after lapse of three to four years from commencement of courses in five of the courses.

#### **4.9.1.2 Utilisation of machinery**

In five courses of four polytechnics, audit noted that sixteen items of machinery valuing ₹ 32.64 lakh were either out of order (eight items) or could not be utilised for lack of accessories (eight items) for periods ranging from one year to more than fifteen years as indicated in the table below:

**Table 4.3: List of machines lying non-functional /non-utilised**

SI No	Name of polytechnic/ course	Description of machinery	Non-functional/ idle since	Cost ( in lakh)	Remarks
<b>Jnan Chandra Ghosh Polytechnic</b>					
1	Mechanical	Jolt-Tank QUIZ-M/C (Moulding Machine) (1)	2006	NA*	Out of order
2		Mysore Kirloskar Harihar Lathe Machine (4)	2005	8.00	
3		Staping Machine (2)	2006	0.40	
4		Plazma Cutting Machine	NA	NA	
5		Tarnado-250, MIG-400, ADOR-MIG (Submerge), ADOR-MIG 151, ADOR TIG	1992	NA	
6		Cochran Boiler	NA	NA	
7		N2 Chamber Structure	Last 10 years	NA	
8		V-Notech Venturimeter	Last 5 years	NA	
<b>Sheikhpara ARM polytechnic</b>					
9	Food processing	Ice cream homogenizer	November 2007	1.53	Machinery could not be utilised due to non-purchase of accessory equipment like churner and pasteurizer owing to fund constraints.
10	Medical Laboratory Technology	Electrophoresis	March 2010	4.00	Non-purchase of accessories.
<b>Shri Ramakrishna Mission Silpa Vidyapith at Siuri</b>					
11	Civil Engineering	Autoclave for testing of soundness of cement	March 2010	0.61	Due to non supply of mould (parts).
<b>Murshidabad Institute of Technology, Berhampore</b>					
12	Mechanical	CNC Milling Machine	1998	10.00	Lack of accessories
		CNC Lathe	2013	5.00	
		Center Lathe (4 nos)	2000	0.80	
	Carpentry	Thickness Plainer	1999	0.30	Equipments are in damaged condition.
	Mechanical & Civil	Venturimeter, Notch Apparatus, Orifice Meter, Equipments for Testing Theorem of Bernaulli	2009	2.00	

\*NA- Not available (Source: Records of respective institutions)

It was seen that no action was taken by the institutions to bring this to the notice of the Department.

#### 4.9.1.3 Implementation of schemes for development of diploma level technical education

##### (i) Non-utilisation of Funds

- Audit scrutinised implementation of four schemes for improving technical education facilities viz. construction of new polytechnics (funded by the State Government), construction of girls' hostel (₹ 26 crore sanctioned by GoI), upgradation of existing polytechnic (₹ 56.32 crore approved by GoI) and Community Development through Polytechnic (CDTP) scheme (₹ 9.06 crore released by GoI) all funded by MHRD, GoI. Out of ₹ 42.86 crore<sup>5</sup> released on three schemes during the period 2009-13, ₹ 19.80 crore was released directly to polytechnic institutions during 2009-11, while during 2011-13 subsequent instalments (₹ 23.06 crore<sup>6</sup>) were released to GoWB for onward release to institutions. State Government, however, could not disburse funds till June 2013 due to non-creation of the necessary head of account for further disbursement to the polytechnics. Consequently, funds could not be utilised and Utilisation Certificates could not be submitted to GoI leading to non-release of subsequent instalments of ₹ 48.52 crore<sup>7</sup> by GoI.
- Out of ₹ 1.08 crore received under two other central schemes<sup>8</sup> by eight test checked polytechnics, ₹ 48.09 lakh (44 per cent) could not be utilised by the polytechnics as of April 2013 for various periods ranging from 15 months to more than five years.

##### (ii) Physical progress in implementation:

Physical progress in implementation of some of these schemes is discussed in the subsequent paragraphs.

**Construction of Women's Hostel:** Under centrally sponsored scheme, MHRD released ₹ 15.10 crore to 26 polytechnics (₹ 12.40 crore for 26 polytechnics as the first instalment, six of whom received second instalment of ₹ 2.70 crore) out of sanctioned assistance at the rate of ₹ 1 crore per hostel. Subsequent instalments were to be released on submission of utilisation certificate of the first instalment. No targets were fixed by GoI/State Government for completion of the work. Works entrusted to PWD since 2009-10 have been progressing very slowly; 21 hostels were still under construction with progress of work varying from 10 to 80 per cent<sup>9</sup> and no work has been taken up in five<sup>10</sup> cases (as of January 2013). Among the test checked polytechnics, work was not taken up in one (Falakata Polytechnic) due to non acquisition of land. The Directorate stated (June 2013) that in some cases work

<sup>5</sup> Construction of women's hostel- ₹ 15.10 crore, upgradation of polytechnics- ₹ 18.70 crore, Community Development through Polytechnics- ₹ 9.06 crore.

<sup>6</sup> Construction of women's hostel- ₹ 2.9 crore, upgradation of polytechnics- ₹ 15.80 crore, Community Development through Polytechnics- ₹ 4.36 crore.

<sup>7</sup> ₹ 82.32 crore approved minus ₹ 33.80 crore released.

<sup>8</sup> Modernization and Removal of Obsolescence Scheme (MODROBS- received between March 2007 to May 2011 and Persons with Disability Scheme (PWDS) received more than five years ago.

<sup>9</sup> Nine polytechnics had progress of works in the range of 10 to 40 per cent, nine had 41 to 60 per cent and three had above 60 per cent.

<sup>10</sup> Cooch Behar Polytechnic, Darjeeling Polytechnic, MBC Institute of Engineering & Technology, Bardhaman, Falakata Polytechnic and Malda Polytechnic.

could not be started timely after receipt of funds from MHRD due to delay in opening of bank accounts and subsequent release in favour of PWD. Slow progress of works coupled with non-submission of UC further delayed receipt of Central funds which in turn delayed creation of intended assets and accrual of benefits there from.

*Community Development through Polytechnic (CDTP):* CDTP launched in February 2009 was contemplated with a view to bridging gap in skilled man power, technology divide as well as consequent gaps in earning capacity between urban and rural populations. The scheme envisaged use of facilities in polytechnics to create trained manpower. Main objectives of this scheme *inter alia* were to :

- carry out need assessment surveys to assess technology and training needs;
- impart skill development training to target groups;
- disseminate appropriate technologies for productivity enhancement;
- provide technical and support services to rural masses and slums dwellers and
- create awareness among target groups about technological advancement and contemporary issues of importance.

Performance of nine test checked polytechnics in implementation of CDTP is shown in *Appendix 4.2*. It emerges that during 2010-13, achievements of activities were far below targets with shortfalls ranging from seven to 93 *per cent*. However, this under-performance should be viewed in the perspective of non-release of GoI funds by State Government during 2011-13 as discussed in para (i) above.

#### **4.9.2 Craftsman training through ITIs**

##### **4.9.2.1 Courses without NCVT affiliation**

To impart technical education in ITIs, affiliation is to be obtained for trade courses from the NCVT, an advisory body set up by GoI, for prescribing standard and curricula for craftsmen training. Audit noted that in five<sup>11</sup> out of 10 test-checked ITIs, four trade courses<sup>12</sup> were not approved by NCVT.

##### **4.9.2.2 Upgradation of ITIs into Centre of Excellence (CoE)**

During 2005-11, initiatives were taken to upgrade ITIs into Centre of Excellence (CoE) in a selected trade course through domestic funding<sup>13</sup>, World Bank funding<sup>14</sup> and Public Private Partnership (PPP) mode. This was implemented in 41 ITIs<sup>15</sup> during 2005-11, out of which eight<sup>16</sup> were test checked. Audit noted the following in implementation of the scheme.

<sup>11</sup> ITIs at Purulia, Berhampore, Women ITI Kolkata, ITI, Gariahat and ITI, Tollygunge.

<sup>12</sup> Electrical Trade in ITI Purulia (six units of Broad Based Basic Training (BBBT)) and Berhampore (six units of BBBT) and automobile trade ((six units of BBBT) in ITI Gariahat, Cutting & Sewing' trade of one unit in ITI Tollygunge and Construction & Wood Working (BBBT) in Women ITI Kolkata.

<sup>13</sup> Funds shared between Centre and State in 75:25.

<sup>14</sup> This World Bank funded scheme was named Vocational Training Improvement Project (VTIP).

<sup>15</sup> Domestic funding -three, World Bank funded -10 and PPP-28.

<sup>16</sup> World Bank funded: ITI Purulia, Domestic funded: ITI, Tollygunge, ITI Gariahat and PPP: ITI Physically Challenged, Kolkata, Saraju Prasad ITI, Purulia, ITI Suri, Birbhum, ITI Jalpaiguri and ITI Alipurwar, Jalpaiguri.

- In four<sup>17</sup> ITIs, trade courses<sup>18</sup> not having NCVT approval were selected for CoE.
- In another case where Women ITI Kolkata was selected as CoE for Construction and Wood Working (CWW) course, NCVT in a mid-term appraisal of the scheme in 2012-13 stated that the ITI did not have adequate building, class room, workshops etc. (it was being run from a non-standard room/ workshop in adjacent Gariahat ITI) required for a CoE. It also stated that the selected trade course for CoE was totally unsuitable for women.

Thus, implementation of the scheme was affected by planning deficiencies.

#### 4.9.2.3 Procurement of machinery/equipment through Central Purchase Committee

The machinery/equipment/tool for running/up-gradation of trade courses in ITIs/ITCs are normally purchased by authority of the institute from allotted funds. During 2008-10, purchases of ₹ 21.30 crore were made by the Directorate of Industrial Training (DIT) through Central Purchase Committee (CPC) and machinery/equipment/tools supplied to ITIs. However, it was observed that machinery worth ₹ 1.18 crore was supplied to three ITIs who either did not have requisite infrastructure or manpower or the trade course to put the same to meaningful use as shown in the following table.

**Table 4.4: Unplanned procurement of machinery by DIT**

Name of the institution	Particulars of machineries	Amount (₹ in lakh)	Reason for idleness
Saraju Prasad ITI, Purulia	CNC Turning Centre Machines (Model DX 250-1000)	24.20	Not having requisite power supply connection, absence of trained instructor to operate the machine and other related infrastructure.
	CNC Milling Machines (Model VMC850i)	23.13	
Jalpaiguri ITI	CNC Turning Centre Machines (Model DX 250-1000)	24.21	Fitter Trade course not available.
	CNC Milling Machines (Model VMC850i)	23.13	
ITI, Satish Chandra, Burdwan	CNC Milling Machines (Model VMC850i)	23.13	
	<b>TOTAL</b>	<b>117.80</b>	

<sup>17</sup> ITIs at Purulia, Berhampore, Women ITI Kolkata (World Bank funded) and ITI Gariahat (domestic fund)

<sup>18</sup> Electrical Trade' in ITI Purulia (six units) and Berhampore (six units) and automobile trade (six units) in ITI Gariahat and Construction & Wood Working in Women ITI Kolkata.

Similarly, 342 machines worth ₹ 0.61 crore were supplied to 21 ITIs though neither had the Institutes requisitioned these machineries nor were related trade courses available with the Institutes (*Appendix 4.3*).

#### **4.9.3 Vocational Education and Training through VTCs**

For setting up Vocational Training Centres (VTCs) for students of class VIII to XII, educational institutions are required to obtain affiliation from West Bengal State Council of Vocational Education & Training (WBSCVE&T) by submitting requisite documents. After affiliation, WBSCVE&T provides non recurring grants for procurement of machinery and equipment to run the affiliated trade courses. Following observations were made by audit in this regard.

- There was no system of inspection/survey by WBSCVE&T before affiliation of a school as VTC. Test check showed that in 21 schools in Purulia, 23 out of 54 affiliated trade courses were not running (*vide Appendix 4.4*). This was attributed to non-availability of sufficient number of fresh students and non-availability of requisite numbers of qualified teachers/instructors. Further, rural students were unwilling to take admission to VIII+ trade courses as basically those courses meant for self-employment and the training programmes are not tagged with Government assistance or bank loan facility.
- Scrutiny of records revealed that as of March 2013, out of 3844 institutions affiliated by WBSCVE&T, 280 were de-affiliated within one to four years of their affiliation for various reasons. Out of 280 institutions, 74 had been provided with non-recurring grants amounting to ₹ 2.33 crore for infrastructure, of which, grants of only ₹ 0.13 crore could be recovered from 11 institutions which had not initiated the required trade courses. For the rest, either amounts given as grants had to be recovered or instruments, if any, purchased from grants had to be taken back by the Vocational Directorate or WBSCVE&T for alternative use. No action, however, was found to have been taken by either.
- Department released ₹ 3.18 crore on Short Term Vocational Training (STVT) to WBSCTE for further disbursement to 182 STVT Centres during 2008-12, of which ₹ 51.60 lakh remained unutilised (April 2013) as WBSCTE failed to release the funds to 26 STVT Centres.

#### **4.10 Human Resources Management**

An analysis of norms of AICTE for posting of various categories of staff, sanctioned strength *vis-à-vis* men-in-position pointed to shortages in man power as discussed below:

##### **4.10.1 Sanctioned staff strength and men in position**

Position of sanctioned staff strength and men in position as of March 2013 is given in the table below:

**Table No. 4.5: Sanctioned strength vis-à-vis men in position**

Directorate	Name of the office/ institution	Category of staff	Sanctioned Strength	Men in position	Vacancy (per cent)
Directorate of Technical Education and Training	Directorate office	Group 'A'	14	12	2 (14)
		Group 'B', 'C' & 'D'	43	31	12 (28)
	Polytechnics Institutes	Teaching	1436	678	758 (53)
		Teaching Supporting	897	284	613 (68)
		Non-teaching	1248	695	553 (44)
Directorate of Industrial Training	Directorate office	Group 'A'	56	19	37 (66)
		Group 'B', 'C' & 'D'	120	80	40 (33)
	Government ITIs	Teaching Staff other than Instructor	266	167	99 (37)
		Instructor	1500	606	894 (60)
		Non-Teaching Staff	1110	550	560 (50)
Directorate of Vocational Education and Training	Directorate office	Group 'A'	24	7	17 (71)
		Group 'B', 'C' & 'D'	42	13	29 (69)
		<b>Total</b>	<b>6756</b>	<b>3142</b>	<b>3614 (53)</b>

Source: Information provided by concerned directorates

As seen from the table, directorates have an overall shortfall of 53 per cent which is a matter of concern. In polytechnics and ITIs, shortage in teaching staff varied from 37 to 60 per cent affecting quality of technical education in the State.

#### 4.11 Management of financial resources

##### 4.11.1 Financial outlay and expenditure

Budget preparation is a process where inputs from lower level are to be given due consideration. Audit noted that this process was not followed in test checked 25 units<sup>19</sup> in four districts, where no inputs were taken from the lower level units. Director of Industrial Training stated (June 2013) that budget provisions were made by adding 10 per cent to last year's budget provision without explaining the basis for this increase.

Analysis of budget provision vis-à-vis expenditure incurred by Department during 2008-13 (**Table 4.6**) indicated that while there was not much variation between estimates and expenditure in respect of non-plan expenditure, there were more than 50 per cent savings in each of the three years from 2010-11 to 2012-13 in respect of plan expenditure. This was mainly because of non achievement of plan targets in respect of setting up of ITIs as discussed in paragraph 4.8.1.2.

<sup>19</sup> 15 polytechnics and 10 ITIs

**Table 4.6 : Statement of expenditure against budget provisions**

(Rupees in crore)

Year	Budget provision		Expenditure		Percentage of savings	
	Non-Plan	Plan	Non-Plan	Plan	Non-Plan	Plan
2008-09	76.72	137.00	73.80	131.45	(-) 4	(-) 4
2009-10	110.05	208.14	114.87	190.83	4	(-) 8
2010-11	117.98	390.63	129.42	168.34	10	(-) 57
2011-12	135.44	406.64	142.54	186.61	5	(-) 54
2012-13	175.51	471.84	150.84	218.86	(-) 14	(-) 54
<b>Total</b>	<b>615.70</b>	<b>1614.25</b>	<b>611.47</b>	<b>896.09</b>		

Source: Appropriation Accounts prepared by the office of the AG (A&E)

#### 4.11.2 Rush of expenditure

Rule 389A of West Bengal Financial Rules provides that rush of expenditure particularly in the closing month of the financial year will be regarded as a breach of financial regularity. A review of VLC<sup>20</sup> data for 2008-13 revealed that 46 to 71 per cent of expenditure was incurred by the Department in the last quarter of the respective financial years, while expenditure in March during this period ranged from 24 to 48 per cent of the year's expenditure, indicating rush of expenditure at the end of the financial year.

**Table 4.7: Expenditure incurred in the last quarter as well as March of each financial year**

(Rupees in crore)

Year	Total expenditure	Expenditure during last quarter		Expenditure in March	
		Amount	Percentage	Amount	Percentage
2008-09	205.25	145.92	71	99.20	48
2009-10	305.70	210.54	69	117.05	38
2010-11	297.76	136.10	46	70.98	24
2011-12	329.15	167.36	51	103.88	32
2012-13	369.70	178.63	48	110.66	30

Source: VLC Data of respective years maintained by AG (A&E)

#### 4.11.3 Irregularities in collection and deposit of Government revenue

Provisions of West Bengal Treasury Rules 2005 (WBTR) require that head of an office<sup>21</sup> where money is received on behalf of the Government must give the payer

<sup>20</sup> Voucher Level Computerisation database compiled by the Office of the AG (A&E), WB

<sup>21</sup> Or an officer authorised by the head of the office.

a receipt. Money so collected is to be entered in cash book and deposited in treasury/ bank within the next three working days. Rules also provide that machine-numbered receipt books in T.R. Form No. 6 is to be obtained from the head treasury of the district concerned and only these forms are to be used for collection of revenue. Receipt Books are to be kept under lock and key and the books received and utilised should be properly accounted for. Audit noted deviations from these provisions as detailed below:

- One Polytechnic viz. Shri Ramakrishna Silpa Vidyapith Polytechnic, Suri printed receipt books locally instead of obtaining them from the treasury. The polytechnic did not also keep stock account of such receipt books. Further, instead of recording collected revenue in the Cash Book on the date of collection and depositing it in Government account within three days, it was entered in Cash Book on the date receipts were deposited into Government account. This delay ranged from three to 40 days during which period receipts remained unaccounted for. The practice was in vogue since August 2009 and till March 2013, a sum of ₹ 14.65 lakh fees was collected and deposited in Government account. In absence of any check and monitoring exercise over the entire procedure, misappropriation of Government funds cannot be ruled out.
- Inordinate delays in deposit of Government receipts (₹ 2100 to ₹ 11.14 lakh) on account of hostel charges, tuition and admission fee, consultancy service charges, etc in five<sup>22</sup> polytechnics and WBSCTE ranged from 18 days to four years.
- As of March 2013, ₹ 1.16 crore of Government revenue collected by six<sup>23</sup> units were yet to be deposited in Government account even eight months to four years after their collection. Retention of Government receipts is not only irregular but also fraught with the risk of misappropriation. The following individual cases were noticed in this regard:
  - ❖ In Jalpaiguri Polytechnic, ₹ 1.45 lakh received (20 July 2009) as revenue on account of hostel charges<sup>24</sup> were retained for 57 days and then deposited (15 September 2009) into a bank account maintained for hostel expenses instead of remitting into the Treasury on the order of the Principal.
  - ❖ In Jnan Chandra Ghosh Polytechnic, ₹ 0.41 lakh collected during 2008-13 from sale of tender forms were expended<sup>25</sup> (2008-13) instead of being deposited to Government account in violation of Rule 3.01 (2) of WBTR.
  - ❖ WBSCTE is responsible for counselling and allotment of seats for admission to various courses. Prior to 2008-09, admission fees in respect of Government

<sup>22</sup> Jalpaiguri Polytechnic, Womens' Polytechnic, Jodhpur Park, Calcutta Technical School, Jnan Chandra Ghosh Polytechnic, North Calcutta Polytechnic.

<sup>23</sup> Lying since 2008-09 in Womens' Polytechnic, Jodhpur Park- ₹ 11.11 lakh, Calcutta Technical School- ₹ 1.15 lakh, Jnan Chandra Ghosh Polytechnic- ₹ 4.66 lakh, North Calcutta Polytechnic- ₹ 0.07 lakh, WBSCTE- ₹ 98.00 lakh (eight months to four years) and Jalpaiguri Polytechnic:- ₹ 1.45 lakh since July 2009.

<sup>24</sup> Includes hostel admission, hostel seat rent and hostel light charge.

<sup>25</sup> Repair of typing and Xerox machines, cost of cleaning, etc.

polytechnics were collected by respective polytechnics for remittance to Government account. However, during 2008-10 and 2012-13<sup>26</sup>, WBSCTE collected admission fees for onward transfer to the concerned polytechnics for remittance to Government account. During this period, WBSCTE collected ₹ 3.06 crore in respect of admission fees of 21732 students in Government polytechnics, out of which only ₹ 2.08 crore were transferred (2008-10, 2012-13) and ₹ 98 lakh was still lying with WBSCTE for period ranging from three to four years.

#### 4.11.3.1 Receipts on account of Internal Revenue Generation System in the State Polytechnics

With a view to meeting part of expenditure for maintenance of different machineries and equipments installed in polytechnics, Department introduced (December 1999) Internal Revenue Generation System in State Polytechnics by providing consultancy and testing works to private organisations/agencies using machinery and equipments installed at the polytechnics. The system was modified by Government in March 2007 for sharing of revenue generated between Government, institution and staff as stated under:

	Order of December 1999	As modified in the order of March 2007
<b>For consultancy services</b>	40 percent to be deposited into Government account.	40 per cent is to be deposited into Government account
	Remaining 60 per cent was to be shared among the teachers and staff who were involved in providing these services.	40 per cent of remaining 60 per cent was to be shared among the staff involving consultancy and testing works
		20 per cent of remaining 60 per cent was to be set aside for 'internal revenue generation purpose' for the concerned institution
<b>Testing works</b>	Entire revenue was to be deposited into Government account.	20 per cent of revenue generated out of consultancy and testing works <sup>27</sup> to be earmarked for 'institutional development' and
		80 per cent to be deposited in the Government account

The scheme was in operation in three (Jalpaiguri Polytechnic, Murshidabad Institute of Technology and Purulia Polytechnic) out of 15 Polytechnics audited. During 2007-13, ₹ 1.93 crore<sup>28</sup> was collected as revenue by three polytechnics without making any distinction between 'consultancy' and 'testing' works. Against ₹ 77 lakh

<sup>26</sup> During 2010-12 fee was collected by the institutes.

<sup>27</sup> This was only testing works in 1999 order

<sup>28</sup> Jalpaiguri Polytechnic - ₹ 1.49 crore, Murshidabad Institute of Technology - ₹ 0.25 crore and Purulia Polytechnic - ₹ 0.19 crore

to be deposited into Government account, three institutes deposited only ₹ 45.47 lakh<sup>29</sup>.

Further, several ambiguities were noticed in the order issued in March 2007 as indicated below:

- The order stated that 40 *per cent* out of 60 *per cent* was to be shared among staff involved in consultancy and testing works and 20 *per cent* of remaining 60 *per cent* was to be set aside for “internal revenue generation purpose” for concerned institution. It was ambiguous as it was silent on utilisation of the remaining 40 *per cent* of the 60 *per cent*.

Further, though revenue sharing pattern for consultancy work and testing work were given separately, the order while fixing percentage of revenue to be shared by staff in case of consultancy work, stated that 40 *per cent* of remaining 60 *per cent* was to be shared among the staff involved in consultancy and testing works. The order, thus, was ambiguous.

- Though order stipulated setting aside 20 *per cent* of revenue generated for institutional development, no further guidelines on utilisation of these amounts were issued to the institutions.

Further, following irregularities in operation of the internal revenue generation system were also noticed:

- As proper account records like double entry cash book, staff-wise payment records were not kept for this purpose, the amount paid to staff involved in consultancy services, individual amounts earmarked as 'internal revenue generation purpose'/ 'institutional development' and expenditure incurred therefrom could not be ascertained. Consequently, adherence to the West Bengal Service Regulation stipulation to restrict monthly recurring remuneration and aggregate of such remuneration in a financial year to 20 *per cent* of basic for a month/year could not be verified.
- In Jalpaiguri Polytechnic, handling of cash related to the scheme was transferred (12 October 2007) from designated cashier to a laboratory assistant of the Institute; no record as to reasons behind such an order could be produced to Audit. The charge was reverted to the designated cashier on 14 February 2012. During this period of more than four years, only an unauthenticated statement of receipts and expenditure was available and no cash book was maintained. Consequently, audit could not vouchsafe these transactions though ₹ 1.09 crore was collected (as stated by the Institute) as consultation fees. Misappropriation of Government money in this case cannot be ruled out.

Further the Polytechnic, during January 2008 to July 2012 also engaged 25 to 41 contingency staff on part time/ contractual basis without any approval from Department. Expenditure of ₹ 59.62 lakh towards their remuneration was adjusted from the

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<sup>29</sup> 40 *per cent* of ₹ 1.93 crore minus (₹ 28.01 lakh deposited by Jalpaiguri Polytechnic plus ₹ 9.97 lakh by Murshidabad Institute of Technology plus ₹ 7.49 lakh by Purulia Polytechnic)

revenue generated through consultancy and testing service. DTE&T constituted (August 2012) departmental enquiry committee to probe into the matter and in April 2013 it was referred to Internal Audit Wing of Finance Department for special audit. Matter is pending as of October 2013.

#### **4.11.4 Unadjusted advances**

It was noticed that ₹ 3.94 crore (including opening balances of ₹ 0.44 crore as on 1.4.2009) was advanced by West Bengal State Council of Vocational Education & Training to different nodal vocational authorities<sup>30</sup> for meeting exam related expenditure during 2009-13. Out of this, the authorities submitted vouchers for ₹ 1.13 crore as on March 2013 leaving unadjusted amounts of ₹ 2.81 crore (71 per cent).

#### **4.11.5 Non-preparation of accounts by Councils**

While WBSCTE accounts were in arrears since 2004-05, WBSCTE&T had not prepared their accounts since inception (May 2006).

#### **4.12 Monitoring**

Department had three separate directorates for governing technical education and training in the State. It institutionalised advisory and monitoring mechanism by forming two statutory councils (WBSCTE and WBSCTE&T) and a registered society (WBSCTV). Working of the system needed improvement as is evident from observations brought out in earlier paragraphs. Department has also not introduced any periodic reports/returns, calendar of regular review meetings and field inspections for monitoring. During Entry Conference (April 2013), the Secretary accepted the same.

#### **4.12.1 Monitoring of Polytechnics**

WBSCTE is entrusted with monitoring of functioning of Polytechnics. However, available records did not indicate that it was doing so. With proper monitoring, issues like courses being run without affiliation from appropriate body, costly equipments lying unutilised, etc. could have been addressed timely and effectively.

#### **4.12.2 Monitoring of ITIs**

DGET, GoI in its Training Manual for ITIs and ITCs, provides that there shall be a State Council corresponding to NCVT to deal with matters relating to industrial training which *inter alia* includes ensuring compliance to national policy, NCVT syllabi, equipment, establishing State Board of Examination for conduct of examination, arranging periodical inspection of the training institutes/centers in the State, etc.

In the State, though WBSCTV was formed in September 2010, it could not be made functional as necessary manpower was not provided despite sanction of 45 posts (February 2009). Consequently, WBSCTV's functions were being discharged through existing officials of DIT. This frustrated objectives of setting up of State Council and aspect of monitoring remained neglected.

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<sup>30</sup> Designated polytechnics in districts including cost of furniture of ₹ 6.94 lakh

### 4.12.3 Monitoring of VTCs

WBSCVE&T is responsible for monitoring of VTCs. Though it is discharging some of the functions assigned to it, monitoring activities were compromised owing to lack of manpower.

Further, with a view to monitoring administrative and academic activities of VTCs, Department created (August 2009) Vocational Education & Training Directorate with six Regional Offices (RO) at Kolkata, Bardhaman, Hooghly, Jalpaiguri, Kolaghat (Purba Medinipur) and Malda. Directorate was to provide necessary help and expertise to different VTCs and to inspect the centres for compliance with Government norms. Forty eight posts were created (August 2009) for six ROs, each being headed by a District Officer (DO) and having seven other staff. Though separate buildings were constructed (at a cost of ₹ 3.59 crore<sup>31</sup>) between November 2011 and December 2012 in respect of four ROs (Malda, Kolkata, Bardhaman and Hooghly), buildings were non functional as of July 2013 due to non posting of required personnel (out of required 32 staff only four Gr. D staff were in position). Thus, asset worth ₹ 3.59 crore could not be put to intended use due to non-posting of requisite manpower.

### 4.13 Evaluation

Department did not undertake evaluation of the schemes operated by it during 2008-13. Thus, impact of the schemes being operated by Department was not ascertainable, nor were shortcomings assessable to it to plan for course corrections.

#### 4.13.1 Campus placement

Training and Placement Cells were set up at Directorates level of DTET and in all polytechnics and ITIs. Placement of students during the last five years at Directorate level and at test-checked institutes is indicated in the table below.

**Table 4.8: Students placed during last five years**

Year	Organisation participated			Number of students appeared for placement			Number placed			Percentage of placement
	Directorate level	Institute level	Total	Directorate level	Institute level	Total	Directorate level	Institute level	Total	
<b>Students passed from polytechnics</b>										
2008-09	19	45	64	3388	341	3729	308	166	474	13
2009-10	16	129	145	4112	865	4977	350	520	870	17
2010-11	18	114	132	4556	975	5531	628	553	1181	21
2011-12	16	116	132	3200	976	4176	332	481	813	19
2012-13	10	72	82	5516	716	6232	633	213	846	14
<b>Students passed from ITIs</b>										
2008-09	3	51	54	1029	574	1603	785	433	1218	76
2009-10	2	65	67	234	962	1196	54	802	856	72
2010-11	6	59	65	1150	1257	2407	281	950	1231	51
2011-12	5	61	66	913	1228	2141	100	898	998	47
2012-13	5	NA		1135	NA		158	NA		

Source: Information provided by DTET and the test checked polytechnics

<sup>31</sup> Including cost of furnitures of ₹ 6.94 lakh

From the above table, it would be seen that only 13 to 21 *per cent* of students of polytechnics who participated in placement process were offered placements, while for students who passed out from ITIs, percentage of students getting placements was somewhat higher, though it declined from 76 to 47 *per cent* during the last five years.

#### **4.14 Internal Control**

##### **4.14.1 Absence of Departmental Manual**

Department did not prepare a manual prescribing procedure of work responsibility structure and control mechanisms.

##### **4.14.2 Absence of internal audit**

Internal audit is an important management tool to examine and evaluate the level of compliance with Departmental rules and procedures. Department did not have an Internal Audit Wing. As such, it did not have any mechanism to identify inherent risk areas in its system.

#### **4.15 Summary**

Evaluation of various aspects of functioning of the Technical Education & Training Department highlighted the deficiencies in the functioning of the department and directorates under it which affected the delivery of technical education system in the State.

Department did not conduct surveys to assess demand and gaps in respect of technical education and formulate its plan to fill gaps in various districts and blocks.

Though 11<sup>th</sup> Plan had set targets of setting up 296 ITIs, Department could set up only one new ITI during the last five years. Proliferation in the number of private polytechnics indicated a spurt in demand for the same, but Department could set up only two polytechnics against the target of 21 set by it during this period.

Functioning of existing institutions was found to be handicapped by various operational deficiencies and laxity in management. The All India Council of Technical Education norms and standards prescribed especially for equipment and manpower were not adhered to compromising the quality of education. In craftsman training, some trade courses were being run without any affiliation from National Council for Vocational Training thereby restricting job prospects of successful trainees. Substantial expenditure on machinery/ equipment was rendered unproductive as many machines and equipment were purchased without assessing requirement and availability of necessary infrastructure and rendering them idle. There were noticeable shortages in posts of teachers, which restricted activities of the councils.

As regards financial management, it was found that central scheme funds remained undisbursed by State Government thereby affecting implementation of schemes meant for improving infrastructure for technical education. Control on collection and deposit of revenues from polytechnics was deficient leading to various instances of violation of financial rules.

Thus, broad priority areas like increasing the reach of technical education through interactive planning at all levels, re-designing of technical and vocational education etc. as envisaged in the 11<sup>th</sup> Plan were not translated into reality as Department fell short in responding adequately to increasing demands for technical education during last five years.

#### 4.16 Recommendations

- *Department may undertake periodic surveys to collect data for realistic planning.*
- *Immediate steps should be taken to apply AICTE norms and standards to polytechnics and to affiliate trade courses in ITIs with the NCVT.*
- *Purchases of machinery/equipment should be made after proper assessment of requirements and availability of manpower and infrastructure to utilise them.*
- *Department should institute an effective system for monitoring by the directorates of institutes under its jurisdiction and exercise proper control over all its functions and activities.*
- *Internal control including internal audit should be strengthened to prevent violations of financial rules and procedures.*

The matter was referred to the Government in September 2013; reply is, however, awaited (December 2013).

Kolkata  
The 17 APR 2014

  
(MADHUMITA BASU)  
Principal Accountant General  
(General and Social Sector Audit)  
West Bengal

New Delhi  
The 21 APR 2014

  
(SHASHI KANT SHARMA)  
Comptroller and Auditor General of India

# Appendices

## Appendix 1.1

(Refer paragraph 1.2, page 1)

### Audit jurisdiction of Pr. AG (General & Social Sector Audit), West Bengal

	Departments	Autonomous Bodies
1	Backward Classes Welfare	<b>Under Section 19 (2)</b>
2	Civil Defence	Human Rights Commission
3	Child Development	State Legal Services Authority, West Bengal
4	Development & Planning	19 District Legal Service Authorities
5	Disaster Management	West Bengal Building and Other Construction Workers' Welfare Board
6	Finance	
7	Fire & Emergency Services	<b>Under section 19 (3)</b>
8	Food & Supplies	West Bengal Comprehensive Area Development Corporation
9	Health & Family Welfare	West Bengal Commission for Women
10	Higher Education	West Bengal Heritage Commission
11	Home	West Bengal Commission for Backward Classes
12	Housing	West Bengal Minorities Development Finance Corporation
13	Information & Cultural Affairs	West Bengal Backward Classes Development & Finance Corporation
14	Jails	
15	Judicial	West Bengal Scheduled Castes and Scheduled Tribes
16	Labour & Employment	Development and Finance Corporation
17	Law	West Bengal Housing Board
18	Mass Education Extension & Library Services	Kolkata Municipal Development Authority
19	Minorities Affairs & Madrasah	<b>Under section 20 (1)</b>
20	Municipal Affairs	Siliguri Jalpaiguri Development Authority
21	Panchayat & Rural Development*	Santiniketan Shriniketan Development Authority
22	Parliamentary Affairs	Asansol Durgapur Development Authority
23	Personnel & Administrative Reforms	Digha Shankarpur Development Authority
24	Public Health Engineering	Haldia Development Authority
25	Refugee Relief & Rehabilitation	Jaigaon Development Authority
26	School Education	Burdwan Development Authority
27	Self Help Group & Self Employment	Bhangore Rajarhat Development Authority
28	Sports	West Bengal State Council of Technical Education
29	Statistics & Programme Implementation	West Bengal Regional School Service Commission (South Eastern)
30	Technical Education & Training	West Bengal Regional School Service Commission (Western)
31	Urban Development	West Bengal Central School Service Commission
32	Women & Social Welfare	West Bengal Regional School Service Commission (Northern)
33	Youth Services	West Bengal Regional School Service Commission (Eastern)
		West Bengal Regional School Service Commission (Southern)

Besides above, Pr AG (G&SS Audit) is also responsible for audit of Chief Minister's Office, Legislative Assembly Secretariat and Governors' Secretariat.

\* P&RD through under Economic Sector, retained with Pr. AG for functional contiguity with PRI audit.

### Appendix 1.1 (Contd.)

#### Government Companies/Corporations under the audit jurisdiction of Pr. AG (G&SS Audit), West Bengal

1.	West Bengal State Police Housing Corporation Limited (under section 19(1))
2.	Kolkata State Police Housing Corporation Limited (under section 19(1))
3.	West Bengal Essential Commodities Supply Corporation (under section 19(1))
4.	West Bengal Film Development Corporation Limited (under section 19(1))
5.	West Bengal Women Development Undertaking (under section 19(1))
6.	West Bengal Housing Infrastructure Development Corporation Limited (under section 19(1))
7.	West Bengal Medical Services Corporation Limited (under section 19(1))
8.	Basumati Corporation Limited (under section 19(1))
9.	West Bengal Swarojgar Corporation Limited (under section 19(1))
10.	West Bengal Minority Development and Finance Corporation (under section 19(3))
11.	West Bengal Scheduled Castes and Scheduled Tribes Development and Finance Corporation (under section 19(3))
12.	West Bengal Backward Classes Development and Finance Corporation (under section 19(3))
13.	Scheme of the Public Distribution System of Food grains including Food & Supplies Department (under section 13)
14.	Director of Brick Production (Manual) (under section 13)
15.	Director of Brick Production (Mechanized) (under section 13)

## Appendix 1.2

(Refer paragraph 1.6, page 4)

### Names of the Departments who did not submit suo motu replies with number of para/reviews involved

	Name of the Department	Number of Paras/reviews involved in reports for the years					Total
		Upto 1997-98	Upto 2007-08	2008-09	2009-10	2010-11	
1.	Agriculture	06	08	-	-	-	08
2.	Agriculture Marketing	-	-	-	-	01	01
3.	Animal Resources Development	-	02	-	01	-	03
4.	Backward Classes Welfare	01	02	-	-	01	03
5.	Commerce and Industries	-	01	-	-	-	01
6.	Co operation	-	03	01	-	-	04
7.	Development and Planning	-	-	-	01	-	01
8.	Finance	04	05	01	-	-	06
9.	Finance (Taxation)	-	01	-	-	-	01
10.	Fisheries	-	02	-	-	-	02
11.	Food and Supplies	-	01	-	01	-	02
12.	Food Processing Industries and Horticulture	-	-	-	-	01	01
13.	Forests	-	03	-	-	-	03
14.	Health and Family Welfare	26	39	03	02	03*	47
15.	Home (Const. and Elec.)	-	02	-	-	-	02
16.	Home (Police)	-	08	04	-	03	15
17.	Home (Political)	-	01	-	-	-	01
18.	Housing	-	03	-	-	02	05
19.	Industrial Reconstruction	-	-	-	-	01	01
20.	Information and Cultural Affairs	-	02	-	-	01	03
21.	Irrigation and Waterways	26	31	01	01	-	33
22.	Labour	-	04	-	-	-	04
23.	Land and Land Reforms	-	01	-	-	-	01
24.	Mass Education Extension	-	01	-	-	-	01
25.	Micro & Small Scale Industries and Textiles	-	01	-	-	-	01
26.	Municipal Affairs	14	19	01	01	-	21
27.	Panchayats and Rural Development	04	09	-	-	-	09
28.	Paschimanchal Unnayan Affairs	-	-	-	-	01	01
29.	Power and Non Conventional Energy Sources	-	01	-	-	01	02
30.	Public Enterprises	-	01	-	-	-	01
31.	Public Health Engineering	-	01	01	-	01	03
32.	Public Works	-	05	-	01	01	07
33.	Public Works (Roads)	-	01	-	-	02	03
34.	School Education	-	02	-	-	-	02
35.	Sports and Youth Services	-	-	03	-	-	03
36.	Technical Education and Training	-	01	-	-	-	01
37.	Tourism	-	01	-	-	-	01
38.	Transport	-	01	-	-	-	01
39.	Urban Development	-	01	03	02	03	09
40.	Urban Development (KMC)	-	-	01	-	-	01
41.	Water Investigation and Development	01	01	-	-	01	02
42.	Women & Child Development and Social Welfare	02	05	-	-	-	05
43.	Youth Services & Minorities Development & Welfare	-	01	-	-	-	01
	<b>Total</b>	<b>84</b>	<b>171</b>	<b>19</b>	<b>10</b>	<b>23</b>	<b>223</b>

\* Includes para No 2.1 of Civil Audit Report No 2 of 2010-11 on District Centric Audit of Dakshin Dinajpur involving Health & Family Welfare, School Education, Development & Planning, Women & Child Development and Social Welfare, Panchayat & Rural Development, Public Health Engineering, Irrigation & Waterways, Power and Urban Development Departments.

### Appendix 1.3

(Refer paragraph 1.6, page 4 )

#### Statement showing Significant recommendations of PAC against which Action Taken Notes were outstanding from Departments

Year of Audit Report with para number	PAC Report number and year	Name of the department(s)	Gist of the Audit Para	Recommendations of PAC
4.3.3 of AR 2003-2004	48th PAC Report 2005-2006	PWD and PWD (Roads)	Payment of price escalation by the Executive Engineers ignoring contract provision led to inadmissible payment of ₹ 5.47 crore to contractors.	The department should make due efforts to recover the excess payments on account of price escalation from the contractors as quickly as possible and report to the Committee within six months positively.
2.16 of AR 2000-2001 Vol-II	4 <sup>th</sup> PAC Report 2006-2007	Municipal Affairs	Lack of accountability in Kolkata Municipal Corporation.	The Committee recommended that Municipal Affairs Department and KMC should undertake a joint enquiry about the financial mismanagement of KMC to identify the persons responsible for the situation and to take punitive actions against them as per the extant rules. The Committee further desired that the department should inform the Committee about the actions taken against the identified persons both in service and/or retired from service.
3.13 of AR 2000-2001, Vol-I	9th PAC Report 2006-2007	Finance (Taxation)	Unjustified printing of ungummed and unperforated Entertainment Tax Stamps without considering the willingness of the exhibitors to use such stamps resulted in a loss of ₹ 73.14 lakh towards cost of production and their disposal.	It was recommended that the department should investigate as to why the order for printing of ungummed and unperforated Entertainment Tax Stamps was placed in such a large quantity at a time without recording the reasons behind it and should take actions against the person/persons who would be found responsible in this regard. The Committee also instructed the department to be more careful and rational in dealing with such situations in future.
4.9 of AR 2000-2001 Vol-I	10th PAC Report 2007-2008	Public Works (Roads)	Though initial technical bid of March 1995 was cancelled and fresh technical bid was opened in August 1996, the EE, 24 Parganas Highway Division paid price escalation with reference to March 1995 (Base month) resulting in excess payment of ₹ 62.29 lakh to the contractor.	The Committee recommended that the department should investigate the matter thoroughly in order to find out the person/persons responsible for excess payment of ₹ 62.29 lakh and recover the same from the contractor.

Year of Audit Report with para number	PAC Report number and year	Name of the department(s)	Gist of the Audit Para	Recommendations of PAC
4.3.3 of AR 2002-2003	15 <sup>th</sup> PAC Report 2007-2008	Public Works (Roads)	Arbitrary recommendation made by the Chief Engineer, Public Works (Roads) Directorate for acceptance of abnormally higher rates than that quoted by the agency in the work of widening and strengthening of Calcutta Basanti road at 53 KMP to 86 KMP (length 33 Kms) of South 24 Parganas district resulted in undue benefit of ₹ 1.53 crore to the agency.	Considering the gravity of the matter, the Committee recommended that the matter be referred without delay to the Vigilance Commissioner for thorough investigation. The Committee also desired that the Commission should be requested to leave no stone unturned to divulge the facts and thereby submit the report within three months.
4.4.12 of AR 2006-2007	21 <sup>st</sup> PAC Report 2008-2009	Transport	Hoogly River Bridge Commissioners did not pay the tax demanded by Income Tax Department within the specified time limit resulting in avoidable expenditure of ₹ 1.12 crore towards interest payment.	The Committee recommends that the Finance Department should be entrusted with task of conducting enquiry on this financial irregularity in order to fix up the person/persons responsible for the irregularity and resultant loss and the Finance Department should submit the Report thereon within three months.
4.2.3 of AR 2005-2006	36 <sup>th</sup> PAC Report 2010-2011	Housing	Due to non compliance of the provisions of EPF Act 1952, West Bengal Housing Board had to sustain loss of ₹ 1.17 crore and a further liability of ₹ 0.94 crore.	The Committee <i>inter alia</i> recommended the following : The Housing department as well as the Board should take prompt and appropriate steps to fix up the responsibilities of the defaulting officials in the instant case for the loss sustained by the Board to the tune of ₹ 1.17 crore and suitable disciplinary as also penal measures be taken against the delinquents.
4.3.2 of AR 2004-2005	38 <sup>th</sup> PAC Report 2010-2011	Housing	Unauthorised payment of ₹ 1.11 crore to the contractor for execution of additional quantity of tendered items at higher rates.	The Committee <i>inter alia</i> recommended the following : The Housing Department should take immediate steps to fix up the responsibilities of the defaulting officers in the instant case so that appropriate administrative/disciplinary and penal measures may be resorted to, against the delinquent officers without any further loss of time.

Source: PAC Reports

## Appendix 2.1

(Refer paragraph 2.1.1, page 6)

### Natural calamity/disasters in West Bengal since the year 2000

Sl. No.	Period (Month & Year of Disaster/ Natural Calamity)	Type of Disaster/ Natural Calamity	Remarks (Number of persons died, affected, losses etc)
1	September 2011	Earthquake	Darjeeling district affected by an earthquake of 6.9 on Richter scale with epicentre within the Kanchenjunga Conservation Area in Sikkim. 7787 houses were fully damaged with 8 human lives lost.
2	June-September 2010	Severe drought	Districts affected were Malda, Murshidabad, Nadia, North 24-Parganas, South 24-Parganas, Hooghly, Bardhaman, Bankura, Birbhum, Purulia and Paschim Medinipur.
3	April 2010	Tornado	Uttar Dinajpur district was affected. No. of blocks affected: 5 No. of Municipality affected: 3 No. of villages affected: 851 Population affected: 7 lakh No. of human lives lost: 43 No. of cattle/livestock lost: 139 Crop area affected: 0.15969 lakh hectares Estimated value of damaged crops ₹ 2395.35 lakh Estimated value of loss to houses: ₹ 15089.58 lakh. (73583 houses fully damaged)
4	May 2009	AILA (severe cyclone)	Districts affected were South 24-Parganas, North 24-Parganas, Howrah, Kolkata, Hooghly, Bardhaman, Birbhum, Bankura, Uttar Dinajpur, Dakshin Dinajpur and Darjeeling. The calamity affected 199 Blocks, 41 Municipalities and 26240 Villages on the whole in the State. Lakhs of people were rendered shelter-less. 197 people died. The total crop area affected was estimated at 4.47 lakh hectares. Of about 3500 km long embankments in the Sundarban region, a length of about 895 km. was washed away or severely damaged. The number of cattle loss was estimated at 213665. The number of fully and partly damaged houses (both kutcha and pucca) was 403275 and 555458 respectively. In its wake, the cyclone uprooted an estimated 1500 trees in Kolkata and over 100000 trees in the rest of West Bengal which added to the complexity in restoration of communication facilities.
5	June-August 2007	Landslide	Darjeeling district was affected. No. of villages affected: 108. Population affected: 1.32 lakh Total No. of houses damaged: 3472 No. of human lives lost: 12 Animal and poultry loss: 13 Roads damaged: 110 km (estimated loss ₹ 200 lakh)

Sl. No.	Period (Month & Year of Disaster/ Natural Calamity)	Type of Disaster/ Natural Calamity	Remarks (Number of persons died, affected, losses etc)
6	July- October 2007	Flood	Districts affected were Bankura, Bardhaman, Cooch Behar, Murshidabad, Darjeeling, Hooghly, Howrah, Nadia, North 24-Parganas, South 24 Parganas, Jalpaiguri, Purba Medinipur, Paschim Medinipur. No. of villages affected: 30161 Population affected: 118.22 lakh Total land area affected: 15.85 lakh hectares Total cropped area affected: 8.59 lakh hectares Total houses damaged: 9.97 lakh No. of human lives lost: 355 Animal & poultry loss: 23,301 No. of milch cattle loss: 6,000 Roads damaged: 2000.24 km (estimated loss ₹ 6386.52 lakh) Bridges & culverts damaged: 61 (estimated loss: ₹ 350 lakh) Total estimated damage to Houses, Crops and Public Properties: ₹ 20386.80 lakh.
7	September -October 2006	Flood/cyclone	Monsoonal rains and tropical cyclone-driven storms in the Bay of Bengal hit India and Bangladesh. West Bengal recorded 50 deaths, 300 were injured and 30,000 mud houses destroyed. Heavy rains left large parts of Kolkata city under water; subsequently 2000 people were evacuated from the city.
8	June-August 2006	Flood	The regions of Birbhum, Bardhaman and Murshidabad were affected mainly from continuous monsoonal downpour.
9	October 2005	Flood	Heavy rains caused floods in many areas. About 3000 coastal villages were inundated and 60,000 huts and many roads were washed away
10	July 2005	Flood/Landslide	Heavy monsoon rains triggered flash floods and landslides.
11	June-October 2004	Flood	Heavy monsoonal rains affected several districts.
12	June- November 2003	Flood	Monsoonal rains caused floods affecting the regions of Darjeeling, Jalpaiguri, Malda and Murshidabad.
13	November 2002	Cyclone	Caused 78 deaths along with the destruction of agricultural crops and property.
14	June-August 2002	Flood	Flooding in Cooch Behar and Jalpaiguri in North Bengal due to monsoonal rains. Flash floods swamped ten villages, causing four deaths and 11,000 displacements.
15	July-September 2001	Flood	Kolkata was affected.
16	August-October 2000	Flood	Besides flash floods triggered by incessant torrential storms, disaster is also accredited to the opening of sluice gates of dams. The fatalities counted to the tune of 1262, besides affecting millions of people.

## Appendix 2.2

(Refer paragraph 2.1.5, page 7)

### Selected Blocks and GPs

District	Block	GP
Bardhaman	Ausgram-II	Ramnagar, Bhedia
	Katwa-II	Agradwip ,Gazipur
	Purbasthali-I	Srirampur, Bogpur
Purba	Moyna	Srikanta, Bagcha GP
Medinipur	Ramnagar-II	Kalindi, Palduhi GP
	Patashpur-I	Naipur, Gokulpur GP
Darjeeling	Jorebunglow-Sukiapokhri	Dooteriah-Kalej valley Gorabari-Margaret's Hope
	Kalimpong-I	Pabringtar, Pudung
	Kalimpong II	Sakyong, Santook
South 24	Gosaba	Chhotomollakhali, Lahiripur
Parganas	Patharpratima	Patharpratima, Achintyanagar
	Kultali	Gopalgunge, Maipith
Birbhum	Sainthia	Dariapur, Harisara
	Rampurhat-II	Dunigram, Bishnupur
	Labpur	Thiba, Dwarka

### Appendix 2.3

(Refer paragraph-2.1.6.4.2, page 11)

#### Preparation of Disaster Management Plans at the district level by the line departments

District	Name of line department test checked	Line department which prepared DM Plan (year of plan)
Bardhaman	Health & Family Welfare, Police, Public Health Engineering, Civil Defence and Municipal Affairs Department (5)	Health & Family Welfare (2011-12 and 2012-13)
Purba Medinipur	-do	Health & Family Welfare (2008-09 to 2012-13), Police (2012-13) and Municipal Affairs Department (2010-11 to 2012-13)
Darjeeling	-do-	Health & Family Welfare (2008-13), Public Health Engineering
South 24 Pgs.	-do-	Health & Family Welfare (2008-13)
Birbhum	-do-	Health & Family Welfare (2008-13), Police (2008-13) and Public Health Engineering (2008-13)

### Appendix 2.4

(Refer paragraph 2.1.9.3.1, page 23)

#### Statement of rice remaining undelivered

Sl. No.	Project	Sub-allotted quantity (in Kg)	Delivery made by CONFED (in Kg)	Balance (in Kg)
1.	SDO, Siliguri	520385.5	152500	367885.5
2.	BDO, Kalimpong-II	1339206	439100	900106
3.	Darjeeling Municipality	63028	Nil	63028
4.	Mirik Municipality	10123	Nil	10123
5.	BDO, Phansidewa	6832	Nil	6832
6.	BDO, Matigara	55113	Nil	55113
<b>Total undelivered quantity of GR rice in Darjeeling District</b>				<b>1403087.5</b>

**Appendix 2.5**  
(Refer paragraph 2.1.9.6.2, page 25)

**Statement of relief materials against which muster rolls were not available**

(Value in rupees)

Name of the Unit (BDO)	Tarpaulins		Dhuti		Saree		Lungi		Children Garments		Blankets		Salwar Kameez		Male Wrapper		Pajama & Panjabi		Total Cost of Relief Material (₹)
	in Pcs	Value	in Pcs	Value	in Pcs	Value	in Pcs	Value	in set.	Value	in Pcs	Value	in Pcs	Value	in Pcs	Value	in Pcs	Value	
Katwa-II	0	0	431	62495	275	63250	337	40440	1009	254268	241	50610	162	32400	26	4992	47	10716	519171
Moyna	147	83297.5	400	37462.5	510	67407.5	592	53336.8	1903	304105	752	117050	961	185841	431	67587	0	0	916086.6
Ramnagar-II	4609	2547731	3139	309876	3459	466835	2468	190106	7095	1121322	5258	756696	1097	177714	2861	437616	0	0	6007894.75
Patashpur-I	2525	1431675	2570	302180	2368	415665	4112	402706	9429	1858711	3888	580887	1903	348716	2013	322026	525	182400	5844964.9
<b>Total</b>	<b>7281</b>	<b>4062704</b>	<b>6540</b>	<b>712014</b>	<b>6612</b>	<b>1013157</b>	<b>7509</b>	<b>686588</b>	<b>19436</b>	<b>3538406</b>	<b>10139</b>	<b>1505242</b>	<b>4123</b>	<b>744671</b>	<b>5331</b>	<b>832221</b>	<b>572</b>	<b>193116</b>	<b>13288117.3</b>

## Appendix 2.6

(Refer paragraph 2.1.10.1 page 25)

### Sanctioned strength and men in position of Disaster Management Officers at various levels (as on 18.6.13)

Name of District / Directorate	Sanctioned Strength			Men in Position			Vacancy		
	DDMO	SDDMO/ Sr. DMO	BDMO / DMO	DDMO	SDDMO/ Sr. DMO	BDMO / DMO	DDMO	SDDMO/ Sr. DMO	BDMO / DMO
Directorate	NA	2	13	0	2	4	0	0	9
Bankura	1	3	22	1	3	16	0	0	6
Birbhum	1	3	19	0	3	14	1	0	5
Bardhaman	1	6	31	1	6	17	0	0	14
Howrah	1	2	14	0	2	12	1	0	2
Hooghly	1	4	18	1	4	9	0	0	9
Paschim Medinipur	1	4	29	0	4	21	1	0	8
Purba Medinipur	1	4	25	1	4	10	0	0	15
Purulia	1	3	20	1	2	4	0	0	16
North 24 Parganas	1	5	22	0	5	0	1	0	22
South 24 Parganas	1	5	29	0	5	21	1	0	8
Nadia	1	4	17	1	4	13	0	0	4
Murshidabad	1	5	26	0	4	11	1	1	15
Malda	1	2	15	0	1	5	1	1	10
Uttar Dinajpur	1	2	9	0	1	7	1	1	2
Dakshin Dinajpur	1	2	8	1	2	5	0	0	3
Jalpaiguri	1	3	13	0	3	12	1	0	1
Cooch Behar	1	5	12	0	3	5	1	2	7
Darjeeling	1	4	12	0	4	9	1	0	3
<b>Total</b>	<b>18</b>	<b>68</b>	<b>354</b>	<b>7</b>	<b>62</b>	<b>195</b>	<b>11</b>	<b>5</b>	<b>159</b>

## Appendix 2.7

(Refer paragraph 2.1.10.2, page 26)

### Performance of Capacity Building in the State

Personnel to be trained/ Item of Capacity building	Under DRMP-I			Under DRMP - II, (Purba Medinipur, Darjeeling and Birbhum)		
	Target	Achievement	Achievement (percentage)	Target	Achievement	Achievement (percentage)
DM Committee members (District level)	150	357	238	31	16	52
DM Committee members (Block level)	3880	5668	146	645	599	93
DM Committee members (GP level)	19190	40933	213	3233	2130	66
DM Committee members (Village level)	256860	272116	106	19449	0	0
DM Committee members (ULB level)	1600	2202	138	305	33	11
Government officials (District level)	450	695	154	140	95	68
Government officials (Block level)	1940	2496	129	1480	1208	82
Engineers (State level)	1	0	0	0	0	0
Engineers (District level)	100	107	107	30	10	33
Teachers (District level)	970	1697	175	280	246	88
Teachers (Block level)	9700	17067	176	5600	5421	97
Architects (District level)	50	14	28	15	0	0
PRI members (Block level)	3880	7168	185	1120	192	17
PRI members (District level)	400	708	177	150	60	40
People in Search and Rescue (District level)	100	3818	3818	280	95	34
DMT in Search and Rescue (Block level)	970	6123	631	300	0	0

Personnel to be trained/ Item of Capacity building	Under DRMP-I			Under DRMP - II, Purba Medinipur, Darjeeling and Birbhum)		
	Target	Achievement	Achievement (percentage)	Target	Achievement	Achievement (percentage)
DMT in Search and Rescue (GP level)	9605	24294	253	5240	1200	23
DMT in Search and Rescue (Village level)	132720	167775	126	34290	0	0
People in First Aid (District level)	100	3591	3591	280	95	34
DMT in First Aid (Block level)	970	6107	630	300	0	0
DMT in First Aid (GP level)	9605	23990	250	5240	1670	32
DMT in First Aid (Village level)	132720	166989	126	34290	0	0
Block Master Trainer (District level)	970	924	95	280	255	91
Master Trainer (State level)	100	81	81	0	0	0
Masons (Block level)	1940	2095	108	1990	5	0.25
Volunteers (Block level)	4850	17827	368	1120	81	7
NSS & NYKS Volunteers (District level)	200	848	424	60	0	0
Mock drills (District level)	20	29	145	6	4	67
Mock drills (Block level)	194	386	199	112	44	39
Mock drills (GP level)	1919	2137	111	1048	150	14
Mock drills (Village level)	25686	26737	104	6858	0	0
Mock drills (ULB level)	80	92	115	32	10	31
Emergency kits distributed (District level)	10	0	0	0	0	0

## Appendix 2.8

(Refer paragraph 2.2.8.2.2, page 35)

### Status of construction of buildings for mental health services

(Rupees in lakh)

Sl No.	Name of the Institution	Nature of work	Fund received			Present status
			Year	Amount	Expenditure <sup>1</sup>	
<i>Works undertaken under National Mental Health Programme</i>						
<i>Ongoing works started prior to 2008-09</i>						
1		Construction of two storied building for OPD complex at ground floor and administrative block at first floor.	October 2005	74.58	74.58	Work commenced in 2009 and 50 per cent of the work was completed till date. Additional funds required- ₹ 72.14 lakh.
2	Berhampur Mental Hospital,	Construction of two storied building for 200 patients.	October 2005	148.16	185.26	Completed. First floor is being utilised. Ground floor could not be utilised due to shortage of staff.
3	Murshidabad	Construction of four storied residential building Type IV-16 flats for nurses' quarters.	October 2005	58.08	58.08	There were two incidents of theft in the under-construction building; valuable materials such as GI pipes, cistern, basin, urinal, grills and costly electrical fittings were stolen from the building.
4	Calcutta Pavlov Mental Hospital, Kolkata	Construction of new Female ward 3-storied with 4-storied foundation.	October 2005	94.40	104.40	Completed as a two storied instead of three storied without roof treatment. The building is being utilised.
5	Institute for Mental Care, Purulia	Repair/renovation works	December 2005	-	42.50	Contrary to GoI's stipulation, seven number of repair/renovation works were undertaken without GoI's specific approval out of ₹ 1 crore released for purchase of equipment, furniture, linen goods etc. Of this, ECT OT building renovated at a cost of ₹ 18.07 lakh remained unutilised.
<i>Establishment of Centre of Excellence</i>						
6	IOP, Kolkata	Construction of six storied academic building (under Centre of Excellence).	November 2009 & December 2012	300.00 & 775.00	300.00	₹ 3 crore released in favour of Executive Engineer, PWD Suburban in January 2011. Work order was issued in June 2011. Till March 2013 only the foundation work was completed and ₹ 2 crore has been expended.
<i>Construction work fully funded by the State</i>						
7	Lumbini Park Mental Hospital, Kolkata	Construction of a six-storied new hospital building and three residential buildings.	November 2009 and April 2012	150.00 & 450.00	420.00	The work was slated for completion in April 2014. As per status report (March 2013) submitted by PWD, physical progress of work stood at 30 per cent of pile works, while ₹ 4.20 crore was spent against available funds of ₹ 5 crore

<sup>1</sup> Excess expenditure wherever incurred was met from the State fund

## Appendix 2.9

(Refer paragraph 2.2.8.3, page 38)

### Activities under District Mental Health Programme in four test-checked districts

Activities		DMHP district			
		Bankura	Jalpaiguri	Paschim Medinipur	South 24 Parganas
Sanctioned strength of DMHP team members		7	7	7	7
Actual strength of DMHP team members (as of March 2013)		1	6	3	2
Availability of mental health services	Outpatient service at nodal institution	Yes	Yes	Yes	Yes
	Inpatient service at nodal institution	No	No	No	Yes
	Drug dispensing	Yes	Yes	Yes	Yes
	Certification of mental disability	Yes	Yes	Yes	Yes
	Certification of mental illness	Yes	Yes	Yes	Yes
	Mental health helpline	No	No	No	No
	Ambulatory service	No	No	No	No
	Services in schools & colleges	No	No	No	No
	Work place stress management	No	No	No	No
	Out patient service at primary level	Started	2 SDHs <sup>2</sup> and 1 RH	1 SDH & 4 BPHCs	2 SDHs
Functioning*		Nil	Nil	1 SDH	2 SDHs
Training	MO trained	64	35	82	315
	Para-medical staff trained	6	423	20	1029
Patient coverage through OPD clinic during 2008-12		Not available	747	4746	25696

\* As of March 2013

(Source: Reports and records of nodal institutions)

<sup>2</sup> SDH-Sub Divisional Hospital, RH-Rural Hospital, BPHC-Block Primary Health Centre

### Appendix 2.10

(Refer paragraph 2.2.11.1, page 44)

#### Major suggestions by Board of Visitors

Name of the institution	Nature of suggestions
Berhampur MH, Murshidabad	<ol style="list-style-type: none"><li>1. Starting of new female ward to avoid over crowding</li><li>2. Rehabilitation of fit long staying patients</li><li>3. Starting of recreation facility for male patients</li></ol>
Institute for Mental Care, Purulia	<ol style="list-style-type: none"><li>1. Facility of Lithium Estimation Machine</li><li>2. Visit of Gynecologist</li><li>3. Posting of Anesthetist to operate modified ECT</li><li>4. Release of fit patients for follow up through OPD</li><li>5. Rehabilitation of long staying patients in Govt. run homes</li></ol>
Lumbini Park MH, Kolkata	<ol style="list-style-type: none"><li>1. Arrangement of alternative water supply from KMC</li><li>2. Provision of alternative power supply during load shedding hours</li><li>3. Facility of ECG machine for the patients</li></ol>
Calcutta Pavlov MH, Kolkata	<ol style="list-style-type: none"><li>1. Release of fit patients</li><li>2. Provision of additional ambulance as the existing one is in wrecked condition</li><li>3. Provision of drinking water facility in the OPD</li><li>4. Provision of toilet facility in the OPD</li></ol>

## Appendix 2.11

(Refer paragraph 2.2.11.3, page 45)

### Major recommendations of Human Rights Commission and their present status

Name of the MH	Recommendations	Present position
IOP, Kolkata	Starting of Diploma in Psychiatry Nursing course.	Course on Diploma in Psychiatric Nursing is yet to be started.
	Lacking in space for installation of ECG/EEG/X-ray/modified ECT machine.	Procured equipments like ECG, modified ECT, Anesthetist machine and sterilizer were not in use due to non-completion of building.
	Computerisation of Library of faculty	Though procured, computers were yet to be used. Stock register of books (₹ 521415.00) not maintained.
	Requirement of Half Way Home to rehabilitate the long staying cured patents.	Facilities have not yet been developed.
	Development of biochemical/pathological laboratory needed	In absence of technical personnel the procured equipments were not in use.
	Post of an anesthetist needed.	Post of an anesthetist had not yet been sanctioned.
Calcutta Pavlov MH, Kolkata	Laboratory facilities for routine blood and urine examination, tests for serum lithium, Hepatitis-B, HIV, screening of VDRL, X ray, ECG and EEG should be developed in the hospital immediately.	Laboratory facilities had not yet been developed.
	Short stay ward with 5 to 10 beds for emergency cases including provision for temporary accommodation of patient parties.	Facilities have not yet been developed.
	There is a large pond and spare land inside the hospital premises. Residents of the locality have free access to the pond. The spare land and pond could be utilised towards enhancing the aesthetics of the surroundings.	Despite incurring expenditure (April 2012) of ₹ 13.23 lakh, the pond is still freely accessible to outsiders. The beautification of the area has not yet been effected.
Lumbini Park MH	Creation of laboratory facilities such as X ray, USG, ECT, ECG and routine pathological test.	Laboratory facilities had not yet been developed.
	Provision of temporary accommodation for patients parties and development of open wards for controlled patients.	Facilities had not yet been developed.

**Appendix 3.1**  
(Refer paragraph 3.9, page 75)

*Statement showing comparison of rate allowed vis-à-vis rate admissible for spreading and consolidating work at sub-base*

	Particulars	Rate allowed	Rate admissible
A	Cost of supply of fine sand (silver sand)	₹ 246.00/m <sup>3</sup>	
B	Less for non stacking 25% of ₹ 43.00	(-) ₹ 10.75	
C	Net (A-B)	₹ 235.25/m <sup>3</sup>	
D	Compaction factor considered	0.70	0.835
E	Cost after adjusting compaction factor (C x 1/D)	₹ 336.07/m <sup>3</sup>	₹ 281.74/m <sup>3</sup>
F	Add Bulkage 10%	(+) ₹ 33.61	(+) ₹ 28.17
G	E + F	₹ 369.68/m <sup>3</sup>	₹ 309.91/m <sup>3</sup>
H	Add Cost of labour for spreading & consolidating by power roller	(+) ₹ 62.00	(+) ₹ 28.00
I	<b>Final rate (G+H)</b>	<b>₹ 431.68/m<sup>3</sup></b>	<b>₹ 337.91/m<sup>3</sup></b>
J	<b>Difference in rate (₹ 431.68/m<sup>3</sup> - ₹ 337.91/m<sup>3</sup>)</b>	<b>₹ 93.77/m<sup>3</sup></b>	

Source: Records of Chief Engineer, GAP sector, KMDA and SORs of PWD (Roads)

### Appendix 3.2

(Refer paragraph 3.9; page 75)

#### Statement showing excess expenditure incurred by KMDA on spreading and consolidating work at sub-base for 11 works under three road projects

Name of work	Estimated Amount	Tender Amount (contractual rate)	Gross value of bill paid	Executed Quantity of tendered item (EQ) (In m <sup>3</sup> )	Excess expenditure (₹ 93.77x EQ) + percentage of contractual rate (In Rupees)
<b>Widening of EM Bypass from Garia to Kamalgazi</b>					
Extension of EM Bypass (two lane) Kamalgazi to Garia (0 to 1300 m)	6,37,86,506	6,69,56,695 (4.97 % above)	5,21,66,476	30280	2980472
Extension of EM Bypass (two lane) Kamalgazi to Garia (1300 to 1900 m)	3,45,23,939	3,59,91,206 (4.25 % above)	2,98,78,561	20888	2041911
<b>Construction of EM Bypass Connector from Kamalgazi to Padmapukur</b>					
Construction of EM Bypass connector Kamalgazi to Padmapukur (Group II)	3,86,19,620	4,44,12,218 (15 % above)	4,44,11,654	52830	5696949
Construction of EM Bypass connector Kamalgazi to Padmapukur (Group C)	6,51,78,563	6,77,20,527 (3.90 % above)	6,05,75,415	63599	6196262
Construction of EM Bypass connector Kamalgazi to Padmapukur (Group A)	6,51,78,563	6,77,79,188 (3.99 % above)	4,23,60,645	45311	4418340
Construction of EM Bypass connector Kamalgazi to Padmapukur (Group B)	6,51,78,563	6,84,24,455 (4.98 % above)	6,68,00,817	52062	5124970
Construction of EM Bypass connector Kamalgazi to Padmapukur (Group F)	1,90,36,399	1,99,84,412 (4.98 % above)	1,99,84,406	39246	3863366

Name of work	Estimated Amount	Tender Amount (contractual rate)	Gross value of bill paid	Executed Quantity of tendered item (EQ) (In m <sup>3</sup> )	Excess expenditure (₹ 93.77x EQ) + percentage of contractual rate (In Rupees)
<b>Construction of Road upto Wet Mix Macadam in South 24 Parganas District headquarters at Baruipur</b>					
Construction of Road up to wet mix macadam in the proposed South 24 Parganas Dist HQ at Baruipur (Group B Serial No. 2)	5,14,61,996	5,38,24,100 (4.59 % above)	3,70,459,53	46958	4605361
Construction of Road up to wet mix macadam in the proposed South 24 Parganas Dist HQ at Baruipur (Group C)	2,27,08,468	2,37,08,371 (4.39 % above)	2,11,56,944	33058	3235932
Construction of Road up to wet mix macadam in the proposed South 24 Parganas Dist HQ at Baruipur (Group A)	4,86,84,625	5,08,02,406 (4.35 % above)	2,36,82,660	35081	3432641
Construction of Road up to wet mix macadam in the proposed South 24 Parganas Dist HQ at Baruipur (Group B)	2,53,55,319	2,65,08,986 (4.55 % above)	78,18,685	11963	1172811
<b>Total: 11 works under three projects</b>			<b>40,58,82,216</b>		<b>42769015</b>

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### Appendix 3.3

(Refer paragraph 3.10, page 76)

#### IRC guidelines/recommended practice for design and construction of flexible pavement

- (i) Test pits for soil investigation should be dug at intervals of 200 m along the road alignments (IRC: 36, Cl. 3.4)
- (ii) In new construction design for pavement, the sub-grade strength should be assessed in terms of CBR of sub-grade at the most critical moisture conditions likely to occur *in-situ*. For determining the CBR value, the standard test procedure as per IS-2720 (part-16) *i.e.* 'Methods of test for soils; laboratory determination CBR' should be strictly adhered to. *In-situ* test of CBR are not recommended for design purposes as it is not possible to satisfactorily simulate the critical conditions of dry density and moisture conditions in the field. (IRC: 37, Cl. 3.4.4)
- (iii) Design of new construction should be based on the strength of samples prepared at the values of prescribed dry density and moisture content obtained in accordance with IS : 2720 (Part 7 or 8) and soaked in water for four days prior to testing. (IRC : 37, Cl 3.4.5.3)
- (iv) The design should be based on CBR value of the weakest soil at sub grade level. (IRC: 37, Cl. 3.4.6.1)
- (v) Preferably the sub-grade soil should have a CBR of two *per cent*. (IRC: 37, Cl. 4.2.1.5)
- (vi) Soils having laboratory MDD of less than 1.44 gm/cc are ordinarily considered unsuitable and should be avoided. The top 0.5 m of sub-grade should preferably be made up of materials having laboratory MDD of at least 1.65 gm/cc. (IRC: 36, Cl. 7.2)
- (vii) The cumulative traffic volume should be assessed based on initial traffic in terms of number of commercial vehicles per day, its growth rate, vehicle damage factor, distribution of traffic over carriage way. (IRC: 37)

### **Appendix 3.4**

(Refer paragraph 3.10, page 77)

#### **Statement showing list of works test checked**

Work I	Construction of Balance work of internal road in AA-II B Group-I	Completed
Work II	Construction of Balance work of internal road in AA-II B, Group-II	Completed
Work III	Construction of Balance work of internal road in AA-II B, Group-III	Completed
Work IV	Construction of Balance work of internal road in AA-II B, Group-IV	Completed
Work V	Construction of local, collector and sub-arterial road in AA-II C	Completed
Work VI	Balance work of Arterial road connecting E-W corridor with N-S in AA-III	In progress
Work VII	Construction of internal road in AA-II D	In progress
Work VIII	Construction of MAR (N-S corridor) starting at 2nd bridge over Bagjola Khal to 6th intersection	In progress

### Appendix 3.5

(Refer paragraph 3.10, page 78)

**Statement showing specifications adopted by HIDCO following Consultant's recommendations complying with IRC guidelines *vis-à-vis* specifications adopted by HIDCO without complying with IRC guidelines**

Pavement layers	Specifications adopted by HIDCO for AA I complying IRC guidelines		Specifications adopted by HIDCO for subsequent works deviating from IRC guidelines.	
	Specifications	Layer thickness	Specifications	Layer thickness
<b>Local Roads (6.00 m wide), Traffic: 1.4 MSA</b>			<b>Traffic: 1.00 MSA</b>	
Sub-grade	(i) Compaction of sub-grade soil at density above 97 per cent of MDD (CBR-3 per cent)		(i) Rolled sub-grade to 100 per cent Proctor density to attain assumed CBR of 6 per cent	
Granular Sub-base	(ii) Compacted silver sand : (CBR- 6 per cent)	150 mm	(ii) Compacted fine sand	500 mm
	(iii) Brick bats consolidation (CBR- 20 per cent) 2x80 mm	160 mm	(iii) Compacted Stone dust	175 mm
Granular base	(iv) Jhama consolidation (2x75 mm)	150 mm	(iv) WMM (stone metal)	225 mm
	(v) WMM (stone metal consolidation)	75 mm	(v) Bituminous Priming of base	
Bituminous surface	(vi) Bituminous Priming of base		(vi) Bituminous Mcadam	50 mm
	(vii) Pre-mix carpet	20 mm	(vii) Semi dense bituminous concrete	25 mm
<b>Total Pavement thickness</b>		<b>555 mm</b>	<b>Total Pavement thickness</b>	<b>975 mm</b>
<b>Collector Road (7.5 m/10.5 m wide) Traffic: 2.5 MSA</b>			<b>Traffic: 3.00 MSA</b>	
Sub-grade	(i) Compaction of sub-grade soil at density above 97 per cent of MDD (CBR-3 per cent)		(i) Rolled sub-grade to 100 per cent Proctor density	
Granular Sub-base	(ii) Compacted silver sand : (CBR- 6 per cent)	150 mm	(ii) Compacted fine sand	500 mm
	(iii) Brick bats consolidation ( CBR- 20 per cent) 2x80 mm	160 mm	(iii) Compacted Stone dust	175 mm
Granular base	(iv) Jhama consolidation (2x75 mm)	150 mm	(iv) WMM (stone metal)	225 mm
	(v) WMM (stone metal consolidation)	100 mm	(v) Bituminous Priming of base	
Bituminous surface	(vi) Bituminous Priming of base		(vi) Bituminous Mcadam	50 mm
	(vii) Pre-mix carpet	20 mm	(vii) Semi dense bituminous concrete	25 mm
<b>Total Pavement thickness</b>		<b>580 mm</b>	<b>Total Pavement thickness</b>	<b>975 mm</b>

	Specifications adopted by HIDCO for AA I complying IRC guidelines		Specifications adopted by HIDCO for subsequent works deviating from IRC guidelines.	
Pavement layers	Specifications	Layer	Specifications	Layer
<b>Sub-Arterial Road (10.5m wide) , Traffic: 10.5 MSA</b>			<b>Traffic: 7.00 MSA</b>	
Sub-grade	(i) Compaction of sub-grade soil at density above 97 per cent of MDD (CBR-3 per cent)		(i) Rolled sub-grade to 100 per cent Proctor density	
Granular Sub-base	(ii) Compacted silver sand : (CBR- 6 per cent)	150 mm	(ii) Compacted fine sand	500 mm
	(iii) Brick bats consolidation (CBR- 20 per cent) 2x100mm	200 mm	(iii) Compacted Stone dust	190 mm
Granular base	(iv) Jhama consolidation (2x75mm)	150 mm	(iv) WMM (stone metal)	250 mm
	(v) WMM (stone metal consolidation)	100 mm	(v) Bituminous Priming of base	
Bituminous surface	(vi) Bituminous Priming of base		(vi) Bituminous Mcadam	50 mm
	(vii) Pre-mix carpet	20 mm	(vii) Semi dense bituminous concrete	25 mm
<b>Total Pavement thickness</b>		<b>620 mm</b>	<b>Total Pavement thickness</b>	<b>1015 mm</b>
<b>Major-Arterial Road (10.5m wide) , Traffic: 10.6 MSA</b>			<b>Traffic: 10.00 MSA</b>	
Sub-grade	(i) Compaction of sub-grade soil at density above 97 per cent of MDD (CBR-3 per cent)		(i) Rolled sub-grade to 100 per cent Proctor density	
Granular Sub-base	(ii) Compacted silver sand : (CBR- 6 per cent)	150 mm	(ii) Compacted fine sand	500 mm
	(iii) Brick bats consolidation (CBR- 20 per cent) 2x100mm	200 mm	(iii) Compacted Stone dust	190 mm
Granular base	(iv) Jhama consolidation (2x75mm)	150 mm	(iv) WMM (stone metal)	250 mm
	(v) WMM (stone metal consolidation)	100 mm	(v) Bituminous Priming of base	
Bituminous surface	(vi) Bituminous Priming of base		(vi) Bituminous Mcadam	50 mm
	(vii) Pre-mix carpet	20 mm	(vii) Semi dense bituminous concrete	25 mm
<b>Total Pavement thickness</b>		<b>620 mm</b>	<b>Total Pavement thickness</b>	<b>1015 mm</b>

Note: - MSA - Million Standard Axles

### Appendix 3.6

(Refer paragraph 3.10, page 78)

#### Statement showing extra expenditure on eight Road Works due to inflated specifications in road design in deviation of IRC guidelines

Sl. No.	Item of Work	Unit of quantity	Required Quantity on Standard specification	Actual Quantity on adopted specification	Standard Rate/ unit of standard specification (₹)	Extra expenditure due to Quantity/ Specification variance (₹)
<b>Common Items</b>						
1	Rolling of Sub-Grade	m <sup>2</sup>	518470.60	518470.60	3.62 to 3.91	0.00
2	Layer of Fine Sand	m <sup>3</sup>	78721.67	261962.46	643.44 to 734.29	123220073.67
3	Stone Dust Layer	m <sup>3</sup>	78806.35	96748.50	1461.80	53729323.16
4	Layer of Wet Mix-Macadam	m <sup>3</sup>	50726.02	133039.54	1764.69 to 1783.13	146318080.96
5	Priming of Base Course	m <sup>2</sup>	556999.60	556999.60	17.38 to 19.98	0.00
<b>A</b>	<b>Total</b>					<b>323267477.79</b>
<b>Cost of Additional layers executed</b>						
6	Bituminous Macadam	m <sup>2</sup>	0	549581.12		178603802.94
7	Semi Dense Bituminous Concrete	m <sup>2</sup>	0	550454.62		106102485.49
<b>B</b>	<b>Total</b>					<b>284706288.43</b>
<b>Cost of Standard layers not executed</b>						
8	Brick Bats	m <sup>3</sup>	95305.627	0.00	1170.59 to 1293.07	115181928.71
9	Mix Seal Surfacing	m <sup>2</sup>	550454.62	0.00	115.25 to 131.68	70783499.57
<b>C</b>	<b>Total</b>					<b>185965428.28</b>
<b>D</b>	<b>Grand Total (A+B-C)</b>					<b>422008337.94</b>
10	Net adjustment for Contractual percentage on D					<b>4348577.44</b>
11	Net Extra Expenditure (D+10)					<b>426356915.38</b>

**Note :**

1. Required quantity on Standard specification have been calculated for Surface area of executed / WIP works & road thickness of the Consultant. Item of road kerb and channel, Supplementary items, if any, have been excluded.
2. Standard Rates of various items have been analyzed as per specifications of the Consultant w.r.t. Standard Data Book of MORTH & applicable PW(R) SOR.
3. Net extra expenditure of ₹ 426356915.38 is consisted of ₹ 161885764.90 for five completed works and ₹ 264471150.48 for three WIP works.



### Appendix 3.8

(Refer paragraph 3.10, page 79)

#### Statement showing extra expenditure on Stone Materials in four works due to fixation of higher rates in deviation of norms

Particulars	Quantity of Stone materials of different sizes required for the work						Total Amount (₹)
	37.5 mm	22.4 mm	13.2 mm	11.2 mm	5.6 mm	Stone Dust	
<b>WORK V+VI</b>							
(A) QUANTITY (m <sup>3</sup> )	5140.617	20362.704	2370.545	21281.223	18787.361	51425.884	
i) Rate/m <sup>3</sup> allowed (₹)	1485.00	1815.00	1650.00	1540.00	1375.00	1248.00	
ii) Rate/m <sup>3</sup> admissible (₹)	1348.00	1413.00	1434.00	1306.00	1072.00	963.00	
iii) Excess rate/m <sup>3</sup> allowed ₹ (i-ii)	137.00	402.00	216.00	234.00	303.00	285.00	
iv) Amount (₹) (A x iii)	704264.51	8185807.01	512037.80	4979806.16	5692570.47	14656376.99	
v) Add Contractual % (1.55%) on iv	10916.10	126880.01	7936.586	77186.995	88234.842	227173.843	
vi) Net Extra expenditure (iv+v) (₹)	715180.61	8312687.02	519974.39	5056993.15	5780805.31	14883550.83	<b>35269191</b>
<b>WORK VII</b>							
(B) QUANTITY (m <sup>3</sup> )	2564.65	10121.03	1144.74	10525.33	8905.39	22290.10	
i) Rate/m <sup>3</sup> allowed (₹)	1485.00	1815.00	1650.00	1650.00	1375.00	1248.00	
ii) Rate/m <sup>3</sup> admissible (₹)	1348.00	1413.00	1434.00	1306.00	1072.00	963.00	
iii) Excess rate/m <sup>3</sup> allowed (₹) (i-ii)	137.00	402.00	216.00	344.00	303.00	285.00	
iv) Amount (₹) (B x iii)	351357.60	4068652.05	247262.76	3620711.80	2698333.47	6352679.07	
v) Less Contractual % (2.39%) on iv	8397.447	97240.784	5909.58	86535.012	64490.17	151829.03	
vi) Net Extra expenditure (iv+v) (₹)	342960.15	3971411.27	241353.18	3534176.79	2633843.30	6200850.04	<b>16924595</b>
<b>WORK VIII</b>							
(C) QUANTITY (m <sup>3</sup> )	4505.391	17700.892	1932.02	18291.63	16623.54	49770.69	
i) Rate/m <sup>3</sup> allowed (₹)	1350.00	1650.00	1650.00	1500.00	1250.00	1134.00	
ii) Rate/m <sup>3</sup> admissible (₹)	1348.00	1413.00	1434.00	1306.00	1072.00	963.00	
iii) Excess rate/m <sup>3</sup> allowed ₹ (i-ii)	2.00	237.00	216.00	194.00	178.00	171.00	
iv) Amount (₹) (c x iii)	9010.782	4195111.40	417317.20	3548577.00	2958990.80	8510787.65	
v) Less Contractual % (2.39%) on iv	160.3919	74672.983	7428.246	63164.671	52670.037	151492.02	
vi) Net Extra expenditure (iv+v) (₹)	9171.174	4269784.40	424745.40	3611741.70	3011660.90	8662279.67	<b>19989383</b>
							<b>72183169</b>

#### Note :

- The Company did not follow PWD (Roads) SOR for Stone materials. Instead it fixed the rates of stone materials by derived method with reference to PWD (Building) SOR without referring item no., page no. of the SOR. The detailed estimate did not contain the analysis of rates of Stone material taken, source of supply, carriage etc.
- The applicable Rate per m<sup>3</sup> have been calculated by audit as per PWD(Roads) SOR.

### Appendix 3.9

(Refer paragraph 3.13, page 86)

#### Statement showing details of mismanagement of cash

(Amounts in ₹)

Sl. No.	Name of the Office	Date of Verification by DDO at the instance of Audit	Book balance as per Cash Book on the day of Verification	Cash actually found on physical verification	Total shortage	Unadjusted Vouchers	Unauthorised Advance from Undisbursed cash	Unexplained cash shortage/ theft/ defalcation	Forged Notes
<b>Correctional Administration Department</b>									
1	Superintendent, Alipore Women's Correctional Home, Kolkata.	10/10/2012	495430.35	461670.35	33760.00	0.00	33760.00	0.00	0.00
2	Superintendent, Presidency Correctional Home, Alipore, Kolkata	24/04/2013	4917037.01	4637971.26	279065.75	172063.00 (January 2011 to April 2013)	107002.75	0.00	0.00
<b>Health &amp; Family Welfare Department</b>									
3	Superintendent, Sub Divisional Hospital, Uluberia, Howrah.	30/08/2012	116943.00	36842.00	80101.00	80101.00 (July 2002 to August 2004)	0.00	0.00	0.00
4	Director, Bangur Institute of Neurosciences, Kolkata.	01/10/2012	1411418.00	1380191.00	31227.00	27427.00 (2001-02 to 2004-05)	0.00	0.00	3800.00
5	Principal, R.G. Kar Medical College, Kolkata	03/10/2012	910742.56	603716.48*	307026.08	0.00	306392.66	633.42	0.00
6	MSVP, NRS MC&H, Kolkata.	11/10/2012	11913979.00	11654926.00	259053.00	0.00	0.00	259053.00	0.00
7	Director, Institute of Blood Transfusion medicine and immunohaematology, Kolkata.	17/10/2012	2635795.00	2537164.00	98631.00	96531.00 (March 2001 to Sept 2007)	0.00	0.00	2100.00
8	Medical Superintendent cum Vice Principal, R.G.Kar Medical College & Hospital, Kolkata	30/10/2012	18208370.00	17753396.64	454973.36	0.00	0.00	454973.36 (defalcation in 1988)	0.00

\*includes invalid cheques worth ₹ 5809.46

Sl. No.	Name of the Office	Date of Verification by DDO at the instance of Audit	Book balance as per Cash Book on the day of Verification	Cash actually found on physical verification	Total shortage	Unadjusted Vouchers	Unauthorised Advance from Undisbursed cash	Unexplained cash shortage/ theft/ defalcation	Forged Notes
9	Superintendent, Dr. B.N. Bose Sub Divisional Hospital, Barrackpore, North 24 Parganas	01/11/2012	77311.72	45931.72	31380.00	31380.00 (Aug 2012 to Oct 2012)	0.00	0.00	0.00
10	Superintendent, District Hospital, Malda	27/02/2013	180067.36	66637.00	113430.36	87712.07 (April 2005 to Feb 2013)	0.00	25718.29 (theft in 1980-84)	0.00
11	Director, IGM&R, Kolkata.	18/03/2013	7484334.00	7412148.00	72186.00	0.00	0.00	72186.00	0.00
12	Principal, Chittaranjan Seva Sadan, Kolkata	12/04/2013	12397463.00	10507675.00	1889788.00	0.00	0.00	1889788.00 (defalcation in 2002)	0.00
<b>Land and Land Reforms Department</b>									
13	DM, Purulia.	23/07/2012	41340001.47	41303505.47	36496.00	0.00	36496.00	0.00	0.00
14	DM, Birbhum.	05/11/2012	4119067.00	4041280.00	7787.00	51700.00	26087.00	0.00	0.00
15	DM, Nadia	08/11/2012	336256043.67	336023836.88	232206.79	0.00	0.00	232206.79 (old defalcation case since 1994-95)	0.00
16	DM, Dakshin Dinajpur.	22/01/2013	5051544.00	4906012.00	145532.00	145532.00	0.00	0.00	0.00
17	SDO Barrackpore, North 24 Prgns	19/03/2013	16182859.61	15884653.35#	298206.26	5000.00	0.00	293206.26	0.00
<b>Information and Cultural Affairs Department</b>									
18	Director of Archaeology, West Bengal, Kolkata.	01/01/2013	1956278.00	1110846.00	845432.00	845432.00	0.00	0.00	0.00
<b>Judicial Department</b>									
19	Registrar General, Appellate Side, High Court, Kolkata.	12/07/2012	8608992.87	7164706.87@	1444286.00	0.00	1444286.00	0.00	0.00
<b>TOTAL</b>			<b>474263677.62</b>	<b>467533110.02</b>	<b>6730567.60</b>	<b>1542878.07</b>	<b>1954024.41</b>	<b>3227765.12</b>	<b>5900.00</b>

# includes lapsed cheques worth ₹ 5659.00 kept in chest

@ includes undisbursed cheques worth ₹ 525119.90

### Appendix 3.10

(Refer paragraph 3.14, page 87)

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

Year	Disaster Management Department		Home (Police) Department		Urban Development Department		Fire & Emergency Services Department		Total	
	IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras
1981-1982	1	1	-	-	-	-	-	-	1	1
1982-1983	-	-	-	-	-	-	-	-	-	-
1983-1984	-	-	-	-	-	-	-	-	-	-
1984-1985	1	1	-	-	-	-	-	-	1	1
1985-1986	-	-	-	-	-	-	-	-	-	-
1986-1987	-	-	-	-	-	-	-	-	-	-
1987-1988	-	-	-	-	-	-	-	-	-	-
1988-1989	-	-	-	-	-	-	-	-	-	-
1989-1990	-	-	-	-	-	-	-	-	-	-
1990-1991	1	1	-	-	1	2	-	-	2	3
1991-1992	-	-	-	-	-	-	-	-	-	-
1992-1993	-	-	-	-	-	-	-	-	-	-
1993-1994	-	-	-	-	1	1	-	-	1	1
1994-1995	-	-	-	-	4	4	-	-	4	4
1995-1996	3	3	-	-	2	5	-	-	5	8
1996-1997	1	1	-	-	-	-	-	-	1	1
1997-1998	1	1	-	-	2	2	-	-	3	3
1998-1999	1	1	-	-	-	-	-	-	1	1
1999-2000	-	-	-	-	-	-	-	-	-	-
2000-2001	-	-	-	-	1	2	-	-	1	2
2001-2002	1	1	-	-	-	-	-	-	1	1
2002-2003	1	2	-	-	6	9	-	-	7	11
2003-2004	1	1	2	2	2	2	-	-	5	5
2004-2005	-	-	1	1	3	6	1	2	5	9
2005-2006	-	-	-	-	3	4	-	-	3	4
2006-2007	1	2	3	3	2	2	2	3	8	10
2007-2008	1	1	5	10	6	12	-	-	12	23
2008-2009	6	15	7	14	10	18	6	19	29	66
2009-2010	9	43	6	15	13	36	4	12	32	106
2010-2011	9	43	16	44	22	44	-	-	47	131
2011-2012	-	-	22	86	17	33	-	-	39	119
2012-2013	7	19	19	82	23	90	5	17	54	208
<b>Total</b>	<b>45</b>	<b>136</b>	<b>81</b>	<b>257</b>	<b>118</b>	<b>272</b>	<b>18</b>	<b>53</b>	<b>262</b>	<b>718</b>
<b>More than 10 years</b>	<b>11</b>	<b>12</b>	<b>-</b>	<b>-</b>	<b>17</b>	<b>25</b>	<b>-</b>	<b>-</b>	<b>28</b>	<b>37</b>

### Appendix 4.1

(Refer paragraph 4.5, page 92)

#### List of test-checked units (CCO-based audit on Technical Education & Training Department)

District	SI No	Name of unit
Kolkata	1	Department of Technical Education & Training, Bikash Bhawan, Salt Lake
	2	Directorate of Technical Education & Training, Bikash Bhawan, Salt Lake
	3	Directorate of Industrial Training , Bikash Bhawan , Salt Lake
	4	Directorate of Vocational Training , Park Circus
	5	Directorate of Vocational Education & Training
	6	West Bengal State Council of Vocational Education & Training
	7	West Bengal State Council of Technical Education
	8	APC Roy Polytechnic, Jadavpur
	9	Central Calcutta Polytechnic
	10	Women's Polytechnic, Jodhpur Park <i>including 2 VTCs</i>
	11	Jnan Chandra Ghosh Polytechnic, Mayurbhanj Road
	12	North Calcutta Polytechnic, Gobinda Mandal Lane
	13	Regional Institute of Printing Tech., Jadavpur
	14	Birla Institute of Technology, BT Road, <i>including 2 VTCs</i>
	15	Calcutta Technical School, S. N. Banerjee Road
	16	Industrial Training Institute, Tollygunge
	17	Industrial Training Institute for Physically Challenged, Kolkata Karigari Bhavan, S N Banerjee Road
	18	Women's ITI, Gariahat
	19	ITI, Gariahat
Murshidabad	1	Sheikpara Polytechnic
	2	Murshidabad Institute of Technology, <i>including 8 VTCs</i>
	3	ITI, Berhampur
Jalpaiguri	1	Jalpaiguri Polytechnic Institute <i>including 5 VTCs.</i>
	2	Falakata Polytechnic, Jalpaiguri
	3	ITI Jalpaiguri
	4	ITI Alipurduar
Purulia	1	Bandwan Polytechnic, Bandwan
	2	ITI Purulia, Raghunathpur
	3	Saraju Prasad ITI, Durgi
	4	Purulia Polytechnic
Birbhum	1	Sri Ramkrishna Silpa Vidyapith Polytechnic, Siuri
	2	ITI, Siuri

**Appendix 4.2**  
(Refer paragraph 4.9.1.3 (ii), page 98)

**Performance of nine test checked polytechnics in CDTP**

Major Activities	Activities in number	2009-10		2010-11		2011-12		2012-13	
		Target	Achievement	Target	Achievement	Target	Achievement	Target	Achievement
Need assessment survey	10 to 20 villages every year								
Skill development Training	Trainings	12	0	203	109 (54)	198	184 (93)	344	72 (21)
	Trainees	300	0	4895	2159(44)	5280	3464(66)	6045	2017 (33)
	Extension centres	5	0	63	36(57)	75	66(88)	62	25(40)
Dissemination & application of technology	Technology to be undertaken	5	0	46	81(57)	49	31(63)	50	7(14)
	Villages to be covered	10	0	205	66(32)	233	202(87)	274	140(51)
Technical and support services	Beneficiaries	1000	0	8140	5770(71)	20130	7095(35)	8085	900 (11)
	No. of services	4	0	47	23(49)	49	16(33)	54	3(6)
	No. of villages	4	0	214	113(53)	213	172(81)	240	6 (0.3)
	No. of camps	4	0	69	19(28)	55	13(24)	70	6 (9)
Awareness programmes	No. of beneficiaries	400	0	4967	192(4)	3820	2358(62)	3430	310 (9)
	No. of villages	2	0	255	84(33)	300	165(55)	239	10 (4)
	No. of awareness programmes	2	0	71	20(28)	53	30(57)	83	6(7)
	No. of beneficiaries	600	0	19320	2307(21)	16670	5515(33)	5800	620(11)

Figures in the brackets represent percentage of achievements with respect to the targets  
(Source : Physical Achievement Report of respective institutions)

### Appendix 4.3

(Refer paragraph 4.9.2.3, page 100)

#### List of machineries supplied to ITIs where the related trades were not available

Sl. No.	Name of the Institute	Related Trade	Machinery	Number	Amount Paid (₹)
1	ITI Alipurduar	Mechanic Motor Vehicle	Mechanical Hoist	1	390000
		Plumber	Drill Machine	5	27000
		Plumber	Hand Blower	5	47500
		Wireman	Hand Blower	8	77600
		Mechanic Motor Vehicle	Spark Plug cleaning & testing equipment	2	95600
		Diesel Mechanic	Injection Testing Set	2	99000
		Wireman	Different Motors, Transformers, Capacitor, Oil Testing Kit	8	184325
		Diesel Mechanic	Injector Cleaning Kit	2	139000
		Mechanical	Smoke Meter & others	7	212800
		Wireman	DC Energy Meter	4	41240
		Electrical	DC Energy Meter	1	9800
		Electrical	Shunt Type Ohm Meter	1	6800
		MMV	Shunt Type Ohm Meter	1	10760
		Diesel Mechanic	Diesel Engine	4	145600
		Diesel Mechanic	Petrol Engine	1	10348
		Diesel Mechanic	Timing Lighter	2	19000
Diesel Mechanic	Hydraulic Press	2	110000		
2	ITI Amtala	Wireman	Different Motors, Transformers, Capacitor, Oil Testing Kit	8	184325
		Wireman	DC Energy Meter	2	19600
3	ITI Balurghat	Wireman	Different Motors, Transformers, Capacitor, Oil Testing Kit	8	184325
		Plumber	Drill Machine	5	27000
		Plumber	Hand Blower	5	47500
		Plumber	Water Analyser & Others	2	45552
		Wireman	DC Energy Meter	5	51040
		Electrical	DC Energy Meter	1	9800
		Electrical	Shunt Type Ohm Meter	2	13600
4	ITI Berhampore	Mechanic Motor Vehicle	Mechanical Hoist	1	390000
		Mechanic Motor Vehicle	Spark Plug cleaning & testing equipment	2	95600
		MMV	Tyre Charger	1	220000
		MMV	Battery Charger	1	25900
		Plumber	Drill Machine	5	27000
		Plumber	Hand Blower	5	47500
		MMV	Shunt Type Ohm Meter	1	10760

Sl No	Name of the Institute	Related Trade	Machinery	Number	Amount Paid (₹)
5	ITI Birbhum	Plumber	Hand Operated Drill Machine	5	27000
		Plumber	Hand Blower	5	47500
		Refrigeration & AC and Plumbing	Drill Machine	11	259100
6	ITI Chatna	Plumber	Drill Machine	5	27000
		Plumber	Hand Blower	5	47500
		Wireman	Hand Blower	8	77600
		Wireman	DC Energy Meter	2	19600
		Electrical	DC Energy Meter	1	9800
		Wireman	Motors of Different Types	2	32100
7	ITI Cooch Behar	Plumber	Digital Technometer	4	26260
8	ITI Durgapur	Plumber	Drill Machine	5	27000
		Plumber	Hand Blower	5	47500
9	ITI Fulia	Wireman	Different Motors, Transformers, Capacitor, Oil Testing Kit	8	184325
		Wireman	DC Energy Meter	2	19600
		Wireman	Motors of Different Types	2	32100
10	ITI Gariahat	Plumber	Water Analyser	2	43800
11	ITI Haldia	Plumber	Drill Machine	5	27000
		Plumber	Hand Blower	5	47500
		Refrigeration & AC	Inclined Tube Manometer Etc	4	48400
		Wireman	DC Energy Meter	2	19600
12	ITI Hooghly	Plumber	Drill Machine	5	27000
		Plumber	Hand Blower	5	47500
13	ITI Howrah Homes	Plumber	Hand Operated Drill Machine	5	27000
		Plumber	Hand Blower	5	47500
14	ITI Jhargram	Plumber	Drill Machine	5	27000
		Plumber	Hand Blower	5	47500
15	ITI Malda	Plumber	Drill Machine	5	27000
		Plumber	Hand Blower	5	47500
		Plumber	Water Analyser & Others	2	45552
16	ITI Medinipur	Plumber	Water Analyser & Others	2	43800
		Plumber	Drill Machine	5	27000
		Plumber	Hand Blower	5	47500
17	ITI Physically Challenged, Kolkata	Electrical	Motor AC	1	63700
		Electrical	Digital Long Tester	1	3120
		Electrical	Oscilloscope	2	32900
		Electrical	Universal Motors	1	16200
		Wireman	DC Energy Meter	2	21640
		Electrical	Shunt Type Ohm Meter	1	6800
		Electrical	Electrical Equipment	17	469940
18	ITI Raiganj	Plumber	Drill Machine	5	27000
		Plumber	Hand Blower	5	47500
		Plumber	Water Analyser & Others	2	43800
		Refrigeration & AC	Inclined Tube Manometer etc.	4	50336

SI No	Name of the Institute	Related Trade	Machinery	Number	Amount Paid (₹)
19	ITI Shibpur	Plumber	Water Analyser & Others	2	43800
		Wireman	DC Energy Meter	2	19600
20	ITI Siliguri	Plumber	Drill Machine	5	27000
		Plumber	Hand Blower	5	47500
		Diesel Mechanic	Injector Cleaning Kit	2	139000
21	ITI Tufanganj	Plumber	Drill Machine	5	27000
		Plumber	Hand Blower	5	47500
		Wireman	Different Motors, Transformers, Capacitor, Oil Testing Kit	8	184325
		Wireman	DC Energy Meter	4	41240
		Electrical	DC Energy Meter	1	9800
				<b>342</b>	<b>6112038</b>

## Appendix 4.4

(Refer paragraph 4.9.3, page 100)

### List of schools in Purulia where all the affiliated trades are not running

Sl. No.	Name of the VTC	Code No.	Year of affiliation	Standard of VTC	Affiliated no. of trades (number)	Trades running (number)	Trades not running (number)
1	Kushi High School (HS)	6012	2005-06	VIII+	3	1	2
2	Simla Majuraamdiha High School	6026	2006-07	VIII+	3	2	1
3	Jargo High School	6035	2006-07	VIII+	2	1	1
4	Dr. A N Jha H S School	6036	2006-07	X+	2	1	1
5	Bishpuria High School (HS)	6043	2006-07	X+	3	2	1
6	Madrash Islamia High Madrasah	6051	2006-07	VIII+	3	2	1
7	Chakalta Bhagabandhu High School	6071	2007-08	VIII+	3	2	1
8	Belma Sri R N High School	6078	2007-08	VIII+	3	2	1
9	Sri Ram Chandra Adarsha Vidyalaya	6096	2007-08	X+	2	1	1
10	Kustar High School	6099	2007-08	VIII+	3	2	1
11	Raghunathpur High School (HS)	6102	2007-08	X+	2	1	1
12	Gogra High School	6117	2008-09	VIII+	3	2	1
13	Bandwan R N Chandra Vidyapith (HS)	6130	2009-10	VIII+	2	1	1
14	Gagnabad High School	6137	2009-10	VIII+	2	1	1
15	Agardih High School (HS)	6140	2009-10	VIII+	1	Nil	1
16	Chakbad High (HS) School	6169	2009-10	VIII+	2	1	1
17	Bhagabandhu High School	6181	2010-11	VIII+	3	2	1
18	Sukurhutu High School	6182	2010-11	VIII+	3	2	1
19	Deoli High School	6187	2010-11	VIII+	3	2	1
20	Raghunathpur G D Lang Institute	6191	2010-11	VIII+	3	1	2
21	Marbedia High School	6194	2010-11	VIII+	3	2	1
	<b>Total</b>				<b>54</b>	<b>31</b>	<b>23</b>

### Abbreviations used in the Report

Abbreviations	Full forms
AA	Action Area
AAI	Airport Authority of India
AICTE	All India Council for Technical Education
ALCs	Assistant Labour Commissioners
AO	Assessing Officer
ASIDE	Assistance to States for Infrastructure Development for Export
BDMO	Block Disaster Management Officer
BOCW	Building and Other Construction Workers
BPL	Below Poverty Line
BRGF	Backward Region Grant Fund
BRO	Beneficiary Registration Officer
BTD	Bonanza Term Deposit
CAG's DPC Act	Comptroller & Auditor General's Duties, Powers and Conditions of Service Act, 1971
CBR	California Bearing Ratio
CBT	Central Bus Terminus
CCO	Chief Controlling Officer
CD	Civil Defence
CDTP	Community Development through Polytechnic
CEP	Computer Education Plan
CLASS	Computer Literacy and Studies in Schools
CLTP	Computer Literacy and Training Project
CoE	Centre of Excellence
CONCOR	Container Corporation of India
CONFED	West Bengal State Consumers' Co operative Federation Ltd
CP	Commissioner of Police
CPC	Central Purchase Committee
CRF	Calamity Relief Fund
CWDS	Cyclone Warning Dissemination System
DDMA	District Disaster Management Authority
DDMC	District Disaster Management Committees
DDMO	District Disaster Management Officer
DDMP	District Disaster Management Plan
DDO	Drawing and Disbursing Officer
DGFES	Director General of West Bengal Fire & Emergency Services
DH	District Hospitals
DHS	Directorate of Health Services
DI	District Inspectors of Schools
DIT	Directorate of Industrial Training
DLCs	Deputy Labour Commissioners
DLLRO	District Land & Land Reforms Officer
DM	Disaster Management/ District Magistrate
DMG	Disaster Management Group
DMHP	District Mental Health Programme
DO	District Officer
DPR	Detailed Project Report
DRMP	Disaster Risk Management Programme-I
DTET	Directorate of Technical Education & Training
DVET	Directorate of Vocational Education & Training

Abbreviations	Full forms
EAP	Emergency Action Plan
ECT	Electro Convulsive Therapy
EE	Executive Engineer
EKW	East Kolkata Wetland
EOC	Emergency Operation Center
ESF	Emergency Support Function
F & ES	Fire and Emergency Services
FD	fixed deposit
FMP	Flood Management Programme
FSS	Fine Silver Sand
G&SS	General & Social Sector
GDA	General Duty Attendant
GIS	Geographical Information System
GoI	Government Of India
GPs	Gram Panchayats
GPS	Global Positioning System
GR	Gratuitous Relief
GTA	Gorkhaland Territorial Administration
H&FW	Health & Family Welfare Department
HB Grant	House Building Grant
HIT	Howrah Improvement Trust
HMC	Howrah Municipal Corporation
HNJPSS	Hooghly Nadi Jalapath Parivahan Samabay Samity Limited
HPL	Haldia Petrochemicals Limited
HS	Higher Secondary
I & CA	Information and Cultural Affairs
ICD	Inland Container Depot
ICT	Information and Communication Technology
IMD	Indian Meteorological Department
IOP	Institute of Psychiatry
IPD	In Patient Department
IRC	Indian Road Congress
ITCs	Industrial Training Centres
ITIs	Industrial Training Institutes
JU	Jadavpur University
KDRF	Kolkata Disaster Relief Force
KMC	Kolkata Municipal Corporation
KMDA	Kolkata Metropolitan Development Authority
KP	Kolkata Police
KPDMF	Kolkata Police Disaster Management Force
KPRF	Kolkata Police Rescue Force
L&LR	Land & Land Reforms
LIC	Life Insurance Corporation of India
MCH	Medical College Hospitals
MEE&LS	Mass Education Extension and Library Science
MGNREGS	Mahatama Gandhi National Rural Employment Guarantee Scheme
MHA	Ministry of Home Affairs'

Abbreviations	Full forms
MHRD	Ministry of Human Resources Development
MHs	Mental Hospitals
MoA	Memorandum of Agreement
MOU	Memorandum of Understanding
MSVP	Medical Superintendent cum Vice Principal
NBDD	North Bengal Development Department
NBSTC	North Bengal State Transport Corporation
NCVT	National Council for Vocational Training
NGO	Non-Government Organisation
NMHP	National Mental Health Programme
NRDWP	National Rural Drinking Water Programme
NREGA	National Rural Employment Guarantee Act
NTP	New Town Project
OPD	Out Patient Department
P&RDD	Panchayat and Rural Development Department
PAC	Public Accounts Committee
PHC	Primary Health Centre
PHED	Public Health Engineering Department
PPP	Public Private Partnership
PRI	Panchayati Raj Institutions
QRT	Quick Response Teams
RBM	River Bed Material
RCC	Reinforced Cement Concrete
RECS Act	Building and Other Construction Workers (Regulation of Employment & Conditions of Service) Act, 1996
RECS Rules	West Bengal Building & Other Construction Workers Rules, 2004
RLOs	Regional Labour Offices
RO	Regional Offices
RTE Act	Right of Children to Free and Compulsory Education Act, 2009
SAR	search and rescue
SBI	State Bank of India
SCEP	School Computer Education Project
SDMA	State Disaster Management Authority
SDMP	State Disaster Management Plan
SDRF	State Disaster Response Fund
SEC	State Executive Committee
SJDA	Siliguri Jalpaiguri Development Authority
SMHA	State Mental Health Authority
SOP	Standard Operating Procedure
SOR	Schedule of Rates
STVT	Short Term Vocational Training
TANTUJA	West Bengal State Handloom Weaver's Co-operative Ltd.
TE&T	Technical Education & Training Department
TTLs	Turn Table Ladders
UBI	United Bank of India
ULB	Urban Local Body
UUP	Uttarbanga Unnayan Parshad
VAT	Value Added Tax

<b>Abbreviations</b>	<b>Full forms</b>
VLC	Voucher level Computerisation
VTCs	Vocational Training Centres
WBBSE	West Bengal Board of Secondary Education
WBCEF	West Bengal Civil Emergency Force
WBECSC	West Bengal Essential Commodities Supply Corporation Limited
WBSES	West Bengal Fire & Emergency Services
WBHIDCO	West Bengal Housing Infrastructure Development Corporation Limited
WBIIDC	West Bengal Industrial Infrastructure Development Corporation
WBSCTE	West Bengal State Council of Technical Education
WBSCE&T	West Bengal State Council of Vocational Education & Training
WBTR	West Bengal Treasury Rules
WHO	World Health Organisation
ZP	Zilla Parishad

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