



सत्यमेव जयते

**Report of the
Comptroller and Auditor General of India
on
Economic Sector
for the year ended March 2014**



**Government of West Bengal
Report No. 4 of the year 2015**

**Report of the
Comptroller and Auditor General of India
on
Economic Sector**

for the year ended 31 March 2014

**Government of West Bengal
Report No. 4 of 2015**

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Preface

This Report for the year ended March 2014 has been prepared for submission to the Governor of West Bengal under Article 151 of the Constitution of India.

The Report contains significant results of the Performance Audit and Compliance Audit of 27 departments of Government of West Bengal under the Economic Sector. However, other departments have been excluded and covered in related reports on General and Social Services Sector and Revenue Sector.

The instances mentioned in this Report are those, which came to notice in the course of test audit for the period 2013-14, as well as those which had come to notice in earlier years but could not be reported in the previous Audit Reports; instances relating to the period subsequent to 2013-14 have also been included, wherever necessary.

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

Chapter 1

Introduction

Chapter 1: Overview of Economic Sector

1.1 Introduction

Government functioning is broadly classified as General Services, Social Services and Economic Services. This report covers the functioning of 27 Departments of Economic Sector listed in *Appendix-1.1*.

For the purpose of administration in West Bengal, there are 60 departments at the Secretariat level headed by Principal Secretaries/Secretaries who are assisted by Directors/Commissioners and subordinate officers under them.

Of the total expenditure of ₹ 14207.80 crore incurred by these departments, a major portion was incurred by Public Works (22.92 per cent), Power and Non-Conventional Energy Sources (14.46 per cent) and Irrigation and Waterways (8.55 per cent) Departments during 2013-14.

1.2 Trend of expenditure

Comparative position of expenditure incurred by the departments during the year 2013-14 along with preceding two years is given in table 1.1.

Table 1.1: Table showing the trend of expenditure for three years

(₹ in crore)				
Sl No.	Name of the department	2011-12	2012-13	2013-14
1.	Agriculture	831.29	859.49	892.49
2.	Agriculture Marketing	85.73	73.03	84.54
3.	Animal Resources Development	480.71	550.69	514.59
4.	Commerce and Industries	377.33	446.25	564.08
5.	Co-operation	159.30	244.14	190.03
6.	Fisheries, Aqua-culture, Aquatic Resources and Fishing Harbours	214.21	187.56	209.66
7.	Food Processing Industries and Horticulture	81.38	110.24	100.50
8.	Forest	343.23	364.09	454.27
9.	Hill Affairs	320.24	548.73	647.40
10.	Irrigation and Waterways	932.59	1117.37	1214.26
11.	Land and Land Reforms	785.85	796.78	856.66
12.	Micro and Small Scale Enterprises and Textiles	398.39	434.46	460.29
13.	Paschimanchal Unnayan Affairs	140.44	131.41	169.62
14.	Power and Non-Conventional Energy Sources	712.29	2077.40	2054.30
15.	Public Works	2303.23	3673.35	3255.93
16.	Sunderban Affairs	154.58	216.80	217.75
17.	Transport	791.37	671.15	1127.66
18.	Water Resources Investigation and Development	447.44	522.84	603.38
19.	Others (Nine departments)	303.93	386.72	590.39
	Total	9863.53	13412.50	14207.80

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

1.3 About this Report

This Report of the Comptroller and Auditor General of India (CAG) relates to matters arising from audit of 27 Government Departments and 18 Autonomous Bodies under the Economic Sector (*Appendix-1.2*). Compliance Audit covers examination of transactions relating to expenditure of the audited entities to ascertain whether the provisions of the Constitution of India, applicable laws, rules, regulations and various orders and instructions issued by the competent authorities are being complied with. Performance Audit examines whether the objectives of the programme/activity/department are achieved economically, efficiently and effectively.

1.4 Authority for Audit

Authority for audit by the CAG is derived from Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) (DPC) Act, 1971. CAG conducts audit of expenditure of the Departments of Government of West Bengal under Section 13¹ of the CAG's (DPC) Act. CAG is the sole Auditor in respect of Autonomous Bodies which are audited under Sections 19 (2)², 19(3)³ and 20(1)⁴ of the CAG's (DPC) Act. In addition, CAG also conducts audit of other Autonomous Bodies under Section 14⁵ of CAG's (DPC) Act, which are substantially funded by the Government. Principles and methodologies for various audits are prescribed in the Auditing Standards and the Regulations on Audit and Accounts, 2007, issued by the CAG.

1.5 Planning and conduct of Audit

The primary purpose of this Report is to bring to the notice of the State 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.

Audit process starts with the assessment of risks faced by various Departments of Government based on expenditure incurred, criticality/complexity of activities, level of delegated financial powers, assessment of overall internal controls and concerns of the stakeholders. Previous audit findings are also

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

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

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

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

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

considered in this exercise. Based on this risk assessment, the frequency and extent of audit are decided.

After completion of audit, Inspection Reports containing audit findings are issued to the heads of the Departments. The Departments are requested to furnish replies to the audit findings within one month of receipt of the Inspection Reports. Whenever replies are received, audit findings are either settled or further action for compliance is advised. Important audit observations arising out of these Inspection Reports are processed for inclusion in the Audit Reports which are submitted to the Governor of the State under Article 151 of the Constitution of India. During 2013-14, 227 units of various Departments/ Organisations under Economic Sector were audited and 211 Inspection Reports containing 664 Paragraphs were issued.

1.6 Response to audit

1.6.1 Compliance Audit Observations and Performance Audit

Eight compliance audit observations and one Performance Audit report on 'Implementation of Rashtriya Krishi Vikas Yojana' were forwarded demerit officially to the Additional Chief Secretaries/Principal Secretaries/Secretaries of the departments concerned (between May and September 2014) with the request to send their responses. Departmental replies in respect of the Performance Audit and seven compliance audit observations, issued during the year 2013-14 have been received. Partial replies have been received in respect of the remaining one observation. The replies have been incorporated in the Audit Report wherever applicable.

1.6.2 Follow-up on Audit Reports

With a view to ensuring accountability of the executive in respect of the issues dealt with in the Audit Reports, the Public Accounts Committee (PAC) directed that the department concerned should furnish remedial Action Taken Notes (ATNs) on the recommendations of PAC relating to the paragraphs contained in the Audit Reports within the time frame as may be prescribed by the PAC. Audit reviewed the outstanding ATNs as of 31 December 2014 on the paragraphs included in the Report of the Comptroller and Auditor General of India, Economic Sector, Government of West Bengal, and found that the departments did not submit ATNs for 21 recommendations pertaining to audit paragraphs discussed by the PAC.

1.6.3 Outstanding replies to Inspection Reports

The Accountant General (Economic and Revenue Sector Audit), West Bengal arranges to conduct periodical inspections of the Government departments to test check transactions and verify maintenance of important accounts and other records as prescribed in the rules and procedures. These inspections are followed up with Inspection Reports (IRs) incorporating irregularities detected during the inspection and not settled on the spot, which are issued to the heads of the offices inspected with copies to the next higher authorities for taking prompt corrective actions. The heads of the offices/Government are required to promptly comply with observations contained in the IRs, rectify defects and omissions and report compliance through replies. Serious financial

irregularities are reported to the heads of the Departments and the Government.

Inspection Reports issued upto 31 December 2014 were reviewed and it was found that 1578 paragraphs relating to 557 IRs remained outstanding at the end of December 2014 (*Appendix- 1.3*). The large pendency of IRs, due to non-receipt of replies, was indicative of the fact that the heads of the offices and the heads of the Departments did not initiate appropriate and adequate action to rectify defects, omissions and irregularities pointed out by Audit in the IRs.

1.7 Significant Audit observations

Performance Audit on ‘Implementation of the Rashtriya Krishi Vikas Yojana’

Rashtriya Krishi Vikas Yojana is a centrally sponsored scheme with *cent per cent* central funding for increasing agricultural production and productivity in the State. Department of Agriculture, Government of West Bengal (GoWB) is the nodal department which coordinates with 10 other State Government Departments for project preparation and approval, implementation, monitoring and evaluation of the RKVY scheme in the State. **Performance Audit on the ‘Implementation of the Rashtriya Krishi Vikas Yojana’ was conducted during this year. Significant audit observations are as follows:**

- District level agricultural plans were prepared without due consideration of village level inputs. Prioritisation of projects was also not done according to the actual requirement of the districts.
- There were considerable delays in release of funds at every level. Short release of funds adversely affected the implementation of various projects. State could not avail second instalment due to delays in submission of Utilisation Certificates (UCs) relating to the use of first instalment of funds released.
- Funds under approved interventions were diverted in contravention to the RKVY guidelines. Substantial amounts drawn from treasury also remained unspent at different levels.
- Milk production under ‘Bishesh Go-Sampad Bikash Abhijan’ had increased only by 5.81 lakh MT in three years (2010-11 to 2012-13) against the target of 21.30 lakh MT in five years (2010-2015) even after spending of ₹ 97.05 crore.
- Farm implements costing ₹ 2.01 crore were lying unutilised since their supply to the Government Agriculture Farms.
- Infrastructure facilities of the Government Agriculture Farms could not be improved even after incurring expenditure of ₹ 37.15 crore.
- Assets created at a total cost of ₹ 3.48 crore by the Agriculture Marketing Department could not be put to use due to lack of proper planning and adequate initiative by the department.

- Monitoring and review of implementation/ achievement of the projects by the nodal department as well as State Level Sanctioning Committee were deficient.

(Chapter 2)

Compliance Audit

Significant audit observations are given below:

- Public Works (Roads) and Sundarban Affairs Departments had failed to arrange land for approaches in time which led to unfruitful expenditure of ₹ 12.37 crore incurred on three incomplete bridges.

(Paragraph 3.2)

- Eight Autonomous Bodies and Public Enterprises Department had lost opportunities to earn additional interest of ₹ 24.23 crore between 2005-06 and 2013-14 due to inept fund management.

(Paragraph 3.4)

- Hooghly River Bridge Commissioners (HRBC) failed to collect service tax from recipients of their services and had to incur avoidable expenditure of ₹ 1.26 crore along with liability of ₹ 4.50 crore.

(Paragraph 3.5)

- Forest department failed to introduce levy of transit pass fee on collection of boulders and river bed materials resulting in loss of revenue of ₹ 1.75 crore.

(Paragraph 3.6)

- **Audit of ‘Implementation of the Teesta Barrage Project’**

Teesta Barrage Project (TBP), a major multipurpose project on the river Teesta was taken up by Irrigation and Waterways Department in the year 1975 with the objective of irrigating 9.22 lakh ha Culturable Command Area (CCA), generation of hydropower of 1000 MW, besides flood moderation and navigation in three phases in different stages and sub-stages. The Sub-Stage-I of TBP was approved (1976) by the Planning Commission at an estimated cost of ₹ 69.71 crore and was due to be completed by 1990. The project estimates were revised several times and finally increased to ₹ 8427.12 crore in March 2013. The project completion date was also rescheduled to 2017. Till March 2014, total spending on the project was ₹ 1532.63 crore.

Audit examined the progress of the project implementation during the last five years (2009-10 to 2013-14). Main findings of audit are summarised as follows:

- Utilisation of irrigation potential was low (ranging between 22 per cent and 39 per cent) due to non-completion of canals, distributaries and minors, field channels, lack of water availability and change in cropping pattern.

- As against the requirement of 144 cumec water for irrigating CCA of 3.42 lakh ha under Sub-Stage-I, availability of water in Teesta has been reduced to 81 cumec during the lean season of the years 2009-14.
- High Level Project Monitoring Committee constituted in April 2011 to review and monitor the progress of the project every month met only twice against the requirement of 36 meetings.
- In spite of cases of theft and pilferage, physical verification of stores was not conducted as per codal provision. Further, accounting of project materials was also not done.

(Paragraph 3.7)

● **Audit of ‘Violation of Indian Road Congress Guidelines’**

Audit was undertaken with a view to assess whether the road works being undertaken by PWD and PWRD were designed as per the IRC guidelines to ensure quality and economy in execution of road works. 25 Public Works and Public Works (Roads) divisions were audited between March 2013 and June 2014 to see compliance to the IRC guidelines in designing of road pavement. The Department did not follow the IRC guidelines in designing of roads with low traffic volume and provided unnecessary/excess layer of Bituminous Macadam in 26 road works. Besides, in four road works, department did not conduct traffic survey and sub soil test to design the road pavement. These resulted in avoidable expenditure of ₹ 33.73 crore.

(Paragraph 3.8)

Chapter 2

Performance Audit

*Performance Audit on
Implementation of Rashtriya Krishi
Vikas Yojana*

Chapter 2: Performance Audit

Agriculture Department

2.1 Implementation of Rashtriya Krishi Vikas Yojana

2.1.1 Introduction

Rashtriya Krishi Vikas Yojana (RKVY) is a centrally sponsored state plan scheme with 100 *per cent* central assistance which has been under implementation in the State from 2007-08. The broad objective of the scheme was to increase agricultural production and productivity keeping in line with the National Agricultural Policy (2000) which aimed at achieving growth rate of four *per cent* on sustainable basis. The assistance was available in two distinct streams *i.e.* Stream I and II with the conditions that at least 75 *per cent* of the allocated amount would be available under Stream-I comprising specific projects. Under Stream-II, a maximum of 25 *per cent* of the funds allocated would be available for strengthening the existing state sector schemes and filling the resource gap in the State plan scheme. Department of Agriculture, Government of West Bengal (GoWB) is the nodal department which coordinates with 10 State Government Departments⁶ for project preparation and approval, implementation, monitoring and evaluation of the RKVY scheme in the State. Performance Audit was undertaken to assess the implementation of the scheme covering the period from 2007-08 to 2013-14.

2.1.2 Organisational set up

Department of Agriculture and Co-operation (DAC), Ministry of Agriculture, GoI was responsible for budgetary controls, release of funds and overall administration of the scheme at national level. The State Level Sanctioning Committee (SLSC) under the chairmanship of the Chief Secretary was to approve the projects at state level and to monitor implementation of the scheme by 11 departments involved to ensure that projects were implemented in accordance with guidelines laid down by GoI.

2.1.3 Audit Objectives

The Performance Audit was conducted with the objectives of assessing whether:

- Planning process of the departments was in accordance with the RKVY guidelines;
- Financial management ensured adequate and timely availability of funds and their economic utilisation;
- Projects were implemented with effective coordination between nodal department and other implementing departments; and
- Internal control mechanisms were put in place to ensure efficient monitoring.

⁶ Agriculture Marketing, Animal Resources Development, Fisheries, Forest, Food Processing Industries and Horticulture, Co-operation, Water Recourses Investigation and Development, Panchayat and Rural Development, Irrigation and Waterways and Micro and Small Scale Enterprises and Textile Departments.

2.1.4 Audit Criteria

The main sources of audit criteria were:

- Guidelines for RKVY of Department of Agriculture & Co-operation, Ministry of Agriculture, Govt. of India,
- Reports of Planning Commission,
- State Agriculture Plan,
- Guidelines for projects under implementation,
- Instructions issued at State/District level for implementation of RKVY,
- GFR as well as West Bengal Financial Rules, and
- West Bengal Treasury Rules.

2.1.5 Audit Scope and Methodology

The Performance Audit was carried out between February 2014 and July 2014 covering the period from 2007-08 to 2013-14 and involved scrutiny of records relating to implementation and procedures adopted in operation of the scheme. Audit also conducted joint physical verification of 17 project sites and interacted with beneficiaries. Out of 20 sectors under Stream-I, 10 sectors⁷ were selected through Stratified Simple Random Sampling method. Projects from each selected sector were again chosen by using Probability Proportional to Size with Replacement (PPSWR) method as detailed in the table no. 2.1.1.

Table 2.1.1: Details of selected projects under sectors

(₹ in crore)

Name of the Sector	Total Projects		Projects selected	
	Nos.	Project Cost	Nos.	Project Cost
Animal Husbandry	85	262.27	4	78.82
Fisheries	78	85.74	3	17.08
Horticulture	107	141.34	5	19.31
Agriculture Mechanisation	10	129.03	2	56.84
Seed	24	108.69	2	23.19
Dairy Development	10	21.18	2	4.98
Cooperatives/Cooperation	51	63.10	5	10.16
Marketing and Post-Harvest Management	38	227.25	3	22.25
Agriculture Research	4	4.99	2	4.54
Natural Resources Management	20	115.96	2	37.51
Total	427	1159.55	30	274.68

(Source: RKVY website)

Further, out of four sub-schemes⁸ under RKVY, the sub-scheme with the highest outlay *i.e.* BGREI was selected for audit examination. Again, five districts for each selected sector were identified through PPSWR method. Sector-wise selected projects and districts have been shown in **Appendix-2.1**.

⁷ Marketing and Post Harvest Management, Animal Husbandry, Fisheries, Horticulture, Agriculture Mechanisation, Natural Resources Management, Seed, Dairy Development, Agriculture Research and Cooperatives/Cooperation.

⁸ Bringing Green Revolution to Eastern India (BGREI), National Mission for Protein Supplements (NMPS), Nutricereals and Vegetable Initiative for Urban Clusters (VIUC).

An Entry Conference was held in March 2014 with the Secretary of nodal department and officers of various allied departments wherein audit objectives, criteria, scope and methodology of audit were explained. An Exit Conference was also held in December 2014 with the Secretary of nodal department and officers of ten allied departments wherein audit findings were discussed and views expressed by the departments were included in the report.

2.1.6 Acknowledgement

Audit acknowledges the cooperation and assistance extended by the department of Agriculture as well as other allied departments, district implementing agencies and their officials during the course of Performance Audit.

Audit Findings

2.1.7 Planning Process

Guidelines of RKVY (paragraph 3.2) stipulate preparation of District Agriculture Plan (DAP) by each district. DAP includes financial requirement and the sources of finance for development plans of agriculture and allied sectors of the district for five years in a comprehensive manner. DAPs should be integrated into a comprehensive State Agriculture Plan (SAP). Preparation of DAPs and SAP was one of the criteria for eligibility to receive RKVY funds.

2.1.7.1 Delayed preparation and submission of DAP/SAP

RKVY was launched in 2007-08 and as per RKVY guideline, SAP was to be prepared by 2008-09 incorporating all DAPs. Audit, however, observed that SAP was prepared for the period 2009-12 in June 2010. The activities of two years (2007-08 and 2008-09) could not be included in the SAP due to such delay. The reason for late submission of SAP was attributed to late preparation of DAPs.

The department stated (December 2014) that the delay in preparation of SAP was due to the Parliamentary Election held in the year 2009. The reply was not tenable as SAP was to have been completed by 2008-09.

2.1.7.2 Weaknesses in SAP

Preparation of SAP without taking village level inputs

The Comprehensive District Agriculture Plan (C-DAP) Manual of Planning Commission stipulates that panchayat/village level planning is the most important exercise in preparation of C-DAP. As per the Manual, Panchayat/village plans are to be integrated into a Block/Taluk Plan with the approval of Taluka/ Block Panchayat Samiti which is then integrated into C-DAP and finally all the C-DAPs are to be integrated into the SAP.

Audit found that three out of eight test checked districts prepared DAPs without consideration of the village level inputs. In case of remaining five districts also, Audit found no records to suggest that village level inputs had been considered.

Preparation of plan without assessing proper prioritisation

It was observed in Audit that the yearly proposals were prepared centrally at directorate level without taking inputs from the districts. As a result, prioritisation of projects was not done according to the actual requirement of the districts. Audit found instances in test checked districts that SAP was prepared without assessing ground level demand as follows:

- In four test checked districts, it was observed that during 2007-08 to 2010-11 nine⁹ projects having estimated cost of ₹ 64 lakh could not be implemented though funds were allocated by the directorate. The implementing agencies had attributed various reasons viz. lack of interest among beneficiaries, non-finalisation of design, non-availability of site, skilled man power and seeds etc. for non-implementation of the projects.
- Further, two¹⁰ projects, were not completed due to lack of demand from beneficiaries inspite of availability of funds.
- In Burdwan district Fisheries Department released ₹ 60 lakh for the project –‘development of Integrated Fishery of 12 Co-operative Societies’ without ascertaining the actual number of eligible societies. Subsequently ₹ 30 lakh could not be utilised due to non-availability of eligible societies.
- Again, implements purchased and supplied during 2008-09 and 2009-10 to the government agricultural farms remained unutilised as those were purchased without assessing their requirements and suitability as discussed in paragraph 2.1.9.4.

The department stated (December 2014) that the audit observation was noted for future guidance.

2.1.8 Financial Management

2.1.8.1 Allocation, Release and Expenditure

The position of allocation, release and expenditure during the years 2007-08 to 2013-14 under RKVY including sub-schemes are shown in the table no. 2.1.2.

Table-2.1.2: Year-wise project sanctioned and expenditure

(₹ in crore)

Year	Allocation by GoI	Funds released by GOI	Expenditure	Excess(+)/ Short (-)
2007-08	59.37	54.93	54.76	(-) 0.17
2008-09	147.38	147.38	79.38	(-) 68.00
2009-10	166.55	147.38	143.44	(-) 3.94
2010-11	373.78	335.98	322.51	(-) 13.47
2011-12	486.26	486.65	362.77	(-) 123.88
2012-13	464.81	374.58	466.19	(+) 91.61
2013-14	508.14	265.08	221.76	(-) 43.32
Total	2206.29	1811.98	1650.81	

(Source: Finance Accounts and VLC Data compiled by AG (A & E), WB)

⁹ Construction of Community vermi-compost unit, Production of hybrid seed in Government Farm, Clinic cum plant disease diagnostic centre, Cool Home Unit in Hooghly, Integrated farming system, green manuring and organic DC in Paschim Medinipur, Demonstration on organic farming in Jalpaiguri and Covered Shed for Seed Processing units in South 24 Parganas.

¹⁰ Construction of vermi-compost pit and Construction of compost production unit in individual farm in Paschim Medinipur.

There was substantial savings during 2011-12 and excess expenditure in 2012-13 amounting to ₹ 123.88 crore and ₹ 91.61 crore respectively due to delayed release of 2nd instalment of RKVY funds of 2011-12 by GoI which was utilised in 2012-13 resulting in excess expenditure in that year. Audit scrutiny of sanction orders of GoI, State Government and nodal department revealed that first instalment of funds for the year 2011-12 was received in September 2011 due to delay in holding of SLSC meeting (September 2011). As a result, release of second instalment also got delayed (March 2012).

2.1.8.2 Delay in release of funds at various levels leading to blockage of funds

RKVY guideline stipulates that the State should ensure utilisation of GOI funds promptly as non-utilisation of central assistance would hinder further release of funds.

Audit noticed various cases of delay in release of funds at different levels viz. from Finance Department to nodal department and from nodal department to implementing agencies as shown in *Appendix-2.2*. Out of 30 test checked sanction orders of Finance Department in 12 cases, funds were released with delays ranging between 30 and 120 days; in 10 other cases the delay was even more than 120 days. Similarly in respect of sanction orders of nodal department, funds were released with delays ranging between 30 and 120 days in two cases and in one case the delay was more than 120 days. Despite availability of funds, late release adversely affected the implementation of projects as discussed in paragraph - 2.1.9.1.

The nodal department stated (December 2014) that efforts would be made to streamline release of funds.

2.1.8.3 Short release of funds and its implications on Projects

The amount of second instalment of GoI funds depends upon the progress of utilisation of funds. Thus the State should ensure that the funds released are utilised promptly, properly and progress reports sent to the Ministry at the earliest. Short release of funds adversely affected the implementation of various projects.

Scrutiny of records revealed that State could not avail second instalment amounting to ₹ 332.03 crore during 2010-11, 2012-13 and 2013-14 due to delays in submission of Utilisation Certificates (UCs) as detailed below in the table no. 2.1.3.

Table 2.1.3: Delay in submission of UCs of 1st instalment

(₹ in crore)

Year	Funds released by GOI in 1 st instalment	Date of release of 1 st instalment by GoI	Date of submission of UCs	Funds not released by GOI in 2 nd instalment
2010-11	140.16	June 2010	February 2012	36.97
2012-13	56.00	October 2012	May 2013	56.00
2013-14	125.29	September 2013	April 2014	239.06
Total				332.03

(Source: Sanction orders and UCs)

Scrutiny of test checked districts revealed that various components under the projects viz. Bishesh Go-Sampad Bikash Abhijan, reclamation of acidic soil by

liming materials, demonstration centre on bio-fertilizer, establishment of community vermi-compost unit and green manuring expansion programme though approved by SLSC in May 2010 could not be taken up as of March 2014 due to non-receipt of second instalments.

2.1.8.4 Utilisation Certificates

As per RKVY guidelines Agriculture Department was responsible for furnishing UCs in the prescribed proforma. Further, funds remaining unutilised at the end of a year are either to be surrendered, or adjusted towards grants-in-aid payable during the subsequent year. Year wise funds received, UCs submitted to DAC are given in the table no. 2.1.4.

Table 2.1.4 Year-wise release of funds vis-a-vis submission of UCs

(₹ in crore)

Year	Funds released by GoI	Expenditure	UCs submitted to GoI	Date of submission	UCs yet to be submitted (March 2014)
2007-08	54.93	54.76	54.93	19.06.2009	All UCs submitted
2008-09	147.38	79.38	141.85	19.06.2009	5.53
2009-10	147.38	143.44	147.38	09.02.2012	All UCs submitted
2010-11	335.98	322.51	334.64	09.02.2012	All UCs submitted
2011-12	486.65	362.77	487.99	11.10.2012	
2012-13	374.58	466.19	374.58	29.05.2013	All UCs submitted
2013-14	265.08	221.76	174.25	25.04.2014	90.83
Total	1811.98	1650.81	1715.62		96.36

(Source: Copies of sanction letter and UCs)

Audit observed that:

- State received a total grant of ₹ 1811.98 crore under RKVY including sub-schemes during 2007-08 to 2013-14, against which expenditure of ₹ 1650.81 crore was incurred. However, as seen above, UCs for higher amount (₹ 1715.62 crore) were sent to GoI as of April 2014.
- RKVY funds amounting to ₹ 251.56 crore for the period from 2007-08 to 2012-13 were lying un-utilised with different implementing agencies as on March 2014 against the total receipt of ₹ 1546.90 crore as discussed in paragraph 2.1.8.7.

The department stated (December 2014) that reconciliation would be done to regularise the discrepancies.

2.1.8.5 Diversion of funds

RKVY guidelines lay down that the nodal department should ensure that the Central assistance released under RKVY is utilised in accordance with the approved SAP/DAPs. Audit observed following departures:

- “Asset Building Activities” under BGREI includes assistance for Shallow Tube wells/ Bore wells, Dug wells and Pump Sets. Audit, however, noticed that ₹ 11 crore of BGREI funds (2012-13) was utilised for purposes like purchase of sprayer, manually operated paddy thresher, cono-weeder, drum seeder etc. which were not covered under BGREI sanctions.
- ₹ 3.70 crore sanctioned for the component “Site Specific Activities” of BGREI for the year 2012-13 was diverted to organize Krishi Mela,

Agriculture and Horticulture food fest, Vivekananda Mela and Uttar Banga Utsav.

- Despite no provision of 'Krishak Bazar' in the approved interventions of Extending Green Revolution to Eastern India (EGR)¹¹, the nodal department had released (September 2012) ₹ 3.50 crore to West Bengal State Marketing Board (WBSMB) for construction of 'Krishak Bazar' from the unspent funds lying with them pertaining to EGR of 2010-11. The department stated that the amount was released as it was a flagship project of the State. However, admitting the audit observations the department stated (December 2014) that the same were noted for future guidance.

2.1.8.6 Irregularities in expenditure out of one per cent share of RKVY funds

RKVY guidelines prescribed upto one per cent of its total funds for administrative expenditure viz. payments to consultants, various recurring expenses, staff costs, etc.

Accordingly, Agriculture Department received ₹ 12.04 crore for administrative costs during the period from 2008-09 to 2013-14. The Agriculture Department spent ₹ 5.05 crore and released ₹ 82.67 lakh further to four allied departments¹² for meeting their administrative costs till January 2014. Balance funds of ₹ 6.16 crore were kept in bank account along with interest of ₹ 57.27 lakh earned on the same. It was seen in audit that due to non-release of adequate funds by the Agriculture Department for meeting the administrative costs, other departments had incurred administrative expenditure of ₹ 3.13 crore from the project funds. At the instance of Audit, an amount of ₹ 1.07 crore was released to other departments between February and April 2014.

Scrutiny of administrative expenditure of ₹ 5.05 crore incurred by the Agriculture department revealed some inadmissible expenditure as detailed below:

- ₹ 1.58 crore was spent by the nodal department to organise Maati Utsav, 2013 and Agriculture and Horticulture Food Fest, 2013 (February 2013). These expenses were not covered in RKVY.
- ₹ 20.25 lakh was spent during 2009-10 by the nodal department for repair/renovation of office building of the Directorate at Kolkata (Writers' Buildings) violating RKVY guidelines.

The department stated (December 2014) that measures would be taken to follow the guidelines while spending funds under administrative cost.

2.1.8.7 Parking of funds

West Bengal Treasury Rules (Rule 4.116) provides that no money shall be drawn from the treasury in anticipation of demand or to prevent lapse of budget grants. Audit observed that the nodal department had drawn ₹ 512.48 crore from treasury in the last quarters of the years during

¹¹The scheme renamed as Bringing Green Revolution to Eastern India, a sub-scheme of RKVY since 2011-12.

¹²Co-operative, Animal resources development, Fisheries and Agriculture Marketing.

2007- 08 to 2013-14 (₹ 331.15 crore only in March) against “Nil payment vouchers” to avoid lapse of budget grant and placed the same in bank account of different implementing agencies. Test check of records revealed that funds amounting to ₹ 251.56 crore¹³ were still lying unspent as on 31 March 2014 with those agencies.

The department stated (February 2015) that ₹ 39.81 crore had been withdrawn from the implementing agencies. However, the department needs to intensify their efforts for reconciliation.

2.1.9 Project implementation

The SLSC approved 554 projects at a cost of ₹ 1338.52 crore under 20 sectors of Stream-I for the period 2007-14, out of which 371 projects (₹ 564.36 crore) were completed and 183 projects (₹ 774.16 crore) were in progress as on 31 March 2014. Sector wise status of the projects is indicated in the *Appendix-2.3*.

The audit findings with respect to the test checked sectors/projects are given in the subsequent paragraphs.

2.1.9.1 Animal Husbandry

With the objective of providing sustainable means for alternative livelihood, especially for small and marginal households, Animal Resources Development Department (ARDD) had taken up 85 projects including feed and fodder development, breed improvement, animal health, poultry, infrastructure development, extension and training at an estimated total cost of ₹ 262.27 crore under RKVY. As of March 2014, 71 projects were completed at a cost of ₹ 194.89 crore. Audit selected four ongoing projects¹⁴ as per the sampling frame used for scrutiny and observed the following:

Bishesh Go-Sampad Bikash Abhijan (Phase I, II and extended Phase II)

The annual milk production in the State in 2009-10 was 42.79 lakh M.T. against the actual requirement of about 59.74 lakh M.T. The main reason for this deficit was the absence of any recognised breed of cattle. The production was to have been augmented to 64.09 lakh MT by 2014-15 as per target. To reduce the milk deficit by quantitative, qualitative and genetic improvement of cattle population, Paschim Banga Go-Sampad Bikash Sanstha (PBG SBS), an autonomous body under ARDD, was entrusted with implementation of “Bishesh Go-Sampad Bikash Abhijan” (Abhijan) in 2010-11 at total cost of ₹ 135.93 crore. The Abhijan, *inter alia*, included several components *viz.* Awareness Generation Campaign, Artificial Insemination (AI) and heifer rearing etc. Shortcomings in implementation of the Abhijan were as follows:

¹³ ₹12.02 crore with four autonomous bodies (West Bengal Industrial Development Corporation, West Bengal State Horticulture Development Society, West Bengal Co-operative Milk producers Federation Limited and BENFISH), ₹161.17 crore with the nodal department and ₹78.37 crore with different directorates and 14 test checked districts.

¹⁴ Bishesh Go-Sampad Bikash Abhijan' is a project being implemented through three phases i.e phase I, II and 'extended phase II'. These three phases of the project are shown as three different projects by the department. The other project is 'Development of model for sustainable backyard poultry farming'.

Suboptimal growth in milk production

PBGSBS received total grants of ₹ 100.76 crore during December 2010 to January 2014 for implementation of the Abhijan in 100 blocks of the State to augment the milk production by 21.30 lakh MT within a span of five years and spent ₹ 97.05 crore till July 2014. Milk production had increased only by 5.81 lakh MT in three years against the target of 21.30 lakh MT in five years.

Scrutiny of records of two selected district offices¹⁵ of ARDD and the office of the PBGSBS revealed that eight components¹⁶ out of 24 under the Abhijan were not carried out at all due to delayed/short receipt of funds by the implementing agency.

Short achievement in Awareness Campaign

The component -“Awareness Generation Campaign” was to have been taken up for creation of awareness of the rural farmers about the Abhijan and to secure their active participation for adaptation of Artificial Insemination (AI) technology to have a recognised breed of cattle for betterment of their livelihood. Scrutiny of physical and financial progress reports of four selected blocks¹⁷ of the two districts revealed that only 79 campaigns were conducted during April 2010 to March 2014 against the target of 1042 as stipulated in the DPR.

Artificial Insemination was not commenced

The DPR stipulated target of 100 *per cent* AI of the breedable bovine population by March 2015 through Abhijan under RKVY along with other existing schemes since these schemes could not address the existing shortfall. Audit, however, noticed that the component was not commenced in Abhijan due to delayed/ short release of funds by the nodal department. As a result, AI level which was 20 *per cent* before commencement of Abhijan could reach only 42 *per cent* (during 2010-11 to 2013-14) through the existing scheme¹⁸.

Heifer rearing suffered due to inadequate feed

With a view to minimise early age mortality rate of cattle and buffalo, ‘Abhijan’ envisaged the heifer rearing component¹⁹ with different types of support like periodical health check-up and supply of medicines and food to the heifers. As per the DPR heifer rearing was to be commenced from birth of the heifers and continued up to the age of three years. Audit noticed that rearing of the heifers was actually started from the age of three to 24 months. Further, each heifer was required to be provided 500 kg of cattle feed during their rearing period²⁰. But they were provided with only 100 kg to 200 kg of feed during the entire rearing period. Scrutiny revealed premature death of

¹⁵ Bankura and Coochbehar.

¹⁶ Benchmark survey, AI, fodder development, castration of stray bull, enrichment of straw, marketing of milk, incentive to the animal owners and AI health cards.

¹⁷ Cooch Behar-II, Raipur, Sarenga and Shimlapal.

¹⁸ National Project on Cattle and Buffalo Breeding (NPCBB), Govt. of India, launched in October 2000.

¹⁹ Providing health protection through supplying food, medicines as well as insurance coverage to the newly born calves upto the age of 36 months.

²⁰ 1st year-100 kg, 2nd year- 200 kg and 3rd year- 200 kg.

1931 heifers out of 249298 identified for rearing, which can partly be attributed to the lack of adequate balanced cattle feed during their early ages.

The department admitted (December 2014) that due to short release of funds, many components of Abhijan could not be executed as per DPR.

Testing of cattle feed not done

As per agreement, the representative of PBGSBS was to take three random samples of cattle feed for testing the quality of feed in any Government laboratory and payment was to have been made only after receipt of the satisfactory tests. However, till May 2014, cattle feed of 35395 MT was procured at an approximate cost of ₹ 42.48 crore without any sample test. Thus, the quality of feed supplied by the contractor was not ensured. Department's reply that there was no complaint from the owners of heifers does not address the audit point.

Poultry feed plants

To ensure optimum growth of chicks as well as to provide feed to the chicks at lower rate, ARDD took up four poultry feed plants²¹ with production capacity of 2 tons per hour in each district and in the West Bengal University of Animal and Fishery Sciences (WBUAFS). Funds of ₹ 31.84 lakh were released in December 2008 and in April 2009 for setting up feed plants in two test checked districts *i.e.* Jalpaiguri and South 24 Parganas. Audit scrutiny revealed that only the feed plant at South 24 Parganas had started operation in July 2014. The department attributed this to delay in finalisation of site and completion of work. The plant at Jalpaiguri did not start operation due to non-completion of electrical works. Further, a sum of ₹ 35.20 lakh was released in December 2009 to WBUAFS for setting up of a feed plant. But instead of constructing the plant, a poultry feed godown was constructed for keeping ready feed for poultry farms which was a deviation from the DPR.

2.1.9.2 Fisheries

To improve the fish and fish seed production in the State, Fisheries Department had taken up 78 projects including support to farmers' fish ponds, assistance (including training) for development of infrastructure of fisheries department agencies, marketing of fisheries etc. at an estimated total cost of ₹ 85.74 crore. As of March 2014, 46 projects were completed at a cost of ₹ 48.79 crore. Three projects were selected for audit and the audit findings are discussed below:

Culture of Indigenous small fish not adequately taken up

The project 'Culture of Indigenous small fish in backyard pond' was taken up by Fisheries Department in 2011-12 with the objective of culturing and propagating minor carp and other indigenous fish varieties²², which were either threatened or were on the verge of extinction. The focus of the project was to restore aquatic biodiversity and enhancement of fish production through planned production and culture system in the backyard ponds.

²¹ Jalpaiguri, Purulia and South 24-Parganas and one at the campus of West Bengal University of Animal and Fishery Sciences (WBUAFS).

²² Sarputi, Koi, Pabda, Desi tangra etc.

Scrutiny revealed that in three out of six test checked districts, seeds of Indian Major Carps²³ were supplied to the beneficiaries instead of fish seed of Minor Carp as mentioned above due to non-availability of seeds of Minor Carps as envisaged. Audit observed that Fisheries Department took up the project without ensuring the availability of seeds of Minor Carps. Thus, the objective of the project was not fulfilled although an expenditure of ₹ 45.00 lakh was incurred (till July 2014) in three districts. The department admitted (December 2014) the audit observation.

Components of integrated fisheries not executed

Fisheries department took up the project – ‘Development of Integrated Fishery for Cooperative societies’ under RKVY during 2011-12 with the objective of encouraging integrated fisheries and more productive utilisation of the unutilised land areas available with the economically strong and well managed co-operative societies (Category-A Cooperative Society²⁴). The project involved supply of fish seed and feed, dragnet, plantation and animal husbandry. In selected seven districts, the project was implemented in 76 societies by incurring total expenditure of ₹ 3.23 crore till July 2014. Audit observed that plantation and animal husbandry components were not executed in nine and thirteen societies respectively. The department stated (December 2014) that the plantation and animal husbandry components were being implemented now. However, all the components of the project were to have been executed simultaneously as per the project objective.

Projects executed without approval of SLSC

Fisheries Department had implemented 12 projects costing ₹ 11.65 crore during 2008-09 and 2010-11, but none of the projects was approved by the SLSC. Post facto approval was not obtained from the SLSC in subsequent years in respect of any of the projects. Details of such projects are shown in *Appendix- 2.4*.

The department stated (December 2014) that though approval of the SLSC was not available in the department, it was presumed that approval of the SLSC was taken by the Nodal department. Such presumption, however, had no basis.

2.1.9.3 Horticulture

The State is a major producer of fruits, vegetables, flowers, tea and spices. To develop the horticulture sector both through area expansion and productivity improvement, Food Processing Industries and Horticulture Department (FPI&HD) had taken up 107 projects, viz. creation of nurseries and green houses, development of horticulture farms/facilities, area expansion of vegetables, fruits, coconut and floriculture etc. at an estimated total cost of ₹ 141.34 crore. As of March 2014, 79 projects were completed at a cost of ₹ 54.20 crore. Audit observations on the selected five projects are as follows:

²³ Indian Major Carp like ruhi, katla etc.

²⁴ Functional co-operative societies with up to date Annual General Meeting and Audit Reports.

Delay in establishment of Horticulture Technology Dissemination Centre

With the objective to provide necessary technical support to the farmers regarding improved handling practices of all horticulture crops, project for the 'Establishment of Horticulture Technology Dissemination Centre' in three districts²⁵ was approved during 2007-08 to 2011-12. Audit scrutiny revealed that project was only partially completed till May 2014. Projects approved at cost of ₹ 1.58 crore for Bankura and Paschim Medinipur could not be started due to non-finalisation of site. 90 per cent of civil work was completed in Malda for which funds of ₹ 1.02 crore were released in February 2008. Audit observed that there were delays in finalisation of site, selection of the executing agency and approval of the enhanced cost.

The department while accepting the audit observation informed (December 2014) that two projects at Malda and Bankura were now in progress and that of Paschim Medinipur was yet to commence due to non-availability of land.

2.1.9.4 Agriculture Mechanisation

Agriculture Mechanisation plays a vital role for timely completion of various agricultural operations like land preparation, sowing, transplanting, irrigation, weeding and inter-culture operation, spraying, dusting, harvesting, storing and processing etc. Use of improved farm implements in agriculture reduces the cost of cultivation which leads to more income per unit area and facilitates adopting diversified and multiple cropping systems.

Agriculture Department had taken up 10 projects viz. Farm mechanisation and establishment of Agri-Implement Hubs at an estimated cost of ₹ 129.03 crore. As of March 2014, eight projects were completed at a cost of ₹ 18.02 crore. Audit findings of two selected projects are discussed below:

Non utilisation of farm machinery in the Government farms

SLSC approved "Farm Mechanisation in Government Agriculture Farm" at a total cost of ₹ 7.03 crore during 2007-08 and 2008-09 with a view to increase overall output (seed) of the 196 Government Agricultural Farms in the State by application of improved farm machinery. SAP envisaged the average production target of 6250 MT in the government seed farms during the 11th plan period. In order to achieve this target different farm implements²⁶ were supplied between 2007-08 and 2009-10 to 83 Government farms in 11 districts procured at a total cost of ₹ 4.50 crore. Audit scrutiny revealed that implements costing ₹ 2.01 crore were lying un-utilised since their supply (2008-09 and 2009-10) due to non-availability of power connection, trained manpower etc. Joint physical verification of three Government Farm in two districts revealed that Seed Processing Units²⁷ which were procured (2008-09) at cost of ₹ 6.80 lakh were kept in open air resulting in deterioration of the implements. Non-utilisation of these implements may have affected the

²⁵ Malda, Paschim Medinipur and Bankura.

²⁶ Seed Processing Unit, Seed Dresser cum Treater, Seed Dryer, Seed Drill, Power Paddy Reaper etc.

²⁷ Seed Processing Units perform various activities like Cleaning, grading, treating, moisture testing and weighing of seeds.

production of seeds as it was noticed in audit that the production of the government seed farms during the last two years of the plan period (2010-11 and 2011-12) were 2345 and 2435 MT respectively as against the targeted production of 6250 MT.

Utilisation of farm implements in the Agri-Implement Hubs not ensured

SLSC approved (2008-09) establishment of 49 Agri-Implement Hubs at a cost of ₹ 3.76 crore in 18 districts through Self Help Groups (SHGs)/Co-operative Societies. The Hubs were to have been provided with farm implements like power tiller, pump set, drum seeder, cono weeder²⁸, seed tillage machine, reaper, paddy thresher etc. for use by farmers on rental basis. In the selected eight²⁹ districts, 22 Hubs were established (between 2009-10 and 2010-11) at a total cost of ₹ 1.69 crore.

Scrutiny revealed that required periodic progress reports on the implementation of hubs were not sent by SHG/ Co-operative Societies to the respective district agricultural authorities as per the condition of the MOUs, neither was there any follow up by the district authorities. In absence of reports, proper monitoring of utilisation of the implements of the hubs could not be ensured.

Further, physical inspection of five Hubs in five districts with departmental representatives revealed that 21 out of 25 implements supplied to the hubs in Jalpaiguri district had not been used by farmers. Drum seeder, cono-weeder, seed tillage machine etc. supplied to hubs in Paschim Medinipur and Malda were lying unutilised stated to be 'due to lack of interest among farmers'. As a result, the very purpose of establishment of the Implement Hubs could not be fulfilled and the expenditure became unfruitful. The Department failed to assess the demand for these implements before making the expenditure.

Financial Support Scheme for Farm Mechanisation

Agriculture Department launched (December 2012) Financial Support Scheme for Farm Mechanization (FSSM) for extending subsidy³⁰ to the eligible beneficiaries³¹ for purchase of farm equipment and machineries. Funding of FSSM (₹ 101.73 crore³²) was earmarked mainly from different Centrally Sponsored Schemes including unspent amount of RKVY funds lying under the component "Farm Mechanisation" for the year 2011-12 and 2012-13 respectively. Subsidy amount is deposited to the Kisan Credit Card (KCC) accounts of eligible beneficiaries under the scheme. In selected eight districts, audit observed that District Agriculture Office (DAO) was not aware whether implements had been procured by beneficiaries who had received such subsidy amounting to ₹ 36.18 crore. The department only stated (December 2014) that

²⁸ A machine for weeding between rows of paddy crops.

²⁹ South 24 Parganas, Purba Medinipur, Nadia, Jalpaiguri, Hooghly, North 24 Parganas, Malda and Paschim Medinipur.

³⁰ ₹ 10000 to ₹ 45000.

³¹ Individual farmers, members of Primary Agricultural Co-operative societies, joint liability groups having valid Kisan Credit Cards.

³² RKVY (unspent amount of ₹ 19.07 crore for 2011-12), BGREI (₹ 53.15 crore), NFSM (₹ 8.57 crore), MMA (₹ 16.75 crore), MM-II (Jute and cotton) (₹ 0.29 crore), ISOPOM (₹ 3.50 crore) and State Plan (₹ 0.40 crore).

necessary vigilance was being exercised through existing agriculture extension officials for proper monitoring of the benefits of the scheme. The reply does not address the issue raised in audit.

Inadmissible subsidy

Subsidy of ₹ 72.45 lakh was paid to 161 beneficiaries in six districts³³ at the rate of ₹ 45000 per beneficiary out of the RKVY funds for purchase of Tractors, in violation of RKVY guidelines as purchase of tractor was not admissible under RKVY.

2.1.9.5 Seed

The production and productivity has direct correlation to the availability of quality seed which forms a critical production input. With a view to ensure the production of quality seeds, department of Agriculture took up 24 projects for development of seed farms, seed processing centres and seed storage, seed production and seed certification etc. at estimated cost of ₹108.69 crore. As of March 2014, 12 projects were completed at total cost of ₹ 16.40 crore. Audit findings in respect of two selected projects are discussed below:

To improve infrastructure of Government farms, Agriculture department took up infrastructure development project³⁴ in 17 districts for Government farms under this sector during 2007-08 to 2010-11 at a total cost of ₹ 45.57 crore. As on March 2014, expenditure of ₹ 37.15 crore was incurred. Irregularities found in test checked districts are as follows:

Created assets remained idle

Joint physical verification of seven farms with the departmental representatives in five³⁵ districts revealed that Scientific Seed Go-down, implement shed, covered shed for Seed Processing Unit (SPU), tube well etc. constructed at total cost of ₹ 73.96 lakh were lying unutilised for the period ranging between one and two years due to non-availability of new electrical connection and non-supply of SPU.

Four irrigation channels constructed at cost of ₹ 7.79 lakh at Mathurapur Block Seed Farm of South 24 Parganas were not used ever since their construction in 2008-09 due to shortage of manpower (Krishi Shramiks) resulting in unfruitful expenditure.

Seed Processing Unit not constructed

Directorate of Agriculture allotted ₹ 22.00 lakh to District Agriculture Officer, South 24 Parganas during 2010-11 for construction of covered shed for three Seed Processing Unit (SPU) in three government farms. No work was taken up till 31 March 2014 and the funds remained unutilised. The district authority stated that those were not constructed as projects like Kisan Mandi and Food Godown were constructed (2012-13) in the area earmarked for the construction of SPUs. The reply was not tenable as Kisan Mandi and Food Godown have no relation with processing of seeds.

³³ Bardhaman, Nadia, Jalpaiguri, Hooghly, North 24 Parganas and Malda.

³⁴ Boundary walls, go-down, threshing floor, implement sheds, pucca irrigation channels etc.

³⁵ Jalpaiguri, Nadia, Purba Medinipur, Paschim Medinipur and North 24 Parganas.

Thus, the infrastructure facilities of the Government farms could not be improved even after incurring expenditure of ₹ 37.15 crore which resulted in non-achievement of target of seed production that has been discussed in paragraph 2.1.9.4 also.

The department stated (December 2014) that necessary steps were being taken by the concerned district in this regard.

2.1.9.6 Dairy Development

West Bengal Co-operative Milk Producers' Federation Limited (WBCMPFL) was formed as an apex body of milk co-operatives for implementing dairy development activities in the State. Accordingly, ARDD allotted funds in favour of WBCMPFL for implementation of 10 projects at a cost of ₹ 21.18 crore. As of March 2014, nine projects were completed at a cost of ₹ 15.44 crore. Audit findings are discussed below:

Automatic milk collection units remained inoperative

WBCMPFL installed (December 2009) 169 automatic milk collection units (AMCUs) and eight bulk milk cooler units (BMCUs) in 11 districts at a cost of ₹ 3.78 crore under the project "Dairy Development (2008-09)". Scrutiny revealed that 26 AMCUs installed at a cost of ₹ 34 lakh remained inoperative for a period ranging between one and three years due to insufficient milk procurement and other reasons. Confirming the audit observation, Department stated (December 2014) that WBCMPFL was trying to enhance the level of milk procurement so that the inoperative equipment could be operated again.

Idle investment on a centralized laboratory

WBCMPFL received total amount of ₹ 2.51 crore between 2008-09 and 2012-13 for establishment of a centralized laboratory at Salt Lake. The purpose of the project was to standardise the overall situation of milk procurement and monitor the quality of milk throughout the State. The work was completed in March 2011 at total cost of ₹ 2.14 crore including cost of equipment of ₹ 1.99 crore. But audit observed from minutes of Board meeting of WBCMPFL that due to lack of skilled manpower, the sophisticated and costly equipment procured at a cost of ₹ 1.99 crore remained idle since its procurement (December 2009). The department stated (December 2014) that necessary initiatives were being taken to run the laboratory without specifying such initiatives.

2.1.9.7 Co-operatives/Co-operation

With a view to promote the idea of co-operatives among the people by making them participate in the development activities, the Co-operation Department had taken up 51 projects for construction of godown, cold storage, fertilizer distribution and other facilities at total cost of ₹ 63.10 crore. As of March 2014, 27 projects were completed at a cost of ₹ 29.30 crore. The audit findings in respect of five test checked projects are as follows:

Non completion of multipurpose mini cold storage

SLSC approved the project "Establishment of Multipurpose Mini Cold Storage" to be implemented in four districts³⁶ by the Co-operation Department

³⁶ *Burdwan, Hooghly, Nadia and Howrah*

at a cost of ₹ 2.60 crore. Agriculture Department released the entire amount equally in two instalments in November 2011 and May 2012 respectively to the Co-operation Department for construction of five cold storages. In three selected districts³⁷, construction of cold storages were not completed as of June 2014 due to delayed execution of civil work (Burdwan and Howrah districts) and non-procurement of machinery (Hooghly district).

Incomplete godowns

Co-operation Department released ₹ 1.36 crore for construction of 28 godowns in 2008-09 of which 24 godowns were completed at a cost of ₹ 1.17 crore. Four godowns with project cost of ₹ 19.09 lakh in two districts³⁸ could not be completed due to land problem (one godown), lack of technical supervisor (two godowns) and electrical connection problem (one godown).

Workshop-cum-sales counters remained unutilised

The construction cost of ₹ 55.90 lakh for eight SHG's workshop-cum-sales counters in four districts³⁹ under Primary Agriculture Credit Co-operative Societies (PACS) was released by the department of Co-operation during 2010-11 for training, manufacturing, sales of handicrafts and other products. Audit observed from site visit that the sales counter in Hooghly district completed in March 2012 was being utilised as a community hall. Workshop in Purulia district completed in August 2013 without sales counter and one unit in Burdwan district completed in May 2012 also remained unutilised since their construction.

The department stated (December 2014) that necessary steps would be taken to sensitise the co-operative societies for utilization of the projects for their intended purposes. The reply is general and lacks specific details of the steps contemplated.

2.1.9.8 Marketing and Post Harvest Management

SAP has stated that farmers do not earn more than 15-20 *per cent* of the price paid by the end consumer, while 70-80 *per cent* of the price is shared by the intermediaries. It has emphasised that if the marketing channel is controlled more by the growers than by middlemen, this situation might improve. To improve the marketing and post-harvest management, the Agriculture Marketing Department had taken up 38 projects for construction of go-downs and warehouses, setting up/strengthening of market infrastructure, cold storage and cold storage chains etc. at an estimated total cost of ₹ 227.25 crore during 2007-14. As of March 2014, 33 projects were completed at a cost of ₹ 54.02 crore. Three projects were selected for detailed scrutiny and audit findings in respect of these are as follows:

Created assets remained unutilised

Nine shops were constructed under RKVY 2010-11 by Sheoraphuli Regulated Marketing Committee (RMC) at a cost of ₹ 37.18 lakh. Though the work was completed in October 2012, the shops were not allotted till February 2014 and

³⁷ *Burdwan, Hooghly and Howrah*

³⁸ *Purulia and Hooghly*

³⁹ *Burdwan, Hooghly, Howrah and Purulia*

remained unutilised even after a lapse of 16 months from their completion due to the absence of any instruction from the West Bengal State Marketing Board (WBSMB) for their allotment.

WBSMB constructed (July 2011) 32 stalls in a shopping complex at Deganga in North 24 Parganas district at a cost of ₹ 70.69 lakh. Scrutiny revealed that the stalls were not allotted to the beneficiaries as of August 2014 due to non-fixing of the rent of the stalls. Audit observed that the department forwarded the proposal to Special Land Acquisition Officer for fixation of rent only in February 2013, *i.e.* more than one and half years after the construction of the stalls.

An amount of ₹ 2.40 crore was sanctioned during 2011-12 for construction of covered shed, surface drain, pump house, etc. in Wholesale Fish Market Complex by English Bazar Regulated Market Committee (RMC), Malda. The project was financed in 50:50 ratio out of RKVY funds and own funds of the RMC. Though the work was completed in January 2013, the same remained unutilised even after a lapse of 16 months due to delay in finalisation of allotment process as the fishermen for whom the infrastructure was built were not willing to transfer their business to the new complex from their present business location and also due to their non-acceptance of terms and conditions of allotment by the RMC. This indicated that the department did not carry out proper feasibility study before taking up of the project.

Thus the objectives of the schemes remained unachieved as large numbers of assets created could not be put to use due to lack of proper planning and adequate initiative by the department. The department stated (December 2014) that necessary initiatives would be taken for utilisation of the completed shops/stalls/market complex shortly. The reply is general in nature.

2.1.9.9 Agriculture Research

Agricultural education and research plays a vital role for consistent development of agricultural sector. Two State Agricultural Universities⁴⁰ and four National Level Institutions are operating in the field of agricultural extension services in the State which are working in close association with State Agriculture Department in the State for dissemination of knowledge and transfer of appropriate technology to the farmers. Agriculture Department had taken up four research projects during the period 2008-09 to 2012-13 at total cost of ₹ 4.99 crore. As of March 2014, two projects were completed at a cost of ₹ 4.54 crore. Audit findings in respect of the selected projects are discussed below:

Idle investment on construction of Training Cum Testing Institute

With the objective to establish a state-of-the-art training and testing institute on farm mechanisation and scientific maintenance of farm equipment by farmers as well as to promote research, Bidhan Chandra Krishi Viswa Vidyalaya (BCKV) took up (December 2009) the project “Establishment of a State Level Training Cum Testing Institute for Farm Mechanisation (Phase- I)” at approved cost of ₹ 2 crore.

⁴⁰ Bidhan Chandra Krishi Viswavidyalaya and Uttarbanga Krishi Viswavidyalaya.

Scrutiny revealed that expenditure of ₹ 1.53 crore was incurred on construction work including office equipment as of February 2012. Machinery of only ₹ 2.94 lakh was purchased against the sanction of ₹ 74.70 lakh. Balance fund of ₹ 0.44 crore remaining unutilised was withdrawn (February 2012) by the nodal department. Thereafter no further progress was achieved till July 2014. As a result, the purpose of the project remained unfulfilled as BCKV was not in a position to conduct either any training programme or testing of farm machinery resulting in unfruitful expenditure of ₹ 1.48 crore on construction works. The department did not give any reply to audit observation and no record was available as to why the required machinery could not be procured despite availability of funds.

2.1.9.10 Implementation of projects under Stream-II

State received a total sum of ₹ 334.77 crore under Stream-II of RKVY during 2007-14 for strengthening of the existing State sector schemes. Audit findings in this respect are discussed below:

Unfruitful expenditure on GPS-enabled vessel monitoring system

Fisheries department incurred ₹ 2.52 crore (in January and May 2011) on the work of installation of GPS-enabled vessel monitoring system with tracking device in fishing boats. The whole expenditure proved unfruitful as the aerial distance for signal transmission of the equipment from shore was found to be 39 km against the minimum requirement of 60 km. The department accepted the observation and stated (December 2014) that a number of meetings and correspondence had been made with the BSNL to resolve the matter but the problem was yet to be solved.

Irregular assistance to a private limited company

A private Limited company submitted (2011) the Detailed Project Reports in respect of two schemes, viz. Quality Control Laboratory for Ayurvedic and Herbal Products (₹ 1.15 crore) and Processing unit of Ayurvedic and Herbal Products (₹ 9.96 crore) to the department of Horticulture. The schemes were to be funded by promoters' contribution (₹ 5.74 crore), bank loan (₹ 4.57 crore) and by National Medicinal Plant Board (₹ 0.80 crore). Though there was no provision for funding of these schemes under RKVY, the department approved ₹ 80 lakh under RKVY and released a sum of ₹ 40 lakh in December 2012 towards these schemes to the company.

Idle investment on construction of a rice mill

Co-operation Department released total amount of ₹ 3.05 crore in November 2010 and January 2012 to a society⁴¹ for construction of a rice mill in Hooghly district. The civil work of the project was awarded (February 2012) to an agency at a cost of ₹ 1.36 crore for completion by August 2012. The agency abandoned the civil work in April 2014 after executing work worth ₹ 55.88 lakh; work had not started till December 2014. Though civil work was not completed, machinery like boiler, fuel feeding system and air ducting assembly worth ₹ 17.85 lakh was purchased in October 2013 and could not be installed till December 2014. As a result, the costly

⁴¹ *Panisheola Samabaya Krishi Unnayan Samity Ltd.*

machines were lying unutilised in the open. The department stated (December 2014) that necessary steps would be taken to complete the project as early as possible.

Funds released to PMU remained unspent

Co-operation Department released ₹ 2.12 crore between March 2010 and January 2011 to Project Management Unit (PMU) with a view to helping the co-operative societies to identify suitable activities and to guide them to undertake these activities profitably in respect of agriculture and allied sectors. The PMU was to complete the activities⁴² by March 2012. The PMU could only spend ₹ 1.08 crore till July 2014; ₹ 1.04 crore remained unutilised whereas utilisation certificate of the entire funds was sent in March 2012. The department admitted that the funds were lying with the PMU and would be utilized to complete some projects under RKVY as well as for imparting training to the members of the co-operative societies.

2.1.9.11 BGREI

BGREI, one of the sub-schemes of RKVY, was launched in 2010-11 with the main objective of maximizing the yield of rice and wheat per unit area by disseminating state-of-the-art agricultural practices among participating farmers through Demonstration Centers (DCs).

SLSC approved ₹ 594.84 crore for implementation of BGREI during the period from 2010-11 to 2013-14. Audit findings in this respect are mentioned below:

Re-allocation of funds shifted the approved priorities

GOI approved ₹ 269.04 crore during 2012-13 under three interventions, viz. Block DC of rice/ wheat⁴³, Asset building⁴⁴ and Site specific activities⁴⁵ respectively. Allocation under the three interventions *vis-a-vis* actual expenditure for the year is mentioned in the table no. 2.1.5.

Table 2.1.5: Allocation of funds *vis-a-vis* expenditure under three interventions of BGREI

(₹ in crore)			
Sl. No.	Name of the Interventions	Fund allocated	Actual expenditure
1.	Block DC of rice/ wheat	155.12	73.18
2.	Asset building activities	53.15	79.37
3.	Site specific activities	60.77	116.45
Total		269.04	269.00

(Source: Departmental records)

Audit observed that excess expenditure of ₹ 55.68 crore (₹ 116.45 crore - ₹ 60.77 crore) was incurred under site specific activities for construction of 'Krishak Bazar' which was not included in the approved intervention of BGREI. The department stated (December 2014) that for site specific need,

⁴² Survey of PACS, training/sensitization, rain water harvesting, seed development projects.

⁴³ Providing specific input packages like seed, pesticides and micro-nutrients etc.

⁴⁴ Construction of dug well, bore well and pump sets etc.

⁴⁵ Construction of irrigation canals, electric power supply etc.

‘Krishak Bazar’ was taken up. The reply is not tenable as construction of Krishak Bazar was not defined as a component of the “site specific activities” in the scheme guidelines and unilateral re-allocation of funds shifted the approved priorities.

Irregular distribution of fertiliser

There was no provision for distribution of fertiliser among participating farmers in block DCs as per the guidelines of BGREI. However, Audit observed that an amount of ₹ 7.25 crore was incurred out of BGREI funds in 2012-13 for supply of 7218.75 MT of fertilizer in 18 districts.

The department stated (December 2014) that distribution of fertilizer as an intervention was taken up to assist the small and marginal farmers for balance application of phosphate and potash due to sudden escalation of price. The reply is not tenable as there was no provision for this expenditure in BGREI guidelines.

2.1.10 Monitoring

The guidelines on RKVY and instructions issued by the Department of Agriculture and Co-operation, GOI, envisage an inbuilt system of monitoring and evaluation at the Ministry and State level. SAP also suggests adopting an effective monitoring mechanism including: (a) Internal monitoring of the progress of the schemes by the district/block level authorities (b) An inter-departmental co-ordination mechanism for joint implementation and monitoring of plan components involving more than one department.

2.1.10.1 Monitoring by Ministry of Agriculture, Department of Agriculture and Co-operation

National Institute of Rural Development (NIRD), Hyderabad was appointed (December 2007) by DAC as consultant to perform activities for monitoring and evaluation of RKVY projects in the State. Scrutiny revealed several lapses in the monitoring mechanism as discussed below:

- Audit scrutiny of sanction orders revealed that the nodal department did not immediately release the funds to the implementing agencies, an instance of which was mentioned in para no 2.1.8.2. NIRD also in its report (February 2010) had pointed out the same.
- As per the agreement with DAC, NIRD was required to suggest a plan for carrying out external concurrent monitoring for verification of physical and financial progress as well as concurrent evaluation in the middle of 11th Plan period and at the end of 11th Plan period (two evaluations in 5 years). Audit, however, observed that State Government recognised the need of monitoring and evaluation by external agency in the SAP, but failed to take up the matter with DAC to get this done by NIRD as per existing provision in the agreement between DAC and NIRD or through any agency engaged by them.
- As per RKVY guidelines, the nodal department was to furnish quarterly physical and financial progress reports to DAC. Scrutiny revealed that the nodal department did not furnish any periodic physical and financial progress report to DAC after obtaining the same from the implementing

agencies. They did not ask the implementing agencies to furnish periodic report and returns. The matter was also pointed out by NIRD in its monitoring report.

2.1.10.2 Monitoring by SLSC

RKVY guidelines stipulate that the SLSC will be responsible for monitoring the progress of sanctioned projects/schemes, reviewing the implementation of schemes and ensure that programmes are implemented in accordance with the guidelines. SLSC is also required to undertake field studies to monitor the implementation of the projects and initiate evaluation studies from time to time. Guidelines further stipulate that the SLSC shall meet as often as required but shall meet at least once in a quarter.

Audit observed that the minutes of SLSC meetings did not make mention of discharge of the above functions. Field study report and evaluation report was not available with the department. Further, total seven meetings were held against the minimum requirement of 24 meetings during 2008-14. Even though several projects were delayed considerably as discussed in the earlier paragraphs, SLSC did not address the issues or suggest course corrections to implementing agencies to overcome the bottlenecks. Thus monitoring by the SLSC was ineffective.

Accepting the audit observation, the department stated (December 2014) that a state level monitoring team constituting all stakeholders would be set up and each stakeholder would monitor the schemes individually. Besides, a State level calendar regarding proper implementation of the schemes would be framed and a third party agency would also be engaged for monitoring.

2.1.10.3 Monitoring by DLSC

With a view to proper implementation, monitoring and reviewing of RKVY schemes, State nodal department constituted (October 2008) District level monitoring committee (DLSC), which was to meet once in every month. Scrutiny of records of the six districts revealed that total 36 meetings were held against requirement of 432 meetings between 2008 and 2014 (upto March 2014).

The department stated (December 2014) that instruction would be issued to DLSC for monitoring of the schemes as per guidelines.

2.1.11 Impact evaluation of RKVY

As per the agreement with DAC, NIRD was required to carry out a concurrent evaluation in the middle of 11th Plan period and at the end of 11th Plan period (two evaluations in 5 years) to assess the impact of the scheme in terms of productivity, production (growth) and income. No records of such concurrent monitoring and evaluation by NIRD were found in the nodal department.

2.1.12 Conclusion

The District level agricultural plans were prepared without due consideration of the village level inputs. Prioritisation of projects was also not done according to the actual requirement of the districts. There were delays in release of funds at every level. Substantial amounts drawn from treasury

remained unspent at different levels. Implementation of projects suffered due to inefficiency of the department to release funds in time, lack of detailed planning and supervision. Availability of land and technical manpower were not ensured before taking up projects. The nodal department as well as SLSC did not monitor and review the implementation/ achievement of project objectives.

2.1.13 Recommendations

Department may consider the following:

- The bottoms-up planning process should be followed, taking inputs from the village and districts and reflecting the ground level priorities as prescribed in the Manual of Planning Commission;
- Fund management should be streamlined and monitored on a regular basis;
- Coordination between different departments involved in implementing the same project should be improved by setting up an appropriate institutional mechanism as stipulated in the SAP;
- Monitoring of DLSC and SLSC should be substantially improved.

Chapter 3

Compliance Audit

Chapter 3: Compliance Audit

PUBLIC WORKS (ROADS) DEPARTMENT

3.1 Wasteful expenditure

Execution of a road work with inadequate crust thickness resulted in early damage of the road rendering the expenditure of ₹ 4.54 crore wasteful.

Guidelines for the Design of Flexible Pavements (IRC 37-2001) of the Indian Roads Congress (IRC) stipulate designing of the crust thickness of a road considering Design traffic⁴⁶ and California Bearing Ratio⁴⁷ (CBR) value of the sub-grade⁴⁸. Any deviation to these guidelines may contribute to faulty designing of a road pavement and cause premature damage.

Chief Engineer, Public Works (Roads) accorded (November 2007) technical sanction of the widening and strengthening of Kotasur-Ramnagar Road⁴⁹ with a provision of 360 mm crust thickness⁵⁰. The work was awarded (November 2007) to a contractor at a cost of ₹ 4.51 crore for completion by November 2008. The work was completed in March 2010 at a cost of ₹ 4.07 crore (including expenditure of ₹ 3.92 crore on bituminous work).

Scrutiny of records revealed the following:

- Bituminous work of the entire stretch of the road was damaged soon after (June 2010) completion of the work.
- It was reported (June 2010) by the Assistant Engineer that damage was due to failure of sub-grade since crust thickness provided in the project (360 mm) was inadequate and it was required to be 625 mm based on the CBR and traffic census.
- Executive Engineer proposed re-construction of the road after proper investigation of the sub-grade soil with the help of expert group.
- The Department took three years to assign the study to the Expert Group *i.e.* Road and Building Research Institute (RBRI), Public Works (Roads). RBRI investigated the condition of the road and recommended (July 2014) its reconstruction with 680 mm crust thickness based on CBR value of 3.67 *per cent* and *msa* value of 7.72.

Audit observed that though the Project Report of the work taken up in November 2007 envisaged 485 mm of crust thickness, the work was awarded with provision of 360 mm crust thickness in violation of the IRC guidelines.

⁴⁶ Cumulative traffic during the design life of the road in terms of million standard axle (*msa*).

⁴⁷ The California bearing ratio is a penetration test for evaluation of the mechanical strength of road sub-grades and base courses.

⁴⁸ Sub-grade is the compacted earth under the road pavement.

⁴⁹ Stretch of the road from 0.000 kmp to 17.250 kmp.

⁵⁰ Bituminous and non-bituminous layers of road.



Dilapidated condition of the Kotasur-Ramnagar Road

The division had to incur ₹ 62.11 lakh on repairs of road between 2010-11 and 2012-13, but the road could not be made trafficable and public transport had to be stopped.

Thus, due to consideration of inadequate crust thickness, the road became dilapidated soon after completion of the work, rendering expenditure of ₹ 4.54 crore⁵¹ on bituminous works and maintenance of the road wasteful, besides affecting traffic movement on the road.

The Department accepted (December 2014) that the specification adopted in the road work was too meagre to withstand the traffic load.

**PUBLIC WORKS (ROADS) DEPARTMENT AND SUNDARBAN
AFFAIRS DEPARTMENT**

3.2 Unfruitful expenditure

Failure of the departments to arrange land for approaches led to unfruitful expenditure of ₹ 12.37 crore incurred on incomplete bridges.

As per PWD code (Rule 258) except in case of emergent work such as repair of breaches, etc., no work should be started on land which has not been duly made over by the responsible civil officers. Proper planning of bridge work requires synchronization of construction of bridge and approach roads. Scrutiny of records of three test checked divisions under Sundarban Affairs Department (SAD) and Public Works (Roads) Department (PWRD) revealed that although bridge works along with approach roads commenced (between September 2004 and September 2009), these could not be completed (August 2014) partly due to delay in initiating land acquisition proposals as detailed in following paragraphs:

⁵¹ ₹ 3.92 crore on bituminous item and ₹ 0.62 crore on road maintenance.

3.2.1 Bridge at Boalghata



Bridge at Boalghata without approach road

Executive Engineer (EE), Civil Engineering division – III, SAD awarded (August 2006) construction of Reinforcement Cement Concrete (RCC) bridge along with the approach road across river Bidyadhari at Boalghata in North-24 Paraganas district to a contractor at a cost of ₹ 2.48 crore for completion by July 2008. The structural portion of the bridge was completed in October 2010 at a cost of

₹ 1.99 crore and the reasons for delay were attributed to local disturbances, delayed availability of government materials etc. Approach roads on both sides of the bridge could not be taken up due to non-acquisition of required land. The contract was terminated in December 2012 as department failed to hand over required land for approach road.

Audit scrutiny revealed that although the work was sanctioned in 2003 and work order was issued in August 2006, proposal for acquisition of land for approach road was sent to Land Acquisition (LA) Collector by the EE in January 2009. Scrutiny further revealed that LA department returned (between January 2009 and January 2012) the proposals on several occasions to the EE, SAD for various wanting information and documents⁵². Notification was published in Gazette (December 2013) for acquisition of land, but the department could not obtain physical possession of the required land (April 2014). Thus, due to delay in initiating LA proposal, work of approach road of the bridge could not be taken up till date. The bridge which was completed at a cost of ₹ 1.99 crore could not be put to use even after four years of its completion.

3.2.2 Bridge at Bakshipurghat

Superintending Engineer, State Highway Circle-III awarded (September 2004) the work of construction of bridge and approach road over river Jalangi at Bakshipurghat in the district Murshidabad to a contractor at a cost of ₹ 7.80 crore for completion by March 2007. Construction of bridge was taken up (September 2004) before



Bridge at Bakshipurghat without approach road

⁵²Non-furnishing of detail mouza maps with LA Plan, information about alignment of plots to be acquired, delay in depositing fund for LA acquisition etc.

taking physical possession of the land and the bridge was completed (without approaches) in January 2010 at a cost of ₹ 4.88 crore. The land required for approach road was handed over to the department by the LA collector only in August 2010, but construction of approach roads could not be taken up as physical possession of the land was not possible due to some local hindrance. The department, however, did not overcome these problems and the contract was terminated (May 2011) as the contractor was unwilling to execute the work for constructing the approach road on the ground that eight years had elapsed since submission of tender.

Thus the Department spent ₹ 4.88 crore on a bridge that could not be utilised for the last four years for want of approach roads.

3.2.3. Bridge at Radhanagar

The work of construction of bridge with approach road over river Jalangi at Radhanagar Ghat was approved in March 2006 at a cost of ₹ 11.43 crore. However, the work commenced in September 2009, was scheduled for completion by August 2011, without possession of the land being taken for approach roads. As on March 2014, the construction work of bridge was partly



completed and ₹ 5.50 crore was paid to the contractor for the part work. Audit observed that SE, SHC-III submitted land acquisition proposal to the LA Collector required for the approach road only in October 2011, after a lapse of five years from the date of obtaining administrative approval. Further steps for acquisition of the land were pending

Incomplete bridge at Radhanagar Ghat

(February 2014).

Thus, delayed and faulty planning on the part of the Department resulted in unfruitful expenditure of ₹ 12.37 crore incurred on the above three bridges.

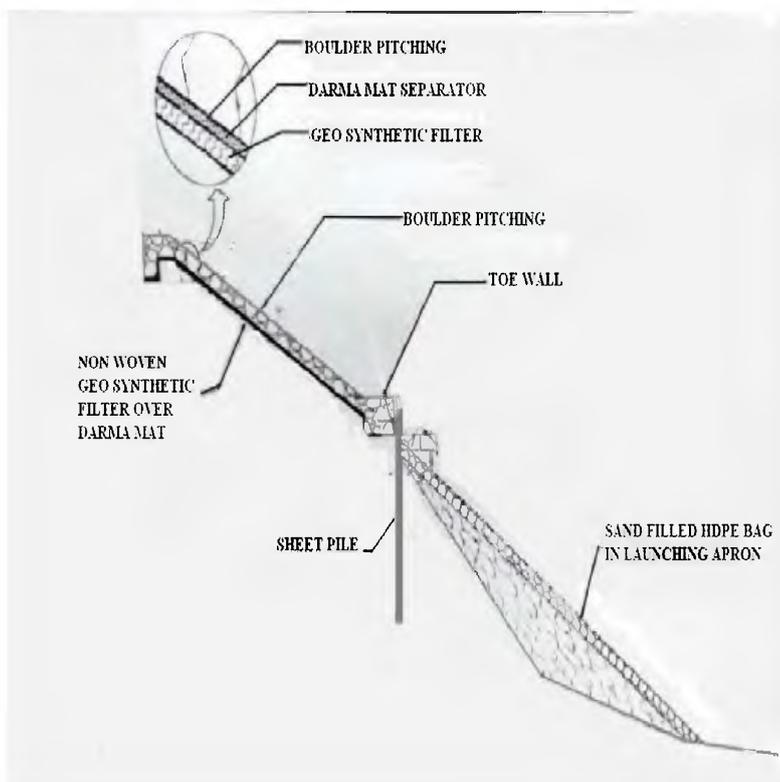
The Department stated (December 2014) that it had decided (August 2014) henceforth not to construct any bridge without acquiring land.

IRRIGATION DEPARTMENT

3.3 Wasteful expenditure

Executive Engineer did not follow the provisions of IS code in river bank protection work which resulted in pre-mature damage of the work rendering the expenditure of ₹ 4.31 crore wasteful.

Indian Standard Code 14262:1995⁵³ lays down guidelines for planning and design of river bank protection works. River banks are protected by stone pitching to make them stable and strong enough to resist erosion. To prevent sliding and failure of revetment on slope, toe of the revetment is required to be protected in form of toe wall, sheet pile or launching apron⁵⁴.



Executive Engineer, Nadia Irrigation Division awarded (October 2012) the work of protection to the eroding left bank of river Bhagirathi at Uday-Chandrapur (3600 metre length) to three contractors at a total cost of ₹ 6.45 crore to be completed by April 2013. The work *inter alia* included pitching of boulder (0.380 metre thick) over geo synthetic filter, protection of boulder pitching by construction of toe wall by boulder sausage and dumping of nylon crates bag filled with sand in the launching apron. The work was completed in June 2013 at a cost of ₹6.46 crore.

Audit scrutiny revealed that a stretch of 750 metre of the protective work was washed out completely between August and September 2013. The concerned EE reported (September 2013) that the failure was due to movement of launching apron material below toe-wall. Director, Central Design Office (CDO), Irrigation and Waterways Department carried out inspection

⁵³ For Planning and Design of Revetment.

⁵⁴ Layers of stones along the slope of the scour (the removal of material from the bed of a channel by flowing water) to provide a strong layers to prevent further scooping out of the river bed material.

⁵⁵ Galvanized wire net caging filled with boulders with adequate weight and size.

(November 2013) of the entire stretch to find out the cause for damage and suggested some remedial measures to avoid further damages. The division, however, did not take any remedial measure. Site inspection (February 2014) by Superintending Engineer, North Irrigation Circle-II revealed that erosive action of the river was continuing and two third of the protection work had already been severely damaged.

Scrutiny of records revealed following deficiencies which resulted in premature damage of the protection work:

- Audit observed that as per IS Code⁵⁶ when firm strata is not available at a reasonable depth below the river bed, toe protection in form of sheet piles⁵⁷ is recommended. The division, however, constructed toe wall with boulder sausage without adequate support. CDO observed that failure of slope pitching was triggered due to settlement of toe boulders as toe wall did not get adequate support from the apron and was supported on an elevated and unstable sloped surface.
- Launching apron is projected from toe wall into the river, so as to prevent scour⁵⁸ at toe and consequent fall of slope pitching. As per the code, stones in the apron should be designed to launch along the slope of the scour and provide a strong layer that may prevent further scooping out of the river bed materials. Audit observed that launched apron with nylon crated sand bags of length 16.97 m was considered in the estimate against the required length of 28.13 m (considering actual scour depth observed). Thus, the whole of the scoured face was not adequately protected and left open to erosion which could not prevent further scouring and resulted in slippage of toe wall. CDO in its reports also observed that thickness of apron was extremely minimal at the junction of toe wall and suggested that thickness of apron should be sufficient and as per the IS code.
- Audit also observed that as per the IS Code⁵⁹, a graded filter (like gravel/metal/crust rock/sand) of 150 to 300 mm thickness should be provided below the revetment to prevent failure by sucking action of high velocity flow⁶⁰. But in the present work, filter material laid beneath the boulders was woven type geo-synthetic membrane⁶¹ and “darma-mat”⁶² was used as separator between filter and boulder. CDO also observed that close proximity of filter material and boulder pitching had not been achieved due to presence of ‘darma mat’ which was stiff and of non-flexible material.

⁵⁶ Para 5.3 of IS code 14262: 1995.

⁵⁷ Sheet piles are made up of reinforced cement concrete or steel or bamboos.

⁵⁸ The removal of materials from the bed of a river by flowing water.

⁵⁹ Para 3.7 IS 14262: 1995.

⁶⁰ An increase in the speed of the fluid occurs simultaneously with a decrease in pressure. This differential pressure will result in sucking action.

⁶¹ A geo-synthetic membrane which is used to allow smooth percolation of water from the river side to the country side and vice versa without allowing any loss of soil from the banks, thus preventing erosion.

⁶² It is laid between geo-textile filter and boulder pitching to prevent mechanical rupture of geo-fabric filter.

Thus, non-observance of IS code in river bank protection work resulted in damage to the work done rendering the expenditure of ₹ 4.31⁶³ crore wasteful. Further, as erosion of the river still persists, delay in initiating palliative action may aggravate damages and entire stretch of the river remain vulnerable to erosion.

The Department stated (June 2014) that the affected zone of work is at the extreme bend curvature of the meandering river and naturally susceptible to scour and the damages are due to factors beyond human control. But IS code 8408:1994 prescribes construction of Groynes/Spurs⁶⁴ for training the river and to keep the flow away from bank. Further, the concerned Executive Engineer also proposed construction of spur for the restoration work. Besides, the bend curvature of the river ought to have been taken into consideration at the designing stage itself.

AGRICULTURE MARKETING, ANIMAL RESOURCES DEVELOPMENT, MICRO AND SMALL SCALE ENTERPRISES AND TEXTILES, POWER AND NON-CONVENTIONAL ENERGY SOURCES, PUBLIC ENTERPRISES, PUBLIC WORKS, SCIENCE AND TECHNOLOGY AND TRANSPORT DEPARTMENTS

3.4 Loss of revenue due to poor cash management

Eight Autonomous Bodies and Public Enterprises Department had lost opportunities to earn additional interest of ₹ 24.23 crore between 2005-06 and 2013-14 due to poor fund management.

Introduction

One of the objectives of audit of cash management is to see that surplus funds are optimally utilised for generation of revenue. Audit of 10 Autonomous Bodies⁶⁵ (ABs) and Public Enterprises Department (PED) revealed the following:

Opportunity to earn additional interest not availed

“Auto Sweep” facility is offered by all the leading banks which give the twin advantage of both the Savings Bank (SB) account and Fixed Deposit (FD) account. Any amount lying unspent in the SB account above a pre-defined threshold limit is automatically transferred to the FD account, helping to earn higher interest compared to the interest earned from the SB account. In case the balance left in the SB account is not sufficient to meet the liability, the latest amount swept would be prematurely closed and transferred to the SB account to meet the requirement.

⁶³ 2/3 of ₹ 6.46 crore.

⁶⁴ Is constructed at right angles to the riverbank and projected into the river for attracting or deflecting the flow of the river towards or away from the riverbank.

⁶⁵ West Bengal State Export Promotion Society, West Bengal State Marketing Board, West Bengal Biodiversity Board, West Bengal Pollution Control Board, Hooghly River Bridge Commissioners, West Bengal Renewal Energy Development Agency, West Bengal Khadi and Village Industries Board, Commissioners of Rabindra Setu, Paschim Banga Go-sampad Bikash Sanstha and West Bengal State Council of Science and Technology.

Audit scrutiny revealed that eight⁶⁶ out of 10 test checked ABs did not avail auto sweep facility and thereby could not earn higher interest on the available funds. Scrutiny of bank accounts maintained by the eight ABs during the period 2005-06 to 2013-14 revealed that a substantial amount was kept idle in SB/Current accounts. Audit calculated loss of interest of ₹ 19.32 crore in respect of 16 bank accounts operated by the ABs assuming minimum rate of interest of six *per cent* in sweep facility. Audit calculated loss of interest at the rate of two *per cent*⁶⁷ in case of savings account and six *per cent*⁶⁸ in case of current account on the minimum balance left in the bank accounts.

At the instance of audit four ABs⁶⁹ had since converted the bank accounts into sweep accounts. Remaining four ABs have not responded (February 2015) inspite of two reminders in September and October 2014.

Loss of interest earning

Public Enterprises Department (PED) is the nodal department for managing State Public Sector Enterprises (PSEs). PED in September 2003 opened a SB account with a nationalised bank to manage the grant received from the Department for International Development (DFID) United Kingdom, State Government's contribution, receipts against disinvestment of shares, sales of assets of closed enterprises and interests etc.

With a view to earn better return on the substantial amounts lying in the SB account, PED invested (17 January 2008) ₹ 58 crore in term deposit scheme of a nationalised bank from the available balance of ₹ 64.007 crore (as on 16 January 2008). The sum was repeatedly invested (term deposit) in the same bank and a sum of ₹ 101.78 crore matured on 9 February 2011. The Secretary, PED directed (February 2011) re-investing the amount again in term deposit scheme. Scrutiny, however revealed that the matured amount was transferred (23 March 2011) to the saving account and kept idle without re-investing in the term deposit. Finally, the department, after more than two years, invested (5 April 2013) ₹ 110 crore in the term deposits⁷⁰ for the period of one year from its available balance of ₹ 113.29 crore in the SB accounts.

⁶⁶ *West Bengal State Export Promotion Society, West Bengal State Marketing Board, Hooghly River Bridge Commissioners, West Bengal Renewal Energy Development Agency, West Bengal Khadi and Village Industries Board, Commissioners of Rabindra Setu, Paschim Banga Go-Sampad Bikash Sanstha, West Bengal State Council of Science and Technology.*

⁶⁷ *Difference of rate of interest offered in sweep account (six per cent) and savings (four per cent) is two percent.*

⁶⁸ *Difference of rate of interest offered in sweep account (six per cent) and current (zero) is six per cent.*

⁶⁹ *West Bengal State Export Promotion Society, Hooghly River Bridge Commissioners, West Bengal Renewal Energy Development Agency, West Bengal State Council of Science and Technology*

⁷⁰ *Five deposits in multiple of ₹ 20 crore at the rate of 9 per cent and two deposits in multiple of ₹ 5 crore at the rate of 7.60 per cent.*

Thus, due to delay in investing the surplus fund in term deposit, huge amount was kept in the SB account for two years, thereby, PED lost the opportunity to generate revenue of ₹ 4.92 crore⁷¹ as interest on the available fund lying in its bank account.

The matter was reported to the Department in August 2013 followed by two reminders in September and October 2014, reply was yet to be received (February 2015).

TRANSPORT DEPARTMENT

3.5 Avoidable expenditure

HRBC failed to collect service tax from the recipients of their services and had to incur avoidable expenditure of ₹ 1.26 crore along with a liability of ₹ 4.50 crore.

As per Finance Act 1994 (Section 68 of Chapter V), every person/organisation providing taxable service to any person/organisation shall pay ST at prescribed rate in such a manner and within such period as may be prescribed. The Act (Section 69 and 70) stipulates that every person liable to pay ST shall make an application for registration.

Hooghly River Bridge Commissioners (HRBC), a statutory organisation established in 1969 for construction of Vidyasagar Setu, was engaged in different infrastructural development works during the last three decades or so. HRBC also provides taxable service under ST like 'Technical Testing and Analysis service'⁷², 'Sale of space or time for advertisement service'⁷³, 'Renting of Immovable Property service'⁷⁴ and 'Construction and Renovation of Commercial/ Industrial Building' through different clients (*i.e.* recipients of the service). These services were included in the list of taxable services

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Period	Principal amount	Prevailing interest rate term deposit	Interest on savings account	Difference of rate of interest	Loss of interest
1 st Qtr of 2011-12	800000000	5.75	4	1.75	3500000
2 nd Qtr of 2011-12	803500000	7.00	4	3.00	6026250
3 rd Qtr of 2011-12	809526250	7.00	4	3.00	6071447
4 th Qtr of 2011-12	815597697	7.00	4	3.00	6116983
1 st Qtr of 2012-13	821714680	7.30	4	3.30	6779146
2 nd Qtr of 2012-13	828493826	7.30	4	3.30	6835074
3 rd Qtr of 2012-13	835328900	7.30	4	3.30	6891463
4 th Qtr. Of 2012-13	842220363	7.30	4	3.30	6948318
Total					49168681

⁷² Testing of concrete cube, testing of coarse aggregate and fine aggregates, testing of reinforcing bars, testing of bricks, testing of Ph value of water, testing of strength of soil, non-destructive testing of civil engineering materials etc. on the samples supplied by various agencies.

⁷³ Providing advertising rights to different advertising agencies for display of hoardings and kiosks at various bridges and fly-over under its jurisdiction.

⁷⁴ Renting of its immovable properties, namely spaces on the fourth and the fifth floor of its office buildings and nine acres of vacant land under via-duct of Vidyasagar Setu (Howrah side) to Kolkata Metro Rail Corporation Limited (KMRCL) and right to use Vidyasagar Setu to various parties for shooting film.

between July 2003 and June 2007. However, since April 2012, services rendered by government or a local authority had been excluded from the list of taxable services.

Scrutiny revealed that HRBC had received ₹ 28.64 crore during October 2006 to September 2011 from different clients for rendering the above services, but did not collect any ST from clients and also did not register with ST Authority. In response to an investigation made (August 2011) by Director General of Central Excise Intelligence (DGCEI), HRBC registered (January 2012) with the ST Authority and deposited ₹ 1.26 crore in March 2012 as self-assessment ST. On the basis of the investigation ST Authority ordered (August 2013) HRBC to pay ST of ₹ 1.92 crore for the period between October 2006 and September 2011 along with interest of ₹ 1.92 crore for delayed payment of ST and penalty of ₹ 1.92 crore for suppressing value of taxable service.

Audit observed that HRBC during the period between October 2006 and September 2011 did not incorporate any enabling provision in the contracts for collecting ST amounts from the service providers. As a result, management could not recover the ST from the clients.

The Department accepted the audit observation and stated (October 2014) that currency of the contracts had ended when the claim of tax was raised and as a result the same could not be realised from the agencies.

Thus, due to non-inclusion of enabling provision for recovery of ST from the service recipients, HRBC had to incur avoidable expenditure of ₹ 1.26 crore and shouldered a liability of ₹ 4.5 crore⁷⁵ which was also avoidable.

FOREST DEPARTMENT

3.6 Loss of revenue

Failure of the Forest department to introduce levy of transit pass fee on collection of boulders and river bed materials resulted in loss of revenue of ₹ 1.75 crore, thereby, undermining the objective of welfare of the forest dwellers residing in National Parks/Wildlife Sanctuaries.

Rule 5 of West Bengal Forest Produce Transit Rules, 1959 (WBTR-1959) stipulated that fees for transit passes in respect of different items of forest produce moved from the forest areas of West Bengal may be levied in accordance with rates as may be prescribed by the Conservator of Forests from time to time.

Audit scrutiny revealed that although, there was a system of collection of royalty on boulders/river bed materials and entry fee on trucks carrying those materials, no transit pass fee was collected on boulders extracted from the rivers falling under the jurisdiction of five wildlife divisions⁷⁶ violating the

⁷⁵ ₹ 5.76 crore - ₹ 1.26 crore i.e. total claim of service tax authority including interest and penalty amount already deposited as self-assessment.

⁷⁶ Buxa Tiger Reserve (East), Buxa Tiger Reserve (West), Wildlife Division-I, II and III.

provisions of WBTR-1959. Scrutiny of records of five divisions revealed that 18.08 lakh cum of boulders and river bed materials were extracted from National Parks and Wildlife Sanctuaries during the period between 2006-07 and 2013-14. However, after audit observation (July 2013) Field Director/Buxa Tiger Reserve introduced (August 2013) a system of collection of transit pass fee from areas under Buxa Tiger Reserve (East) and Buxa Tiger Reserve (West) divisions for transit of boulders/river bed materials at the rate of ₹ 50.00 per truck load. The rate was later (October 2013) revised to ₹ 10.00 per cum by FD/BTR. No such order was issued for other three wildlife divisions till date (July 2014). The three divisions replied (April to May 2014) that fees were not levied in absence of any order fixing the rates from the concerned Conservator of the Forest.

Further one of the conditions for lifting boulders/ sand from riverbeds as per Hon'ble Supreme Court's order was that they would be treated as forest produce and their transit would be governed by the WBTR-1959 and that the entire proceeds received were to be used exclusively for the welfare of the forest dwellers residing inside the National Parks/Wildlife Sanctuaries.

Thus, non-imposition of transit pass fee on boulders/river bed materials by treating it as forest produce resulted in loss of revenue of ₹ 1.75 crore⁷⁷. Further, the objective of welfare of the forest dwellers residing in the National Parks/Wildlife Sanctuaries through different development activities from the revenue so generated was also compromised.

The department stated (November 2014) that as per audit observation, transit pass fee was introduced (September 2014) in three other wildlife divisions also.

IRRIGATION AND WATERWAYS DEPARTMENT

3.7 Implementation of Teesta Barrage Project

3.7.1 Introduction

Teesta Barrage Project (TBP) a major multipurpose project on the river Teesta in Jalpaiguri district was taken up by Irrigation and Waterways Department (I&WD) in the year 1975 with the objective of irrigating 9.22 lakh ha Culturable Command Area⁷⁸ (CCA) in six⁷⁹ districts of North Bengal and generation of hydropower of 1000 MW, besides flood moderation and navigation in three phases in different stages and sub-stages as shown in the table no. 3.7.1.

⁷⁷ 1807743 cum X ₹ 10 - ₹ 528150 (₹ 497720 and ₹ 30430 collected by BTR/East and BTR/West respectively from August 2013 till March 2014).

⁷⁸ The area which can be irrigated by a scheme and is fit for cultivation.

⁷⁹ Coochbehar, Darjeeling, Jalpaiguri, Malda, North Dinajpur and South Dinajpur.

Table 3.7.1: Status of Teesta Barrage Project

		Target		Present Status
Phase-I	Irrigation of 9.22 lakh ha area	Stage-I-CCA of 5.46 lakh ha area	Sub-Stage-I-CCA of 3.42 lakh ha area	Under implementation
			Sub-Stage-II CCA of 2.04 lakh ha area	Not yet commenced
		Stage-II-CCA of 2.23 lakh ha area		
		Stage-III-CCA of 1.53 lakh ha area		
Phase-II	Hydroelectricity generation and flood moderation			Abandoned
Phase-III	Navigation			

In 2009 it was declared a 'National Project' by the Government of India with completion date March 2015, on the request of the State Government, attracting funding from GoI at 90 per cent compared to 25 per cent that prevailed earlier. The cost estimate had been revised to ₹ 2988.61 crore in 2008 before declaring it a National Project and was again revised to ₹ 8427.12 crore in March 2013. The project completion date was finally rescheduled to March 2017. Till March 2014, total spending on the project was ₹ 1532.63 crore. Audit observed that after 2009-10 fund flow was steady, however, there were savings of ₹ 1494.86 crore over the period from 2009-10 to 2013-14 under Capital Head.

Audit examined implementation of the project during the last five years (2009-10 to 2013-14).

3.7.2 Organisational Structure

TBP is under the jurisdiction of the Irrigation and Waterways Department (I&WD), Government of West Bengal (GoWB) headed by Additional Chief Secretary. The Project is headed by one Chief Engineer (CE) assisted by seven Superintending Engineers (SEs) in charge of seven circles⁸⁰ and 22 Executive Engineers (EEs) in charge of each of its 22 divisions. Of the 22 divisions, 10 divisions⁸¹ are engaged in the execution of the TBP and the remaining 12 divisions⁸² are concerned with providing support to the executing divisions by way of surveying, designing, monitoring etc.

⁸⁰ Mahananda Barrage Circle (MBC), Teesta Barrage Circle (TBC), Teesta Canal Circle (TCC), North Bengal Mechanical and Electrical Circle (NBMEC), Resource Circle, Teesta Design Circle (TDC) and Teesta Dam Canal Project Investigation Circle.

⁸¹ Mahananda Barrage Division (MBD), Mahananda Canal Division (MCD), Teesta Canal Division-I (TCD-I), TCD-II, TCD-III, Teesta Barrage Division (TBD), Teesta Left Bank Division (TLBD), Teesta Irrigation Division (TID), Mahananda Link Canal Division (MLCD) and Teesta Canal Headquarter Division (TCHQD).

⁸² Teesta Mechanical Division (TMD), Teesta Barrage Electrical Division (TBED), Teesta Resource Division-I (TRD-I), Teesta Resource Division-II (TRD-II), Teesta Design Division-I (TDD-I), TDD-II, TDD-III, Teesta Design and Planning Division (TDPD), Teesta Canal Investigation Division (TCID), Teesta Dam Investigation & Design Division (TDIDD), Teesta quality Control Division (TQCD) and Teesta Monitoring and Evaluation Division (TMED).

3.7.3 Scope and Methodology of Audit

The audit was conducted during March to June 2014 which covered the activities under the project for the period from 2009 to 2014 in respect of 22 offices of EEs, seven offices of the SEs, offices of the CE (TBP) and CE (South and Budget). Besides, information on TBP was also collected from offices of the Teesta Basin Organisation (TBO), Central Water Commission (CWC) and Additional Director of Agriculture, North Bengal Range, Department of Agriculture. An Entry conference was held in April 2014 with Additional Chief Secretary of I&WD wherein audit objectives, scope, criteria and methodology of audit were explained. Audit findings were discussed with the Secretary of the Department in December 2014 and Departmental responses have been incorporated in this report.

3.7.4 Audit Objectives

The objectives of audit were to examine and assess whether the Sub-Stage-I to irrigate 3.42 lakh ha CCA was achieved. The examination covered whether;

- project was implemented economically and efficiently;
- objectives of the project were achieved and
- monitoring and evaluation of the project was adequate and effective.

3.7.5 Audit Criteria

The main sources of audit criteria were:

- Project Report of TBP
- Accelerated Irrigation Benefit Programme (AIBP) guidelines
- Guidelines for implementation of National Projects
- Circular and instructions issued by CWC and I& WD
- Land Acquisition Act 1894

Audit findings

3.7.6 Implementation of Project

Poor progress

Sub Stage-I envisaged construction of three barrages (Teesta at Gazoldoba, Mahananda at Fulbari and Dauk at Chopra), five main canals⁸³ (210.88 km), 53 distributaries, 106 cross drainage structures, 33 regulators and fall structures (including three power falls), 230 bridges on canals, 2281.48 km branch canal to ensure irrigation in 3.42 lakh ha of CCA and create irrigation

⁸³ Teesta Mahananda Link Canal (TMLC), Mahananda Main Canal (MMC), Dauk Nagar Main Canal (DNMC), Nagar Tangon Main Canal (NTMC) and Teesta Jaldhaka Main Canal (TJMC).

potential ⁸⁴ (IP) for 5.27 lakh ha. It was originally (1973) scheduled for completion by 1990. The Head Works including Teesta Barrage (Main), Mahananda Barrage (Pick-up), Dauk Barrage (Pick-up), and the Right Bank Main Canal, *i.e.* Teesta Mahananda Link Canal (TMLC) and Mahananda Main Canal (MMC) were completed before 2009. The progress of construction work from 2009-10 (when the Project was declared a National Project) till March 2014 is shown in table 3.7.2.

Table 3.7.2: Progress of construction of Teesta Barrage Project from 2009-10 onwards

Component	Length in km	Progress as of March 2009 in km (in per cent)	Progress as of March 2014 in km (in per cent)	Progress since 2009 (in km)
Main Canals				
Dauk Nagar Main Canal (DNMC)	80.20	47.93(60)	64.96(81)	17.03
Nagar Tangon Main Canal (NTMC) ⁸⁵	42.40	0(0)	0(0)	Nil
Teesta Jaldhaka Main Canal (TJMC)	30.312	28.19(93)	30.31(100)	2.12
Branch Canals				
TMLC	332.27	191.10(58)	312.33(94)	121.23
MMC	303.29	124.17(41)	221.40(73)	97.23
DNMC	768.93	155.68(20)	384.47(50)	228.79
NTMC	385.56	0(0)	0(0)	Nil
TJMC	491.43	13.69(3)	172.00(35)	158.31
Total Length	2281.48	484.64 (21.24)	1090.20 (47.78)	605.56

(Source: Monitoring reports of CWC & Monitoring Division reply)

TBP authorities had worked out (in the revised cost estimate of 2013) total cost overrun of ₹ 5438.51 crore compared to the 2008 estimates of which ₹ 3819.65 crore (70 per cent) increase was attributed to price rise, ₹ 1484.08 crore (27 per cent) to inadequate provision, ₹ 106.76 crore (two per cent) to inadequate investigation and ₹ 28.03 crore (one per cent) to other miscellaneous reasons.

Reasons for slow progress of the work have been discussed in the following paragraphs:

3.7.6.1 Delay in acquisition of land

Land acquisition had been a major impediment for the progress of the TBP. Land acquisition for TBP was done by Land and Land Reforms Department (L & LR) on demand from the TBP Authorities under Land Acquisition Act-I of 1894. Total requirement of land for TBP (Sub-Stage-I) was estimated at 8375.12 ha (1973). After declaring TBP as National Project in 2009 only 23.94 ha land was acquired by the project. Till March 2014, only 5092.07 ha

⁸⁴ The total gross area proposed to be irrigated under different crops during a year by a scheme. The area proposed to be irrigated under more than one crop during the same year is counted as many times as the number of crops grown and irrigated. In TBP it was considered to be 1.54 times of CCA.

⁸⁵ This has not been featured as prioritised components for completion by March 2015.

of land was acquired. Proposal for acquiring 1199.58 ha of land was yet to be approved since September 2012. Proposal for acquiring 22.25 ha of land was pending with L & LR department as discussed below. I&WD did not initiate any action for acquiring the remaining 2061.73 ha of land required for completion of the project.

Audit has noticed the following lapses on the part of TBP authority / I & WD / L & LRD in the process of land acquisition:

- Three committees⁸⁶ formed to resolve the problems of land acquisition did not meet during the period 2009-14.
- As per section 11A of Land Acquisition Act 1894 the collector shall make an award within a period of two years from the date of publication of the declaration and if no award is made within that period, the entire proceeding for the acquisition of the land shall lapse. Audit observed that in six test checked divisions⁸⁷ out of ten divisions, 36 proposals for acquiring 183.99 ha of land were sent to L & LR department during the period from 1996-97 to 2009-10. The proposals lapsed due to non-provision of funds by I&WD and delay in publication of gazette notification by L&LR department. Only two divisions initiated fresh proposals for four cases (2.75 ha). As a result, construction of five distributaries, 19 minors and one sub-minors could not be completed till March 2014.

3.7.6.2 Contract Management

Audit observed that in four test checked divisions⁸⁸ number of works commenced during 2007-08 and 2012-13 suffered from poor progress and unjustified time extension as discussed below:

- After finalisation of tenders, work orders were to be issued immediately for timely completion of work. Audit noticed that 24 works having total contract value of ₹ 56.16 crore were delayed for periods ranging between eight months and 49 months due to delay in issue of work orders for no reasons on record.
- The contractors were required to commence work immediately after receipt of work orders and the department was required to take timely action like, imposing compensation for delay under clause 2, forfeiture of security deposit and recession of contracts under clause 3, or granting extension of time on reasonable ground if applied by the contractors under clause 5, if there was any delay in commencement on the part of the contractors. Audit observed that in 10 contracts with total contract value of ₹ 3.37 crore, works were commenced late by the contractors. The delays ranged between two months and 49 months. Department took no action against the erring contractors under clause 2, 3 and 5 of the standard form

⁸⁶ a) Local level coordination Committee headed by Commissioner (Jalpaiguri) to solve local issues related to acquisition of land, b) State Level Coordination Committee headed by the Minister (I&WD) to deal with problems beyond scope of local level Committee, c) High Power Steering Committee headed by the Chief Minister.

⁸⁷ TCHQ, TLB, MB, TCD-I and II, MCD.

⁸⁸ TCD-I, II, III and TCHQ.

of contract agreements and also did not provide any specific reply to audit observation.

- As per clause 5 of standard forms⁸⁹ of contract and Schedule of Rates, the contractors were entitled for extension of time for completion of work only in those cases where works were delayed due to non-receipt of departmental materials, land acquisition and public interference. Audit observed that time extensions were granted in three works having total contract value of ₹ 7.65 crore without any specific justifications/reasons on record. Besides, time extensions were granted in 10 works having contract value of ₹ 10.91 crore for periods ranging from 21 months to 67 months on the ground of problem of labours engaged by contractors. These extensions of time were granted contrary to the terms and conditions of the contract.

3.7.6.3 Operational deficiencies

The infrastructure created in the project could not be fully made use of for supply of water for irrigation purpose. In this respect, Audit observed the following:

Non-improvement of discharge capacity of canals due to partial and incomplete de-siltation work

Superintending Engineer, Teesta Barrage Circle (the circle which is responsible for overlooking the functioning of the TMLC) stated (February 2010) that the design discharge of the TMLC was 438 cumec which was reduced to only 150 cumec due to silt formation. To enhance the discharge capacity to 222 cumec, an attempt was made (November 2010) to de-silt it from 0 km to 5.235 km out of total length of 25.75 km at a cost of ₹ 2.41 crore. Audit observed that after desiltation of this patch, discharge had not improved beyond 153 cumec. The TBP Authority had decided (February 2014) to de-silt the entire canal again to increase the discharge capacity to 220 cumec at a cost of ₹ 32.21 crore. Thus, partial desiltation of the canal carried out at cost of ₹ 2.41 crore was not effective. Management agreed that there was partial desilting and stated that it was useful for preventing spilling over the adjoining areas. The reply does not address the audit observation that the effective carrying capacity of the canal remained much reduced and there was no improvement in discharge capacity of the canal after the desilting works were undertaken.

Threat to Teesta barrage pond and TMLC

DPR of TBP did not keep provision for supply of water to Siliguri Municipal Corporation (SMC) having population of 5.10 lakh as per 2011 census. However, TBP authority decided (2009) to supply 4.98 million cumec of water to the SMC annually in the revised estimate of 2008. SMC draws water from Mahananda Barrage pond which in turn receives water from Teesta Barrage through TMLC.

TMLC was constructed during 1980's and requires regular repair and maintenance. But repair and maintenance of the canals requires stoppage of

⁸⁹West Bengal Form No. 2911(i) issued by I&WD.

water. However, water through TMLC could not be stopped due to requirement of water by SMC. As a result, repair and maintenance of the canal could not be taken up since 2009. Chief Engineer, TBP stated (December 2013) that pond water level of Teesta Barrage should be maintained at 114.30 m as per recommendation of High Power Technical Committee. But, in order to facilitate pumping of water for SMC, pond water level at Teesta Barrage was kept at 115.10 m thereby endangering the Teesta Barrage gates by overtopping and is also a violation of the recommendation of the Committee.

Department accepted the audit observation.

3.7.7 Achievement of the project objectives

3.7.7.1 Utilisation of irrigation potential

Audit compared the irrigation potential (IP) created and utilised during the five years 2009-14 as show in table no. 3.7.3.

Table No 3.7.3: Year wise status of irrigation potential created and utilised (in ha)

Year	Target	Achievement	Percentage of achievement	Irrigation Potential created	Irrigation Potential utilised	Percentage of utilisation
2009-10	10000	5230	52	153050	60060	39
2010-11	39900	15220	38	168270	60060	36
2011-12	45600	25220	55	193490	74710	39
2012-13	36798	1810	5	195300	42403	22
2013-14	8247	1720	21	197020	58965	30
Total	140545	49200				

(Source: Departmental records)

It can be seen from the table that against the targeted IP of 5.27 lakh ha of Sub Stage-I of Phase-I, TBP Authority had created IP of only 1.97 lakh ha (37 per cent) till March 2014. Audit observed that even utilisation of such low irrigation potential created was low (ranging between 22 per cent and 39 per cent). As per CWC guidelines⁹⁰, the reason for any gap between IP created and utilised was to be identified, analysed and remedial measures recommended for bridging this gap so that the objectives of project as envisaged at project formulation stage could be achieved. Audit observed that low utilisation of irrigation potential was due to non-completion of canals, distributaries and minors, field channels, lack of water availability, change in cropping pattern etc. The factors which could have been addressed/considered by the project authorities are discussed in the following paragraphs.

3.7.7.2 Change in cropping pattern

From monitoring report of CWC (June 2009) audit observed that gradual change in land use pattern was observed in the TBP command area over the years. Number of small tea gardens are coming up or have already come up in areas in all the districts which were earlier considered as part of command area for supplying irrigation water. In reply to specific audit queries for changes in land use and cropping pattern, the District Agriculture authorities and

⁹⁰On water use efficiency of irrigation projects.

Executive Engineer, Mahananda Canal Division, I&WD also accepted (July 2014) the facts. Though, the need to assess such areas both in its present scenario and also in coming days was indicated in the CWC Monitoring Report in June 2009 the department did not so far carry out any survey on land use pattern while finalising revised estimate in 2008 and 2013. Joint physical verification by audit party with the representative of the TBP authorities and reply to audit queries revealed that seven distributaries constructed at a cost of ₹ 3.68 crore could not be put to use as the beneficiaries of the CCA had over the years switched over to tea and pineapple cultivation requiring no water from the canal.

3.7.7.3 Inadequate water for irrigation in river Teesta

As per reading of water discharge upstream of Teesta Barrage taken by Teesta Barrage Division, the availability of water in Teesta was 81 cumec during lean season of 2009-14. This was less than the requirement of 144 cumec water for irrigating CCA of 3.42 lakh ha under Sub Stage-I in Rabi season as informed to audit by the same division in reply to audit query. Chief Engineer, TBP in a report (March 2013) also stated that requirement of water in lean season (January to March) for irrigating 3.42 lakh ha would be ranging between 120 cum and 172 cum. He further stated that on completion of Sub Stage-I, there would be loss of Irrigation Potential (IP) of 1.02 lakh ha, 1.64 lakh ha and 1.39 lakh ha in the months of January, February and March respectively due to shortage of water in river Teesta.

The Department stated (December 2014) that there was no shortage of water in Rabi season if Boro⁹¹ crop was not brought under the purview of the project and further stated that the same was also not considered in the approved estimates of 2008. But TBP was conceived mainly to provide irrigation in the Rabi season *i.e.* when Boro crop is cultivated and the TBP authorities had considered the Boro crop also in the revised estimates of 2008 and 2013.

3.7.8 Monitoring and Quality control

CWC in its monitoring reports (2009) suggested restructuring of existing organisation by making one CE responsible for all constructional works and another CE for planning, co-ordination, budget/finance, quality control and monitoring and evaluation so as to ensure quality control and monitoring independent of the construction wing.

A monitoring and evaluation division for TBP is located at Siliguri. The division prepared monthly and quarterly progress reports and quarterly statement of expenditure. The quality control and monitoring had not been made independent as it was under the same CE who was also looking after the construction work.

⁹¹ *The Boro rice is commonly known as winter rice. The term Boro is Bengali originated from the Sanskrit word "Boro" which refers to a cultivation from November to May (Rabi Season) under irrigated condition.*

A high level Project Monitoring Committee was constituted in April 2011 to review and monitor the progress of the project monthly and also to expedite land acquisition. Against the requirement of holding 36 meetings (between September 2011 and April 2014), only two meetings (September 2011 and November 2011) were held by the Committee till April 2014.

As per the guidelines for implementation of National Project, State Government shall establish adequate number of quality control laboratories in the project areas to maintain quality of works, while sampling and testing of materials to be used will be carried out in accordance with relevant Bureau of Indian Standard (BIS) codes.

A quality control division and four sub-divisions thereunder function from Siliguri, North Bengal under the control of the CE, TBP. Audit observed that there was shortage of three Assistant Engineers and five sub-Assistant Engineers against the sanctioned strength of four and eight respectively.

3.7.8.1 Follow up of test results

Checking of quality of concrete works is done through the cube test by the quality control division. Sample check of 945 of test results (conducted during 2009-14) of cement concrete revealed that in 144 cases results obtained were negative implying that the concrete works did not reach the desired compressive strength. The adverse reports were communicated to the respective division by the quality control division. However, no record was available in the quality control divisions regarding the necessary follow-up action taken, if any, to rectify the defects.

3.7.8.2 Accounting of Material

Materials required for TBP were centrally procured through two resources divisions under the control of Superintending Engineer, Resources Circle. Test check revealed several cases of departure from sound material accounting principles as follows:

➤ Bin Cards and Priced Stores Ledger

Central Public Works Account Code (Rule 7.2) requires maintenance of Bin cards and priced stores ledger. The balance as per Bin cards are required to be verified periodically with those shown in priced stores ledger. Stock accounts of the divisions are to be closed annually to ascertain profit/loss on account of stores transaction.

Audit observed that the Resources Divisions maintained the Bin Cards without cross verification exposing the stores to the risk of errors and pilferage. Further, stores accounts were not closed since inception (1976-77). The project's account did not, therefore, reflect the profit/loss on account of store transactions.

➤ Verification of Godowns and Stack yards

As per Rule 137 West Bengal Financial Rules, divisional officers are required to have physical verification of stock conducted every year. TBP has 41 stack yards and godowns under its jurisdiction to store materials viz. cements, steel

and bitumen to be used in the work. Audit observed that out of 41 go-downs⁹² and stack-yards⁹³, physical verification was conducted twice in one stack yard (2009 and 2013) and once in another stack yard (2009) against requirement of annual verification in each godown /stack yard during the period from 2009-10 to 2013-14.

Instances of theft of cement, steel, pipes etc. valuing ₹ 94.62 lakh were reported in the CAG's Report⁹⁴ for the year ending 1999 from Odlabari stack yard. Shortage of 200.08 MT of Steel materials was again noticed by Audit in Fulbari and Islampur stack yard from the physical verification report (May 2012) of Executive Engineer, Teesta Resources Division-I. Electrical goods worth ₹ 0.49 lakh were pilfered (October 2012) from store room of Gazoldoba Advance Colony under Teesta Electrical Division as reported. Again, shortage of 43.929 MT of steel materials was noticed during physical verification in September 2013 which was reported to have been pilfered. Despite repeated instances of shortages and theft, there was laxity in conducting physical verification of materials in stack yards and godowns as required.

3.7.9 Conclusion

The implementation of Sub-Stage-I of TBP did not progress as expected even after declaration of the project as a National Project in 2009 despite steady flow of fund. The progress of the project was affected due to land problems and deficiencies in contract management. Huge gap between irrigation potential created and irrigation potential utilised was due to incomplete canals and change in cropping pattern etc. Project also got affected due to reduction of discharge capacity of canals because of silt formation, less availability of water in lean season, reduction of CCA due to change in cropping pattern etc. In spite of cases of theft and pilferage, physical verification of stores were not conducted as per codal provision.

⁹² A covered area for storing materials.

⁹³ An open enclosure for storing materials.

⁹⁴ Audit Report (Civil) Vol.II, Government of West Bengal for the year ended 31 March 1999.

PUBLIC WORKS AND PUBLIC WORKS (ROADS) DEPARTMENT

3.8 Violation of Indian Road Congress Guidelines

3.8.1 Introduction

Public Works & Public Works (Roads) Department, West Bengal is responsible for construction and maintenance of the State Highways, District and Other Roads of the State and plays a vital role in the socio-economic development of the State. The Department follows Indian Road Congress (IRC⁹⁵) guidelines⁹⁶ in designing roads which stipulate that thickness of road should be designed on the basis of CBR⁹⁷ value of the sub-grade and projected traffic volume⁹⁸ (to be determined through traffic census) during the design life of the road.

3.8.2 Scope of Audit and Audit coverage

Audit was undertaken with a view to assess whether the road works were designed as per the IRC guidelines to ensure quality and economy in execution of road works. 25 Public Works and Public Works (Roads) divisions were audited between March 2013 and June 2014 to see compliance to the IRC guidelines in designing of road pavement.

3.8.3 Audit objective

The objectives of audit were to examine whether:

- Preliminary investigations viz. traffic census and soil testing of sub-base were conducted as per IRC guidelines.
- Road pavements were designed in conformity with the IRC guidelines.

3.8.4 Audit criteria

- Guidelines for the design of flexible pavement for rural roads with low volume traffic (IRC SP: 72-2007),
- Guidelines for the designing flexible pavements (IRC 37 2001) for roads with high volume traffic.
- Sanctioned Estimates of the works.

⁹⁵The Indian Roads Congress (IRC) is the Apex Body of Highway Engineers in the country. It issues guidelines which are updated annually.

⁹⁶IRC SP: 72-2007 for the roads with traffic volume less than 10 lakh ESAL and IRC 37 2001 for the roads with traffic volume over 10 lakh ESAL.

⁹⁷California Bearing Ratio-is the parameter for evaluation of subgrade strength of soil.

⁹⁸Expressed in million standard axles (msa) and ESAL (Equivalent Standard Axle Load).

3.8.5 Audit findings

Audit observed that 12 divisions⁹⁹ under Public Works and Public Works (Roads) Department, in contravention of the IRC provision, laid unnecessary/extra layer of Bituminous Macadam (BM) while executing road works.

3.8.5.1 Laying of BM on rural roads in disregard to IRC Guidelines

For designing roads with low volume traffic *i.e.* Equivalent Standard Axle Load (ESAL) less than 10 lakh, IRC SP: 72-2007 is the only applicable guideline. The department also follows this guideline in designing roads with low volume of traffic, especially in the rural areas. The guideline clearly stipulates that for designing roads with low volume traffic no bituminous layer, which is relatively expensive, is to be used either as binder course¹⁰⁰ or as wearing course¹⁰¹. However, wearing course with one/ two coat surface dressing or 20 mm thick open-graded Premix Carpet (PC) may be judiciously used where the sub-grade is poor (CBR less than 4 *per cent*), design traffic exceeds 60000 ESAL and annual rainfall exceeds 1000 mm.

Audit observed that in eight divisions¹⁰², 15 widening and strengthening works of different rural roads with low traffic volume were done where expensive bituminous layers with provision of 50/75 mm BM as binder course in addition to the wearing course (PC) were used. The calculated ESAL of those roads was below the stipulated value of 10 lakh for laying BM.

The Department stated (December 2014) that the roads were located in high rain fall area and 50 mm BM was laid with the perception that ingress of water may damage the road surface if only wearing course was provided. They further stated that a BM layer should be laid as per IRC 37 2001 to prevent ingress of water through black top surface as in South Bengal most of the sub grade soils are clayey.

The reply was, however, not tenable as

- IRC 37 2001 is not applicable on low traffic rural roads; it is only applicable to roads having high volume traffic *i.e.* ESAL more than 10 lakh. Here the ESAL was between 1.12 lakh and 9.88 lakh, *i.e.* less than 10 lakh.

⁹⁹ Barasat Highway Division-II, Burdwan Highway Division-I, Burdwan Highway Division-III, Coochbehar Division (PWD), Darjeeling Highway Division, Malda Highway Division, Midnapore Highway Division-II, Murshidabad Highway Division-II, Nadia Highway Division-I, Nadia Highway Division-II, Tamluk Highway Division, 24 Parganas Highway Division.

¹⁰⁰ The layer below the wearing course to distribute the load to the base courses underneath.

¹⁰¹ The top layer of the road surface and as such is designed to be impervious to the ingress of water.

¹⁰² Burdwan Highway Division-I, Burdwan Highway Division-III, Coochbehar Division (PWD), Malda Highway Division, Midnapore Highway Division-II, Nadia Highway Division-I, Nadia Highway Division-II, Tamluk Highway Division.

- Also, the reason why the department had deviated from the IRC SP: 72-2007 and used IRC SP: 37 2001 was not found on record during course of audit.
- Further, as per the guidelines (SP: 72-2007) 20 mm thick open graded PC on the wearing course serve the purpose of prevention of ingress of water and improvement of riding quality. In the above cases bituminous wearing courses were already done which serves the purpose of prevention of ingress of water. Hence, the binder course was not required.

Thus, expenditure of ₹ 17.92 crore (*Appendix-3.1*) on laying BM as binder course on these rural roads in disregard to specific IRC guidelines was avoidable.

3.8.5.2 Laying of BM on rural roads without preliminary investigation

Audit further noticed that in four other rural roads¹⁰³, projected traffic and sub-grade soil strength were not derived before designing of the road pavement. Though the roads were village roads having low volume of traffic, they were improved with 50 mm BM as binder course in contravention to the IRC guidelines.

The Department stated (December 2014) that BM was provided without conducting any traffic census with a perception for extending the security period up to three years as per tender provision to reduce the maintenance cost. Besides, they stated that due to urgency in preparation of DPRs traffic census was not conducted.

The reply was not tenable as:

- It was not prudent on the part of the department to incur additional expenditure for providing extra layer of expensive BM as binder coarse to reduce the cost of maintenance as maintenance cost during the security period was to be borne by the contractor.
- It was also noticed that rural roads constructed under Pradhan Mantri Gram Sadak Yojana follow the same IRC guidelines (IRC SP: 72-2007) and provide for five years maintenance warranty without laying any bituminous binder course.
- During course of audit no justification was found on record for designing the road pavement without conducting any traffic census due to urgency. Further, the completion of the work was delayed for seven months. Hence argument of urgency does not hold good.

Thus, the necessity of incurring expenditure of ₹ 4.39 crore (*Appendix-3.2*) on laying BM on these low traffic rural roads could not be ascertained.

¹⁰³ Nazirhat-Naxiganj Village Path, Okrabari-Gobrachara Village Path, Sahebganj-Lotkabari Village Path in Coochbehar District and Dighirpur- Muchisa Road.

3.8.5.3 Laying of extra thickness of Bituminous Macadam (BM) in violation of IRC Guidelines

IRC 37 2001 is applicable to the roads with traffic volume over 10 lakh ESAL (msa). While designing such roads BM may be used as binder course provided the value of msa of the road is more than two. IRC 37 2001 also stipulates that thickness of such BM as binder course should follow the recommended formula laid down in the guideline.

Audit scrutiny revealed that in case of three road works in two divisions¹⁰⁴ 75 mm thickness (BM) was provided instead of the recommended thickness of 50 mm in violation of the guidelines. In another three road works in two divisions¹⁰⁵ 50 mm BM was laid although the msa of those roads was only one.

The Department in reply stated (December 2014) that the roads are located in high rain fall area and 50 mm BM was laid with the perception that ingress of water may damage the road surface if only wearing course was provided.

The reply is, however, not tenable as Annexure-5 of IRC 37 2001 recommended that where annual rainfall was high (more than 3000 mm) bituminous wearing course with a 20 mm PC was to be laid to prevent ingress of water. As wearing course with 20 mm PC was laid in all the roads, providing of binder course of 75/ 50 mm BM was not required.

Thus, the department had incurred an avoidable expenditure of ₹ 7.58 crore on extra thickness of BM in contravention to the IRC guidelines (*Appendix-3.3*).

3.8.5.4 Consideration of higher value of Vehicle Damage Factor

The flexible pavement of road is designed on the basis of projected traffic (msa) *i.e.* cumulative number of standard axles which *inter alia* depends on 'Vehicle Damage Factor'¹⁰⁶ (VDF). The IRC guidelines (IRC 37-2001) provided values of VDF on the basis of commercial vehicle per day plying on the road.

Scrutiny of records in three divisions¹⁰⁷ revealed that the inflated value of msa was shown in the estimate of three road works by taking into consideration higher value of VDF against the corresponding number of commercial vehicle per day. As a result, the three road works were provided 50 mm BM binder course. Audit observed that considering actual number of commercial vehicle per day, value of msa would be less than one and laying of BM was not required as per IRC 37 2001.

The Department has not given any specific reply against the audit observation.

Thus, the department had incurred ₹ 3.84 crore on laying of BM which was avoidable (*Appendix-3.4*).

¹⁰⁴ Tamluk Highway Division and Darjeeling Highway Division.

¹⁰⁵ Coochbehar Division (PWD) and 24 Parganas Highway Division.

¹⁰⁶ It is defined as equivalent number of standard axles per commercial vehicle.

¹⁰⁷ Barasat Highway Division-II, Murshidabad Highway Division-II and Darjeeling Highway Division.

3.8.6 Conclusion

The Department did not follow the IRC guidelines in designing of roads with low traffic volume and provided unnecessary/excess layer of Bituminous Macadam in 26 road works. Besides, in four road works department did not conduct traffic survey and sub soil test to design the road pavement. These resulted in avoidable expenditure of ₹ 33.73 crore.

Moreover, in all the above cases during the course of audit no justification/reason of deviation/violation was found on record. Government may consider:

- Review of IRC stipulations/guidelines taking note of the widespread deviations.
- Deviation /violations from/of the extant guidelines, if any, due to exigencies should be recorded with adequate justifications/ reasons.

Kolkata
The 24 MAR 2015


(MAUSUMI RAY BHATTACHARYYA)
Accountant General
(Economic and Revenue Sector Audit),
West Bengal

Countersigned

New Delhi
The 27 MAR 2015


(SHASHI KANT SHARMA)
Comptroller and Auditor General of India

Appendices

Appendix – 1.1
(Refer paragraph 1.1, page-1)
Statement of list of Departments

Sl. No.	Name of the Department
1)	Agriculture
2)	Agriculture Marketing
3)	Animal Resources Development
4)	Bio-Technology
5)	Commerce and Industries
6)	Consumer Affairs
7)	Co-operation
8)	Environment
9)	Fisheries, Aqua-culture, Aquatic Resources and Fishing Harbours
10)	Food Processing Industries and Horticulture
11)	Forest
12)	Hill affairs
13)	Industrial Reconstruction
14)	Information Technology and Electronics
15)	Irrigation and Waterways
16)	Land and Land Reforms
17)	Micro and Small Scale Enterprises and Textiles
18)	North Bengal Development Department ¹⁰⁸
19)	Paschimanchal Unnayan Affairs
20)	Power and Non-Conventional Energy Sources
21)	Public Enterprises
22)	Public Works
23)	Science and Technology
24)	Sunderban Affairs
25)	Tourism
26)	Transport
27)	Water Resources Investigation and Development

¹⁰⁸ Consequent upon constitution of North Bengal Development Department and transfer of administrative control of Uttarbanga Unnayan Parishad from Development and Planning Department to North Bengal Department with effect from 2013.

Appendix – 1.2

(Refer paragraph 1.3, page-2)

Statement of list of Autonomous Bodies

Sl No.	Name of the Department	Name of the Autonomous Bodies
1.	Agriculture Marketing	West Bengal State Marketing Board
2.	Animal Resources Development	West Bengal University of Animal and Fishery Sciences
		West Bengal Veterinary Council
		Paschim Banga Go-Sampad Bikash Sanstha
3.	Environment	East Kolkata Wetland Management Authority
		Institute of Environmental Studies and Wetland Management
		West Bengal Pollution Control Board
		West Bengal Bio-Diversity Board
4.	Forest	Compensatory Afforestation Fund Management and Planning Authority
5.	Hill Affairs	Darjeeling Gorkha Hill Council including Principal/ Nurses Training School
6.	Micro and Small Scale Enterprises and Textiles	Principal/Food Craft Institute
		West Bengal Khadi and Village Industries Board
		West Bengal State Export Promotion Society
		Modern Mini Tool Room and Training Centre
7.	Power and Non-Conventional Energy Sources	West Bengal Renewable Energy Development Agency
8.	Public Works	Commissioners for Rabindra Setu
9.	Science and Technology	West Bengal State Council of Science and Technology
10.	Transport	Hooghly River Bridge Commissioners

Appendix – 1.3
(Refer paragraph 1.6.3, page-4)
Statement of department-wise break up of outstanding IRs and Paras

Name of the Department	Number of IRs/Paragraphs pending as of 31 December 2014	
	IRs	Paragraphs
Agriculture	125	443
Agriculture Marketing	17	39
Animal Resources Development	24	98
Commerce and Industries	7	15
Consumer Affairs	16	31
Co-operation	20	54
Fisheries, Aqua-culture, Aquatic Resources and Fishing Harbours	18	44
Food Processing Industries and Horticulture	1	2
Forest	28	54
Irrigation and Waterways	82	217
Land and Land Reforms	13	50
Micro and Small Scale Enterprises and Textiles	18	47
Paschimanchal Unnayan Affairs	1	3
Public Enterprises	3	9
Public Works	64	167
Public Works (Construction Board)	18	45
Public Works (Roads)	33	81
Sundarban Affairs	9	21
Transport	4	8
Water Resources Investigation and Development	56	150
Total	557	1578

Appendix-2.1
(Refer paragraph 2.1.5, page-8)
List of sector wise selected projects and districts

Name of the selected Sector	Selected project	Name of selected Districts
Marketing and Post Harvest Management	Construction of Shops & Stalls (WB/RKVY-MRKT/2010/278)	Coochbehar, Hooghly, Malda, South 24 Parganas and North 24 Parganas
	Construction of market Stalls & Shops (WB/RKVY-MRKT/2010/063)	
	Construction of go-downs, pavements & auction platforms at different market yards (WB/RKVY-MRKT/2012/426)	
Animal Husbandry	Development of model for sustainable backyard Poultry farming in WB (WB/RKVY-ANHB/2010/224)	North 24 Parganas, Bankura, Nadia, Coochbehar and East Medinipur.
	Go-Sampad Bikash Abhijan (Phase-I) (WB/RKVY-ANHB/2010/060)	
	Go-Sampad Bikash Abhijan (Phase-II) (WB/RKVY-ANHB/2012/438)	
	Go-Sampad Bikash Abhijan (on-going) (WB/RKVY-ANHB/2011/439)	
Fisheries	Culture of Indigenous small fish in backyard ponds (WB/RKVY-FISH/2012/414)	Nadia, West Medinipur, South 24 Parganas, Purulia and North 24 Parganas.
	Development of integrated fishery for A category Co-operative societies (WB/RKVY-FISH/2012/415)	
	Renovation of "Amda Beel" at Nadia district by Benfish (WB/RKVY-FISH/2012/425)	
Horticulture	Establishment of Horticulture Technology (WB/RKVY-HORT/2010/042)	Malda, Bankura, Birbhum, Hooghly and West Medinipur.
	Technology Dissemination Centre (WB/RKVY-HORT/2010/328)	
	Vegetable Cultivation (WB/RKVY-HORT/2010/079)	
	Production improvement of Fruits (Perennial & Non-Perennial) (WB/RKVY-HORT/2012/479)	
	Establishment of Technology Dissemination Centre/ Infrastructure development (WB/RKVY-HORT/2012/480)	
Agriculture Mechanization	Farm Mechanisation (WB/RKVY/AMEC/2012/444)	Paschim Medinipur, Purba Medinipur, Nadia, Malda and Jalpaiguri
	Farm Mechanisation (WB/RKVY/AMEC/2010/200)	

Name of the selected Sector	Selected project	Name of selected Districts
Natural Resources Management	Land and Water resources development through Soil & Water Conservation measures in the degraded lands of West Bengal (WB/RKVY-NRM/2010/053)	Jalpaiguri, Purulia, Coochbehar, West Medinipur and Bankura.
	Land and Water resources development through Soil & Water Conservation measures in the degraded lands of West Bengal (WB/RKVY-NRM/2012/450)	
SEED	Infrastructure Development of Govt. Agricultural Farms (nine districts) (WB/RKVY-SEED/2010/153)	Jalpaiguri, South 24 Parganas, East Medinipur, Nadia and West Medinipur.
	Infrastructure Development of Govt. Agricultural Farms (on-going) (WB/RKVY-SEED/2010/073)	
Dairy Development	Dairy Development (WB/RKVY-DDEV/2010/225)	Murshidabad, Burdwan, Bankura, Nadia, and North 24 Parganas.
	Modernization of manufacturing unit at Bhagirathi Feeder Dairy (WB/RKVY-DDEV/2011/384)	
Co-operatives/ Co-operation	Construction of Rural Godowns (WB/RKVY-COOP/2010/331)	Burdwan-I, Hooghly, Howrah, Dakshin Dinajpur and Purulia
	Repair/Renovation/Extension/Completion of Rural Godowns (WB/RKVY-COOP/2010/134)	
	Establishment of Multipurpose Mini Cold Storage (WB/RKVY-COOP/2012/403)	
	Development of PACS and Mahila Co-operatives (WB/RKVY-COOP/2012/409)	
	Shelf-Help Groups Workshop-cum-Sales Counter-under PACS (WB/RKVY-COOP/2010/137)	
Agriculture Research	Agri-Research Project: a) On salt tolerance in Paddy b) Integrated Nutrient Management (WB/RKVY-AGRE/2010/212)	Nadia, Hooghly, South 24 Parganas, Jalpaiguri and Coochbehar
	Agri-Research Project (WB/RKVY-AGRE/2011/396)	
Stream-II	Infrastructure Development of Govt. Farms (Agriculture Deptt.) (Sl. No. 1)	Burdwan, Jalpaiguri, South 24 Parganas, North 24 Parganas and Hooghly
	Commissioning of block level lab cum training centre (Fisheries Deptt.) (Sl. No. 189)	

Appendix-2.2
(Refer paragraph 2.1.8.2, page-11)
Statement of delay in release of funds for the period 2007-08 to 2013-14
(₹ in lakh)

Year	Receipt of funds by State Government from DAC		Release of funds by State Government to nodal department		Release of funds by nodal department to implementing agency		Delay (in days)	
	Sanction date	Amount	Sanction date	Amount	Sanction date	Amount	State to nodal agency	Nodal agency to impl. Agency
2007-08								
Stream-I	28/12/07	3863	13/02/08	3231.65	14/02/08	3231.65	46	0
Stream-II	28/12/07	1475	13/02/08	2106.35	15/02/08	2106.35	46	1
2008-09								
Stream-I	26/09/08	5949	21/11/08	4275.09	28/11/08	4275.09	56	6
			21/11/08	1669.21	05/12/08	1669.21	56	13
Stream-II	26/06/08	1652	21/11/08	863.45	28/11/08	863.45	154	6
			21/11/08	562.00	05/12/08	562.00	154	13
			21/11/08	73.50	05/12/08	73.50	154	13
			12/03/09	85.00	13/03/09	85.00	233	0
			27/03/09	72.75	30/03/09	72.75	273	2
Stream-I	27/02/09	7137	27/03/09	7137.00	30/03/09	7137.00	26	2
2009-10								
Stream-II	09/09/09	2166	02/12/09	147.38	07/02/10	147.38	95	66
			02/12/09	1902.01	07/02/10	1902.01	95	66
Stream-II	15/06/09	1519	02/12/09	1462.89	07/12/09	1462.89	167	5
Stream-I	24/12/09	5202	19/02/10	1902.01	02/03/10	1902.01	25	10
			19/02/10	3741.06	02/03/10	3741.06	25	10
			19/02/10	266.50	02/03/10	266.50	25	10
2010-11								
Stream-I & EGR	22/06/10	19135	29/10/10	9349.77	10/11/10	9349.77	139	10
	30/04/10	9345	03/09/10	86.84	21/01/11	86.84	123	142

Year	Receipt of funds by State Government from DAC		Release of funds by State Government to nodal department		Release of funds by nodal department to implementing agency		Delay (in days)	
	Sanction date	Amount	Sanction date	Amount	Sanction date	Amount	State to nodal agency	Nodal agency to impl. Agency
EGR	07/03/11	5118	31/03/11	5118.00	31/03/11	5118.00	23	0
2011-12								
Stream-I	29/09/11	14636	27/12/11	6618.43	27/12/11	6618.43	89	0
	31/05/11	4411	03/11/11	3642.00	04/11/11	3642.00	154	0
2012-13								
Stream-II	06/06/12	1867	02/11/12	2027.76	08/11/12	2027.76	148	5
Stream-II	06/07/12	1867	02/11/12	1269.01	08/11/12	1269.01	117	5
BGREI	25/09/12	13450	08/11/12	13450.00	12/11/12	13450.00	43	3
2013-14								
Stream-I	29/08/13	11481	18/09/13	11366.43	23/09/13	11366.43	19	4
Stream-1	25/09/13	1048	07/11/13	1037.52	02/12/13	1037.52	42	24
Stream-II	17/05/13	3827	10/07/13	1132.83	30/07/13	1132.83	53	19
Stream-II	25/09/13	349	07/11/13	345.51	02/12/13	345.51	42	24
Sub-scheme	29/08/13	720	18/09/13	720.00	23/09/13	720.00	19	4
Sub-scheme	29/08/13	218	18/09/13	218.00	23/09/13	218.00	19	4

Appendix-2.3
(Refer Paragraph 2.1.9, page-14)
Showing status of implementation of projects under RKVY

Sl no	Sector	No. of Project	Project Cost (₹ in crore)	Status of projects as of March 2014			
				Complete		Incomplete	
				Nos	(₹ in crore)	Nos	(₹ in crore)
1	Crop Development	3	24.41	0	0	3	24.41
2	Research (Agri, Horti, ARD etc)	4	4.99	2	4.54	2	0.45
3	Dairy Development	10	21.18	9	15.44	1	5.74
4	Animal Husbandry	85	262.27	71	194.89	14	67.37
5	Extension	12	10.81	10	8.43	2	2.37
6	Fertiliser and INM	08	18.78	5	9.36	3	9.41
7	Fisheries	78	85.74	46	48.79	32	36.95
8	Horticulture	107	141.34	79	54.20	28	87.14
9	Marketing and Post Harvest Management	38	227.25	33	54.02	5	173.22
10	Micro/Minor Irrigation	22	23.90	18	14.71	4	9.20
11	Agriculture Mechanisation	10	129.03	8	18.02	2	111.01
12	Natural Resources Management	20	115.96	16	72.93	4	43.04
13	Integrated Pest Management	07	4.50	4	1.29	3	3.21
14	Seed	24	108.69	12	16.40	12	92.30
15	Co-operative and Co-operation	51	63.10	27	29.30	24	33.80
16	Others	19	50.53	8	15.25	11	35.28
17	Innovative Programmes						
	Organic Farming/Bio Fertilisers	09	7.33	8	1.23	1	6.11
18	Information Technology	01	0.11	01	0.11	00	00
19	Non Farm activities	16	10.48	13	4.31	3	6.17
20	Sericulture	30	28.12	1	1.14	29	26.98
	Total	554	1338.52	371	564.36	183	774.16

Appendix-2.4
(Refer Paragraph 2.1.9.2, page-17)
Projects implemented without approval of SLSC

Year	Description of project	Project Cost (₹ in lakh)
2008-09	Cage Culture in the district of North 24 Parganas, Nadia and Murshidabad	30.00
	Pen Culture in the district of North 24 Parganas	15.00
	Canal Culture in South 24 Parganas	12.00
	Scheme for increase productivity through the 19 FFDA's	126.58
	Strengthening of 30 hatcheries in 16 districts	15.00
	Strengthening of endangered species hatcheries.	45.00
	Development of Khuties at Jhalda, New Jhalda, Dadanpatrabar and Junput in the district of Purba Medinipur	60.00
	Renovation of Kulia Beel in the district of Nadia	200.00
	Construction of office buildings for accommodation of Fisheries Extension Officers posted in Block Offices of different districts	183.58
	Strengthening and repairing of Barasagar Dighi Model Fish Farm, Malda	18.00
	Setting up & strengthening of Directorate (HQ) Management Complex, Database Management, Marketing Survey & Research Establishments under Directorate of Fisheries, West Bengal	100.00
	2009-10	Setting up & strengthening of Directorate (HQ) Management Complex, Database Management, Marketing Survey & Research Establishments under Directorate of Fisheries, West Bengal
2010-11	Development of water logged area in Birbhum District	66.38
	Setting up & strengthening of Directorate (HQ) Management Complex, Database Management, Marketing Survey & Research Establishments under Directorate of Fisheries, West Bengal	50.71
Total		1164.95

Appendix-3.1
(Refer paragraph 3.8.5.1, page-51)

Statement of avoidable expenditure on laying BM on roads

Name of Divisions	Name of works	ESAL Value (in lakh)	Rate of BM (in ₹/ m ²)	Quantity Executed (in m ²)	Up to date Expenditure on BM item (in ₹)	Contractual rebate	Avoidable expenditure (in ₹)
Nadia Highway Division-I	W/S of Sukda-Paikpara Road(VR) (0.00 kmp to 6.00 kmp)	9.88	316.61	33000.45	10448272.47	0.51 <i>per cent</i> below	10394986
	W/S of Bajitpur- Shibnibas road (VR) (0.00 kmp to 4.50 kmp)	2.99	282.44	24602.75	6948800.71	1.01 <i>per cent</i> below	6878618
	W/S of Hijuli Matiary Road (VR) (0.00 kmp to 7.35 kmp)	2.99	295.66	40832.50	12072537.00	3.50 <i>per cent</i> below	11649998
Nadia Highway Division -II	W/S of NH 34 to Tarapur-Balagarghat Road (VR) (0.00 kmp to 7.43 kmp)	5.93	496.97	40959.81	20355796.78	1.75 <i>per cent</i> below	19999570
	W/S of NH 34 to Ravanberia Road via Pyaradanga Railway station (VR) (0.00 kmp to 3.408 kmp)	3.64	339.35	18640.29	6325582.41	16.68 <i>per cent</i> below	5270475
	W/S of NH 34 to Simurali Rly Stn Rd (VR) (0.00 to 3.00 Kmp)	3.25	453.92	19053.00	8648537.76	0.20 <i>per cent</i> below	8631240
Malda Highway Division	Banangala-Habibpur Road (VR) (0.00 kmp to 4.00 kmp)	6.67	253.31	22207.44	5625366.62	0.27 <i>per cent</i> below	5610178
			313.94	2972.04	933029.68		930510
Coochbehar Division (PWD)	W/S of Sitalkuchi-Gosanimari Road (ODR) (0.00 kmp to 16.55 kmp)	1.12	266.46	8250	1945350.00	0.50 <i>per cent</i> below	1935623
			296.07	35784.90	10594835.00	0.50 <i>per cent</i> below	10541861
			296.07	21889.02	6480682.00	1.06 <i>per cent</i> below	6411339
			296.07	25025	7409152.00	0.16 <i>per cent</i> below	7397297
	W/S and improvement of Mekhaliganj-Dhaphrahat Road (ODR) (0.00 kmp to 15.00 kmp)	6.3	337.40	33428.95	11278928.00	23.61 <i>per cent</i> below	8615973
			332.11	21587.40	7169391.41	2.00 <i>per cent</i> below	7026003
			334.74	27546.74	9220996.00	2.21 <i>per cent</i> below	9017212

Burdwan Highway Division-I	Strengthening of Demur-Monteswar Road (VR) (0.00 kmp to 8.20 kmp)	3.23	271.53	32265.56	8761067.51	28.99 <i>per cent below</i>	6221234
	Strengthening of Jahannagar More to Nabadwip Hospital Road (VR) (0.00 kmp to 4.40 kmp)	8.71	274.22	17221.82	4722567.48	36.36 <i>per cent below</i>	3005442
Midnapore Highway Division-II	Widening and Strengthening of Godapiasal-Anandapur Road (VR) (0.00 kmp to 8.60 kmp)	8.6	329.28	49877.43	16423640.15	8.56 <i>per cent below</i>	15017777
Burdwan Highway Division-III	Widening and Strengthening of Katwa-Karui Road (ODR) (0.00 kmp to 8.00 kmp)	9.88	320.33	46199.82	14799188.34	33.99 <i>per cent below</i>	9768944
	Widening and Strengthening of Majhigram Health Centre to Katwa-Churpuni-Billeswar-Palita Road (VR) (0.00 kmp to 9.50 kmp and 10.80 kmp to 11.40 kmp)	6.2	322.27	55547.61	17901328.27	0.54 <i>per cent below</i>	17804661
Tamluk Highway Division	Strengthening of Egra-Bajkul Road(MDR) (0.00 kmp to 8.00 kmp)	5.96	300.39	12540	3766890.60	22.01 <i>per cent below</i>	7043945
Total							179172886

Appendix-3.2

(Refer paragraph 3.8.5.2, page-51)

Statement of avoidable expenditure on laying BM on Rural Roads without conducting preliminary investigation

Name of Division	Name of the works	ESAL Value (in lakh)	Rate for BM Item (in ₹ / m ²)	Quantity Executed (in m ²)	Contractual Rebate	Avoidable expenditure (in ₹)
Coochbehar PWD	Widening and Strengthening of Nazirhat-Nekiganj Village Path	Not conducted	328.09	20155.20	0.55 per cent below	6576349.62
	Widening and Strengthening of Okrabari-Gobrachara Village Path	Do	315.91	17736.62	0.77 per cent below	5560031.17
	Widening and Strengthening Sahibganj-Lotkabari Village Path	Do	325.79	42339.23	0.65 per cent below	13704038.71
24 Parganas Highway Diviion	Widening and Strengthening of Dighirpur- Muchisa Road from 0.00 kmp to 11.55 kmp	Do	330.45	21359653.54	15.31 per cent below	18089491
Total						43929910.5

Appendix-3.3

(Refer paragraph 3.8.5.3, page-52)

Statement of avoidable expenditure on laying extra layer BM in violation of IRC 37-2001

Name of Divisions	Name of the works	msa	CBR	BM required		BM provided		Difference of rate (in ₹ per m ²)	Quantity Executed (in m ²)	Contractual Rebate	Avoidable expenditure after contractual rebate (in ₹)
				Thickness (in mm)	Rate (in ₹)	Thickness (in mm)	Rate (in ₹)				
Tamluk Highway Division	W/S of Panskura Durgachak Road (5.00 kmp to 25.45 kmp)	2.59	4	50	325.09	75	457.95	132.86	93297	17.64 per cent below	15557504.39
Darjeeling Highway Division	W/S of Tamluk Moyna Road (7.00 kmp to 15.50 kmp)	3	4	50	323.77	75	455.99	132.21	47641.65	6.60 per cent below	5494711.73
	Strengthening of Naxalbari-Ambari Road (8.00 kmp to 13.70 kmp)	2.10	6	50	335.90	75	485.91	150.01	26111.01	0.10 per cent below	3828782.08
Coochbehar Division (PWD)	Strengthening of Cooch Behar- Dinhata Road (7.00 kmp to 24.00 kmp)	1	5	Not required	-	50		333.53	92849.61	17.99 per cent below	25396963
24 Parganas Highway Division	W/S of Kakina Road (9.25 kmp to 22.75 kmp)	1	5	Not required	-	50	5239.46/m ³ ₁₀₉	5239.46/m ³	3378.42 m ³	6.81 per cent below	16496461
						50	280.77	280.77	5500	5.91 per cent below	1452971
	W/S of Chandaneswar to Taldi Road (0.00 Kmp to 6.75 Kmp)	1	4.05	Not required		50	373.65	373.65	26146.18	21.99 per cent below	7621202.67
Total											75848595.87

¹⁰⁹ This quantity is for profile correction course measured and paid in cubic metre.

Appendix-3.4

(Refer paragraph 3.8.5.4, page-52)

Statement of avoidable expenditure on laying extra layer BM due to consideration of higher msa

Name of the Division	Name of the works	VDF considered in estimate	VDF as per IRC	msa in estimate	msa as per IRC guidelines	Value of CBR	BM provided in mm	Quantity of BM executed in m ²	Rate of BM (in ₹/m ²)	Avoidable expenditure before contractual rebate (in ₹)	Contractual Rebate	Avoidable expenditure after contractual rebate (in ₹)
Murshidabad Highway-II	Widening & Strengthening of Simulia-Salar – Kagram Road (1 kmp to 11 kmp) (ODR)	3.5	1.5	1.36	0.59	3	50	55600.33	314.02	17459615.63	0.77 per cent below	17325176.59
Darjeeling Highway	Strengthening of Naxalbari-Ambari Road (0.00 kmp to 8.00 kmp) (ODR)	3.5	1.5	1.82	0.78	6	50	41596.25	335.90	13972180.38	0.10 per cent below	13958208.20
Barasat Highway-II	Widening & Strengthening of Chotojagulia-Kotra Road (0.00 kmp to 6.50 kmp) (VR)	2.2	1.5	1.4	0.96	3	50	26899.86	315.61	8489864.81	16.67 per cent below	7074604.35
Total												38357989.14

Glossary

Glossary

ABs	Autonomous Bodies
AI	Artificial Insemination
AIBP	Accelerated Irrigation Benefit Programme
AMCUs	Automatic Milk Collection Units
ARDD	Animal Resources Development Department
ATNs	Action Taken Notes
BCKV	Bidhan Chandra Krishi Viswa Vidyalaya
BGREI	Bringing Green Revolution to Eastern India
BIS	Bureau of Indian Standard
BM	Bituminous Macadam
BMCUs	Bulk Milk Cooler Units
BSNL	Bharat Sanchar Nigam Limited
BTR	Buxa Tiger Reserve
CAG	Comptroller and Auditor General of India
CBR	California Bearing Ratio
CCA	Culturable Command Area
CDO	Central Design Office
CE	Chief Engineer
CWC	Central Water Commission
DAC	Department of Agriculture and Co-operation
DAO	District Agriculture Office
DAP	District Agriculture Plan
DCs	Demonstration Centers
DFID	Department for International Development
DGCEI	Director General of Central Excise Intelligence
DLSC	District Level Sanctioning Committee
DNMC	Dauk Nagar Main Canal
DPC	Duties, Powers and Conditions of Service
DPR	Detailed Project Report
EE	Executive Engineer
EGR	Extending Green Revolution to Eastern India
ESAL	Equivalent Standard Axle Load
FD	Fixed Deposit
FD/BTR	Field Director/Buxa Tiger Reserve
FPI&HD	Food Processing Industries and Horticulture Department
FSSM	Financial Support Scheme for Farm Mechanization
GFR	General Financial Rules
GoI	Government of India
GoWB	Government of West Bengal
HRBC	Hooghly River Bridge Commissioners
I&WD	Irrigation and Waterways Department
IP	Irrigation Potential
IRC	Indian Roads Congress
IRs	Inspection Reports
IS Code	Indian Standard Code
ISOPOM	Integrated Scheme of Oilseeds, Pulses, Oilpalm and Maize
KCC	Kisan Credit Card
KMRCL	Kolkata Metro Rail Corporation Limited
L & LR	Land and Land Reforms Department
LA	Land Acquisition

MBC	Mahananda Barrage Circle
MBD	Mahananda Barrage Division
MCD	Mahananda Canal Division
MLCD	Mahananda Link Canal Division
MMA	Macro Management of Agriculture
MMC	Mahananda Main Canal
MM-II	Mini Mission-II
MOUs	Memorandum of Understandings
msa	million standard axle
NBMEC	North Bengal Mechanical and Electrical Circle
NFSM	National Food Security Mission
NIRD	National Institute of Rural Development
NMPS	National Mission for Protein Supplements
NPCBB	National Project on Cattle and Buffalo Breeding
NTMC	Nagar Tangon Main Canal
PAC	Public Accounts Committee
PACS	Primary Agriculture Credit Co-operative Societies
PBGSBS	Paschim Banga Go-Sampad Bikash Sanstha
PC	Premix Carpet
PED	Public Enterprises Department
PMU	Project Management Unit
PPSWR	Probability Proportional to Size with Replacement
PSEs	Public Sector Enterprises
PWD	Public Works Department
PWRD	Public Works (Roads) Department
RBRI	Road and Building Research Institute
RCC	Reinforcement Cement Concrete
RKVY	Rashtriya Krishi Vikas Yojana
RMC	Regulated Marketing Committee
SAD	Sundarban Affairs Department
SAP	State Agriculture Plan
SB	Savings Bank
SE	Superintending Engineer
SHGs	Self Help Groups
SLSC	State Level Sanctioning Committee
SMC	Siliguri Municipal Corporation
SPU	Seed Processing Unit
ST	Service Tax
TBC	Teesta Barrage Circle
TBD	Teesta Barrage Division
TBED	Teesta Barrage Electrical Division
TBO	Teesta Basin Organisation
TBP	Teesta Barrage Project
TCC	Teesta Canal Circle
TDC	Teesta Design Circle
UCs	Utilisation Certificates
VLC	Voucher Level Computerisation
WBCMPFL	West Bengal Co-operative Milk Producers' Federation Limited
WBSMB	West Bengal State Marketing Board
WBTR	West Bengal Treasury Rules
WBUAFS	West Bengal University of Animal and Fishery Sciences

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