

**REPORT**  
**OF THE**  
**COMPTROLLER AND AUDITOR GENERAL**  
**OF INDIA**

**FOR THE YEAR 1980-81**

**(CIVIL)**

**GOVERNMENT OF WEST BENGAL**

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## **PREFATORY REMARKS**

This Report has been prepared for submission to the Governor under Article 151 of the Constitution. It relates mainly to matters arising from the Appropriation Accounts for 1980-81 together with other points arising from audit of financial transactions of the Government of West Bengal. It also includes :

- (i) certain points of interest arising from the Finance Accounts for the year 1980-81; and
- (ii) comments on National Malaria Eradication Programme, Drugs Control, Applied Nutrition Programme, Drought Prone Areas Programme and Supply of Feedgrains and Milk.

2. The Report containing the observations of Audit on statutory corporations including the West Bengal State Electricity Board and Government companies and the Report containing the observations of Audit on Revenue Receipts are presented separately.

3. The cases mentioned in the Report are among those which came to notice of Audit in the course of test audit of the accounts during the year 1980-81 as well as those which had come to notice in earlier years but could not be dealt with in previous Reports; matters relating to the period subsequent to 1980-81 have also been included wherever considered necessary.

4. The points brought out in this Report are not intended to convey or to be understood as conveying any general reflection on the financial administration of the departments|bodies|authorities concerned.



# CHAPTER I

## GENERAL

### 1.1. Summary of transactions

The receipts, expenditure and surplus|deficit of Government for 1980-81, with the corresponding figures of the previous year, are given below :

	1979-80	1980-81
	<i>(In crores of rupees)</i>	
<b>(1) Revenue—</b>		
Revenue receipts .. .. .	9,63.15	10,91.71
Revenue expenditure .. .. .	9,76.85	11,15.21
Revenue deficit (—) .. .. .	(—)13.70	(—)23.50
<b>(2) Public Debt—</b>		
<b>Internal Debt of the State Government—</b>		
Receipts .. .. .	6,15.57	6,74.12
Repayments .. .. .	5,67.58	5,96.40
Net addition (+) .. .. .	(+ )47.99	(+ )77.72
<b>Loans and advances from the Central Government—</b>		
Receipts .. .. .	2,85.50	2,63.74
Repayments .. .. .	1,48.12	1,34.69
Net addition (+) .. .. .	(+ )1,37.38	(+ )1,29.05
<b>Total Public Debt (net)—</b>		
Net addition (+) .. .. .	(+ )1,85.37	(+ )2,06.77
<b>(3) Loans and advances by the State Government—</b>		
Recoveries .. .. .	28.92	19.01
Disbursements .. .. .	1,46.10	1,78.55
Net outgo (—) .. .. .	(—)1,17.18	(—)1,59.54
<b>(4) Capital expenditure (net)—</b>		
Net outgo (—) .. .. .	(—)80.86	(—)1,06.70
<b>(5) Contingency Fund (net)</b>		
Net addition (+) .. .. .		
Net outgo (—) .. .. .	(—)0.14	(+ )0.09

	1979-80	1980-81
	<i>(In crores of rupees)</i>	
(6) Public Account (net)		
Net addition (+)		
<u>Net outgo (-)</u>	(-)32.00	(+ )50.43
Net effect of Sl. nos. 1 to 6 above—		
Outgo (-) .. .. .	(-)58.51	(-)32.45
Opening Cash Balance .. .. .	(+ )18.24	(-)40.27
Net outgo (-) as above .. .. .	(-)58.51	(-)32.45
Closing Cash Balance .. .. .	(-)40.27	(-)72.72*

## 1.2. Revenue surplus|deficit

(a) The year ended with a revenue deficit of Rs.23.50 crores as against a surplus of Rs.14.17 crores anticipated in the budget.

(b) *Revenue receipts*—The actuals of revenue receipts for 1980-81 as compared with (i) the budget estimates and (ii) the budget estimates *plus* additional taxation levied during the year along with the corresponding figures for 1978-79 and 1979-80 are given below :

Year	Budget	Budget <i>plus</i> additional taxation	Actuals	Variations between columns (4) and (3)	
				Amount	Percentage
(1)	(2)	(3)	(4)	(5)	(6)
<i>(In crores of rupees)</i>					
1978-79 ..	8,24.37	8,35.87	8,28.18	(-)7.69	0.9
1979-80 ..	9,99.89	10,34.89	9,63.15	(-)71.74	6.9
1980-81 ..	11,23.73	11,46.83	10,91.71	(-)55.12	4.8

Details of important variations from budget estimates will be found in the Report of the Comptroller and Auditor General of India for the year 1980-81 (Revenue Receipts), Government of West Bengal.

\*Comprised 'Deposits with Reserve Bank' (Rs. -72.62 crores), 'Remittances in transit' (Rs. -0.43 crore) and 'Cash in Treasuries' (Rs. 0.33 crore). There was a difference (Rs. 24.56 crores) between the figure reflected in the accounts (Rs. -72.62 crores) and that intimated by the Reserve Bank of India (Rs. -97.18 crores) regarding 'Deposits with Reserve Bank'. After reconciliation, the difference of Rs. 0.24 crore now remains to be reconciled (June 1981).

(c) *Expenditure on revenue account*—The expenditure during 1980-81 as compared to (i) the budget estimates and (ii) the budget estimates *plus* supplementary provision along with the corresponding figures for 1978-79 and 1979-80 are given below :

Year	Budget	Budget <i>plus</i> supplementary	Actuals	Variation between columns (4) and (3)	
				Amount	Percentage
(1)	(2)	(3)	(4)	(5)	(6)
<i>(In crores of rupees)</i>					
1978-79 ..	8,26.15	9,66.46	9,07.08	(-)59.38	6.1
1979-80 ..	9,91.19	10,28.17	9,76.85	(-)51.32	5.0
1980-81 ..	11,09.56	12,00.11	11,15.21	(-)84.90	7.1

Important variations from budget estimates have been indicated in Chapter II of this Report.

### 1.3. Revenue receipts

The revenue receipts during 1980-81 (Rs.10,91.71 crores) increased by Rs.1,28.56 crores over those in 1979-80 (Rs.9,63.15 crores) as shown below :

	Receipts		Increase(+) Decrease(-)
	1979-80	1980-81	
<i>(In crores of rupees)</i>			
(i) Revenue raised by the State Government—			
(a) Tax revenue .. .. .	4,79.09	5,24.33	(+)45.24
(b) Non-tax revenue .. .. .	1,27.46	1,45.12	(+)17.66
(ii) Receipts from the Government of India—			
(a) Share of net proceeds of—			
(i) Taxes on income other than Corporation Tax	69.35	80.07	(+)10.72
(ii) Hotel Receipts Tax .. .. .	..	0.04	(+)0.04
(iii) Union Excise Duties .. .. .	2,06.94	2,26.95	(+)20.01
(iv) Estate Duty .. .. .	1.28	2.84	(+)1.56
(b) Grants-in-aid from Central Government			
(i) Non-Plan grants .. .. .	7.64	24.59	(+)16.95
(ii) Grants for State Plan Schemes .. .. .	47.34	55.92	(+)8.58
(iii) Grants for Central Plan Schemes	4.78	13.82	(+)9.04
(iv) Grants for Centrally Sponsored Plan Schemes	19.27	18.03	(-)1.24
<b>Total ..</b>	<b>9,63.15</b>	<b>10,91.71</b>	<b>(+)1,28.56</b>

The revenue raised by the State Government in 1980-81 amounting to Rs.6,69.45 crores as against Rs.6,06.55 crores in 1979-80 accounted for 61 per cent (63 per cent in 1979-80) of the total revenue receipts.

More information on the subject will be found in the Report of the Comptroller and Auditor General of India for the year 1980-81—Revenue Receipts—Government of West Bengal.



## 1.4. Expenditure on revenue account

The following table compares the expenditure on revenue account during 1980-81 under broad headings with the provision of funds made thereunder and with the actuals for 1979-80 :

Sector/Sub-sector of expenditure	Plan				Non-Plan			
	Budget estimates	Budget plus supplementary	Actuals*	Variations Increase(+) Decrease(-)	Budget estimates	Budget plus supplementary	Actuals*	Variations Increase(+) Decrease(-)
<i>(In crores of rupees)</i>								
A. General Services ..	1.53	1.53	0.32 (0.20)	(-)1.21	2,77.70	3,00.51	2,96.02 (2,61.82)	(-)4.49
B. Social and Community Services	1,56.79	1,80.71	1,35.55 (99.45)	(-)45.16	3,55.86	3,89.32	4,03.82 (3,44.96)	(+)14.50
C. Economic Services—								
(a) General Economic Services	6.09	6.41	6.13 (3.56)	(-)0.28	6.31	8.56	7.47 (6.65)	(-)1.09
(b) Agriculture and Allied Services	1,00.83	1,00.86	64.12 (59.64)	(-)36.74	90.47	91.70	88.50 (79.00)	(-)3.20
(c) Industry and Minerals	7.02	7.02	5.32 (5.04)	(-)1.70	11.87	11.88	9.76 (8.95)	(-)2.12
(d) Water and Power Development	1.80	3.33	0.97 (12.32)	(-)2.36	23.36	23.36	32.75 (24.85)	(+)9.39
(e) Transport and Communications	3.11	3.11	2.69 (11.28)	(-)0.42	28.72	31.97	26.47 (24.65)	(-)5.50
D. Grants-in-aid and contributions	..	..	..	..	38.10	39.84	35.32 (24.48)	(-)4.52
<b>Total ..</b>	<b>2,77.17</b>	<b>3,02.97</b>	<b>2,15.10</b> <b>(1,91.49)</b>	<b>(-)87.87</b>	<b>8,32.39</b>	<b>8,97.14</b>	<b>9,00.11</b> <b>(7,85.36)</b>	<b>(+)2.97</b>

\*Figures in brackets represent actuals for 1979-80.

₹

Significant variations in expenditure during 1979-80 over the previous year under broad sectors, are analysed in Appendix 1.1.

### 1.5. Expenditure on capital account

(a) The capital expenditure during the three years ending 1980-81 as compared with the budget estimates and the budget estimates *plus* supplementary provision is given below :

Year	Budget	Budget <i>plus</i> supplementary	Actuals	Variation between columns (4) and (3)		
				Amount	Percentage	
(1)	(2)	(3)	(4)	(5)	(6)	
<i>(In crores of rupees)</i>						
1978-79	..	1,12.00	1,24.93	73.87	(- )51.06	40.9
1979-80	..	1,60.33	1,61.30	80.86	(- )80.44	49.9
1980-81	..	1,71.80	1,76.42	1,06.70	(- )69.72	39.5

(b) The following table compares the expenditure on capital account during 1980-81 under broad headings with the provision of funds made thereunder and with the actuals for 1979-80 :

Sector/Sub-sector of expenditure	Plan				Non-Plan			
	Budget estimates	Budget plus supplementary	Actuals*	Variations Increase(+) Decrease(-)	Budget estimates	Budget plus supplementary	Actuals*	Variations Increase(+) Decrease(-)
<i>(In crores of rupees)</i>								
A. General Services ..	4.82	4.82	1.77 (1.82)	(-)3.05	2.92	2.94	2.84 (1.94)	(-)0.10
B. Social and Community Services	21.93	23.63	14.19 (11.47)	(-)9.44	2.31	2.32	-7.10** (-1.76)**	(-)9.42
C. Economic Services—								
(a) General Economic Services	8.35	8.35	4.45 (3.37)	(-)3.90	4.07	4.07	2.67 (1.68)	(-)1.40
(b) Agriculture and Allied Services	27.14	27.14	13.17 (12.52)	(-)13.97	7.14	7.15	3.17 (1.51)	(-)3.98
(c) Industry and Minerals	7.30	9.34	6.71 (3.39)	(-)2.63	0.10	0.10	-0.01 (0.58)	(-)0.11
(d) Water and Power Development	62.26	62.32	44.28 (29.39)	(-)18.04	..	..	1.33 (0.91)	(+)1.33
(e) Transport and Communications	23.36	23.41	17.72 (13.78)	(-)5.69	0.10	0.83	1.51 (0.26)	(+)0.68
Total ..	1,55.16	1,59.01	1,02.29 (75.74)	(-)56.72	16.64	17.41	4.41 (5.12)	(-)13.00

\*Figures in brackets represent actuals for 1979-80.

\*\*Minus figure was due to excess of credit transactions over debit transactions.

Significant variations in expenditure during 1980-81 over the previous year, under broad sectors, are analysed in Appendix 1.2.

### 1.6. Loans and advances by Government

(a) The actuals of disbursement of loans and advances by Government in 1980-81 as compared with the budget estimates and the budget estimates *plus* supplementary provision along with the corresponding figures for 1978-79 and 1979-80 are given below :

Year	Budget	Budget <i>plus</i> supplementary	Actuals	Variation between columns (4) and (3)	
				Amount	Percentage
(1)	(2)	(3)	(4)	(5)	(6)
<i>(In crores of rupees)</i>					
1978-79 ..	1,44.58	1,77.31	1,67.79	(- )9.52	5.4
1979-80 ..	1,61.08	1,81.41	1,46.10	(- )35.31	19.5
1980-81 ..	2,04.81	2,09.99	1,78.55	(- )31.44	15.0

The shortfall in disbursement (column 5) during the year was due mainly to less release of loans to Calcutta State Transport Corporation (Rs. 12.73 crores), Government servants (Rs.3.14 crores) and for construction of Second Bridge over Hooghly River (Rs.5.05 crores).

The budget estimates and the actuals of recoveries of loans and advances for the three years ending 1980-81 are given below :

Year	Budget	Actuals	Variation between columns (3) and (2)		
			Amount	Percentage	
(1)	(2)	(3)	(4)	(5)	
<i>(In crores of rupees)</i>					
1978-79 ..	..	26.07	22.38	(- )3.69	14.2
1979-80 ..	..	62.53	28.92	(- )33.61	53.8
1980-81 ..	..	46.72	19.01	(- )27.71	59.3

The shortfall in recoveries was mainly due to less repayments under loans for agriculture (Rs.9.13 crores), loans for co-operation (Rs.5.11 crores), loans for urban development (Rs.3.21 crores) and loans to Government servants (Rs.3.20 crores).

(b) The details of disbursements of loans and advances and recoveries made during the three years ending 1980-81 under different categories together with the outstandings at the beginning/end of each year are given in Appendix 1.3. Further details are available in Statements No. 5 and No. 18 of the Finance Accounts, 1980-81.

The total amount of loans disbursed during the year was more than that of the previous year by Rs.32.45 crores while recoveries made were less by Rs.9.91 crores.

(c) *Recoveries in arrears*—(i) Detailed accounts of loans to Municipalities and Municipal Corporations, Panchayati Raj Institutions, Universities, Statutory Bodies, Government Companies and certain Joint Stock Companies are maintained by the Audit Office. Recoveries aggregating Rs.87.19 crores (principal : Rs.58.04 crores; interest : Rs.29.15 crores) were in arrears on 31st March 1981 from 247 such bodies. The year-wise break-up of the amounts overdue for recovery is given below :

Categories of loanees(*)	Balance as on 31st March 1981	Amount overdue for recovery				Total as on 31st March 1981
		For 1977-78 and earlier years	1978-79	1979-80	1980-81	
(1)	(2)	(3)	(4)	(5)	(6)	(7)
<i>(In crores of rupees)</i>						
(i) Statutory Bodies (8) .. ..	6.67.59	Principal 3.26 Interest 3.55	1.44 1.27	1.58 -1.26	1.68 1.24	7.96 7.32
(ii) Municipalities and Municipal Corporations (92)	25.00	Principal 8.66 Interest 3.36	2.44 0.57	2.80 0.53	1.55 0.44	15.45 4.90
(iii) Joint Stock Companies (9) .. ..	33.14	Principal 14.11 Interest 2.33	0.67 0.41	0.18 0.40	0.21 0.74	15.17 3.88
(iv) Panchayati Raj Institutions (126)	2.51	Principal 0.07 Interest 0.04	0.03 0.01	0.02 0.01	0.02 0.01	0.14 0.07
(v) Government Companies (9) .. ..	1,41.89	Principal 13.77 Interest 7.96	1.21 1.10	1.82 1.73	2.52 2.19	19.32 12.98
(vi) Universities (3) .. ..	0.02	Principal .. Interest ..	.. ..	.. ..	.. ..	(a) (b)
<b>Total</b> ..	<b>8,70.15(c)</b>	<b>Principal 39.87 Interest 17.24</b>	<b>5.79 3.36</b>	<b>6.40 3.93</b>	<b>5.98 4.62</b>	<b>58.04 29.15</b>

(\*) Figures in brackets represent number of bodies. (a) Actual overdue Rs. 0.70 lakh. (b) Actual overdue Rs. 0.27 lakh.

(c) Of Rs. 8,70.15 crores, terms and conditions for Rs. 6,85.95 crores have not been settled ; such cases exceeding Rs. 10 crores are mentioned in sub-paragraph 1.6(c)(iii).

(ii) Individual cases in which the amount overdue for recovery at the end of 1980-81 exceeded Rs.5 crores in each case are shown below :

Name of the loanee	Amount overdue for recovery as on 31st March 1981			Earliest year in which loan was disbursed
	Principal	Interest	Total	
<i>(In crores of rupees)</i>				
Calcutta State Transport Corporation	2.70	3.16	5.86	1974-75
Calcutta Tramways Company Ltd.	14.98	2.41	17.39	1968-69
Calcutta Corporation .. .. .	5.55	3.03	8.58	1974-75
Kalyani Spinning Mills Ltd. ..	4.05	2.29	6.34	1966-67
Durgapur Chemicals Ltd. ..	5.78	7.39	13.17	1965-66
Westinghouse Saxby Farmer Ltd.	5.37	1.25	6.62	1970-71

(iii) Details of individual loanees who had been given loans exceeding Rs.10 crores but the terms and conditions thereof have not yet been settled are shown below :

Name of loanee	Number of loans	Amount	Earliest year to which the loans relate
<i>(In crores of rupees)</i>			
West Bengal State Electricity Board ..	192	307.75	1955-56
Calcutta Metropolitan Development Authority	97	188.09	1970-71
Calcutta State Transport Corporation ..	347	84.64	1960-61
Durgapur Projects Ltd. .. .. .	24	33.15	1962-63
North Bengal State Transport Corporation	185	15.55	1961-62
West Bengal Industrial Development Cor- poration	13	13.55	1977-78

(d) In the case of loans, the detailed accounts of which are maintained by departmental officers, the information about recoveries has not been received (January 1982) from the following departments :

- (i) Agriculture
- (ii) Animal Husbandry and Veterinary Services
- (iii) Co-operation
- (iv) Cottage and Small Scale Industries
- (v) Housing
- (vi) Information and Cultural Affairs
- (vii) Relief and Welfare

(e) *Delay in acceptance and confirmation of balances*—The balances under loans are communicated every year to the departmental officers for acceptance and confirmation by them. In a large number of cases, such acceptances had not been received *vide* a few illustrative cases indicated below :

	Number of acceptances awaited	Earliest year from which acceptances are awaited	Balances on 31st March 1981 for which acceptances are awaited
<i>(In crores of rupees)</i>			
(I) Loans for Social and Community Services	113	1973-74	1,92.14
(II) Loans for Economic Services—			
(a) Loans for Water and Power Development	189	1977-78	3,10.07
(b) Loans for Transport and Communications	569	1976-77	1,24.31
(c) Loans for Industry and Minerals ..	368	1971-72	1,00.45
(d) Loans for Agriculture and Allied Services	6	1977-78	0.39

### 1.7. Sources of funds for capital expenditure and for net outgo under loans and advances

The sources from which the net outgo under loans and advances (Rs.1,59.54 crores) and capital expenditure (Rs.1,06.70 crores) mentioned in item nos. 3 and 4 respectively of paragraph 1.1. were met during 1980-81 are shown below :

Source	Amount (In crores of rupees)
(i) Internal debt of the State Government .. .. .	77.72
(ii) Loans and advances from the Central Government .. .. .	1,29.05
(iii) Small Savings, Provident Funds, etc. .. .. .	17.33
(iv) Reserve Funds .. .. .	(—)8.04
(v) Investments .. .. .	0.28
(vi) Contingency Fund .. .. .	0.09
(vii) Net balances under deposits, advances, etc. .. .. .	23.80
(viii) Miscellaneous Government Account .. .. .	17.06
(ix) Increase in cash balance .. .. .	32.45
(x) Revenue deficit .. .. .	(—)23.50
<b>Total</b> .. .. .	<b>2,66.24</b>



### 1.8. Debt position

(a) The total debt liability of the Government at the close of 1980-81 was Rs.23,90.70 crores. A comparative analysis of the debt liability as at the end of March 1979, 1980 and 1981 is given below :

Nature of debt	Balance on 31st March		
	1979	1980	1981
	<i>(In crores of rupees)</i>		
(i) Public debt—			
Internal debt of the State Government	2,03.75	2,51.74	3,29.46
Loans and advances from the Government of India	13,94.59	15,31.97	16,61.02
<b>Total—(i) Public Debt ..</b>	<b>15,98.34</b>	<b>17,83.71</b>	<b>19,90.48</b>
(ii) Small savings, provident funds, etc.	90.71	1,04.12	1,21.45
(iii) Reserve funds and deposits (interest bearing)	5.38	14.91	15.06
(iv) Non-interest bearing obligations such as depreciation reserves and other earmarked funds and deposits, civil deposits and deposits of local funds	2,14.22	2,29.50	2,63.71
<b>Total debt ..</b>	<b>19,08.65</b>	<b>21,32.24</b>	<b>23,90.70</b>

(b) *Loans and advances from Government of India*—The balance of loans and advances received from Government of India outstanding at the end of 1980-81 was Rs.16,61.02 crores; this formed about 83 per cent of the total public debt (Rs.19,90.48 crores). The State Government obtained from Government of India in 1980-81 Rs.2,63.74 crores as loans for State Plan|Central Plan|Centrally Sponsored Plan Schemes (Rs.1,00.37 crores), ways and means advances (Rs.25 crores) and non-Plan loans for various purposes

(Rs.1,38.37 crores). Details of loans outstanding on 31st March 1981 are given in Statement No. 17 of Finance Accounts 1980-81. On 31st March 1981, Rs.25.94 lakhs were overdue for payment to Government of India towards interest.

(c) *Ways and means advances and overdrafts from the Reserve Bank of India*—For maintaining a minimum balance of Rs.1 crore at the end of each working day, the State Government could, during 1980-81, obtain from the Reserve Bank of India ordinary ways and means advances up to a maximum of Rs.20 crores and special ways and means advances, against Government of India securities, up to Rs.3.75 crores.

Interest is payable to the Bank on ways and means advances, shortfalls and overdrafts at rates ranging from 1 per cent below the Bank Rate (9 per cent) to 3 per cent above the Bank Rate.

The extent to which Government was able to maintain the minimum balance with the Bank in 1980-81 is shown below :

(i) Number of days on which the minimum balance was maintained without obtaining any advance	153
(ii) Number of days on which the minimum balance was maintained by taking ordinary and special ways and means advances	1
(iii) Number of days on which overdraft was taken.	211

*Ways and means advances*—At the end of the previous year, Rs.23.75 crores were outstanding as ways and means advances. During 1980-81, Rs.2.16 crores were taken from the Bank as ways and means advance and Rs.2.16 crores were repaid leaving a balance of Rs.23.75 crores at the close of the year. A sum of Rs.2.32 crores was paid during the year as interest on these advances.

*Overdrafts*—During 1980-81, overdrafts aggregating Rs.6,39.76 crores were taken and Rs.5,77.06 crores were repaid (including Rs.12.46 crores on account of the previous year) leaving a balance of Rs.75.16 crores at the close of the year. During the year, Rs.6.22 crores were paid towards interest on overdrafts. At the close of the year, there was an undischarged liability on account of interest on overdrafts for Rs.1.23 crores.

The amounts of interest paid to the Bank on ways and means advances and overdrafts during the three years ending 1980-81 are indicated below :

Year	Amount (In crores of rupees)
1978-79 .. .. .	5.68
1979-80 .. .. .	4.51
1980-81 .. .. .	8.54

(d) *Interest charges*—The table below shows the burden of interest charges on revenues (with figures for the previous year) :

	1979-80	1980-81
	(In crores of rupees)	
(i) Interest paid by the State Government ..	92.63	1,08.89
(ii) Deduct—		
(a) Interest received on loans and advances by State Government	6.17	4.35
(b) Interest realised on investment of cash balance ..	(X)	..
(c) Interest on capital advanced to Damodar Valley Corporation	(A)	(A)
(iii) Net burden of interest on revenue .. ..	86.46	1,04.54
(iv) Percentage of net interest to total revenue receipts	8.98	9.58

In addition, there were certain other receipts and adjustments (Rs.11.66 crores) such as interest received from Commercial Departments, etc. If these are also taken into account, the net burden of interest on revenue is Rs.92.88 crores (8.51 per cent of the revenue).

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X) — Actual receipts : Rs. 9,383 only.

(A) — Payment of interest (Rs. 59.59 crores up to the end of 1980-81 was withheld by the Damodar Valley Corporation pending adjustment against the amount due to it from the State Government on account of water rates and deficits on irrigation, power and flood control,

### 1.9. Investments in shares/debentures

During 1980-81, Government invested Rs.13.14 crores in shares and debentures of statutory corporations, Government companies, gramin banks, joint stock companies and co-operative institutions. The total investment in shares/debentures at the end of the year stood at Rs.109.59 crores as indicated below :

#### Investments in shares/debentures

	During 1980-81		To the end of 1980-81		Dividend/ interest re- ceived during 1980-81 with per- centage of return on cumulative investments in brackets
	Number of concerns	Amount of invest- ment  (In crores of rupees)	Number of concerns	Amount of invest- ment  (In crores of rupees)	
(i) Statutory corpora- tions	2	1.05	2	3.66	0.03 (0.8)
(ii) Government com- panies	15	5.92	37	54.49	0.03 (£)
(iii) Banks ..	3	0.11	8	0.32	..
(iv) Joint stock companies	1	0.08	9	0.85	..
(v) Co-operative banks and societies	*	5.98	1,887*	50.26	0.19 (0.4)
(vi) Concerns under liquidation	..	..	4	0.01	
<b>Total ..</b>	<b>21*</b>	<b>13.14</b>	<b>1,947*</b>	<b>109.59</b>	<b>0.25</b> <b>(0.23)</b>

### 1.10. Guarantees given by Government

Government has given guarantees for repayment of loans, etc. raised by statutory corporations, co-operative societies and others.

\*Complete information not received from departmental officers.

£= Percentage small.

The guarantees are in the nature of contingent liabilities on the State revenues. Brief particulars of these contingent liabilities based on the available information are given below (further details are given in Statement No. 6 of Finance Accounts 1980-81) :

Body on whose behalf guarantee was given	Maximum amount guaranteed	Sums guaranteed outstanding on 31st March 1981
<i>(In crores of rupees)</i>		
Statutory corporations and boards .. .. .	5,50.04	4,75.62
Government companies .. .. .	35.40	32.49
Co-operative institutions including co-operative banks	2,33.27	1,00.00
Other institutions .. .. .	4.29	4.29
<b>Total ..</b>	<b>8,23.00</b>	<b>6,12.40</b>

No payment was made for invoking guarantees in respect of Metropolitan Development, Commerce and Industries, Forests and Housing Departments during 1980-81. Similar information in respect of Cottage and Small Scale Industries, Public Undertakings, Co-operation, Power, Closed and Sick Industries, Fisheries, Food and Supplies, Agriculture, Refugee Relief and Rehabilitation, Home (Transport), Panchayats, Local Government and Urban Development and Finance Departments has not been received (March 1982).

Guarantee fees amounting to Rs.2,31.04 lakhs were due (March 1982) in respect of loans, etc. guaranteed by the Power Department (Rs.1,81.68 lakhs), Metropolitan Development Department (Rs.39.42 lakhs), Commerce and Industries Department (Rs.5.12 lakhs), Closed and Sick Industries Department (Rs.4.72 lakhs) and Housing Department (Rs.0.10 lakh).

#### 1.11. Delay in submission of accounts by treasuries

Mention was made in the Audit Reports for 1978-79 and 1979-80 about delay in submission of accounts by treasuries.

Delay in submission of accounts by the treasuries results in delay in the compilation of monthly accounts and their transmission to Government. The accounts have sometimes to be sent without including the transactions of the defaulting treasuries in the monthly accounts with the result that the monthly accounts remain incomplete.

Alipore I and Siliguri treasuries and the Pay and Accounts Office, Calcutta, delayed submission of accounts of all the months by 81 to 408 days, 81 to 104 days and 61 to 142 days respectively. Asansol, Bankura and Darjeeling treasuries delayed submission of accounts in nine different months by 43 to 109 days.

In various other treasuries also, significant delays occurred as shown below :

Serial No.	Name of treasury	Days of delay
1. Burdwan	.. .. .	.. 8 to 37
2. West Dinajpur	.. .. .	.. 9 to 41
3. Hooghly	.. .. .	.. 11 to 141
4. Midnapore	.. .. .	.. 4 to 49
5. Raigunj	.. .. .	.. 5 to 22
6. Katwa	.. .. .	.. 25 to 126
7. Islampore	.. .. .	.. 10 to 20

The delay in submission of accounts was reported to the Government from time to time between April 1980 and June 1981. Government informed (July 1981) that it has impressed upon the concerned authorities to ensure early submission of accounts.

**CHAPTER II**  
**APPROPRIATION AUDIT AND CONTROL OVER**  
**EXPENDITURE**

**2.1. Summary**

(a) The following table compares the total expenditure during the year with the totals of grants and charged appropriations :

	Grants/ charged appropriations	Expenditure	Saving— Excess+	Percentage
	<i>(In crores of rupees)</i>			
<b>Voted—</b>				
Original	14,55.52	15,43.95	14,13.35	-1,30.60
Supplementary	88.43			
<b>Charged—</b>				
Original	4,35.21	8,12.66	8,50.70	+38.04
Supplementary	3,77.45			
Total ..	23,56.61	22,64.05	-92.56	3.9

The overall saving of Rs.92.56 crores was the result of saving of Rs.1,69.15 crores in 59 grants (Rs.1,68.71 crores) and 22 charged appropriations (Rs.0.44 crore) partly offset by excess of Rs.76.59 crores in 14 grants (Rs.38.11 crores) and 5 charged appropriations (Rs.38.48 crores).

(b) Further details are given below :

	Revenue	Capital	Loans and advances	Public Debt	Total
	<i>(In crores of rupees)</i>				
<b>Authorised to be spent (grants and charged appropriations)—</b>					
Original	11,42.90	2,15.78	2,04.81	3,27.24	18,90.73
Supplementary	90.55	4.63	5.17	3,65.53	4,65.88
Total ..	12,33.45	2,20.41	2,09.98	6,92.77	23,56.61
<hr/>					
Actual expenditure (grants and charged appropria- tions)	11,73.50	1,80.93	1,78.54	7,31.08	22,64.05
Shortfall(—)	(-)59.95	(-)39.48	(-)31.44	(+ )38.31	(-)92.56
<b>Excess(+)</b>					

## 2.2. Excess over grants|charged appropriations requiring regularisation

(a) Grants : Excess aggregating Rs.38.11 crores over the provision in the following 14 grants requires regularisation under Article 205 of the Constitution :

Sl. No.	Number and name of grant	Total grant Rs.	Expenditure Rs.	Excess Rs
(1)	3—Council of Ministers ..	20,50,000	21,40,013	90,013
	Excess was due to more tour expenses than anticipated.			
(2)	10—State Excise .	2,79,70,000	2,80,88,645	1,18,645
(3)	12—Taxes on vehicles .	53,93,000	56,94,730	3,01,730

Excess in the above two cases was due mainly to more expenditure under “Direction and Administration”.

(4)	19—District Administration .	5,15,00,000	5,16,97,830	1,97,830
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Excess occurred mainly under ‘District Establishment’.

(5)	24—Stationery and Printing ..	2,90,78,000	3,00,97,690	10,19,690
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Excess occurred mainly due to execution of emergent and time-bound jobs by payment of overtime allowance to staff as well as due to payment of *ex-gratia* and dearness allowance at enhanced rates to the staff of West Bengal Government Press.

(6)	25—Public Works ..	53,27,38,000	63,63,17,573	10 35,79,573
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Excess was due mainly to purchase of more stores and stock materials than anticipated.

(7)	28—Pensions and Other retirement Benefits	17,59,16,000	17,60,19,102	1,03,102
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Excess occurred mainly under “Retiring Gratuity”.

(8)	33—Education (Youth Welfare)	3,64,40,000	3,74,22,532	9,82,532
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Excess was mainly due to intensive work carried out in non-Plan Blocks, increase in the rates of dearness allowance, meeting arrear liabilities of previous years and increase in the State Government’s share of expenditure on the Himalayan Mountaineering Institute, Darjeeling.

(9)	38—Public Health, Sanitation and Water Supply	43,94,01,000	53,28,95,311	9,34,94,311
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Excess was due mainly to purchase of more stores and stock materials than anticipated.



Serial No.	Number and name of grant	Total grant	Expenditure	Excess
		Rs.	Rs.	Rs.
(10)	48—Other Social and Community Services	2,30,69,000	2,44,85,555	14,16,555

Excess was mainly due to construction of additional accommodation and providing amenities for pilgrims for Gangasagar Mela and more expenditure on labour welfare centres and holiday homes, reasons for which have not been intimated (March 1982).

(11)	50—Co-operation .. ..	24,14,54,000	27,09,32,091	2,94,78,091
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Excess occurred mainly due to payment of more loan assistance to West Bengal State Co-operative Bank for distribution of chemical fertilizers, seeds and pesticides and more payments on account of subsidy on sales of handloom cloth.

(12)	66—Multipurpose River Projects, Irrigation, Drainage and Flood Control Projects	1,04,02,31,000	1,15,65,45,379	11,63,14,379
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Excess was due mainly to purchase of more stores and stock materials than anticipated for Teesta Barrage Project and larger expenditure on maintenance of Damodar Valley Irrigation Scheme.

(13)	68—Ports, Lighthouses and Shipping	35,00,000	35,30,451	30,451
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Excess was due to more expenditure on pooled launches.

(14)	70—Roads and Bridges .. ..	61,68,72,000	65,08,13,954	3,39,41,954
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Excess was due mainly to purchase of more stores and stock materials than anticipated, more expenditure on state highways and district and other roads and on development of State roads.

(b) *Charged appropriations* : Excess of Rs.38.48 crores over the charged appropriation in the following 5 cases also requires regularisation :

Serial No.	Number and name of charged appropriation	Total appropriation	Expenditure	Excess
		Rs.	Rs.	Rs.
(1)	2—Governor .. ..	19,27,000	19,60,441	33,441

Excess occurred mainly under "Tour Expenses".

(2)	25—Public Works .. ..	45,55,177	62,26,779	16,71,602
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Excess occurred mainly due to more expenditure on salaries in connection with the Governor's Estate.

Serial No.	Number and name of charged appropriation	Total appropriation	Expenditure	Excess
		Rs.	Rs.	Rs.
(3)	45—Social Security and Welfare (Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes)	..	5,275	5,275

Reasons for incurring the charged expenditure under 'Direction and Administration—District Organisation' have not been intimated (March 1982).

(4)	56—Dairy Development (Excluding Public Undertakings)	..	2,382	2,382
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Reasons for incurring the charged expenditure without any appropriation in connection with Greater Calcutta Milk Supply Scheme have not been intimated (March 1982).

(5)	83—Public Debt	..	6,92,77,41,000	7,31,08,25,927	38,30,84,927
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Excess occurred mainly due to writing off a portion of Pre-1979-80 loans as per recommendations of the Seventh Finance Commission.

### 2.3. Supplementary grants|charged appropriations

The supplementary provision of Rs.4,65.88 crores (24.6 per cent of original provision) was obtained under 35 grants (Rs.88.43 crores) and 24 charged appropriations (Rs.3,77.45 crores). Details of some significant cases of unnecessary, excessive and inadequate supplementary grants|charged appropriations are given below :

(i) *Unnecessary supplementary grants*—In the following 7 main cases the supplementary grants (exceeding Rs.10 lakhs each) remained wholly unutilised as the expenditure in each case did not come up even to the original provision :

Sl.No.	Number and name of grant	Original grant	Supplement- ary grant	Expenditure	Saving
<i>(In lakhs of rupees)</i>					

(1)	32—Education (Sports)	2,39.86	23.91	1,71.24	92.53
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On 'Establishment of Eastern Wing of National Institute of Sports' and 'Stadium Complex at Bidhan Nagar', no part of the provision of Rs.44 lakhs and Rs.23.91 lakhs respectively could be spent. On 'Improvement and expansion of teachers' training facilities' against the provision of Rs.22.86 lakhs, expenditure incurred was Rs.5.11 lakhs only. Reasons for the saving have not been intimated (March 1982).

Sl. No.	Number and name of grant	Original grant	Supplementary grant	Expenditure	Saving
				<i>(In lakhs of rupees)</i>	
(2)	34—Education, Art and Culture (Excluding Sports and Youth Welfare)	2,48,37.91	12,85.35	2,40,29.73	20,93.53

Saving to the extent of Rs.11,08.30 lakhs was anticipated on account of non-processing of many proposals due to some unavoidable circumstances. The proposals related mainly to schemes like 'Expansion of teaching and educational facilities for children of age group 11-14 and of age group 14-16', 'Assistance to non-Government Higher Secondary Institutions', 'Development and expansion of library services', 'Provision for incentives to the development of elementary education', 'Publication of Rabindra Rachanabali' and 'Mid-day meals for Children'.

(3)	36—Medical ..	88,74.24	3,42.73	87,94.93	4,22.04
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Shortfall was attributed to less purchase of medical stores, machinery and equipment and non-filling up of vacant posts.

(4)	40—Urban Development	64,56.91	4,19.20	63,42.67	5,33.44
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Shortfall was due mainly to non-release of funds as utilisation certificates in respect of previous grants had not been furnished by the different executing agencies (Rs.3,00 lakhs), limiting the expenditure on the scheme 'Assistance to CMDA for settlement of City-kept Cattle' to the quantum of assistance released by the Government of India (Rs.1,35.00 lakhs) and delay in finalisation of development works in Durgapur area (Rs.50 lakhs). For saving of Rs.1,65.87 lakhs, being 58.7 per cent of the provision of Rs.2,82.50 lakhs under 'Integrated development of Industrial Urban Complex and Township at Haldia', reasons were not intimated (March 1982).

(5)	60—Community Development (Excluding Panchayat)	14,04.26	14.39	13,25.59	93.06
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Saving was due mainly to non-completion of administrative buildings, non-filling up of posts and non-purchase of vehicles.

(6)	74—Compensations and Assignments to Local Bodies and Panchayati Raj Institutions (Excluding Panchayats)	36,78.07	1,74.18	34,30.06	4,22.19
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Saving was attributed mainly to release of funds on the basis of figures, as available, of the net collection of octroi during the year.

Sl. No.	Number and name of grant	Original grant	Supplementary grant	Expenditure	Saving
				(In lakhs of rupees)	
(7)	80—Capital Outlay on Consumer Industries (Excluding Public Undertakings and Closed and Sick Industries)	59.27	29.00	46.62	41.65 .

Shortfall was attributed mainly to deferring the proposal for further investment in the West Bengal Tea Development Corporation and eventual non-sanctioning of the scheme for establishment of a mechanised brick factory at Akra.

(ii) *Supplementary grants which proved excessive*—In the following 7 main cases, the supplementary provision (exceeding Rs.10 lakhs each) proved excessive by more than Rs.10 lakhs each; against the supplementary provision of Rs.34.01 crores, Rs.21.93 crores were actually utilised :

(1)	5—Elections ..	79.50	2,88.09	2,92.06	75.53
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Saving was attributed mainly to non-recruitment of additional staff for revision of rolls and postponement of by-election.

(2)	21—Police ..	68,92.03	1,66.00	70,17.69	40.34
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Saving was attributed to non-procurement of motor launches for the Port Police.

(3)	46—Social Security and Welfare (Excluding Civil Supplies, Relief and Rehabilitation of Displaced Persons and Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes)	45,92.93	6,17.48	46,80.11	5,30.30
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Saving occurred mainly under 'Rural Works Programme' (Rs.3,15.66 lakhs), part of which was attributed to non-availability of required quantity of foodgrains from the Government of India (Rs.21.69 lakhs). Under a new scheme for Social Welfare, Rs.1,72.83 lakhs remained unutilised partly (Rs.41.29 lakhs) due to non-filling up of vacant posts and payment of unemployment allowance to less number of recipients than anticipated.

Sl. No.	Number and name of grant	Original grant	Supplementary grant	Expenditure	Saving
				<i>(In lakhs of rupees)</i>	
(4)	47—Relief on account of Natural Calamities	13,60.00	15,42.63	26,99.96	2,02.67

Saving was attributed mainly to less expenditure on relief works due to receipt of less quantity of foodgrains from the Government of India under 'Food for Work Programme'.

(5)	51—Other General Economic Services	1,42.02	41.11	1,67.26	15.87
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Reasons for the saving, mainly under economic census on behalf of the Central Statistics Organisation, have not been intimated (March 1982).

(6)	62—Industries (Excluding Closed and Sick Industries)	15,29.75	4,20.17	17,87.74	1,62.18
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Saving was attributed mainly to non-finalisation of land acquisition proceedings for the West Bengal Industrial Infrastructure Development Corporation, non-release of grants to various industrial units due to non-submission of necessary documents by them, inadequate supply of gas by the Durgapur Projects Ltd. to the Oriental Gas Company's Undertakings and industrial licences for petro-chemical complex at Haldia having been awaited from the Government of India.

(7)	67—Power Projects	57,30.58	3,25.28	58,75.30	1,80.56
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Saving was attributed mainly to release of less amount of loans due to payment of subsidy to the State Electricity Board on rural electrification.

(iii) *Inadequate supplementary grants|charged appropriations—* In the following 5 main cases, the supplementary provision (exceeding Rs.10 lakhs in each case) of Rs.372.01 crores proved

inadequate; the final uncovered excess (reasons to the extent received, indicated in paragraph 2.2) was Rs.62.40 crores :

Sl. No.	Number and name of grant/appropriation	Original grant/appropriation	Supplementary grant/appropriation	Expenditure	Excess
				<i>(In lakhs of rupees)</i>	
(1)	25—Public Works .. (Charged)	34.71	10.84	62.27	16.72
(2)	38—Public Health, Sanitation and Water Supply (Voted)	41,14.22	2,79.79	53,28.95	9,34.94
(3)	50—Co-operation (Voted)	22,07.32	2,07.22	27,09.32	2,94.78
(4)	66—Multipurpose River Projects, Irrigation, Navigation and Flood Control Projects (Voted)	1,02,52.98	1,49.33	1,15,65.45	11,63.14
(5)	83—Public Debt (Charged)	3,27,24.08	3,65,53.33	7,31,08.26	38,30.85

#### 2.4. Unutilised provision

(i) Rupees 1,69.15 crores remained unutilised as mentioned in paragraph 2.1(a). In 26 grants, the savings (more than Rs.25 lakhs in each case) were more than 10 per cent of the total provision. The details of these grants are given in Appendix 2.1.

Significant cases of persistent shortfall in expenditure as compared to the provision, for the years 1978-79, 1979-80 and 1980-81 are analysed below :

#### I—Expenditure on revenue account :

Sector/ Sub-sector of account	Provision*	Expenditure*	Saving	Remarks
	<i>(In crores of rupees)</i>			
(a) Social and Community Services—				
1978-79	4,71.68	4,30.49	41.19	The shortfall during 1980-81 was mainly under Education (Rs. 20.92 crores) and Social Security (Rs. 8.83 crores).
1979-80	4,94.22	4,59.51	34.71	
1980-81	5,87.26	5,54.45	32.81	

\*The figures under 'Provision' are gross amounts required for expenditure and the figures under 'Expenditure' do not take into account recoveries which are adjusted in the accounts in reduction of expenditure. The figures shown here and those appearing in Chapter I vary to the extent of figures under 'Recoveries'.

Sector/ Sub-sector of account	Provision* (In crores of rupees)	Expenditure*	Saving	Remarks
<b>(b) Agriculture and Allied Services—</b>				
1978-79	1,53.49	1,32.05	21.44	The shortfall during 1980-81 was mainly under Agriculture (Rs. 22.25 crores) and Area Development (Rs. 7.60 crores).
1979-80	1,69.69	1,38.66	31.03	
1980-81	1,92.58	1,52.67	39.91	
<b>(c) Grants-in-aid and contributions—</b>				
1978-79	23.74	20.03	3.71	The shortfall during 1980-81 was under Compensation and Assignments to Local Bodies and Panchayati Raj Institutions.
1979-80	35.45	24.48	10.97	
1980-81	39.84	35.32	4.52	
<b>II—Expenditure on capital account :</b>				
Sector/ Sub-sector of account	Provision* (In crores of rupees)	Expenditure*	Saving	Remarks
<b>(a) Social and Community Services—</b>				
1978-79	18.71	17.02	1.69	The shortfall during 1980-81 was mainly under Medical (Rs. 3.05 crores) and Housing (Rs. 7.40 crores).
1979-80	26.67	16.40	10.27	
1980-81	32.74	19.45	13.29	
<b>(b) Agriculture and Allied Services—</b>				
1978-79	41.45	22.06	19.39	The shortfall during 1980-81 was mainly under Minor Irrigation, Soil Conservation and Area Development (Rs. 6.95 crores) and Food (Rs. 6.48 crores).
1979-80	50.50	22.89	27.61	
1980-81	46.98	24.42	22.56	
<b>III—Loans and Advances—</b>				
Sector/ Sub-sector of account	Provision* (In crores of rupees)	Expenditure*	Saving	Remarks
<b>(a) Social and Community Services—</b>				
1978-79	32.35	29.91	2.44	The shortfall during 1980-81 was mainly under Housing (Rs. 2.53 crores).
1979-80	35.72	27.75	7.97	
1980-81	37.95	34.19	3.76	
<b>(b) Industry and Minerals—</b>				
1978-79	16.78	15.34	1.44	The shortfall during 1980-81 was mainly under Consumer Industries (Rs. 4.49 crores).
1979-80	22.82	20.18	2.64	
1980-81	31.71	24.73	6.98	
<b>(c) Transport and Communications—</b>				
1978-79	24.60	17.98	6.62	The shortfall during 1980-81 was under Roads and Bridges (Rs 5.05 crores) and Road and Water Transport Services (Rs. 17.61 crores).
1979-80	28.09	20.10	7.99	
1980-81	50.68	28.02	22.66	

(ii) Some of the major schemes where the provision remained substantially/wholly unutilised during the year 1980-81 are shown below :

Sl. No.	Department, Grant No. and head/scheme	Provision	Saving (and its percentage)	Reasons for saving and remarks
<i>(In lakhs of rupees)</i>				
(1) Education Department—				
34—Education, Art and Culture (Excluding Sports and Youth Welfare)—				
277—Education—				
(a)	Expansion of teaching and educational facilities for children of age-group 11-14.	6,92.36	5,28.95 (76)	Provision was mainly for establishment of new schools and construction of additional class rooms and payment of salary of additional teaching and non-teaching staff under minimum needs programme.
(b)	Assistance to non-Government Higher Secondary Institutions.	3,73.40	2,91.96 (78)	Provision was mainly for appointment of full-time and part time teachers and non-teaching staff and purchase of laboratory equipment, chemicals, books etc. for Higher Secondary Institutions. Saving to the extent of Rs. 97.97 lakhs was attributed to non-processing of many proposals due to some unavoidable circumstances. Reasons for the balance saving have not been intimated (March 1982).
(c)	Free education for boys reading in classes VII and VIII,	3,38.60	3,04.62 (90)	Provision was for reimbursement of tuition fees for boys reading in non-Government Secondary Schools. Reasons for the saving have not been intimated (March 1982).



Sl No.	Department, Grant No. and head/scheme	Provision (In lakhs of rupees)	Saving (and its percentage)	Reasons for saving and remarks
(d)	Free education for boys reading in classes V and VI.	3,00.00	2,89.67 (97)	The provision for the committed expenditure was for imparting free education for boys reading in classes V and VI introduced from 1st January 1978. Reasons for the saving have not been intimated (March 1982).
(2)	40—Urban Development— 284—Urban Development— Grants to Calcutta Corporation, Municipalities, C.M.D.A. and other local bodies for maintenance of civil assets created in the C.M.D.A.	5,50.00	2,98.10 (54)	Provision for the committed expenditure was for maintenance of assets created by the C.M.D.A. during the Fifth Plan period. Saving was due to non-release of funds as utilisation certificates in respect of previous grants had not been furnished by the different executing agencies.
(3)	Development and Planning Department— 46—Social Security and Welfare (Excluding Civil Supplies, Relief and Rehabilitation of Displaced persons and repatriates and Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes)— 288—Social Security and Welfare— Rural Works Programme	11,97.63	3,15.66 (26)	The programme envisaged execution by the Gram Panchayats etc. schemes for minor irrigation, flood protection and drainage, afforestation, construction and repair of rural roads. Reasons for the saving have not been intimated (March 1982).

Sl. No.	Department, Grant No. and head/scheme	Provision <i>(In lakhs of rupees)</i>	Saving (and its percentage)	Reasons for saving and remarks
<b>(4) Department of Agriculture—</b>				
<b>52—Agriculture—</b>				
<b>305—Agriculture—</b>				
	<b>Integrated Scheme on Land Reforms</b>	<b>3,00.00</b>	<b>2,99.05 (99)</b>	<b>Scheme aims at setting up of organisations starting from gram panchayats up to district level and includes a composite training programme and modernisation of the reproduction unit of the Directorate. Saving was attributed to non-implementation of the scheme due to some administrative and technical reasons.</b>
<b>53—Minor Irrigation, Soil Conservation and Area Development—</b>				
<b>308—Area Development—</b>				
	<b>(a) Intensive and Integrated Rural Development Programme under other blocks (State Plan)</b>	<b>5,23.75</b>	<b>4,15.76 (79)</b>	<b>The objective of the programme is to provide full employment through productive activities in selected areas with a view to raising the income level of the identified target groups consisting of small and marginal farmers, share-croppers etc. Core sectors of development will be agriculture, irrigation, village industries etc. Reasons for the saving in the State Plan Sector have not been intimated (March 1982).</b>
	<b>(b) Intensive and Integrated Rural Development Programme under C.A.D.A. blocks (Central Sector Scheme)</b>	<b>2,40.00</b>	<b>2,40.00 (100)</b>	<b>Non-utilisation of the entire provision under the Central Sector Scheme was attributed to non-release of Central assistance.</b>

Sl. No.	Department, Grant No. and head/scheme	Provision	Saving (and its percentage)	Reasons for saving and remarks
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(In lakhs of rupees)

506—Capital Outlay on Minor Irrigation, Soil Conservation and Area Development—

River Lift Irrigation	..	5,40.00	3,85.08 (71)	Provision for the scheme which aims at creation of irrigation facilities, was made for completion of certain backlog work in respect of old units and installation of new river lift stations. Saving was attributed to delay in according sanction to 100 new river lift irrigation schemes and curtailment of works programme for want of materials.
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(5) Home (Transport) Department—

71—Road and Water Transport Services—

738—Loans for Road and Water Transport Services—

Loans for Urban Transport Project		20,04.00	20,04.00 (100)	The project aiming at improvement of the Calcutta Urban transport system, has got three components—
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538—Capital Outlay on Road and Water Transport Services—

Urban Transport Project		5,56.00	4,53.90 (82)	(i) Calcutta State Transport Corporation,
				(ii) Calcutta Metropolitan Development Authority and

Sl. No.	Department, Grant No. and head/scheme	Provision	Saving (and its percentage)	Reasons for saving and remarks
<i>(In lakhs of rupees)</i>				
				<p>(iii) Calcutta Tramways Company.</p> <p>The major elements of these three components consist of procurement of new buses, construction, upgrading and equipping of bus depots, provision of unit exchange facilities, provision of bus and truck terminal facilities, traffic engineering scheme, replacement of old tram cars, etc. Reasons for the savings have not been intimated (March 1982).</p>

### 2.5. Irregular reappropriation of funds between revenue and other expenditure

In West Bengal, the Annual Financial Statement of estimated receipts and expenditure for each year and the Demands for Grants presented to the Legislature include, as provided in Articles 202 and 203 of the Constitution, distinctly the provision for both the expenditure on revenue account and other expenditure (capital and loans). In the schedules to the Appropriation Bills also, introduced in terms of Article 204 of the Constitution, the provision for revenue expenditure on the one hand and 'other' expenditure (capital and loans) on the other are shown separately against each Grant/Appropriation.

The effect of the constitutional provisions referred to above and as held by the Government of India, Ministry of Finance in consultation with its Ministry of Law, Justice and Company Affairs is that reappropriation of funds between 'revenue' and 'other' expenditure is not constitutionally permissible.

The financial rules of the West Bengal Government, however, still provide for reappropriation of funds from revenue heads to capital heads and *vice-versa* with the prior concurrence of the State Finance Department. The above provision being in contravention of the constitutional provisions, the reappropriation of funds made thereunder between 'revenue' and 'other expenditure' (details for 1980-81 given in Appendix 2.2.) was not permissible.

The matter was taken up with the State Government in October 1975 and pursued periodically thereafter. The Government is yet to implement the correct procedure (March 1982).

### **2.6. Rush of expenditure**

The financial rules require Governmental expenditure to be evenly phased as far as practicable throughout the year. Contrary to it, the expenditure incurred by Public Works (including Roads), Irrigation and Forest Departments during first nine months of the financial year was 54, 48.7 and 52.8 per cent respectively of the total expenditure during the year ending March 1981 and the rest of the expenditure was incurred during the last quarter.

Rush of expenditure at the close of the year can lead to infructuous, nugatory or ill-planned expenditure.

### **2.7. Non-receipt of explanation for savings/excesses**

The explanations for variations between grant/appropriation and corresponding expenditure were not received at all or were received in an incomplete form (February 1982) in respect of 583 heads (648 heads in 1979-80) of the number of heads, the variations in respect of which were to be explained in the Appropriation Accounts. Non-submission or delay in submission of information required for the Appropriation Accounts results in the Audit Report remaining incomplete in certain essential respects.

### **2.8. Drawal of funds in advance of requirements**

The financial rules of Government enjoin that withdrawal of money from Government accounts should be made only when it is required for immediate disbursement. Further, Government money

should not be kept outside Government accounts by depositing it in Post Offices, etc., in the shape of bank drafts and deposit-at-call, etc. Any amount remaining unspent is required to be refunded into treasury promptly. In 14 cases, Rs.1,73.73 lakhs were drawn in contravention of the provisions above as illustrated in Appendix 2.3.

## 2.9. Reconciliation of departmental figures

To ensure effective control over expenditure, all the departmental officers are required to reconcile monthly their respective departmental figures of expenditure with those booked in the Office of the Accountant General before the close of the accounts for a year. This also enables the Controlling Officers to detect, in early stages, frauds and defalcations, if any. The reconciliation is heavily in arrears in some departments, although this was periodically brought to their notice.

During 1980-81, reconciliation was not done for all the twelve months by 95 out of 190 Controlling Officers; this was not done for varying periods of less than twelve months by 29 Controlling Officers.

The above position was brought to the notice of the Finance Department for issuing necessary instructions to all the departments for immediate completion of the work. The total amount remaining unreconciled for the year 1980-81 was Rs.592.33 crores approximately.

The number of wanting reconciliation certificates for various years was 1,599 as shown below :

1972-73	..	9
1973-74	..	12
1974-75	..	12
1975-76	..	12
1976-77	..	36
1977-78	..	60
1978-79	..	86
1979-80	..	160
1980-81	..	1,212
	..	—
Total	..	1,599
	..	—

**CHAPTER III**  
**CIVIL DEPARTMENTS**  
**HEALTH AND FAMILY WELFARE**  
**DEPARTMENT**

**3.1. National Malaria Eradication Programme**

3.1.1. The National Malaria Eradication Programme (NMEP) introduced in 1958 with the object of eliminating malaria from the country was to be implemented in three phases *viz.*, attack (3 to 4 years), consolidation (2 years) and maintenance. During the attack phase, insecticides (DDT, BHC or Malathion) were to be sprayed in all houses in the selected units (each unit comprising a million population). Thereafter, areas fulfilling certain criteria entered the consolidation phase during which spray operations were withdrawn and surveillance operations which included detection of positive cases through active and passive surveillance and taking remedial measures in the positive cases were to be continued. After a minimum period of two years in consolidation phase, in the areas qualified for entering the maintenance phase on the recommendations of an Independent Appraisal Team, vigilance services were to be maintained by the State Government.

The State had been divided into 26 units. All the 26 units of the State were in the attack phase in 1958. According to the Director of Health Services, West Bengal (DHSWB), absence of new infection or reduction of the number of positive cases to nil was the criteria laid down for transferring units from attack to consolidation phase. The Malaria maps showing the progress of the units in 1968 and 1977 as furnished by the DHSWB are given in Appendix 3.1. From 1973-74 and up to the end of 1976, of the 26 units covering a population of 4,05.70 lakhs, 1.56 units with a population of 21.00 lakhs were still in the attack phase while 2.37 units with a population of 28.30 lakhs and 22.07 units with a population of 3,36.40 lakhs were in the consolidation and maintenance phases respectively. Although 22.07 units (out of 26) remained under maintenance phase since 1973-74 making it seem that the incidence of malaria in these units was under control, 95,092 positive cases were detected in the State between 1973 and 1976 with 6 deaths in 1975.

In the light of experience gained over the years, the Government of India decided on a policy of control and containment of malaria instead of eradication and approved a Modified Plan of operation from January 1977. The Modified Plan envisaged selective spray operations in areas where the number of positive cases noticed per

thousand population *i.e.*, the Annual Parasite Index (API), was 2 and above. The central assistance under the scheme covered supply of material and equipment including vehicles, anti-malarial drugs, insecticides, *etc.*, and re-imburement of operational cost including expenditure on spraying and surveillance staff. During 1953-54 to 1980-81, Rs.43,11.25 lakhs were spent on the programme.

### 3.1.2. *Examination in audit*

A test check of the records|accounts relating to the programme maintained at the Department, Directorate and the field offices in Burdwan, Cooch Behar, Darjeeling and Jalpaiguri districts for the period from 1976-77 to 1980-81 revealed the points mentioned in the succeeding sub-paragraphs.

### 3.1.3. *Central assistance*

The Central assistance (during the Fourth Plan) covered expenditure on—

- (i) material and equipment including vehicles, anti-malarials, insecticides *etc.*, and
- (ii) operational cost including the expenditure on spraying and surveillance staff for malaria units in “attack” and “consolidation” phases, subject to deduction of the level of expenditure being incurred by the State Government in 1957-58 (Rs.30.36 lakhs) as a part of their committed liability.

From 1979-80, the expenditure in excess of this committed liability of the State Government was to be borne equally by the Central and the State Governments. Against the estimated receipt of Central assistance of Rs.8,55.23 lakhs on account of operational cost and cost of materials and equipment, Rs.5,70.06 lakhs had been received between 1976-77 to 1979-80; of this, Rs.4,77.91 lakhs were on account of materials and equipment received, as stated by the DHSWB, but the same could not be verified in audit in the absence of complete records in support thereof.

#### 3.1.3.1. *Procurement, supply and storing of insecticides, anti-malarial drugs and equipment*

The DHSWB and its units had received insecticides, anti-malarial drugs and equipment valuing Rs.4,77.91 lakhs detailed in Appendix 3.2 between 1976-77 and 1980-81 from the National Directorate, for supply to ground level units. Inventories showing district-wise stock of different items of materials were not maintained either in the Directorate or in any of the field offices, records of which were test checked.



Thus, the requirements were not capable of being properly assessed at any level to regulate procurement and supply of materials as would appear from the sub-paragraphs below.

### 3.1.3.2. *Non-assessment of requirement*

The State Government was required to work out their annual requirement of insecticides on the basis of approved scale of 100 tonnes of DDT 75 per cent water dispersible powder (DDT 75 per cent) per million population having API 2 and above and for focal spraying to be carried out around the houses where *P. Falciparum* cases were detected. The DHSWB had, however, covered between 1977 and 1979 a population of 16.43 million by spray programme against a population of 5.43 million requiring spray coverage as per the above norms. Requirement for insecticides (900 tonnes) which was assessed last in 1975 (basis of assessment not furnished) by the DHSWB was intimated to the National Directorate from year to year up to 1980 without fresh assessment for each year. It was noticed in audit that not only did the requirement (900 tonnes) intimated to the National Directorate vary between 441 per cent and 644 per cent of the prescribed quantity of insecticides for covering the population having API 2 and above, it exceeded even the requirement for the larger population covered by the approved spray programme of the DHSWB by 64 to 76 per cent.

The reasons for covering more population by spray programme than that having API 2 and above were not stated by the DHSWB (June 1981).

### 3.1.3.3. *Supply of materials*

(i) Insecticides supplied by the National Directorate from year to year were in excess of even the inflated quantities shown as requirement viz., 3,307\* tonnes of DDT 75 per cent and 932 tonnes of BHC 50 per cent having been supplied against 2,110 tonnes of DDT 75 per cent shown as requirement during the period from 1977 to 1980.

During test-check of records in 3 districts of Cooch Behar, Darjeeling and Jalpaiguri, it was noticed that insecticides were supplied between 1976 and 1980 without any reference to the annual requirement of each district. While 206.720 tonnes of DDT 75 per cent worth Rs.21.16 lakhs had been received in excess of the requirement (518.130 tonnes) during 1976, 1979 and 1980, 189.070 tonnes had been received short of requirement (382.920 tonnes) during 1977 and 1978 by the DMOs of 3 districts. Besides, 354.55 tonnes

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\*Includes proportionate quantity of 750 tonnes and 431 tonnes of DDT 50 per cent supplied during 1977 and 1980 respectively.

of DDT 50 per cent (cost : Rs.27.03 lakhs) had also been supplied between 1976 and 1980 although adequate stock of insecticides was in hand to meet the requirement. In Burdwan district, where only 13 sections were to be covered by spray programme between 1976 and 1980, 216 tonnes of DDT 50 per cent had been supplied against 8.5 tonnes admissible as per scale prescribed by the Government of India. In addition, 41.573 tonnes of BHC 50 per cent were supplied to Burdwan district between 1976 and 1980 although not indented by the district health authorities. The excess supply of insecticides to the 4 districts resulted in accumulation of unused stock of 136.140 tonnes of DDT 75 per cent, 53 tonnes of DDT 50 per cent and 22.358 tonnes of BHC 50 per cent (January 1981) even after diversion of 257.400 tonnes of DDT 50 per cent to other districts.

(ii) Assessment of requirement of anti-malarial drugs on the number of fever cases anticipated based on statistics of past years was not made at all between 1977 and 1980 nor were the quarterly statements indicating the stock position and fever cases treated sent to the National Directorate, as required.

#### 3.1.3.4. *Material remaining unutilised for long*

Procurement of insecticides, anti-malarial drugs and equipment without proper assessment of requirement led to accumulation of materials (value : Rs.28.51 lakhs) in two headquarters stores to the extent of 20 to 100 per cent of the materials procured as detailed in Appendix 3.3 for periods ranging from 1 to 9 years (January 1981). It was noticed that in four districts, out of 1,11.51 lakhs of 4-Aminoquinolon tablets, 64.17 lakh tablets valued at Rs.8.34 lakhs remained unutilised from 1 to 6 years and the balance of 47.34 lakhs was lying with the Health Assistants for which no stock account was available (January 1981). In addition, 3.45 lakhs of 8-Aminoquinolon valued Rs.0.10 lakh also remained unutilised in these four districts.

#### 3.1.3.5. *Materials issued by Government of India Medical Stores but not received and accounted for*

According to information furnished (June 1981) to Audit by the Deputy Assistant Director General, Government of India, Medical Stores Depot, Calcutta, of 75 items of stores (antimalarial drugs and microslides) valuing Rs.34.79 lakhs issued to State Government by the Government of India, Medical Stores Depot, Calcutta between February 1976 and October 1980, 28 items of stores valuing Rs.14.26 lakhs (detailed in Appendix 3.4) were not shown to have been received and accounted for by the DHSWB. Discrepancy has not been reconciled (June 1982).

### 3.1.3.6. *Fogging machines remaining unutilised*

For the purpose of fogging of endemic areas with insecticide (Malathion), 3 fogging machines (value : Rs.6 lakhs) and 2 tonnes of Malathion (value : Rs.0.34 lakh) were received from the National Directorate. One of these machines was used on 13 days between October 1979 and January 1981 and another machine, remaining in store unutilised for more than a year, was stated to have been destroyed in fire in the godown on 3rd March 1980. The third machine and 200 litres of Malathion sent to SDHO, Barasat in March 1980 were kept unused in the open for want of storing space.

### 3.1.4. *Spraying of insecticides*

According to the modified plan of operation, spraying of insecticides was to be carried out in sections with API 2 and above in two or three spells covering the entire period of transmission season from April to September each year and in houses around the *P. Falciparum* cases detected during transmission season provided malarial vector was susceptible to the appropriate insecticide. During test-check of records, the points mentioned below were noticed.

(i) Between 1977 and 1979, sections with 16.13 million population (for the entire State) were sprayed with insecticides whereas sections having population of 5.43 million only needed to be sprayed.

During test-check of records in three districts (Cooch Behar, Darjeeling and Jalpaiguri) it was also noticed that during 1977 to 1980 against 5.78 lakhs population having API 2 and above and population requiring focal spray, 96.06 lakhs population was covered under such spray operation resulting in extra consumption of 510 tonnes DDT 75 per cent, 196 tonnes DDT 50 per cent and 2 tonnes of BHC 50 per cent (value : Rs.67.22 lakhs).

(ii) In three districts (Cooch Behar, Darjeeling and Jalpaiguri), 27 lakh houses with covered space of 54,000 lakh square feet (at the rate of 2,000 square feet of covered space on an average per house) had been sprayed between 1977 and 1980 with 568 tonnes of DDT 75 per cent, 196 tonnes of DDT 50 per cent and 2 tonnes of BHC 50 per cent although according to the prescribed dosage (100 mgm per square feet), only 540 tonnes of DDT 75 per cent and no other insecticides were to be sprayed. This resulted in excess consumption of 28 tonnes of DDT 75 per cent (value : Rs.2.87 lakhs), 196 tonnes of DDT 50 per cent (value : Rs.14.94 lakhs) and 2 tonnes of BHC 50 per cent (value : Rs.0.08 lakh).

None of the District Malaria Officers stated the reasons for excess consumption of insecticides (May 1981).

(iii) With a view to effectively shortening the life span of the anopheline vectors, spray operations as per programme fixed by the Directorate in 286 sections of Cooch Behar, Darjeeling and Jalpaiguri districts were to be completed in two spells within the transmission season (May to October), first between May and July and the second between July and October each year. In these districts, according to the information furnished by the DMOs, 171.8 tonnes out of the total consumption of 568 tonnes of DDT 75 per cent (cost : Rs.17.58 lakhs) and 31.4 tonnes out of 196 tonnes of DDT 50 per cent (value : Rs.2.39 lakhs) had been sprayed beyond transmission season (between November and March each year during 1977 to 1980) by retention of the services of temporary gangs to whom emoluments of Rs.25.71 lakhs were paid.

(iv) For the purpose of ensuring full protection during the transmission season, spraying was to be done at least in two spells but in Cooch Behar and Darjeeling districts, 100 tonnes of DDT 75 per cent (value : Rs.10.23 lakhs), 13 tonnes of DDT 50 per cent (value : Rs.0.99 lakh) and 2 tonnes of BHC 50 per cent (value : Rs.0.98 lakh) had been sprayed in one spell only during each of the years in 1977 to 1980. While the DMO, Cooch Behar did not attribute any reason, the DMO, Darjeeling stated (April 1981) that due to heavy rainfall and other difficulties (not specified), second spell of spray operations could not be carried out.

(v) Selection of appropriate type of insecticides depends upon the susceptibility of mosquitos in a particular area and the span for which the different types of insecticides are in use under the programme. In West Bengal the insecticides in use had been mainly DDT 75 per cent and 50 per cent except in 1980 when 932 tonnes of BHC 50 per cent were distributed among the units. The entomological observations between 1975 and 1979 to the effect that the rate of mortality of different malarial vectors on spraying of DDT varied between nil and 40 per cent in all the districts excepting Darjeeling suggested the necessity of introduction of BHC 50 per cent or malathion for spraying in most of the areas in the State. Instead 1,156.280 tonnes of DDT 75 per cent (value : Rs.1,18.35 lakhs) and 664 tonnes of DDT 50 per cent (value : Rs.50.62 lakhs) had been supplied between 1977 and 1980 in the districts where the mosquitos had developed resistance against those insecticides. The reasons for continuation of spraying insecticides against which mosquitos had developed resistance were not furnished by the DHSWB.

(vi) According to the Medical Officers in charge of the units test checked, the quality of anti-malarials was not tested.

### 3.1.5. Surveillance operation and remedial measures

3.1.5.1. Effective surveillance is directed to detection of positive cases by collection and examination of blood smears and radical treatment of positive cases. During the surveillance phase, every house was expected to be visited once in a fortnight by a surveillance worker to record all cases of fever (at the time of visit) to whom a single dose of 4-Aminoquinolines was to be administered. Blood smears were to be collected through the following sources :

- (a) "Active" blood smears collected by departmental employees;
- (b) "Passive" blood smears collection by hospitals, dispensaries, other institutions *etc.*, and
- (c) "Mass and contact" against positive cases.

In this connection the following points were noticed in audit :

(i) Of 2,21.50 lakh blood smears to be collected (at the rate of 10 per cent of population fixed by Government) between 1976 and 1980, 95.50 lakh smears (43 per cent) were collected and 92.04 lakh smears (of 95.50 lakhs) had been examined (April 1981), as detailed below :

Year			Total population as per 1971 census	Number of blood smears to be collected	Number of blood smears actually collected	Percentage of collection
<i>(Figures in lakhs)</i>						
1976	..	..	443.00	44.30	23.90	5.4
1977	..	..	443.00	44.30	21.41	4.8
1978	..	..	443.00	44.30	16.31	3.7
1979	..	..	443.00	44.30	16.39	3.7
1980	..	..	443.00	44.30	17.49	3.9
	Total	..		2,21.50	95.50	

Year			Shortfall in collection	Number of blood slides examined	Number of positive cases detected	Positivity rate
<i>(Figures in lakhs)</i>						
1976	..	..	20.40	23.85	0.29	1.2
1977	..	..	22.89	21.41	0.13	0.5
1978	..	..	27.99	14.95	0.12	0.8
1979	..	..	27.91	16.39	0.12	0.8
1980	..	..	26.81	15.44	0.22	1.4
	Total	..	1,26.00	92.04	0.88	

Excepting Purulia unit in 1979, none of the units could reach the target of annual blood examination in any of the years. The annual blood examination report (ABER) varied between 0.7 and 11.8 per cent of population from 1977 to 1980 as given below :

Year			Percentage of ABER	
			Lowest	Highest
1977	..	..	3 (Howrah)	6 (Bankura)
1978	..	.	2 (Howrah)	6 (Malda)
1979	..	..	0.9 (Calcutta and Suburbs)	11.8 (Purulia)
1980	..	..	0.7 (Uluberia)	7.0 (Purulia)

According to reports of DHSWB on review of NMEP activities (1979 and 1980), there was a gradual decline in the rate of collection and examination of blood smears resulting in lowering of blood examination rate. Owing to this reason, the incidence of malaria though recorded on the lowside could not be taken as statistically significant. The positivity rate also showed an upward trend from 1978. Non-collection of blood smears in a large number of fever cases, therefore, resulted in non-detection of positive cases and their radical treatment, and to this extent rendered the malaria programme less effective.

(ii) Under modified plan of operation all fever cases attending hospitals and primary and subsidiary health centres in the State (estimated to be 15 per cent of the patients) were to be tested and given presumptive treatment. On test-check, it was noticed that in Cooch Behar district, of 1.19 lakh fever cases attending 110 passive agencies (*i.e.* the out-patient departments of hospitals, PHCs, etc.) between 1977 and 1980, blood smears had been collected from 0.38 lakh (32 per cent) cases. Gradual deterioration in passive surveillance was attributed (November 1979) to lack of participation by the staff of the health centres and the situation was stated to have not improved even after imparting orientation training to the majority of the Medical Officers of the health centres.

(iii) According to technical instructions, mass survey was to be conducted in 50 houses around each positive case and blood smears to be collected from all members (on an average 5 in each house) of these houses. Thus, 72.50 lakhs of blood smears were required to be collected from 14.50 lakh houses around 0.29 lakh positive cases found in 1976 in the State against which only 1.86 lakh blood smears had been collected. Information on collection of 1,47.50 lakh blood smears in houses around 0.59 lakh positive cases found between 1977 and 1980, examination thereof and results of such examination were not found on record.

(iv) According to guidelines, blood smears collected by health assistants/surveillance workers were to be deposited in laboratories at least twice a week and the laboratory assistants were to examine those blood smears as quickly as possible. During test-check of records of three districts (Darjeeling, Cooch Behar and Burdwan) it was noticed that the time lag between collection and examination of blood smears was 15 to 30 days in general. In some cases, the gap between collection and examination was over 60 days. Thus, the delay in examination of blood smears resulted in non-detection of positive cases and their treatment in time.

### 3.1.5.2. *Presumptive and radical treatment*

(i) *Presumptive treatment*—All the fever cases noticed through active or passive surveillance were to be given presumptive treatment at the prescribed dosage of three 4-Aminoquinoline or Chloroquine tablets on an average. No records showing the number of fever cases given presumptive treatment after 1976 could be made available to Audit.

• In Burdwan district, for the 1.92 lakh patients during the period from 1978 to 1980 and in Jalpaiguri district for the 3.01 lakh patients between 1977 and 1980 to whom presumptive treatment was stated to have been given, 31.56 lakh 4-Aminoquinoline tablets were shown to have been consumed whereas according to the prescribed dosage of 3 tablets on an average per patient, not more than 14.79 lakh tablets were required. Reasons for the excess consumption of 16.77 lakh tablets (value : Rs.2.18 lakhs) were not furnished (May 1981).

(ii) *Radical treatment*—Besides presumptive treatment, radical treatment of administering prescribed dosage of 8-Aminoquinoline/Primaquine, i.e., 6 tablets of 2.5 mg each or 2 tablets of 7.5 mg each per day for five days is also required to be given to all cases found positively malarial. Out of 0.46 lakh people found positive with malarial vector from 1978 to 1980 in the State, radical treatment was given to 0.39 lakh people as detailed below :

Year	Number of positive cases detected	Total Number of cases to whom radical treatment was given	Shortfall
1977 .. .. .	12,522	NA	NA
1978 .. .. .	11,850	11,305	545
1979 .. .. .	11,909	10,795	1,114
1980 .. .. .	22,219	17,156	5,063

(Source : Annual Epidemiological Reports)

Lapses in supervision by all supervisory tiers was attributed to non-according of radical treatment to 0.09 lakh patients.

In three districts, out of 8,950 positive cases (Burdwan 576, Cooch Behar 7,785 and Darjeling 589) detected between 1976 and 1980, treatment was given to 5,219 cases (58 per cent). On test-check of records in Burdwan and Cooch Behar districts it was noticed that of 4,711 cases, treatment was started within 10 days in 1,219 cases, between 11 and 30 days in 1,069 cases, between 31 and 60 days in 768 cases and after 61 days in 1,655 cases. The delay in treatment was stated to be due to delay in examination of blood smears.

### 3.1.5.3. *Deficiencies in laboratory services*

Prior to introduction of the modified plan of operation in April 1977, the laboratories were located at unit headquarters and the DMOs were in charge of these laboratories. After introduction of the modified plan of operation, the laboratories were to be decentralised and located outside the unit headquarters at each Primary Health Centre under the control of the respective Medical Officer with the idea of quick detection of malaria parasites and relay of results to the periphery for prompt medical treatment. During test-check of records, the following points were noticed :

(i) According to review reports of DHSWB (1979) on NMEP activities, majority of the laboratories (not specified) were not functioning properly due to lack of proper accommodation, want of equipment, lack of interest in the supervision and reluctance on the part of the Laboratory assistants.

(ii) In Cooch Behar district, laboratory was set up in one PHC (out of 12) and in Jalpaiguri district, laboratories are yet to be set up in 2 PHCs (out of 11).

(iii) Against the sanctioned strength of 353 posts of laboratory technicians in the State, technicians on rolls were 194 and 213 in 1979 and 1980 respectively.

(iv) Out of 1.05 lakh slides sent to Uluberia (0.25 lakh) and Cooch Behar (0.80 lakh) units in 1980, 0.83 lakh slides were examined. The average number of blood slides actually examined by each technician per month varied between 175 (Uluberia Unit) and 900 (Cooch Behar Unit) against the standard 1,400 slides.

(v) According to the guidelines, 10 per cent of the negative blood slides examined at the unit laboratories and all blood slides of positive cases were to be sent to the State Laboratory in Calcutta/Regional Laboratory at Shillong for cross-checking and confirmation



respectively. In two districts, out of 39,523 (Burdwan : 16,523 and Cooch Behar : 23,000) slides to be sent for cross-checking between 1978 and 1980, 26,764 were actually sent. In Jalpaiguri district slides had not been sent at all for cross-checking. None of the DMOs of the districts, records of which were test-checked, furnished information on number of slides of positive cases sent to the State Laboratory|Regional Laboratory for confirmation.

As noted in the report on the 10th meeting (September 1979) the resultant effect of defective maintenance of laboratories was—

- (a) Quality of examination had deteriorated and as such scope for further transmission remained.
- (b) The period between receipt of blood smears and relay of reports had increased up to one and half months. Thus, the very purpose of decentralisation of laboratories had failed.
- (c) Accumulation of back log in the examination of blood smears.

### 3.1.6. *Urban Malaria Scheme*

Prior to November 1971, the operations of NMEP were limited to rural areas only because it was considered that urban areas *viz.*, cities|towns having population of 40,000 and above were being looked after by the local bodies of such towns|cities.

However, when the problem of urban sector could not be controlled by such local bodies and malaria started to spread from urban to rural areas, an urban malaria scheme to control the situation was launched in November 1971. The scheme, *inter alia* envisaged central assistance to cover the excess over the existing level of expenditure by the State Government and supply of additional malarial larvicides, parisgreen, drugs, *etc.*, over the existing level of consumption.

Central assistance of Rs.55.11 lakhs (Rs.3.12 lakhs in operational cost and Rs.51.99 lakhs being the cost of materials and equipment) had been received during 1976-77 to 1980-81 for implementation of scheme in the urban areas. Information regarding expenditure incurred out of the central assistance for urban malaria scheme was not available from the DHSWB.

The following points, *inter alia* were observed during examination of records in respect of this scheme.

- (i) According to orders of National Directorate issued from time to time, 9 towns (Burdwan, Siliguri, Jalpaiguri, Cooch Behar, Balurghat, Ranaghat, English Bazar, Krishnagar, and Bankura) were

to be included in the fold of the scheme besides Calcutta. But this was not done up to June 1981 as none of the towns (except Burdwan) fulfilled the criteria for being covered by the scheme. Even in Burdwan, the implementation of the scheme was withheld for want of clearance from the State Government.

(ii) Large quantities of materials and equipment (value not furnished) received from National Directorate by DMO Burdwan for utilisation in Burdwan town between December 1978 and July 1980 remained unutilised up to July 1981 as the scheme is yet to be launched by the State Government.

The National Directorate had also allotted (September 1978) 75,000 litres of M.L. Oil (value : Rs.1.72 lakhs) for utilisation in Burdwan town, but it could not be lifted by the DMO for want of storing facilities (April 1981).

### *3.1.7. Drug Distribution Centres, Fever Treatment Depots and Malaria Clinics*

According to guidelines, voluntary agencies were to be involved in the programme and Drug Distribution Centres, Fever Treatment Depots and Malaria Clinics were to be opened for extending services in remote and inaccessible tribal areas. Out of 26 units for the entire State, Drug Distribution Centres, Fever Treatment Depots and Malaria Clinics were opened in 15, 13 and 19 units respectively, the number of such centres, depots and clinics opened being 1762, 303 and 300 respectively at the end of 1980. Between 1977 and 1980, 4.08 lakh fever cases were treated in the centres and 13.40 lakh blood smears were examined in the depots and clinics.

Blood smears of 4.08 lakh patients treated in Drug Distribution Centres between 1977 and 1980 were not collected and examined. The centres/depots/clinics (109) opened in Jalpaiguri district were stated in the report (August 1979) to have not been working satisfactorily for want of supervision and feedback. During his visit to Midnapore district in 1979, the District Epidemiologist found 36 DDC (though opened) not functioning. People were stated (in the Report) to be ignorant of the availability of services in such centres. In Bankura district 145 centres were opened but the centres in two blocks (Barjora and Khatra) did not start functioning as stated by the Appraisal Team visiting the districts in February 1979.

3.1.8. The various shortcomings and lapses pointed out in the preceding sub-paragraphs could not but affect seriously the implementation of the programme. The incidence of malaria did not

register decline and had on the other hand increased in 1980 as may be seen from the table below :

Year	Total number of positive cases detected
1977	12,522
1978	11,850
1979	11,909
1980	22,219

The number of positive cases (as furnished by the Directorate) which were based on blood smears actually collected and examined could not be taken as statistically exhaustive due to the following reasons :

- (i) Door to door visits for the purpose of detection of fever cases were very irregular or nil in most of the areas resulting in gradual deterioration in collection of fever smears.
- (ii) Shortfall in collection of blood smears to the extent of 1,26.00 lakhs between 1976 and 1980 due to inadequate surveillance work excluding fever cases attending Drug Distribution Centres and Passive Centres. The collection of smears had decreased whereas the positivity rate showed an upward trend.
- (iii) Non-examination of blood smears collected and improper examination. Of 0.15 lakh of unexamined blood smears of Purulia unit (collected between May 1978 and September 1978) brought to Headquarters Laboratories only 0.01 lakh were examined in July 1979 and 23 positive cases were detected. This indicates that many positive cases remained undetected due to non-examination of blood smears.
- (iv) Non-inclusion of the positive cases detected and treated by private medical practitioners in the lists of positive cases where such cases are not referred to by the medical practitioners to the NMEP units.
- (v) The number of *P. falciparum* cases showed an increasing trend between 1977 and 1980 as may be seen from the figures below :

Year	Number of <i>P. falciparum</i> cases
1977	.. 168
1978	.. 429
1979	.. 665
1980	.. 1,733

### 3.1.9. Reporting system

With a view to watching centrally the progress of NMEP (Rural) the Directorate was required to obtain, besides monthly spray and surveillance reports from districts, annual reports which included *inter alia* the following important data :

- (i) Surveillance data indicating blood smears collected| examined and malaria incidence;
- (ii) radical measures data indicating *inter alia* the fever cases and the number of cases in which radical treatment was given;
- (iii) assessment of spraying data indicating *inter alia* the population covered by each of the three insecticides;
- (iv) API-wise distribution of total population of the State  
During test-check, the following points were noticed :
  - (a) No records showing receipt of different periodical reports and returns were maintained by the Directorate.
  - (b) Records in support of sending the required reports to the National Directorate were not shown to Audit.
  - (c) The Directorate did not prepare Annual Report after 1976, the reasons for which were not furnished (May 1981).
  - (d) Reports of the Districts showing population covered by spray • activities by each of the insecticides could not be made available by the Directorate during audit.
  - (e) Annual Reports for 1979 were not sent at all by 9 units.
  - (f) The DMOs did not compile reports and returns as those were not submitted by MOPHCs regularly. The Director stated (May 1980) that data were not recorded and compiled for preparation of reports by the MOPHCs.

As a result, the operations under the programme were not susceptible of being supervised and monitored in a proper manner nor could significant aspects of implementing the programme in the State as a whole could be studied in Audit.

### 3.1.10. Summing up

- (i) The quantity of insecticides (900MT) as assessed last in 1975 and indented on the National Directorate for each of the years 1977 to 1980 exceeded the prescribed requirement by 441 to 644 per cent.
- (ii) The State Directorate had received 1,197 tonnes of DDT 75 per cent and 932 tonnes of BHC 50 per cent in excess of requirement.

(iii) Out of materials and equipment valuing Rs.34.79 lakhs supplied by the Government of India, Medical Stores Depot Calcutta, between February 1976 and October 1980 to the State Directorate, stores valuing Rs.14.26 lakhs were found to have not been received and accounted for.

(iv) In three districts between 1977 and 1980 (a) excess coverage of population under spraying and (b) utilisation of insecticides in excess of the prescribed rate resulted in excess utilisation of 708 tonnes of insecticides (value : Rs.67.22 lakhs).

(v) Expenditure of Rs.45.68 lakhs was incurred on emoluments of temporary gangs and cost of insecticides sprayed beyond transmission period.

(vi) In two districts, insecticides valued at Rs.12.20 lakhs were utilised between 1977 and 1980 for one round of spray against the prescribed two rounds.

(vii) Although according to entomological observations mosquitos had developed resistance against DDT 75 per cent or 50 per cent in all the districts except in Darjeeling, 1,156 tonnes of DDT 75 per cent and 664 tonnes of DDT 50 per cent worth Rs.1,68.97 lakhs had been supplied to the units between 1977 and 1980 instead of using other types of insecticides.

(viii) Of 2,21.50 lakh blood smears to be collected between 1976 and 1980, 95.50 lakh blood smears had been collected and 92.04 lakh smears were examined.

(ix) Against 72.50 lakh blood smears to be collected from houses around 0.29 lakh positive cases found in 1976, 1.86 lakh (2 per cent) smears were collected on mass survey. Information on collection of 1,47.50 lakh blood smears in houses around 0.59 lakh positive cases found between 1977 and 1980 was not furnished.

(x) Blood smears took 15 to 30 days on an average to be examined. In some cases, the examination took more than 60 days to be examined.

(xi) In two districts, 31.56 lakh 4-Aminoquinolon tablets were reported to have been consumed for presumptive treatment of 4.93 lakh patients which required 14.79 lakh tablets at the prescribed dosage of 3 tablets on an average per patient.

(xii) Out of 0.46 lakh patients found positively malarial between 1978 and 1980, radical treatment was given to 0.39 lakh patients (81 per cent) and in two districts there had been delay of varying periods in giving radical treatment.

(xiii) (a) Majority of the laboratories were not functioning properly.

(b) In 1980, the average number of blood slides examined by a technician varied between 175 (Howrah district) and 900 (Cooch Behar district) against the standard 1,400 slides per month.

(xiv) Urban malaria scheme was not implemented in 9 towns although Central assistance of Rs.3.12 lakhs on operational cost and Rs.51.99 lakhs being the cost of materials and equipment had been received between 1976-77 and 1980-81.

(xv) Blood smears of 4.08 lakh patients treated in Drug Distribution Centres were not taken and examined.

(xvi) Records indicative of receipt and consolidation of periodical reports and returns from field offices and sending of required reports to the National Directorate were not shown to audit. Annual Reports were not prepared by the Directorate after 1976.

The points mentioned above were reported to Government in September 1981; their reply is awaited (March 1982).

## 3.2. Drugs Control

### 3.2.1. *Introduction*

With a view to ensuring quality and prescribed standard in the manufacture of drugs and cosmetics and in the sale and distribution thereof, the "Drugs and Cosmetics Act, 1940" was passed by the Government of India and the Rules thereunder were framed by them in 1945.

### 3.2.2. *Administration and Management*

In West Bengal, the administration of the Act and the Rules framed thereunder is vested in the Director of Drugs Control from September 1965.

Testing of samples is generally done at the Central Public Health and Drugs Laboratory run under State management and in urgent cases at the Central Drugs Laboratory (a Government of India Institution) against payment of fees. Such testing for Ayurvedic and Homeopathic drugs has not, however, been started in this State as yet (August 1981).

### 3.2.3. *Test-check in audit*

A test-check of the records of the office of the Director of Drugs Control, and two Regional Offices at Siliguri and Burdwan (out of four in the State) and the Central Public Health and Drugs Laboratory

for the years 1976-77 to 1980-81 was conducted between May 1981 and August 1981; the salient points noticed were as under :

(i) *Licensing*—It was noticed that in respect of the manufacturing units, while proper watch was being kept over renewal of licences, similar vigil in respect of the selling units had not been kept. In the district of 24-Parganas, it was noticed that 1,018 applications for licence were received during 1977. These were valid up to the 31st December 1978. But the number of applications for renewal of licences received during 1979 was only 631. This indicates that applications for renewal of all licences granted in 1977 were not received. In reply to an audit query as to the reasons for lesser number of renewal applications during those years, it was stated by the Directorate (May 1981) that no investigation to that effect was made.

(ii) *Inspection*—Every establishment engaged in selling or manufacturing drugs is to be inspected not less than twice every year. No records could, however, be produced to Audit showing the number of visits made to each such establishment and whether the requirement of the Rules was complied with. On enquiry, it was stated (May 1981) that there was shortage of Drugs Inspectors in the Directorate and hence the manufacturing units only were generally being inspected twice every year but the selling units could not be so covered. However, there was no record of inspection of these units either.

(iii) *Sampling and Testing*

The Drugs and Cosmetics Act, 1940 empowered the Inspectors to take samples of any drug or cosmetic which is being manufactured, sold or stocked for testing at the Central Public Health and Drugs Laboratory.

It was noticed that no watch was kept over the receipts of samples so drawn and the test reports.

An examination of the records of the Central Public Health and Drugs Laboratory revealed that there was considerable delay in the testing of samples and a large number of samples were lying unattended for years together as would appear from the statement below :

Year					Number of samples received	Number of samples for which no test report had been sent till August 1981
1976	..	..	..	..	595	149
1977	..	..	..	..	1,208	230
1978	..	..	..	..	595	257
1979	..	..	..	..	741	498
1980	..	..	..	..	854	631

Year-wise break-up of number of samples tested and found sub-standard is given below :

	1976-77	1977-78	1978 79	1979 80
(a) Number of samples tested	505	732	340	448
(b) Number found sub standard etc	64	111	35	73
(c) Percentage of (b) to (a)	13	15	10	16

Such delay in the testing of samples defeated the very purpose of testing them as the sub-standard|spurious drugs, if any, found on testing were likely to be sold meanwhile in the market. In respect of medicines having expiry dates, the test reports were issued after the expiry dates, which made such tests apparently infructuous.

An analysis of the samples with expiry dates received during 1980 disclosed the following position :

Year	No. of cases where Test reports issued					Remarks
	No. of samples received	Well within expiry date	Just coinciding with expiry date	After expiry date was over	No of cases where no report was issued even after their expiry date	
1980	158	17	13	56	38	Expiry dates of the remaining sample are not yet (March 1982) over.

The Director (Drugs), Central Public Health and Drugs Laboratory stated (August 1981) that this was due to acute shortage of staff, non-availability of proper instruments, frequent load shedding and failure of piped gas supply. It was, however, noticed that the number of samples tested during a year was around 480 on average (which means disposal of less than two samples per day). Expenditure incurred on the Laboratory from 1976-77 to 1980-81 was Rs.16.65 lakhs and the number of samples tested during the same period was 2,408. The cost of testing thus worked up to Rs.690 per sample on average, while the rates prescribed to be charged under the Act from private persons for testing of a drug|cosmetic ranged from Rs.10 to Rs.100 in most cases and Rs.300 to Rs.400 in special cases.

Because of the delay and uncertainty in getting the test reports from the State Laboratory, many samples (where early report was needed) had to be sent to the Central Drugs Laboratory (of the Government of India) on payment of fees,



### 3.2.4. *Summing up*

(1) There was generally no system for identification of licensees defaulting in submission of application for renewal of licences.

(2) Records showing the number of inspections of the selling and manufacturing units conducted during each year could not be produced to Audit. It was, however, stated by the Directorate that the manufacturing units were generally inspected twice in year, but not the selling units.

(3) No Central Register was maintained for keeping watch over the samples collected from the premises of the licensees and the test reports thereon.

(4) There was undue delay in testing of samples in the Drugs Laboratory managed by the State Government. The position in respect of the drugs having expiry dates was also no better and in many such cases, test reports were not sent either within the expiry date or even though the expiry dates were over. Test reports on many samples sent as far back as in 1976 and 1977 had not been received as yet (August 1981). As a result of such delay, some samples had to be sent to the Central Drugs Laboratory (run by the Government of India) against payment of fees.

(5) The cost of testing a sample in the Drugs Laboratory managed by the State Government was around Rs.690 as against the fee ranging between Rs.10 and Rs.100 chargeable in most cases from private persons.

## AGRICULTURE DEPARTMENT

### 3.3. Applied Nutrition Programme

3.3.1. With a view to raising the nutritional standard of the rural community, the Government of India sponsored the programme in the State during 1963-64 in collaboration with three international agencies viz. the United Nations International Children's Emergency Fund (UNICEF), the World Health Organisation (WHO) and the Food and Agriculture Organisation (FAO). The programme was to be implemented by the State Governments as a Centrally sponsored scheme. The objective of the programme was to be achieved through (i) education and training of non-officials and officials in improved methods of production, preservation and conservation of balanced food, (ii) mobilising individuals (women and youths) and institutions in the rural areas for increasing the production of food rich in protein, vitamins and minerals, and (iii) developing the village resources with community efforts to implement the supplementary feeding programme. The main activities undertaken under the programme were : (a) establishment of regional poultry farms and village poultry units, (b) establishment of school, kitchen and community gardens, (c) development of inland fisheries, (d) demonstration feeding programme, (e) payments of grants to selected social organisations like Mahila Mandals and Youth Clubs to induce them to associate themselves actively in the programme and (f) training of officials and non-officials, in planning and implementing the programme.

#### 3.3.2. Coverage and provision of funds

The programme covered 77 blocks up to March 1978; no further blocks were brought under the programme thereafter. According to the pattern of financial assistance laid down, each selected block was to receive Rs.0.81 lakh per annum for the operational period (first five years) and Rs.0.15 lakh for one year after completion of the operational period. These amounts, which were raised to Rs.0.85 lakh and Rs.0.20 lakh respectively from 1977-78 onwards, were to be shared by the State Government and the Government of India in the ratio shown below :

	State Government	Government of India	Total
<i>(In lakhs of rupees)</i>			
<i>Operational period (5 years)</i>			
Up to 1976-77 .. ..	0.51	0.30	0.81
From 1977-78 onwards .. ..	0.51	0.34	0.85
<i>Post-operational period (1 year)</i>			
Up to 1976-77 .. ..	..	0.15	0.15
From 1977-78 onwards .. ..	..	0.20	0.20

Particulars of the number of blocks covered under the programme, their financial requirement on the pattern laid down, budget provision and actual expenditure incurred between 1967-68 and 1979-80 are given in Appendix 3.5. It shows that for the entire State, while Rs.2,59.61 lakhs were required to be spent during 1967-68 to 1979-80, budget provision was made for Rs.2,01.71 lakhs only and an expenditure of Rs.1,65.70 lakhs was incurred during the period accounting for 64 per cent of the projected financial outlay.

### 3.3.3. *Test Audit*

The accounts and other records of 20 blocks in 6 districts (out of 62 in 15 districts which had completed operational period of 5 years by March 1980) as well as those of the Departments/Directorates charged with implementation of the programme were test checked in audit during April-July 1981 and the points noticed are mentioned in the succeeding paragraphs.

#### 3.3.4.1. *Operation of the programme without survey*

According to the master plan, a survey of economic and dieting habits of the local population was to be made in each block on the basis of which a plan of operation and selection of places for locating production units and feeding centres were to be finalised and got approved by the Government of India within the first year. During test check, it was noticed that the initial survey was conducted after 1½ to 3 years of taking up of the programme in 8 blocks while in 2 blocks such survey was made after the actual completion of the operational period. In the blocks test checked, neither the block plan of operation nor the annual programme for working of the scheme could be shown to Audit.

#### 3.3.4.2. *Non-extension of period of activities*

Of the 57 blocks taken up up to 1974-75, the period of operation was extended by one year in 4 blocks only for which Rs.0.80 lakh (Rs.0.20 lakh for each block) were released while in the remaining 62 blocks which had completed the operational period of five years by March 1980, no post operational activities were taken up at all.

### 3.3.5. *Shortfall in allotment of funds*

Against the fund requirement of Rs.77.19 lakhs for the operational periods of 5 years in respect of 19\* blocks shown in Appendix 3.6, Rs.18.31 lakhs (24 per cent) were allotted, the allotment per block

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\*Particulars of one block where an allied scheme under a different nomenclature was taken up has been separately dealt with in paragraph 3. 3. 14.

varying widely between Rs.0.30 lakh and Rs.2.22 lakhs. Shortfall in allotment of funds contrary to the financial pattern was not explained by the Department (November 1981). In five of these blocks, Rs.1.38 lakhs out of Rs.6.62 lakhs drawn between 1971-72 and 1979-80 remained unspent and unrefunded (May-July 1981) even after 1 to 9 years of completion of operational period.

### 3.3.6.1. *Establishment of regional poultry farms*

According to the master plan, four regional poultry farms were to be established under the programme for supply of baby chicks of high egg laying strains and feeds to the village poultry units. Accordingly, three existing State Poultry Farms at Tollyganj, Durgapur and Ranaghat were expanded (1964-65) and a fourth one was set up at Siliguri in 1965-66. These farms were to have a capacity of 500 layers each per year. While information about the activities of the farms at Durgapur, Ranaghat and Siliguri was not available, on a test check of records maintained at Tollyganj Farm, the following points were noticed :

(i) Against 2,500 layers (500 per year) to be maintained between 1975-76 and 1979-80, 1,565 layers (62 per cent) were maintained. The shortfall varied between 265 (53 per cent) in 1977-78 and 120 (24 per cent) in 1975-76, the reasons for which were not furnished (July 1981).

(ii) The maintenance of the prescribed number of layers was necessary for production of the requisite number of eggs which in turn was to ensure the adequate generation and supply of baby chicks to village poultry units. Against the target of production of 0.80 lakh eggs each year under ANP, eggs produced in the farm during 1971-72 to 1973-74 were as below :

Year	Eggs produced	Percentage of the target
	<i>(In lakhs)</i>	
1971-72 .. .. .	0.23	29
1972-73 .. .. .	0.13	16
1973-74 .. .. .	0.15	19

The figures of production for subsequent years were not furnished (July 1981).

Information regarding number of baby chicks hatched and supplied to village poultry units was not available.

(iii) Out of 67 village poultry units (included in 892 units mentioned in sub-paragraph 7.2) in 6 blocks to which feed was to be

distributed by the farm, feed was actually distributed to 19 units (28 per cent) in 1972-73, 8 units (12 per cent) in 1973-74 and 11 units (17 per cent) in 1974-75. Reasons for the shortfall in distribution are awaited (January 1982).

### 3.3.6.2. *Establishment of village poultry units*

The programme envisaged establishment of 20 poultry units per block at a cost of up to Rs.5,000 per unit (for associate organisations) and Rs.6,000 per unit (for individuals). Each unit, in turn, was to supply 5,000 eggs (units of associate organisations built under central assistance) within a period of 18 months and 10,000 eggs (units of individuals) in two phases within a period of 3 years free of cost for demonstration feeding programme.

According to a report of AH & VS Department (October 1979), 892 units were set up in 77 blocks at a cost of about Rs.51.34 lakhs, against the projected 1,540 units. From the details available in the report, it was noticed that only in one block out of 22 taken up during 1966-67 and 1967-68 for the full operation period of 5 years the target of setting up 20 village poultry units could be achieved while in the remaining 21 blocks, shortfall varied between 33 and 82 per cent of the target.

The following points were also noticed :

(i) According to the report on nutrition work in the State (1977), the total number of eggs supplied from inception to December 1977 was 13.27 lakhs (32 per cent) against the projected 41 lakhs for 820 units. Shortfall in supply of eggs was highest (99 per cent) in Cooch Behar I block having 29 village poultry units and lowest (3 per cent) in Chinsurah-Mogra block having 29 units between 1964-65 and 1967-68.

(ii) Test check of the records of 20 blocks showed the following position :

(a) No records regarding setting up of poultry units were available in respect of Krishnanagar I and Panchla and no poultry units were set up in Gaighata block.

In the remaining 17 blocks, 149 village poultry units were set up against the target of 340 units.

(b) For setting up of 4 village poultry units, BDO, Lalgola, had drawn Rs.0.20 lakh in 1976-77 (Rs.0.10 lakh) and 1978-79 (Rs.0.10 lakh). Of these, three units involving an expenditure of Rs.0.15 lakh remained "incomplete" and could not be made operative (July 1981) due to non-availability of birds and feed

- (c) In 5 blocks, out of 51 village poultry units set up between 1967-68 and 1974-75 at a cost of about Rs.2.55 lakhs, 40 units costing about Rs.2.00 lakhs were wound up within 1 to 5 years due, as ascribed (June-July 1981) by the concerned BDOs, to paucity of poultry feed, death of birds in epidemic and callousness of the poultry owners.

Thus, the number of village poultry units set up fell short of the desired level and the units set up did not contribute the number of eggs projected in the programme. The low performance of the poultry units was attributed, by the DAH to lack of staff and supervision by veterinary surgeons and other officials, winding up of most of the village poultry units as soon as the 1st or 2nd phase was over, etc.

3.3.6.2.1. For popularisation of poultry at household level, setting up of backyard poultry units involving a central assistance of Rs.200 per unit was introduced in 1975-76 and 625 units involving a cost of Rs.1.25 lakhs were set up up to 1978-79. The owners of these units were required to supply a total number of 250 eggs each free of cost to the feeding programme during the period of operation in each block. No information on the actual number of eggs supplied by these units to demonstration feeding centres was available.

### 3.3.7. Horticulture

For the purpose of growing fruits and vegetables of high nutritive value and improved varieties in the kitchen, school and community gardens by employing better methods of cultivation, improved seeds, fertilisers, provision of irrigation, etc. 250 gardens (kitchen : 200, school : 20 and community : 30) were to be raised in each selected block during the operational period.

The number of gardens required to be raised in 77 blocks and the number actually raised during the period from 1963-64 to 1979-80 are given below :

Nature of garden		Number to be raised	Number actually raised	Shortfall	Percentage of shortfall
Kitchen gardens	.. ..	15,400	12,059	3,341	22
School gardens	.. ..	1,540	1,288	252	16
Community gardens	.. ..	2,310	100	2,210	96

The quantity of vegetables supplied to the demonstration feeding programme during the period from 1972-73 to 1977-78 out of the

above period, according to the information furnished by the department and report of State Nutrition Officer, was as follows :—

Year	Number of gardens in operation		Quantity of vegetables supplied to feeding programme (In Kg.)
	School	Kitchen	
1972-73	100	400	97,950
1973-74	79	180	2,468
1974-75	89	550	3,651
1975-76	47	400	8,590
1976-77	123	510	NA
1977-78	155	1,472	79 285

The quantity of vegetables supplied to the feeding programme showed sharp decline in 1973-74 and 1974-75. In 1975-76 the supply position improved and in 1977-78 it showed sharp increase. In the blocks covered by audit scrutiny, no detailed records for quantity produced, expenditure incurred for that and quantity of vegetables consumed were maintained.

From the departmental records the following points were noticed :—

- (a) Of 456 school gardens to be established in 1970-71 (219) and 1971-72 (237), 311 gardens (68 per cent) were established during those years and out of the Central assistance of Rs.16.35 lakhs (Rs.8.48 lakhs in 1970-71 and Rs.7.87 lakhs in 1971-72) received for the purpose, Rs.6 lakhs (37 per cent) remained unspent (August 1981) with the State Government.
- (b) One hundred community gardens were established in 9 blocks, while in other blocks these could not be set up due to, as ascribed (June 1981) by Government, non-availability of land for the purpose.

Seeds and seedlings (value : Rs.6.06 lakhs), fertilisers (value : Rs.2.57 lakhs) and garden tools (value : Rs.5.22 lakhs) received (November 1973 to March 1980) from the UNICEF were reported to have been distributed among the BDOs of selected blocks. During test-check of records in 10 blocks, it was seen that neither any stock register for these materials nor any record in support of distribution of materials among the owners of the gardens could be shown in Audit (June 1981).

In another block, 8 school gardens set up (1971-72) at a cost of about Rs.0.28 lakh were abandoned during the period of operation due to lack of water supply.

### 3.3.8. Fisheries

According to the Master plan, 52 derelict and semi-derelict tanks in each of the selected blocks were to be developed through Anchal Parishads who were to take over those on lease for 5 years. In respect of the ten blocks where the scheme was first introduced, the following points were noticed :

(a) While in one block no fishery unit was at all established, targets and achievements of tanks developed and water areas, production of fish and contribution to Demonstration Feeding Programme in respect of the remaining 9 blocks were as below :

	Target	Achivement	Shortfall	Percentage of shortfall
Number of tank fisheries .. ..	468	7	41	0
Water area .. .. .	4,680 bighas	1,657 bighas	3,023 bighas	65
Quantity of fish to be collected by Anchal Parishads.	562 tonnes	N.A.	..	..
Contribution to Demonstration Feeding Programme.	94 tonnes	0.6 tonne	93.4 tonnes	99

(b) Of Rs.16.66 lakhs allotted and drawn (1967 to 1975) by the ten BDOs, Rs.6.58 lakhs (41 per cent) were spent. Of the unspent balance of Rs.10.08 lakhs, Rs.5.68 lakhs were deposited (December 1967 to May 1974) in the treasury and information on refund of balance Rs.4.40 lakhs remaining unspent from August 1975 was not available (July 1981).

(c) In 5 blocks, no certificates for utilisation of Rs.3.63 lakhs were obtained from Anchal Parishads.

The above performance of the scheme was ascribed (July 1975 and October 1977), by the concerned BDOs in letters addressed to the Director of Fisheries to delay in finalisation of bonds with the tank owners, unwillingness of the owners to take up the scheme and non-appointment of Fishery Extension Officer for supervision of the implementation of the schemes.

#### 3.3.8.1. Establishment of Fish Production and Demonstration Centre.

After failure of the fishery scheme in the first ten blocks. it was not taken up in any of the 52 fresh blocks between 1966 and 1976. However, during 1977-78 the Fisheries Department introduced a



modified scheme for demonstration of improved methodology of intensive fish culture and approved (September 1977) establishment of 10 Production-cum-Demonstration Centres in 10 blocks. The centres were to be set up in ponds each having an area of 0.5 hectare. Although Rs.2.14 lakhs were allotted and drawn by the concerned BDOs in 1977-78, and production and demonstration started in 6 blocks in 1977-78, no fish could be obtained for demonstration feeding programme against the target of 4,500 kg (@ 750 kg for each pond), while in 1978-79 the production and demonstration could not be held for want of Fishery Extension Officers in 7 blocks. Information on the performance of these centres during 1979-80 and 1980-81 was not furnished (July 1981).

Thus, the effectiveness of the scheme involving an expenditure of Rs.2.14 lakhs could not be ascertained (July 1981).

### 3.3.9. *Demonstration feeding programme*

For encouraging additional consumption of protective food by pre-school and school children and by expectant and nursing mothers and for educating the community on the use of locally available nutritious food, demonstration feeding was to be organised in schools having school gardens and mahila samities through village level workers. Information about number of feeding centres operating, beneficiaries, details of food supplied during 1972-73 to 1978-79, as furnished by the Agriculture Department, have been detailed in Appendix 3.7.

The following points came to notice :

- (i) Feeding centres were not opened in all the blocks selected; the shortfall in coverage of block was highest (67 per cent) in 1973-74 and lowest (13 per cent) in 1978-79.
- (ii) The number of beneficiaries exceeded the target of 72 (48 children and 24 nursing or expectant mothers) per centre from 1972-73 to 1974-75 by 49 to 8 per cent while during 1975-76 and 1976-77 it fell short by 70 and 37 per cent respectively. No records indicating the manner of selection of beneficiaries were available.
- (iii) Eggs supplied to the nursing and expectant mothers during 1972-73 and 1975-76 always fell short of the number of eggs to be supplied and the shortfall varied between 34 (in 1972-73) and 90 (in 1975-76) per cent
- (iv) For 1.58 lakh beneficiaries 1,107 kg of fish were consumed during 1972-73 and 1975-76; thus the per capita consumption of fish was 7 grams.

### 3.3.10. Payments of grants to selected social organisations like mahila mandals and youth clubs

As laid down in the master plan, mahila mandals were entrusted with, *inter alia*, demonstration of improved cooking techniques and improved child feeding practices, preparation of food and development of suitable recipes for feeding programmes and home food preservation and storage while Youth clubs with operating community gardens, village fish tank, or poultry unit, clearing and improving wells and improving village sanitation which could be linked with garden manuring, etc.

According to the terms and conditions laid down (June 1970) by UNICEF financial assistance was to be given once only during the operation period of a block for 10 mahila mandals at the rate of Rs.700 per mandal and for 5 youth clubs at the rate of Rs.500 per club primarily for developing group activities. It was noticed that Rs.1.87 lakhs were paid to 170 mahila mandals (Rs.1.19 lakhs) and 136 youth clubs (Rs.0.68 lakh) detailed below :

Year	Mahila Mandals		Youth Clubs		Number of blocks involved	Total amount of cash assistance
	Number	Amount of cash assistance	Number	Amount of cash assistance		
		Rs.		Rs.		
1970-71 ..	38	26,600	40	20,000	} 27	46,600
1971-72 ..	5	3,500	3	1,500		
1975-76 ..	25	17,500	25	12,500	11	30,000
1979-80 ..	102	71,400	68	34,000	18	1,05,400
<b>Total ..</b>	<b>170</b>	<b>1,19,000</b>	<b>136</b>	<b>68,000</b>	<b>56</b>	<b>1,87,000</b>

Thus, against 380 mahila mandals and 190 youth clubs in 38 blocks, 68 mahila mandals (18 per cent) and 68 youth clubs (36 per cent) received the financial assistance during 1970-71 to 1975-76. During these four years, out of the total UNICEF cash assistance of Rs.5.32 lakhs available for 56 blocks, Rs.1.87 lakhs (35 per cent) could be utilised for group activities, leaving Rs.3.45 lakhs unspent for long. Thus, the financing of the social organisations was not up to the desired level. No records were available in any of the blocks under scrutiny to indicate the specific items of work performed by these mahila mandals and youth clubs. No records were made available to audit to indicate that any appraisal was made by Government except that the State Level Co-ordination Committee in its meeting (June 1975) observed that there was "Mushroom growth" of youth club and mahila mandals which were formed only to have financial assistance from the Government.

### 3.3.11. Training Programmes

Training was imparted to 782 officials and 2,409 non-officials between 1963-64 and 1977-78 against 1,798 officials and 20,832 non-officials to whom it was to be imparted.

Of Rs.3.55 lakhs received from UNICEF between 1965-66 and 1979-80 for defraying the expenditure for training, Rs.3.04 lakhs were spent for the purpose leaving Rs.0.51 lakh unspent for about 1 to 7 years. In spite of availability of funds training programme was not conducted in the following centres during the respective years :

Name of the Institute	Years during which training programme not conducted
Gram Sevak Training Institute, Fulia	.. 1967-68 and 1971-72.
Gram Sevak Training Institute, Narendrapur	.. 1967-68, 1968-69 and 1972-73.
Gram Sevak Training Institute, Chinsurah	.. 1967-68 to 1969-70, 1971-72 to 1977-78.
Soroj Nalini Dutta Memorial Association	.. 1973-74 to 1977-78.

### 3.3.12. Materials, equipment and cash assistance from UNICEF

It was seen from records that the money value of UNICEF assistance under ANP during the period 1976-77 to 1979-80 was as follows :

Year	Supplies and equipment including transport	Cash assistance	Total
	(Rupees in lakhs)		
1976-77	2.42	2.81	5.23
1977-78	4.66	6.46	11.12
1978-79	4.11	4.73	8.85
1979-80	2.35	2.09	4.44
<b>Total</b>	<b>13.54</b>	<b>16.09</b>	<b>29.64</b>

The extent of materials and equipment received from UNICEF and their utilisation could not be checked in Audit as separate records

in respect of such equipment had not been maintained. Test check of records disclosed the following points :

- (i) Out of the vehicles received from UNICEF 46 vehicles were retained with the blocks for about 1 to 12 years after completion of their operational period (5 years) and utilised for activities other than those laid down in the programme while 15 blocks in operation (March 1980) were having no vehicles. The Government has been sanctioning retention of post of drivers for these 46 vehicles and has incurred an expenditure of Rs.26.01 lakhs up to 31st March 1980 on account of salaries, repairs and fuel for running these vehicles for purposes not connected with the programme.
- (ii) A portable slice ice plant (value \$ 0.18 lakh) received in 1964 from UNICEF for fishery scheme under the programme was installed in a fish farm at Junput (not selected under the programme) in 1971. Subsequently it was transferred to the Central Fisheries Development Corporation which according to the UNICEF authorities was not justified. The plant could not be put to any "fruitful use" by the Directorate during the last 15 years.
- (iii) Of 20 blocks covered by Audit scrutiny, stock and stores accounts in respect of the materials and equipment received from UNICEF were not made available in 10 blocks.
- (iv) In 12 blocks tools and equipment valuing Rs.2.38 lakhs received (1966-67 to 1972-73) from UNICEF remained undistributed for about 8 to 13 years (August 1981). According to the concerned BDOs, some more equipment (not specified) were remaining packed in wooden crates.

### 3.3.13. *Monitoring and Evaluation*

The Master Plan laid emphasis on the aspect of monitoring and evaluation right from the block planning stage. The activities in this regard included analysis and revision of block planning, nutrition surveys, design of a feedback system and development of criteria for selecting villages for the introduction of the programme so as to improve the performance of the programme. The master plan provided for preparation of quarterly progress reports which would include a statement of expenditure incurred up to date for constant review.

The Government of India issued instructions to State Government for preparation of quarterly and six-monthly progress report at the

block level and prescribed pro formas for monitoring and evaluation of the programme. The State Government was required to scrutinise these reports and forward to the Government of India a critical analysis of the functioning of the programme. A monitoring committee was set up (September 1977) for monitoring the programme. But no monitoring report was made available (January 1982).

Further, according to the decisions taken in the meetings of SLCC (June 1975, April 1976 and September 1977) the appraisal of work in blocks (both ongoing and post-operational) would be done by the Evaluating Wing of the Development and Planning Department of the State Government and the District Planning Committee also would be associated with the evaluation work and one post-operational and one ongoing block were to be evaluated by the District Magistrates who should submit their Reports by 30th June 1976. Performance of the programme in some more blocks was also to be evaluated by the Socio-Economic Branch of the Department of Agriculture and C.D. No progress was made in this direction.

#### 3.3.14. *Other points of interest*

In 1977 Government of India introduced Intensive Development Project to be implemented in Panchla block within 2 years at an estimated expenditure of Rs.10.88 lakhs. The activities of this project were to be dovetailed with those of ANP under execution from 1975-76. Rupees 2.47 lakhs were drawn during 1978-79 and 1979-80 for implementation of schemes on poultry, pisciculture, goat-rearing, etc. The cash book for the period from 20th August 1978 to 6th September 1980 and other relevant documents were seized by the police on 8th September 1980 in connection with suspected defalcation and mis-appropriation of Government money. The closing balance of cash in hand lying unspent as on 29th August 1980 as per the statement prepared by the BDO from the seized documents was Rs.2.23 lakhs of which Rs.1.47 lakhs pertained to IDP (ANP) which remained unutilised as the proceedings on suspected defalcation awaited finalisation (June 1981).

Out of Rs.1.47 lakhs, Rs.1 lakh were shown as paid—Rs.0.20 lakh for setting up of 4 poultry units and Rs.0.80 lakh advanced (July-August 1980) to one person for supply of goats for setting up of goat-rearing units. Neither the acquittance in support of payment of advance nor the chalans for receipt of goats were shown to Audit (July 1981).

No records were made available to audit to indicate that the State Government made any survey to appraise the performance of Intensive Development Project.

### 3.3.15. *Summing up*

(i) *Fund and expenditure*—Against budget provision of Rs.2,01.71 lakhs between 1967-68 and 1979-80, Rs.1,65.70 lakhs were spent for implementation of the programme.

(ii) *Poultry*—892 units (58 per cent) were set up in 77 blocks against the projected 1,540 village poultry units. 13.27 lakh eggs (32 per cent) were supplied from inception to December 1977 against the target of 41 lakh eggs for 820 units.

(iii) *Horticulture*—Total number of kitchen, school and community gardens set up were 12,059, 1,288 and 100 against the target of 15,400, 1,540 and 2,310 respectively. The percentage of shortfall was 22,16 and 96 in respect of kitchen, school and community gardens respectively.

Of Rs.16.35 lakhs of central assistance received in 1970-71 and 1971-72, Rs.10.35 lakhs were spent leaving Rs.6 lakhs unspent as in August 1981.

(iv) *Fisheries*—In 9 blocks, the shortfall in number of tanks developed and the quantity of fish contributed to feeding programme was 9 per cent and 99 per cent respectively.

After failure of the fishery scheme in the first ten blocks, a modified scheme for demonstration of improved methodology in fish culture was introduced (1977) in another ten blocks. Information on the performance of the scheme (cost : Rs.2.14 lakhs) was not available.

(v) *Demonstration feeding programme*—Out of 15 to 28 blocks in operation every year between 1972-73 and 1978-79, feeding centres were opened in 5 to 20 blocks; shortfall was highest (67 per cent) in 1973-74 and lowest (13 per cent) in 1978-79.

Shortfall in supply of eggs to nursing and expectant mothers ranged between 34 and 90 per cent.

(vi) *Training programme*—Against 1,798 officials and 20,832 non-officials to be trained, training was imparted to 782 officials and 2,409 non-officials between 1963-64 and 1977-78.

(vii) *Materials received from UNICEF*—46 vehicles retained with the blocks for about 1 to 12 years after completion of their operational period were utilised for purposes not connected with the programme. Rs.26.01 lakhs were spent on maintenance of staff and vehicles up to 31st March 1980.

Tools and equipment valuing Rs.2.38 lakhs received in 12 blocks remained unutilised for about 8 to 13 years.

The matter was reported to Government in October 1981; their reply is awaited (March 1982).

### **3.4. Drought Prone Areas Programme**

#### **3.4.1. Introduction**

The programme originally known as the Rural Works Programme and renamed as Drought Prone Areas Programme (D.P.A.P.) in January 1972 was launched by the Ministry of Food and Agriculture since 1970-71 (second year of the Fourth Five Year Plan) with the objective of integrated development of certain areas identified as drought prone areas, and mitigating if not eradicating totally the scarcity condition of those areas through labour-intensive and production-oriented works. During the Fifth Plan, the programme was, however, remodelled for giving greater emphasis on development of infrastructure on area basis with a view to minimising the impact of drought and restoration of a proper ecological balance in the affected areas on a long-term measure particularly to benefit the weaker sections of the society viz., the small and marginal farmers and agricultural labourers belonging to Scheduled Tribes, Scheduled Castes, etc. For proper identification, a small farmer has been defined as one having land holding between 2.5 to 5 acres and off farm income of Rs.2,400 per annum, while a marginal farmer is one having land holding up to 2.5 acres and off farm income of Rs.2,400 per annum. The beneficiaries were to be identified by Junior Land Reform Officer and Panchayats.

The areas 11,446.59 sq. kms (population : 29.07 lakhs) identified as drought prone in this State are as under :

- (i) the entire district of Purulia,
- (ii) seven western blocks of the district of Bankura outside the Kangsabati Command Area and
- (iii) the Jhargram Subdivision of Midnapore district comprising eight blocks.

#### **3.4.2. Finance**

During the Fourth Plan, the scheme was treated as a Central Sector Scheme and was wholly financed by the Government of India, while in subsequent years, the scheme was continued as a Centrally sponsored scheme and financed jointly by the Centre and the State on 50 : 50 basis.

For ensuring flexibility in the flow of finance and non-lapsability of funds as well, all allotments released for execution of the programme under different sectors after setting up of the Agencies were mostly channelised through those offices for credit to the bank account opened in the names of the concerned district level officers.

### 3.4.3. Transactions

A brief mention on the coverage of the programme during the Fourth Plan was made in paragraph 14 of the Supplementary Audit Report (Civil) for the year 1973-74. The outlay, expenditure and the quantum of central assistance received under the programme during the several years from the end of the Fourth Plan onwards are indicated below :

Period				Outlay	Expenditure	Central assistance
<i>(Rupees in lakhs)</i>						
Fourth Five Year Plan	..	..	..	4,05.85	2,45.65	4,05.85
Fifth Five Year Plan	∴	..	..	10,86.70	9,39.18	5,54.86
1979-80	..	..	..	6,32.12	3,40.25	1,65.62
1980-81	..	..	..	5,67.26	4,65.71	87.50
			Total	26,71.93	19,90.79	12,13.83

### 3.4.4. Management of funds

3.4.4.1. The position of unutilised money lying with the banks at the end of each year in accounts opened by the Agencies as also by the District level officers was as under :

Agency	1976-77	1977-78	1978-79	1979-80	1980-81
<i>(In lakhs of rupees)</i>					
Puruha	38.35 (1,63.83) (1,25.28)	12.52 (1,87.12) (1,74.60)	73.99 (1,16.71) (42.72)	58.09 (2,06.04) (1,47.95)	46.55 (2,90.16) (2,43.61)
Bankura	26.07 (50.68) (24.61)	30.35 (98.86) (68.51)	50.17 (1,31.36) (81.19)	29.56 (1,51.45) (1,21.89)	16.71 (46.62) (29.91)
Midnapore	19.89 (34.33) (14.44)	41.39 (82.79) (41.40)	53.47 (87.59) (34.12)	53.16 (1,36.00) (82.84)	33.22 (1,20.10) (86.88)
Total	84.31 (2,48.84) (1,64.33)	84.26 (3,68.77) (2,84.51)	1,77.63 (3,35.66) (1,58.03)	1,40.81 (4,93.49) (3,52.68)	96.48 (4,56.88) (3,60.40)



Sector	1976-77	1977-78	1978-79	1979-80	1980-81
	<i>(In lakhs of rupees)</i>				
Agriculture .. ..	0.15 (4.85) (4.70)	2.31 (3.84) (1.53)	4.87 (11.99) (7.12)	4.74 (14.03) (9.29)	11.25 (21.07) (9.82)
Soil Conservation ..	3.05 (6.57) (3.52)	7.51 (16.44) (8.93)	9.79 (22.72) (12.93)	13.85 (33.09) (19.24)	24.27 (36.91) (12.64)
Animal Husbandry ..	— (—) (—)	14.68 (21.07) (6.39)	19.67 (28.48) (8.81)	22.29 (37.32) (15.03)	25.70 (37.77) (12.07)
Veterinary Services ..	0.42 (3.14) (2.72)	2.16 (8.01) (5.85)	2.16 (2.16) (—)	2.16 (2.16) (—)	4.18 (7.12) (2.94)
Fisheries .. ..	2.01 (2.48) (0.47)	2.63 (3.23) (0.60)	3.66 (5.29) (1.63)	4.54 (5.51) (0.97)	4.55 (6.94) (2.39)
Sericulture .. ..	3.00 (3.00) (—)	5.02 (8.10) (3.08)	21.08 (24.64) (3.56)	30.29 (48.74) (18.45)	33.93 (40.01) (6.08)
Co-operation .. ..	— (—) (—)	— (—) (—)	0.40 (0.78) (0.38)	0.40 (0.58) (0.18)	0.40 (0.40) (—)
Command Area Develop- ment .. ..	— (—) (—)	— (—) (—)	— (—) (—)	4.00 (4.00) (—)	4.00 (5.00) (1.00)
Ground Water Survey ..	— (2.06) (2.06)	— (—) (—)	— (—) (—)	20.94 (21.50) (0.56)	16.28 (20.94) (4.66)
LAC Development ..	2.87 (3.29) (0.42)	9.35 (9.69) (0.34)	13.76 (14.44) (0.68)	14.92 (16.29) (1.37)	17.70 (19.76) (2.06)
Agricultural Research ..	— (—) (—)	— (—) (—)	1.38 (1.89) (0.51)	2.06 (2.91) (0.85)	1.61 (2.15) (0.54)
<b>Total ..</b>	<b>11.50</b> <b>(25.39)</b> <b>(13.89)</b>	<b>43.66</b> <b>(70.38)</b> <b>(26.72)</b>	<b>76.77</b> <b>(1,12.39)</b> <b>(35.62)</b>	<b>1,20.19</b> <b>(1,89.13)</b> <b>(65.94)</b>	<b>1,43.87</b> <b>(1,98.07)</b> <b>(54.20)</b>

Figures in the brackets represent amounts released including balance brought forward and amounts unutilised respectively.

Release of funds without assessing the spending capacity of the executing agencies resulted in huge accumulation of funds.

### 3.4.5. Programme

3.4.5.1. During the Fourth Plan, the main activities under the programme were confined to afforestation and generation of sources of small and minor irrigation through excavation of dug wells, improvement of derelict tanks, construction of jore bunds across the streams and rivulets, etc. In the Fifth Plan, however, efforts were directed to

- (i) development and management of water resources,
- (ii) soil and moisture conservation,
- (iii) introduction of dry land farming and restructuring of the cropping pattern,
- (iv) intensification of livestock and dairy farming and
- (v) creation of subsidiary occupations.

The outlay and expenditure under different sectors over several years have been indicated in Appendix 3.8. It would appear therefrom that excepting under Irrigation and Afforestation, there was huge shortfall of varying degrees in expenditure during the Fifth Plan under all sectors as compared to their respective outlay and the deficiency had been persisting till 1980-81. Apart from the shortfalls in comparison with the plan outlay, there were even heavy deficiencies in expenditure in relation to the budget provision also.

The important sectors where heavy shortfall occurred are under :

Sector		During 5th Plan	During 1979-80	During 1980-81
<i>(In lakhs of rupees)</i>				
1. Agriculture including Soil and Moisture Conservation and Dry Land Farming	Outlay	125.66	56.43	64.09
	Expenditure	38.00	28.53	22.46
	Percentage of shortfall.	70	49	65
2. Animal Husbandry including veterinary cover	Outlay	110.52	69.80	37.61
	Expenditure	31.09	15.03	15.01
	Percentage of shortfall	72	78	60
3. Fishery Development	Outlay	15.70	11.95	34.12
	Expenditure	2.70	0.97	2.39
	Percentage of shortfall.	83	92	93
4. Lac and Sericulture	Outlay	24.67	46.49	12.78
	Expenditure	8.09	19.82	8.14
	Percentage of shortfall.	67	57	36
5. Credit Management	Outlay	20.00	6.50	8.50
	Expenditure	3.38	0.18	Nil.
	Percentage of shortfall.	83	97	100

Points noticed during examination of the records connected with the execution of works under each sector are mentioned in the subsequent sub-paragraphs.

Physical targets and achievements under all the sectors together with the number of beneficiaries from the inception of 4th Plan period to end of 1980-81 are given below :

Scheme particulars		Target	Achievement
1. Irrigation Potential	(i) Area in hectare created	44,425.8	21,699.57
	(ii) Area utilised ..	35,341	11,779
2. Soil and Moisture Conservation	(i) Area in hectare created	14,965.4	7,881
	(ii) Area utilised ..	Not available.	
3. Animal Husbandry			
Milk Animal .. ..	(i) No. distributed ..	244	56
Milk Societies .. ..	(i) No. established ..	..	5
	(ii) No. functioning ..	..	..
4. Afforestation .. ..	(i) Area in hectares covered	Not available	15,791
	(ii) Area actually successful	Not available.	
5. Beneficiaries under* the Scheme		Total	
Scheduled Castes .. ..	In number	22,081	
Scheduled Tribes .. ..	In number	22,422	
Others .. ..	In number	73,414	
Total .. ..	In number	1,17,917	
Mandays of employment ..		60,58,341	
Training/In number .. ..	Training	1,043	
.. ..	Workshop	Nil	

Complete details are given in Appendix 3.9.

### 3.4.5.2. Irrigation

The section includes—

- (i) Minor Irrigation,
- (ii) River Lift Irrigation,
- (iii) Dug Wells, and
- (iv) Tank improvement.

#### 3.4.5.2.1. Minor Irrigation Schemes

Minor Irrigation schemes, which aim at the development of both surface and ground water resources and have small gestation periods of two to three years, were taken up both by the Irrigation and Waterways (I & W) Department and Agri-Engineering Directorate of the Agriculture and Community Development Department.

\*Figures in respect of 4th Plan not available.

### 3.4.5.2.1.1. *Schemes executed by the Irrigation and Waterways Department*

Ten minor irrigation schemes were taken up during the Fourth Plan period (1969-74), two during the Fifth Plan period (1974-78) and three (out of the five schemes sanctioned) between 1979-81.

Relevant information in respect of the seventeen schemes, in terms of cost, irrigation potential etc., has been tabulated in Appendix 3.10. The points noticed in connection with the slow progress in the execution of these schemes and their performance are detailed in the succeeding paragraphs.

### 3.4.5.2.1.2. *Progress of work*

The slow progress in the execution of the twelve schemes taken up between 1969-70 and 1975-76 was mainly due to :

- (i) Delay in acquisition of land for main canals and distributaries;
- (ii) Changes in design during execution.

Test check of records relating to three schemes (Hanumata, Ramchandrapur and Maliarajore) disclosed that land was acquired piecemeal. For the Hanumata and Ramchandrapur Schemes, the works on head work structures (which commenced in January 1976) were not co-related with those on canals and distributaries which were yet to start (December 1981) for want of land. Land acquisition proposals for the canals and distributaries were sent to the Land Acquisition Officer rather late (between October 1977 and April 1981) and no land for the purpose was made available to the department till date (December 1981). As a result, although the headwork structures were almost complete, execution of canals and distributaries had not yet been taken up (December 1981).

Test check of records relating to four schemes (Patbandh, Shyamtarangi, Torkey and Maliarajore) further disclosed that the designs of headwork structures and canals prepared initially without sufficient survey and investigation required substantial modifications during execution, resulting in additional items of work, shifting of head work site, changes in canal alignments and increase in length of dam. Following these changes in design and additional items of work, the construction period of the respective works was prolonged far beyond the original targets.

Thus, due to delay in acquisition of land and substantial changes in design carried out during execution, none of the 10 Fourth Plan

schemes and 2 Fifth Plan schemes was completed even after five to eleven years of their commencement apart from avoidable escalation in their cost due to rising prices (part of the increase in the cost to the tune of Rs.7,29.79 lakhs in respect of the twelve schemes was due to prolongation of their construction period).

#### 3.4.5.2.1.3. *Performance of Minor Irrigation Schemes*

Ten Fourth Plan schemes taken up between 1969-70 and 1972-73 created irrigation potential of 22,120 acres (March 1981) against the target of 31,866 acres. Irrigation potential created was 69.4 per cent of the target though 89.5 per cent of the revised estimated expenditure had been incurred.

#### 3.4.5.2.1.4. *Schemes executed by the Agri-Engineering Directorate*

Twenty-three minor irrigation schemes (estimated cost : Rs.1,58.05 lakhs; proposed irrigation : 21,134 acres) were taken up by the Directorate between 1970-71 and 1980-81.

From the details of the twenty-three schemes given in Appendix 3.11, it would appear that against the target of 19,131 acres, irrigation potential of only 6,461 acres could be created (March 1981) by the 15 Fourth and Fifth Plan Schemes, which were due to be completed by 1979-80.

Non-fulfilment of the irrigation targets was mainly due to delayed execution of several schemes including suspension of work on two schemes. In course of test check of records it was noticed that (a) there were delays in acquisition of land (b) designs of several works were changed during execution and (c) increased quantities of work under major items had to be executed *vis-a-vis* the quantities provided in the original estimates. While most of the schemes were affected by factors (a) and (c), in respect of eight schemes, significant changes in the designs of dams, dykes and canals had to be made as the original designs framed after preliminary survey of site conditions were found to be either defective or inadequate.

Due to these factors, the construction schedules in respect of 11 out of 15 schemes taken up between 1970-71 and 1976-77 were upset badly inasmuch as five schemes were completed two to five years behind schedule and six schemes (including two schemes work on which remained suspended since October 1975 and May 1976) were under execution even after four to eight years of their commencement.

#### 3.4.5.2.1.5. *Jammunajore Minor Irrigation Scheme in Purulia*

The schemes (estimated cost : Rs.9.21 lakhs; proposed irrigation : 1,500 acres) was taken up in February 1972 and was scheduled to be completed within 3 years. In 1975, it was noticed that due to defect in the design the canal water flowed below the ground level ruling out possibility of extending irrigation from the scheme. Bad workmanship also threatened the spillway structure and consequently further work was stopped in October 1975. A technical committee constituted by the Government to investigate the matter confirmed (June 1979) the defective design and bad workmanship and recommended that Irrigation and Waterways Department should be consulted to change the design. Neither any action had been taken on the recommendation of the committee nor had the work been resumed (December 1981).

Although an expenditure of Rs.13.64 lakhs had been incurred on the project till March 1981 no irrigation was possible from the scheme. On the contrary, due to canal excavation, natural irrigation from the up-land catchment to the lower fields had been affected.

Pending action on the recommendations of the Technical Committee, the Chief Engineer (Agriculture) decided (June 1980) that the spill water should be utilised by installation of pumps, after carrying out repairs of the damages in the headworks structure. Action in this regard had not yet been undertaken (December 1981).

#### 3.4.5.2.1.6. *Chaka Minor Irrigation Scheme in Purulia*

Work on Chaka Minor Irrigation Scheme (estimated cost : Rs.18.00 lakhs; proposed irrigation : 6,000 acres), which commenced in March 1973, was stopped in May 1976, following detection of certain discrepancies in cement consumption, apprehension of fictitious measurement of earthwork in the earthen dam and defects in design. A technical committee appointed by the Government to investigate into the defects opined (June 1979) that the quality of work was apparently satisfactory and there was no reason why the work should have been stopped. The committee recommended that the anomalies and discrepancies in respect of the work should be investigated departmentally and remaining work should be taken up after the design of the apron was got approved by the Irrigation and Waterways Department. The departmental investigation report on the anomalies and discrepancies was not available (December 1981). The work had not also been resumed (December 1981). Though an amount of Rs.37.05 lakhs had been spent on the scheme (March 1981), no irrigation was also being done from the scheme.

### 3.4.5.2.2. River Lift Irrigation Schemes executed by the Agri-Engineering Directorate

During the fifth plan twenty-nine River Lift Irrigation Schemes (estimated cost : Rs.70.29 lakhs; proposed irrigation : 10,660 acres) were sanctioned (between May 1976 and February 1978). Works on the schemes (Purulia : 10; Bankuara : 13 and Midnapore : 6) were taken up between 1976-77 and 1978-79 and an expenditure of Rs.66.55 lakhs had been incurred on them up to March 1981.

The department had stated that these schemes had been commissioned before March 1979. It was, however, seen from records that four schemes had not been commissioned till March 1981 due to non-completion of water transmission arrangements in three and non-location of the point for lifting of water in another; 13 were commissioned in March 1981. Test check of records disclosed that delayed completion of water transmission arrangements was attributable to delay in placing supply orders for pump-sets, pipes and specials. Specific instances of delay (ranging between 7 months to 46 months from the date of sanction) are cited in the following paras.

In Bankura district, 11 schemes were sanctioned in May 1976 and 2 in August 1977. However, orders for the supply of pump-sets were placed between December 1976 and February 1978 and those for RCC, Tiron and PVC pipes between November 1977 and March 1980.

In Purulia district, 10 schemes were sanctioned in March 1977. However, orders for supply of pump-sets, RCC pipes and PVC pipes in respect of five schemes were placed between December 1977 and November 1978.

Due to delay in completing the water transmission arrangements, the 29 Fifth Plan Schemes could generate irrigation potential of only 2,688 acres against the target of 10,660 acres

### 3.4.5.2.3. Non-realisation of water rates from the beneficiaries of Minor and River Lift Irrigation Schemes

A good number of irrigation schemes had started supplying water for irrigation purpose under the Drought Prone Area Programme from 1974-75 and the total area irrigated (cumulative) up to March 1981 was 1.06 lakh acres as shown below :

(i) Minor Irrigation Scheme under Irrigation and Waterways Department.	0.80 lakh acres
(ii) Minor Irrigation Schemes under Agri-Engineering—	
(a) M.I. Schemes .. .. .	0.23 lakh acres
(b) R.L.I. Schemes .. .. .	0.23 lakhs acres
<b>Total</b> ..	<b>1.06 lakh acres</b>

No water rates had, however, been fixed or realised (July 1981) from the beneficiaries by Executing Agencies or Drought Prone Area Programme Agencies concerned. Title to the assets created by DPAP funds, fixation of responsibility for their maintenance and also allocation of the appropriate head of account to which revenue accrued was to be credited had also not been decided (July 1981).

#### 3.4.5.2.4. *Dug wells*

Government subsidies in different proportions of the cost of construction of dug wells (*viz.* 1 : 2 for marginal farmers, 1 : 3 for small farmers and 1 : 1 for tribal farmers) are released to the beneficiaries and the balance is met by them by taking loans from the financial institutions.

During the Fifth Plan to 1980-81 the scheme could make only limited strides in Purulia (achievements varying between 15 per cent less and 27 per cent of the targets for the respective period) and Bankura (achievements varying between 24 per cent and 60 per cent of the targets for the respective period), while in Jhargram the number of such wells constructed till 1975-76 was 968 and thereafter, only 44 up to 1980-81. The reasons adduced for the shortfall by the local officers were (i) non-availability of bank loan (Purulia and Bankura) (ii) belated receipt of clearance from the State Water Board identifying the Zones of ground water reserve, non-receipt or belated receipt of allotment of funds, scarcity of cement, etc. (Bankura) and (iii) unwillingness of the farmers to undertake such wells mainly with bank loan due to the poor economic condition and also availability of more subsidy for the purpose under other parallel schemes (Jhargram).

Rs.1.61 lakhs were advanced to a Block Development Officer for financing construction of 32 dug wells in the block (Nayagram in Jhargram) during 1972-73 and 1973-74, but no report of completion of the work nor any adjustment for the advance had been received so far (July 1981). It was stated by the Principal Agricultural Officer that since all records of the block had been seized by the Police (during 1976-77) in connection with a police case, no information was available with them also. Similar adjustment and detailed accounts for a total amount of Rs.0.17 lakh advanced to two local banks during July 1979 for financing construction of 11 dug wells were also found wanting in the local office (Midnapore) (July 1981).

#### 3.4.5.2.5. *Tank Improvement*

Improvement of derelict tanks is an important venture under minor irrigation works.



Except in Purulia, the scheme could not make any significant progress as would be evident from the following table :

Period	District	Number of tanks to be taken up	Number actually completed till 1979-80	Remarks
4th Plan	Jhargram (Midnapore)	..	..	
	Bankura	54	37	17 tanks not taken up due to unwillingness of the beneficiaries to pay water rates.
5th Plan	Jhargram	9	7	2 still in progress.
	Bankura	5		Works not undertaken reportedly due to shortage of staff.
1979-80	Jhargram	..	..	
	Bankura	5	1	Do.
		73	45	

In Purulia, the number of tanks taken up for improvement during the Fourth and the Fifth Plans were 388 and 50 respectively, out of which 432 tanks had been completed and the remaining 6 abandoned for defective selection of the sites, lack of proper preliminary investigation, etc. Again, 94 of such completed tanks (expenditure Rs.4.40 lakhs) were in 5 blocks which were specifically excluded from undertaking tank improvement works as per approved programme of the Agency.

In Purulia, such works, however, were discontinued from 1979-80 as according to the Agency the District Tank Improvement Office was facing difficulty in getting such works executed within the Government ceiling due to increased costs of labour.

### 3.4.6. Soil and Moisture Conservation

3.4.6.1. Soil and moisture conservation measures are required to be adopted in the watersheds (catchment areas) of big rivers and rivulets for arresting soil erosion as well as for providing secured foundation for rainfed agriculture. Such activities in the drought prone areas (other than the land belonging to the Forest Department) were given in systematic coverage only in the last year of the Fifth Plan (1978-79) with the setting up of separate offices exclusively for the purpose in all the drought prone districts. Till then, stray works were undertaken in such areas by the District Soil Conservation officers in addition to their normal functions. Even after the setting up of the new offices, the pace of work did not gain momentum reportedly

due to non-posting of field staff. The extent of the various measures undertaken is given in Appendix 3.12. The activities were confined only to adoption of "mechanical measures" like contour bunding, gully plugging and desiltation basins. Some work of a nominal measure was also done on land levelling and bench terracing only in Purulia. Agronomical measures on a low key, had just started in Purulia (1978-79) and in Bankura (1980-81), while in Jhargram it was yet to take off (July, 1981). Of the various "mechanical measures", while all other types of work were wholly subsidised by the Government, bench terracing and land levelling were the items which were to be financed partially (33½ per cent) by subsidy and for the rest, the beneficiaries were required to take bank loan (66½ per cent of the cost). However, such works (bench terracing and land levelling) could not make any significant headway due to "general apathy of the bankers to finance them" as highlighted in reports prepared by the Agencies or poor economic condition of the beneficiaries *i.e.* the small and marginal farmers, as stated by the local offices (Purulia and Jhargram).

3.4.6.2. In Purulia, out of an area of 71,084 acres requiring to be treated by soil conservation measures, the area actually covered up to 1980-81 was 7,330.76 acres (10 per cent), the corresponding figures were 2,37,539.90 acres and 7,321 acres (3 per cent) in Bankura and 44,447.65 acres and 4,905 acres (11 per cent) in Jhargram. In Purulia, the shortfall in performance during 1979-80 1980-81 was attributed to non-execution of works entrusted to the Block Panchayat Samities due to their disagreement with the terms and conditions imposed by the Government, whereas in Bankura and Jhargram, the slow progress of work was attributed to acute shortage of staff and smaller number of field units. It was also stated by the Soil Conservation Officers of the three districts that no measures had been adopted in this regard in any of the three districts under the normal State Plan in the drought prone areas ever since the introduction of the programme, whereas the guidelines envisaged the programme as additional to the normal developmental efforts and not as a substitute therefor.

#### 3.4.7. *Animal Husbandry*

To encourage the farmers for undertaking subsidiary occupation, the activities initiated under the sector were on

- (a) Live stock development and
- (b) Veterinary health cover.

### 3.4.8.1.1. *Live stock development*

The activities under this sub-section centred round (i) setting up of Central Semen Collection Centre together with Artificial insemination centres (Purulia and Bankura), (ii) distribution of stud bulls and (iii) Fodder Development scheme in all the three districts, (iv) Dairy Cattle Demonstration farm and (v) Cross-bred heifer rearing in Bankura only and (vi) Distribution of breeding rams, bucks, and poultry birds in different districts.

The progress of implementation of the schemes was as under :

*Central Semen Collection Centres*—For upgrading the local stock, one unit at Purulia and two units at Bankura were established during 1977-78 with a foundation stock of 11 and 16 bulls respectively. Of these, 3 bulls in Purulia and 4 Bulls in Bankura died till the end of 1980-81. In the Purulia unit, the death of the bulls entailed loss to the Government (Rs.0.18 lakh) as they had not been insured. An analysis of the performance of the Collection Centres and the Artificial Insemination Centres at Purulia and Bankura since their inception revealed that in all the years (1977-78 to 1980-81), the actual collection of semen in Purulia fell far short of the targets (varying between 81 per cent and 62 per cent) and even out of the meagre collection as such, the average utilisation was around only 20 per cent. In Bankura, the percentage of utilisation of the collected semen was 15 on average. The percentage of success (calves born) in relation to service in the various years in both the districts was around 22 on average, as against the normal percentage of 35.

### 3.4.8.1.2. *Distribution of stud bulls*

With a view to improving the local stock through natural service in remote localities outside the jurisdiction of the artificial insemination centres, stud bulls of improved species were distributed to selected rearers for making their services available free of cost. The number of such bulls distributed between 1978-79 and 1980-81 were 50 in Purulia, 19 in Bankura and 42 in Jhargram. Of those, 57 bulls (27 in Purulia, 17 in Bankura and 13 in Jhargram) died after distribution, the reasons or post-mortem reports for which were not available with the local offices. As against the standard norm of 100 cases per year the services rendered by the bulls ranged between 15 and 35 cases per bull per year in Purulia, 2 and 7 cases in Bankura and 15 and 20 cases in Jhargram. The percentage of calves born in relation to service during the three years in all the units was as under (standard norm 40) :

					Puruha	Bankura	Jhargram
1978-79	..	..	..	..	21	23	3
1979-80	..	..	..	..	31	7	7
1980-81	..	..	..	..	37	..	7

The reasons for the shortfall were not available from the records of the local offices.

#### 3.4.8.1.3. *Fodder Development Scheme*

For sustaining better nutrition level, Fodder Development Programme was taken up in all the drought prone districts. The scheme envisaged distribution of seeds to the farmers at a subsidised rate (40 per cent) for growing fodder in their own lands. In Purulia, 11,016 fodder demonstration plots were organised and 2,275 quintals of fodder seeds and cuttings were distributed from 1978-79 to end of 1980-81, but no target was fixed for the purpose. In Bankura and Jhargram, distribution of fodder seeds and cuttings were 48.8 per cent and 18 per cent respectively, while coverage of fodder demonstration plots were 50 per cent and 26 per cent of the targets fixed during the same period. The reasons for the shortfall were awaited (August 1981).

#### 3.4.8.1.4. *Dairy Cattle Demonstration Farm*

With a view to giving practical demonstration of the advantage of rearing cross-bred species to the trainees and farmers, 10 cross-bred cows with followers were purchased in 1978-79 and 1979-80 of which one died (1979-80) and the cost was realised from the Insurance Company.

Milk yield from the said cows during 1979-80 was as under :

Year	Expected milk to be produced	Actual production	Per centage of shortfall
1979-80	15,000 Kg	9,538 Kg	36
1980-81	15,000 Kg	8,157 Kg	45

Shortfall in milk yield was attributed by Leader-cum-Deputy Director, Dairy Cattle Production, DPAP Bankura, mainly to extreme drought and old age of the cows.

#### 3.4.8.1.5. *Cross-bred heifer rearing scheme*

The scheme envisaged distribution of feed at a subsidised rate to the poor rearers of cross-bred cattle for rearing the followers of such species of age group from 4 to 28 months (after which they attain puberty). The scheme was implemented in Bankura only during 1978-79 but was abandoned in the very next year for reasons not available with the local office.

#### 3.4.8.2. *Veterinary Health Cover*

The activities under the sub-sector included *inter alia* providing of adequate health coverage for cattle and poultry birds in the drought

prone areas through extension of the service of ambulatory clinic vans, which render veterinary treatment available at the door step of the farmers. In Purulia, the van acquired in October 1977 could not start visiting the selected sites before December 1978 as the required complement of staff had not been posted till then.

Besides, as against the target of 500 cases to be treated by the van per month, the average performance of the van during 1978-79, 1979-80 and 1980-81 was 157,429 and 298 cases respectively. In Bankura, out of seven drought prone blocks, the van did not cover (June 1981) 2 blocks (Saltora and Mejhia) at all ever since its commissioning and it had also been remaining off the road from May 1980 onwards. The reasons for the deficiencies and shortcomings were awaited from the concerned District Veterinary Officers.

Further, in Purulia, while there were already two Veterinary institutions (one hospital and one dispensary) in existence at Manbazar I block, a second veterinary hospital was constructed in December 1980 (cost : Rs.7.11 lakhs) at a distance of 1.5 km from the existing hospital and just adjacent to the present dispensary. While the entire district was considered as a drought prone area, the rationale for construction of the second hospital under the programme in the close vicinity of two other institutions could not be explained by local authority.

#### 3.4.9. *Fisheries Development*

The activities under this sector started in full swing in Purulia and Jhargram from 1978-79 and were mostly confined to setting up of Bundh Breeding Fish farms. In Bankura, a total amount of Rs.1.53 lakhs had been sanctioned for the purpose during 1977-78 and 1979-80, but the money could not be spent so far (June 1981) reportedly 'due to non-selection of the site and dearth of technical staff. Though the bundh in Jhargram was established (cost : Rs.1.33 lakhs) (with the object) to raise spawn (285 lakhs), fry/fingerlings (7 lakhs), and fish and brooder (4 MT) per year, the actual production (started from 1979-80) during 1979-80 and 1980-81 was 10 lakhs fingerlings and 2.36 lakhs fry/fingerlings respectively and that too was raised by procuring spawns from another bundh already in existence under the normal plan.

In the Bundh set up in Purulia, the production, which started from 1979-80, fell far short of the targets and suffered heavy reverses

due to high incidence of mortality during the year 1979-80 as shown below :

Year	Percentage of mortality from spawn to fry	Percentage of mortality from fry to fingerlings	Percentage of mortality from fingerlings to fish
1979-80	63	25	10

The figures of 1980-81 were not available. Normal percentage of mortality from spawn to fry, fry to fingerlings and fingerlings to fish were 20,15 and 8 respectively. The reasons for the high incidence of mortality was not stated by the local office.

#### 3.4.10. *Ground Water Survey*

The State Water Board which was entrusted with the work of Ground Water Survey had been provided with Rs.60.00 lakhs between 1975-76 and 1979-80 out of which expenditure incurred till 1980-81 was Rs.43.72 lakhs. The cost of drilling rig with accessories, plants, machinery, etc. (Rs.27.00 lakhs) exploratory tube wells (Rs.10.48 lakhs) and 4 Jeeps (Rs.2.60 lakhs), constituted the bulk of the expenditure. As regards utilisation of the huge quantity of machinery and equipment so procured, it was stated (July 1981) by the Executive Engineer of the concerned works division that the machinery and equipment were procured by the higher authorities and placed with the division with no programme for their utilisation. The machines were thus lying idle in open area in the absence of any godown. Except doing some exploratory works mainly in Midnapore and semi-detailed survey in 21 spots covering the 3 districts, no tangible work could be done by the present works division reportedly in the absence of adequate infrastructure.

#### 3.4.11. *Evaluation*

Though the programme had been implemented over a decade back, no evaluation of its performance or achievement has been made so far (July 1981).

It is reported that some private agency had already been engaged (January 1979) by the Government for a mid-term evaluation of the programme. The report is, however, still awaited.

#### 3.4.12. *Summing up*

(1) The programme for the Fifth Plan under the D.P.A.P mainly involved intensification of measures in different directions. But, the utilisation of funds allotted for the purpose had been very low for Agriculture, Animal Husbandry, Fisheries and Credit Management.

(2) The dug well scheme under minor irrigation and bench terracing under soil conservation programme being dependent mainly on bank loan and partially on Government Subsidy, suffered heavy set back due to unwillingness of the bankers to finance them, (in Purulia and Bankura) and general unwillingness of the local farmers to undertake them because of the loan component (Jhargram in Midnapore District).

(3) 12 Minor Irrigation Schemes with gestation periods ranging from two to four years, taken up during the Fourth and Fifth Plans remained incomplete (March 1981) even after five to eleven years of their commencement due to delay in acquisition of land and substantial changes in design made during execution.

(4) The Jamunajore and Chaka Minor Irrigation Schemes (with command area 1,500 acres and 6,000 acres) taken up in February 1972 and March 1973 were stopped in October 1975 and May 1976 respectively due to certain defects in their design, bad workmanship etc. Expenditure incurred thereon was Rs.13.64 lakhs and Rs.37.05 lakhs respectively up to March 1981 but no irrigation facilities have been generated from them as yet (June 1981).

(5) Due to delay in completing water transmission arrangement, 29 River Lift Irrigation Schemes taken up during the Fifth Plan could generate (March 1981) irrigation potential of only 2,688 acres against the target of 10,660 acres.

(6) While according to the guidelines issued by the Government of India, all works under the programme were conceived as an additive to the normal development efforts, and not in substitution thereof, in Purulia normal works executed on tank improvement was disproportionately lower than the ones executed under the programme and soil conservation measures undertaken under the programme were not supplemented by any activities under the normal plan in any of the three districts.

(7) Efforts made for upgrading the local stock of cattle through artificial insemination as well as natural service with improved species did not yield the desired result due to high incidence of mortality and poor response from the rearers.

(8) In the close vicinity of two existing veterinary institutions (one hospital and one dispensary), a second veterinary hospital was constructed in Purulia in December 1980 at a cost of Rs.7.11 lakhs out of funds under the programme.

(9) The performance of the Bundh Breeding Fish Farm set up in Jhargram at a cost of Rs.1.33 lakhs with the object of raising

spawns, fry/fingerlings, etc. fell far short of the targets and piscicultural activities had to be undertaken there by procuring spawns from outside sources.

(10) Exploration of the ground water potential in the drought prone areas by launching proper survey, could not make much headway reportedly for want of adequate infrastructure. Plant, machinery, equipment, etc. worth Rs.27.00 lakhs procured for the purpose had been lying idle in the open in the absence of proper storage facilities.

(11) No evaluation of the programme implemented so far had been made departmentally. A private agency, stated to have been employed in January 1979 for making a mid-term appraisal, did not submit its report as yet (July 1981).

The matter was reported to the Government in October 1981; the reply is awaited (March 1982).



**LOCAL GOVERNMENT AND URBAN DEVELOPMENT  
DEPARTMENT**

**3.5. Defective fabrication of fire fighting equipment**

The Director of Fire Services, West Bengal had handed over (March 1978) 6 chassis purchased in May 1977 at a cost of Rs.3.26 lakhs, to a firm for fabrication of 6 emergency tenders for utilisation in helipad duties. The work order was issued in March 1978 and the fabrication was to be completed within 60 days of the receipt of the work order. The agreement was entered into with the firm only in August 1978 and a bank guarantee of Rs.0.26 lakh was also obtained from the firm as security deposit only in August 1978. The bank guarantee which was valid up to November 1978 was not got renewed from time to time, nor was there any clause in the agreement regarding guarantee period of the tenders fabricated. The tenders were received in the Directorate in March 1979, over 10 months after the specified period. Several defects were found in the tenders on inspection and testing (during March-April 1979).

Most of the major defects were stated to have been repaired (June-August 1981) by the firm but on inspection and testing of the tenders (September 1981), it was seen that repairs of some minor defects had not been done by the firm (November 1981). The tenders had been kept in the open (for want of covered space in the Directorate) for about 2½ years without being used due to defects in the tenders and for want of 66 items of ancillary equipment as stated (December 1981) by the Director.

The Department stated (February 1982) that as they had to place the orders on the lowest tenderer and as the work load with the fabricating firm was too heavy, the firm took their own time to complete the fabrication. They further stated that they would see whether delay could be avoided "in allotting the appliances in respective fire stations in future".

## DEVELOPMENT AND PLANNING DEPARTMENT

### 3.6. Non-utilisation of a building

According to the decision of Government (November 1973), the Executive Engineer, Midnapore Division (Construction Board) had constructed a building in December 1977 for utilisation as Day Trippers' Lodge (DTL) at Digha in Midnapore district near the market (the site selected by the Working Group set up by the department for the purpose) at a cost of Rs.2.54 lakhs for providing basic amenities to the day time visitors of middle and low income groups. Rupees 0.42 lakh were also spent on construction of an approach road (Rs.0.21 lakh), electrical fittings in the buildings (Rs.0.11 lakh) and furniture (Rs.0.10 lakh). The Co-ordination Committee for development of Digha (set up for co-ordination and monitoring of the progress and overall development of the area) apprehended (November 1978 and February 1979) that with the coming up of the prestigious hotel blocks in the near future around the building, the rush of day trippers in thousands would not only seriously disturb environmental conditions of the entire area but also jeopardise the efforts towards achieving the harmonious growth of Digha. The Committee also observed that the building had several defects in electrical fittings, selection of meter room, etc. and that the drainage and sewerage system in the building was not adequate and required improvement. On the basis of the resolution of the Committee, the District Magistrate, Midnapore recommended (April 1979) to Government the utilisation of the building as a Tourist-cum-Inspection Bungalow. Government, however, did not agree to the proposal and decided (May 1980) that the building should be utilised as DTL as originally contemplated. However, the building was not taken possession of by the Administrator, Digha Development Scheme (November 1981) as the defects and inadequacies referred to above had not been removed and some members of the staff sanctioned in 1977 had not yet been posted. Meanwhile, the condition of the building had, as reported to Government by the Administrator, been deteriorating day by day. Government stated (December 1981) that estimate for repair of defects developing due to non-occupation of the building had not been received. Thus, the building had been left unutilised for about 4 years resulting in idle investment while its condition was deteriorating due to bad maintenance, among other things.

Government stated (February 1982) that they had no remarks to offer.

## HOME (POLICE) DEPARTMENT

**3.7. Non-installation of scientific equipment**

The Director, Forensic Science Laboratory, West Bengal purchased (July 1975) *inter alia* one Dual column gas chromatograph (A) at a cost of about Rs.0.45 lakh. One Atomic absorption spectrophotometer (B) was also purchased (April 1976) by him at a cost of Rs.1.63 lakhs, (including delivery charges). Of the accessories essential for installation of the equipment, a voltage stabiliser (Rs.0.04 lakh), a wooden table (Rs.0.01 lakh) and 3 cylinders (Rs.0.06 lakh) for equipment A and one cylinder (Rs.0.03 lakh) for equipment B were purchased between February 1975 and November 1979. Neither of the two equipment had, however, been installed so far (June 1981) due to non-availability of 2-stage regulators of cylinders, copper tubing and electron capture detector system meant for equipment A and acetylene gas and compressed air for equipment B.

Thus, the acquisition of 2 items of equipment and some accessories valuing Rs.2.22 lakhs without ensuring availability of all the accessories led to non-installation of the equipment for about 5 to 6 years. Meanwhile, the guarantee period (1 year from the date of purchase) of the equipment had expired. The Director stated (July 1981) that the extent of accessories necessary could not be ascertained prior to procurement of the items of equipment.

The matter was referred to Government in October 1980; their reply is awaited (March 1982).

**EDUCATION DEPARTMENT****3.8. Expansion of training programme not achieved**

Government decided (June 1966) to expand programme of extending training facilities to the teachers of the primary schools and sanctioned a sum of Rs.2.52 lakhs for providing accommodation to 60 trainees to be taken in addition to the existing 75 trainees in the Junior Basic Training Institute (JBTI), Jhargarm in Midnapore district. The construction of two hostel dormitories comprising ten rooms, one unit of latrine block consisting of 4 cubicles; 2 screen walls in front of old latrine block and extension of the main building necessary for the expansion programme were not taken up before 1974-75 because of delay in finalisation of the plans and estimates of the new works. These works completed by June 1977 at a cost of Rs.2.52 lakhs had many defects as reported (June 1977) by the Principal of JBTI to the Assistant Engineer, CBD, Jhargram. After taking over the possession of the dormitories, extended portion of the main buildings, etc. in February 1978 he again reported (July 1979) to the Executive Engineer that the floors of the rooms of newly constructed building had been flooded with water in the beginning of the rainy season due to major leakages.

Apart from the constructional defects, the non-utilisation of the additional accommodation and allied infrastructure created was attributed (November 1981), by the Principal, to non-construction of dining place and staff quarters, non-electrification of the buildings and non-availability of fund for recurring expenditure. Since all the above deficiencies/requirements have still not been set right or made up, the training programme cannot be expanded as envisaged.

The matter was reported to Government in October 1979; their reply is awaited (March 1982).

## REFUGEE RELIEF AND REHABILITATION DEPARTMENT

### 3.9. Outstanding rent

Mention of the outstanding dues on account of rents in respect of the Government owned tenements at Ganguly Bagan and Poddar Park and three hawkers' corners in Calcutta was last made in paragraph 71 of the Audit Report 1964 and although the Public Accounts Committee (1966-67) had recommended in paragraph 74 of their Report that effective steps should be taken to realise the outstanding rents, the dues continued to accumulate and the arrears on 31st March 1974, as reported by the Department to the Public Accounts Committee (1974-75) stood at Rs.20.44 lakhs in respect of the tenements (Rs.16.37 lakhs) and the hawkers' corners (Rs.4.07 lakhs).

The rent payable for each of the 776 flats under the Ganguly Bagan tenement scheme was Rs.20 per month and that for each of the 384 flats under the Poddar Park tenement scheme was Rs.22 per month. The position regarding realisation of rents, however, did not improve as the arrear rents in respect of the two tenement schemes increased to Rs.18.55 lakhs at the end of 1980-81.

The Department stated (December 1981) that a good number of tenants were unwilling to pay rent regularly but stringent measures such as filing of eviction money suits were not taken against them as they were displaced persons from erstwhile East Pakistan and such measures would render them destitutes once again. The Department also stated that the total outstanding rent realisable from Government employees could not be ascertained as the avocation of the tenants in most cases was not recorded in the registers but steps were taken to realise rent from the tenants who were Government employees in a number of cases, through the concerned departments.

Rent payable for 181 stalls in the three hawkers' corners was Rs.3.75 per stall per week. Outstanding rent on account of the stalls at the end of 1980-81 stood at Rs.5.62 lakhs. Seventy stalls, against which Rs.1.96 lakhs was due on account of outstanding rents up to June 1979, were demolished by

the CMDA in 1979 in connection with the construction of a fly-over and the stall holders shifted elsewhere. It was stated (July 1981) that the Directorate was trying to find out the whereabouts of the stall-holders after the demolition. The Department intimated (December 1981) that no steps to realise the dues from the stall-holders prior to the demolition of the stalls could be taken as the date of demolition had not been intimated to them by the CMDA. The Department further stated that Government was aware of the huge amount of rent remaining unrealised from those stallholders and that the whereabouts of those stallholders, who had been given alternative stalls by the CMDA as temporary rehabilitation on execution of deeds of licence with the Corporation of Calcutta, had since been ascertained and that attempts would be made to realise the outstanding dues from them. It is significant to mention that the bulk of the amount of Rs.1.96 lakhs had become overdue for realisation long before the demolition of the stalls.

**COTTAGE AND SMALL SCALE INDUSTRIES DEPARTMENT****3.10. Moving exhibition unit remaining idle**

For the purpose of acquainting the people, particularly in rural areas with the progress being made in developing the industries by bringing into view the representative samples of various kinds of industrial products, a Moving Exhibition Unit consisting of 12 members of staff was opened sometime before 1955 under the Director, Cottage and Small Scale Industries, West Bengal. The unit was required to collect samples of industrial products and then move to the districts for holding exhibitions. The activities of the unit suspended (June 1964) for alleged misappropriation of Government money had not been revived (November 1981). The equipment viz., generator-1; film rewinder-1; projector-2; amplifier-1; radio-1; electric gramophone-1; gramophone records-85; films for projection during exhibition-25; etc. of the unit also remained unutilised during these years. Meanwhile, Government had to incur an expenditure of Rs.8.26 lakhs, on pay and allowances of the staff of the unit from June 1964 to November 1981, which proved largely unfruitful.

Government stated (February 1982) that due to some difficulties or others such as flood, non-acknowledgement of the confirmed programme in time and also due to other unavoidable circumstances, exhibitions could not take place although 41 film shows were held between 1973 and 1981 utilising the staff attached to the unit. What has been stated by Government, however, reinforces the picture that the benefits derived from this unit have been insignificant for more than 17 years.

## ANIMAL HUSBANDRY AND VETERINARY SERVICES DEPARTMENT

### 3.11. Supply of feedgrains and milk

3.11.1. According to two agreements entered (December 1966 and February 1968) into by the Government of India with the United Nations Food and Agricultural Organisations (FAO) under World Food Programme (WFP) and the amendments incorporated in these agreements up to January 1975 (i) for improvement of milk supply through balanced feeding of cattle and milk toning, feedgrains (maize and sorghum) and dried skim milk were to be supplied to State Government for a period of 5 years and 3 years respectively and (ii) for intensive egg and poultry production-cum-development of marketing centres, feedgrains were to be supplied for a period of 5 years by the FAO through the Government of India. These schemes were to be implemented in the Intensive Cattle Development Project (ICDP), Calcutta and 4 Intensive Poultry Development Projects (IPDP) at Barasat, Calcutta, Chinsurah and Durgapur. The purpose of these supplies was to encourage milk producers and poultry farmers by making available cheap and balanced feed to them and to create funds for continuation of activities for developing the dairy and poultry industries after cessation of the assistance from the WFP. Some of the salient provisions relating to the supply of maize, sorghum and milk were as below :

- (i) the gift maize and sorghum were to be utilised by the project for the preparation of balanced feed for cattle and poultry birds by mixing it with locally purchased feed ingredients in the prescribed ratio;
- (ii) the balanced feed was to be sold, on no-profit no-loss basis to milk-producers in the ICDP area, farmers in the milk shed areas, and registered poultry farmers living within a radius of 50 miles in each of the 4 IPDPs. For computing the sale price of the balanced feed, the cost of the maize and sorghum received as gift was to be taken notionally at Rs.350 per tonne and for the sale price of skim milk, the cost was to be taken as Rs.3,000 per tonne up to October 1968 and thereafter as Rs.2,000 per tonne;
- (iii) Of the money realised from the sale of balanced feed two-thirds pertaining to maize and sorghum portion in respect of ICDP and 35 per cent pertaining to maize portion in respect of IPDP were to be deposited in two revolving funds for utilisation in purchase of local feedgrains after



cessation of supplies by the WFP authorities. The remaining funds were to be utilised during the periods of operation of the projects for fodder production and conservation, expansion of the existing feed mixing units, storage and transport facilities, production of coarse grains, development of extension and information services, improvement of egg and poultry marketing arrangements, etc. The fund generating out of sale of the resultant milk was also to be utilised for developmental activities on intensification of milk production, increase and conservation of fodder production, etc.

### 3.11.2. *Organisation*

The Director, Animal Husbandry, West Bengal (DAH), was in overall charge of the scheme. The Additional Director, Animal Husbandry (ADAH), Haringhata Farm was entrusted with the implementation of the ICDP, while the Joint Director, Animal Husbandry, Poultry (JDAH) was in control of the IPDPs. The Deputy Director, Animal Husbandry, Poultry Marketing (DDAH, PM) implemented the IPDP at Calcutta and Project Officers concerned implemented the IPDPs at Barasat, Chinsurah and Durgapur. The feed mixing unit at Tollyganj was also under the control of DDAH/PM. The Milk Commissioner, West Bengal (MC) was in charge of production and distribution of milk.

### 3.11.3. *Project appraisal*

The agreements with the FAO have also envisaged that "WFP may undertake, with the cooperation of the Government, an appraisal or appraisals of the project in regard to the efficacy of the operations undertaken, the extent to which the purpose of the food aid is achieved. . . . the impact of the food aid on the improvement of the nutritional status and the economic and social development of the country on a longer term basis". With a view to enabling any such appraisal to take concrete shape, it should be equally incumbent on the State Government to conduct such parallel review from time to time and to collect and transmit such data from time to time. Such a concurrent review only will enable the Government not only to help the WFP for any such appraisals but also to examine the comments that may ultimately be made by that body. The results of such a study could not be furnished to Audit by the department.

It was also noticed that though the periodical progress reports prescribed by the Government of India provided for furnishing the information on "number of producers purchasing mixed feed" and

“number of animals benefiting” such particulars have not been given in any of the Annual Accounts of the ICDP for the years 1968-69 to 1975-76.

In the Accounts of IPDPs for the years the information available indicated the picture as under :

Year						Number of farmers pur- chasing mixed feed	Number of birds fed with mixed feed
1969-70	..	..	..	..	..	3,940	1,20,000
1970-71	..	..	..	..	..	2,168	4,14,000
1971-72	..	..	..	..	..	2,168	4,14,000
1972-73	..	..	..	..	..	N.A.	N.A.
1973-74	..	..	..	..	..	2,168	4,14,000
1974-75	..	..	..	..	..	1,750	3,54,000
1975-76	..	..	..	..	..	2,448	5,00,350
1976-77	..	..	..	..	..	900	2,65,000
1977-78	..	..	..	..	..	900	2,65,000
1978-79	..	..	..	..	..	900	2,65,000
1979-80	..	..	..	..	..	900	2,65,000

The basic records on the strength of which the figures have been worked out were not made available to Audit. According to the agreement, the balanced feed was to be sold to poultry farmers registered with and living within the IPDP area only. The number of registered poultry farmers benefited during the years 1969-70 to 1975-76 and 1980-81 was not made known to Audit. It was, however, stated (May-July 1981) by the project officers that during 1976-77 to 1979-80, 212, 266, 276 and 246 registered poultry farmers having 24,923, 30,147, 41,567 and 41,413 birds respectively, were served. From the above statement as well as from sub-paragraph 3.11.5 post it would be apparent that the scheme of intensive egg and poultry production-cum-development of marketing centres could not be sustained after the cessation of WFP assistance.

#### 3.11.4. Test check

On a test-check (April-July 1981) of the records maintained in the Department, Directorate, the ICDP, Calcutta and IPDPs, Barasat, Calcutta and Chinsurah the points mentioned (Schemewise) in the succeeding paragraphs were noticed.

### 3.11.5. *Intensive egg and poultry production-cum-development*

#### 3.11.5.1. *Generation of fund*

Against the fund of Rs.22 lakhs, being the value of 6,286 tonnes of feedgrains (computed notionally at Rs.350 per tonne as fixed by the WFP authorities) to be generated as per agreement, a fund of Rs.21.52 lakhs was generated. A sum of Rs.6.62 lakhs being the sale proceeds of balanced feed manufactured under another agreement (July 1965) with FAO was also added to this fund. Out of the total fund of Rs.28.14 lakhs, thus generated, a revolving fund of Rs.10 lakhs (increased to Rs.16.49 lakhs in June 1977) meant for purchase of full years requirement of feedgrains and other ingredients when surplus fund was available thereafter, was opened in April 1975, although according to the agreement Rs.9.84 lakhs (35 per cent) was to be opened. The reasons for excess deposit of Rs.6.65 lakhs in the revolving fund were not furnished (September 1981). The residual fund of Rs.11.65 lakhs was to be spent on developmental activities discussed in sub-para 3.11.5.3.

3.11.5.2. Records relating to the transactions from the revolving fund showed the following points among others :

(i) As already mentioned, the revolving fund was to be utilised for production of balanced feed which was to be sold to poultry farmers registered with and living within the IPDP area only. But it was noticed that of 7,748 tonnes of feedgrains (value : Rs.58.93 lakhs) and 6,252 tonnes of other ingredients (value : Rs.70.81 lakhs) purchased between 1975-76 and 1980-81 from the fund, 2,468 and 2,355 tonnes of feedgrains and other ingredients respectively were sold to ADAH, Haringhata in charge of ICDP, Calcutta, Superintendents of Poultry Farms, Midnapore, Mohitnagar, Purulia, etc. although not provided in the agreement. Out of 9,366 tonnes of mixed feed manufactured with the remaining feedgrains and other ingredients, 4,039 tonnes were also found to have been utilised in State poultry farms, other IPDP not covered by the programme and other State schemes. Of the balance 5,327 tonnes of mixed feed supplied to IPDPs the quantity of mixed feed actually sold to the registered poultry farmers were not made available to audit. The fund was not at all utilised for IPDPs, Barasat and Durgapur.

(ii) According to the records maintained by the Deputy Director of Animal Husbandry (PM), the proportion of mixing different ingredients in the manufacture of 10,725 tonnes of balanced feed for poultry between 1975-76 and 1979-80 was found to vary widely from year to year as detailed below :

Name of the ingredient	Percentage of ingredients mixed				
	1975-76	1976-77	1977-78	1978-79	1979-80
Damaged wheat ..	3 to 49	5 to 46	25 to 58	21 to 64	27 to 48
Maize ..	3 to 8	3 to 10	5 to 10	5 to 7	8 to 15
Wheat bran ..	5 to 19	6 to 15	8 to 11	10 to 20	5 to 10
Rice Bran ..	3 to 5	5	5 to 8	10 to 20	Nil
Ground nut cake ..	8 to 20	3 to 15	2 to 15	12 to 22	8 to 20
Fish meal ..	2 to 4	3 to 4	2 to 5	4 to 5	8 to 10
Oyster shell ..	3 to 6	4 to 5	2 to 4	3	4
Meat-cum-bonemeal ..	3 to 5	3 to 5	3 to 5	Nil	Nil
Mineral mixture ..	Nil	Nil	Nil	Nil	1 to 3

Mixing of maize in the balanced feed did not reach the proportion (20 per cent) prescribed in the agreement in any of the years. The ingredients were also not mixed in fixed proportions to manufacture standard feed. The Superintendent, Tollyganj Poultry Farm reported (March 1981) that the shell conditions of eggs were becoming poorer day by day and improper calcification of egg shells had also been noticed due to non-mixing of shell-grits, fish meal, oyster shells, mineral mixtures, etc. to the specified proportion. JDAH P stated (September 1981) that the standard percentage of mixing of ingredients could not be maintained due to unpredictable supply of raw materials and inadequate storage facilities.

(iii) The manufacturing of feed was highest (6,498 tonnes) in 1971-72 during the tenure of agreement and it gradually declined since then and became the lowest (1,294 tonnes) in 1978-79. JDAH P ascribed (September 1981) the decline to (i) lower demand from the registered poultry growers of areas under IPDP; (ii) interruption in production due to failure of electricity and (iii) non-availability of adequate quantity of raw materials.

(iv) During test-check it was noticed that feed-grains and other ingredients were purchased at a cost of Rs.3.38 lakhs but those were utilised for manufacture of balanced feed without conducting any chemical analysis, required to be done as per the tender notice. Of 525 quintals of meat-cum-bonemeal (value : Rs.1.31 lakhs) purchased (July-August 1978) by the DDAH PM, 53 quintals were utilised (between July and September 1978) for manufacture of balanced

feed and 135 quintals were issued to different farms leaving 337 quintals of the ingredients unutilised (September 1978). According to a report of DAH (October 1978), the ingredient was found, on chemical analysis, to be adulterated and liable to destruction to avoid its coming back to the market. The farms to whom the ingredient was sent were asked to return the ingredient to the Tollyganj Farm. Information on the disposal of the adulterated ingredient and recovery/adjustment of the cost of feed was awaited (October 1981).

(v) According to guidelines, the revolving fund was to be recouped as early as possible out of the sale proceeds of balanced feed. It was noticed that the fund was not fully recouped at any time between 1975-76 and 1980-81 and the position of shortfall in recoument of the fund as on 31st March each year was as below :

Year					Amount of the fund	Closing balance of the fund as on 31st March	Shortfall
(In lakhs of rupees)							
1975-76	..	..	..	..	10.00	4.77	5.23
1976-77	..	..	..	..	10.00	5.07	4.93
1977-78	..	..	..	....	16.49	9.53	6.96
1978-79	..	..	..	..	16.49	6.41	10.08
1979-80	..	..	..	..	16.49	10.79	5.70
1980-81	..	..	..	..	16.49	12.34	4.15

The reasons for delay in recoument and the details of offices from whom the sale proceeds were to be recovered are awaited from the Directorate (October 1981).

(vi) No *pro forma* accounts were prepared in any year to watch that the revolving fund was operated on no-profit no-loss basis.

3.11.5.3. Of the residual fund of Rs.11.65 lakhs, utilised between 1970-71 and 1977-78, 11 walk-in-coolers (cold storage), a mention of which was made in paragraph 3.7 of the Report of the Comptroller and Auditor General of India for the year 1976-77 (Civil), were purchased in December 1975 at a cost of Rs.2.79 lakhs for use in different poultry farms for avoiding spoilage of eggs. Two of these coolers valuing Rs.0.51 lakh could not be installed (September 1981) after about 6 years for want of suitable accommodation in Tollyganj Farm.

### 3.11.6. *Improvement of milk supply*

#### 3.11.6.1. *Shortfall in supply of foodgrains*

Out of 8,330 tonnes of maize (1,666 tonnes per year) and 4,170 tonnes of sorghum (834 tonnes per year) receivable as per the agreement, 1,483 tonnes of maize and 702 tonnes of sorghum were received by the ADAH, Haringhata between 1968-69 and 1975-76 while 2,663 tonnes of dried skim milk were received by the Deputy Milk Commissioner, West Bengal between 1967-68 and 1971-72 against 2,693 tonnes receivable as per the agreement.

#### 3.11.6.2. *Generation of fund*

Against the fund of Rs.7.65 lakhs (being the value of 2,165 tonnes of feedgrains supplied under the scheme) to be generated, a fund of Rs.7.37 lakhs was generated. Out of Rs.7.37 lakhs, a revolving fund of Rs.3.50 lakhs was opened in June 1976 for purchase of feedgrains and other ingredients if surplus fund was available thereafter. This fund was increased to Rs.4.91 lakhs (2/3rd of Rs.7.37 lakhs) in June 1976. The residual fund of Rs.2.46 lakhs added with the fund of Rs.65.42 lakhs being the sale proceeds of 1,217 tonnes of dried skim milk at the rate of Rs.3,000 per tonne and 1,446 tonnes, at the rate of Rs.2,000 per tonne was to be utilised on developmental activities discussed in sub-paragraph 3.11.6.3.2.

3.11.6.3.1. Records relating to transactions of the revolving fund showed the following points, among others :

(i) Rupees 1.07 lakhs were spent between 1977-78 and 1980-81 on transport, handling and processing charges of feedgrains from revolving fund although not permissible as per guidelines.

(ii) As per the guidelines, the fund was to be utilised for manufacturing balanced feed meant for sale among the milk producers in ICDP area and farmers in the milk shed areas. It was, however, noticed that the fund mostly utilised for financing Piggery Development Scheme, Haringhata Cattle Farm, Heifer and Bull rearing farm and Feed mixing unit at Haringhata implemented by the ADAH, Haringhata, Rs.65.90 lakhs being spent for the purpose between 1977-78 and 1980-81. The feed manufactured at Haringhata unit were mostly sold to Government departments contrary to the provisions of the agreement. The reasons for diversion of fund and non-manufacturing of feed as per stipulation were not furnished. Thus, the purpose for creation of the fund stood frustrated and desired benefits were not derived by the milk producers and the farmers of the prescribed projects areas.

(iii) The records in support of issue|distribution of 88 tonnes (value : Rs.0.79 lakh) were not shown to Audit (September 1981).

(iv) No proforma accounts were prepared in any year to watch that the fund was operated on no-profit no-loss basis.

(v) According to a report on review of the scheme by the Government of India—WFP Team (November 1977), large amounts from the revolving fund were not available to the department as the funds had been advanced to the Food Corporation of India for supply of feedgrains to the feed mixing unit and remained unadjusted with them. Most of the buyers of mixed feed being Government Departments, no system of regular recovery of sale-proceeds had been enforced. This resulted in non-recoupment of the revolving fund to the desired extent. Rupees 1.07 lakhs advanced to FCI prior to March 1981 remained unadjusted (1981).

### 3.11.6.3.2. *Development fund*

The development fund of Rs.67.88 lakhs was utilised on the activities mentioned below between 1970-71 and 1977-78.

Item on which spent	Expenditure
	(In lakhs of rupees)
Establishment of fodder farm at Salboni .. .. .	34.68
Grants-in-aid paid to the West Bengal Dairy and Poultry Development Corporation	27.69
Purchase of medicines and equipment, ambulatory clinic vans, etc. by Director of Veterinary Services, West Bengal	3.26
Sinking of Tubewells at Milk Colony, Haringhata .. .. .	2.25
Total ..	67.88

Test check of records in Salboni Fodder Farm and the Director of Veterinary Services, West Bengal revealed the following points :

(a) Mention was made in paragraph 3.1.4. of the Report of the Comptroller and Auditor General for the year 1975-76 about the activities of Salboni Fodder Farm (involving revenue expenditure of Rs.24.18 lakhs) established in Midnapore district for increase in production of fodder. The capital expenditure of Rs.34.68 lakhs incurred on the farm including Rs.28.09 lakhs up to 1975-76 was met from the development fund created from sale proceeds of WFP feedgrains and dried skim milk while other expenditure (Rs.50.81 lakhs) from 1976-77 to 1979-80 was met from the State budget.

The area available for cultivation, the area actually cultivated, target of production of fodder and actual production of fodder in the farm from 1976-77 to 1980-81 were as below :

Year				Area available for cultivation	Area actually cultivated  (In acres)	Target of production		Production		Shortfall in production	
						Grains	Fodder	Grains	Fodder	Grains	Fodder
						(In quintals)					
1976-77	..	..	..	1,840	770	4,620	61,600	657	21,646	3,963	39,954
1977-78	..	..	..	1,840	696	4,176	55,680	872	7,605	3,304	48,075
1978-79	..	..	..	1,840	731	4,386	58,480	1,215	19,634	3,171	38,846
1979-80	..	..	..	1,840	780	4,680	63,400	414	14,664	4,266	48,736
1980-81	..	..	..	1,840	618	3,708	49,440	387	10,312	3,321	39,126
				Total	..	21,570	2,88,600	3,545	73,861	18,025	2,14,739



Thus during the 5 years mentioned above the utilisation of land for cultivation was not more than 43 per cent (1979-80) of the total area available while the production of feedgrains and fodder fell short by 18,025 (83 per cent) and 2,14,739 (74 per cent) quintals respectively. Such shortfall in utilisation of land and in production of feedgrains and fodder was attributed (July 1981) by the Farm Agronomist to cultivation of crops mainly in rainfed condition and absence of organic matters in the soil.

(b) Mention was also made in para 3.1.4. about sinking of 4 deep tubewells out of 6 sanctioned in 1971-72. Three other deep tubewells including 2 sanctioned in 1971-72 were sunk—one by the Minor Irrigation Corporation in 1977 and the other two by the Ground Water Board in 1979 at a cost of Rs.4.86 lakhs approximately. According to the Farm Agronomist (July 1981) the two wells sunk in 1979 could not be commissioned for want of transformers.

#### 3.11.6.4. *Summing up*

(a) No assessment of the working of the project and its impact on increase in milk|egg production was made by the Government.

Under IPDPs, the number of beneficiaries and number of birds fed came down to 900 and 2,65,000 (in 1979-80) from 2,448 and 5,00,350 (in 1975-76) respectively.

(b) In ICDP the revolving fund of Rs.4.92 lakhs was mostly utilised for financing different schemes implemented by the ADAH other than WFP scheme and Rs.65.90 lakhs were spent for the purpose between 1977-78 and 1980-81.

(c) The manufacturing of feed (IPDP) declined from year to year and the proportion of mixing of feedgrains and different ingredients varied widely from year to year resulting in shell condition of eggs becoming poorer.

(d) The revolving fund (IPDP) was not recouped as early as possible leaving Rs.4.15 lakhs unrecouped (March 1981).

(e) In the farm established for increasing fodder production at Salboni at a cost of Rs.34.68 lakhs and involving revenue expenditure

of Rs.74.99 lakhs the land utilised for cultivation was not more than 43 per cent of the total area available and the production of feedgrains and fodder fell short by 83 and 74 per cent of the target due to cultivation in rainfed condition and absence of organic matter in soil.

The matter was reported to Government (October 1981); their reply is awaited (March 1982).

## GENERAL

## 3.12. Misappropriation, losses, etc.

The cases of misappropriation, defalcation, etc., of Government money, reported up to 31st March 1981 and on which final action was pending at the end of 1980-81 were as follows :

				Number of cases	Amount
				<i>(In lakhs of rupees)</i>	
Cases outstanding at the end of 1979-80	..	..	..	552	71.62*
Cases reported during 1980-81	..	..	..	16	2.38
Cases disposed of during 1980-81	..	..	..	7	0.32
Cases outstanding at the end of 1980-81	..	..	..	561	73.68

Department-wise analysis of the outstanding cases is given in Appendix 3.13. Of the 561 cases outstanding at the end of 1980-81, 415 cases (Amount : Rs.39.43 lakhs) were outstanding for more than five years. Sixty one per cent of the cases related to the Board of Revenue.

Details of one of the cases of suspected misappropriation of cash are given in the succeeding paragraphs.

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\*Rupees 0.09 lakh increased on receipt of further information from a department.

## JUDICIAL DEPARTMENT

3.13. A local test audit of the accounts of the Sub-divisional Judicial Magistrate, Bongaon for the period from 1st April 1974 (inception) to 30th June 1980 conducted (July 1980) on receipt of a report on alleged defalcations in his office from the District Judge, 24-Parganas (March 1980), disclosed a suspected defalcation of Rs. 51,494 by the Cashier of the said office. The amount comprised :

- (a) excess drawal from the sub-treasury on the basis of inflated amounts of 87 bills between September 1976 and March 1979 (Rs.40,048) and also shown as paid in cash book,
- (b) non-accountal of money drawn from the sub-treasury in 12 bills between March 1979 and August 1979 (Rs.3,924), in cash book,
- (c) recoupment of permanent advance made for Rs.3,638 between November 1978 and August 1979 against the actual expenditure of Rs.530 from permanent advance resulting in an excess drawal of Rs.3,108,
- (d) fictitious entries in the cash book showing deposit of money into the sub-treasury (Rs.2,354), and
- (e) incorrect totalling of the cash book and non-accountal of collection money on account of fees and fines (Rs.2,060).

The cash book for the period from 26th February 1978 to 19th November 1978 and vouchers in support of contingent payments made against drawals aggregating Rs.46,019 between April 1976 and August 1979 were, however, not made available to audit.

In this connection certain procedural lapses were noticed in the maintenance of cash book and handling of cash *viz.*, failure on the part of the head of the office to verify and attest the entries of the cash book with vouchers, chalans, bill registers, etc., overwriting and erasing of the entries of the cash book, non-cancellation of paid sub-vouchers, non-preparation of bill-wise analysis of closing cash balance and non-maintenance of contingent register.

The Subdivisional Judicial Magistrate lodged FIR in June 1980; results of investigation by Police are awaited (October 1981).

The matter was reported to Government by Audit in March 1981; their reply is awaited (March 1982).

**CHAPTER IV**  
**WORKS EXPENDITURE**

**IRRIGATION AND WATERWAYS DEPARTMENT**

**4.1. Additional expenditure**

The work of construction of outfall sluice over Purana Khal (Kendua Basin) was awarded (April 1978) to the lowest tenderer at the tendered value of Rs.43.69 lakhs (6.12 per cent less than the schedule of rates) with time stipulated for completion as 12 months. The alignment of the sluice passed through the land owned by the Irrigation Department but leased out to a Rice Mill sometime in 1942. Though the lease agreement with the Rice Mill stood terminated much earlier than April 1978, the department failed to take effective steps to clear the site and make it available to the contractor even after a lapse of about a year from the date of work order. The contractor requested the department (March 1979) to rescind the contract honourably as the market rates of labour, materials and transport had increased tremendously and accordingly his contract was terminated (10th November 1979). Fresh tenders were invited on 3rd November 1979 at an estimated cost of Rs.72.56 lakhs calculated on the basis of enhanced schedule of rates and the work awarded to the lowest tenderer at the rate of 9.5 per cent less. The work was completed in May 1981 and payment of a sum of Rs.68.50 lakhs made to the contractor (May 1981).

The Government to whom the matter was reported in February 1981, stated (June 1982) that efforts were being made regularly to get the land vacated. The Rice-Mill owner contended, in response to the Divisional Officer's direction (July 1979) to vacate the land, that the land belonged to him as the lease agreements with him were not terminated. The Government's reply further discloses that the Government Pleader, Howrah, had earlier opined (November 1973) that in the absence of lawful determination of the rights of the occupants, they could not be deemed to be unauthorised occupants though no rent was collected from them and there was no valid lease agreement with them. As such, the Rice-Mill owner was personally approached and persuaded to part with the required land. The Government's reply does not, however, mention why effective steps to get possession of the land could not be taken immediately before or after the work order was awarded (April 1978).

Failure of the department in making available the site of work to the original contractor within a reasonable time and belated execution of the work through a separate agency resulted in an additional expenditure of Rs.24.81 lakhs to the department.

#### 4.2. Avoidable expenditure due to rejection of favourable rates

The scheme for the protective work on the right bank of the river Ganga at Dhulian reach was approved (September 1979) by the Technical Committee of the State Flood Control Board. Tenders for the work estimated to cost Rs.40.54 lakhs, were invited on 18th January 1980 in anticipation of administrative approval and the lowest rate of Rs.30.30 lakhs received at 25.25 per cent below the schedule of rates from two tenderers was recommended by the Executive Engineer to the Superintending Engineer, Central Irrigation Circle for acceptance (February 1980). The Superintending Engineer returned the tender papers (18th March 1980) and instructed the Executive Engineer to invite fresh tenders with the estimated cost reduced to Rs.40.06 lakhs. The Superintending Engineer observed in this connexion that the rate of coarse sand provided in item 3 of the tender schedule had undergone a revision (11th March 1980) from Rs.70.75 per M<sup>3</sup> to Rs.40.60 per M<sup>3</sup>. Fresh tenders were, however, invited (21st March 1980) for Rs.39.91 lakhs incorporating the item of 'stone dust' in place of 'coarse sand' in the schedule of works due to economy in rate (Rs.31.20 per M<sup>3</sup>). The Executive Engineer pointed out (21st March 1980) in this connexion that the Technical Committee advised the use of 'stone dust' in place of 'coarse sand' if the rate of the former was found cheaper. The lowest rate received (23rd April 1980) at par with the schedule of rates was not accepted, and a bid was held on 16th May 1980 and the work distributed in equal proportion among the three lowest bidders (two of whom happened to be the contractors who quoted same rates at 25.25 per cent below previously) at 0.5 per cent below the schedule of rates. No negotiation is found to have been made with the tenderers/bidders to lower down the high rates received after a lapse of 2 months only. The work was completed (July 1980) and payment of a total sum amounting to Rs.37.40 lakhs made (March 1981).

The Government, to whom the matter was reported in August 1981, stated (June 1982) that as the item for use of 'coarse sand' had to be changed to that for 'stone dust', the tender condition was vitiated and thus, invitation of fresh tender became a necessity.

In accordance with the departmental rules and terms of contract the works arising out of substitution of tendered items by alternative items out of the savings of the original tender may always be got executed through the working contractor on obtaining a supplementary tender from him. In this context, rejection of favourable rates by the Superintending Engineer in order to reduce the estimated value of an item of work from Rs.1.13 lakhs to Rs.0.65 lakh out of the total estimated value of Rs.40.54 lakhs has resulted in an avoidable expenditure of Rs.9.30 lakhs to Government.

## HEALTH AND FAMILY WELFARE DEPARTMENT

### 4.3. Departmental materials recoverable from a contractor

The work of construction of 1 No. R.C.C. elevated reservoir with capacity of 4.54 lakh litres and laying distribution system (estimated cost : Rs.3.25 lakhs and Rs.2.65 lakhs totalling Rs.5.90 lakhs) under Dinhat Water-supply Scheme, was entrusted to a contractor on the 6th March 1978 with the date of completion stipulated as 5th January 1979. The contractor's progress was unsatisfactory from the very commencement of the work and he expressed his unwillingness to continue after March 1979 when only 20 per cent of the total pipe-laying work was executed by him and payment of Rs.0.52 lakh had been made (March 1979).

As the contractor failed to fulfil his contractual obligation, his contract was rescinded (June 1980) when departmental materials viz., cement, pipes, rods and specials of various sizes and dimension valuing over Rs.2.04 lakhs were lying with him unutilised. The materials which were issued to the contractor in bulk had neither been returned nor the value thereof refunded to the department so far (May 1981). The security deposit of Rs.11,796 lying with the department had also not been forfeited to Government (May 1981).

The department stated (May 1981) that all attempts to recover the balance materials from the defaulting contractor failed.

Bulk issue of departmental materials to the contractor without reference to the immediate requirements of work was in violation of the provisions of departmental rules and resulted in a substantial loss of Rs.2.04 lakhs to Government.

The case was reported to Government (July 1981); their reply is awaited (March 1982).

### 4.4. Avoidable liability due to non-supply of departmental materials

For the construction of three R.C.C. elevated reservoirs in Zone I and Zone II under the Chakdah Water Supply Scheme, lowest tender at Rs.8.51 lakhs was accepted and work-order issued in March 1979 with date for completion stipulated as January 1980. The contractor placed indent for the supply of departmental materials on 18th April 1979 but the same was forwarded by the Division to the Resources Division (entrusted with bulk procurement of stores) on 29th June 1979. As the department failed to supply the materials even after a lapse of three months from the date of work-order, the contractor claimed (July 1979) enhancement of rates by 35 per cent. The

Executive Engineer proposed for honourable termination of the contract on 2nd November 1979. The Superintending Engineer terminated the contract on 7th February 1980 without any penal action, though he had observed (13th November 1979) that the departmental materials were then available. Fresh tenders were thereafter invited and the lowest tender at Rs.11.32 lakhs was accepted. The work is in progress (October 1981).

Failure of the department to supply materials to the contractor resulted in an avoidable liability of Rs.2.81 lakhs.

The case was reported to Government in November 1980; comments of the Government are awaited (March 1982).

#### **4.5. Value of materials recoverable from a contractor**

(A) A carriage contractor under the Darjeeling Division, Public Health Engineering was entrusted (July 1978) with the work of carriage of different materials for the year 1978-79 from the Divisional Store at Siliguri to the sub-divisional stores at Sukhiapokhri and Bijanbari without execution of any agreement. The contractor did not deliver large quantities of material like cement, G.I. pipes to the respective sub-divisional stores after carriage. The value of such materials worked out to Rs.1.03 lakhs and the same has not been recovered from the contractor as yet (September 1981).

(B) A work order for the work "Construction of Piped Water Supply for Parbalakha of upper Garubathan" (estimated cost : Rs.0.99 lakh) was placed (February 1978) on the same contractor as at (A) above, who quoted the lowest rates. The work was stipulated to be completed within 45 days from the date of work-order. Though no formal agreement had been executed with the contractor, materials such as cement, M.S. Rod, G.I. pipe were issued to him in large numbers during October 1979 to December 1979 long after the stipulated date of completion of work (April 1978). Out of the same, materials valued at Rs.0.47 lakh were neither utilised by him in work nor returned to the Division, and the contractor, after partial execution of work, left the work site (February 1980). His tender was rescinded (August 1980) with imposition of penalty (Rs.0.07 lakh). The value of materials (Rs.0.47 lakh) plus the amount of penalty (Rs.0.07 lakh less earnest money : Rs.0.02 lakh) totalling Rs.0.52 lakh has not yet been recovered from the contractor (August 1981).

The cases were reported to Government in September 1980; their reply is awaited (March 1982).



**PUBLIC WORKS DEPARTMENT****4.6. Extra cost**

Tender for the work "Conversion of Pundibari Subsidiary Health Centre into a Permanent Primary Health Centre under Cooch Behar Block No. 1—Construction of Resident Medical Officer's Quarter, Superior Staff Quarters, Single roomed Staff Quarters 8 units (Structural portion)" was accepted on 23rd May 1979 in favour of a contractor at a tendered value of Rs.1.95 lakhs with the stipulation to complete the work within six months from the date of acceptance of the tender and the contractor was asked to execute the agreement within seven days.

The tender was cancelled on the ground that the department was not in a position to supply cement to the contractor as per stipulation in the tender. The work was subsequently awarded (November 1980) to the same contractor on the basis of the lowest tender at par with the estimated cost of Rs.2.57 lakhs.

A test check of the records, however, disclosed that the division had sufficient quantities of cement in stock inasmuch as it issued|sold 1,240 bags (62 tonnes) of cement to Government|Semi-Government| Local Body in April and May 1979 and received 3,680 bags (184 tonnes) in July 1979. Hence the stock position of cement was not such as would not have permitted issue of cement as per stipulation.

The cancellation of the original tender without any valid reason resulted in an extra liability of Rs.0.63 lakh.

The matter was reported to Government in November 1981; their reply is awaited (March 1982).

## PUBLIC WORKS (ROADS) DEPARTMENT

### 4.7. Extra payment to contractor

The work 'Construction of a bridge over the river Kangsabati at Raipur in the district of Bankura' was entrusted to a contractor at a cost of Rs.28.33 lakhs (5 per cent above the estimated cost of Rs.26.98 lakhs). The stipulated time for completion of the work was 30 months from 11th November 1965 *i.e.* within 10th May 1968.

The progress of work was poor till 1974, due to difficulties in sinking tubewells and collection of steel materials, and curtailment of fund. Meanwhile, the contractor applied for enhancement of tendered rates in 1973 due to increase in cost of materials and labour. This was accepted by Government to the extent of 30 per cent over the originally quoted rates with effect from 31st January 1975.

The superstructure of the bridge was started after 31st January 1975 and completed in May 1976. The total cost of Rs.15.14 lakhs included an amount of Rs.5.33 lakhs representing cost of departmental materials consumed in the work, as per rates of original contract. While the contractor was allowed 30 per cent enhancement of quoted rates on the total cost of Rs.15.14 lakhs, recovery on account of the materials issued to the contractor was made at the old rates. This resulted in extra payment to the extent of Rs.1.60 lakhs.

The Government to whom the matter was referred (September 1981) stated (March 1982), *inter alia*, that instead of making payment of at least Rs.15.46 lakhs which would have been admissible at the 1975-76 schedule of rates, a sum of Rs.14.35 lakhs was only paid to the contractor and in making such payment the Department did not make any extra payment whatever the cost of departmental materials. However, the departmental assessment of the admissible payment of Rs.15.46 lakhs based on the 1975-76 schedule of rates has no relevance since the payments were actually made at the tendered rates as enhanced by 30 per cent. Nor does the Government's reply explain why recovery at the enhanced rate (with 30 per cent increase) was not made from the contractor on account of the cost of departmental materials when such increase was allowed on the tendered rates.

### 4.8. Non-utilisation of Bailey Bridge components purchased on emergent basis

For emergent replacement/restoration of timber bridges and culverts damaged/washed away in five districts during the unprecedented floods of September 1978, Government sanctioned (December 1978), *inter alia*, the purchase of twentyfive sets (2000 running feet) of Bailey Bridge components at a cost of Rs.60 lakhs

from a Government of India concern. The Government, while according the sanction, specifically directed the Chief Engineer to explore the possibility of quicker supply of these materials by the supplier and proper stock accounting and utilisation of these materials.

According to the supply order (November 1978) for twentyfive numbers of Bailey Bridge components placed by the Chief Engineer, Public Works (Roads) Department, the supplies were to be completed by February 1979 *i.e.*, within three months from the date of placement of the order. No penal provision in case of non-supply within the stipulated time, was, however, incorporated in the supply order. Eight numbers of Bailey Bridge components required for three districts were received between August 1980 and September 1980, while seventeen numbers required for two districts were received between January 1981 and May 1981.

Fourteen Bailey Bridge components were received in Murshidabad Highway Division between January 1981 and May 1981. The Divisional Officer had made (January 1981) a tentative programme for utilisation of six units during 1982 and 1983. As for the balance eight units, no immediate location could be found where these units could be utilised.

Out of eleven numbers of such units received in the remaining four districts, the Divisional Officers had utilised four units and made (October 1980) programme for utilisation of three units. No programme has been chalked out so far (October 1981) for the remaining four units.

Thus, the purpose of the purchasing Bailey Bridge components on an emergent basis was defeated due to belated receipt of the materials. Further, twentyone units procured during the period August 1980 to May 1981 are still lying unutilised (October 1981) and concerned Divisions are yet to draw up a programme for utilisation of 12 units procured at a cost of Rs.30 lakhs (approximate).

The Government to whom the matter was referred stated (February 1982) that on account of belated receipt of the Bailey Bridges, some of the timber bridges|culverts damaged|washed in the flood of 1978 were repaired|restored by reinforced cement construction or by other methods as were considered technically suitable.

#### 4.9. Review of works expenditure

##### (a) *Want of estimates or expenditure in excess of estimates*

No work can be commenced or liabilities incurred until a detailed estimate is sanctioned. When the total expenditure on a work is likely to exceed the sanctioned estimate by more than 5 per cent, a revised estimate is to be sanctioned. In the cases mentioned below expenditure on works was incurred either without sanctioned estimates or above 5 per cent in excess of sanctioned estimates.

Department	Expenditure incurred without sanctioned estimates		Expenditure incurred on works in excess of sanctioned estimates by more than 5 per cent.		
	Number of works	Expenditure up to March 1981	Number of works	Amount of sanctioned estimate	Excess expenditure up to March 1981
	<i>(In crores of rupees)</i>		<i>(In crores of rupees)</i>		
Irrigation and Waterways	530	124.42	22	6.63	4.13
Public Works ..	235	31.04	3	1.04	1.43
Public Works (Roads) ..	204	32.03	27	10.99	3.77
Public Works (Construction Board)	51	3.45	..	..	..
Housing .. ..	48	5.85	1	0.34	0.06
Agriculture .. ..	112	9.62	..	..	..
Health and Family Welfare	66	14.86	15	2.27	1.45
<b>Total ..</b>	<b>1,246</b>	<b>221.27</b>	<b>68</b>	<b>21.27</b>	<b>10.84</b>

Particulars of 21 works costing rupees one crore and above each of which were taken up without sanctioned estimate are given in Appendix 4.1.

##### (b) *Vouchers not furnished*

Vouchers for Rs.6,71.27 lakhs were not furnished to Audit. Department-wise and year-wise analyses of the vouchers not furnished are given in Appendix 4.2.

## CHAPTER V

### STORES AND STOCK

#### 5.1. Synopsis of important stores and stock accounts

A synopsis of stores and stock accounts in respect of Irrigation and Waterways, Public Works (including Construction Board), Public Works (Roads), Agriculture, Animal Husbandry and Veterinary Services, Commerce and Industries, Education, Health and Family Welfare, Home (Jails) and Information and Cultural Affairs departments for the latest years for which the accounts have been received is given below :

Department	Nature of main stores	Year of account	Opening balance	Receipts	Total	Issues	Closing balance	Remarks
<i>(In lakhs of rupees)</i>								
Irrigation and Waterways.	Small stores and building materials	1980-81	7,50.92	13,26.26	20,77.18	10,45.58	10,31.60	
Public Works (including Construction Board)	Do.	1980-81	8,87.45	19,06.42	27,93.87	17,39.51	10,54.36	
Public Works (Roads)	Do.	1980-81	4,75.60	8,67.39	13,42.99	6,34.17	7,08.82	
<b>Agriculture</b>								
Consolidated stores accounts of Intensive Food Production Scheme.	Seeds, manures, implements, insecticides, etc.	1978-79	47.71 (a)	24.38	72.09	25.62	46.47	(a) Increase in the opening balance is due to enhancement of selling rate, non-inclusion of certain items of stores earlier and wrong calculation of the value of stores during previous year.
Animal Husbandry and Veterinary Services								

Department	Nature of main stores	Year of account	Opening balance	Receipts	Total	Issues	Closing balance	Remarks
<i>(In lakhs of rupees)</i>								
Central Medical Stores (Veterinary), West Bengal	Medicinal products, surgical equipment and furniture	1979-80	46.19 (b)	39.49	85.68	37.95	47.73	(b) Non-inclusion of the value of furniture and certain miscellaneous articles in the accounts for 1979-80 accounts for the increase in the opening balance.
Commerce and Industries								
(i) West Bengal Government Press and Raj Bhavan Press	Stationery articles, printing paper, binding materials, other materials and supplies, dead stock (plant and machinery), spares and petty plant.	1979-80	12.22 (c)	59.50	71.72	60.21	11.51	(c) Ballot paper account was not included in the last accounts (1978-79) for which the opening balance has been increased.
(ii) West Bengal Stationery Office	Stationery articles, paper, packing materials, water marked plain paper.	1980-81	11.38 (d)	97.09	1,08.47	86.10	22.37 (+) 0.75	(d) The discrepancy between the opening balance shown and the closing balance of 1979-80 is due to appreciation in value of stock at the end of 1979-80.
								(+) Represents appreciation in value of closing stock on the basis of market rate of 1981-82.
Education								
Bengal Engineering College, Shubpur	Oil, coal, grease, timber, small tools, chemicals, electrical goods, etc.	1980-81	2.05	1.63	3.68	1.79	1.89	

**Health and Family Welfare**

(i) Consolidated stores accounts of principal State Hospitals	Instruments and appliances, medicines, drugs and dressings, beddings and clothing, crockery, etc.	1977-78	78.48 (e)	4,01.00	4,70.54	3,85.07	94.47	(e) Accounts for 1975-76 have not been received. Accordingly the correctness of balances in 1976-77 and 1977-78 accounts could not be verified. The accounts for 1977-78 do not include the stores accounts of Infectious Diseases Hospital, Calcutta and R. G. Kar Medical College Hospital, Calcutta owing to non-receipt of audited accounts by the Directorate from the units concerned.
(ii) Central Medical Stores	Instruments and appliances, drugs, dressings, beddings and clothing, crockery, packing materials, etc.	1977-78	1,61.74 (f)	8,58.77	10,20.51	8,22.91	1,97.60	(f) Reasons for the reduction by Rs. 0.40 lakh in the opening balance have not been intimated (March 1982).
(iii) Infectious Diseases Hospital, Calcutta.	Equipment and medicines	1977-78	3.02	12.46	15.48	12.34	3.14	
(iv) Central Welfare Store, State Family Welfare Bureau, Directorate of Health Services, West Bengal.	Equipment and medicines	1980-81	7.42	30.49	37.91	29.40	8.51	

Department	Nature of main stores	Year of account	Opening balance	Receipts	Total	Issues	Closing balance	Remarks
<i>(In lakhs of rupees)</i>								
Home (Jails)								
(i) Jail Depot, Calcutta	Duster, towels, Clothes, strings and ropes, curtains, teak wood furniture, cane articles, mustard oil, umbrellas, etc.	1979	0.27	0.54	0.81	0.61	0.20	
(ii) Alipore Jail Press	Central Machinery and equipment, tools and plants, dead stock articles, stationery articles, binding materials, etc.	1979-80	22.01	1.41	23.42	5.29	18.13	
Information and Cultural Affairs								
Consolidated stores accounts *(other than Distribution section)	Photographic chemicals, films, cameras and accessories, radios and accessories, 16 mm. projectors and accessories, bulbs, valves, transistors, generator and spare parts, batteries, news reels, art materials, carpentry materials, etc.	1979-80	99.86 (g)	36.71	1,36.57	10.58	1,25.99	(g) The reasons for the reduction by Rs. 0.06 lakh in the opening balance have not been intimated (March 1982).

\*For Distribution section in which News journals of the State Government, Government of India publications, posters, etc. are stocked, value accounts are not maintained by the department. Latest quantity account available was of 1978-79.



## 5.2. Non-receipt of stores and stock accounts

The stores and stock accounts of the following departments required to be submitted to Audit during September each year had not been received (March 1982).

Sl. No.	Department	Year of account	Nature of main stores	Reasons for non-preparation of stores accounts
(1)	(2)	(3)	(4)	(5)
1. Agriculture—				
	Consolidated stores account of Intensive Food Production Scheme	1979-80 and 1980-81	Seeds, manures, pesticides and agricultural implements	Non-receipt of reports from all the districts
2. Animal Husbandry and Veterinary Services—				
	Central Medical Stores (Veterinary), West Bengal	1980-81	Medical products, surgical requisites and furniture	Reasons not intimated (March 1982)
3. Commerce and Industries—				
	West Bengal Government Press and Raj Bhavan Press	1980-81	Stationery articles, printing paper, binding materials, other materials and supplies, dead stock (plant and machinery), spares and petty plant.	Do.
4. Education—				
	Scheme for the supply of text books	1979-80 and 1980-81	Text books for Primary Schools and printing and cover paper required for production of those books	Do.
5. Health and Family Welfare—				
(i)	Consolidated stores accounts of principal State Hospitals(y)	1975-76* 1978-79(x) to 1980-81	Instruments and appliances, medicines, drugs and dressings, beddings and clothings, crockery, etc.	*Non-receipt of accounts from the constituent hospitals. (x) Stores accounts were stated by the Director of Health Services, West Bengal to be under preparation.
(ii)	Central Medical Stores	1978-79 to 1980-81	Instruments and appliances, drugs, dressings, beddings and clothings, crockery, packing materials, etc.	Reasons not intimated (March 1982)
(iii)	Infectious Diseases Hospital, Calcutta	1978-79 to 1980-81	Equipment and medicines	Do.
(iv)	Central Medical Stores of Employees' State Insurance (Medical Benefit)	1979-80 and 1980-81	Medicines and equipment	Do.

(y) Stores accounts of the R.G.Kar Medical College and Hospital, Calcutta and Chittaranjan National Medical College and Hospital, Calcutta for the period from 1972-73 onwards, were not prepared and submitted to Audit for check.

Sl. No.	Department	Year of account	Nature of main stores	Reasons for non-preparation of stores accounts
(1)	(2)	(3)	(4)	(5)
6. Home(Jails)—				
(i)	Consolidated stores accounts of Presidency and Central Jails	1978, 1979 and 1980	Tools and plant, raw materials and finished goods	Non-receipt of accounts from certain Central Jails
(ii)	Jail Depot, Calcutta	1980	Dusters, towels, clothes strings and ropes, teak wood furniture, cane articles, mustard oil, coir articles, umbrellas, etc.	Reasons not intimated (March 1982)
(iii)	Alipore Central Jail Press	1980-81	Machinery and equipment, tools and plant, dead stock articles, stationery articles, binding materials, etc.	Do.
7. Home (Police)—				
	Consolidated stores accounts in respect of distribution of food stuff at concessional rates to Police and National Volunteer Force Personnel	1979-80 and 1980-81	Rice, wheat, sugar, dal and edible oil	Do.
8. Information and Cultural Affairs—				
	Consolidated stores accounts (other than Distribution Section)	1980-81	Photographic chemicals, films, cameras and accessories, radios and accessories, 16 mm projectors and accessories, bulbs, valves, transistors, generator and spare parts, batteries, news reels, art materials, carpentry materials, etc.	Reasons not intimated (March 1982)

### 5.3. Reserve stock

(i) Under the financial rules, the reserve stock limit of each division has to be sanctioned by the competent authority, viz., Chief Engineers of Public Works Department and Irrigation and Waterways Department.

(ii) Out of 286 divisions (Public Works : 62, Irrigation : 79, Public Works (Roads) : 54, Public Works (Construction Board) : 19, Metropolitan Development : 4, Agriculture : 30, Housing : 13 and Public Health : 25), 117 divisions had been holding stock during 1980-81. Of these, in 38 divisions (Public Works : 14, Housing : 5, Metropolitan Development : 1, Public Works (Roads) : 3, Public Works (Construction Board) : 5 and Irrigation : 10) which supplied the information, reserve stock limit had not been sanctioned in the case of 3 divisions (Public Works : 2, Housing : 1). These 38 divisions held stock worth Rs.6,98.57 lakhs of which 16 divisions (Public Works ; 4, Housing : 1, Public Works (Roads) : 2, Public

Works (Construction Board) : 2, Metropolitan Development : 1 and Irrigation : 6) held stock exceeding Rs.10 lakhs in each case.

(iii) 20 divisions (Public Works : 8, Housing : 3, Public Works (Roads) : 2, Public Works (Construction Board) : 3 and Irrigation : 4) held stock worth Rs.3.68 lakhs which exceeded the sanctioned limit by Rs.2,86.19 lakhs as detailed below :

Department		Number of divisions	Amounts in excess of the reserve limit on 31st March 1981	Remarks
<i>(In lakhs of rupees)</i>				
Irrigation and Waterways	..	4	1,45.22	In East Midnapore, Canals, Mayurakshi South Canals and Kakdwip Irrigation Divisions, which have been exceeding the limits since 1973-74, 1974-75, 1971-72 and 1973-74 respectively, the excesses on 31st March 1981 stood at Rs.61.29 lakhs (1571 per cent), Rs.64.34 lakhs (1429 per cent), Rs. 8.22 lakhs (411 per cent) and Rs. 11.37 lakhs (303 per cent) respectively.
Public Works	..	8	92.98	In Birbhum and Midnapore Divisions, which have been exceeding the limits since 1967-68 and 1972-73 respectively, the excesses on 31st March 1981 stood at Rs. 33.57 lakhs (559 per cent) and Rs. 33.99 lakhs (340 per cent) respectively. In Alipurduar Construction Division, stock limit has not been sanctioned as yet (31st March 1981) although the division was holding stock worth Rs. 15.23 lakhs as on 31st March 1981.
Public Works (Roads)	..	2	24.14	In Mechanical Division II and Hooghly Highway Division, which have been exceeding the limits since 1974-75 and 1963-64 respectively, the excesses on 31st March 1981, stood at Rs. 6.06 lakhs (202 per cent) and Rs. 18.08 lakhs (120 per cent) respectively.
Public Works (Construction Board)		3	9.71	In Burdwan University Division, which has been exceeding the limit since 1977-78, the excess on 31st March 1981 stood at Rs. 2.93 lakhs (90 per cent).
Housing	..	3	14.14	In Housing Construction Division I, which has been exceeding the limit since 1972-73, the excess on 31st March 1981 stood at Rs. 7.69 lakhs (1012 per cent).
Total	..	20	2,86.19	

The replies of the Divisional Officers for holding stock in excess of the sanctioned limit and the steps taken by them for regularising the excess holding have not yet been received (March 1982).

#### 5.4. Closing of stock registers

The register of stock in a Public Works Division is required to be closed at the end of each year and reviewed by the Divisional Officer to ensure that the stores consist only of necessary and serviceable articles and that the stores are priced within the prevailing market rates. Of the 38 stock holding divisions from which information was available, closing of stock registers was in arrears in 34 divisions as indicated below :

Department		Number of divisions in which closing of stock registers was in arrears	Remarks
Irrigation and Waterways	..	8	In Canals, Mayurakshi North Canals and Myurakshi South Canals Divisions, stock registers have not been closed since 1962-63, 1967-68 and 1969-70 respectively. Stock registers have not been closed in Kakdwip Irrigation and Suburban Drainage Divisions since 1971-72 and in East Midnapore Division since 1972-73.
Public Works	.. ..	13	Stock registers have not been closed in Bengal Engineering College Construction Division since 1967-68 and in Calcutta Construction and Midnapore Divisions since 1969-70. In Howrah and Workshop Electrical Divisions, stock registers have not been closed since 1971-72 and 1974-75 respectively. In 4 other divisions, stock registers have not been closed for over four years.
Public Works (Construction Board)		5	In Resources and Mechanical Divisions stock registers have not been closed since 1969-70 and in Howrah Division, since 1971-72. In 24-Parganas North Division, stock register has not been closed since 1973-74 and in Burdwan University and Hooghly Divisions, since 1977-78.
Public Works (Roads)	.. ..	3	In 24-Parganas Highway Division, Hooghly Highway Division and Mechanical Division II, stock registers have not been closed since 1966-67, 1972-73 and 1970-71 respectively.
Housing	.. ..	4	Stock registers have not been closed in Housing Construction Divisions I, III and IV since 1975-76, 1969-70 and 1972-73 respectively.
Metropolitan Development	..	1	In Central Mechanical Division, stock registers have not been closed for 1980-81.

### 5.5. Physical verification of stock

The divisional officers are required to ensure that physical verification of stock in the division is conducted at least once a year. In 28 of the 38 divisions from which information was available, physical verification of stock was not conducted during 1980-81; in some cases it was not conducted in the earlier years also. The departmentwise position is indicated below :

Department		Number of divisions in which physical verification of stock was not done	Remarks
Irrigation and Waterways	..	6	In East Midnapore and Kakdwip Irrigation Divisions, physical verification has not been done since 1976-77; the values of stock held by the divisions on 31st March 1981 were Rs. 65.19 lakhs and Rs. 15.12 lakhs respectively. In Canals Division, physical verification has not been done since 1978-79 and the value of stock held by the division on 31st March 1981 was Rs. 68.84 lakhs.
Public Works		13	In North Calcutta Electrical, Central Calcutta Electrical and Midnapore Divisions, physical verification has not been done since 1978-79, the value of stock held on 31st March 1981 being Rs. 2.16 lakhs, Rs. 1.33 lakhs and Rs. 43.99 lakhs respectively.
Public Works(Construction Board)		2	In Howrah Division, physical verification of stock has not been done since 1976-77, the value of stock held on 31st March 1981 being Rs. 6.30 lakhs
Public Works(Roads)	..	2	In 24 Parganas Highway Division, physical verification of stock has not been done since 1970-71, the value of stock held on 31st March 1981 being Rs. 32.77 lakhs.
Housing	..	4	In Electrical Division I and Housing Construction Divisions I and IV, physical verification of stock has not been conducted for the year 1980-81, the value of stock held on 31st March 1981 being Rs. 0.60 lakh, Rs. 8.34 lakhs and Rs. 10.01 lakhs respectively.
Metropolitan Development	..	1	In Central Mechanical Division, physical verification of stock has not been done since 1972-73, the value of stock held on 31st March 1981 being Rs. 54.10 lakhs.

## CHAPTER VI

## FINANCIAL ASSISTANCE TO LOCAL BODIES AND OTHERS

## 6.1. General

(a) (i) *Grants* : During 1980-81, Rs.127.48 crores were paid as grants to local bodies (Rs.50.92 crores), private institutions and individuals (Rs.76.34 crores) and Co-operative institutions (Rs.0.22 crore); this formed 11.43 per cent of Government's total expenditure on revenue account. The grants were paid mainly for maintenance and construction of buildings of educational institutions, maintenance of hospitals and charitable institutions, maintenance and improvement of roads and communications under municipalities and development of co-operative societies. Amounts by broad purposes are shown below :

	Building grants	Maintenance grants	Other grants	Total grants
(In lakhs of rupees)				
<b>Local bodies—</b>				
Recurring .. .. .	—	38,56.57	2,89.40	41,45.97
Non-recurring .. .. .	2.46	13.59	9,30.32	9,46.37
<b>Co-operative Institutions—</b>				
Recurring .. .. .	—	21.08	—	21.08
Non-recurring .. .. .	—	—	1.08	1.08
<b>Others—</b>				
Recurring .. .. .	—	67,45.39	32.98	67,78.37
Non-recurring .. .. .	2,65.24	3,14.37	2,76.05	8,55.66
<b>Total ..</b>	<b>2,67.70</b>	<b>1,09,51.00</b>	<b>15,29.83</b>	<b>1,27,48.53</b>

(ii) *Utilisation certificates of grants* : Departmental officers sanctioning grants are required to certify to Audit proper utilisation of the grants. Utilisation certificates for grants aggregating Rs.5.52 crores were received during 1980-81; those for Rs.3,00.95 crores (in 34,318 cases) paid as grants up to March 1980 were awaited (September 1981). The department-wise details are given in Appendix 6.1. Of these, 24,121 certificates for Rs.1,42.16 crores were awaited for more than three years.

Utilisation certificates of over Rs.25 lakhs were outstanding for more than three years against each of the departments mentioned below :

Department	Number of certificates	Amount (In lakhs of rupees)
Education .. .. .	22,487	1,21,15.08
Agriculture .. .. .	246	10,91.59
Relief and Welfare .. .. .	296	1,38.65
Health and Family Welfare .. .. .	509	1,87.71
Refugee Relief and Rehabilitation .. .. .	125	1,01.74
Co-operation .. .. .	278	5,45.85

(b) *Utilisation certificates of loans and advances* : Out of 963 utilisation certificates (Rs.53.60 crores) due to be received by Audit for loans given by Government up to 31st March 1980, 55 certificates (Rs.1.49 crores) were received leaving 908 certificates (Rs.52.11 crores) to be received (September 1981). Department-wise break-up of wanting utilisation certificates is given below :

Department	Number of outstanding certificates	Amount (In lakhs of rupees)	Year to which the earliest outstanding certificates relate
Co-operation .. .. .	289	36,05.95	1960-61
Cottage and Small Scale Industries .. .. .	297	9,31.63	1957-58
Health and Family Welfare .. .. .	49	2,81.92	1958-59
Animal Husbandry and Veterinary Services .. .. .	34	1,67.39	1974-75
Local Government and Urban Development .. .. .	95	1,56.54	1970-71
Panchayats .. .. .	128	50.57	1968-69
Fisheries .. .. .	16	16.93	1975-76
<b>Total</b> .. .. .	<b>908</b>	<b>52,10.93</b>	

(c) According to the provisions of Section 14 of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, the accounts of bodies and authorities substantially financed by grants or and loans from the Consolidated Fund are to be audited by the Comptroller and Auditor General of India. For this purpose a body or an authority is deemed to have been substantially financed in a year if the total amount of grants and loans received by it during the year, including the unutilised balance of similar grants and loans of the previous year(s) is not less than Rs.5 lakhs and is also not less than 75 per cent of the total expenditure of the body or authority in that year. As in the previous years, for identification of such bodies and authorities, all administrative departments of the State Government were asked in April 1981, to furnish information about grants and loans given by them and their subordinate offices to the bodies and authorities during 1980-81 and the total expenditure for the year of such bodies and authorities. This requirement of Audit was also brought to the notice of the Finance Department with the request for making available the relevant information for the previous years from the defaulting departments or offices as well. However, no information for 1980-81 was received (January 1982) from several departments, important among them being the Departments of Education, Health and Family Welfare, Co-operation, Agriculture, Panchayats and Community Development (Panchayats Branch), Local Government and Urban Development, Relief and Welfare (Welfare Branch), Commerce and Industries (except Establishment and Mines Branches), Cottage and Small-Scale Industries, *etc.* which normally release large grants or loans. Of these, the Departments of Agriculture (except its Planning Cell), Panchayats and Community Development (Panchayats Branch) and Local Government and Urban Development did not furnish similar information for 1979-80 also, the Department of Education from 1978-79, the Departments of Co-operation, Cottage and Small-Scale Industries and Relief and Social Welfare (Welfare Branch) since 1977-78 and the Department of Health and Family Welfare since 1971-72.

Where any grant or loan is given to any body or authority for any specific purpose from the Consolidated Fund, Section 15 of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 requires that the Comptroller and Auditor General shall scrutinize the procedure by which the sanctioning authorities had satisfied themselves as to the fulfilment of the conditions subject to which such grants or loans were given.

The results of audit conducted under Section 14 and Section 19(3)|20(1) and scrutiny made under Section 15 of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 are mentioned in the succeeding paragraphs.



**PANCHAYATS AND COMMUNITY DEVELOPMENT  
DEPARTMENT**

**6.2. Zilla Parishads**

The results of audit conducted during 1979-80 under Section 14 of the Comptroller and Auditor General's (Duties, Powers and Conditions of Services) Act, 1971 of the accounts of 12 (twelve) Zilla Parishads for one or more of the years from 1976-77 to 1977-78 were mentioned in the Report of the Comptroller and Auditor General of India for the year 1979-80 (Civil). A few more points which came to notice in the course of such audit during 1980-81 of the accounts of four of those twelve Zilla Parishads for the subsequent year (24-Parganas, Bankura and Hooghly—1978-79 and Howrah—1977-78) are given in the succeeding paragraphs :

*Howrah Zilla Parishad*

Howrah Zilla Parishad received Government grants amounting to Rs.30.53 lakhs between 1972-73 and 1977-78 for execution of twenty projects (improvements|reconstruction of roads and embankments) in different places within the district sanctioned under "Special Employment Programme". The projects were primarily designed to provide employment to those who belonged to such families where no adult member was employed. The financial estimates of the projects comprised three components, viz., wages payable to the labourers employed for execution of the work, supervision charges and cost of materials.

The stipulated time for completion of the projects generally varied between 80 and 100 days from the date of receipt of the sanctioned allotment but none of the projects was completed till June 1981. As stated by the Zilla Parishad Authorities, the amount allotted for supervision charges having been fully spent, the supervisory staff appointed for the purpose had to be discharged and as a result, the projects had to be left incomplete. The table below would indicate the allotment received for the twenty projects (with break-up of components) and generation of mandays envisaged *vis-a-vis* the actual expenditure incurred and mandays generated (up to March 1978).

	Wages	Super- vision	Materials	Total	Mandays
	(In lakhs of rupees)				(In lakhs)
Allotment received and generation of mandays envisaged	19.01	1.46	10.06	30.53	4.36
Actual expenditure and actual generation of mandays	12.83	1.72	11.50.	26 05	2.42

### ***24-Parganas Zilla Parishad***

24-Parganas Zilla Parishad received grants amounting to Rs.1.89 lakhs from the "Sunderbans Development Board" during 1977-78 for construction of 16 rest sheds in the Jetty Ghats under different Blocks (Rs.1.50 lakhs) and a wooden foot bridge at Kalinagar under Kakdwip Block (Rs.0.39 lakh). Owing to non-finalisation of selection of sites, none of the rest sheds was constructed (December 1981). The contractor entrusted with the work of construction of a wooden foot bridge at Kalinagar executed the work in part for Rs.0.16 lakh only and thereafter abandoned the work (May 1979). It was decided to complete the work departmentally but no action was taken in this regard (December 1981). No time limit had been set by the Sunderbans Development Board for completion of the schemes mentioned above.

### ***Bankura Zilla Parishad***

Under the provisions of the rules, Zilla Parishad fund is required to be lodged with the Collector of the District and kept in Government treasury, unless otherwise approved by Government. Out of the fund lodged in Government treasury, Bankura Zilla Parishad withdrew Rs.1,39.89 lakhs between November 1978 and June 1980 and placed the amount outside the Zilla Parishad Fund in seven bank accounts (Rs.76.00 lakhs) to be operated by the Sabhadhipati and a Postal Savings account (Rs.63.89 lakhs) to be operated by the Executive Officer of the Parishad respectively.

The amount of Rs.1,39.89 lakhs thus transferred from the Zilla Parishad Fund comprised grants received from the Government (Rs.1,08.21 lakhs) during the period from 1978-79 to June 1980 and Drought Prone Area Agency, Bankura (Rs.31.68 lakhs) during 1978-79 and 1979-80 for execution of specific schemes relating to flood damage repairs, rural restoration programme, setting up of youth centres and community halls, integrated rural development programme etc. It was ascertained that the Sabhadhipati and the Executive Officer incurred expenditure on works under various schemes by making occasional withdrawals from the banks and the Postal Savings Bank account operated by them but such expenditure

did not form part of the normal transactions from the Zilla Parishad Fund owing to non-submission of details of expenditure with supporting vouchers, etc. and thus remained outside the scope of scrutiny by Audit.

The irregular placement of funds at the disposal of the Sabhadhipati and the Executive Officer of the Parishad outside the Zilla Parishad account was brought to the notice of the Zilla Parishad and the State Government (June 1981). In an interim reply, the Zilla Parishad stated that the Sabhadhipati deposited Rs.5.50 lakhs and the Executive Officer Rs.7.22 lakhs to the Zilla Parishad fund out of the funds placed at their disposal, and the work of adjustment and compilation of accounts in respect of the amount withdrawn from the Zilla Parishad fund was under progress (September 1981).

### *Hooghly Zilla Parishad*

The total amount of grants and loans received from Government and the expenditure incurred thereagainst (shown in brackets below each category) by the Hooghly Zilla Parishad during 1978-79 are indicated below :

Unspent balance of grants and loans as on 31-3-78	Grants and loans received during 1978-79				Unspent amount of grants and loans as on 31-3-79
	Flood damage repairs, etc.	For Development and other specific purposes	Other grants	Total	
	<i>(In lakhs of rupees)</i>				
39.69	4,13.57 (3,04.88)	4.94 (4.68)	18.57 (18.57)	4,76.77 (3,28.13)	1,48.64

It was, however, seen that a sum of Rs.1,10.00 lakhs was withdrawn during 1978-79 from the Zilla Parishad Fund lodged with the Treasury and kept in deposit with Post Office and in short-term deposits with banks without Government approval.

## AGRICULTURE DEPARTMENT

### 6.3. Bidhan Chandra Krishi Viswavidyalaya

#### 6.3.1. Introduction

Certain comments on the accounts of the Bidhan Chandra Krishi Viswavidyalaya for the years 1974-75 and 1975-76 were included in paragraph 6.5 of the Report of the Comptroller and Auditor General of India (Civil) for the year 1977-78. A resume on the formation and activities of the Viswavidyalaya had also been given therein. Some more points noticed during test-check in audit of the accounts for the year 1976-77 are given below :

#### 6.3.2. Teaching-cum-fodder farm

State Government transferred "International Cross Breeding Project" to the Viswavidyalaya along with it 235 female workers and 315 acres of land for cultivation of fodder for supply to the Project (May-June 1976). For the development of the fodder farm, capital expenditure to the extent of Rs.6.70 lakhs was incurred during 1976-77.

The cultivation of fodder started in October 1976 but ceased from December 1978. However, the Project along with the land and workers was retransferred to the State Government in September 1981. Meanwhile, a total expenditure of Rs.42.95 lakhs was booked against the Project up to March 1981 but only 0.36 lakh quintals of fodder valued at Rs.1.98 lakhs were produced.

#### 6.3.3. Outstanding advances

Advances are paid by the Viswavidyalaya to the departmental officers, teachers, suppliers, Government Departments and others for purchase of stores, equipment, furniture, library books, etc. and construction works. It was seen that a total amount of Rs.3,27.95 lakhs was paid as advances up to 1976-77 against which Rs.3,14.42 lakhs were outstanding at the end of 1976-77 as detailed below :

	Advances paid			Amount outstanding at the end of 1976-77		
	Purchase of equipment stores, etc.	For works expenditure (including deposit works)	For other purposes	Purchase of equipment stores, etc.	For works expenditure (including deposit works)	For other purposes
	(In lakhs of rupees)					
1974-75 ..	3.29	0.49	5.85	1.53	0.46	3.15
1975-76 ..	10.60	94.00	11.49	7.20	93.29	8.59
1976-77 ..	10.80	1,65.85	25.58	9.97	1,65.77	24.46
	24.69	2,60.34	42.92	18.70	2,59.52	36.20
		3,27.95			3,14.42	

In this connection, the following points were noticed :

- (a) Although a total sum of Rs.3,27.95 lakhs was advanced during the period from 1974-75 to 1976-77 a sum of Rs.2,79.43 lakhs only was entered in the Advance Register. The omission to enter Rs.48.52 lakhs (Rs.3,27.95 lakhs less Rs.2,79.43 lakhs) in the Advance Register escaped the notice of the Authorities in the absence of any procedure for reconciliation of the total advance as per Advance Register with that of the Annual Accounts.
- (b) The Director of Farms draws advances from the Viswavidyalaya for incurring expenditure on the 11 (eleven) farms under him. The cash book of the Directorate recorded a closing balance of Rs.2.15 lakhs on 27th June 1979 against the actual physical cash of Rs.12.56 only on that date. The difference was stated to have been covered by vouchers in support of expenditure lying with the Director himself and not recorded in the cash book. The next Director drew a total advance of Rs.18.49 lakhs from the date of his taking over charge (June 1979) to April 1980 but did not submit any account in adjustment of the advance.

The Viswavidyalaya could not enforce timely and regular submission of accounts by the Directors before drawal of fresh advances by them.

#### 6.3.4. *Statutes, Rules and Regulations not framed*

Bidhan Chandra Krishi Viswavidyalaya Act, 1974 empowers the Viswavidyalaya to frame statutes and the regulations laying down the constitution, powers, functions and duties, manner of appointment and the terms and conditions of service of the Vice-Chancellor, Officers, Teachers and other non-teaching staff. No statutes or regulations were framed.

#### 6.3.5. *Asset Register not maintained, stock not verified*

(a) No register showing details of assets including lands, buildings, farms, etc. acquired by the Viswavidyalaya was maintained.

(b) The Viswavidyalaya, at the time of formation, received furniture and equipment of considerable value from the Kalyani University. Since its establishment to March 1977 the Viswavidyalaya acquired by purchase furniture and equipment worth Rs.17.88 lakhs. No inventory was prepared.

The Viswavidyalaya had not also introduced any procedure or taken any measure for periodical verification of stock and stores, equipment, furniture and library books (Rs.0.08 lakh).

## METROPOLITAN DEVELOPMENT DEPARTMENT

**Calcutta Metropolitan Development Authority****6.4. Unproductive expenditure**

In April 1975, the Calcutta Metropolitan Development Authority (CMDA) considered a proposal for setting up an alum plant in collaboration with a firm of consulting engineers (firm A). The proposed plant was intended to meet CMDA's needs for alum required by the various water supply schemes in the Calcutta Metropolitan District which were being extended/constructed by the CMDA. It was also contemplated that CMDA and the private collaborator would contribute 26 per cent and 14 per cent of the share capital respectively. The West Bengal Industrial Development Corporation (WBIDC) would contribute 11 per cent and the remaining 49 per cent would be raised by public subscription. It was accordingly decided in August 1975 that a joint sector agreement would be executed between CMDA on the one side and the Managing Director of firm A and its associates on the other for the purpose of setting up the alum plant and the Management of firm C (a firm floated by the Managing Director of firm A) which would also collaborate with CMDA in the setting up and running of the proposed alum plant.

According to the detailed feasibility report submitted by the firm C in August 1975, the alum plant to be set up at an estimated cost of Rs.48 lakhs was to produce 50 metric tonnes of alum per day. The report envisaged a profit of Rs.5.88 lakhs at 100 per cent capacity utilisation by the 5th year of the commissioning of the plant. The WBIDC, to whom a copy of the feasibility report had been sent by the firm A, tentatively expressed the opinion (January 1976) that the project "appears to be feasible as well as viable" though the exact position could be determined and communicated only after the project had been taken up for appraisal. The joint agreement was executed by the CMDA in June 1976 with firm C as the second party as supplier and firm A along with two other associates, firms D and E and also the Managing Director of firm A in his personal capacity, as the third party as "Guarantors".

Pending execution of the agreement. CMDA had already started sharing of promotional expenses based on demands from firm C and during the period from October 1975 to April 1977 paid a total sum of Rs.4.68 lakhs to the firm on that account. The firm was also directed in April 1977 to adjust the entire sum of Rs.4.68 lakhs towards CMDA's share of equity capital.

While reviewing the matter, it was decided on 30th May 1978 that a reappraisal of the whole project should be undertaken by WBIDC. A firm of consultants appointed by WBIDC reported in February 1979 (final report submitted in August 1979) that the project was not feasible and should be dropped. Accordingly, in March 1979, CMDA decided to drop the scheme for setting up the alum plant. In May 1981, a petition was filed with the Calcutta High Court for the winding up of the firm. The decision of the High Court is awaited (November 1981).

Meanwhile, the contractors engaged by firm C having withdrawn their guards from the work-site, CMDA made necessary guarding arrangements by deploying personnel of the National Volunteer Force during the period from 16th September 1978 to 22nd August 1980 and paid a sum of Rs.0.38 lakh on this account, to be recovered in due course from firm C. A further sum of Rs.0.03 lakh was similarly paid by CMDA as Auditor's fees for audit of the firm's account for the years 1977-78 to 1978-79.

A joint inspection in December 1977 along with representatives of firm C and firm D revealed that structural components of an estimated cost of Rs.4.54 lakhs had been completed. Besides, certain other works like laying of foundation concrete for 34 columns, provision of dowel bars of pre-cast columns and two labour sheds had been executed. In addition, about 500 cft. stone chips and 2,000 cft. of sand were lying at the work-site. When in July 1980, however, the site was inspected a third time, it was noticed that there was no remnant of the construction work excepting a few concrete columns in a dilapidated condition. On the basis of this report, the National Volunteer Force guards were got withdrawn by CMDA with effect from 23rd August 1980.

There was thus a total loss of Rs.5.09 lakhs to the CMDA (share capital Rs.4.68 lakhs plus guarding fees Rs.0.38 lakh plus Auditor's fees Rs.0.03 lakh) owing to participation in an ill-conceived scheme.

The matter was reported to the Government in December 1981; their reply is awaited (March 1982).

### **6.5. Infructuous Expenditure**

In September 1971, Calcutta Metropolitan Development Authority (CMDA) sanctioned a scheme, prepared by Calcutta Metropolitan

Planning Organisation (CMPO) for improvement of the bustee in Cossipore-Basakbagan area, at a cost of Rs.8.47 lakhs. The scheme provided, *inter alia*, for connecting individual sanitary latrines to three large septic tanks, the effluent from which was to be discharged into a peripheral sewer which was to be constructed by Calcutta Metropolitan Water and Sanitation Authority (CMWSA).

CMPO also took up execution of the said scheme as one of the implementing agencies of CMDA and between September 1971 and October 1974 spent a sum of Rs.4.50 lakhs on construction of only the internal sewers within the bustee.

The peripheral sewer to which the said internal sewers were contemplated to be connected was not constructed by CMWSA on the ground that the scheme in question had not been sanctioned by CMDA. CMDA also noticed in 1974 that the original scheme formulated by CMPO suffered from the following defects :

- (i) There was not enough space in the said bustee for construction of three large septic tanks as envisaged in the plan;
- (ii) the proposed septic tanks would not have adequate capacity and would be very deep which would lead to both construction and maintenance (desilting) problems;
- (iii) 6" diameter sewers as had been laid, were not allowed by the Calcutta Corporation because of chokage problems which would be more acute in this case as water points had not been provided in each individual treatment, resulting in scanty or no flushing at all of the latrines.

The improvement work in the bustee was ultimately executed between December 1974 and March 1977, according to a modified plan, providing individual septic tanks to individual latrines at a further cost of Rs.11.73 lakhs. This rendered the expenditure of Rs.4.50 lakhs already incurred on construction of the internal sewers infructuous.

The Government to whom the matter was reported in November 1981 admitted (June 1982) that the work done by the Calcutta Metropolitan Planning Organisation (CMPO) has apparently been infructuous in so far as it related to bustee improvement work.



## CO-OPERATION DEPARTMENT

## 6.6. Financial assistance to Co-operative Societies

## 6.6.1. General

The number of Co-operative institutions in West Bengal at the close of the Co-operative year 1979-80 (ending June 1980) and the salient features of those institutions as furnished (October 1981) by the Registrar of Co-operative Societies (RCS), West Bengal, were as under :

Total number of societies	At the close of the co-opera- tive year 1979-80
Living .. .. .	20,824
Under Liquidation .. .. .	7,855
Total membership .. .. .	51.69 lakhs
Total paid up share capital .. .. .	Rs. 90,35 lakhs
Contribution of Government to paid up share capital .. .. .	Rs. 34,52 lakhs
Percentage of Government contribution to total paid up share capital .. .. .	38
Total working capital .. .. .	Rs. 7,26,35 lakhs
Percentage of population covered by the co-operatives in the state .. .. .	58
Percentage of agricultural population covered by the agricultural societies .. .. .	60

## 6.6.2. Financial assistance

Government have been providing financial assistance to the co-operative institutions in the form of (a) investment in share capital, (b) loans, (c) grants-in-aid/subsidies and (d) guarantees, the particulars of which for the year 1979-80 as furnished by the RCS are shown below :

## (a) Investment

Investment during 1979-80	Investment up to 1979-80	Amount of dividend received (with percentage in bracket)
---------------------------	--------------------------	---

(In lakhs of rupees)

2,72.30

34,52.04

14.96  
(0.43)

Investment during the year 1979-80 was in credit co-operatives (Rs.1,46.66 lakhs), housing co-operatives (Rs.20.00 lakhs), labour co-operatives (Rs.5.75 lakhs), warehousing and marketing co-operatives (Rs.41.66 lakhs), processing co-operatives (Rs.6.32 lakhs), consumers' co-operatives (Rs.40.06 lakhs) and other

co-operatives (Rs.11.85 lakhs). The amount of dividend due, if any, and particulars of share scrips yet to be collected could not be stated by the RCS (October 1981) as the registers showing the value and other particulars of share scrips were not made up to date. The department stated (February 1982) that share scrips of the face value of Rs.11,37.23 lakhs were collected up to October 1981 as a result of a special drive started from October 1980.

(b) *Loans\**

		Loans outstanding as on 31st March 1979	Loans paid during 1979-80	Interest accrued during 1979-80	Loans repaid during 1979-80 (with per- centage in brackets)	Balance outstanding as on 31st March 1980
<i>(In lakhs of rupees)</i>						
Principal	.. ..	7,54.81	10,55.89	..	3.48 (0.53)	18,07.22
Interest	.. ..	98.22	..	61.96	0.82 (0.51)	1,59.36
<b>Tota)</b>	.. ..	<b>8,53.03</b>	<b>10,55.89</b>	<b>61.96</b>	<b>4.30</b>	<b>19,66.58</b>

The outstanding balance as on 31st March 1980 included overdue amounts of Rs.6,43.71 lakhs on account of principal and Rs.1,59.36 lakhs on account of interest. Recovery during 1979-80 of both principal and interest accounted for less than 1 per cent of the amounts due.

(c) *Grants|subsidies*

During 1979-80, Rs.1,31.43 lakhs were paid as grants and subsidies to 2,688 co-operative societies for the purpose of toning up management, purchase of furniture and fixtures, implementation of development schemes, training and education programme, etc. Utilisation certificates of Rs.29.53 lakhs for grants paid up to 1977-78 were yet to be received by the RCS (November 1981). Information relating to outstanding utilisation certificates for grants paid during 1978-79 and 1979-80 could not be furnished by the RCS.

\*Information relates to 12 out of 20 range offices.

A test-check indicated that a total grant of Rs.41.05 lakhs was paid to the West Bengal State Co-operative Union (WBSCU) during 1977-78 to 1979-80 for conducting junior basic and other courses for training of secretaries and managers through 6 training institutes and for education of members through district co-operative instructors. According to information available (October 1981), the progress of the scheme was as below :

		1977-78	1978-79	1979-80	Total
		(Number of trainees)			
(i) Training Institute	Target	695	525	660	1,880
	Achievement	554	411	584	1,549
	Shortfall	141	114	76	331
		(Number of classes)			
(ii) Member education	Target	44,000	44,000	44,000	1,32,000
	Achievement	12,691	11,235	9,514	33,440
	Shortfall	31,309	32,765	34,486	98,560

In respect of member education programme, the shortfall was stated to be due to non-availability of the required number of instructors.

#### (d) *Guarantees*

As per information furnished (October 1981) by the RCS, the maximum amount guaranteed up to 1979-80 was Rs.233.27 crores and the sums guaranteed outstanding was Rs.100.01 crores.

#### 6.6.3. *Liquidated societies*

The table below indicates the particulars of liquidated societies as on 30th June 1980 as reported (October 1981) by the RCS :

Co-operative year	Number of societies under liquidation at the beginning of the year	Number of societies brought under liquidation during the year	Number of societies wound up during the year	Number of societies under liquidation at the end of the year	Number of societies under liquidation for two years or more
1979-80 ..	7,720	260	125	7,855	6,445

Information regarding the total financial assistance provided by Government by way of grants and subsidies to the liquidated societies, which constituted about 27 per cent of the total number of societies (28,679), was not furnished (October 1981). The department stated (February 1982) that Government's participation in the share capital of the liquidated societies amounted to Rs.9.69 lakhs and Rs.31.01 lakhs were due from them on account of principal of loan

(Rs.21.63 lakhs) and interest thereon (Rs.9.38 lakhs). The value of the total assets and liabilities of these societies was stated (February 1982) by the department to be Rs.2,85.88 lakhs and Rs.2,46.89 lakhs respectively.

#### 6.6.4. Working results of active Co-operative Societies

It would be seen from the table below that about 43 per cent of the societies worked at a profit, another 29 per cent just broke even and the rest (28 per cent) had run at a loss during 1979-80 :

Co-operative year	Total number of societies	Societies earning profit		Societies incurring loss		Societies with 'no profit no loss' (Number)
		Number	Aggregate profit (In lakhs of rupees)	Number	Aggregate loss (In lakhs of rupees)	
1979-80 ..	20,824	9,061	5,74.04	5,796	5,30.33	5 967

The RCS, however, could not state (October 1981) the reasons for losses and the remedial measures adopted.

#### 6.6.5. Audit of Co-operative Societies

Audit of the accounts of 9,327 societies, according to the information furnished by the Registrar (October 1981), was in arrears as on 30th June 1980, as indicated below :

	Total number of auditable societies as on 1st July 1979	Number of societies audited during the co-operative year 1979-80	Number of societies audit of which remained pending as on 30th June 1980
Societies .. ..	18,550	14,221	4,329
Societies under liquidation	7,720	3,108	4,612
Total .....	26,270	17,329	8,941

The arrears in audit were attributed (October 1981) by the Registrar mainly to :

- (i) want of adequate number of staff;
- (ii) non-completion of accounts by the societies;
- (iii) seizure of records of the Societies by police and cases pending with courts; etc,

### 6.6.6. *Audit fee*

The arrears in realisation of audit fees as on 31st March 1979 and 31st March 1980, as reported (October 1981) by the Registrar were Rs.41.45 lakhs and Rs.45.69 lakhs respectively as indicated below :

As on	1	2	3
		Audit fees in arrears	Out of column 2 fees out- standing from liquidated societies
		2	3
		<i>(In lakhs of rupees)</i>	
31st March 1979 .. .. .	.. .. .	41.45	4.88
31st March 1980 .. .	.. .	45.69	4.93

Neither the reasons for non-realisation of fees nor action taken, if any, for realisation were stated (October 1981) by the Directorate.

## CHAPTER VII

## COMMERCIAL ACTIVITIES

7.1. This chapter deals with the results of audit of departmentally managed Government Commercial and quasi-Commercial undertakings.

**7.2. Delay in preparation of *pro forma* accounts**

Out of 25 undertakings as on 31st March 1981, 7 have not prepared their *pro forma* accounts since inception and the accounts of the remaining 18 undertakings are in arrears (January 1982) for different periods, *vide* Appendix 7.1.

In respect of *pro forma* accounts of certain undertakings like Integrated Wood Industries Scheme at Durgapur and Kalyani, Training-cum-production Centre for Wood Industries, Siliguri, Government Sales Emporia in Howrah and Calcutta, Industrial Estate, Saktigarh and Silk Reeling Schemes under the Deputy Director of Industries (Cottage), task forces set up by Government are reported to be engaged in compiling the accounts. Except in respect of Oriental Gas Company's Undertaking, reasons for arrears in preparation of *pro forma* accounts in the remaining cases are awaited from the departments.

In addition, the *pro forma* accounts for the period from April 1973 to October 1975 of the three undertakings, *viz.*, Tourist Lodges at Darjeeling, Santiniketan and Durgapur which were taken over by the West Bengal Tourism Development Corporation Limited with effect from 1st December 1975, are in arrears (January 1982).

A synoptic statement showing the summarised financial results of four undertakings based on their latest available accounts is given in Appendix 7.2.

## CHAPTER VIII

## OUTSTANDING AUDIT OBSERVATIONS AND INSPECTION REPORTS

## 8.1. Outstanding audit observations

(a) Audit observations on financial transactions of Government are reported to the departmental authorities concerned so that appropriate action is taken to rectify the defects and omissions. Half-yearly reports of such observations outstanding for more than six months are also forwarded to Government to expedite their settlement.

The following table shows the number of audit observations issued up to the end of March 1981 and outstanding at the end of September 1981 as compared with the corresponding position indicated in the two preceding reports :

	As at the end of September 1979	As at the end of September 1980	As at the end of September 1981
Number of observations .. .. .	5,993	6,114	6,031
Amount ( <i>In crores of rupees</i> ) .. .. .	32.63	51.09	57.02

Year-wise break-up of the items is as follows :

Year	Number of observations	Amount ( <i>In crores of rupees</i> )
1978-79 and earlier years .. .. .	3,824	23.89
1979-80 .. .. .	1,522	23.93
1980-81 .. .. .	685	9.20
<b>Total .. .. .</b>	<b>6,031</b>	<b>57.02</b>

(b) The following departments have comparatively heavy outstanding audit observations :

Department	Number	Amount ( <i>In crores of rupees</i> )
Relief and Welfare .. .. .	1,829	38.28
Agriculture .. .. .	1,434	4.13
Health and Family Welfare (Public Health Branch) .. .. .	640	3.93
Education .. .. .	192	2.22
Panchayats and Community Development .. .. .	267	2.06
Animal Husbandry and Veterinary Services .. .. .	92	1.50
Information and Cultural Affairs .. .. .	268	1.03
Home (Police) .. .. .	252	0.97
Fisheries .. .. .	56	0.50
Cottage and Small Scale Industries .. .. .	83	0.50

(c) The following are some of the major reasons for which audit observations have remained outstanding :

Nature of observation	Number	Amount (In crores of rupees)
Detailed contingent bills for lump sum draws not received ..	3,135	47.41
Payees' receipts, vouchers, etc. not received .. ..	909	4.44
Sanctions for contingent and miscellaneous expenditure not received	568	2.54

(d) The facility of drawing money on abstract contingent bills by disbursing officers is intended to expedite payments in certain cases, but these are to be followed by detailed contingent bills (containing full particulars of expenditure with supporting documents) which should be sent to the Audit Officer by the 25th of the month succeeding that to which the abstract contingent bills relate.

In respect of such advances drawn up to 31st March 1981, detailed bills had not been received in audit (September 1981) for 3,135 cases of advances aggregating Rs.47.41 crores. In the absence of detailed contingent bills, it is not possible for Audit to know whether the whole amount has been spent on the purpose or purposes for which the advances were drawn. The departments with comparatively heavy outstandings on this account are mentioned below :

Department	Number	Amount (In crores of rupees)
Relief and Welfare .. .. .	1,629	38.26
Health and Family Welfare (Public Health Branch) ..	621	3.88
Animal Husbandry and Veterinary Services .. ..	56	1.42
Panchayats and Community Development .. ..	20	1.20
Information and Cultural Affairs .. .. .	150	0.86
Education .. .. .	108	0.48

(e) The departments with comparatively heavy outstandings in submission of payees' receipts and vouchers, etc. are the following :

Department	Number	Amount (In crores of rupees)
Agriculture .. .. .	438	2.50
Education .. .. .	23	1.10
Home(Police) .. .. .	65	0.26
Panchayats and Community Development .. ..	97	0.21



(f) The departments with comparatively heavy outstandings for want of sanctions to contingent and miscellaneous expenditure are the following :

Department	Number	Amount (In crores of rupees)
Agriculture .. .. .	426	1.25
Panchayats and Community Development .. .. .	58	0.54
Irrigation and Waterways .. .. .	1	0.40
Education .. .. .	32	0.21

## 8.2. Outstanding inspection reports

(a) Audit observations on financial irregularities and defects in initial accounts, noticed during local audit and not settled on the spot, are communicated to the heads of offices and to the next higher departmental authorities through audit inspection reports. The more important irregularities are reported to the heads of departments and Government. Government have prescribed that first replies to inspection reports should be sent by the heads of offices to the respective heads of departments within three weeks from the date of receipt of the inspection reports. The heads of departments are required to transmit such explanations along with their comments to the Accountant General within two months from the date of receipt of the explanations from their subordinate offices.

At the end of September 1981, 12,911 inspection reports issued up to March 1981 contained 62,836 paragraphs not settled as shown below with corresponding figures for the earlier two years :

	As at the end of September 1979	As at the end of September 1980	As at the end of September 1981
Number of inspection reports with paragraphs not settled	12,485	12,892	12,911
Number of paragraphs .. .. .	59,730	61,991	62,836

The year-wise break-up of the outstanding inspection reports is given below :

	Number of inspection reports	Number of paragraphs
Up to 1976-77 .. .. .	8,731	36,348
1977-78 .. .. .	1,093	5,377
1978-79 .. .. .	941	5,975
1979-80 .. .. .	1,122	8,432
1980-81 .. .. .	1,024	6,704
<b>Total .. .. .</b>	<b>12,911</b>	<b>62,836</b>

(b) The following departments had comparatively heavy outstanding inspection reports :

Department	Number of inspection reports	Number of paragraphs
Panchayats and Community Development .. .. .	1,674	9,813
Health and Family Welfare .. .. .	1,205	6,946
Agriculture .. .. .	1,127	5,858
Public Works .. .. .	692	4,947
Irrigation and Waterways .. .. .	567	4,704
Board of Revenue .. .. .	655	4,477
Education .. .. .	809	3,031
Public Works (Roads) .. .. .	402	2,605
Judicial .. .. .	877	2,345
Refugee Relief and Rehabilitation .. .. .	568	1,795
Relief and Welfare .. .. .	469	1,578
Public Works (Construction Board) .. .. .	257	1,523
Home (Police) .. .. .	365	1,444
Finance .. .. .	311	1,341
Animal Husbandry and Veterinary Services .. .. .	343	1,338
Housing .. .. .	360	1,295
Cottage and Small Scale Industries .. .. .	247	1,138
Labour .. .. .	306	1,127

(c) An analysis of 516 inspection reports (21 per cent of 2,512 inspection reports) relating to the five departments viz., Public Works (Roads) (191), Judicial (107), Labour (100), Irrigation and Waterways (70) and Housing (48) showed that the pending paragraphs related to the following categories :

Nature of Irregularities	Number of cases in which the irregularities were noticed					Money value (In lakhs of rupees)
	Public works (Roads)	Irrigation and Waterways	Judicial	Housing	Labour	
(i) Expenditure incurred without sanction .. .. .	73	28	7	..	13	6,42.00
(ii) Avoidable/irregular/infructuous expenditure .. .. .	88	100	10	10	27	3,60.20
(iii) Non-recovery of dues from contractors/suppliers/employees, etc.	80	8	63	15	52	1,09.45
(iv) Non-realisation of loans .. .. .	..	..	..	22	..	74.30
(v) Shortages/losses not recovered/written off .. .. .	49	20	7	7	46	49.55
(vi) Non-adjustment of advances given to departmental officers/suppliers, etc.	3	8	..	2	1	34.75
(vii) Losses due to non-production/shortfall in production and excess consumption of materials in a factory	..	..	..	5	..	32.27
(viii) Loss or extra expenditure due to acceptance of higher tender rates	28	20	..	..	4	26.31
(ix) Under-utilisation of the capacity of a factory .. .. .	..	..	..	1	..	13.57
(x) Value of bricks supplied to other departments lying unrealised ..	..	..	..	1	..	8.65
(xi) Non-disposal of unserviceable articles lying in stores .. .. .	26	10	1	1	11	6.73

Nature of irregularities	Number of cases in which the irregularities were noticed					Money value (In of lakhs rupees)
	Public works (Roads)	irrigation and Waterways	Judicial	Housing	Labour	
(xii) Non-imposition of penalty on contractor .. .. .	..	..	..	2	..	2.01
(xiii) Payment of idle labourers .. .. .	..	..	..	2	..	1.85
(xiv) Delay in remitting money into treasury .. .. .	..	..	10	2	2	0.98
(xv) Security Deposits not furnished by employees handling cash and stores. . . . .	..	..	34	1	15	..
(xvi) Non-maintenance of initial records. . . . .	..	..	27	18	10	..
(xvii) Non-reconciliation of figures as exhibited in P.L. Accounts, Cash Book <i>vis-a-vis</i> Bank Pass Book. . . . .	..	..	..	2	..	..
(xviii) Non-adherence to the prescribed procedure of dealing with cash .. .. .	..	12	..	..	8	..

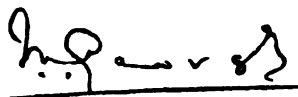
These irregularities have persisted even after having been pointed out in successive inspection reports. The possibility of loss of Government money, fraud, misappropriation, etc., cannot be ruled out unless appropriate action is taken promptly in settling the outstanding paragraphs.

(d) Of the 12,911 reports outstanding at the end of September 1981, first replies in respect of 2,169 reports had not been received.

The year-wise break-up of such reports is as follows :

Year	Number of reports
Up to 1976-77	97
1977-78	266
1978-79	358
1979-80	619
1980-81	829
Total	2,169

The departments which had yet to send the replies were mainly Health and Family Welfare (343 reports), Agriculture (219 reports), Judicial (204 reports), Education (201 reports) and Panchayats and Community Development (191 reports).



(T. M. GEORGE)

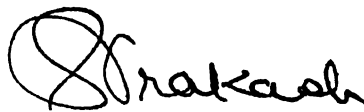
*Accountant General I, West Bengal*

CALCUTTA.

The

121 MAR 1983

Countersigned.



(GIAN PRAKASH)

*Comptroller and Auditor General of India*

NEW DELHI,

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## APPENDIX 1.1

(Reference : Paragraph 1.4, page 6)

**Statement showing significant variations in revenue expenditure during 1980-81 over the previous year under broad sectors**

Sector/Sub-sector of expenditure	Variation	Remarks
	Increase (+)	
	Decrease (-)	
	(In crores of rupees)	
A-General Services ..	.. (+)34.32	Increase was mainly due to increase in interest liability on account of loans from Central Government (Rs. 16.26 crores), increased expenditure for payment of additional dearness allowance under Police (Rs. 4.27 crores) and expenditure on Other Administrative Services (Rs. 5.26 crores) mainly on Census (Rs. 3.66 crores).
B.Social and Community Services	(+)94.96	Increase was mainly under Education (Rs. 28.57 crores) due to increased expenditure on primary and secondary education on account of assistance to non-Government schools and local bodies, Medical (Rs. 10.32 crores) due to increased expenditure on medical relief and Employees' State Insurance Scheme, increased expenditure mainly for Rural Water Supply Programmes (Rs. 14.79 crores), schemes for Social Welfare and National Rural Employment Programme (Rs. 21.18 crores), flood relief measures (Rs. 9.81 crores) and grants to Calcutta Corporation, Municipalities, CMDA etc. (Rs. 7.13 crores).
<b>C-General Economic Services—</b>		
(i) Agriculture and Allied Services	(+)13.98	Increase was mainly under Community Development (Rs. 4.19 crores) mainly for payment of additional dearness allowance and under Dairy Development (Rs. 3.61 crores) for larger expenditure on Greater Calcutta Milk Supply Scheme and Area Development (Rs. 1.57 crores) mainly for larger expenditure on Development of hill areas.
(ii) Transport and Communications	(-)16.77	Decrease was under Roads and Bridges (Rs. 7.82 crores) and Road and Water Transport Services (Rs. 9.06 crores) partly counterbalanced by increases under other heads.
D.Grants-in-aid and contributions	(+)10.85	Increase was mainly due to payment of larger grants to municipal bodies.

## APPENDIX 1·2

(Reference : Paragraph 1·5, page 8)

statement showing significant variations in capital expenditure during 1980-81 over the previous year under broad sectors

Sector/Sub-sector	Variation	Remarks
	Increase (+) Decrease (-) (In crores of rupees)	
<b>Economic Services—</b>		
(a) General Economic Services	(+)2.07	Increase was mainly due to more expenditure on Co-operation
(b) Agriculture and Allied Services	(+)2.31	Increase was mainly under Agriculture (Rs. 1.90 crores), Food (Rs. 1.64 crores), Animal Husbandry (Rs. 0.55 crore) and Dairy Development (Rs. 0.73 crore), partly counterbalanced by less expenditure under Minor Irrigation, Soil Conservation and Area Development (Rs. 2.48 crores) and Community Development (Rs. 0.29 crore).
(c) Industry and Minerals ..	(+)2.73	Increase was mainly under Petroleum, Chemicals and Fertilisers (Rs. 1.16 crores) and on investments in Industrial Financial Corporations (Rs. 1.15 crores).
(d) Water and Power Development.	(+)15.31	Increase was due to more expenditure on Multipurpose River Projects (Rs. 7.88 crores) and Irrigation, Navigation, Drainage and Flood Control Projects (Rs. 7.42 crores).
(e) Transport and Communications.	(+)5.19	Increase was mainly due to more expenditure on Roads and Bridges (Rs. 3.29 crores) and Road and Water Transport Services (Rs. 1.18 crores).



## APPENDIX 1.3

(Reference iParagraph 1.6, page 8)

### Loans and Advances

Categories	1978-79			1979-80			1980-81			Outstand- ing balance on 31st March 1981
	Outstand- ing balance on 31st March/1st April 1978	Loans disbursed	Loans recovered	Outstand- ing balance on 31st March/1st April 1979	Loans disbursed	Loans recovered	Outstand- ing balance on 31st March/1st April 1980	Loans disbursed	Loans recovered	
1	2	3	4	5	6	7	8	9	10	11
<i>(In crores of rupees)</i>										
(i) Loans for Social and Community Services	1,96.85	29.92	3.31	2,23.46	27.75	4.11	2,47.10	34.19	2.78	2,78.51
(ii) Loans for Economic Services—										
(a) General Economic Services ..	24.50	21.02	6.01	39.51	3.81	10.96	32.36	11.88	4.93	39.31
(b) Agriculture and Allied Services	48.85	11.96	1.07	59.74	11.88	2.05	69.57	6.32	0.84	75.05
(c) Industry and Minerals ..	90.54	15.34	2.29	1,03.59	20.18	4.72	1,19.05	24.73	4.86	1,38.92
(d) Water and Power Development	1,83.91	62.38	4.00	2,42.29	54.99	..	2,97.28	66.05	..	3,63.33
(e) Transport and Communications	97.40	17.98	0.05	1,15.33	20.10	0.02	1,35.41	28.02	..	1,63.43
<b>Total—(ii) ..</b>	<b>4,45.20</b>	<b>1,28.68</b>	<b>13.42</b>	<b>5,60.46</b>	<b>1,10.96</b>	<b>17.75</b>	<b>6,53.67</b>	<b>1,37.00</b>	<b>10.63</b>	<b>7,80.04</b>
(iii) Loans to Government Servants ..	8.15	9.19	5.65	11.69	7.14	7.06	11.77	7.36	5.60	13.53
(iv) Loans for miscellaneous purposes ..	0.05	..	..	0.05	0.25	..	0.30	..	..	0.30
<b>Total ..</b>	<b>6,50.25</b>	<b>1,67.79</b>	<b>22.38</b>	<b>7,95.66</b>	<b>1,46.10</b>	<b>28.92</b>	<b>9,12.84</b>	<b>1,78.55</b>	<b>19.01</b>	<b>10,72.38</b>

## APPENDIX 2·1

(Reference : Paragraph 2.4, page 26)

**Cases where savings (more than Rs. 25 lakhs in each case) exceeded 10 per cent of total provision**

Serial No.	Number and name of grant	Total provision	Expenditure	Saving	Percentage of saving
<i>(In lakhs of rupees)</i>					
(1)	5—Elections .. ..	3,67.59	2,92.06	75.53	20.6
(2)	7—Land Revenue .. ..	20,12.26	17,39.78	2,72.48	13.5
(3)	11—Sales Tax .. ..	3,33.40	2,63.92	69.48	20.8
4)	16—Interest Payments ..	1,80.02	58.30	1,21.72	67.6
(5)	30—Miscellaneous General Services	3,51.95	2,71.50	80.45	22.9
(6)	32—Education (Sports) ..	2,63.77	1,71.24	92.53	35.1
(7)	37—Family Welfare .. ..	9,87.24	8,26.07	1,61.17	16.3
8)	39—Housing .. ..	17,14.14	12,73.22	4,40.92	25.7
(9)	41—Information and Publicity ..	5,61.16	4,40.70	1,20.46	21.5
(10)	44—Social Security and Welfare (Relief and Rehabilitation of Displaced Persons and Repatriates)	13,45.38	9,28.46	4,16.92	31
(11)	46—Social Security and Welfare (Excluding Civil Supplies, Relief and Rehabilitation of Displaced Persons and Repatriates and Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes)	52,10.41	46,80.11	5,30.30	10.2
(12)	52—Agriculture .. ..	65,34.60	42,57.83	22,76.77	34.8
(13)	53—Minor Irrigation, Soil Conservation and Area Development	65,96.77	47,81.17	18,15.60	27.5
(14)	54—Food .. ..	22,99.05	16,57.89	6,41.16	27.9
(15)	55—Animal Husbandry .. ..	14,49.36	10,56.37	3,92.99	27.1
(16)	57—Fisheries .. ..	7,04.80	3,89.72	3,15.08	44.7

APPENDIX 2·1—*Conold.*

Serial No.	Number and name of grant	Total provision	Expenditure	Saving	Percentage of saving
<i>(In lakhs of rupees)</i>					
(17)	59—Community Development (Panchayat)	14,34.83	11,91.94	2,42.89	16.9
(18)	61—Industries (Closed and Sick Industries)	7,51.84	3,94.49	3,57.35	47.5
(19)	63—Village and Small Industries (Excluding Public Undertakings)	10,61.68	7,56.38	3,05.30	28.8
(20)	69—Civil Aviation .. ..	31.94	5.12	26.82	84
(21)	71—Road and Water Transport Services	55,83.65	28,89.32	26,94.33	48.3
(22)	74—Compensations and Assignments to Local Bodies and Panchayat Raj Institutions (Excluding Panchayat)	38,52.25	34,30.06	4,22.19	11
(23)	76—Public Undertakings ..	26,73.44	22,45.80	4,27.64	16
(24)	79—Capital Outlay on Petroleum, Chemical and Fertiliser Industries (Excluding Public Undertakings)	4,60.00	3,21.50	1,38.50	30.1
(25)	80—Capital Outlay on Consumer Industries (Excluding Public Undertakings and Closed and Sick Industries)	88.27	46.62	41.65	47.2
(26)	84—Loans and Advances . . .	10,51.10	7,86.16	3,14.94	30

## APPENDIX 2-2

(Reference - Paragraph 2 5, page 33)

### Instances of reappropriation of funds between revenue and other expenditure during 1980-81

Sl. No.	Name of department	Grant number	Head from which transferred	Amount (In lakhs of rupees)	Head to which transferred
1	Public Works (Metropolitan Development) Department	40—Urban Development	684—Loans for Urban Development	15.00	284—Urban Development
	Ditto .. ..	Ditto .. ..	Ditto .. ..	7.00	Ditto.
2	Development and Planning Department (Town and Country Planning Branch)	Ditto .. ..	284—Urban Development	80.00	684—Loans for Urban Development
3	Finance Department (Budget Branch)	48—Other Social and Community Services	495—Capital Outlay on other Social and Community Services	2.50	295—Other Social and Community Services
	Ditto .. ..	Ditto .. ..	695—Loans for Other Social and Community Services.	2.78	Ditto.
4	Department of Animal Husbandry and Veterinary Services	50—Co-operation ..	698—Loans for Co-operation ..	7.37	298—Co-operation
5	Ditto .. ..	56—Dairy Development (Excluding Public Undertakings)	511—Capital Outlay on Dairy Development	94.04	311—Dairy Development
6	Department of Irrigation and Waterways	66—Multipurpose River Projects, Irrigation, Navigation, Drainage and Flood Control Projects	532—Capital Outlay on Multipurpose River Projects	87.13	333—Irrigation, Navigation, Drainage and Flood Control Projects
	Ditto .. ..	Ditto .. ..	333—Irrigation, Navigation, Drainage and Flood Control Projects	1,47.60	532—Capital Outlay on Multipurpose River Projects
7	Finance Department (Budget Branch)	53—Minor Irrigation, Soil Conservation and Area Development	308—Area Development ..	8.88	706—Loans for Minor Irrigation, Soil Conservation and Area Development
8	Commerce and Industries Department	62—Industries (Excluding Closed and Sick Industries)	320—Industries .. ..	0.31	520—Capital Outlay on Industrial Research and Development
	Ditto .. ..	Ditto .. ..	Ditto .. ..	7.00	525—Capital Outlay on Telecommunication and Electronics Industries
	Ditto .. ..	Ditto .. ..	Ditto .. ..	27.48	720—Loans for Industrial Research and Development

## APPENDIX 2.3

(Reference : Paragraph 2.8, page 34)

## Drawal of funds in advance of requirements

Sl. No.	Name of department/drawing officer	Amount and month of drawal from treasury	Purpose	Position at the time of last audit
1	2	3	4	5
	<i>Agriculture</i>	<i>(In lakhs of rupees)</i>		
1.	Collector, Burdwan .. .. .	10.00 (March 1980)	Construction of dugwells	.. Deposited in Burdwan Treasury on 15th April 1981
2.	Block Development Officer, Sankrail ..	2.50 (March 1980)	Construction of dugwells	.. Kept in personal ledger account of Panchayat Samity, Sankrail (December, 1980)
3.	Block Development Officer, Mandirbazar, 24-Parganas	1.00 (March 1980)	Integrated rural development programme	Deposited with the United Bank of India (July 1981).
4.	Sub-divisional Agriculture Officer, Sadar (North), Bankura	0.75 (March 1980)	Scheme for amendment of acid soil	Lying in the form of bank draft (December 1980)
5.	Sub-divisional Agriculture Officer, Diamond Harbour, 24-Parganas	0.70 (March 1981)	Minor works and cost of furniture	Kept in deposit-at-call (August 1981)
6.	Ditto .. .. .	2.32 (March 1981)	Farmers' old age pension scheme	Rs. 1.29 lakhs disbursed up to July 1981 ; Rs. 1.03 lakhs kept in current account with the State Bank of India (August 1981)
	<i>Co-operation</i>			
7.	Assistant Registrar of Co-operative Societies, Calcutta	2.23 (March 1980)	For payment of grants-in-aid	Lying in the form of bank draft (April 1981)

*Development and Planning*

8. Block Development Officer, Hasnabad, 24-Parganas	18 19 (March 1980 ; February and March 1981)	Different schemes under Sun- darban Development Project	Rs 5.09 lakhs disbursed up to April 1981 ; Rs. 13.10 lakhs kept in current account with the United Bank of India (June 1981)
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*Irrigation and Waterways*

9. Subdivisional Agriculture Officer, Diamond Harbour 24-Parganas	0.66 (March 1981)	Re-excavation schemes	.. Kept in depo-it-at-call (August 1981)
--	----------------------	-----------------------	--

*Education*

10. Director of Secondary Education (Higher Sec- ondary) West Bengal	1,21.69 (March 1979)	Construction/extension of build- ings for providing accommo- dation for Higher Secondary Classes	Lying in the form of bank draft (October 1980)
11. Deputy Commissioner, Darjeeling .. ..	2.00 (March 1981)	Construction of a Stadium at Siliguri	Lying in district improvement fund (May 1981)
12. Collector, Malda .. ..	3.00 (March 1980)	Construction of indoor stadium at Malda	Kept in postal savings bank account (July 1980)

*Fisheries*

13. District Fisheries Officer, 24-Parganas (North) Barasat	7.13 (March 1980)	Development of brackish water fish farm	Kept in deposit-at-call (September 1980)
14. Subdivisional Officer, Contai, Midnapore ..	1.56 (March 1979)	Sinking of tubewells	.. Rs. 0.04 lakh disbursed (September 1979) ; Rs. 1.52 lakhs kept in a sealed bag in the sub-treasury (February 1980)

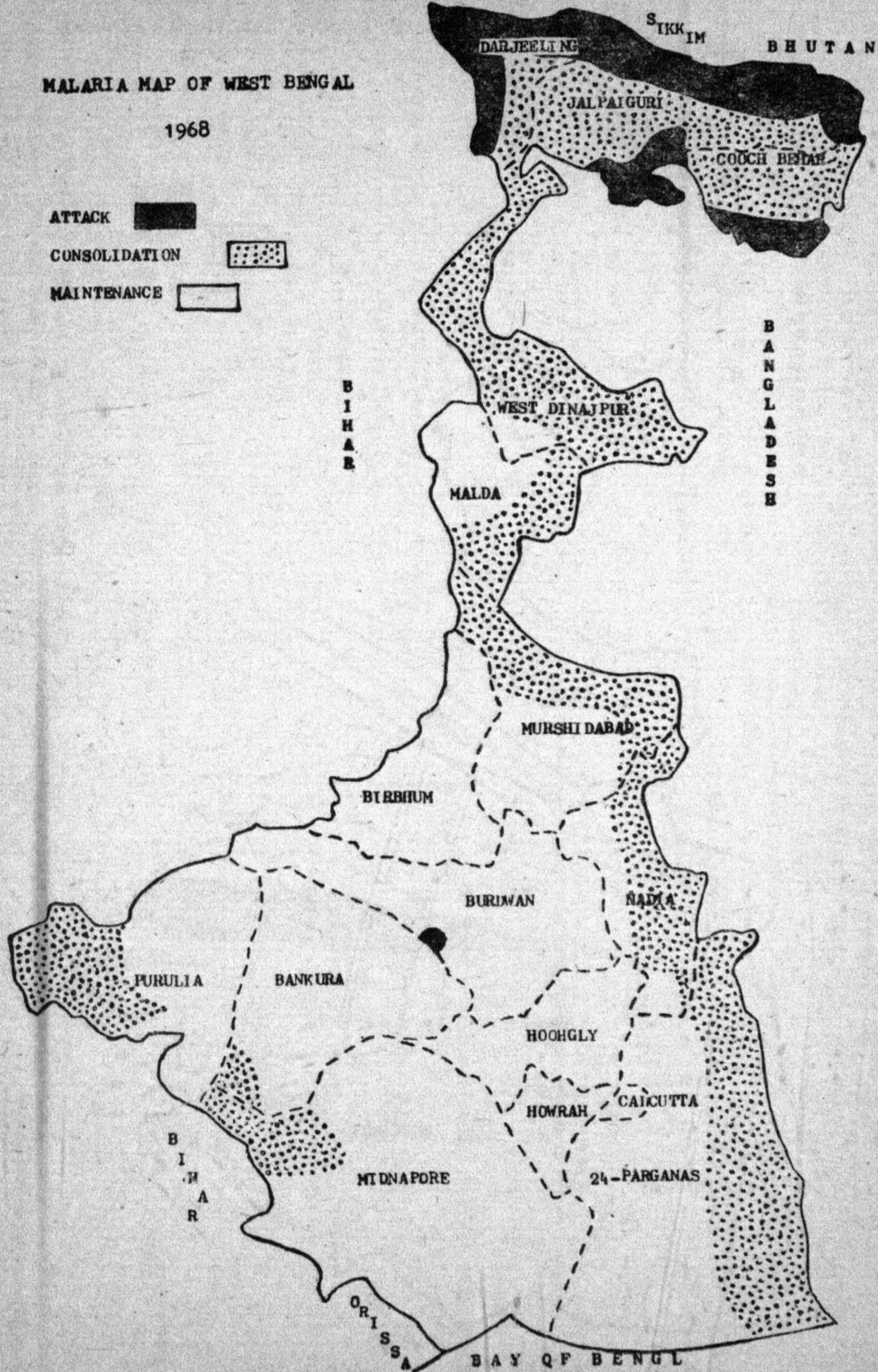
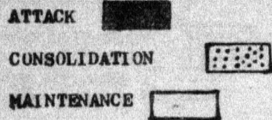
Total ..	<u>1,73.73</u>		
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APPENDIX 3.1

(Reference : Paragraph 3.1.1 , page )

MALARIA MAP OF WEST BENGAL

1968

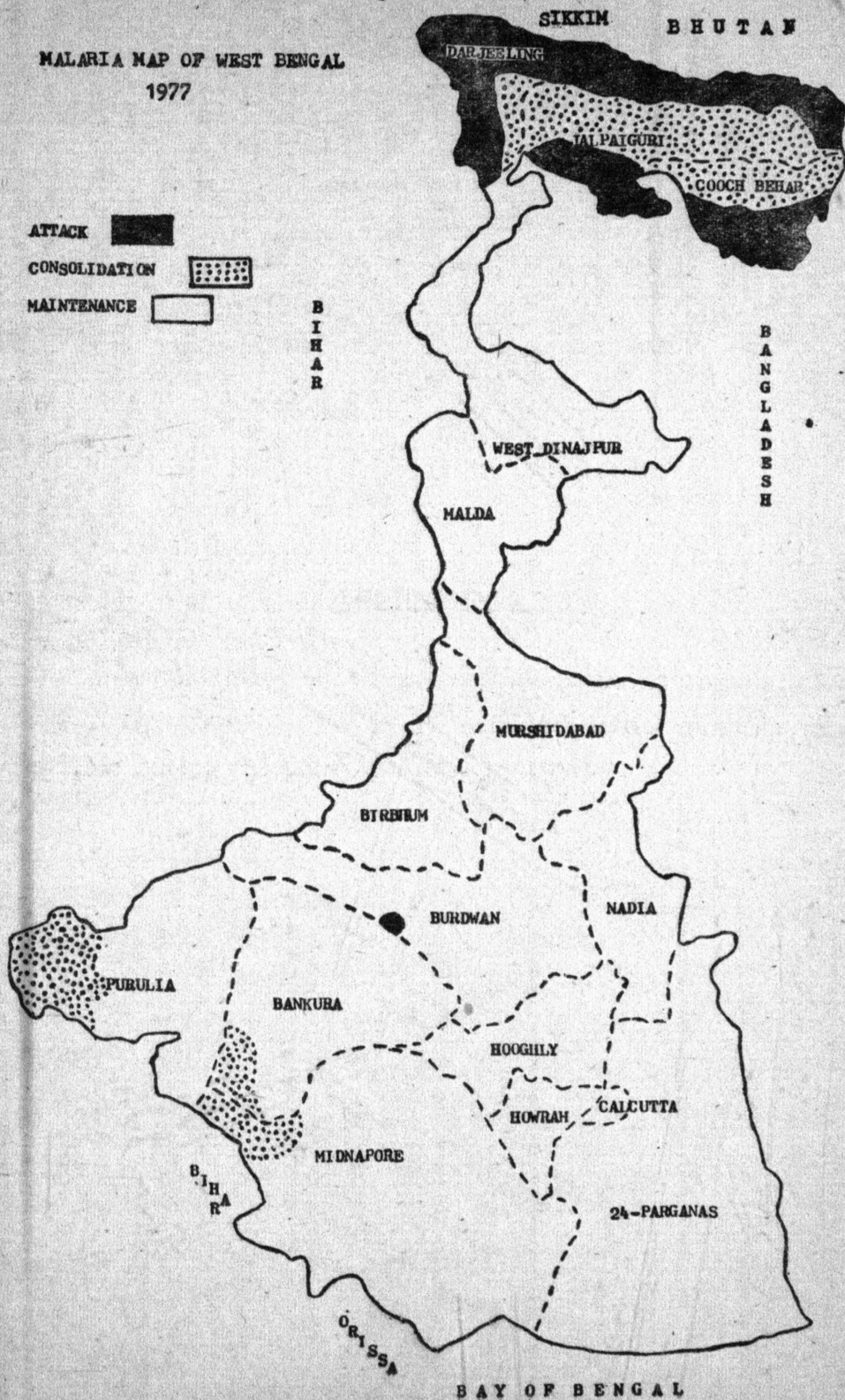






APPENDIX 3.1. (Concl'd.)

MALARIA MAP OF WEST BENGAL  
1977





## **APPENDIX 3.2**

**Year wise statement showing insecticides and anti-malarial drugs allotted to Government of West Bengal and actual quantity received in the State during the years 1976-77 to 1980-81.**

## APPENDIX 3-2

(Reference : Paragraph 3 1 3.1, page 36)

**Year-wise statement showing insecticides and anti-malarial drugs allotted to Government of West Bengal and actual quantity received in the State during the years 1976-77 to 1980-81**

Name of the materials	1976-77		1977-78		1978 79		1979-80		1980 81		Total value of the materials received from 1976-77 to 1980 (In lakhs of rupees)
	Allotment	Receipt	Allotment	Receipt	Allotment	Receipt	Allotment	Receipt	Allotment	Receipt	
D.D.T. 75% (Tonnes) ..	555	555	612 28	612.28	461 88	461.88	Nil	Nil	470	470	214.84
D.D.T. 50% (Tonnes) ..	150	150	750	750	Nil	Nil	Nil	Nil	431	431	101 47
BHC 50% (Tonnes) ..	Nil	Nil	Nil	Nil	Nil	Nil	932	932	398	398	53.20
Diazinon (Tonnes) ..	0 248	0.248	Nil	Nil	0 250	0.250	Nil	Nil	Nil	Nil	0.37
4—Aminoquine (Lakhs) ..	235.21	224.21	138.25	Nil	385.00	316.50	130.00	131.00	30.30	30.00	91.22
8-Aminoquine (7.5mg) (Lakhs)	5 00	Nil	1.67	5 67	10.00	7.50	Nil	17 10	Nil	Nil	0.90
Ditto (2.5mg) (Lakhs) ..	Nil	Nil	Nil	Nil	42.00	32 50	12.00	9.94	Nil	12.00	1.63
Daraprin (Lakhs) ..	1.56	3.10	Nil	Nil	Nil	Nil	Nil	1.12	Nil	Nil	0 08
Chloroquine Inj. (Ampl) ..	1080	1000	Nil	Nil	500	1000	5000	Nil	14000	27000	0.32

Paracitamal (Lakhs)	..	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	30.00	30.00	1.37	
Microslides (Lakhs)	..	2.20	2.20	6.63	6.63	25.86	25.86	12.00	12.00	2.59	2.59	8.27	
Primiphes-Methyl 50% (Lts)		Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	375	375	0.29	
Microscope (Nos.)	..	Nil	Nil	Nil	Nil	Nil	Nil	1	1	Nil	Nil	0.02	
Pick-up Van (Nos.)	..	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	2	2	1.13	
Jeep (Nos.)	..	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	2	2	1.08	
Truck-chassis (Nos.)	..	Nil	Nil	Nil	Nil	Nil	Nil	1	1	Nil	Nil	0.60	
Stirrup Pump (Nos.)	..	Nil	Nil	Nil	Nil	Nil	Nil	405	405	Nil	Nil	0.96	
Old Imersion Lenses (Nos.)		Nil	Nil	Nil	Nil	Nil	Nil	50	50	Nil	Nil	0.16	
											Total	..	477.91

### APPENDIX 3.3

(Reference : Paragraph 3.1.3.4, page 38)

#### Statement of unutilised stock of anti-malarials and insecticides remained at Headquarter stores

Sl. No.	Name of the anti-malarials/ insecticides	Months and year of procurement	Quantity procured	Quantity remained unutilised	Percentage of utilisation	Value of unutilised stock	Remarks
			<i>(In lakhs)</i>			<i>(In lakhs of rupees)</i>	
1.	Quinine Sulphate ..	.. October 1975 ..	1.00	0.20	20	0.03	
2.	Daraprin ..	.. April 1976 to December 1976 ..	6.72	3.47	52	0.16	
3.	Chloroquine Diaphosphate ..	.. July 1976 to October 1976 ..	87.60	18.37	21	2.39	
4.	Chloroquine Plusplute ..	.. September 1976 ..	0.50	0.50	100	0.06	
5.	Quinine Hydrochloride Injection	November 1976 and September 1980	0.114	0.063	55	0.07	
6.	Chloroquine ..	.. July 1976 to June 1979 ..	442.98	140.73	32	18.29	
7.	Primaquine (7.5mg.) ..	.. May 1971 to January 1980 ..	88.81	15.53	41	1.40	
8.	Aminoquinoline (2.5mg.) ..	.. August 1978 to July 1980 ..	54.44	25.81	48	0.77	
9.	Chloroquine Phosphate Injection	April 1980 to December 1980 ..	0.10	0.059	59	0.25	(X)
10.	D.D.T. 50% ..	.. June 1976 ..	(60 M.T.)	(60 M.T.)	100	4.57	
11.	Micro-slides ..	.. December 1972 to September 1976	(3080 Gross)	(538 Gross)	18	0.09	
12.	Stirrup Pump ..	.. September 1973 to September 1979	(958 Pcs.)	(284 Pcs.)	30	0.43	(*)
						28.51	

(X) (9) Potency expired.

(\*) (12) 150 Pcs. issued from C.M.S. to District Malaria Officer, Howrah. But the same was not found in the stock register of the said officer.

## APPENDIX 3·4

(Reference : Paragraph 3.1·3.5, page 38)

## Statement showing non-accountal of anti-malarial drugs and microslides

Sl. No.	Name of the material	Quantity issued	Value Rs.
1.	Microslides .. .. .	76,032	10,560.00
2.	Chloroquine (250mg.) .. .. .	60,000	72,000.00
3.	Ditto .. .. .	1,92,000	12,385.92
4.	Ditto .. .. .	9,96,000	83,520.00
5.	Ditto .. .. .	3,65,000	43,800.00
6.	Ditto .. .. .	7,34,000	88,200.00
7.	Ditto .. .. .	13,92,000	89,797.92
8.	Ditto .. .. .	6,96,000	83,520.00
9.	Ditto (150 mg.) .. .. .	6,90,000	44,514.90
10.	Microslides .. .. .	1,44,000	20,000.00
11.	Chloroquine (250mg.) .. .. .	4,86,000	58,320.00
12.	Ditto .. .. .	1,80,000	21,600.00
13.	Ditto .. .. .	7,60,000	91,200.00
14.	Ditto .. .. .	4,60,000	55,200.00
15.	Ditto .. .. .	1,00,000	12,000.00
16.	Ditto .. .. .	10,00,000	1,20,000.00
17.	Ditto .. .. .	15,00,000	1,80,000.00
18.	Microslides .. .. .	1,38,240	16,312.40
19.	Ditto .. .. .	3,24,864	39,484.10
20.	Ditto .. .. .	1,99,560	21,781.51
21.	Primaquine .. .. .	2,00,000	6,530.20
22.	Ditto .. .. .	3,75,000	11,887.50
23.	Microslides .. .. .	3,39,840	37,722.20
24.	Microscope .. .. .	1	1,585.00
25.	Microslides .. .. .	8,64,000	1,41,523.20
26.	Ditto .. .. .	48,384	5,324.00
27.	Ditto .. .. .	2,59,200	28,807.50
28.	Periniphos-methyl 50% .. .. .	375 Lts	28,807.50
			14,26,383·85

## APPENDIX 3.5

(Reference : Paragraph 3.3.2, page 55)

### Statement showing number of blocks covered, financial target and actual expenditure under the programme

Year			Number of blocks in operation at the com- mencement of the year	Number of fresh blocks sanctioned during the year	Total	Number of blocks which completed operational period of 5 years by the end of the year	Number of blocks where the program- me was in operation at the close of the year	Amount required to be spent as per approved pattern	Amount provided in the budget estimates	Actual expenditure	
(1)			(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
<i>(In lakhs of rupees)</i>											
1967-68	..	..	14	18	32	10	22	25.92	8.10	6.54	
1968-69	..	..	22	7	29	Nil	29	23.49	14.50	7.93	
1969-70	..	..	29	1	30	Nil	30	24.30	7.98	10.20	
1970-71	..	..	30	Nil	30	4	26	24.30	18.80	11.50	
1971-72	..	..	26	5	31	18	13	25.11	16.54	15.07	
1972-73	..	..	13	4	17	7	10	13.77	21.02	11.49	
1973-74	..	..	10	5	15	1	14	12.15	17.51	10.16	
1974-75	..	..	14	3	17	Nil	17	13.77	9.00	13.24	
1975-76	..	..	17	5	22	5	17	17.82	14.34	12.58	
1976-77	..	..	17	6	23	4	19	18.63	14.30	8.67	
1977-78	..	..	19	9	28	5	23	23.80	16.00	17.67	
1978-79	..	..	23	Nil	23	3	20	19.55	20.82	17.13	
1979-80	..	..	20	Nil	20	5	15	17.00	23.00	23.52	
1980-81	..	..	NA	NA	NA	NA	NA	NA	NA	NA	
<b>Total</b>								..	2,59.61	2,01.71	1,65.70

Source : 1. Figures in columns 2 to 6 furnished (June 1981) by Agriculture Department.

2. Figures in column 7 have been computed on the basis of rates of Central assistance of Rs. 0.30 lakh up to 1976-77 and Rs. 0.34 lakh there-  
after and of State Government's contribution of Rs. 0.51 lakh per block.

3. Figures in columns 8 and 9 have been taken from Civil Budget Estimates of the respective years.

Note : NA—Not available.



## APPENDIX 3-6

(Reference : Paragraph 3.3.5, page 55)

## Statement showing allotment and expenditure incurred in blocks test checked

Sl. No.	Name of the block	Period of operation	Requirement of fund	Allotment	Amount drawn	Expenditure incurred	
<i>(In lakhs of rupees)</i>							
1.	Amdanga	.. 1966-67 to 1970-71	4.05	0.56	0.52	0.51	
2.	Balagarh	.. 1966-67 to 1970-71	4.05	0.44	0.39	0.39	
3.	Bhangore-I	.. 1968-69 to 1972-73	4.05	0.51	0.51	0.51	
4.	Bhangore-II	.. 1971-72 to 1975-76	4.05	0.88	0.76	0.76	
5.	Bishnupur-II	.. 1972-73 to 1976-77	4.05	2.22	2.22	2.18	
6.	Gaighata	.. 1968-69 to 1972-73	4.05	0.69	0.59	0.59	
7.	Hasnabad	.. 1968-69 to 1972-73	4.05	0.77	0.77	0.73	
8.	Jadavpur-Behala	1963-64 to 1957-68	4.05	0.56	0.25	0.25	
9.	Jamuria-I	.. 1967-68 to 1971-72	4.05	1.35	1.17	1.17	
10.	Kanksa	.. 1974-75 to 1978-79	4.13	1.24	1.23	0.61	
11.	Krishnagore-I	.. 1967-68 to 1971-72	4.05	0.30	0.30	0.30	
12.	Krishnagaore-II	1967-68 to 1971-72	4.05	0.30	0.30	0.30	
13.	Lalgola	.. 1975-76 to 1979-80	4.17	0.92	0.92	0.41	
14.	Mograhat-I	.. 1968-69 to 1972-73	4.05	1.00	1.00	1.00	
15.	Namkhana	.. 1971-72 to 1975-76	4.05	1.48	1.48	1.31	
16.	Panskura-II	.. 1973-74 to 1977-78	4.09	2.16	2.06	2.06	
17.	Rajarhat	.. 1967-68 to 1971-72	4.05	0.71	0.67	0.67	
18.	Sonarpur	.. 1967-68 to 1971-72	4.05	0.72	0.47	0.46	
19.	Sankrail	.. 1971-72 to 1975-76	4.05	1.50	1.50	1.48	
Total ..			..	77.19	18.31	17.11	15.69

## APPENDIX 3·7

(Reference : Paragraph 3.3.9, page 61)

**Statement showing number of feeding centres in operation, number of beneficiaries and achievement in distribution of different kinds of food**

Year	Number of blocks in operation	Number of blocks in which feeding centres opened	Shortfall in coverage of blocks	Percentage of shortfall	Number of feeding days sanctioned	Number of beneficiaries as per norm fixed by Government		
						Number of children days	Number of women days	Total
1	2	3	4	5	6	7	8	9
1972-73	17	8	9	53	320	15,360	7,680	23,040
1973-74	15	5	10	67	536	25,728	12,864	38,592
1974-75	17	6	11	65	504	24,192	12,696	36,288
1975-76	22	16	6	28	1,584	76,032	38,016	1,14,048
1976-77	23	14	9	39	1,408	67,584	33,792	1,01,376
1977-78	28	16	12	43	1,944	93,312	46,656	1,39,968
1978-79	23	20	3	13	NA	NA	NA	NA

Year	Number of beneficiaries to whom feeding was extended			Shortfall(-) or excess(+)	Percentage of shortfall(-) or excess(+)		
	Number of children days	Number of women days	Total				
1	10	11	12	13	14		
1972-73	..	..	32,741	1,710	34,451	(+)11,411	(+)49
1973-74	..	..	44,507	5,477	49,984	(+)11,392	(+)29
1974-75	..	..	35,735	3,578	39,253	(+) 2,965	(+)8
1975-76	..	..	32,625	1,850	34,475	(-)79,573	(-)70
1976-77	..	..	56,492	6,910	63,402	(-)37,974	(-)37
1977-78	..	..	NA	NA	NA	..	..
1978-79	..	..	NA	NA	NA	..	..

Year	Number of eggs		Shortfall(-) Excess (+)	Percentage of shortfall(-) excess(+)	Quantity of other food actually supplied		
	To be supplied	Actually supplied			Fish	Vegetables	
1	15	16	17	18	19	20	
1972-73	..	18,080	11,983	(-)6,097	(-)34	355	1,23,120
1973-74	..	NA	NA	..	..	NA	NA
1974-75	..	21,385	2,427	(-)18,958	(-)88	428	33,658
1975-76	..	18,162	1,748	(-)16,414	(-)90	324	22,604
1976-77	..	NA	NA	..	..	NA	NA
1977-78	..	NA	NA	..	..	NA	NA
1978-79	..	NA	NA	..	..	NA	NA

Note : NA means "figures were not available"

## APPENDIX 3.8

(Reference : Paragraph 3.4.5.1, page 70)

### Sector-wise financial outlay and expenditure

Sector	4th Plan		5th Plan		1979-80		1980-81		Total			
	Outlay	Expendi- ture	Outlay	Expendi- ture	Outlay	Expendi- ture	Outlay	Expendi- ture	Outlay	Expendi- ture		
<i>(In lakhs of rupees)</i>												
1. Agriculture	..	..	1,25.66	38.00	56.43	28.53	64.09	22.46	2,46.18	88.99		
2. Irrigation	..	..	3,57.85	2,17.96	5,09.45	6,29.80	2,76.31	1,61.14	2,47.52	2,36.68	13,91.13	12,45.58
3. Afforestation-Pasture	..	..	48.00	27.69	1,80.00	1,73.64	1,48.14	1,07.86	1,43.70	1,67.76	5,19.84	4,76.95
4. Animal Husbandry and Veterinary Services	..	..	..	..	1,10.52	31.09	69.80	15.03	37.61	15.01	2,17.93	61.13
5. Fisheries	..	..	..	..	15.70	2.70	11.95	0.97	34.12	2.39	61.77	6.06
6. Lac and sericulture	..	..	..	..	24.67	8.09	46.49	19.82	12.78	8.14	83.94	36.05
7. Co-operation	..	..	..	..	20.00	3.38	6.50	0.18	8.50	..	35.00	3.56
8. Project Administration	..	..	..	..	32.14	13.47	7.50	5.31	8.04	7.07	47.68	26.85
9. Others	{	Ground water survey	..	..	38.56	38.50	..	0.56	5.41	4.66	43.96	43.72
		Command Area Development	..	..	..	..	6.00	..	1.50	1.00	7.50	1.00
		Agriculture Research	..	..	10.00	0.51	3.00	0.85	4.00	0.54	17.00	1.90
<b>Total</b>	..	..	4,05.85	2,45.65	10,66.70	9,39.18	6,32.12	3,40.25	5,67.26	4,65.71	26,71.93	19,90.79
					+ 1,29.61*						+ 1,29.61*	
					11,96.31						28,01.54	

167

\*Although the amount was included in the outlay but the same was not placed under any sectors.

## APPENDIX 3.9

(Reference : Paragraph 3.4.5.1, page 71)

### Statement showing the physical targets and achievements under all the sectors and the number of beneficiaries

Sl. No.	Scheme particulars	4th Plan		5th Plan		1979-80		1980-81		Total	
		Targets	Achievements	Targets	Achievements	Targets	Achievements	Targets	Achievements	Targets	Achievements
1.	Irrigation Potential—										
	(i) Area in hectares created ..	22,907.4	4,245.4	14,781.2	13,902.77	3,115.4	2,143.8	3,621.8	1,407.6	44,425.8	21,699.57
	(ii) Area utilised (Area utilised in Dugwell scheme and Tank improvement scheme not available and hence excluded) ..	17,365	375	12,044	8,698	2,751	2,024	3,181	682	35,341	11,779
2.	Soil and Moisture Conservation—										
	(i) Area in hectares covered ..	nil	nil	8,797	4,473	3,154.2	2,130.8	3,014.2	1,277.2	14,965.4	7,881
	(ii) Area utilised ..					not available					
3.	Animal Husbandry—										
	Milk Animal, number distributed ..	nil	nil	120	31	40	25	84	nil	244	56
	Milk societies (i) Number established ..	nil	nil	not available	5	nil	nil	nil	nil	..	5
	(ii) Number functioning ..	..	..	..	..	..	..	..	..	..	..
4.	Afforestation—										
	(i) Area in hectares covered ..	not available	924	16,860	8,129	5,920	2,013	not available	4,725	..	15,791
	(ii) Area actually successful ..										
5.	Beneficiaries under the scheme		4th Plan	5th Plan	1979-80	1980-81	Total				
	—Scheduled Castes In number ..	..	not available	9,529	7,180	5,372	22,081	..	..	..	..
	—Scheduled Tribes ..	..	Do	7,837	8,800	5,785	22,422	..	..	..	..
	—Others ..	..	Do	27,668	24,219	21,527	73,414	..	..	..	..
	Total ..	..	45,034	40,199	32,884	1,17,917	1,17,917	..	..	..	..
	Mandays of employment ..	..	..	13,38,487	18,38,161	28,81,693	60,58,341	..	..	..	..
	Training organised ..	In number	{ Training nil	767	114	162	1,043	..	..	..	..
			{ Workshop nil	nil	nil	nil	nil	..	..	..	..

APPENDIX 3-10

(Reference : Paragraph 3.4.6.2.1.1, page 72)

Details of Minor Irrigation Schemes under execution of Irrigation and Waterways Department in DPAP Districts of West Bengal as on 31st March 1982

Sl. No.	Name of schemes	Original estimated cost	Revised cost	Target period for completion (years)	Year of commencement	Irrigation Potentials		Expenditure incurred	Remarks
						Target	Created		
1	2	3	4	5	6	7(a)	7(b)	8	9
						(In lakhs of rupees)		(In lakhs of rupees)	
<b>Purulia District</b>									
1.	Kumari M.I. Scheme	60.95	2,11.69	5	1970-71	9,000	3,000	1,84.60	Work in progress
2.	Dargra "	14.20	60.42	4	1971-72	2,500	2,500	58.65	Do.
3.	Majra "	7.94	22.63	4	1971-72	750	750	21.81	Do.
4.	Bandjore "	6.72	11.14	4	1970-71	1,000	1,000	10.74	Do.
5.	Bandhua "	42.33	1,08.52	3	1970-71	5,500	3,500	96.72	Do.
6.	Rupai "	24.98	84.13	4	1971-72	4,500	4,300	76.46	Do.
7.	Hanumata "	83.34	2,23.06	4	1975-76	6,865	Nil	70.87	Do.
8.	Ranbandrapur "	62.38	2,27.56	Do.	1975-76	5,100	Nil	1,43.49	Do.
9.	Extension of Bandhu M.I. Scheme	43.77	1,01.00	4	1980-81	775	Nil	17.26	Do.
10.	Karaber "	1,10.00	Not revised	4	1980-81	1,481	Nil	30.07	Do.
11.	Hora "	69.27	1,14.88	3	Not yet commenced	3,400	Nil	0.33	Preliminary expenses
<b>Bankura District</b>									
12.	Maharajore M.I. Scheme	22.75	78.52	3	1972-73	3,100	3,100	70.18	Work in progress
13.	Maximisation of Maharajore M.I. Scheme	26.76	Not yet revised	3	1978-80	1,400	..	6.41	Do.
<b>Midnapore district</b>									
14.	Shyamtarangi, M.I. Scheme	8.54	26.33	2	1969-70	3,216	2,070	25.30	Do.
15.	Turkey M.I. Scheme ..	6.05	12.44	2		1,800	1,400	7.63	Do.
16.	Pathbandh M.I. Scheme	2.34	5.87	1		500	500	4.64	Do.
17.	Jhilli M.I. Scheme ..	21.04	49.53	4		500	..	0.08	Preliminary expenses
Total		6,13.36	13,37.72			51,324	22,120	8,25.14	

## APPENDIX 3.11

(Reference : Paragraph 3.4.5.2.1.4, page 73)

### Details of Minor Irrigation Schemes executed by Agri-Engineering Directorate in Drought Prone Areas/Districts of West Bengal as on 31st March 1981

Sl. No.	Name of Scheme	Original estimate	Revised estimate	Target period for completion (in years)	Year of commencement	Irrigation Potential				Date of completion	Expenditure incurred	Remarks
						Target Kha-riff	Rabi	Created Kha-riff	Rabi			
1	2	3 (In lakhs of rupees)	4	5	6	7(a)	7(b)	7(c)	7(d)	8	9 (In lakhs of rupees)	10
<b>Purulia district</b>												
1.	Teyanci ..	2.00	2.43	2	March 1971	200	162	150	40	March 1973	2.58	
2.	Popo ..	1.21	not revised	2	March 1971	182	56	300	50	March 1973	1.20	
3.	Moralbandh ..	2.00	2.28	2	March 1971	254	101	350	101	March 1973	1.88	
4.	Parasipond ..	0.67	not revised	2	March 1971	151	25	132	23	March 1973	0.58	
5.	Naharahan ..	1.86	5.40	Not available	January 1972	315	125	315	125	March 1977	5.92	
6.	Jambad ..	4.68	7.04	Do	October 1972	550	245	550	245	March 1977	6.36	
7.	Ghagarjuri ..	3.52	5.42	Do	December 1971	450	230	450	230	March 1978	4.71	
8.	Jamunajore ..	9.21	21.32	3	February 1972	1000	500			Work stopped (October 1975)	12.07	
9.	Chaka ..	18.00	95.53	Not available	March 1973	6000	1000		Do.	May 1976	37.08	
10.	Balakdih ..	6.97	not revised	Do	January 1981	600	..			In progress	3.39	
11.	Amajore ..	4.16	5.62	Do.	January 1981	115	41			,	5.17	
12.	Charkachatni ..	4.42	8.58	Do	January 1980	174	52			„	7.43	
13.	Ramchandrapur ..	4.00	not revised	Do	August 1980	130	..			„	1.52	
14.	Renovation of Barabandh at Durmut.	6.83	„	Do	October 1980	175	88			„	Nil	
<b>Total ..</b>		<b>69.53</b>	<b>1,53.62</b>			<b>10,296</b>	<b>2,625</b>	<b>2,247</b>	<b>814</b>		<b>89.89</b>	

**Bankura district**

15. Teleberia	..	18.00	23.78	2 January 1977	900	300	..	..	In progress	14.66	
16. Berathole	..	8.80	} not revised	2 February 1977	700	235	..	..	„	6.02	
17. Chhatinbad	..	10.50		2 January 1977	350	292	..	..	„	5.54	
18. Basorajore	..	5.80	6.95	2 January 1977	200	110	..	..	„	3.63	
19. Bularkhap	..	1.64	} not revised	Not available	1980-81	55	50	..	..	..	0.32
20. Champasole	..	4.90		do	Not commenced	150	8	..	..	„	do
<b>Total</b>	..	<b>49.54</b>	<b>30.73</b>		<b>2,355</b>	<b>995</b>				<b>30.17</b>	

**Midnapore district**

21. Kendugarı	..	10.60	11.52	1 February 1975	1,188	360	1,100	..	March 1978	11.61
22. Bharbonı	..	15.77	24.04	1 February 1975	1,890	960	1,400	900	March 1930	18.91
23. Kushimikhal	..	12.61	not revised	2 April 1981	375	90	..	..	In progress	2.49
<b>Total</b>	..	<b>38.98</b>	<b>35.56</b>		<b>3,453</b>	<b>1,410</b>	<b>2,500</b>	<b>900</b>		<b>33.01</b>
<b>Grand Total</b>	..	<b>1,58.05</b>	<b>2,19.91</b>		<b>10,104</b>	<b>5,030</b>	<b>4,747</b>	<b>1,714</b>		<b>1,53.07</b>

## APPENDIX 3-12

(Reference. Paragraph 3.4.6.1, page 78)

### Soil conservation works during the period from 1976-77 to 1980-81

Districts	Mechanical measures					Agronomical measures			Total area treated
	Contour Bunding	Gully plugging	Desiltation basin	Jore Bundh	Land and levelling Bench terracing (Area in acres)	Supply of suckers	Develop-ment of grass land	Distribution of basic slag	
Bankura .. ..	5,660	945	590	..	..	16	..	110	7,321
Midnapore .. ..	3,505	754	..	646	..	..	..	..	4,905
Purulia .. ..	4,866	..	2,096	..	105.28 214.00 31.60	..	17.88	..	7,330.76
<b>Total ..</b>	<b>14,031</b>	<b>1,699</b>	<b>2,686</b>	<b>646</b>	<b>350.88</b>	<b>16.00</b>	<b>17.88</b>	<b>110</b>	<b>19,556.76</b>
Percentage of work in relation to total area treated.	71.7%	8.7%	13.7%	3.3%					



## APPENDIX 3-13

(Reference : paragraph 3.12, page 103)

### Cases of misappropriation remaining to be finalised at the end of 1980-81

Sl. No.	Name of Department	Reported up to 31st March 1976		Reported in 1976-77		Reported in 1977-78		Reported in 1978-79		Reported in 1979-80		Reported in 1980-81		Total	
		No.	Amount Rs.	No.	Amount Rs.	No.	Amount Rs.	No.	Amount Rs.	No.	Amount Rs.	No.	Amount Rs.	No.	Amount Rs.
1.	Agriculture ..	23	1,32,050	7	13,963	5	6,50,671	..	..	..	..	10	1,39,988	5	9,37,572
2.	Animal Husbandry and Veterinary Ser- vices.	5	1,15,254	2	24,476	..	..	..	..	..	..	1	18,973	8	1,58,703
3.	Board of Revenue ..	255	8,85,140	46	3,80,911	8	1,17,339	4	6,959	4*	52,096	3	20,683	320	14,63,128
4.	Closed and Sick Industries.	..	..	..	..	..	..	..	..	1	20,000	..	..	1	20,000
5.	Commerce and Industries.	1	1,81,000	..	..	..	..	..	..	..	..	..	..	1	1,81,000
6.	Cottage and Small Scale Industries.	6	96,781	..	..	..	..	..	..	1	1,82,661	..	..	7	2,79,442
7.	Education ..	26	3,22,678	1	1,96,174	2	1,25,666	1	34,284**	..	..	..	..	30	6,78,802
8.	Exoise ..	3	73,470	..	..	..	..	..	..	..	..	..	..	3	73,470
9.	Finance ..	7	1,42,247	1	85,923	..	..	..	..	..	..	..	..	8	2,28,170
10.	Fisheries ..	3	11,733	4	11,642	6	1,13,092	..	..	..	..	..	..	13	1,36,467
11.	Food and Supplies	4	99,333	..	..	..	..	..	..	..	..	..	..	4	99,333
12.	Health and Family Welfare.	14	7,39,349	5	53,317	4	1,87,344	3	66,838	2	24,762	1	6,961	29	10,78,571
13.	Home(Police) ..	5	59,067	..	..	1	93,762	..	..	1	27,110	..	..	7	1,79,939
14.	Information and Cul- tural Affairs.	1	2,734	1	15,000	..	..	..	..	..	..	..	..	2	17,734
15.	Irrigation and Water- ways.	4	4,372	4	95,833	2	2,638	3	41,728	2	27,839	..	..	15	1,72,410
16.	Judicial ..	..	..	..	..	..	..	1	35,428	..	..	1	51,494	2	86,922
17.	Labour	2	2,86,105	1	18,371	..	..	..	..	..	..	..	..	3	3,04,476

**APPENDIX 3-13 conold.**

(Reference : paragraph 3.12, page 103)

**Cases of misappropriation remaining to be finalised at the end of 1980-81**

Sl. No.	Name of Department	Reported up to 31st March 1976		Reported in 1976-77		Reported in 1977-78		Reported in 1978-79		Reported in 1979-80		Reported in 1980-81		Total		
		No.	Amount Rs.	No.	Amount Rs.	No.	Amount Rs.	No.	Amount Rs.	No.	Amount Rs.	No.	Amount Rs.	No.	Amount Rs.	
18.	Local Government and Urban Development.	1	10,500	..	..	..	..	..	..	..	..	..	..	1	10,500	
19.	Panchayats and Community Development.	23	3,09,142	..	..	1 (+)	59,554	2	34,200	2	1,06,171	..	..	28	5,09,067	
20.	Public Works	..	10,292	..	..	1	49,206	..	..	..	..	..	..	2	59,498	
21.	Public Works (Construction Board)	1	78,900	..	..	..	..	..	..	..	..	..	..	1	78,900	
22.	Public Works(Roads)	1	18,000	..	..	..	..	..	..	..	..	..	..	1	18,000	
23.	Public Works(Metropolitan Development)	2	1,49,920	..	..	..	..	..	..	..	..	..	..	2	1,49,920	
24.	Refugee Relief and Rehabilitation.	1	18,268	..	..	1	2,32,084	..	..	..	..	..	..	2	2,50,352	
25.	Relief and Welfare	25	80,004	..	..	..	..	..	..	..	..	..	..	25	80,004	
26.	Tourism	..	1,15,628	..	..	..	..	..	..	..	..	..	..	1	1,15,628	
<b>Total</b>		....	415	39,42,867	72	8,95,610	31	16,31,356	14	2,19,437	13	4,40,639	16	2,38,099	561	73,68,008

\*One item for Rs. 9,067 transferred from Land and Land Reforms Department.

\*\*Rs. 8,444 increased on receipt of further information from the Department.

(+)One item for Rs. 59,554 transferred from Agriculture Department.

## APPENDIX 4-1

(Reference : paragraph 4.9, page 112)

## Works executed without sanctioned estimate

Serial No.	Department /Division	Works	Year from which expenditure is being incurred	Amount (In crores of rupees)
<b>Irrigation and Waterways</b>				
1.	Kangsabati Canals V ..	Excavation of Tarafeni South Main Canal (North).	1964-65	1.45
2.	Kangsabati Canals VI ..	Excavation of Distributory 18 R Tarafeni South Main Canal (5) Alignment Survey.	1974-75	1.13
3.	Kangsabati Mechanical	Obtaining of earth moving machinery.	1956-57	1.80
4.	Bankura Irrigation ..	Excavation of Bishnupur branch canal.	1962-63	2.20
5.	Teesta Barrage I ..	Construction of Teesta Barrage	1977-78	20.13
6.	Mahananda Barrage ..	Construction of Mahananda Barrage.	1976-77	2.75
7.	Teesta Canals I ..	Construction of Mahananda Aqueduct.	1977-78	2.80
8.	Howrah Irrigation ..	Lower Damodar Improvement Scheme.	1973-74	6.85
9.	Howrah Irrigation ..	Lower Damodar Raising and strengthening works.	1979-80	1.59
10.	Lower Damodar Construction.	Cons- Re-excavation of Amta Channel	1973-74	3.60
11.	Magrahat Drainage ..	East Magrahat Basin Drainage scheme.	1977-78	3.39
12.	Ganga Anti Erosion ..	Protection to the Right Bank of river Ganga in between Nayansuk and Lalgola.	1974-75	2.50
13.	Hooghly Irrigation ..	Improvement of Lower Damodar area.	1975-76	3.13
14.	Hooghly Irrigation ..	Gheakunti Basin Drainage Scheme	1977-78	2.28
15.	Calcutta Drainage Outfall	Remodelling and improvement of Calcutta Drainage Outfall system Phase I.	1974-75	1.94
16.	Calcutta Drainage Outfall	Remodelling and improvement of Calcutta Drainage Outfall system Phase II.	1974-75	3.88

APPENDIX 4.1 *concl'd.*

(Reference : paragraph 4.9, page 112)

**Works executed without sanctioned estimate**

Serial No.	Department/Division	Works	Year from which expenditure is being incurred	Amount (In crores of rupees)
<b>Health and Family Welfare</b>				
17.	Purulia Drilling	Pig boring work at Purulia accelerated Rural Water Supply.	1978-79	1.78
18.	Darjeeling Public Health Engineering	Accelerated Rural Water Supply.	1975-76	1.29
<b>Public Works</b>				
19.	E.S.I. Hospital Construction	Construction of Administrative Training Institute.	1979-80	1.13
20.	Salt Lake Construction	Construction of Residential building in Sector III.	1975-76	1.69
21.	Salt Lake Reclamation	Construction of Road and Drainage in N.S.L. area in Sector I.	1980-81	2.50

## APPENDIX 4.2

(Reference : Paragraph 4.9, page 112)

## Department-wise and year-wise analyses of the unvouched outlay on 31st March 1981

## (i) Department-wise analysis

Serial No.	Department				Number of items	Amount (In lakhs of rupees)
1.	Agriculture	..	..	..	3,823	2,97.57
2.	Irrigation and Waterways	..	..	..	408	1,58.79
3.	Public Works	..	..	..	252	1,33.17
4.	Public Works (Construction Board)	..	..	..	218	44.38
5.	Public Works (Roads)	..	..	..	19	25.00
6.	Health and Family Welfare	..	..	..	37	8.10
7.	Development and Planning (Town and Country Planning)	..	..	..	11	2.39
8.	Housing	..	..	..	13	1.21
9.	Home (Transport)	..	..	..	2	0.66
Total					4,783	6,71.27

## (ii) Year-wise analysis

Year				Number of items	Amount (In lakhs of rupees)	
Up to 1976-77	..	..	..	2,906	3,88.79	
1977-78	..	..	..	315	43.27	
1978-79	..	..	..	558	47.51	
1979-80	..	..	..	495	46.87	
1980-81	..	..	..	509	1,44.83	
Total					4,783	6,71.27

## APPENDIX 6-1

(Reference : Paragraph 6.1, page 122)

**Utilisation certificates awaited in September 1981 for grants paid by Government up to March 1980.**

Department	Up to 1975-76		1976-77		1977-78		1978-79		1979-80		Total	
	Item	Amount	Item	Amount	Item	Amount	Item	Amount	Item	Amount	Item	Amount
<i>(Amounts in lakhs of rupees)</i>												
Education .. ..	15,192	71,64.48	3,531	26,55.93	3,764	22,94.67	3,881	48,77.05	4,814	70,64.86	31,182	2,40,56.99
Agriculture .. ..	116	2,36.87	48	1,33.16	82	7,21.56	94	4,99.30	88	4,29.15	428	20,20.04
Relief and Welfare ..	231	1,03.03	74	16.91	91	18.71	123	31.70	65	10,62.32	584	12,32.67
Cottage and Small Scale Industries	1	1.95	..	..	..	..	36	2,92.09	14	80.89	51	3,74.98
Health and Family Welfare	278	39.83	120	42.46	111	1,05.42	217	81.92	210	88.17	936	3,57.80
Scheduled Castes and Tribes Welfare	..	..	..	..	33	3.81	140	1,65.12	225	2,35.86	398	4,04.79
Commerce and Industries ..	..	..	..	..	..	..	10	61.82	34	2,24.04	44	2,85.86
Panchayats and Community Development	5	0.89	6	0.85	1	0.10	24	4,50.00	..	..	36	4,51.84
Refugee Relief and Rehabilitation	106	28.24	7	61.14	12	12.36	17	6.39	25	31.30	167	1,39.43
Fisheries .. ..	..	..	..	..	1	5.23	27	91.82	4	23.60	32	1,20.65
Animal Husbandry and Veterinary Services	2	1.25	..	..	1	3.47	5	4.59	7	13.20	15	22.51
Labour .. ..	..	..	..	..	..	..	..	..	3	10.28	3	10.28
Information and Cultural Affairs	..	..	..	..	..	..	1	0.61	18	5.38	19	5.40

Co-operation	..	..	96	37.82	111	79.50	71	4,28.53	15	0.80	..	..	293	5,46.65
Board of Revenue	..	..	..	..	..	..	..	..	..	..	48	0.06	48	0.06
Finance	..	..	3	0.08	8	4.76	7	8.29	32	13.04	4	1.12	54	27.29
Public Works	..	..	..	..	1	0.25	1	0.25	..	..	1	26.00	3	26.50
Home	..	..	1	0.20	3	0.65	4	2.65	2	0.45	4	5.33	14	9.28
Local Government and Urban Development	..	..	..	..	..	..	2	0.43	6	0.67	3	0.56	11	1.66
<hr/>														
Total	..	..	18,631	76,14.64	3,909	29,95.61	4,181	36,05.48	4,630	65,76.77	5,567	93,02.13	34,318	3,00,94.63

*Note.*—Figures in respect of Finance Department, Public Works Department, Home Department and Local Government and Urban Development Department were included in the figures of the Agriculture Department in the previous year's Report.

## APPENDIX 7-1

(Reference : Paragraph 7.2, page 138)

### Statement showing arrears in preparation of *pro forma* accounts by departmental Commercial and *quasi*-Commercial Undertakings

Sl. No.	Name of Scheme/Undertaking	Name of department	Year of inception/year from which accounts are due	Remarks
(1)	(2)	(3)	(4)	(5)
1.	Oriental Gas Company's Undertaking	Commerce and Industries ..	1960-61	The writ petition filed by the ex-owners of the Oriental Gas Company challenging <i>inter alia</i> , the constitutional validity of the Oriental Gas Company Act, 1960 was dismissed by the Supreme Court. The Management intimated (February 1981) that the work of preparation of <i>pro forma</i> accounts could not be taken up till the case of compensation to the ex owners of the Undertaking is decided by the tribunal. Further development is awaited (January 1982).
2.	Industrial Estate, Kalyani	Cottage and Small Scale Industries	1958-57	<i>Pro forma</i> accounts for 1958-59 to 1975-76 were received (November 1979) but those were returned (May 1980) for revision and submission along with the accounts for the first two years. Further development is awaited (January 1982).
3.	Industrial Estate, Baruipur ..	Ditto .. ..	1958-59	Government stated in June 1980 and subsequently in February 1981 that the <i>pro forma</i> accounts for the year 1976-77 and onwards were under preparation by the Task Force set up for the purpose. <i>Pro forma</i> accounts for the period from 1958-59. to 1975-76, though stated by the Government (February 1981) to have been sent to Audit, have not been received.  The matter is under correspondence with the Government
4	The Undertaking of the Calcutta Tramways Company Limited	Home (Transport) ..	1976-77	Government directed (December 1980) the Management to prepare and submit the <i>pro forma</i> accounts. Reasons for non-submission of the accounts are awaited (January 1982).
5.	Central Lock Factory, Bargachia	Cottage and Small Scale Industries.	1972-73	Reasons for non-submission of accounts are awaited (November 1981).
6.	Mechanical Toy Making Centre, Chinsurah	Ditto .. ..	1972-73	Ditto.



7. Durgapur Milk Scheme ..	Animal Husbandry and Veterinary Services.	1972-73	Government directed the Management from time to time to prepare and submit the <i>pro forma</i> accounts and lastly reminded (June 1981) them to expedite submission of accounts. Latest development is awaited (January 1982).
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**Other Undertakings whose *pro forma* Accounts are in arrears**

1. Central Engineering Organisation, Howrah.	Cottage and Small Scale Industries.	1973-74	Government directed (June 1980) the Management to prepare and submit the <i>pro forma</i> accounts. Further development is awaited (January 1982).
2. Integrated Wood Industries Scheme at Durgapur and Kalyani.	Ditto .. ..	1965-66	Government stated (June 1980) that a Task Force had been engaged for consolidation of accounts. Latest position in this regard is awaited (January 1982).
3. Training cum Production Centre for Wood Industries, Siliguri.	Ditto .. ..	1965-66	Government directed (March 1981) the Management to expedite submission of <i>pro forma</i> accounts. Further development is awaited (January 1982).
4. Directorate of Brick Production (Brick and Tile Board).	Housing .. ..	1979-80	Reasons for non-submission of accounts are awaited (November 1981).
5. Mechanised Brick Factory at Palta.	Ditto .. ..	1979-80	Ditto.
6. Scheme for production of Shark Liver Oil, Fishmeal etc.	Fisheries .. ..	1978-79	Reasons for non-submission of accounts are awaited (November 1981).
7. Greater Calcutta Milk Supply Scheme.	Animal Husbandry and Veterinary Services.	1978-79	Government directed (May 1980) the Management to expedite submission of <i>pro forma</i> accounts. Latest development is awaited (January 1982).
8. Government Cinchona Plantations, Government Quinine Factory, Mungpoo, Quinine Sales Depot, Calcutta.	Commerce and Industries ..	1978-79	Reasons for non-submission of accounts are awaited (November 1981).
9. Surgical Instruments Servicing Station, Beruipur.	Cottage and Small Scale Industries.	1969-70	Government directed the Management in June 1980 and reminded them in March 1981 to expedite submission of <i>pro forma</i> accounts. Latest development is awaited (January 1982).
10. Government Sales Emporia in Howrah and Calcutta.	Ditto .. ..	1951-52 to 1962-63 and 1969-70.	Government stated (June 1980) that a Task force had been engaged for preparation of the <i>pro forma</i> accounts. Latest position in this regard is awaited.

**APPENDIX 7.1 (concl'd.)**

(Reference : Paragraph 7.2, page 133)

**Statement showing arrears in preparation of *pro forma* accounts by departmental Commercial and quasi-Commercial Undertakings**

Sl. No.	Name of Scheme/Undertaking	Name of department	Year of inception/year from which accounts are due	Remarks
(1)	(2)	(3)	(4)	(5)
11.	Industrial Estate, Manicktola	Ditto .. ..	1976-77	Government stated (February 1982) that the Management had been reminded to expedite submission of <i>pro forma</i> accounts.
12.	Industrial Estate, Howrah ..	Cottage and Small Scale Industries.	1971-72	Government stated (February 1982) that the Management had been reminded to expedite submission of the <i>pro forma</i> accounts
13.	Industrial Estate, Saktigarh ..	Ditto .. ..	1976-77	Ditto.
14.	Silk Reeling Scheme under the Deputy Director of Industries (Cottage) (of the Directorate of Handloom and Textiles).	Ditto .. ..	1956-57	Ditto.
15.	Flying Training Institute, Behala	Home (Transport) ..	1980-81	The Management stated (February 1982) that the <i>pro forma</i> accounts for 1980-81 were under preparation and these were expected to be completed soon.
16.	Kanchrapara area Development (Kalyani Township).	Public Works (Metropolitan Development).	1975-76	The desirability of preparation of <i>pro forma</i> accounts was suggested to Government in October 1978 and reminded thereafter in October 1979, July 1980 and February 1982. Decision of Government is awaited (February 1982).
17.	Sisal Plantation Scheme ..	Agriculture .. ..	1964-65	Clarifications on the preparation of the accounts sought for by Government were furnished in September 1980. Government stated (February 1982) that the concerned Department had been requested to finalise the <i>pro forma</i> accounts in consultation with the Finance Department and to ensure submission of the accounts to Audit.
18.	Consolidated <i>pro forma</i> accounts of <i>hats</i> under the management of Government.	Board of Revenue ..	1973-74	(i) Discrepancies pointed out in the accounts for 1972-73 have not been settled (January 1982).  (ii) Consolidated <i>pro forma</i> accounts from 1973-74 to 1980-81 have not been received from Government (January 1982).

## APPENDIX 7.2

(Reference : Paragraph 7.2, page 138)

### Summarised financial results of departmentally managed Commercial and quasi-Commercial Undertakings

Sl No.	Name of Undertaking/ Scheme	Name of Department	Year of accounts	Capital at close	Mean Capital	Free Reserves	Net block	Depreciation	Turn-over	Net profit (+) Net Loss (-)	Interest charged added back	Total (11+12)	Percentage of total return on mean capital (14)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
(Figures in col. No. 5 to 13 are in lakhs of rupees)													
1.	Government Siliguri*.	Saw Mills, Forest	1978-79 (From 1st April 1978 to 31st May 1978)	21.40	18.56	Nil	5.61	Nil	1.79	(+)0.92	0.31	1.23	6.62
2.	(a) Government Plantations, (b) Government Quinine Factory Mungpoo, (c) Quinine Sales Depot, Calcutta.	Cinchona Commerce and Industries.	1976-77 1977-78	176.53 282.17	316.36 483.73	Nil	26.73 42.31	2.52 4.68	124.77 132.97	(-)36.50 (+)14.21	23.88 31.94	60.38 46.15	19.09 9.54
3.	Directorate of Brick Production (Formerly Brick & Tile Board).	Housing	1978-79	12.56	28.57	Nil	7.26	0.02	86.30	(+)7.73	3.26	10.99	38.43
4.	Mechanised Brick Factory at Palta.	Ditto	1978-79	218.38	175.51	Nil	69.62	3.56	18.07	(-)28.35	6.12	(-)22.23	..

\*Taken over by the West Bengal Forest Development Corporation Limited with effect from 1st June 1978.

