



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

**FOR THE YEAR 1981-82**

**(CIVIL)**

IX  
53-B-1

**GOVERNMENT OF WEST BENGAL**

EK RATA

**Report of the Comptroller and Auditor General of India for the year 1981-82  
(Civil)—Government of West Bengal**

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**REPORT  
OF THE  
COMPTROLLER AND AUDITOR GENERAL  
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**FOR THE YEAR 1981-82**

**(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 1981-82 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 1981-82; and
- (ii) comments on District Industries Centre Programme, Scheme for Welfare of Scheduled Castes, Scheduled Tribes and other backward classes in West Bengal, Sundarban Development Board, West Bengal Khadi and Village Industries Board and the Second Hooghly Bridge Project.

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 1981-82 as well as those which had come to notice in the earlier years but could not be dealt with in previous Reports; matters relating to the period subsequent to 1981-82 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 1981-82, with the corresponding figures of the previous year, are given below :

	1980-81	1981-82
	(In crores of rupees)	
<b>(1) Revenue—</b>		
Revenue receipts .. .. .	10,91.71	12,23.75
Revenue expenditure .. .. .	11,15.21	13,11.56
Revenue deficit(—) .. .. .	(—)23.50	(—)87.81
<b>(2) Public Debt—</b>		
<b>Internal Debt of the State Government—</b>		
Receipts .. .. .	6,74.12	9,02.00
Repayments .. .. .	5,96.40	6,59.91
Net addition(+) .. .. .	(+)77.72	(+)2,42.00
<b>Loans and advances from the Central Government—</b>		
Receipts .. .. .	2,63.74	3,85.87
Repayments .. .. .	1,34.69	1,83.42
Net addition(+) .. .. .	(+)1,29.05	(+)2,02.45
<b>Total Public Debt (Net)—</b>		
Net addition(+) .. .. .	(+)2,06.77	(+)4,44.54
<b>(3) Loans and advances by the State Government—</b>		
Recoveries .. .. .	19.01	19.64
Disbursements .. .. .	1,78.55	1,88.43
Net outgo(—) .. .. .	(—)1,59.54	(—)1,68.79
<b>(4) Capital expenditure (Net)—</b>		
Net outgo(—) .. .. .	(—)1,06.70	(—)1,23.50
<b>(5) Appropriation to Contingency Fund—</b>		
Net outgo(—) .. .. .	..	(—)15.00
<b>(6) Contingency Fund (Net)—</b>		
Net addition(+) .. .. .	(+)0.09	(+)14.04
<b>(7) Public Account (Net)—</b>		
Net addition(+) .. .. .	(+)50.43	(—)5.69
Net outgo(—)		



Net effect of serial numbers 1 to 7 above—

addition (+) .. .. .	..	..	..	..	(-)32.45	(+)57.79
outgo(-)						
Opening Cash Balance .. .. .	..	..	..	..	(-)40.27	(-)72.72
Net addition(+)	..	..	..	..	(-)32.45	(+)57.79
<u>Net outgo(-) as above</u>						
Closing Cash Balance .. .. .	..	..	..	..	(-)72.72	(-)14.93*

## 1.2. Revenue surplus|deficit

(a) The year ended with a revenue deficit of Rs.87.81 crores as against a surplus of Rs.33.51 crores anticipated in the budget.

(b) Revenue receipts—The actuals of revenue receipts for 1981-82 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 1979-80 and 1980-81 are given below :

Year	Budget	Budget plus additional taxation	Actuals	Variations between columns (4) and (3)	
				Amount	Percentage
(1)	(2)	(3)	(4)	(5)	(6)
(In crores of rupees)					
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
1981-82 .. .. .	12,97.57	12,99.17	12,23.75	(-)75.42	5.8

Details of important variations from budget estimates will be found in the Report of the Comptroller and Auditor General of India for the year 1981-82 (Revenue Receipts)—Government of West Bengal.

(c) Expenditure on revenue account—The expenditure during 1981-82 as compared to (i) the budget estimates and (ii) the budget

\*Comprised 'Deposits with Reserve Bank' (Rs. -14.97 crores), 'Remittances in transit' (Rs. -0.11 crore) and 'Cash in Treasuries' (Rs. 0.15 crore). There was a difference (Rs. 302.09 crores) between the figure reflected in the accounts (Rs. -14.97 crores) and that intimated by the Reserve Bank of India (Rs. 317.06 crores) regarding 'Deposits with Reserve Bank'. After reconciliation, the difference of Rs. 0.17 crore now remains to be reconciled (June 1982).

estimates *plus* supplementary provision along with the corresponding figures for 1979-80 and 1980-81 are given below :

Year	Budget	Budget <i>plus</i> supplementary	Actuals	Variations between columns (4) and (3)	
				Amount	Percentage
(1)	(2)	(3)	(4)	(5)	(6)
(In crores of rupees)					
1979-80	9,91.19	10,28.17	9,76.85	(-) <u>51.32</u>	5.0
1980-81	11,09.56	12,00.11	11,15.21	(-) <u>84.90</u>	7.1
1981-82	12,64.06	14,35.11	13,11.56	(-) <u>1,23.55</u>	8.6

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

### 1.3. Revenue receipts

The revenue receipts during 1981-82 (Rs.12,23.75 crores) increased by Rs.1,32.04 crores over those in 1980-81 (Rs.10,91.71 crores) as shown below :

	Receipts		Increase(+) Decrease(-)
	1980-81	1981-82	
(In crores of rupees)			
(i) Revenue raised by the State Government—			
(a) Tax revenue	5,24.33	6,32.15	(+)1,07.82
(b) Non-Tax revenue	1,45.12	1,23.45	(-)21.67
(ii) Receipts from the Government of India—			
(a) Share of net proceeds of—			
(i) Taxes on income other than Corporation Tax	80.07	81.07	(+)1.00
(ii) Hotel Receipts Tax	0.04	0.07	(+)0.03
(iii) Union Excise Duties	2,26.95	2,65.76	(+)38.81
(iv) Estate Duty	2.84	1.19	(-)1.65
(b) Grants-in-aid from Central Government—			
(i) Non-Plan grants	24.59	19.34	(-)5.25
(ii) Grants for State Plan Schemes	55.92	58.37	(+)2.45
(iii) Grants for Central Plan Schemes	13.82	19.81	(+)5.99
(iv) Grants for Centrally-Sponsored Plan Schemes	18.03	22.54	(+)4.51
Total	10,91.71	12,23.75	(+)1,32.04

The revenue raised by the State Government in 1981-82 amounting to Rs.7,55.60 crores as against Rs.6,69.45 crores in 1980-81 accounted for 62 per cent. (61 per cent. in 1980-81) 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 1981-82—Revenue Receipts—Government of West Bengal.

#### 1.4 Expenditure on revenue account

(a) The table given in Appendix 1.1. compares the expenditure on revenue account during 1981-82 under broad service sectors| sub-sectors and under Plan and non-Plan headings with the provision of funds made thereunder and with the actuals for 1980-81.

The revenue expenditure during 1981-82 increased by Rs.1,96.35 crores (Plan : Rs.1.84 crores and non-Plan : Rs.1,94.51 crores) over that of the previous year. Compared to the final provision (budget plus supplementary) for 1981-82, there was, however, a shortfall of Rs.1,23.55 crores (Plan : Rs.88.80 crores and non-Plan : Rs.34.75 crores) in the revenue expenditure.

(b) The increase in non-Plan expenditure over the previous year under 'Social and Community Services' (Rs.94.28 crores) occurring mainly on 'Education' (Rs.73.39 crores) and 'Medical' (Rs.18.43 crores) and that under 'Agriculture and Allied Services' (Rs.15.55 crores) occurring mainly on 'Community Development' was due to grant of additional dearness allowance and revision of pay scales.

Under 'General Services', there was an increase of Rs.47.45 crores in non-Plan expenditure over the previous year. The increase was mainly on (i) 'Police' (Rs.22.32 crores) owing to payment of additional dearness allowance, revision of pay scales and more expenditure on welfare of police personnel, (ii) 'Pensions and other Retirement Benefits' (Rs.9.28 crores) on account of enhancement of rates from time to time and adjustment of arrear charges and (iii) 'Interest Payments' (Rs.8.13 crores) owing to increased interest liability on account of loans from the Government of India.

The increase (Rs.16.97 crores) in non-Plan expenditure over the previous year under 'Transport and Communications' was mainly due to payment of subsidy to transport services.

Grant of subsidy to credit co-operatives mainly accounted for the increase in non-Plan expenditure (Rs.9.66 crores) under 'General Economic Services'.

(c) The shortfall of Rs.88.80 crores in the utilisation of Plan provision occurred mainly under 'Social and Community Services' (Rs.45.88 crores) and 'Agriculture and Allied Services' (Rs.36.28 crores).

The saving in the sector for 'Social and Community Services' was mainly under (i) 'Education' (Rs.28.02 crores) due to less expenditure on primary, secondary and pre-university education, Stadium Complex at Bidhan Nagar, development and expansion of library services, etc., (ii) 'Social Security and Welfare' (Rs.11.28 crores) due to less expenditure on programmes for the development of Scheduled Castes, National Rural Employment Programme, Rural Works Programme, improvement of infrastructure facilities created under CSRE|SEP|RPP, etc. and in connection with the cyclone 1981 and (iii) 'Public Health, Sanitation and Water Supply' (Rs.4.41 crores) due to less expenditure on water supply scheme for Haldia Industrial Complex.

The saving in the sector for 'Agriculture and Allied Services' was mainly under (i) 'Agriculture' (Rs.11.86 crores) due to less expenditure on Integrated Scheme on Land Reforms, agricultural education, improvement of agricultural extension and research, commercial crops and Crop Insurance Scheme and (ii) 'Area Development' (Rs.10.84 crores) due to less expenditure on agricultural development of North Bengal, IFAD assisted Sunderban Development Project and Intensive and Integrated Rural Development Programme in blocks other than CADA blocks.

### 1.5. Expenditure on capital account

(a) The capital expenditure during the three years ending 1981-82 as compared with the budget estimates and the budget estimates *plus* supplementary provision is given below :

Year	Budget	Budget <i>plus</i> supplementary	Actuals	Variations between columns (4) and (3)	
				Amount	Percentage
(1)	(2)	(3)	(4)	(5)	(6)
(In crores of rupees)					
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
1981-82	1,48.70	1,60.51	1,23.50	(- )37.01	23.1

The table given in Appendix 1.2. compares the expenditure on capital account during 1981-82 under the broad service sectors| sub-sectors and under Plan and non-Plan headings with the provision of funds made thereunder and with the actuals for 1980-81.

(b) The Plan expenditure during 1981-82 fell short of the provision by Rs.69.52 crores, although it increased over that of the previous year by Rs.13.25 crores. The shortfall in Plan expenditure compared to the provision was mainly due to less expenditure under

'Agriculture and Allied Services' (Rs.20.20 crores), 'Industry and Minerals' (Rs.16.96 crores), 'Water and Power Development' (Rs.15.93 crores) and 'General Economic Services' (Rs.6.49 crores).

Within 'Agriculture and Allied Services', the shortfall in the utilisation of Plan provision occurred mainly under (i) 'Agriculture' (Rs.7.48 crores) due to less expenditure on World Bank Project on Agricultural Development, Agricultural Engineering, Scheme for Development of Farm to Market Link Road, etc. and (ii) 'Minor Irrigation, Soil Conservation and Area Development' (Rs.7.03 crores) due to less expenditure on River Lift Irrigation, Area Development Programme, less investment in West Bengal State Minor Irrigation Corporation, etc.

Under 'Industry and Minerals', the saving of Rs16.96 crores was more than 71 per cent of the plan provision of Rs23.78 crores. Out of the provision of Rs.13.70 crores for the setting up of a Petro-Chemical Complex at Haldia, Rs13.65 crores remained unutilised for want of industrial licence.

The saving of Rs15.93 crores under 'Water and Power Development' was due to less expenditure on major and medium irrigation, drainage and flood control projects and multipurpose river projects.

More than half of the plan provision of Rs9.97 crores under 'General Economic Services' remained unspent (saving Rs6.49 crores) and this was mainly due to less investment in shares of credit co-operatives and other co-operative organisations.

(c) Under 'Non-Plan', against the net minus provision of Rs24.55 crores, the expenditure of Rs7.96 crores resulted in a variation of Rs32.51 crores over the provision. The minus provision was mainly due to excess of anticipated credit transactions representing sale-proceeds of foodgrains and non-cereal essential commodities over debit transactions representing cost of purchase of those items in connection with the procurement and distribution operations in the State consequent upon the decision to take over certain functions of the Food Corporation of India by the State Government from 1981-82. Owing mainly to non-implementation of the scheme to take over certain functions from the corporation, against the net minus provision of Rs.39.96 crores under 'Food', the net expenditure amounted to Rs.0.45 crore only and this mainly accounted for the variation over the provision under 'Non-Plan'.

The non-Plan expenditure during 1981-82 (Rs.7.96 crores) also exceeded that of the previous year (Rs.4.41 crores) by Rs.3.55 crores (80 per cent increase).

### 1.6. Loans and advances by Government

(a) The actuals of disbursement of loans and advances by Government in 1981-82 as compared with the budget estimates and the budget estimates plus supplementary provision along with the corresponding figures for 1979-80 and 1980-81 are given below :

Year	Budget	Budget <i>plus</i> supplementary	Actuals	Variations between columns (4) and (3)			
				Amount	Percentage		
(1)	(2)	(3)	(4)	(5)	(6)		
(In crores of rupees)							
1979-80	..	..	1,61.08	1,81.41	1,48.10	(-) <b>35.31</b>	19.5
1980-81	..	..	2,04.81	2,09.99	1,78.55	(-) <b>31.44</b>	15.0
1981-82	..	..	2,16.10	2,30.89	1,88.43	(-) <b>42.46</b>	18.4

The shortfall in disbursement (column 5) during the year was due mainly to less release of loans to Calcutta State Transport Corporation (Rs.6.04 crores), for Construction of Second Bridge over Hooghly River (Rs.5.29 crores), non-payment of loans to Calcutta Metropolitan Development Authority for Urban Transport Project (Rs.5 crores) and less release of loans for Urban Development (Rs.4.10 crores), to Haldia Development Authority for Water Supply Scheme in Haldia Industrial Complex (Rs.3.30 crores), under the Schemes for Distribution of Seeds and Pesticides (Rs.3.69 crores) and for Rural Housing Scheme (Rs.2.70 crores).

The budget estimates and the actuals of recoveries of loans and advances for the three years ending 1981-82 are given below :

Year	Budget	Actuals	Variations between columns (3) and (2)			
			Amount	Percentage		
(1)	(2)	(3)	(4)	(5)		
(In crores of rupees)						
1979-80	..	..	62.53	28.92	(-) <b>33.61</b>	53.8
1980-81	..	..	46.72	19.01	(-) <b>27.71</b>	59.3
1981-82	..	..	39.87	19.64	(-) <b>20.23</b>	50.7

The shortfall in recoveries was mainly due to less repayments under loans for Agriculture (Rs.11.86 crores), loans for Consumer Industries (Rs.2.30 crores) and loans for Social Security and Welfare (Rs.2.26 crores).

(b) The details of disbursements of loans and advances and recoveries made during the three years ending 1981-82 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, 1981-82. .

The total amount of loans disbursed during the year was more than that of the previous year by Rs.9.88 crores while recoveries made were more by Rs.0.63 crore.

(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.1,09.75 crores (principal : Rs.68.80 crores; interest : Rs.40.95 crores) were in arrears on 31st March 1982 from 303\* such bodies. The year-wise break-up of the amounts overdue for recovery is given below :

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\* Category-wise break-up is shown within brackets in column 1 of the table (on page 9).

Categories of loanees	Balance as on 31st March 1982	Amount overdue for recovery				Total as on 31st March 1982
		For 1978-79 and earlier years	1979-80	1980-81	1981-82	
(1)	(2)	(3)	(4)	(5)	(6)	(7)
(In crores of rupees)						
(i) Statutory Bodies(16)	7,93.34	Principal 8.94 Interest 6.23	2.06 1.36	2.11 1.23	2.16 1.10	15.27 9.92
(ii) Municipalities and Municipal Corporations (101)	25.49	Principal 11.06 Interest 4.36	2.76 0.51	1.61 0.44	1.82 0.37	17.25 5.68
(iii) Joint Stock Companies (29)	70.60	Principal 14.80 Interest 2.89	0.18 1.02	0.23 2.27	0.24 2.68	15.45 8.86
(iv) Panchayati Raj Institutions (134)	4.44	Principal 0.10 Interest 0.04	0.03 0.01	0.02 0.01	0.02 ..	0.17 0.06
(v) Government Companies (20)	1,80.87	Principal 14.65 Interest 9.05	1.55 1.71	2.00 2.39	2.44 3.28	20.64 16.43
(vi) Universities (3)	0.03	Principal 0.01 Interest ..	.. ..	0.01 ..	.. ..	0.02 (a)
<b>Total</b>	<b>10,74.77</b>	<b>Principal 49.56(b) Interest 22.57(b)</b>	<b>6.58(b) 4.61(b)</b>	<b>5.98 6.34(b)</b>	<b>6.68 7.43</b>	<b>68.80 40.95</b>

(a) Actual overdue Rs. 0.41 lakh.

(b) Figures differ from those shown in the previous Report due to incorporation of effect of subsequent reconciliation.



(ii) Individual cases in which the amount overdue for recovery at the end of 1981-82 exceeded Rs.5 crores in each case are shown below :

Name of the loanee	Amount overdue for recovery as on 31st March 1982			Earliest year in which loan was disbursed
	Principal	Interest	Total	
	(In crores of rupees)			
Calcutta State Transport Corporation ..	3.18	3.58	6.76	1974-75
Calcutta Tramways Company Limited	15.11	2.58	17.69	1968-69
Calcutta Corporation .. ..	6.37	3.28	9.65	1974-75
Kalyani Spinning Mills Limited ..	4.83	2.81	7.64	1966-67
Durgapur Chemicals Limited ..	6.46	7.95	14.41	1965-66
Westinghouse Saxby Farmer Limited ..	5.80	1.41	7.21	1970-71
Calcutta Metropolitan Development Authority	7.15	2.60	9.75	1973-74
West Bengal State Electricity Board ..	3.39	1.78	5.17	1973-74

(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 (March 1983) are shown below :

Name of loanee	Number of loans	Amount	Earliest year to which the loans relate
West Bengal State Electricity Board .. ..	207	3,64.14	1955-56
Calcutta Metropolitan Development Authority ..	105	2,09.02	1970-71
Calcutta State Transport Corporation .. ..	351	85.62	1960-61
Durgapur Projects Limited .. ..	26	37.66	1962-63
North Bengal State Transport Corporation ..	211	19.59	1961-62
West Bengal Industrial Development Corporation ..	19	17.55	1977-78

(iv) In the case of loans, the detailed accounts of which are maintained by departmental officers, the information about recoveries has not been received (March 1983) from the following departments :

- (1) Agriculture
- (2) Animal Husbandry and Veterinary Services
- (3) Co-operation
- (4) Cottage and Small Scale Industries
- (5) Housing
- (6) Information and Cultural Affairs
- (7) Relief and Welfare

(d) *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. Details of the categories of loans mentioned in the table of paragraph 1.6.(c)(i) above, in respect of which acceptances had not been received are given below :

	Number of acceptances awaited	Earliest year from which acceptances are awaited	Balances on 31st March 1982 for which acceptances are awaited
(In crores of rupees)			
(I) Loans for Social and Community Services ..	1139	1966-67	2,69.72
(II) Loans for Economic Services—			
(a) Loans for Water and Power Development ..	335	1967-68	10.04
(b) Loans for Transport and Communications ..	770	1972-73	1,52.22
(c) Loans for Industry and Minerals ..	286	1972-73	4,47.80
(d) Loans for Agriculture and Allied Services ..	982	1977-78	1,94.99
	Total	..	10,74.77

### 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.1,68.79 crores), capital expenditure (Rs.1,23.50 crores) and Appropriation to Contingency Fund (Rs.15 crores) mentioned in item nos. 3, 4 and 5 respectively of paragraph 1.1. were met during 1981-82 are given below :

Source	Amount
(In crores of rupees)	
(i) Internal debt of the State Government .. .. .	2,42.09
(ii) Loans and advances from the Central Government .. .. .	2,02.45
(iii) Small Savings, Provident Funds, etc. .. .. .	20.36
(iv) Reserve Funds .. .. .	(-)11.14
(v) Investments .. .. .	0.05
(vi) Contingency Fund .. .. .	14.04
(vii) Net balances under deposits, advances, etc. .. .. .	(-)34.70
(viii) Miscellaneous Government Account .. .. .	19.74
(ix) Increase in cash balance .. .. .	(-)57.79
(x) Revenue deficit .. .. .	(-)87.81
	Total
	3,07.29

The capital expenditure of Rs.2,92.29 crores (Loans and Advances : Rs.1,68.79 crores; Capital expenditure : Rs.1,23.50 crores) was financed by Loans and Advances from Central Government to the extent of Rs.2,02.45 crores, by Ways and Means advances Rs.55.76 crores, by Small Savings, Provident Fund, etc. Rs.20.36 crores and by internal resources mobilised by the State Government through market loans and other internal debts, Rs.13.72 crores. Out of the net Ways and Means and other advances of Rs.2,28.37 crores, Rs.55.76 crores were used for capital expenditure, Rs.87.81 crores for meeting Revenue Deficit and Rs.57.79 crores towards increasing the cash balance with Reserve Bank of India.

### 1.8. Debt position

(a) The total debt liability of the Government at the close of 1981-82 was Rs.28,57.51 crores. A comparative analysis of the debt liability as at the end of March 1980, 1981 and 1982 is given below :

Nature of debt	Balance on 31st March		
	1980	1981	1982
	(In crores of rupees)		
(i) Public debt—			
Internal debt of the State Government ..	2,51.74	3,29.46	5,71.55
Loans and advances from the Government of India	15,31.97	16,61.02	18,63.47
Total-(i) Public debt .. .. .	17,83.71	19,90.48	24,35.02
(ii) Small Savings, provident funds, etc. ..	1,04.12	1,21.45	1,41.81
(iii) Reserve Funds and deposits (interest bearing)	14.91	15.06	16.36
(iv) Non-interest bearing obligations such as depreciation reserves and other earmarked funds and deposits, civil deposits and deposits of local funds	2,29.50	2,63.71	2,64.32
Total debt ..	21,32.24	23,90.70	28,57.51

(b) *Loans and advances from Government of India*—The balance of loans and advances received from Government of India outstanding at the end of 1981-82 was Rs.18,63.47 crores; this formed about 76.5 per cent of the total public debt (Rs.24,35.02 crores). The State Government obtained from Government of India in 1981-82 Rs.3,85.87 crores as loans for State Plan|Central Plan|Centrally Sponsored Plan Schemes (Rs.97.56 crores), Ways and Means advances (Rs.1,14 crores) and non-Plan loans for various purposes (Rs.1,74.31 crores). Details of loans outstanding on 31st March 1982 are given in Statement No. 17 of Finance Accounts 1981-82. On 31st March 1982, 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 1981-82, 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 up to 11th July 1981 and 10 per cent from 12th July 1981) to 3 per cent above the Bank Rate.

The extent to which Government was able to maintain the minimum balance with the Bank in 1981-82 is shown below :

(i) Number of days on which the minimum balance was maintained without obtaining any advance	Nil
(ii) Number of days on which the minimum balance was maintained by taking ordinary and special ways and means advances	2
(iii) Number of days on which overdraft was taken	363

*Ways and Means advances*—At the end of the previous year, Rs.23.75 crores were outstanding as ways and means advances. During 1981-82, Rs.1.40 crores were taken from the Bank as Ways and Means advance and Rs.1.40 crores were repaid leaving a balance of Rs.23.75 crores at the close of the year. A sum of Rs.2.63 crores was paid during the year as interest on these advances.

*Overdrafts*—During 1981-82, the adverse financial position of the Government necessitated overdrafts on 363 out of 365 days of the year. The amount of overdraft during the year aggregated to Rs.8,70.43 crores. Rupees 6,42.06 crores were repaid (including Rs.75.16 crores on account of the previous year) leaving a balance of Rs.3,03.53 crores at the close of the year. The position of overdrafts during the previous two years is indicated below :

	Opening balance	Overdraft received during the year	Overdraft cleared during the year	Closing balance
	(In crores of rupees)			
1979-80	..	480.79 (142 days)	448.33	12.46
1980-81	12.46	639.76 (211 days)	577.06	75.16

Interest paid on overdrafts during 1979-80 and 1980-81 amounted to Rs.3.01 crores and Rs.6.22 crores. During 1981-82, Rs.1.24 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.22.29 crores.

The amounts of interest paid to the Bank on Ways and Means advances and overdrafts during the three years ending 1981-82 are indicated below :

Year	Amount
	(In crores of rupees)
1979-80 .. .. .	4.51
1980-81 .. .. .	8.54
1981-82 . . . . .	3.87

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

	1980-81	1981-82
	(In crores of rupees)	
(i) Interest paid by the State Government .. .. .	1,08.89	1,24.40
(ii) Deduct—		
(a) Interest received on loans and advances by State Government	4.35	4.80
(b) Interest realised on investment of cash balance .. .. .	..	0.01
(c) Interest on capital advanced to Damodar Valley Corporation (A)	(A)	(A)
(iii) Net burden of interest on revenue .. .. .	1,04.54	1,19.59
(iv) Percentage of net interest to total revenue receipts .. .. .	9.58	9.77

In addition, there were certain other receipts and adjustments (Rs.10.94 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.1,08.65 crores (8.87 per cent of the revenue).

### 1.9. Investments in shares and debentures

During 1981-82, Government invested Rs.12.90 crores in shares and debentures of statutory corporations, Government companies, gramin banks, joint stock companies and co-operative institutions and

(A) Payment of interest (Rs. 61.75 crores up to the end of 1981-82) 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.

the total investment at the end of the year stood at Rs.1,22.46 crores as indicated below :

	During 1981-82		Investments To the end of 1981-82		Dividend interest during 1981-82 with percentage of return on cumulative investment in brackets
	Number of concerns	Amount of investment	Number of concerns	Amount of investment	
		(In crores of rupees)		(In crores of rupees)	
(i) Statutory Corporations	2	0.87	2	4.54	0.02 (0.4)
(ii) Government companies	18	7.99	37	62.44	0.08 (0.1)
(iii) Banks .. .. .	..	..	8	0.32	(C)
(iv) Joint Stock companies	..	..	9	0.85	..
(v) Co-operative banks and societies	12 (B)	4.04	1,887 (B)	54.31	0.27 (0.5)
(vi) Concerns under liquidation	..	..	4	(D)	..
<b>Total ..</b>	<b>32 (B)</b>	<b>12.90</b>	<b>1,947 (B)</b>	<b>1,22.46</b>	<b>0.37 (0.3)</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.

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 1981-82) :

Body on whose behalf guarantee was given	Maximum amount guaranteed	Sums guaranteed outstanding on 31st March 1982
	(In crores of rupees)	
Statutory Corporations and boards	6,14.34	5,76.98
Government companies	56.43	31.38
Co-operative institutions including co-operative banks	1,80.88	71.17
Other institutions	5.59	5.59
<b>Total</b>	<b>8,57.24</b>	<b>6,85.12</b>

During 1981-82, Rs.2.05 crores were paid by the Commerce and Industries Department as a result of the guarantee given in favour of a Government company being invoked.

(A) Decreased by Rs. 3.29 lakhs proforma on reconciliation.

(B) Complete information not received from departmental officers.

(C) Rs. 22,510 only.

(D) Rs. 37,400 only.

No case of guarantee being invoked was reported by Public Undertakings, Food and Supplies and Housing Departments during 1981-82. Similar information in respect of Cottage and Small Scale Industries, Development and Planning, Co-operation, Power, Industrial Reconstruction, Fisheries, Agriculture, Home (Transport), Panchayats, Local Government and Urban Development, Metropolitan Development, Forests and Finance Departments has not been received (March 1983).

Guarantee fees amounting to Rs.10.76 lakhs were due (March 1982) in respect of loans, etc. guaranteed by the Public Undertakings Department (Rs.7.01 lakhs) and Food and Supplies Department (Rs.3.75 lakhs).

### 1.11. Plan performance

Against the Plan provision of Rs.604.34 crores (Revenue : Rs.269.47 crores, Capital : Rs.180.24 crores and Loans : Rs.154.63 crores) in the Budget Estimates for 1981-82 and enhanced by additional provision of Rs.22.81 crores obtained through Supplementary grants (Revenue : Rs.12.46 crores, Capital : Rs.4.82 crores and Loans : Rs.5.53 crores), actual expenditure was Rs.443.85 crores. The savings of Rs.183.30 crores were 29.23 per cent of the total provision of Rs.627.15 crores.

The shortfall in Revenue portion (Rs.88.80 crores) was 31.50 per cent of the provision of Rs.281.93 crores, in Capital portion (Rs.69.52 crores) 37.57 per cent of the provision of Rs.185.06 crores and in Loan portion (Rs.24.98 crores) 15.60 per cent of the provision of Rs.160.16 crores.

The sectors and the areas therein where shortfall was significant are given below :

Sector/Sub-sector		Provision	Expenditure	Shortfall
(In crores of rupees)				
Economic Services	Revenue	91.78	55.45	36.28
Agriculture and Allied Services	Capital	29.97	9.77	20.20
	Loan	1.88	0.84	1.04
		<u>1,23.63</u>	<u>65.56</u>	<u>58.02</u>

Shortfall was significant under (a) Agriculture (Rs.19.30 crores) and (b) Area Development (Rs.10.84 crores). Under the Area Development the shortfall was due to less expenditure on (i) IFAD

assisted Sunderban development project (Rs.3.92 crores); (ii) Intensive and integrated rural development programme under other blocks (Rs.3.54 crores) and (iii) Agricultural development of North Bengal (Rs.2.46 crores).

Sector/Sub-sector		Provision	Expenditure	Shortfall
(In crores of rupees)				
Social and Community Services	.. Revenue ..	1,69.29	1,23.41	45.88
	Capital ..	23.18	18.58	4.60
	Loan ..	39.31	32.10	7.21
		2,31.78	1,74.09	57.69

Shortfall occurred under (a) Education (Rs.28.51 crores) mainly due to less expenditure on (i) Expansion of teaching and educational facilities for children of age group 11-14 (Rs.4.29 crores); (ii) Expansion of teaching and educational facilities for children of age group 14-16 (Rs.3.42 crores); (iii) Free education for boys reading in classes VII and VIII (Rs.3.28 crores); (iv) Assistance to non-Government higher secondary institutions (Rs.3.19 crores); and (b) Social Security and Welfare (Rs.11.28 crores) due to less expenditure on (i) Rural Employment Programme (Rs.5.12 crores); (ii) Expenditure in connection with cyclone 1981 (Rs.2.32 crores); (iii) Programme for the development of scheduled castes (Rs.1.62 crores) and (iv) Rural Works Programme (Rs.1.61 crores).

Schemes of other Sectors where shortfall in expenditure was significant are :

- (i) Setting up of a petro-chemical complex at Haldia (Rs.13.65 crores);
- (ii) Loans for Urban Transport Project (Rs.11.02 crores); and
- (iii) Water supply scheme for Haldia industrial complex (Rs.7.21 crores).

### 1.12. Growth of non-Plan expenditure

The growth of non-Plan expenditure (Revenue and Capital) during 1981-82 compared with that in the two preceding years was as under :

		1979-80	1980-81	1981-82
(In crores of rupees)				
Revenue	.. .. .	8,11.24*	9,23.92*	11,18.43
Capital	.. .. .	5.12	4.41	7.96
	Total	8,16.36	9,28.33	11,26.39

\*Figures differ from those shown in the previous Reports due to exhibition of "Committed Expenditure" under 'Plan' instead of "Non-Plan".



The non-Plan expenditure increased by Rs.111.97 crores (14 per cent.) in 1980-81 and Rs.198.06 crores (21 per cent.) during 1981-82. The increase during 1981-82 was significant under (i) Education (Rs.73.39 crores) and (ii) Medical (Rs.18.43 crores) due mainly to grant of additional dearness allowance and revision of pay scales; (iii) Police (Rs.22.32 crores) owing to payment of additional dearness allowance, revision of pay scales and more expenditure on welfare of police personnel; (iv) Road and Water Transport Services (Rs.11.97 crores) mainly due to payment of subsidy to transport services.

### 1.13. Delay in submission of treasury and departmental accounts

Mention was made in the Audit Reports for 1978-79, 1979-80 and 1980-81 about delay in submission of accounts by treasuries.

Delay in submission of accounts by the treasuries and Departmental Officers like Public Works, etc. results in delay in the compilation of monthly accounts and their transmission to Government. The accounts have sometimes to be sent without including transactions of defaulting treasuries/divisions in the monthly accounts with the result that the monthly accounts remain incomplete.

During 1981-82, the maximum delay in submission of monthly accounts by treasuries ranged between 98 days (Midnapore—March 1982) and 199 days (Contai—April 1981). Contai and Siliguri treasuries delayed submission of accounts of all the months by 74 to 199 days and 65 to 118 days respectively. The Pay and Accounts Office, Calcutta and Diamond Harbour treasury delayed submission of accounts in eleven months by 60 to 137 days and 57 to 163 days respectively. In various other treasuries also significant delay occurred as shown below :

Sl. No.	Name of treasury	Days of delay
1.	Birbhum	.. 63 to 169 days in seven months
2.	Alipore-I	.. 61 to 112 days in ten months
3.	Midnapore	.. 51 to 98 days in seven months
4.	Alipore-II	.. 55 to 90 days in ten months
5.	Asansol	.. 51 to 89 days in nine months
6.	Darjeeling	.. 51 to 72 days in seven months
7.	Jhargram	.. 50 to 72 days in nine months

During the year 1981-82, 2592 monthly accounts of different departmental officers (Public Works : 565; Public Works (Roads) : 421; Public Works (Construction Board) : 203; Irrigation and Waterways : 638; Public Health Engineering : 294; Agriculture : 320; Housing : 123; Others : 28, relating to 237 divisions (out of

total number of 276 divisions) were submitted late, the delay ranging from 7 days to 287 days.

Out of 237 divisions mentioned above, 145 divisions submitted their monthly accounts late regularly as shown below :

Sl. No.	Name of department	Total number of divisions	Number of divisions which submitted their accounts late	Number of divisions which submitted their accounts late regularly	Extent of delay
(1)	(2)	(3)	(4)	(5)	(6)
1.	Irrigation and Waterways	69	59	32	7 to 122 days
2.	Public Works	61	50	35	7 to 287 days
3.	Public Works (Roads)	53	42	21	7 to 181 days
4.	Agriculture	31	29	15	7 to 261 days
5.	Public Health Engineering	27	25	21	7 to 140 days
6.	Public Works (Construction Board)	17	18	13	7 to 101 days
7.	Other departments	18	14	8	7 to 171 days
	Total	276	237	145	

The matter was brought to the notice of Government from time to time who, in turn, has been taking steps to improve the position.

## 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 ap- propriations	Expenditure	Savings— Excess+	Percentage
(In crores of rupees)						
<b>Voted—</b>						
Original ..	..	20,25.64	} 22,21.35	.. 16,70.36	-5,50.99	24.8
Supplementary ..	..	1,95.71				
<b>Charged—</b>						
Original ..	..	6,53.92	} 11,00.59	9,71.25	-1,29.34	11.8
Supplementary ..	..	4,46.67				
Total ..			33,21.94	26,41.61	-6,80.33	20.5

The overall saving of Rs.6,80.33 crores was the result of saving of Rs.7,36.84 crores in 62 grants (Rs.6,06.60 crores) and 23 charged appropriations (Rs.1,30.24 crores) partly offset by excess of Rs.56.51 crores in 12 grants (Rs.55.61 crores) and 3 charged appropriations (Rs.0.90 crore).

(b) Further details are given below :

	Revenue	Capital	Loans and Advances	Public Debt	Transfer to Contingency Fund	Total
(In crores of rupees)						
<b>Authorised to be spent (grants and charged appropriation)—</b>						
Original ..	13,04.67	6,37.35	2,16.10	5,21.44	..	26,79.56
Supplementary	1,71.05	11.81	14.79	4,29.73	15.00	6,42.38
Total ..	14,75.72	6,49.16	2,30.89	9,51.17	15.00	33,21.94
<b>Actual expenditure (grants and charged appropriations)</b>						
	13,77.72	2,17.13	1,88.43	8,43.33	15.00	26,41.61
Shortfall(—) Excess(+)	-98.60	-4,32.03	-42.46	-1,07.84	..	-6,80.33

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

(a) *Grants* : Excess aggregating to Rs.55.61 crores over the provision in the following 12 grants requires regularisation under Article 205 of the Constitution :

Sl. No.	Number and name of grant	Total grant	Expenditure	Excess
		Rs.	Rs.	Rs.
(1)	3—Council of Ministers .. ..	20,81,000	21,12,929	31,929

Excess occurred mainly under 'Tour expenses' and 'Entertainment and hospitality expenses', reasons for which have not been intimated (March 1983).

(2)	10—State Excise .. ..	3,12,71,000	3,19,25,999	6,54,999
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Excess occurred mainly under "Direction and Administration".

(3)	12—Taxes on Vehicles .. ..	67,49,000	72,06,179	4,57,179
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Excess occurred under "Direction and Administration" on Public Vehicles Department and "Collection Charges".

(4)	20—Treasury and Accounts Administration ..	3,09,54,000	3,28,91,213	19,37,213
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Excess was due mainly to larger establishment charges than anticipated under District Treasuries.

(5)	21—Police .. ..	91,29,03,000	92,41,95,721	1,12,92,721
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Excess was due mainly to larger establishment charges than anticipated mainly on account of revision of pay scales and grant of other benefits.

(6)	25—Public Works .. ..	55,53,57,000	75,24,44,226	19,70,87,226
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Ecess was due mainly to purchase of more stores and stock materials than anticipated.

(7)	37—Family Welfare . . . .	8,68,24,000	9,55,93,851	87,69,851
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Excess was due mainly to payment of more compensation than anticipated.

(8)	38—Public Health, Sanitation and Water Supply	54,88,02,000	55,09,06,490	21,04,490
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Excess was due mainly to purchase of more stores and stock materials than anticipated.

(9)	56—Dairy Development (Excluding Public Under-takings)	26,62,99,000	26,65,27,867	2,28,867
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On Greater Calcutta Milk Supply Scheme an excess expenditure of Rs.3.54 crores was incurred. As against this the entire provision of Rs.2.23 crores meant for establishment of feeder balancing dairies

(Rs.1.03 crores), establishment of new city dairies (Rs.1 crore) and Krishnanagore Milk Supply Scheme (Rs.0.20 crore) remained unutilised on the ground that funds were not released by the Indian Dairy Corporation, required formalities could not be finalised and the Krishnanagar Scheme was not approved.

Sl. No.	Number and name of grant	Total grant Rs.	Expenditure Rs.	Excess Rs.
(10)	66—Multipurpose River Projects, Irrigation, Navigation, Drainage and Flood Control Projects	1,16,12,55,000	1,40,32,79,743	24,20,24,743

Excess was due mainly to purchase of more stores and stock materials than anticipated mainly for Teesta Barrage Project.

(11)	67—Power Projects .. .. .	68,87,00,000	68,94,97,000	27,97,000
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Excess was due mainly to payment of more subsidy than anticipated to the West Bengal State Electricity Board on account of rural electrification.

(12)	70—Roads and Bridges .. .. .	68,80,34,000	77,67,56,122	8,87,22,122
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Excess was due mainly to purchase of more stores and stock materials and more expenditure on State Highways and District and Other Roads.

(b) *Charged appropriations* : Excess of Rs.0.90 crore over the charged appropriation in the following 3 cases also requires regularisation :

Sl. No.	Number and name of charged appropriation	Total appropriation	Expenditure	Excess
(1)	25—Public Works .. .. .	37,57,307	1,16,59,820	79,02,513

Excess occurred mainly due to more expenditure on salaries in connection with Governor's Estate. -

(2)	62—Industries (Excluding Closed and Sick Industries).	1,78,834	11,98,879	10,20,045
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Excess occurred due to more expenditure than anticipated in connection with development of subsidiary industries at Durgapur.

(3)	70—Roads and Bridges .. .. .	2,14,488	2,59,486	44,998
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Excess occurred on State Highways-Development of State Roads.

### 2.3. Supplementary grants|charged appropriations

The supplementary provision of Rs.6,42.38 crores (23.97 per cent. of original provision) was obtained under 58 grants (Rs.1,95.71 crores) and 25 charged appropriations (Rs.4,46.67 crores). Details

of some significant cases of unnecessary, inadequate and excessive supplementary grants|charged appropriations are given below :

(i) *Unnecessary supplementary provision*—In the following 15 main cases the supplementary grants (14 cases)| appropriation (1 case) (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/ appropriation	Original grant/ appropriation	Supple- mentary grant/ appropriation	Expenditure	Saving
(In lakhs of rupees)					
(1)	13—Other taxes and Duties on Com- modities and Services (Voted)	2,16.26	34.37	1,81.89	68.74

The entire supplementary provision of Rs.18.30 lakhs meant for payment of professional and special services and larger establishment charges remained unutilised. Reasons for non-utilisation and for the remaining saving have not been intimated (March 1983).

(2)	16—Interest Payment ( <i>Charged</i> ) ..	1,21,94.98	16,49.58	1,16,41.06	21,03.50
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Saving was due mainly to non-payment of interest on Ways and Means Advances from Reserve Bank during the year (Rs.15,55,39 lakhs) and non-drawal of stipulated cash credit advances from the State Bank (Rs.4,50 lakhs).

(3)	40—Urban Development (Voted)	72,57.92	4,44.56	64,47.43	12,55.05
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Saving of Rs.2,01.26 lakhs was attributed to less demands by different municipal bodies for revision of pay scales and grant of other benefits to their employees. Rupees 1,64 lakhs were diverted to other urgent schemes and Rs.30.40 lakhs remained unutilised due to non-filling up of posts. Reasons for the saving of the balance amount have not been intimated (March 1983).

(4)	41—Information and Publicity (Voted)	6,00.48	13.79	5,15.73	98.54
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The entire provision of Rs.24 lakhs for payment of loans for construction of Cinema houses remained unutilised. On Film Development Board Rs.4.33 lakhs were spent against provision of Rs.17.50 lakhs. Financial assistance of Rs.1.25 lakhs was granted for production of feature film although provision existed for Rs.11 lakhs.

(5)	42—Labour and Employment (Voted)	6,06.97	81.14	5,76.02	52.09
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Reasons for non-utilisation of the provision for Rs.21.14 lakhs, stated to have been obtained for meeting larger establishment charges on account of revision of pay scales and for grant of other benefits have not been intimated. On National Apprenticeship Training Rs.27.89 lakhs being more than 64 per cent. of the provision of Rs.43.46 lakhs remained unutilised.

Sl. No.	Number and name of grant/appropriation	Original grant/appropriation	Supplementary grant/appropriation	Expenditure	Saving
(In lakhs of rupees)					
(6)	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) (Voted)	61,02.92	2,49.40	48,25.36	15,26.96

Reasons for non-utilisation of the entire supplementary provision of Rs.2,32.40 lakhs meant for expenditure in connection with the Cyclone of 1981 as also for significant savings under the provisions against “Legal Aid Committees (Rs.2,85.72 lakhs)”, “A new scheme for social welfare (Rs.2,68.18 lakhs)”, “Improvement of infrastructure facilities created under C.S.R.E.|S.E.P.|R.P.P. etc. (Rs.2,62.31 lakhs)” and “National Rural Employment Programme” (Rs.2,49.24 lakhs) have not been intimated (March 1983).

(7)	49—Secretariat—Economic Services (Voted)	3,48.60	12.65	2,96.20	65.05
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Out of the total saving, Rs.29.54 lakhs were attributed to non-filling of posts, non-arrangement of seminar|workshop training programmes and observance of economy measures. Reasons for non-utilisation of Rs.9.88 lakhs out of the supplementary provision of Rs.12.09 lakhs obtained for revision of pay scales and grant of other benefits have not been intimated (March 1983).

(8)	Co-operation (Voted) ..	29,69.41	9,82.41	27,50.99	12,00.83
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Saving was attributed mainly to non-receipt of adequate numbers of qualified financial proposals in respect of certain schemes, non-receipt of approval for certain schemes from the Government of India, National Co-operative Development Corporation, non-fulfilment of terms and conditions by the co-operatives qualifying for assistance, non-availability of funds from the Government of India, Indian Dairy Corporation, non-implementation of the pattern envisaged in certain schemes, restricting the expenditure to the quantum of assistance received from the Government of India, Reserve Bank of India and non-implementation|slow-implementation of certain schemes.

52—Agriculture (Voted)	..	62,11.71	2,61.07	39,85.32	24,87.46
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Saving of Rs.1,73.80 lakhs was attributed to non-implementation of the integrated scheme on Land Reforms due to administrative and technical reasons. On loans for seeds Rs.30.04 lakhs were spent although provisions existed for Rs.3.50 crores (including supplementary provisions of Rs.2 crores). Scheme for improvement of agricultural extension and research accounted for a shortfall of Rs.2.60 crores out of provision of Rs.2.80 crores. On schemes for development of farm to market link roads and distribution of chemical fertilisers, large savings of Rs.1.71 crores and Rs.1 crore occurred against provision of Rs.2 crores and Rs.1.08 crores respectively.

Sl. No.	Number and name of grant/ appropriation	Original grant/ appropriation	Supplementary grant/ appropriation	Expenditure	Saving
(In lakh of rupees)					
(10)	55—Animal Husbandry (Voted) ..	14,39.95	1,09.99	12,71.11	2,78.83

The entire supplementary provision of Rs.67.85 lakhs obtained for more establishment charges due to revision of pay scales and grant of other benefits remained unutilised.

(11)	60—Community Development (Excluding Panchayat) (Voted)	15,53.46	1,32.20	14,71.67	2,13.99
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Under "Block Head Quarters" the original provision was augmented by reappropriation of Rs.1,56.30 lakhs out of the lump supplementary provision obtained for revision of pay scales and grant of other benefits. Ultimately Rs.1,49.81 lakhs of this provision remained unutilised.

(12)	63—Village and Small Industries (Excluding Public Undertakings) (Voted)	10,40.08	26.68	8,76.75	1,90.01
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Saving was attributed mainly to economy in expenditure, non-availability of eligible cases, less demands for funds, non-release of funds due to procedural difficulties and non-filling up of posts.

(13)	71—Roads and Water Transport Services (Voted)	60,32.46	4,13.64	46,37.39	18,08.71
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Reasons for saving mainly under the provisions against loans for Urban Transport Project (Rs.11,02.31 lakhs) and repairs and maintenance of the Undertaking of Calcutta Tramways Company (Rs.4,25.22 lakhs) have not been intimated (March 1983).

(14)	Public Undertakings (Voted) ..	24,17.50	1,99.90	23,16.70	3,00.70
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Saving was attributed mainly to slow progress of implementation of certain projects|schemes, non-finalisation of certain schemes and non-finalisation of proposals for certain investments.

(15)	84—Loans and Advances (Voted)	8,10.60	30.00	7,99.71	40.89
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Saving occurred mainly under Festival Advances (Rs.12.76 lakhs), House Building Advances (Rs.11.58 lakhs) and Advances for purchases of other conveyances viz. other than motor conveyances (Rs.8.93 lakhs).

(ii) *Supplementary provision which proved excessive*—In the following 13 main cases, the supplementary provision (exceeding Rs.10 lakhs each) proved excessive, the saving in these cases being more than 30 per cent of the supplementary provision in each case; against the supplementary provision of Rs.5,13.97 crores, Rs.3,58.08 crores were actually utilised.

Sl. No.	Number and name of grant/ appropriation	Original grant/ appropriation	Supplement- ary grant/ appropriation	Expenditure	Saving and its percent- age to sup- plementary provision
(In lakhs of rupees)					
(1)	19—District Administration (Voted)	5,70.00	58.41	5,72 95	55 46 (95.9)

Saving occurred mainly due to less requirement of funds than anticipated for revision of pay scales and grant of other benefits and for additional dearness allowance and less expenditure on Subdivisional establishments, reasons for which have not been intimated (March 1983).

(2)	22—Jails (Voted)	5,36 03	1,98 31	6,67.66	66 68 (33.7)
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Saving was attributed mainly to non-filling up of a considerable number of vacancies.

(3)	32—Education (Sports) (Voted)	2,95.00	2,50.64	3,70.90	1,74.74 (69 7)
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Saving was mainly due to non-utilisation of the entire provision (Rs.50 lakhs) for “Establishment of Eastern Wing of National Institute of Sports” and substantial portion (Rs.1,18.14 lakhs) of the provision of Rs.2,83.14 lakhs for “Stadium Complex at Bidhan Nagar”, reasons for which have not been intimated (March 1983).

(4)	34—Education, Art and Culture (Excluding Sports and Youth Welfare) (Voted)	2,85.23 82	54,60.12	3,14,60.42	25,23.52 (46.2)
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Saving was mainly due to non-utilisation of the entire supplementary provision of Rs.51,85.54 lakhs obtained for meeting larger establishment charges on account of revision of pay scales and grant of other benefits. Large savings also occurred under other schemes listed in item 1 below paragraph 2.4(ii). The saving was partly counterbalanced by excess expenditure *inter alia* on account of assistance to Secondary Schools for boys (Rs.29,93.01 lakhs).

Reasons neither for saving nor for excess have been intimated (March 1983).

Sl. No.	Number and name of grant/ appropriation	Original grant/ appropriation	Supplementary grant/ appropriation	Expenditure	Saving and its percentage to supplementary provision
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(In lakhs of rupees)

(5)	45—Social Security and Welfare (Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes) (Voted)	25,83.48	4,77.16	27,16.60	3,44.04 (72.1)
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Reasons for saving under the provision for different schemes for welfare of scheduled castes, scheduled tribes and other backward classes have not been intimated (March 1983).

(6)	48—Other Social and Community Services (Voted)	2,08.44	69.08	2,35.60	41.92 (60.7)
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On grants-in-aid|contributions|subsidies, the expenditure was Rs.40.90 lakhs although provision of Rs.86.09 lakhs had been made.

(7)	51—Other General Economic Services (Voted)	1,76.70	20.93	1,84.92	12.71 (60.7)
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Saving occurred mainly due to non-utilisation of the supplementary provision of Rs.11.73 lakhs meant for revision of pay scales and grant of other benefits, reasons for which have not been intimated (March 1983).

(8)	58—Forest (Voted)	11,53.00	1,82.32	12,43.96	91.36 (50.1)
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Saving of Rs.14.74 lakhs was attributed to delay in creation of different posts under Social Forestry Project. Saving of Rs.12.60 lakhs was stated to be due to cut in expenditure under 'Communications and buildings' imposed by the Government. Reasons for the balance saving have not been intimated (March 1983).

(9)	59—Community Development (Panchayat) (Voted)	16,61.10	3,08.94	17,69.07	2,00.97 (65.1)
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Saving was due mainly to non-utilisation of the supplementary provision of Rs.1.61 lakhs obtained for payment of larger contribution towards establishment charges of Gram Panchayats on account of revision of pay scales and grant of other benefits and of Rs.1,32.20 lakhs for payment of loans to Zilla Parishads for implementation of rural housing scheme for economically weaker sections of the society. Reasons for the savings have not been intimated (March 1983).

(10)	62—Industries (Excluding Closed and Sick Industries) (Voted)	17,83.98	3,66.72	18,27.71	3,22.99 (68.1)
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Saving was attributed mainly to resource restraint and economy measures (Rs.1,82.13 lakhs), non-payment for supply of gas (Rs.65 lakhs) and non-receipt of industrial licence for setting up of Petro-Chemical Complex at Haldia (Rs.22.64 lakhs)

Sl. No.	Number and name of grant/ appropriation	Original grant/ appropriation	Supplementary grant/ appropriation	Expenditure	Saving and its percentage to supplementary provision
(In lakhs of rupees)					
(11)	74—Compensation and Assignments to Local Bodies and Panchayati Raj Institutions (Excluding Panchayat) (Voted)	40,45.25	8,33.00	40,74.78	8,03.47 (96.5)

Saving was attributed mainly to release of grants to Calcutta Corporation and Municipalities subject to availability of figures of net collections of Terminal Tax for the year (Rs.5,06.26 lakhs), non-availability of funds (Rs.1,13.25 lakhs) and release of less amount of grants than anticipated (Rs.1,85 lakhs).

(12)	80—Capital Outlay on Consumer Industries (Excluding Public Undertakings and Closed and Sick Industries) (Voted)	2,26.00	1,99.00	2,57.71	1,67.29 (84.1)
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Saving was attributed mainly to less investments than anticipated.

(13)	83—Public Debt (Charged)	5,21,44.76	4,29,72.67	8,43,33.74	1,07,83.69 (25.1)
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Saving was attributed to non-repayment of ways and means advances drawn from the Reserve Bank of India in full and non-drawal of the stipulated loans from the State Bank of India and other Banks.

(iii) *Inadequate supplementary provision*—In the following 6 main cases, the supplementary provision (exceeding Rs.10 lakhs in each case) of Rs.27.11 crores proved inadequate by more than Rs.10 lakhs each; the final uncovered excess (reasons to the extent received, indicated in paragraph 2.2) was Rs.26.80 crores :

Sl. No.	Number and name of grant	Original grant	Supplementary grant	Expenditure	Excess
(In lakhs of rupees)					
(1)	20—Treasury and Accounts Administration (Voted)	2,94.29	15.25	3,28.91	19.37
(2)	21—Police (Voted)	74,60.37	16,68.66	92,41.96	1,12.93
(3)	37—Family Welfare (Voted)	7,66.33	1,01.91	9,55.94	87.70
(4)	38—Public Health, Sanitation and Water Supply (Voted)	50,70.15	4,17.87	55,09.06	21.04
(5)	66—Multipurpose River Projects, Irrigation, Navigation, Drainage and Flood Control Projects (Voted)	1,11,96.42	4,16.13	1,40,32.80	24,20.25
(6)	67—Power Projects (Voted)	67,75.71	91.29	68,94.97	27.97

## 2.4 Unutilised provision

(i) Rupees 7,36.84 crores remained unutilised as mentioned in paragraph 2.1(a). In 32 grants|appropriations 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 1979-80, 1980-81 and 1981-82 are analysed below :

Sector/sub-sector of account	Provision*	Expendi- ture*	Saving	Remarks
<b>I—Expenditure on Revenue Account</b>				
(In crores of rupees)				
<b>(a) Social and Community Services</b>				
1979-80 ..	4,94.22	4,59.51	34.71	The shortfall during 1981-82 was mainly under Education (Rs. 26.10 crores), Social Security and Welfare (Rs. 22.48 crores and Urban Development (Rs. 8.24 crores
1980-81 ..	5,87.26	5,54.45	32.81	
1981-82 ..	7,10.47	6,50.18	60.29	
<b>(b) Agriculture and Allied Services</b>				
1979-80 ..	1,69.69	1,38.66	31.03	The shortfall during 1981-82 was mainly under Agriculture (Rs. 15.20 crores) and Area Development (Rs. 10.88 crores).
1980-81 ..	1,92.58	1,52.67	39.91	
1981-82 ..	2,06.75	1,65.43	41.32	
<b>(c) Grants-in-aid and Contributions</b>				
1979-80 ..	35.45	24.48	10.97	The shortfall during 1981-82 was under Compensation and Assignments to Local Bodies and Panchayati Raj Institutions.
1980-81 ..	39.84	35.32	4.52	
1981-82 ..	50.09	41.82	8.27	
<b>II—Expenditure on Capital Account</b>				
<b>(a) Social and Community Services</b>				
1979-80 ..	26.67	16.40	10.27	The shortfall during 1981-82 was mainly under Medical.
1980-81 ..	32.74	19.45	13.29	
1981-82 ..	30.16	24.95	5.21	
<b>(b) Agriculture and Allied Services</b>				
1979-80 ..	50.50	22.89	27.61	The shortfall during 1981-82 was mainly under Food (Rs. 3,97.08 crores) due to non-implementation of the Scheme for taking over of certain functions of the Food Corporation of India.
1980-81 ..	46.98	24.42	22.56	
1981-82 ..	4,42.29	23.52	4,18.77	
<b>III—Loans and Advances</b>				
<b>(a) Social and Community Services</b>				
1979-80 ..	35.72	27.75	7.97	The shortfall during 1981-82 was mainly under Urban Development (Rs. 4.10 crores) and Housing (Rs. 2.85 crores).
1980-81 ..	37.95	34.19	3.76	
1981-82 ..	46.39	34.74	11.65	

\*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*	Expendi- ture*	Saving	Remarks
(In crores of rupees)				
<b>(b) Industry and Minerals</b>				
1979-80 ..	22.82	20.18	2.64	The shortfall during 1981-82 was mainly under Industrial Research and Development (Rs. 1.82 crores) and Engineering Industries (Rs. 1.48 crores).
1980-81 ..	31.71	24.73	6.98	
1981-82 ..	26.34	20.80	5.54	
<b>(c) Transport and Communications</b>				
1979-80 ..	28.09	20.10	7.99	The shortfall during 1981-82 was under Road and Water Transport Service (Rs. 11.02 crores) and Roads and Bridges (Rs. 5.29 crores).
1980-81 ..	50.68	28.02	22.66	
1981-82 ..	48.12	31.81	16.31	

(ii) Some of the major schemes where the provision remained substantially unutilised during the year 1981-82 are shown below :—

Sl. No.	Department, Grant No. and head/scheme	Provision	Saving (and its percentage)	Remarks
(In lakhs of rupees)				
<b>(1) Education Department—</b>				
<b>34—Education, Art and Culture (Excluding Sports and Youth Welfare)—</b>				
<b>277—Education—</b>				
(a)	Expansion of teaching and educational facilities for children of age-group 11-14	6,92.36	4,00.39 (58)	Reasons for substantial saving under the provision for grants-in-aid/contributions under the scheme towards maintenance of Junior High Schools/Junior High Madrasahs established since 1979-80 as also for meeting non-recurring expenditure of these institutions and maintenance of part-time centres, have not been intimated (March 1983). During 1980-81 also 76 per cent (Rs. 5,28.95 lakhs) of the provision for an identical sum remained unutilised under this State Plan scheme.
(b)	Expansion of teaching and educational facilities for children of age-group 14-16	4,30.76	3,14.28 (73)	Provision for grants-in-aid/contributions was for maintenance of High Schools/High Madrasahs/Junior Technical Schools established since 1979-80 and to be established during 1981-82 and also towards recurring expenditure. Reasons for non-utilisation of substantial portion of the provision have not been intimated (March 1983). During the previous year also 48 per cent (Rs. 2,03.24 lakhs) of the provision for Rs. 4,26.76 lakhs under the State Plan scheme remained unspent.

Sl. No.	Department, Grant No. and head/scheme	Provision	Saving (and its percentage)	Remarks
(In lakhs of rupees)				
(c)	Assistance to non-Government Higher Secondary Institutions.	3,64.80	3,19.23 (88)	Provision for grants-in-aid/contributions during the year under this scheme was meant for meeting recurring (maintenance) as also non-recurring expenditure of the non-Government Higher Secondary Institutions. Reasons for substantial saving of the provision under the scheme have not been intimated (March 1983). In the previous year 78 per cent (Rs. 2,91.96 lakhs) of the provision for Rs. 3,73.40 lakhs mainly for appointment of full-time and part-time teachers and non-teaching staff and purchase of laboratory equipment, books, etc. remained unutilised.
(d)	Free education for boys reading in classes VII and VIII.	3,38.60	3,20.64 (95)	Reasons for non-utilisation of more than 90 per cent of provision for grants-in-aid/contributions for reimbursement of tuition fees have not been intimated (March 1983). During 1980-81 also 90 per cent (Rs. 3,04.62 lakhs) of the provision under the scheme (Rs. 3,38.60 lakhs) could not be utilised.
(e)	Development and expansion of Library Services	4,46.00	2,27.39 (51)	Provision for grants-in-aid/contributions and other charges under the scheme was for establishment and maintenance of new libraries, setting up of a Directorate as also for development of existing libraries. Reasons for saving under this State Plan scheme during the year have not been intimated (March 1983). During 1980-81 also 49 per cent (Rs. 1,96.02 lakhs) of the provision under this plan scheme (Rs. 4,01.00 lakhs) remained unutilised.
(2)	Metropolitan Development Department—			
(a)	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.	5,00.00	2,49.28 (50)	Reasons for substantial saving under the provision for committed expenditure meant for maintenance of assets created by the C.M.D.A. during the Fifth Plan period have not been intimated (March 1983).
(b)	70—Roads and Bridges—			
	737—Loans for Roads and Bridges—			
	Loans for construction of Second Bridge over Hooghly River.	22,00.00	5,29.00 (24)	Saving was attributed to expenditure being restricted to the quantum of loan assistance received from the Government of India.

Sl. No.	Department, Grant No. and head/scheme	Provision	Saving (and its percentage) (In lakhs of rupees)	Remarks
<b>(3) Development and Planning Department—</b>				
<b>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)—</b>				
<b>288—Social Security and Welfare—</b>				
	<b>National Rural Employment Programme.</b>	<b>12,00.00</b>	<b>2,49.24</b> (21)	The scheme has been introduced from this year replacing all previous projects taken up under the Food for Work Programme with a view to creating infrastructure of durable community assets besides generating employment for unemployed and additional employment for under-employed persons in the rural areas of the State. Reasons for the saving have not been intimated (March 1983).
<b>(4) Department of Agriculture—</b>				
<b>(a) 52—Agriculture—</b>				
<b>305—Agriculture—</b>				
	<b>Integrated Scheme on Land Reform</b>	<b>1,75.00</b>	<b>1,74.10</b> (99)	The integrated scheme aims at setting up of organisations at different levels, starting from Gram Panchayat level up to the District level and includes a composite training programme and modernisation of the Reproduction Wing of the Directorate of Land Records. Non-implementation of the scheme has been attributed to some administrative and technical reasons. During 1980-81 also 99 per cent (Rs. 2,99.05 lakhs) of the provision (Rs. 3,00 lakhs) under the scheme was not utilised.
<b>(b) 53—Minor Irrigation, Soil Conservation and Area Development—</b>				
	<b>(i) 308—Area Development Intensive and integrated rural development programme under other blocks</b>	<b>4,20.00</b>	<b>3,53.85</b> (84)	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, agricultural labourers, landless people, rural artisans and persons belonging to Scheduled Castes and Scheduled Tribes. Core sectors of development are to be agriculture, animal husbandry, irrigation, village industries, etc. The saving was attributed to non-receipt of adequate number of viable schemes from the Panchayat Samities who were the implementing agencies of the programme. In the previous year also 79 per cent (Rs. 4,15.76 lakhs) of the provision (Rs. 5,23.75 lakhs) under the scheme remained unutilised.

Sl. No.	Department, Grant No. and head/scheme	Provision (In lakhs of rupees)	Saving (and its percentage)	Remarks
(ii)	Agricultural Development in North Bengal.	2,50.00	2,46.39 (99)	The provision was for improving agricultural production and productivity, for setting up agro-based centres and to take up animal husbandry development work on a large scale in selected backward areas in North Bengal. The saving was attributed to non-availability of funds for the scheme. In the first year of the scheme (1980-81) there was a saving of Rs. 77.78 lakhs (78 per cent) out of the provision of Rs. 1,00 lakhs under the scheme.
(iii)	506—Capital Outlay on Minor Irrigation, Soil Conservation and Area Development—			
	River Lift Irrigation ..	6,29.00	3,53.36 (56)	The programme for setting up of 300 river lift irrigation schemes in the State did not materialise leading to the saving. In the previous year also 71 per cent (Rs. 3,85.08 lakhs) of the provision of Rs. 5,40 lakhs under the scheme remained unutilised.
	(5) Home (Transport) Department—			
	71—Road and Water Transport Services—			
	738—Loans for Road and Water Transport Services—			
	Loans for Urban Transport Project.	18,96.50	11,02.31 (58)	As per agreement with the Industrial Development Association the Calcutta Urban Transport Project is designed to improve the quality and quantity of mass transport services provided by public and private operators in the Calcutta Metropolitan District. The project envisages acquisition of fleet, construction of new workshop, upgrading of existing workshop and re-equipping of the existing depots of the Calcutta State Transport Corporation and rationalisation of transport and road space used through traffic engineering and management improvements to a number of major transit corridors, provision of bus terminals, terminating points and passenger shelters by the Calcutta Metropolitan Development Authority. The saving was attributed to delay in delivery of chassis by the manufacturing firm and non-execution of civil works as per schedule. In the first year of the project (1980-81) there was a saving of 96 percent (Rs. 19,34.60 lakhs) under the provision for Rs. 20,40 lakhs.



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

Mention was made in paragraph 2.5 of the Report of the Comptroller and Auditor General of India for the year 1980-81 about the irregular re-appropriation of funds between revenue and other expenditure. The irregularity continued to persist during the financial year 1981-82 also as would appear from the details given in Appendix 2.2.

## **2.6. New Service|New Instrument of Service**

Under Article 205 of the Constitution, if need arises, during the year for "Supplementary additional expenditure upon some New Service not contemplated in the annual financial statement for that year"; another statement should be laid before the Legislature showing the estimated amount of that expenditure and the amount has to be authorised by the Legislature in the usual manner.

The Public Accounts Committee in the State of West Bengal, 1980-81 in its report of "New Service|New Instrument of Service" as presented to the Legislative Assembly on 31st March 1981, recommended the criteria for determining the types of expenditure which should be classified as expenditure on "New Service|New Instrument of Service" and the Government of West Bengal accepted them with effect from 1st April 1981. In respect of cases detailed in Appendix 2.3, though the services satisfied the criteria laid down in the above order they were not treated as instances of New Service. Incurring of expenditure in these cases without obtaining a supplementary grant or an advance from the Contingency Fund was, therefore, not in order.

These cases were reported to the Government in December 1982. Remarks of the Government are awaited (March 1983).

## **2.7. 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 relating to Co-operation, Social Security and Welfare, Forest, Education, Agriculture and Irrigation during the first 9 months of the financial year 1981-82 was 28 per cent, 45 per cent, 55 per cent, 58 per cent, 58 per cent and 58 per cent respectively 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.

## **2.8. 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 (March 1983) in respect of 685 heads (583 heads in 1980-81), the variations in respect of which were to be explained. Non-submission or delay in submission of information required for the Appropriation Accounts results in the Audit Report remaining incomplete in certain essential respects.

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

Mention was made in earlier Reports of the Comptroller and Auditor General of India about drawal of funds in advance of requirements and keeping them outside Government accounts in Post Offices, in the form of bank drafts, deposits at call etc. The irregularity continued to persist during the financial year 1981-82 also as would appear from the details for Rs. 1.24.48 lakhs in seven cases given in Appendix 2.4.

## **2.10. 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 1981-82, reconciliation was not done for all the twelve months by 136 out of 174 Controlling Officers; this was not done for varying periods of less than twelve months by 35 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 1981-82 as at the end of December 1982 was Rs. 8,10.91 crores approximately.

The number of wanting reconciliation certificates for various years was 2,298 as shown below:—

1972-73	..	9
1973-74	..	12
1974-75	..	12
1975-76	..	12
1976-77	..	36
1977-78	..	36
1978-79	..	56
1979-80	..	123
1980-81	..	239
1981-82	..	1,763
		<hr/>
Total	..	2,298
		<hr/>

## CHAPTER III

### CIVIL DEPARTMENTS

#### COTTAGE AND SMALL SCALE INDUSTRIES DEPARTMENT

##### 3.1. District Industries Centre Programme

3.1.1. Government of India sanctioned (1978-79) a scheme for the establishment of District Industries Centres (DICs) for promotion of small, village and cottage industries and to provide all services and support required by the decentralised industrial sector under a single roof. Industrial survey of potential for development of industries, identification of units for development, training of artisans and educated unemployed, providing technical guidance of artisans and entrepreneurs, providing infrastructure, supply of machinery and equipment on hire purchase and scarce raw materials required for the industries, providing assistance for marketing of products by units and co-ordination activities of the organisation involved in the work of low areas were envisaged in the programme.

The scheme provided for a non-recurring grant of Rs. 5 lakhs per centre by the Central Government for construction of office building (Rs. 2 lakhs) and purchase of furniture, fixtures and vehicles (Rs. 3 lakhs) and a recurring grant of Rs. 5 lakhs to be shared by the Central and State Governments in the ratio of 3 : 1. Expenditure on promotional schemes, grants incentives and loan assistance to small and cottage units was to be borne wholly by the Central Government. However, from the year 1979-80, the pattern of assistance was changed and both the recurring and non-recurring expenditure was to be shared equally between the Central and State Governments.

The programme was implemented by the Director of Industries through the DICs at the district level. The DICs in 15 districts (excepting Calcutta) were set up in August 1978.

The district level co-ordination was to be conducted by 'Nodal Committee' (District Level Advisory Committee) comprising the Sabhadhipati, Zilla Parishad (Chairman), District Magistrate|Deputy Commissioner (Vice-Chairman) and seven other members namely, Additional District Magistrate (Land Revenue), senior most officer of the West Bengal State Electricity Board in the district or of the Calcutta Electric Supply Corporation in the district, Commercial Tax Officer, District Controller of Food and Supply, Deputy|Assistant Commissioner for labour, Regional Manager of lead bank in the district and General Manager, District Industries Centre. At the State level, a Co-ordination Committee with Minister-in-charge of Cottage and Small Scale Industries as Chairman was to monitor the function of the Centres.

### 3.1.2. Financial outlay

The budget provision, expenditure and the financial assistance received by the State Government from Government of India during the period from 1978-79 to 1981-82 are given below :

	1978-79		1979-80		1980-81		1981-82	
	Budget estimate	Actuals	Budget estimate	Actuals	Budget estimate	Actuals	Budget estimate	Actuals
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
(In lakhs of rupees)								
Non-recurring expenditure .. .. .	..	3.09	55.00	56.70	52.00	62.97	57.44	53.29
Recurring expenditure on establishment .. .. .	..	1.09						
Promotional Schemes .. .. .	..	..	..	4.63	..	..	..	..
<b>Total</b> .. .. .	..	<b>4.18</b>	<b>55.00</b>	<b>61.33</b>	<b>52.00</b>	<b>62.97</b>	<b>57.44</b>	<b>53.29</b>
Share of expenditure by Central Government .. .. .	..	3.91	..	30.66	..	31.49	..	26.64
D.I.C Loans .. .. .	..	20.30	15.00	1.70	7.50	0.45	10.50	2.88
Central assistance sanctioned								
Grants .. .. .	..	80.30	15.00	28.50	20.00	12.89	28.44	30.07
Loans .. .. .	..	42.50	15.00	14.24	7.50	18.73	10.50	30.00
Unutilised grants and loans .. .. .	..	(- )98.59	..	(- )10.38	..	(+ )0.32	..	(- )91.05

Note : As the programme of DIC was taken up from August 1978, no budget provision was made for the programme for the year 1978-79 and expenditure was incurred from funds provided for erstwhile Rural Industries Project Schemes.

Out of Rs.2,57.23 lakhs received as grants (Rs.1,51.76 lakhs) and loans (Rs.1,05.47 lakhs) from the Central Government during 1978-79 to 1981-82, the Central Government's share of expenditure on the scheme works out to Rs.1,17.53 lakhs (grants : Rs.92.70 lakhs; loans : Rs.24.83 lakhs). The unutilised grant and loans as at the end of March 1982 was Rs.1,39.70 lakhs (grants : Rs.59.06 lakhs; loans : Rs.80.64 lakhs). In February 1982, the Department stated that Central Government Loans for Rs.45.47 lakhs (1978-79 : Rs.20 lakhs, 1979-80 : Rs.6.74 lakhs and 1980-81 : Rs.18.73 lakhs) could not be allotted by the State Government for utilisation in the respective years due to late receipt of the sanctions from Central Government. The reason for delay in obtaining sanctions from the Central Government could not be stated. These amounts were not refunded to Central Government nor adjusted against grants|loans in the subsequent year.

3.1.3. The accounts and other records of six districts (Nadia, Bankura, Malda, Jalpaiguri, Hooghly and Burdwan) as well as those of the Department and Directorate of Cottage and Small Scale Industries pertaining to the period from August 1978 to March 1982 were test-checked in audit. The points noticed in audit are mentioned in the succeeding paragraphs.

#### 3.1.4. Construction of DIC office buildings

For construction of separate office buildings on land given by the State Government free of cost, Government of India provided Rs.2 lakhs per DIC during 1978-79. An amount of Rs.30 lakhs was made available for construction of 15 DIC office buildings by the Government of India during 1978-79 out of which Rs.22 lakhs were allotted by the State Government to 11 DICs up to March 1982 leaving Rs.8 lakhs unallotted (March 1983). Till March 1982, only two office buildings (Jalpaiguri and Murshidabad) were constructed and one (Malda) was under construction by the Public Works Department. While construction of buildings in eight districts (24-Parganas, Darjeeling, Burdwan, West Dinajpur, Hooghly, Nadia, Birbhum and Bankura) was not started (May 1982) for want of land, the information about construction of buildings in three other districts (Cooch Behar, Midnapore and Purulia) was not furnished (April 1982) by the Directorate of Cottage and Small Scale Industries. Of the nine districts where constructions were either in progress (one) or not started (eight) despite the assistance of Rs.2 lakhs for each DIC paid by Central Government during 1978-79 for construction, eight centres were housed in rented buildings on which Rs.7.77 lakhs was incurred up to August 1982. In one district (Howrah), an old building was purchased (cost : Rs.2.99 lakhs) in July 1979 for

accommodation of DIC office, but the possession of the same was taken in April 1982 due to delay in vacating the building by the Superintendent of Police, Howrah occupying the same prior to its purchase. Repair work of the building entrusted (March 1981) to Public Works Department at a cost of Rs.2.21 lakhs was not started (May 1982) for which the DIC office, Howrah, could not be shifted (May 1982) to the purchased building from its present office in another Government building.

The delay in construction and acquisition of the buildings to house the DIC offices, despite the funds made available during 1979-80, affected the execution of the programme and also caused avoidable expenditure in hiring accommodation for DICs.

### 3.1.5. Staffing

3.1.5.1. The pattern of staffing for each centre provided for General Manager in the rank of Joint Director or Senior Deputy Director of Industries and 7 Functional Managers in the rank of Deputy Director or Senior Assistant Director of Industries and in addition, 4 posts of Industrial Promotion Officers were sanctioned in each of the 8 districts where Rural Industries Projects Programme had been taken up. In West Bengal, all the 15 posts of General Managers were filled from the inception of the programme and they were in the rank of Deputy Directors of Industries. Out of 105 posts of Functional Managers (seven for each DIC) who were in the rank of Assistant Directors of Industries, the position of posts lying vacant were up to end of March 1979 : 12; March 1980 : 14; March 1981 : 19; and March 1982 : 19. The recruitment rules were framed in August 1978 and the Department stated (June 1982) that filling up of the vacant posts as per recruitment rules was being processed, the reason for delay was not stated (June 1982) by the Department.

Out of 32 posts of Industrial Promotion officers created in 1978-79 for 8 districts (24-Parganas, Midnapore, Darjeeling, Bankura, Purulia, Malda, West Dinajpur and Murshidabad) sanctioned for Rural Industries Projects Programme prior to DIC programme only 13 : 1978-79, 11 : 1979-80 and 8 : 1980-81 were in position. Appointment in the vacant posts was banned (July 1978) by the Government with a view to abolishing the cadre.

Although the scheme envisaged special training for General Managers and Functional Managers to ensure that they have a clear perception of their duties and responsibilities under the DIC set-up, none of the General Managers of the 15 DICs was imparted any training till June 1982 and out of 35 Functional Managers 12

(Burdwan : 3, Jalpaiguri : 2, Hooghly : 2, Nadia : 2, Malda : 2 and Bankura : 1) were not given the prescribed training. The position of training imparted to Functional Managers of the remaining nine districts was not intimated by the department.

The particulars of the posts remaining vacant for the last four years against the sanctioned posts of Industrial Promotion officers, District Weaving Supervisors and Extension Officers could not be furnished by the Directorate (October 1982).

In April 1981, the Government of India modified the staffing pattern of the programme prescribing one General Manager and four Functional Managers in addition to Project Managers not exceeding 3 for each DIC. The modified programme was not given effect to by the department which stated (October 1982) that effective steps were being taken to restructure the DICs.

### **3.1.6. Action Plan**

Action Plan of each DIC was envisaged to contain work programme for four years from 1979-80 to 1982-83 after undertaking an investigation of the industrial potential of the district relating to facilities for industrial development and laying down physical targets in respect of setting up of new units and generation of additional employment, etc.

Action Plan in respect of seven districts (Midnapore, 24-Parganas, West Dinajpur, Hooghly, Jalpaiguri, Malda and Darjeeling) contained the work programmes for four years from 1979-80 to 1982-83 while those in respect of eight districts (Nadia, Bankura, Burdwan, Howrah, Murshidabad, Cooch Behar, Birbhum, Purulia) contained the same for two years for 1979-80 and 1980-81. In Burdwan district though an Action Plan for 1981-82 containing only targets of some schemes was prepared, it did not indicate the details of work programme. Thus the action plan which was intended to serve as a blue print for accelerating the pace of rural industrialisation had merely indicated the targets of some schemes without indicating the industrial potential and the possible avenues of development under the various activities of the centres.

### **3.1.7. Targets and achievements**

#### **3.1.7.1. Generation of additional employment**

3.1.7.1.1. The work programme of a DIC was to ensure generation of 2,500 jobs each year for each district according to National Average fixed (July 1979) by the Government of India by extending necessary facilities and providing various kinds of assistance



(both financial and technical) for setting up new (Small Scale Industries) (SSI) units by the private entrepreneurs. The targets and achievements in respect of additional employment generated, new units established and registration certificates issued in respect of 15 DICs for the years from 1978-79 to 1981-82 given by the Directorate of Cottage and Small Scale Industries are below :

Item	Target	Achievement							
		(In numbers)							
		1978-79	1979-80	1980-81	1981-82	1978-79	1979-80	1980-81	1981-82
(a) Additional employment generated	Not fixed		15,337	22,350	21,425	10,273	16,989	18,119	17,317
(b) Net units established									
(i) SSI Units	Not fixed		3,112	4,030	4,285	2,571	3,408	3,715	4,538
(ii) Artisans									
(c) Registration certificate issued.	Not fixed	Not fixed	Not fixed	Not fixed	Not fixed	8,263	11,373	10,894	10,428

Note : The target for the preparation of project profiles were not fixed by the State Government and the number of profiles actually prepared during the four years were not furnished (october 1982) by the Directorate.

The reasons for fixing lower targets or shortfall in performance were not furnished.

3.1.7.1.2. The table below indicates the employment generated in six districts as against the targets fixed by the State Government.

Sl. No.	District	Year	Targets (numbers) fixed by the state Government for generation of employment	Employment generated	Shortfall(-) Excess(+) of employment generated
			4	5	6
(Number of persons)					
1.	Nadia .. ..	1979-80	425	855	(+)430
		1980-81	1100	669	(-)431
		1981-82	725	718	(-) 7
2.	Bankura .. ..	1979-80	330	981	(+)651
		1980-81	1100	869	(-)231
		1981-82	1100	922	(-)178
3.	Malda .. ..	1979-80	160	1331	(+)1171
		1980-81	750	1202	(+)452
		1981-82	800	996	(+)196
4.	Burdwan .. ..	1979-80	872	2697	(+)1825
		1980-81	2800	2912	(+)112
		1981-82	2575	2808	(+)233
5.	Jalpaiguri .. ..	1979-80	750	467	(-)283
		1980-81	750	790	(+) 40
		1981-82	750	649	(-)101
6.	Hooghly .. ..	1979-80	3672	1741	(-)1931
		1980-81	1900	1900	Nil
		1981-82	2075	1397	(-)678

The reasons for fixing different targets for different districts in each year were not stated. The shortfall in generation of employment in Bankura (1980-81 and 1981-82), Nadia (1980-81 and 1981-82), Jalpaiguri (1979-80 and 1981-82) and Hooghly (1979-80 and 1981-82) was attributed by the respective General Managers, to delay in getting power connection and financial assistance from financial institutions after observing necessary formalities (Bankura, Jalpaiguri), dearth of required number of entrepreneurs (Nadia) and bringing under the scheme a number of units having sophisticated machinery with lesser employment potentiality (Hooghly).

### 3.1.7.2. *Setting up of new units*

Against the target of 11,427 number of new units to be set up in 15 districts, 11,661 new units were set up between 1979-80 and 1981-82. In 1978-79, 2,571 units were also set up for which no target was fixed. The performance of the six districts test checked in setting up of new units between 1979-80 and 1981-82 against the targets fixed for the districts is given below :

District			Year	Target	Achievement	Shortfall(-) Excess(+)
(In number)						
Nadia	..	..	1979-80	90	175	(+)85
			1980-81	200	112	(-)88
			1981-82	145	161	(+)16
Bankura	..	..	1979-80	85	85	(-)33
			1980-81	200	167	(-)10
			1981-82	200	190	
Malda	..	..	1979-80	55	66	(+)11
			1980-81	150	151	(+)
			1981-82	180	223	(+)43
Burdwan	..	..	1979-80	250	272	(+)22
			1980-81	320	467	(+)147
			1981-82	515	973	(+)458
Jalpaiguri	..	..	1979-80	150	106	(-)44
			1980-81	150	123	(-)27
			1981-82	150	152	(+)2
Hooghly	..	..	1979-80	280	289	(+)9
			1980-81	350	378	(+)28
			1981-82	400	401	(+)1

The shortfall during 1980-81 in Nadia and Bankura and in Jalpaiguri during 1979-80 and 1980-81 was attributed (April—October 1982) by the respective DICs to the dearth of required number of entrepreneur (Nadia), delay in getting power connection and financial assistance from the financial institutions (Bankura and Jalpaiguri).

3.1.7.3. Out of six districts test checked, the figures of achievements in respect of installed capacity, fixed investment and gross value of production of the units set up for the years 1979-80

and 1980-81 against targets fixed in the respective Action Plans were not available (April 1982) in five districts (Nadia, Bankura, Jalpaiguri, Hooghly and Malda). The DIC, Nadia stated (April 1982) that the achievements could not be watched as relevant records were not maintained. Information to this effect in respect of remaining 9 districts was not furnished (October 1982) by the Directorate.

### 3.1.8. Industrial accommodation and power

In order to provide built-in accommodation to small entrepreneur and SSI units, emphasis for setting up of Industrial Estates in 20 focal points of the districts (Nadia : 4, Bankura : 4, Malda : 1, Jalpaiguri : 1, Hooghly : 3 and Burdwan : 7) was given in the Action Plans of six DICs test checked. No Industrial Estate was established except one in Burdwan (Durgapur) up to March 1982.

For providing power connection to the SSI units, the concerned DICs on receipt of applications from units moved the West Bengal State Electricity Board (WBSEB) for supply of energy. In 1978-79, 7 units of one district (Jalpaiguri), in 1979-80, 15 units of 3 districts (Nadia : 7, Jalpaiguri : 6 and Burdwan : 2) and in 1980-81, 63 units of 6 districts (Nadia : 11, Burdwan : 16, Malda : 4, Jalpaiguri : 7, Hooghly : 22 and Bankura : 3) were not given (March 1982) power connections though recommended by the respective DICs. Several units could not start production for want of power connection in Burdwan and Malda. In Nadia district, the WBSEB expressed (January 1982) its inability for giving priority in the absence of specific Government orders in this connection. According to the Director of Cottage and Small Scale Industries (October 1982), a list of all SSI units which could not start production for want of power connection was forwarded (June 1982) to the Department of Cottage and Small Scale Industries for taking up the matter with the Power Department. Report of further development in the matter was not available (October 1982).

### 3.1.9. Raw material

3.1.9.1. Setting up of raw material depot for one or more items was required to be provided in the work programme of each of the DICs. Raw material depot each at DIC headquarters of Nadia and Hooghly could not be set up in the absence of directives from the Directorate of Cottage and Small Scale Industries. A raw material depot was stated (April 1982) by DIC Burdwan to be under commission at Durgapur but no such depot was set up (April 1982) in Bankura as planned in the work programme. In Malda, the programme of setting up of a raw material depot which was entrusted to the West Bengal Small Industries Corporation Limited (WBSIC)

was abandoned as, according to the Corporation (October 1982), the financial condition of the Corporation was not good enough to undertake construction of the depot.

3.1.9.2. The DICs were delegated with the power of recommending the applications of the SSI units for obtaining the required quantities of certain essential raw materials like coal, iron and steel, cement, paraffin wax, mutton tallow, etc. from regulatory sources (Coal India Limited, Steel Authority of India Limited etc.). Although the SSI units of the districts obtained the raw materials on the basis of their applications for those duly recommended and forwarded by the DICs, no records to indicate the procurement and utilisation of the raw materials by the SSI units against the quantities recommended by the DICs and their impact upon the programme were maintained in any of the DICs of the six districts test checked. No follow up action to collect the information from the recommended units was also taken by any of the DICs test checked.

### 3.1.10. Financial assistance

#### 3.1.10.1. Loans

For setting up of new units, expansion of existing units and providing required amount of working capital, financial assistance in the shape of loan was made available by the DICs to small entrepreneurs and Small Scale Industrial Units by providing margin money (usually 10 per cent of the project cost) as well as through loans by financial institutions. Besides, loans up to Rs. 5,000 per unit were being sanctioned out of funds from Government under Bengal State Aid to Industries Act, 1931 (BSAI).

3.1.10.1.1. The DICs were to examine and forward the loan applications of the SSI units for margin money and institutional finance with due recommendations to the financial institutions for approval. In approved cases, margin money was released to financial institutions by the DICs for making the institutional finance available to the units matching with the margin money released. During 1979-80 to 1980-81, 3,836 cases involving project cost of Rs.36,53.96 lakhs were sponsored by six DICs for loans for margin money and institutional finance. Out of these 1,324 cases (34.5%) were rejected by financial institutions due to absence of vital information, non-availability of raw material, market for finished products, absence of collateral security and default of payments while 131 cases (3.4 per cent) were held up for non-submission of required documents, credit squeeze and non-receipt of power connections.

In 485 cases, production could not be started on account of non-completion of buildings, delay in purchases of machinery,

non-availability of power and delay in disbursement of the sanctioned loan by the banks and financial institutions.

It was noticed in audit that the DICs did not take any action to re-submit the cases to the financial institutions after meeting the shortcomings on the grounds of which the cases were rejected and to follow up the cases where production could not be started.

3.1.10.1.2. Against Rs. 7.25 lakhs drawn by erstwhile District Industrial Officers and District Project Officers of the six districts during 1977-78 for the purpose of disbursement as seed margin money to small scale sector under a Central Scheme, sums totalling Rs.3.21 lakhs (44.27 per cent.) could not be disbursed in five districts (Nadia, Bankura, Jalpaiguri, Hooghly and Burdwan) even after a lapse of four years from 1978-79. The Central scheme of margin money was discontinued with effect from 1st April 1979 and the DICs were allowed by the Central Government to spend the unspent balances as margin money assistance. Instead of utilising the undisbursed amounts, Rs.2.12 lakhs were found (April—October 1982) to have been refunded (March—April 1982) to Government by three DICs (Nadia, Jalpaiguri and Hooghly) and Rs.1.09 lakhs retained by three DICs (Bankura, Burdwan and Jalpaiguri).

#### 3.1.10.1.3. *Credit Utilisation*

Between 1978-79 and 1980-81, out of BSAI loans aggregating Rs.70.30 lakhs (including Rs.10.62 lakhs paid out of Central assistance) disbursed to 3,541 units in six districts utilisation of credit to the extent of Rs.65.24 lakhs (92.80 per cent) in 3,241 cases could not be verified till March 1982 by the DICs. The number of cases in which the statement of utilisation of loans was not received by the DICs could not be ascertained as no records registers were found (April—October 1982) to have been maintained by the DICs for watching the receipt of these statements. Out of 31 cases involving Rs.0.46 lakh where utilisation was verified in Malda district, Rs.0.05 lakh in 3 cases was found by the DIC, Malda to have been diverted for other purposes by the loanees.

#### 3.1.10.1.4. *Recovery of credit*

BSAI loan carrying interest at the rate of 8 per cent. per annum (a rebate of 2½ per cent. being allowed for timely repayment) was recoverable in annual instalments not exceeding 15. In five districts (Nadia, Bankura, Jalpaiguri, Hooghly and Burdwan), BSAI loan aggregating Rs.40.82 lakhs (principal : Rs.29.25 lakhs; interest : Rs.11.57 lakhs) were outstanding as on 31st March 1982 against Rs.51.20 lakhs (principal : Rs.36.44 lakhs; interest : Rs.14.76 lakhs)

fallen due for recovery as on that date. In Malda district, Rs.1.63 lakhs (principal : Rs.1.11 lakhs; interest : Rs.0.52 lakh) were recovered up to 1979-80 out of the principal and interest totalling Rs.9.92 lakhs which fell due for recovery as on 31st March 1980. Figures for 1980-81 and 1981-82 were not furnished (April 1982) by DIC, Malda.

According to DICs Malda, Hooghly and Burdwan (April-October 1982), the low recovery was due to natural calamities like drought, flood, etc., rise in price index, lack of response from and irregular contact with the loanees. The reasons for low recovery in the other three district (Nadia, Jalpaiguri and Bankura) were not made available to audit (April 1982). In none of the six districts test checked, adequate action like issuing of demand notices and following up of the same, etc., was taken towards recovery of outstanding loan.

### 3.1.10.2. *State and Central subsidy*

3.1.10.2.1. Out of Rs. 50.12 lakhs disbursed as State subsidies for encouraging growth of cottage and small scale industries under a State Scheme to 433 units from 1978-79 to 1980-81 in six districts, certificates involving Rs.36.44 lakhs indicating utilisation of the subsidy for the purpose for which it was given were not furnished (January 1983) to the Directorate by three DICs (Nadia, Hooghly and Burdwan), although such certificates were required to be furnished within one year from the receipt of the subsidies.

### 3.1.11. **Machinery and equipment**

3.1.11.1. Machinery and equipment were available for the small industries under the hire purchase scheme of the National Small Industries Corporation Limited (NSIC) on the basis of recommendations of the DICs.

Out of 23 cases recommended by DIC, Bankura between 1978-79 and 1979-80, 12 cases were rejected by NSIC and 5 out of 11 sanctioned cases, machinery worth Rs.2.23 lakhs were not supplied. Out of 78 cases recommended by DIC, Burdwan between 1978-79 and 1981-82, 56 cases involving Rs.36.62 lakhs were sanctioned. The information regarding actual receipt of the machinery could not be furnished by the DICs. As against 13 cases recommended by DIC, Malda between 1980-81 and 1981-82, 9 cases involving Rs.7.53 lakhs were sanctioned. Two units were noticed not to have taken delivery of the machinery and information regarding actual receipt could not be furnished in respect of 7 other units. Although prescribed under the scheme, no control was exercised by these DICs to watch the receipt and utilisation of machinery by the SSI units from NSIC.

### 3.1.12...Marketing assistance

3.1.12.1. With a view to providing marketing facilities for cottage and small scale industries products, the State Government sponsored (1979-80) a scheme for setting up of four Rural Marketing Outlets (RMO) in each of the districts covered by the DIC programme. These outlets owned and managed by the Panchayat Samities in co-ordination with the DICs of the districts were to market the products of small industrial units and rural artisans. Panchayat Samities were to furnish utilisation certificates in respect of amount sanctioned to them to the concerned Zilla Parishads for onward transmission to the General Manager, DIC of the concerned district. According to the Directorate (July 1982), out of 60 RMOs required to be set up in 15 districts during 1980-81, 15 could not be opened (March 1982) in 11 districts.

In 6 districts (Bankura, Burdwan, Hooghly, Malda, Nadia and Jalpaiguri), the DICs disbursed Rs.1.60 lakhs for opening 24 RMOs between 1979-80 and 1981-82. 20 out of 24 RMOs were opened till March 1982. Out of the 4 RMOs, one in each of the districts of Nadia and Jalpaiguri could not be opened due to non-selection of sites by the Panchayat Samities and in Bankura for want of working capital loans from financing bank.

3.1.12.2. The scrutiny of sales promotion activities undertaken according to the schemes by the six DICs revealed that DIC, Burdwan participated (February 1982) in only one village fair. No consortium on the basis of common branding were organised in four districts (Nadia, Jalpaiguri, Hooghly and Burdwan). In Nadia and Malda districts, although funds totalling Rs.0.10 lakh were drawn for the purpose of establishing display centres in Circuit Houses for exhibition of handicrafts and SSI products, no such centre could be opened till March 1982. Market research and survey were not done and profile of products of units requiring marketing assistance was not prepared in three districts (Nadia, Jalpaiguri and Burdwan).

### 3.1.13. Training

#### 3.1.13.1. Rural Artisan Programme (RAP)

3.1.13.1.1. All the DICs were to take up a centrally sponsored promotional scheme under Rural Artisan Programme (RAP) for providing training in improved techniques and tools to the unskilled rural artisans. Of the six districts test checked, no training scheme under RAP was implemented (March 1982) in four districts (Nadia, Malda, Jalpaiguri and Burdwan). Rupees 1.38 lakhs were drawn by DIC, Bankura during 1979-80 to impart training to 70 persons

in different trades but of the 45 persons who were trained at an expenditure of Rs.0.87 lakh, 18 persons could not be settled in their trades (April 1982) and information about 27 persons (of whom 12 were given BSAI loan for starting business) was not available (April 1982) with the DIC. The unspent balance of Rs.0.51 lakh (Rs.1.38 lakhs—Rs.0.87 lakh) was not refunded to Government (April 1982).

Rupees 3.54 lakhs drawn by DICs Hooghly (Rs.1.54 lakhs) and Murshidabad (Rs.2 lakhs) in March 1980 to train up 90 persons (Hooghly: 25 and Murshidabad: 65) remained unspent (March 1982). DIC, Murshidabad refunded the amount in March 1982 and stated (June 1982) that no training scheme could be implemented due to constraint in finalisation of accommodation for training centres and in obtaining trainers through employment exchange. DIC, Hooghly did not refund the amount (October 1982).

3.1.13.1.2. Of the 30 persons selected to undergo training in Textile Dyeing and Block Printing in Bankura district against an expenditure of Rs.1.16 lakhs, stipend amounting to Rs.0.04 lakh paid to 6 persons who left without completing training was not recovered (April 1982). Information regarding the number of trained persons (24) actually employed in the trade was not furnished (April 1982).

### 3.1.13.2. *Entrepreneurship Development Programme (EDP)*

3.1.13.2.1. The DICs were entrusted with the implementation of a State Scheme for imparting training for a period of 12 weeks to the rural artisan youths in entrepreneurship development for self-employment in their own traditional craft and trade with effect from 1979-80. Against the total of 118 persons to be trained in different trades during 1979-80 (60) and 1980-81 (58) in the six districts test checked, 84 persons (1979-80 : 41 and 1980-81 : 43) were actually trained. Of the 84 persons trained, 49 persons (1979-80 : 24 and 1980-81 : 25) could not be self-employed (March 1982).

3.1.13.2.2. Managers, DICs, Malda and Jalpaiguri stated (April-October 1982) that the targets during 1979-80 and 1980-81 could not be achieved as the selected trainees did not turn up and the trained persons were not interested in setting up of new units. The reasons for which most of the trained persons could not be self-employed were not stated (April-October 1982) by the DICs of the other four districts.

### 3.1.13.3. *National scheme of training of Rural Youth for self-employment (TRYSEM)*

3.1.13.3.1. During 1980-81, the DICs of the districts were entrusted with the implementation of a centrally sponsored training



scheme known as 'National Scheme of Training of Rural Youth for Self-Employment' (TRYSEM) for equipping rural youth with necessary skill and technology to enable them to seek self-employment. In pursuance of the policy of the State Government, the training was to be imparted through Panchayat Samities.

3.1.13.3.2. In 15 districts, 389 persons were trained in different trades under TRYSEM during 1980-81. Out of 100 youths trained in five districts (Nadia: 5, Bankura: 15, Burdwan: 31, Hooghly: 10 and Jalpaiguri: 39) out of the six districts test checked, 60 youths in four districts (Nadia: 2, Bankura: 10, Burdwan: 11 and Jalpaiguri: 37) could not be self-employed or absorbed in their respective trades (April 1982). The information in respect of youths trained and self-employed in Malda district and the information in respect of youths who could not be self employed in Hooghly districts were not available (April-October 1982). Thus, about 60 per cent. of the trained youths were not benefited from the scheme in five (out of six) districts test-checked.

#### 3.1.14. **Khadi and Village Industries**

3.1.14.1. For implementation of the programmes of development of certain specified village industries including Khadi, the DICs were authorised to sanction loans up to Rs.5,000 in a single case and matching grant to individuals, registered institutions and co-operative societies of the district while loan cases involving sums exceeding Rs.5,000 in individual cases were to be forwarded to the West Bengal Khadi and Village Industries Board with the recommendations of the DICs. DICs were also to ensure proper utilisation of loans disbursed to the units out of the funds of the Board and to maintain records to watch recovery of loans.

3.1.14.2. During 1979-80 and 1980-81, although loans and matching grants totalling Rs.22.23 lakhs were disbursed to 1,441 units of the six districts test checked on the basis of sanctions accorded by the DICs of the respective districts, verification of proper utilisation of loans and grants by the recipients was not undertaken (March 1982) in five (Bankura, Burdwan, Nadia, Malda and Hooghly) of the six districts test checked. In Jalpaiguri district, verification of utilisation of loans and grants amounting to Rs.2.86 lakhs was not done out of Rs.3.91 lakhs disbursed during 1979-80 and 1980-81 due, reportedly (October 1982) by the DIC, to shortage of staff. No record (Loan ledger) in respect of loans disbursed to units was maintained in four DICs (Burdwan, Nadia, Malda and Bankura) up to March 1982. Out of 44 cases involving Rs.18.73 lakhs recommended by the DICs of the six districts to the Board during 1979-80 and 1980-81, 29 cases

involving Rs.12.93 lakhs were sanctioned by the Board and 15 cases involving Rs.5.80 lakhs relating to two districts (Nadia and Bankura) were kept pending as the beneficiaries did not fulfil the terms and conditions as per the sanction order.

### 3.1.15. Sick units

Although the scheme required identification of sick units in the Action Plan of each DIC, no identification of sick units was done in the Action Plans of eight districts (Malda, Hooghly, Birbhum, Darjeeling, Purulia, Howrah, Minapore and Cooch Behar), nor any action taken by the Directorate in this regard (October 1982). In the remaining seven districts, total number of identified sick units was 936; of this, 643 units were identified as sick in four districts (Nadia : 25, Bankura : 250, Jalpaiguri : 71 and Burdwan : 297) out of the six districts test checked and were stated to be mainly due to shortage of working capital and essential raw materials, inadequate power supply and absence of marketing facilities.

Although Rs.8 lakhs were allotted by the State Government during 1980-81 (Rs.5 lakhs) and 1981-82 (Rs.3 lakhs) for the revival of the sick units under the scheme for Margin Money Assistance, none of the 643 units in the four districts was paid any financial assistance (March 1982).

### 3.1.16. Monitoring

3.1.16.1. A State Level Co-ordination Committee for monitoring the functions of the DICs constituted by the State Government in May 1978 with 16 members was further reconstituted in April 1981 with 28 members with the Minister-in-charge of Cottage and Small Scale Industries as Chairman. The Original Committee held only one meeting (July 1979) against the requirement of five meetings during the period from May 1978 to March 1981 while the reconstituted committee held only one meeting (May 1981) instead of the prescribed two meetings during the period from April 1981 to April 1982. The reasons for shortfall in the number of meetings were stated (June 1982) to be on account of the preoccupation of the chairman with other works.

3.1.16.2. In February 1981, the State Government constituted a 'Nodal Committee' (as District Level Advisory Committee) with Sabhadhipati, Zilla Parishad as chairman for each of the 15 DICs to ensure effective co-ordination between the DICs and other departments/undertakings of State Government. Against the minimum number of 36 meetings required to be held in six districts test checked during the period from February 1981 to February 1982, a total of 14

meetings were held and according to the DICs (April-October 1982) due to preoccupation of the chairman and other members with other works.

3.1.16.3. (a) For the purpose of monitoring, the performance of SSI units assisted with BSAI loan, margin money, subsidy etc. the Block Extension Officers, Industries and other officials of the DICs were required to visit physically the SSI units. According to the Department (June 1983), the Block Extension Officers (Industries) and other officials of 13 DICs (out of 15) visited 3,365 SSI units for the purpose of monitoring during the period from May 1981 to January 1982. The figures of inspection of SSI units in respect of two DICs, viz., Darjeeling and Howrah could not be furnished (June 1983) by the Department. Although the Department stated (June 1983) that 1,349 SSI units (included within 3,365 units in 13 districts) were visited for the purpose of monitoring in the six districts test checked, scrutiny of records of those districts, however, revealed that only 774 SSI units were actually visited by the officials of the DICs against 13,156 units required to be visited leaving 94 per cent units unsupervised by physical inspection. Even according to the figure furnished by the Department 89.75 per cent of the units was found to have been left unsupervised.

While the shortfall was attributed by the DICs of Malda, Bankura, Jalpaiguri and Burdwan districts, to shortage of man power and engagement of General Manager and Functional Managers in other work, no reasons for not conducting inspection as per prescribed quantum were furnished by DICs of Nadia and Hooghly districts.

(b) Out of 1,712 units visited by the Block Extension Officers, Industries (938 units between June 1979 and April 1981) and other functionaries of the DICs (774 units between May 1981 and January 1982) of six districts, 244 units were reported to be closed, the reasons for which were not ascertained (April-October 1982) by the Inspecting officers. According to information furnished (April-October 1982) by five districts (Bankura, Nadia, Jalpaiguri, Burdwan and Hooghly), loans (BSAI and margin money) aggregating Rs.5.12 lakhs were outstanding up to March 1982 against 129 closed units together with interest thereon.

(c) Nine units in Nadia district were found during inspection by the DIC officials to have misutilised some portion of raw materials (stainless steel and coke briquette) worth Rs.17.58 lakhs received by them; the quantity misutilised was, however, not assessed (April 1982) by the DIC. It was revealed from the inspection reports of Manager, Raw Material of DIC Burdwan that three non-functioning units were

supplied with raw materials worth Rs.1.89 lakhs between February 1980 and January 1982 and two other units, one of which was fictitious and the other non-existent also received raw materials worth Rs.1.29 lakhs in December 1981. No action was found to have been taken (April 1982) against the recipients by the DIC. In Burdwan district, during an inspection (November 1980) in respect of registered SSI units consuming iron and steel, 104 non-existent and 21 defunct units were located out of a total of 416 units covered by the inspection. Information regarding steps taken in the matter was awaited (October 1982).

3.1.16.4. There was no mechanism with the Directorate to exercise adequate control over the functions of the DICs of the districts towards implementation of the RAP schemes, verification of proper utilisation of loans and recovery thereof making provisions for infrastructural facilities to SSI units including setting up of raw material depots, and revival of sick units and necessary records indicating the performance of the DICs were not maintained (February 1983).

### 3.1.17. Evaluation

No evaluation of the programme was made by the Department.

### 3.1.18. Summing up

As against the total expenditure of Rs.2,06.60 lakhs, the share of the Central Government worked out to Rs.1,17.53 lakhs only but Rs.2,57.23 lakhs were received during 1978-79 to 1981-82 from the Central Government as grants and loans. The unutilised grants and loans received from the Central Government, as at the end of March 1982, was thus Rs.1,39.70 lakhs.

Against 37,500 jobs to be created in 15 DICs each year as per National Average, 16,989, 18,119 and 17,317 jobs were created during 1979-80, 1980-81 and 1981-82 respectively. Against Rs.30 lakhs made available for construction of 15 DIC office buildings by the Government of India during the 1978-79 only Rs.22 lakhs were allotted by the State Government to 11 DICs up to March 1982 leaving Rs.8 lakhs unallotted by the State Government for 4 DICs. Only two office buildings were constructed and one was under construction till March 1982. Construction of 8 office buildings was not started (May 1982) for want of land.

Despite the assistance of Rs.2 lakhs for each DIC paid by Central Government during 1978-79 for construction, eight centres were housed in rented buildings on which an expenditure of Rs.7.77 lakhs was incurred up to August 1982.

Although the scheme envisaged special training for General Managers and Functional Managers to ensure that they have clear perception of their duties and responsibilities under the DIC set up, yet none of the General Managers of 15 DICs and 12 out of 35 Functional Managers of 6 Districts were imparted training till June 1982. Appointment in the post of Industrial Promotion Officer was banned by the State Government (July 1978). Absence of training of the General Managers and Functional Managers and abolition of the Cadre of Industrial Promotion Officers had affected adversely the programme.

Nineteen (out of twenty envisaged in the work programme) Industrial Estates in six districts test checked could not be set up (March 1982).

Raw material depot was not set up (April 1982) in five districts out of six districts test checked for which flow of raw materials to SSI units suffered.

Production could not be started in 485 cases in six districts on account of non-completion of buildings, delay in purchase of machinery, non-availability of power and delay in disbursement of the sanctioned loan by the banks and financial institutions.

Utilisation of credits amounting to Rs.65.24 lakhs verified till March 1982 by DICs of six districts test checked against BSAI loan aggregating Rs. 70.30 lakhs disbursed (including Rs. 10.62 lakhs paid out of Central assistance) between 1978-79 and 1980-81.

Outstanding BSAI loan (principal and interest) amounted to Rs.40.82 lakhs on 31st March 1982 in five districts and Rs.8.29 lakhs on 31st March 1980 in one district.

Utilisation certificates in respect of subsidies aggregating to Rs. 36.44 lakhs disbursed between 1978-79 and 1980-81 were not furnished till October 1982 by three DICs.

In four districts, no training schemes under RAP were implemented. Rupees 2 lakhs drawn in March 1980 by another DIC were refunded (March 1982) without implementing the training scheme for want of accommodation for training centre and trainees. 49 out of 84 persons trained under EDP during 1979-80 and 1980-81 in six districts could not be self-employed (March 1982). Sixty per cent of the youths trained under TRYSEM could not be self-employed.

None of the 643 sick units in four districts was financially assisted for reconstruction although Rs. 8 lakhs were allotted for the purpose by the Department during 1980-81 and 1982-82.

Ninety four per cent of the prescribed quantum of the inspection in six districts test checked was not done by the officials of the DICs. Two hundred and forty four units were found closed on inspection and loans (principal) amounting to Rs. 5.12 lakhs remained outstanding (March 1982) from 129 such closed units. Raw materials worth Rs. 3.18 lakhs were supplied to four non-functioning units and one fictitious unit in Burdwan district but no action was taken against the recipients.

No proper monitoring of the programme as envisaged in the scheme was done as the Committees at different levels could not hold the required number of meetings.

No evaluation of the programme was made by the department.

The matter was reported to Government in August 1982 ; their reply is awaited (March 1983).

## DEVELOPMENT AND PLANNING DEPARTMENT

### 3.2. Sundarban Development Board

#### 3.2.1. *Introduction*

The Sundarban Development Board was set up by the Government in March 1973 for integrated and accelerated development of Sunderban (area : 9,629 Sq. Kms., population : 21 lakhs) in the district of 24 Parganas. The Minister-in-Charge of the Department of Development and Planning was Chairman and the Vice Chairman of the State Planning Board, three members of the Legislative Assembly of the area and four other Government officials were the members of the Board. The Board was to co-ordinate and supervise various development programmes undertaken and to review and evaluate the progress and achievements in the implementation of the various schemes mentioned in succeeding paragraphs. For execution and supervision of the programmes, the Board set up (1974-75) three Branch Offices and 27 Growth Centres under these Branch Offices spread over the region. The Growth Centres were entrusted with the task of getting more people of the area involved in the various schemes undertaken by the Board for eliminating the labour cost and raising productivity. The centres were also intended to extend all necessary help in grouping of productive talents and entrepreneurs at grass root level, initiate farming activities, render cropping advice, supply inputs, formulate schemes, etc. while the Branch Offices were to supervise and exercise control over the activities of the Growth Centres for their smooth functioning.

### 3.2.2. Finance

Against the budget provisions of Rs.6,46.37 lakhs on minor works and Rs.3,74.64 lakhs on other development programmes (e.g. village industries, establishment of home units, agricultural development, improving adult literacy, etc.) provided during 1972-73 to 1981-82, the expenditure incurred was Rs.5,19.35 lakhs and Rs.3,61.30 lakhs respectively.

The Government stated (October 1982) that the shortfall in expenditure was due to delay in the submission of schemes by different executing agencies, issue of sanctions and finalisation of tenders after observance of all formalities and non-sanction of schemes of a particular year due to non-completion of schemes of the earlier year.

3.2.3. A test check of the accounts maintained by the Board, three branch offices and twenty seven Growth Centres for the period from 1973-74 to 1981-82 and records in the offices of Block Development Officers of the region and Irrigation and Waterways Directorate were conducted between April and June 1982 and the important points noticed are given in succeeding paragraphs.

#### 3.2.3.1. Agricultural Programme

##### (a) DOUBLE CROPPING

(i) For encouraging small/marginal farmers belonging mostly to scheduled castes/tribes and other weaker sections of the community to adopt double cropping (i.e., cropping in both *Kharif* and *Rabi* seasons) in the region which was used for cultivation of single crop in *kharif* season of a year, the Board undertook in 1977-78 a programme of supplying 50 per cent of agricultural inputs free of cost to the beneficiaries who were required to contribute the balance 50 per cent from their own resources. The target of area to be brought under double cropping and the estimated expenditure there against for supply of 50 per cent of inputs during the years from 1977-78 to 1981-82 under the 27 growth centres as fixed by the Board are given below :

						Area of land to be brought under double cropping  (In thousand acres)	Estimated expenditure for supply of inputs  (In lakhs of rupees)
1977-78	..	..	..	..	..	8.70	18.07
1978-79	..	..	..	..	..	14.60	30.14
1979-80	..	..	..	..	..	22.00	40.87
1980-81	..	..	..	..	..	18.80	40.18
1981-82	..	..	..	..	..	20.60	47.83

Neither the number of farmers to be brought under the programme in each year nor the quantum of subsidies to be given to each farmer corresponding to the area to be covered under double cropping in a year was prescribed (June 1982) by the Board. The inputs were distributed by the growth centres to the selected beneficiaries according to the area proposed to be brought under cultivation by each beneficiary under each crop. In October 1982, Government stated that the Board was trying to adopt a uniform policy regarding unit area and quantum of inputs for each crop from 1982-83.

(ii) The information about the actual area under all the 27 growth centres brought under double cropping up to the year ending 1981-82 and the achievements thereagainst were not furnished (June 1982) by the Board. From the reports prepared and submitted by some of the growth centres on the basis of verbal sample survey, the position of coverage in cultivation of *Rabi* crops and shortfall thereagainst as consolidated (June 1982) by audit is given below :

Year	Number of growth centres	Area to be covered (In thousand acres)	Amount sanctioned for supply of inputs (In lakhs of rupees)	Area actually covered (In thousand acres)	Actual expenditure for supply of inputs (In lakhs of rupees)	Shortfall in coverage of area (In thousand acres)
1977-78 ..	20	6.90	13.66	5.70	11.62	1.20
1978-79 ..	21	11.00	22.79	9.20	18.09	1.80
1979-80 ..	20	14.10	27.10	11.40	22.12	2.70
1980-81 ..	17	10.90	26.54	7.10	17.28	3.80
1981-82 ..	7	3.40	12.27	3.20	10.40	0.20

From the reports of the growth centres, it was ascertained (June 1982) that the raising of crops in the targeted areas under the growth centres could not be achieved because necessary supervision could not be rendered by the centres for shortage of staff and absence of suitable arrangement. Moreover, though supervision of the programme by the centres was envisaged in the scheme, it was stated (April 1982) by the growth centres that they could not verify whether *kharif* crops or any second crop were cultivated in the targeted areas for want of details (i.e., plot number, dag number, etc.) about the areas cultivated by the beneficiaries.



The yield of different kinds of Rabi crops compared to the standard yield of the respective crops as revealed from the reports and returns received by the Board from some of the growth centres during the years from 1977-78 to 1981-82 is given below :

Period	Name of the crop	Number of growth centres	Area covered	Expenditure incurred for supply of inputs	Total standard yield in the area covered	Actual yield	Shortfall in yield compared to standard yield	Variation of percentage of shortfall in the growth centre
			(In thousand acres)	(In lakhs of rupees)	(In quintals)	(In quintals)	(In quintals)	
1977-78 to 1981-82 ..	.. Wheat	6	7.03	1.53	5,624	4,329	1,295	10 to 75
1977-78 to 1981-82 ..	.. Paddy	14	31.38	5.62	49,182	30,639	18,543	15 to 54
1977-78 to 1980-81 ..	.. Chilli	11	25.10	4.08	7,530	5,739	1,791	16 to 33
1977-78 to 1980-81 ..	.. Water melon	21	16.68	4.73	1,24,100	60,240	63,860	30 to 89
1977-78 to 1981-82 ..	.. Potato	9	3.70	3.72	20,350	14,640	5,710	28 to 45

The reasons for shortfall in yield of different varieties of Rabi crops were ascribed by the growth centres to heavy rain, water logging, drought, insect attack and late supply of inputs, etc., for which no measures were prescribed in the programme.

(iii) Although according to the programme, small|marginal farmers belonging mostly to scheduled castes|tribes and other weaker sections of the community were to be selected for the schemes by the growth centres on behalf of the Board, there was nothing on record to verify that the beneficiaries selected were farmers of the said category. The Branch Offices stated (April 1982) that they had no scope for verifying the status of the beneficiaries who were selected by the representative of the Members of the Legislative Assembly or Panchayat Pradhans. The procedure of selection of beneficiaries was, however, specified neither in the Government orders nor in any instruction issued by the Board.

(iv) Out of 8.21 lakh people belonging to the category of small|marginal farmers from scheduled castes|tribes and other weaker sections of the communities in the region as per Census Report 1971, the total number of people actually benefited from the programme could not be stated (April 1982) by the Board. From the returns furnished by 20,21,20,17 and 7 Growth Centres in 1977-78, 1978-79, 1979-80, 1980-81 and 1981-82 respectively it was found that a total of 1.45 lakh people were actually benefited in the areas covered by the aforesaid number of growth centres during the period. In October 1982, Government stated that by its agricultural programme the Board covered 1.9 lakhs of cultivators through 27 Growth Centres during the five years ending 1981-82.

(v) The inputs of standard quality were required to be purchased by the growth centres at rates approved by Government and supplied to the beneficiaries. The Growth Centres, however, purchased the inputs by inviting quotations at rates higher than the approved rates. A test check of 18 bills relating to purchase of inputs by 18 Growth Centres showed an excess expenditure of Rs.0.76 lakh for purchasing inputs at rates higher than the rates approved by Government. The quality of inputs was not checked by any authority as, according to the Growth Centres, there were no technical experts in the centres nor were the centres provided with any arrangement for checking the quality of the inputs. In October 1982, Government stated that the Board had arranged a sample survey on the utilisation of inputs, achievements, etc., of the programme.

Though under the programme, the inputs were to be released according to the progress of cultivation, the same were distributed by all the Growth Centres to the beneficiaries at a time. Even pesticides, which were normally applied in two phases, were released all at a

time. The Growth Centres stated (April 1982) that for want of suitable arrangements proper utilisation of inputs supplied to the beneficiaries and application of balance 50 per cent of inputs by the beneficiaries could not be verified.

### (b) COCONUT SAPLINGS

For expansion of coconut plantation in the area, the Board purchased (August 1981) 21,900 coconut saplings from the Principal Agricultural Officer, 24-Parganas (South) and Coconut Development Officer, Chandannagar Government Nursery at a cost of Rs.0.88 lakh (Rs.4 per sapling). Between September 1981 and November 1981, 85,952 saplings were also purchased from a private supplier on the basis of tenders at a total cost of Rs.4.32 lakhs (Rs.4.75 per sapling and Rs.0.24 lakh as transport charges). The saplings were distributed free of cost to the beneficiaries between October 1981 and November 1981, through the Growth Centres but no records to indicate that those were actually planted could be furnished (June 1982). In October 1982, Government stated that reports of actual plantation and survival of coconut plants were being collected.

According to the Government Seed Farm, the coconut saplings were to be planted at the beginning of the rainy season (May-June). But the Board purchased the saplings after the expiry of planting season due to belated issue of Government order and did not make (April 1982) any enquiry about the survival of the saplings. Thus, the execution of the programme was defective from its initiation and the Board failed to assess the achievement of the programme even after one year of its execution.

### (c) POWER TILLERS AND HAND SPRAYERS

The Board purchased (May 1976) 14 power tillers at a cost of Rs.2.76 lakhs with a view to making those available to the local cultivators through the Growth Centres on hire basis for facilitating tilling the stiff soil of the region during the Rabi season. The position of utilisation, receipt of hire charges and operational expenses in respect of 8 power tillers as seen from the reports of 8 Growth Centres are given below :

Year	Total running hours available in the Rabi seasons	Actual hours of utilisation	Percentage of utilisation to the available hours	Amount of hire charges realised	Amount of operational expenses
				(In lakhs of rupees)	
1977-78 .. ..	3,840	508	13	.03	.03
1978-79 .. ..	3,840	597	15	.08	.07
1979-80 .. ..	3,840	620	16	.03	.06
1980-81 .. ..	3,840	245	6	.02	.01

All the 14 power tillers remained unutilised during 1976-77, as according to Government (October 1982), necessary guidelines, permanent advance for running charges of power tillers could not be finalised during the year. Six power tillers went out of order at the end of 1979-80 and another 2 at the end of 1980-81. No record was made available (June 1982) by the Board|Growth Centres to verify the utilisation of the remaining 6 power tillers during 1977-78 to 1980-81. No step was taken (June 1982) for repair of the defective tillers.

### 3.2.3.2. *Village Industries Scheme*

For organising different types of village industries in the region, viz., establishment of poultry, piggery, duckery, dairy, bakery, pottery, carpentry, hand loom, spice grinding, pisciculture and other local resource based small industries, the Board launched in 1974-75 a scheme to grant to the local entrepreneurs Government loans equivalent to the capital cost of equipment and minimum working capital initially required for the purpose. The loan was repayable in ten annual instalments with an interest of 8 per cent per annum. The Board was to disburse the loans and watch their utilisation and realisation.

Against the total sanctioned amount of Rs.6.13 lakhs between 1974-75 and 1979-80, loans for Rs.4.11 lakhs were distributed to 241 willing entrepreneurs through the Block Development Officers of the region. The information about establishment of such industries in the region and their present condition as also the impact of setting up of such industries on the productivity of the region was not available with the Board. In November 1982, the Board stated that for shortage of staff an arrangement was made since April 1975 with the Block Development Officers of the region for the disbursement of loans, verification of the actual establishment of the industries by the loanees and recovery of loans and submission of reports to the Board, but no reports from any of the Blocks had been received (October 1982) by the Board. It was also stated (November 1982) by the Board that the concerned Block Development Officers were being requested to submit the reports.

Out of the total loans for Rs.4.11 lakhs disbursed up to 1979-80, Rs.0.09 lakh was recovered (June 1982) and no legal steps as envisaged in the scheme were taken (June 1982) for recovery of overdue loans, the amount of which could not be ascertained (June 1982) for non-maintenance of loan ledger by the Board. Government stated that necessary instruction had been issued (October 1982) to the Board for opening and maintaining the loan ledger.

Thus, though the scheme was in operation from 1974-75 and Rs.4.11 lakhs distributed as loan for the implementation of the scheme yet the Board was not in a position to ascertain the achievements made by it nor any effective remedial action taken till October 1982.

### 3.2.3.3. *Adult Literacy Centre*

According to a Techno-Economic Survey conducted (1973) by the Board, the percentage of illiterate persons of the region was found to be 75 of the total population of 21 lakhs of the area. With a view to improving the level of literacy and acquainting the adult illiterates with letters and making them capable of signing their names, the Board opened (October 1977) 401 Adult Literacy Centres in the region for imparting training to a batch of 20 students of above 18 years of age in sessions of three months duration (75 days approximately) in each centre. Rupees 100 (Rs.75 as stipend to teacher and Rs.25 as contingent expenses) per month were sanctioned for each centre. The appointed teachers were entrusted to organise the centres, collect students for each session and submit monthly progress reports to the Growth Centres. The officers of the Education Directorate were to guide and supervise the work of literacy programme. The basis on which 401 centres were opened could not be shown to audit. No target of adult illiterates of the region to be covered under the programme and the period during which they were to be taught was fixed (June 1982).

From 401 in 1977, the number of Centres came down to 383 in April 1980, 371 in March 1981 and 355 at the end of 1981-82 for reasons, as attributed (April 1982) by the Board, to resignation, long absence, death, etc., of the teachers. No attempt was made (April 1982) to revive the closed centres by the Board by appointing new teachers nor any report of supervision of the existing centres by the officers of the Education Directorate could be made available (October 1982) to audit by the Board. The adult illiterates of the region, according to the Board (July 1982) showed more interest in maintaining their poor families than in acquiring knowledge of literacy and the appointed teachers and officials of the Growth Centres had to work hard in persuading the people to attend the classes. The stipends of the teachers and the contingent expenses of the centres were paid on the basis of monthly reports of the teachers showing the number of learners attending the classes and a sum of Rs.19.24 lakhs was spent as such up to March 1982. Government decided (March 1982) to transfer the centres to the Education Department for their proper functioning, but the centres were not transferred till February 1983. The actual number of persons who attained literacy under the programme could not also be furnished (July 1982) by the Board

as no survey in this regard, according to the Board (July 1982) was made. In October 1982, Government, however, stated that according to the available records 1.18 lakh illiterate persons were educated through the centres during the period from October 1977 to March 1982. Government also stated that the contemplated supervision of the centres by the officials of the Education Department did not materialise and since it was under consideration that the centres would be transferred to Education Department the closed centres were not revived. The Board stated (November 1982) that due to shortage of staff, evaluation of the schemes could not be done and only reports of Adult Literacy Centres were collected.

Thus, neither any machinery was set up to watch the progress and achievement under the programme, nor any assessment of the extent of objectives achieved was made even after continuation of the programme for about five years after incurring expenditure to the extent of Rs.19.24 lakhs towards stipends of the teachers and contingent expenses.

#### 3.2.3.4. *CARE Programme*

In 1974-75, the Board undertook a Food for Work Programme for execution of various schemes, viz., re-excavation of canals, tanks and drains, reconstruction of cross bundhs and village roads and reclamation of waste land through the Block Development Officers of region with the wheat received from Co-operative for American Relief Everywhere (CARE) free of cost. According to the arrangement made for the programme, the Board paid Rs.19.30 lakhs to CARE between 1974-75 and 1978-79 as cost of supervision in connection with the supply of wheat on the basis of claims preferred from time to time, Rs.16.08 lakhs to the Food Corporation of India (FCI) between 1975-76 and 1979-80 as clearing and handling charges in advance for lifting wheat from Food Bank of the FCI, and Rs.12.66 lakhs to the Block Development Officers between 1974-75 and 1978-79 towards contingent expenditure for execution of the schemes.

No centralised stock account and block-wise inventory showing receipt and distribution of wheat nor any record showing lifting of wheat from the Food Bank of FCI was maintained (June 1982) by the Board for which the correctness of the amounts paid to CARE and FCI remained unsusceptible of verification. Moreover the amount paid to CARE as cost of supervision included Rs.2.31 lakhs as collectible claim towards cost of additional quantity of wheat actually supplied by CARE to make good the quantity lost in transit, due to bad handling and damage by solidification or insect attack, Neither any record showing quantity

lost or damaged as such was maintained (June 1982) nor any investigation to ascertain the reasons for shortage or damage was made (June 1982) by the Board.

In October 1982, Government admitted that there were no details about the quantity of wheat lost or damaged with the Board, while the Board stated (November 1982) that all relevant information was being collected from the Block Development Officers and CARE.

The position regarding number of schemes undertaken, requirements and supply of wheat by CARE thereagainst between 1974-75 and 1978-79, is given below :

Year			Total number of schemes undertaken	Quantity required as assessed by the Board	Quantity supplied by CARE	Excess (+) Shortfall(-)
(In tonnes)						
1974-75	..	..	187	6,933	5,260	(-)1,673
1975-76	..	..	141	6,513	5,774	(-) 739
1976-77	..	..	188	5,989	4,764	(-)1,225
1977-78	..	..	205	6,761	4,947	(-)1,814
1978-79	..	..	222	7,340	9,852	(+)2,512
<b>Total</b>	..	..	<b>943</b>	<b>33,536</b>	<b>30,597</b>	<b>(-)2,939</b>

The supply of wheat was stopped by CARE and the programme discontinued from 1979-80. Although the Block Development Officers were required to furnish periodical reports to the Board about the progress of works undertaken by them, no reports excepting from 3 blocks relating to 153 schemes were received (June 1982) by the Board. No supervisions for execution of the schemes were also arranged by the Board itself. In October 1982, Government stated that as full technical wing was not created during execution of the programme, detailed technical supervision of the schemes could not be undertaken by the Board. Regarding supervision at block levels, the Board stated (November 1982) that the information in this respect was being collected by it from the blocks.

A scrutiny of reports furnished by three blocks revealed the following points :

- (i) Against nine schemes sanctioned in 1978-79 for re-excavation of canals involving 161.53 lakh cft. of earthwork and having requirement of 304 tonnes of

wheat, the Hingalganj Block received and utilised 195 tonnes of wheat and executed 58.56 lakh cft. of earthwork. None of the nine schemes was completed due to non-supply of further quantity of wheat by CARE. In 1979-80, the Board, however, allotted Rs.3.07 lakhs for completion of 3 schemes (out of 9), but the schemes were left incomplete after spending Rs.0.58 lakh up to June 1981. The reasons for abandoning the schemes and information about the refund of unspent balance of Rs.2.49 lakhs were awaited (February 1983).

- (ii) In Sagar Block, seven schemes out of 61 schemes undertaken between 1974-75 and 1978-79 were abandoned after utilising 183 tonnes of wheat and incurring Rs.0.14 lakh as contingent expenditure for non-receipt of the total required quantity (212 tonnes) of wheat and amount of contingent expenses (Rs.0.16 lakh).
- (iii) Out of 83 schemes sanctioned between 1974-75 and 1978-79 in Patharpratima Block, 7 schemes were left incomplete after utilising 267 tonnes of wheat and incurring Rs.0.09 lakh between 1976-77 and 1978-79 against the requirement of 285 tonnes of wheat and Rs.0.10 lakh as contingent expenses.

The position in respect of schemes undertaken by the remaining 16 blocks could not be furnished (June 1982) by the Board which stated (November 1982) that the information was being collected from the Block Development Officers. Thus, even after three years of discontinuation of the programme, the Board did not make any assessment about the execution and impact of the schemes in the region.

#### 3.2.3.5. *Civil works*

For development of the region, schemes like construction of brick-paved roads, jetty ghats, culverts, etc. and excavation of tanks and canals were undertaken by the Board between 1975-76 and 1981-82 for which there was an outlay of Rs.3,72.56 lakhs. From a report submitted (March 1981) by the Board to the Government, it was noticed that 1,253 schemes relating to construction of jetties (120), foot bridges (276), sluices (66), brick-paved roads (147), rest sheds (23), culverts (380) and others (241) including Kutcha roads, drains, cross bundhs and excavation of canals were reported to have been completed between 1975-76 and 1979-80 at a total expenditure of Rs.2,72.82 lakhs, but no records in support of this



statement could be made available (July 1982) for verification in audit. Reports on progress of works submitted (June 1982) by some of the Block Development Officers relating to the 5 years ending 1981-82 revealed the position of works as given in the table below :

Year	Number of blocks which submitted reports	Number of schemes undertaken by the blocks	Amount sanctioned and drawn by the blocks for the schemes (In lakhs of rupees)	Completed Schemes			Incomplete Schemes			Schemes not started		
				Number	Amount spent	Amount lying unspent	Number	Amount spent	Amount lying unspent	Number	Amount lying unspent	
				(In lakhs of rupees)			(In lakhs of rupees)			(In lakhs of rupees)		
1977-78	..	9	66	13.63	66	13.57	0.06	..	..	..	..	..
1978-79	..	10	59	23.31	48	16.05	0.15	8	1.99	4.88	3	0.24
1979-80	..	12	127	96.89	87	46.63	1.59	31	20.85	23.46	9	4.36
1980-81	..	13	90	91.49	32	15.74	1.29	40	25.36	32.42	18	16.68
1981-82	..	8	38	34.54	..	..	..	3	1.32	1.72	35	31.50
Total	..	..	380	2,59.86	233	91.99	3.09	82	49.52	62.48	65	52.78

One hundred and forty-seven schemes, which were either not completed (82) or not started (65) included works like, construction of brick-paved roads (85), wooden bridge (7), wooden jetty (5), bundh (2), culverts (20), play ground (3), jetty ghats (3), bathing ghat (1), drainage-cum-cross bundh (1) and excavation/re-excavation of canal (14) and tank (6). The reasons for non-completion and not starting of the schemes were attributed (June 1982) by the Block Development Officers to the change of alignment, non-sanction of revised estimates, non-availability of cement, unwillingness of the selected contractors to execute the works at the accepted rate for rise in prices of materials, etc. Monitoring of the schemes as entrusted to the Board by the Government was not made by the Board till February 1982 when the Block Development Officers were asked to submit report on financial and physical achievements of the schemes and to make refund of unspent balances of incomplete schemes which were found technically inappropriate for execution. But up to October 1982, such reports were not received from all the 19 blocks. In October 1982, Government stated that only one block had refunded (March 1982) the unspent balance of Rs.4.11 lakhs in respect of five schemes and that the Block Development Officers had been instructed to deposit the unspent balances of the schemes which could not be executed.

Between 1975-76 and 1980-81, the Board entrusted the Irrigation and Waterways Directorate with construction of 65 sluice gates, 13 jetty ghats and one bridge at a total allotment of Rs.41.62 lakhs. The Superintending Engineer, Eastern Circle, Irrigation and Waterways, stated (November 1982) that up to October 1982 out of the allotted amount of Rs.41.62 lakhs, Rs.34.51 lakhs only were spent for those schemes but the extent of works done could not be furnished for non-receipt of reports from the executing divisions. In October 1982, the Development and Planning Department stated that the information was being collected from the Irrigation and Waterways Directorate.

From the records of the Board, it was noticed that several assets created from works done through the Block Development Officers and the Irrigation and Waterways Directorate were damaged for lack of maintenance. In November 1982, the Board stated that they did not make any arrangement for maintenance of its assets in the past and no maintenance could be arranged as yet for non-availability of funds.

#### 3.2.3.6. *Home units*

In 1977-78, the Board undertook a scheme for organisation of home units like dairy (one cow for each unit), poultry (1 male and

9 female birds for each unit), piggery (2 sows and 1 boar for each unit) and goatary (2 she goats and 1 he goat for each unit) for raising the income of the depressed families of the region as also to augment the supply of animal protein in the region and the adjoining areas. Under the scheme each of the willing entrepreneurs selected from the small and marginal farmers or landless labourers belonging to the weaker section of the community was to be provided with a home unit (on 50 per cent grant and 50 per cent. loan basis), the loan being repayable in 5 and 10 annual instalments with an interest of 8 per cent per annum according as the amount of loan was up to Rs.100 or above Rs.100 respectively. The staff of the growth centres were to inspect the units regularly and provide veterinary services at times of need. In March 1978, the Department sanctioned Rs.6.96 lakhs for setting up of 284 dairy, 4,478 poultry, 89 piggery and 1,306 goatary units. Out of the amount sanctioned, Rs.6.86 lakhs were advanced (March 1978) to the Animal Husbandry Directorate (Rs.3.86 lakhs) for supply of birds and pigs and to the West Bengal Dairy and Poultry Development Corporation (Rs.3 lakhs) for supply of cows and goats. Up to 1981-82, according to the Board (April 1982), 685 poultry, 85 piggery and 272 dairy units were established. The reason for shortfall in poultry units and not starting the goatary units as stated (June 1982) by the Board were due to non-supply of birds and animals by the Animal Husbandry Directorate and the Corporation respectively. Poultry birds and pigs valued at Rs.0.77 lakh and cows costing Rs.1.72 lakhs (including 5 per cent service charges) were supplied leaving Rs.4.37 lakhs unadjusted (June 1982) with the Animal Husbandry Directorate (Rs.3.09 lakhs) and the Corporation (Rs.1.28 lakhs). Neither any medical or technical help as envisaged in the scheme was extended to the beneficiaries nor actual position regarding establishment of the units was assessed by the Board. According to the Board (April 1982), most of the units were non-existent due to death of birds|animals by disease or malnutrition. The number and condition of the existing units could not also be stated (October 1982) as, according to Government (November 1982), no survey to that effect was made by the Board. In October 1982, Government stated that the total overdue loans and the amount recovered were not compiled by the Board. Government also stated that the matter regarding adjustment of the balance amount of Rs.4.37 lakhs was taken up with the Animal Husbandry Directorate and the Corporation and a proposal for discontinuation of the scheme was under their consideration.

The Board, however, stated (November 1982) that out of total overdue loans of Rs.0.42 lakh (Principal : Rs.0.20 lakh; interest : Rs.0.22 lakh), Rs.0.01 lakh was recovered and notices were being served on the loanees for deposit of the overdue amounts.

Thus, even after continuation of the scheme for five years, the Board was not aware of the position of the units set up and their effect on the region.

### 3.2.3.7. *Motor launches*

(a) The Board hired a motor launch from a private individual on the basis of tender on annual contract basis from April 1973 at Rs.149 per diem up to March 1976 and at Rs.160 per diem from April 1976 onwards excluding the cost of fuel for the purpose of supervision of development work undertaken in the region. Rupees 4.74 lakhs were paid as hire charges for the period April 1973 to March 1982. The log book of the launch for the period September 1978 to March 1982 made available to audit showed that the vessel was utilised only for 297 days out of 1,305 days available during the period but there was no indication that such utilisation was for supervision of development work. The hire charges paid for the idle period of 1,008 days amounted to Rs.1.61 lakhs. The Board stated (November 1982) that the vessel was used for official business and henceforth the purposes of journey would be recorded in the log book.

(b) The Board purchased (June 1977) a twin screw luxury passenger launch at a cost of Rs.14.98 lakhs for organising tourism in Sunderban area. Between 15th August 1977 and 26th March 1978 and between 20th October 1979 and 24th February 1980, the launch could be utilised for carrying tourists in 98 trips only involving a total maintenance cost (salary of staff and cost of fuel) of Rs.1.29 lakhs during the period against Rs.1.19 lakhs realised from the tourists. During the remaining period up to August 1981 (the vessel was transferred to the Tourism Department in September 1981), the vessel remained idle. The expenditure on the salary of the staff of the vessel for the idle period and the cost of repairs undertaken in July 1977 and August 1979 amounted to Rs.1.78 lakhs.

### 3.2.3.8. *Desalination experimental station*

For solving the problem of drinking water in the region, a scheme for installation of one water desalination experimental station at Canning in 24-Parganas at a cost of Rs.0.45 lakh was taken up in 1973-74. Rupees 0.35 lakh were paid (March 1974) to Central Salt and Marine Chemical Research Institute, Gujrat as cost of fabrication and transport charges of the machine and Rs.0.10 lakh were set apart (March 1974) for setting up of the station as per design approved by the Research Institute. The machine was received in December 1974. The location of the station was shifted (February 1976) to Kakdwip in 24-Parganas for non-availability of suitable site at Canning.

Rupees 0.60 lakh were spent between February 1976 and March 1981 for development of land and construction works of the station though it was expected that the work would be completed by October 1976. The plant was not installed (October 1982) for non-completion of erection work and non-availability of electric connection. One scientist of the Research Institute who visited (November 1975) the Board's office for demonstration of the plant opined that some vital parts of the machine outlived their useful life for non-functioning for a long period. Thus, due to non-installation of the plant for years together, the entire expenditure of Rs.1.10 lakhs incurred on the scheme has proved unfruitful.

### 3.2.3.9. *Evaluation*

Although envisaged in the function of the Board, no review and evaluation of the working of different development programmes undertaken by the Board to assess the benefit actually extended to the backward and weaker sections of people of the region had been done (June 1982) by the Board.

### 3.2.3.10. *Summing up*

Against the total budget provision of Rs.10,21.01 lakhs (minor irrigation Rs.6,46.37 lakhs and other charges Rs.3,74.64 lakhs) for integrated and accelerated development of Sunderban an expenditure of Rs.8,80.65 lakhs (for minor irrigation Rs.5,19.35 lakhs and for other charges Rs.3,61.30 lakhs) incurred during 1973-74 to 1981-82. Even after continuation of the development programme since 1973-74 the Board has not yet assessed the extent of benefits derived by the backward and weaker sections of the people of the region for whom the development programme was undertaken by the Board. Double cropping programme in the region was undertaken for the benefit of small/marginal farmers belonging to Scheduled Castes/Tribes and other weaker sections of the Community, but no verification, about its effect and the actual number of intended beneficiaries covered, was made. No survey was made to ascertain about the actual plantation and survival of 1.08 lakhs coconut saplings purchased after the planting season and distributed free of cost to beneficiaries.

The position of utilisation of loan for Rs.4.11 lakhs given to the beneficiaries for establishing village industries like poultry, piggery, duckery, dairy, pisciculture, etc., and the impact of the payment of loans on the productivity of the region was not assessed by the Board although the scheme was in operation from 1974-75.

No assessment of the achievement made in CARE Food for work programme was made even after three years of discontinuation of the programme. Payment of Rs.35.38 lakhs to CARE and FCI as CARE

supervision cost (Rs.19.30 lakhs) and lifting charges (Rs.16.08 lakhs) was made without proper verification of the quantity of wheat supplied by CARE as no stock account was maintained.

Though Rs.19.24 lakhs were spent for improving level of literacy of the region between October 1977 and March 1982, the actual number of persons who attained literacy was not assessed by the Board.

Assets worth more than Rs.3 crores created from minor works like brick paved roads, culverts, sluice gate, jetties, bundhs, etc. were getting damaged for want of maintenance.

As no veterinary and technical help could be rendered by the Board, most (number not available) of the poultry (685), piggery (85) and dairy (272) home units set up at an expenditure of Rs.2.49 lakhs became non-existent due to death of birds|animals by disease or malnutrition.

Rupees 1.61 lakhs were paid as hire charges for 1,008 days during which a motor launch hired for supervision of development work remained idle.

A luxury passenger launch, purchased at a cost of Rs.14.98 lakhs for organising tourism, was utilised for 98 trips only during the period of more than 4 years at a total maintenance and repairing cost of Rs.3.07 lakhs.

An experimental station for desalination of water could not be installed even after more than 7 years although Rs.0.95 lakh was spent for purchasing a machine (Rs.0.35 lakh) and construction works, etc. (Rs.0.60 lakh). Some vital parts of the machine outlived their useful life for non-functioning for a long period.

## ANIMAL HUSBANDRY AND VETERINARY SERVICES DEPARTMENT

### 3.3. Loss due to spoilage of eggs in storage

For marketing in the lean season (July-February) the Deputy Director of Animal Husbandry (Poultry marketing) stored (March-October 1981) 10.22 lakhs of eggs (value : Rs.3.86 lakhs), collected from the poultry growers assisted with poultry feed and birds at concessional rates in a private cold storage 'A'. The firm was required to keep the eggs in appropriate temperature and humidity and any loss or damage of the eggs was to be made good by the firm

by payment of cost of the damaged eggs. No written agreement to this effect was, however, executed with the firm. The Director of Animal Husbandry stated that it was the normal practice followed in such cases. The firm was not required to furnish any security deposit as per rules. Between April and October 1981, 4.54 lakh eggs were taken out for marketing and as on 27th October 1981, 5.68 lakh eggs were left in the cold storage. The Poultry Development Officer I, Tollygunge on a visit to the storage on 19th November 1981 detected that it was not functioning from 31st October 1981 due to non-availability of power. Between 19th and 25th November 1981, the balance 5.68 lakh eggs (value Rs.2.73 lakhs) were taken out and shifted to the Directorate's office at Tollygunge, Calcutta (2.40 lakh eggs) and to another private cold storage 'B' (3.28 lakh eggs) under orders of the Joint Director of Animal Husbandry. During candling of eggs after shifting between 19th November and 30th December 1981 at the Directorate's office and at storage 'B' (no facility for candling being available at storage 'A'), it was found that 2.17 lakh eggs valued at Rs.1.04 lakhs (priced at the prevailing market rate of Re.0.48 per egg) were spoiled. Information regarding the number of eggs spoiled was communicated to storage 'A' between December 1981 and January 1982 and a claim for Rs.1.04 lakhs was preferred (August 1982) by the Additional Director. The firm did not accept the claim. The absence of specific agreement and omission to obtain security deposit as prescribed, has rendered the amount doubtful of recovery. Action to regularise the loss was yet to be taken. Government stated (April 1983) that the Legal Remembrancer, West Bengal had been requested (April 1983) to engage a Government Advocate to enable them to file a suit against the firm for recovery of the amount for the loss.

### **3.4. Mobile Clinic**

#### **3.4.1. Introduction**

The Scheme for 'mobile clinic van' was introduced in the State during the Third Five Year Plan (i) to ensure quick movement of the trained technical personnel through the clinic vans at the actual place of occurrence of diseases in rural areas, with facilities for all possible quick diagnosis and treatment and (ii) to use the vehicles profitably in adopting mass prophylactic measures at important gatherings and hats situated at distant places and to impart advisory services to rural groups.

The Director of Veterinary Services operated the scheme with the help of Divisional Deputy Directors covering all the districts. The van is placed at the disposal of the District Veterinary Officers and the staff attached to each van comprise one Veterinary Surgeon, one Driver, one Compounder, one Animal Attendant and one Cleaner. Each van

was required to attend 5/6 fixed sub-centres in interior villages, selected in consideration of cattle market and business centres of the localities, where the cattle owners bring their cattle for treatment, and was required to move 5 days a week and to visit at least one sub-centre per day. The target of treatment fixed for each van is 6,000 cases per year.

Out of 83 vans sanctioned up to March 1982, 76 vans were purchased and placed at the disposal of the District Veterinary Officers of the 15 districts (excepting Calcutta). The total expenditure incurred on operation of the scheme from 1977-78 to 1981-82 was Rs.94.32 lakhs.

3.4.2. A study of the records at the Directorate of Veterinary Services, offices of the Divisional Deputy Directors, offices of the District Veterinary Officers of 4 districts and at the Central Medical Stores revealed the following :

- (a) Except during occasional outbreaks of epidemic disease no general programme for (i) mass prophylactic measures and (ii) rendering advisory services to rural people was taken up so far (March 1982) by mobile vans in the four districts covered by test audit, although the concerned veterinary surgeons could not be allotted with any specific duties for 2-4 days during a week.
- (b) Nine vans (cost of acquisition : Rs.6.62 lakhs) placed with the different district units (viz. Amta-I, Bagnan-I, Baruipur, Domjur, Khairasol, Lalgola, Mal, Tehatta-I and Raniganj) between October 1978 and March 1981 could not start functioning (June 1982) mainly due to non-posting of the attached staff. In one such district unit, (Lalgola) no veterinary surgeon had been posted and in all the 9 units, no driver, peon-cum-cleaner, animal attendant and compounder had been posted as yet (June 1982). The non-posting of staff was attributed by the local officers to procedural delay in recruitment of suitable personnel.
- (c) The services of the Veterinary Surgeons posted in 8 units were reportedly (June 1982) being utilised in other veterinary institutions either as extra hands or keeping the normal posts of those institutions unfilled ever since their posting.
- (d) The sites to be visited by 7 vans could not be selected (June 1982) even after the lapse of 16 to 45 months from the months of placement of the vans due to uncertainty of commissioning of the vehicles as a result of non-posting of drivers.



- (e) Similar non-posting of the attached staff entailed non-functioning of the vans in 8 other units also for considerable periods ranging between 11 and 33 months.
- (f) Against the target of attending 6,000 cases per year per van, the number actually treated by the different units of the districts covered by test audit varied widely from year to year and was 3,712 on average per year during 1977-78 to 1981-82 (1977-78-2,840; 1978-79-3,165; 1979-80-3,626; 1980-81-5,414 and 1981-82-3,516). The lowest performance occurred at Barasat (24-Parganas) and Serampore (Hooghly) units where the annual average figure was 2,017 and 1,888 cases respectively during 1977-78 to 1981-82. The deficiency was attributable to movement of vans by some units (Krishnagar and Barasat) for fewer number of days (1-2 days) in a week as also less coverage (1-3) of sub-centres by some others (Chakdah, Ranaghat, Barasat, Nakashipara, Santipur, Durgapur, Arambagh, Balagarh) during a week.

The concerned District Veterinary Officers, however, ascribed the shortfall in performance to limitation of fund to cope with the rising prices of petrol and excessive consumption of fuel due to old age of the vans as also procedural delay in getting the allotment of funds towards the beginning of the financial year.

- (g) Vans attached to the following units which were not able to visit sub-centres mainly due to non-posting of drivers, were used extensively for other purposes (not covered by the objectives of the scheme) like transportation of medicines, undertaking tours of District Veterinary Officers for supervision and inspection of field units, epidemic work, etc. by engaging drivers of other vehicles though the cost of fuel and repair of the vans was met from the fund under the scheme :

District	Name of the Unit	Period	Kilometres run by the van
24-Parganas(North)	.. Bangaon	March 1979 to August 1981	37,173
	Barrackpore	August 1980 to November 1981	17,778
Nadia ..	.. Tehatta-I	October 1978 to March 1982	13,984
	Nakashipara	September 1980 to March 1982	6,475
Hooghly ..	.. Arambagh	February 1979 to March 1982	32,649
	Balagarah	January 1981 to March 1982	14,603
Burdwan ..	.. Kalna-Katwa	October 1978 to March 1982	8,828
	Durgapur	October 1978 to March 1982	7,811

Two vans (allotted for Kalna-Katwa and Durgapur units) were requisitioned (December 1979) by the District Magistrate, Burdwan on account of mid-term Lok Sabha election held in January 1980 and released after 12 months (Kalna-Katwa) and 22 months (Durgapur) respectively. The mobile van acquired for Ranigunj, was placed in November 1980 at the disposal of the Project Engineer of West Bengal Livestock Processing Development Corporation, Durgapur, as per orders of the Director of Veterinary Services, West Bengal and the same had not been taken back so far (June 1982).

- (h) To undertake pathological tests for making quick diagnosis of diseases, each mobile van was required to be equipped with a microscope but the mobile vans attached to Basirhat (24-Parganas) and Serampore (Hooghly) units had been functioning since 1971 and 1977 respectively without a microscope.
- (i) The mobile van of the Diamond Harbour (24-Parganas) unit (acquired in 1973) became unserviceable in March 1979 and had been lying (June 1982) in the open lawn of the Central Medical Stores, Belgachia (Calcutta) since then. The mobile van of the Purulia unit which went out of order since June 1979 could not be repaired (June 1981) for want of funds. The information on the position of repair called for from the District Veterinary Officer was awaited (June 1982).
- (J) In several units, even though all the necessary inputs, viz., van, attached staff and selection of Sub-centres were available or complete, the year-wise performance fell much short of the annual target of treating 6,000 cases mainly due to movement of the vans for 1 to 2 days in a week instead of 5 days. A few instances are mentioned below :—

Unit					Number of cases treated annually on average during 1977-78 to 1981-82	Percentage of shortfall
Krishnagar	..	..	..	..	4,005	33
Barasat	..	..	..	..	2,014	66
Serampore	..	..	..	..	1,888	69
Burdwan	..	..	..	..	5,156	14

The deficiency was attributed by the Directorate mainly to limitation of funds for fuel.

### 3.4.3. *Ambulatory-cum-Diagnostic Laboratory Units*

Side by side with the mobile clinic vans, four Ambulatory-cum-Diagnostic Laboratory Units with one well-equipped van each were also set up in the three Divisions (Presidency, Burdwan and Jalpaiguri) and at the Headquarters in Calcutta, for rendering veterinary aid in the areas which are away from Veterinary Hospitals or dispensaries; to examine pathological specimens required for immediate clinical diagnosis of the emergency cases and to render assistance similar to that of Mobile Clinic Vans according to the necessity in some areas as selected by the Divisional Officers.

Medicines and surgical requisites worth Rs.2 lakhs and 4 refrigerators worth Rs.0.35 lakh were procured (February-March 1976) for those units.

The four units of Ambulatory-cum-Diagnostic Laboratories treated 24,974 cases and examined 4,416 specimens during the years 1978-79 to 1981-82. Out of these, the Kalyani unit alone had treated 24,732 cases and examined 3,739 specimens. Not a single case was treated by the three units other than Kalyani unit during these years excepting 242 cases in 1978-79 by Jalpaiguri unit. The Jalpaiguri and Calcutta units did not also examine a single specimen during these years.

According to the information made available by the officers in charge of the units—

- (i) the van for the Presidency Division at Kalyani was not put to commission for 18 months (February 1977 to July 1978) for want of driver.
- (ii) The van for Burdwan Division was used for undertaking routine tours from September 1976 to June 1978 and for implementation of some other schemes from January 1980 to July 1980. Since August 1980, the van went out of order and was under repairs for 14 months from January 1981 to February 1982.
- (iii) Barring treatment of some cases during 1978-79 with the help of a Veterinary Surgeon drafted temporarily from the District Veterinary Office, the unit at Jalpaiguri Division could not start functioning at all as the Veterinary Surgeon and the laboratory staff were not posted so far (June 1982) and the vehicle was being used mainly for routine inspection tours.

- (iv) Medicines, surgical equipment and refrigerator (worth Rs.0.59 lakh) procured during February 1976 and March 1976 for the Calcutta unit have been lying unused/idle. The van was used for other purposes but the cost of fuel and repairs (Rs.0.17 lakh from 1979-80 to 1981-82) was met from the fund under the scheme. The services of the attached staff (Senior Veterinary Surgeon, Laboratory Attendant and Peon-cum-Cleaner) entertained under the scheme had been utilised (June 1982) in the Directorate for general office work.

#### 3.4.4. *Avoidable extra expenditure on purchase of vans*

In June 1979, the Directorate made a payment of Rs.12.26 lakhs to the approved dealer for delivery of 21 jeeps at Rs.0.58 lakh each (9 for implementation of the Integrated Tribal Development Programme (ITDP) and 12 under this scheme). But immediately after placement of the order, the supplier intimated that the price of jeeps had meanwhile been revised to Rs.0.63 lakh per jeep.

Acceptance of the revised rate in respect of 9 jeeps (ITDP) was communicated by the Directorate in August 1979 by releasing another Rs.0.40 lakh as the money was readily available and full delivery was obtained at the said revised rate. Similar action for the supply of the remaining 12 jeeps could not, however, be taken by the Directorate for want of additional funds. Having noticed further escalation of the price of jeeps (revised thrice between October 1979 and January 1980), the Directorate conveyed acceptance of the revised rate at Rs.0.70 lakh per jeep in March 1980 and asked for delivery of the remaining jeeps by paying the supplier a further amount of Rs.0.20 lakh in advance. Against the total advance of Rs.7.20 lakhs so made, the supplier gave delivery of 10 jeeps at the rate of Rs.0.70 lakh each by July 1981 and asked for additional money to meet the cost of 2 more jeeps. If the Directorate had conveyed acceptance of the revised rate in August 1979 itself for all the jeeps and not for 9 jeeps piecemeal, at least 11 more jeeps could have been procured at the rate of Rs.0.63 lakh instead of Rs.0.70 lakh per jeep and the resultant saving to the Government would have been nearly Rs.0.83 lakh.

Regarding extra funds for the remaining two jeeps, the Directorate moved the Government in March 1980. Though the sanction was accorded by the Government in July 1980, the copy of the same was reportedly not received in the Directorate and consequently, the Directorate approached the Government again in March 1981 for sanctioning the required amount indicating the revised price of jeep as Rs.0.80 lakh (as the price of the jeep meanwhile had shot up by Rs.0.10 lakh more). Out of the remaining two jeeps, delivery of one

jeep was, however, obtained in January 1982 and an amount of Rs.0.54 lakh was paid in January 1983 (cost of the jeep : Rs.0.70 lakh less Rs.0.16 lakh lying with the supplier). Sanction of the Government for the purchase of the remaining one jeep is awaited (May 1983).

#### 3.4.5. *Monitoring and control*

The Directorate received annual reports as to the cases treated by the mobile vans of a district as well as performance of the Ambulatory-cum-Diagnostic Laboratory units from the concerned District Divisional Officer. But the causes leading to (i) the shortfall in the number of cases treated through the mobile vans of some districts (viz. Hooghly, 24-Parganas and Howrah) and (ii) non-functioning of 3 Ambulatory-cum-Diagnostic Laboratory units, at Burdwan, Jalpaiguri and Calcutta were neither investigated nor was any action taken to improve the situation for successful implementation of the scheme. Vacancies of the order of 58 per cent in various categories of the posts of attached staff, other than veterinary surgeon, up to July 1982 were reported by the Director of Veterinary Services.

#### 3.4.6. *Summing up*

Rupees 94.32 lakhs were spent on the Scheme during the years 1977-78 to 1981-82. Altogether 76 as against sanctioned 83 vans were placed at the disposal of the District Veterinary Officers of the 15 districts of the State. Nine vans in seven districts remained completely idle mainly due to non-posting of the necessary staff.

The Ambulatory-cum-Diagnostic Laboratory unit at Jalpaiguri could not start functioning (March 1983) due to non-posting of any staff, while the units at Burdwan and Calcutta had been engaged for purposes not related to the duties entrusted to the units.

Non-posting of requisite technical staff for vans and the Ambulatory-cum-Diagnostic Laboratory units and utilisation of staff for the purposes not connected with the duties entrusted to the units resulted in non-realisation of the object (i) to ensure quick movement of trained technical personnel through the clinical vans at the actual place of occurrence of diseases in the concerned rural areas and (ii) to use the vehicles profitably in adopting mass prophylactic measures at important gatherings and hats situated at distant places to impart advisory services to rural groups.

An extra expenditure of Rs.0.83 lakh was incurred towards purchase of 11 jeeps because of delay in communicating acceptance of the revised prices of jeeps.

The matter was reported to Government in May 1982; their reply is awaited (March 1983).

### **3.5. Nugatory expenditure**

The Haringhata Fodder Farm (set up in 1948-49) and the Kalyani Fodder Farm (set up in 1958-59), both within the Haringhata-Kalyani complex, used to get water from 1957 for irrigation purposes from a water pump operated by electric power supplied by the West Bengal State Electricity Board (WBSEB) according to an agreement between the Director of Animal Husbandry and the Board. From September 1976, the operation of the water pump was stopped as Government made a temporary arrangement for getting water for irrigation in the Kalyani Fodder Farm out of the waste water of the adjoining Kanchrapara Township and Railway Workshop at a cost of Rs.1,500 per annum. Also, as a permanent measure of getting water for irrigation purposes, Government decided (March 1979) to install three deep tubewells in the Fodder Farm at an estimated cost of Rs.2 lakhs. The deep tubewells, though drilled in 1980, could not be put to any use till October 1982 due to non-completion of the ancillary works like pump house, fitting of pump machinery and pump lines.

Although the operation of the water pump was stopped from September 1976, and no electricity consumed, no action was taken to terminate the agreement with the WBSEB. The Deputy Director of Animal Husbandry paid Rs.1.24 lakhs to the West Bengal State Electricity Board on account of the cost of the minimum demand to be borne for the period from September 1976 to October 1982. The omission to terminate the agreement resulted in the nugatory expenditure of Rs.1.24 lakhs.

The matter was brought to the notice of the Government in April 1982; their final reply is awaited (March 1983).

## **BOARD OF REVENUE**

### **3.6. Avoidable expenditure in hiring accommodation**

Government sanctioned in January 1974 construction of a Transit hostel-cum-circuit house in Calcutta to provide accommodation to Government officials entitled to occupy circuit house while on tour on duty in Calcutta. The construction work undertaken by the Public Works Department was scheduled to be completed in September 1978.

Government hired in June 1977 eight non-airconditioned and two air-conditioned rooms (double bedded) in a public sector hotel for setting up of a circuit house as a temporary measure and the

arrangement was to continue till the construction of the proposed Transit hostel-cum-circuit house was completed and fit for occupation. The hire charges to be paid were Rs.115 per non-airconditioned room (modified to Rs.125 from October 1977) and Rs.150 per air-conditioned room (modified to Rs.175 from October 1977) per day. The actual payment to the hotel was to be made on the basis of the maintenance cost per room based on the occupancy rate of the hotel per quarter.

The construction of the Transit hostel-cum-circuit house containing double bedded 18 non-air-conditioned and 10 air-conditioned rooms was completed in all respect in May 1980 and opened to the allottees from June 1980. The occupancy of the circuit house during June 1980 to April 1982 was less than 50 per cent of the available accommodation. However, the hired premises were retained under the sanction of Board of Revenue. Government incurred an expenditure of Rs.9.24 lakhs on hiring the accommodation during the period from June 1980 to February 1982.

Retention of the hired accommodation even after the Transit hostel-cum-circuit house became available for occupation resulted in an avoidable expenditure of Rs.9.24 lakhs.

The matter was reported to Government in November 1980; reply is awaited (March 1983).

## HEALTH AND FAMILY WELFARE DEPARTMENT

### 3.7. Drought relief measure

Mention was made in Paragraph 3.4. of the Report of the Comptroller and Auditor General of India for the year 1980-81 (Civil) of certain irregularities noticed by Audit in the implementation of Drought Prone Areas Programme. During subsequent check (between February 1981 and September 1982) of the accounts, it was further noticed that the Government sanctioned (November 1979) Rs.9.06 lakhs as a drought relief measure for purchase of 259 hand boring sets at the rate of Rs.3,500 per set during 1979-80 for boring tubewells in the tubewell blocks of 14 districts under a centrally assisted water-supply programme and the District Magistrates|Deputy Commissioners of the districts were authorised to purchase sanctioned number of sets at the prescribed rate and supply those to the Panchayat Samities through the Zilla Parishads according to their necessity. According to information furnished (August|September 1982) by the District Magistrates|Deputy Commissioners of seven districts and the Public Health Engineering Directorate, 142 sets were purchased in

six districts (West Dinajpur, Murshidabad, Howrah, Hooghly, Midnapore and Burdwan) and 111 sets could not be purchased (August 1982) in six districts (Cooch Behar, Malda, Nadia, Jalpaiguri, Birbhum and 24-Parganas). Reports regarding purchase of six sets in two districts (Bankura and Darjeeling) were awaited (August 1982) by the Public Health Engineering Directorate. Test check of records of 3 districts where sets were purchased revealed the following points :

- (i) In Burdwan district 25 sets were purchased (June-July 1980) at a cost of Rs.0.99 lakh against the sanctioned amount of Rs.0.88 lakh, the excess amount being met from the Chief Minister's Relief Fund. In May 1981, the District Magistrate stated that two accessories in each set could not be purchased for want of funds for which Government had been moved for additional funds. Out of 25 sets, 23 were distributed to the Panchayat Samities between July and September 1980 and 2 were lying in the custody of Zilla Parishad, but none of the sets could be utilised for want of the two wanting accessories in each set.
- (ii) In Midnapore and Howrah districts 44 and 14 sets were purchased (June 1980-November 1981) at Rs.2.14 lakhs and Rs.0.53 lakh against the sanctioned amount of Rs.1.54 lakhs and Rs.0.49 lakh respectively, the excess amounts being met from Zilla Parishads' Funds. All the sets were distributed to Panchayat Samities but information about their utilisation in sinking tubewells were not available (August 1982) with the District Magistrates.

The position in respect of four districts where the sets were not purchased as ascertained (August 1982) from district officers is given below :

Owing mainly to inadequate response from the tenderers, the District Magistrate, 24-Parganas could not utilise the amount of Rs.1.79 lakhs received for purchase of 51 sets and kept the entire amount (March 1980) in the personal ledger account of the Zilla Parishad pending finalisation of purchase on the basis of fresh tenders in order to avoid the lapse of budget allotment. No set could, however, be purchased (September 1982) because of poor response to tender calls and inadequacy of funds. According to the District Magistrate (September 1982), allotment of additional funds to the extent of Rs 0.21 lakh, for which



he had placed demand in October 1980, was still awaited from the Chief Engineer, Public Health Engineering Directorate.

On the basis of requirement of additional funds intimated by the District Magistrates/Deputy Commissioners between March 1980 and October 1980, the Chief Engineer, Public Health Engineering Directorate revised the original estimate of Rs.9.06 lakhs to Rs.10.57 lakhs and submitted the same to Government in January 1982. As stated by the Chief Engineer (August 1982), the delay in submitting the revised estimate to Government was due to the time taken in compiling information to revise the rate and that sub-allotment of the additional amount of Rs.1.51 lakhs (Rs.10.57 lakhs minus Rs.9.06 lakhs) since sanctioned by Government (May 1982) among the concerned districts was being made. Thus, the relief measures contemplated and undertaken by Government during 1979-80 to mitigate the distress of the people affected by drought during 1979 remained mostly unimplemented.

The matter was reported to Government (August 1982; their reply is awaited (March 1983).

### **3.8. X-ray machines remaining idle**

With a view to extending facilities for radiological examination to rural people, Government purchased five X-ray machines at a total cost of Rs. 4.03 lakhs between February 1980 and December 1980 for installation in five rural hospitals in the district of 24-Parganas. Of the five rural hospitals to be equipped with X-ray machines, four had been set up (at Baruipur, Canning, Roydighi and Taki) between July 1979 and December 1980 by upgrading four existing primary health centres and the fifth one at Kakdwip only in February 1982 by upgrading another health centre. Out of the five X-ray machines, two, the supply of which was received in June 1980 for Kakdwip and Taki, could not be installed (October 1982) for want of accommodation/darkroom in the hospitals. The remaining three machines, delivered between February 1980 and December 1980 and installed after periods ranging between 8 months and 16 months of delivery owing mainly to delay in the construction of accommodation, could not be put to use (October 1982) due to non-availability of power connection and essential spare parts and non-completion of X-ray room.

Thus, the five X-ray machines purchased at a cost of Rs. 4.03 lakhs without making prior arrangements for their installation and use had to remain idle for periods exceeding 22 months in each case.

The matter was reported to Government in August 1982; their reply is awaited (March 1983).

## SCHEDULED CASTES AND TRIBES WELFARE DEPARTMENT

### 3.9. Scheme for Welfare of Scheduled Castes, Scheduled Tribes and other backward classes in West Bengal

#### 3.9.1. *Introductory*

Promotion of educational, economic and social interest of the Scheduled Castes (SCs) and Scheduled Tribes (STs) is a constitutional obligation of the Governments at the Centre and the State. According to the 1971 census, the Scheduled Castes' population was 88.16 lakhs and the Scheduled Tribes' population was 25.33 lakhs out of the total population of 4,43.12 lakhs of West Bengal. In pursuance of the State Policy, various schemes for promoting the educational, economic and social interest of the Scheduled Castes, Scheduled Tribes and Backward Classes were sponsored by the Government of India and the State Government for the successive Plan periods. The details of the schemes, the expenditure incurred along with Central assistance received, is indicated in Appendix 3.1 The total outlay on the welfare of various schemes during successive Five Year Plan period was Rs.101,12.73 lakhs (excluding Tribal Area Sub-Plan, which is dealt with separately in paragraph 3.9.9.).

3.9.2. The Schemes were implemented through the Departmental authorities i.e. Civil Offices, Works, Irrigation and Forest Divisions, West Bengal Scheduled Castes and Scheduled Tribes Development and Finance Corporation (WBSCSTDFC), West Bengal Tribal Development Cooperative Corporation (WBTDCC), etc., and Panchayati Raj bodies. A District Welfare Committee for the scheduled castes and scheduled tribes with the Special Officer, Scheduled Castes and Tribes Welfare in each district as its Member-Secretary was formed in 1957-58. Another District Committee for co-ordination of programme of development of scheduled castes and scheduled tribes and evaluation of performance and progress of the programmes was set up in 1976-77 with the Project Officer or the Special Officer, Scheduled Castes and Tribes Welfare as its Member-Secretary. Number of units, location of beneficiaries, selection of sites and the executing agencies of the individual schemes to be taken up were to be selected with the approval of those committees.

3.9.3. Test check was conducted during July to August 1982, of the working of the various schemes implemented by the State Government with their own finances and with the Central assistance in 5 selected districts viz. Bankura, Burdwan, Jalpaiguri, Midnapore and 24-Parganas and of the records of the offices of the Directorate of



drawn (March 1981) Rs.1.00 lakh for construction of 20 primary school buildings but the entire amount remained unspent (August 1982). In Bankura district Rs.2.54 lakhs were paid to panchayat samities between 1971-72 and 1981-82 by the District School Board for setting up of 51 primary school buildings, but 46 school buildings could not be set up due to non-selection of sites and the reports about the remaining 5 were not available (December 1982) with the District School Board. In Midnapore district construction of 36 primary school buildings were stated (August 1982) to be in progress. The reasons for not setting up of school buildings in Burdwan and Jalpaiguri districts were not furnished by the District School Boards.

#### (b) ASHRAM TYPE SCHOOLS AND HOSTELS

For promotion of educational facilities amongst the people belonging to scheduled castes and scheduled tribes, Government decided (December 1974) to set up 3 junior Ashram type schools for girls as an experimental measure in Purulia, Bankura and West Dinajpur districts for conducting an integrated programme of education in those residential schools. Up to 1980-81, 9 such type of schools (6 for girls and 3 for boys) were established in 9 districts (Bankura, Nadia, West Dinajpur, Purulia, 24-Parganas(2), Jalpaiguri, Birbhum and Darjeeling). The total enrolment of students in those schools were 937 up to March 1981. Actual expenditure for construction as well as running of these schools were not available (March 1983) from the Directorate.

In order to provide residential facilities to poor and backward SC and ST students reading in primary stage to compensate the uncongenial atmosphere prevailing in their houses 20 Ashram type hostels (7 for SCs, 13 for STs) in 13 districts were proposed (February 1979) to be set up. Up to 1981-82, 7 such hostels (3 for SCs and 4 for STs) were stated (January 1983) by the Directorate to have been completed although Rs.8.40 lakhs were drawn by the respective District School Boards between February 1979 and March 1982. The reasons for non-completion of hostels as also the total number of students enrolled in the 7 completed hostels and the total expenditure up to March 1982 could not be furnished by the Directorate.

In addition to the above, grants were released to Zilla Parishads and Special Officer, SC and ST of the districts for construction of Ashram type hostels. The actual amount released, the amount spent and the targeted number of hostels and the achievement thereagainst were not available with the Directorate (March 1983).

Test check of the accounts of five selected districts revealed the following points :

In Bankura district, the District School Board (DSB) and Zilla Parishad (ZP) received grants for Rs.1.20 lakhs and Rs.3.50 lakhs for setting up of 3 and 7 hostels respectively between 1976-77 and 1981-82. No hostels were set up up to July 1982 and Rs.4.20 lakhs (Rs.1.20 lakhs : District School Board and Rs.3 lakhs : Zilla Parishad) were advanced to the Panchayat Samities between 1979-80 and 1980-81. Rupees 0.50 lakh were retained (July 1982) by the Zilla Parishad. The progress of work done by the Panchayat Samities was not available (July 1982) with the District School Board and Zilla Parishad.

In Burdwan district, Rs.1.90 lakhs (DSB-Rs.0.40 lakh, ZP-Rs.1.50 lakhs) were released for construction of 4 (DSB-1, ZP-3) hostels. Only 2 hostels (DSB-1, ZP-1) were constructed (August 1982) while other two could not be taken up due to dispute over the land selected for construction of hostels.

In Midnapore, Rs.6.20 lakhs (DSB-Rs.1.20 lakhs for 3 hostels and ZP-Rs.5 lakhs for 10 hostels) were released as grants between 1979-80 and 1980-81, but only 5 hostels were constructed (March 1981) by the Zilla Parishad at a cost of Rs.2.55 lakhs leaving a balance of Rs.3.65 lakhs (DSB-Rs.1.20 lakhs, ZP-Rs.2.45 lakhs) unspent (August 1982).

In Jalpaiguri, Rs.5.64 lakhs (DSB-Rs.0.42 lakh for 1 hostel, ZP-Rs.1.71 lakhs for 2 hostels and Special Officer, SC and ST-Rs.3.51 lakhs for 10 hostels) were drawn between 1976-77 and 1980-81 but only 2 hostels were constructed by ZP at a cost of Rs.1.66 lakhs.

In 24-Parganas, Rs.2.92 lakhs (DSB-Rs.0.42 lakh for 1 hostel and ZP-Rs.2.50 lakhs for 5 hostels) were drawn between 1979-80 and 1980-81 but no hostels could be constructed up to August 1982. The construction of 5 hostels could not be taken up by the Zilla Parishad for non-selection of sites.

The total number of students accommodated in the 8 completed hostels could not be furnished by the District Authorities (August 1982).

## (c) CONSTRUCTION OF HOSTELS

For accommodating SC and ST students in hostel buildings attached to the schools and colleges, a programme for construction of hostel buildings both for Pre-matric and Post-matric students was taken up under the State Plan and Centrally Sponsored Scheme between 1973-74 and 1981-82. Rupees 73.33 lakhs and Rs.4.26 lakhs were sanctioned for construction of 176 Pre-matric (State Plan) and 5 Post-matric (Centrally Sponsored) hostels between the same period. The number of hostels actually set up (July 1982) and expenditure thereagainst could neither be found from the records maintained by the Department|Directorate nor furnished (November 1982) by the Department|Directorate.

Test check revealed the following points :

Out of five districts test checked, Rs.25.70 lakhs were drawn for construction of 62 hostels by the Special Officers SC and ST (Bankura : Rs.15.35 lakhs for 43 hostels, Jalpaiguri : Rs.1.97 lakhs for 2 hostels and 24-Parganas : Rs.8.38 lakhs for 17 hostels) between 1974-75 and 1981-82. None of the hostels were completed (August 1982) and the Special Officer, Bankura stated (August 1982) that construction of 18 hostels involving an expenditure of Rs.9.50 lakhs was in progress. Rupees 16.20 lakhs lying unspent (August 1982) with the Special Officers (Bankura : Rs.5.85 lakhs; Jalpaiguri : Rs.1.97 lakhs and 24-Parganas : Rs.8.38 lakhs).

## (d) PRE-MATRIC SCHOLARSHIP

Under the scheme of providing financial assistance to the SC|ST students who are not staying in hostels, the State Government is giving scholarships at the rate of Rs.20 per month per student for those in standards V to X, provided the income of the guardians of the students may not exceed Rs.300 per month in case of SCs and no higher limit in case of STs. In addition, students of Standard V to X are entitled to get examination fees and book grants at a rate varying between Rs.10 and Rs.95 and for hostel charges (in case of students residing in hostels) scholarship amounting to Rs.75 per month is payable to each student. During 1974-75 to 1981-82, an expenditure of Rs.2,135.81 was incurred under the Scheme. The Department|Directorate could not show any records to indicate the number of students benefited during the period.

During the period from 1974-75 to 1976-77, Rs.1,09.17 lakhs were paid by the Special Officer, Scheduled Castes and Scheduled Tribes (SOSC and ST) as Pre-matric scholarships in 4 districts

(Bankura, Burdwan, Jalpaiguri and Midnapore) against a total allotment of Rs.1,69.56 lakhs leaving Rs.60.39 lakhs unutilised (July 1982). During the period from 1977-78 and 1981-82, Rs.11,18.78 lakhs were spent for payment of Pre-matric scholarships in 5 districts (Bankura, Burdwan, Jalpaiguri, Midnapore and 24-Parganas) against total allotment of Rs.11,49.66 lakhs leaving Rs.30.88 lakhs unutilised. The reasons for non-utilisation of the allotted amounts were attributed (July 1982) by the respective Special Officers to the receipt of the allotments towards the end of the financial years resulting in payment in most of the cases to the eligible candidates in the succeeding years instead of the respective years. The non-utilisation of grants to the extent of Rs.1,01.27 lakhs in 5 districts test checked (Bankura, Burdwan, Jalpaiguri, Midnapore, 24-Parganas) during 1976-77 to 1981-82 deprived the SC|ST students the benefit of Pre-matric scholarships at appropriate time.

There was no suitable machinery for independent verification of certificates of the castes as well as guardians' income of the candidates prior to 1981-82. From the end of 1981-82 inspecting staff for verification of the above particulars were appointed in different blocks. The Education Sub-Committee, Midnapore observed (December 1981) that there was much doubt about the eligibility of the candidates who were paid scholarships as the income of the guardians falling within the ceiling prescribed by Government were not verified and suggested proper verification on enquiry. Information about steps taken in this regard was awaited (July 1982).

#### (e) POST-MATRIC SCHOLARSHIPS

The Scheduled Castes and Scheduled Tribes students studying at post-matriculate or post secondary stage are granted scholarships comprising maintenance allowance at prescribed rates for hostellers and day scholars and reimbursement of all non-refundable fees paid by them to educational institutions. The Central Government's share of expenditure on this account is determined on the basis of expenditure actually incurred during each year in excess of the amount spent during 1973-74 for the period from 1974-75 to 1978-79 and expenditure actually incurred in excess of the amount spent during 1978-79 for the period from 1979-80 and onwards.

The scholarships were sanctioned by the District Officer. A review of the sanction orders and other relevant records maintained by sanctioning authorities in 5 districts (Bankura, Burdwan, Jalpaiguri, Midnapore and 24-Parganas) made during July 1982 to August 1982 disclosed the following points :

During the period 1974-75 to 1981-82 Rs.10,17.63 lakhs were spent on these scholarships. The Central assistance received during the same period could not be furnished (March 1983) by the Directorate|Department. The number of scholarship holders increased from 39,408 (1979-80) to 39,523 (1981-82) showing an increase of 117 scholars in three years.

Under the scheme, the caste certificates form the basis for determining the eligibility for the grant of scholarships. Government of India directed (March 1977) all the State Governments that the procedure for issue of castes certificates would be streamlined to conform to the instructions issued by them and that only the revenue authorities of the locality in which the students generally resided could issue the castes certificates. The State Government set up a machinery for checking the eligibility of the beneficiary from 1981-82. The Directorate confirmed (June 1983) that no report on the functioning of the machinery set up in a district office was received by them as the district officer was the sanctioning authority.

The West Bengal Advisory Board for the welfare of the Scheduled Castes observed (April 1981) that a considerable sum of grants given by the Scheduled Castes and Scheduled Tribes Welfare Department by way of maintenance charges, hostel charges and book grants were being misappropriated or misused by the authorities of some schools. But no investigation in this respect was found to have been made (August 1982) by the Government.

In 24-Parganas district (North), on receipt of allegation against one institution about fraudulent payment of maintenance grant of Rs.0.23 lakh and book grant of Rs.0.07 lakh in 1979, an enquiry was made by the Block Development Officer, Bongoan in December 1980. The enquiry revealed that at least in 3 cases, the students although reported to have been staying in the adjacent district of Nadia and not reading in that particular school, were shown to have been paid maintenance and book grants. Further action by the Government is awaited (February 1983).

### 3.9.5. *Economic uplift*

(1) In order to undertake generally the task of economic welfare of the members of the Scheduled Castes and Scheduled Tribes



through industrial and commercial activities, the WBCSTDFC was formed in July 1976. The Corporation was to plan and promote training programmes, employment opportunities, provide necessary infrastructure in connection with all traditional occupations, encourage and undertake setting up of manufacturing and processing units, promote entrepreneurship by sponsoring self employment programmes, arrange the supply of necessary inputs, plan and promote programmes on agricultural, small-scale industries etc., development, arrange for inservice training apprenticeship, provide financial assistance by way of grants, subsidies and loans in cash or kind, and find out resources for financing all programmes to be undertaken by the Corporation.

Government invested Rs.3,31 lakhs during 1977-78 and 1981-82 (Rs.2,76 lakhs for the scheduled castes and Rs.55 lakhs for the scheduled tribes) in the Corporation.

Although the Corporation came into being in 1976, it started functioning from 1978-79 only. The work of the Corporation was mainly concentrated in sanctioning to the members of the SCs and STs margin money loans. The Corporation sanctioned loans to the tune of Rs.1,80.17 lakhs to 1.39 lakh persons belonging to SCs and STs during the period from 1978-79 to 1981-82. Rupees 1,33.22 lakhs, was given to 1,33,285 share-croppers and assignees of vested lands as margin money advance. Out of Rs.1,33.22 lakhs due for recovery, only Rs.31.10 lakhs were recovered by the Corporation up to June 1982. As for the shortfall in recovery, the Corporation stated that the matter was being looked into (August 1982). The Directorate stated (June 1983) that they did not maintain any records|machinery to watch the result of grant of margin money loans to the share-croppers and assignees of vested lands by WBCSTDFC.

The other functions of the Corporation were not taken up (July 1982). The Managing Director of the Corporation stated (August 1982) that it started working from 1979-80 with a small investment. Gradually, the organisation had been spreading up its activities.

## (2) TRAINING-CUM-PRODUCTION CENTRES (STATE-SECTOR SCHEME)

For the economic betterment of SC and ST community, State Government set up 46 Training-cum-Production Centres up to 1981-82. During training, stipend at rates varying between Rs.10 and Rs.75 per month per trainee is to be paid and after completion of training, each trainee is to be provided with Rs.500 to make them self-employed (from 1978-79 onwards and this grant was paid at the rate of Rs.300 up to 1977-78).

Yearwise details of expenditure incurred on the scheme and the number of persons who under-went training are as follows—

	Year				Expenditure (Rupees in lakhs)	Number of persons to be trained	Number of persons trained
1973-74	..	..	..	..	8.88	500	410
1974-79	..	..	..	..	88.82	3,340	2,795
1979-80	..	..	..	..	31.19	840	778
1980-81	..	..	..	..	33.42	920	825
1981-82	..	..	..	..	31.67	920	834
				<b>Total</b>	1,93.98	6,520	5,642

According to the Directorate (December 1982), artisan grants amounting to Rs.14.26 lakhs were paid between 1973-74 and 1980-81 to 3,657 trained persons at the end of their training to make them self-employed. The position regarding the progress of self-employment of these trained persons was, however, not available with the Department. There was also no system to ascertain the progress of self-employment.

In four (out of five) districts selected for test check (Bankura, Burdwan, Jalpaiguri, Midnapore), 857 scheduled castes and scheduled tribes personnel were trained in various trades like leather goods, tailoring, weaving, mat making and brush and broom making in 10 training-cum-production centres between 1974-75 and 1981-82. After completion of training all of them received artisan grants aggregating to Rs.3.05 lakhs as per terms of the training scheme. Excepting 98 trained personnel who were absorbed in Government offices and private organisations, no follow-up action regarding rehabilitation of the remaining 759 trained personnel were taken (August 1982) by the District Officers.

### (3) DUGWELLS AND TUBEWELLS

Another State Scheme for economic betterment of the SC and ST community namely construction of dugwells and tubewells for drinking water and irrigation purposes has been taken up from 1953. Between 1974-75 and 1981-82, Rs.35.57 lakhs were spent for construction of dugwells and tubewells in areas where the people belonging to these communities lived. The scheme is implemented by the District Magistrates or through other agencies selected for the purpose. But the targets and achievements during the period were not available from the Directorate (February 1983).

Of Rs.17.99 lakhs placed with District officers of the five districts test checked between 1977-78 and 1980-81, Rs.11.20 lakhs were spent by the District officers, Rs.6.16 lakhs were sub-allotted to the Extension Officers, Panchayat Samities and Rs.0.18 lakh were refunded leaving an unspent balance of Rs.0.45 lakh (July 1982).

On a scrutiny of the records, it was noticed that—

- (i) funds were placed on an *ad-hoc* basis and no targets were fixed while sanctioning funds for districts;
- (ii) no scheme register was maintained and completion certificates on measurement books were not recorded;
- (iii) the portions of private land on which dugwells|tubewells were sunk were not handed over to Government by deeds of transfer;
- (iv) maintenance of the dugwells|tubewells was not entrusted to any body|authority.

The total number of dugwells|tubewells taken up for execution and the number actually completed, the number of persons benefited and the area brought under irrigation by the dugwells|tubewells sunk could neither be ascertained by audit nor furnished (August 1982) by the District Officers.

It was further noticed that in 24-Parganas district, 49 tubewells were sunk between September 1979 and July 1980 at a cost of Rs.4.23 lakhs through contractors after allowing 28 to 35 per cent above the estimated cost without the approval of Government. No supervision of the works was done. Measurements were taken after completion of the work without ascertaining whether materials were supplied as per specification. As regards works done through panchayat samities in Bankura and Midnapore districts, no progress reports on financial and physical achievements were received from them by the District Officers (August 1982).

### 3.9.6. *Special Component Plan*

A Special Component Plan (SCP) for SC population financed by Special Central assistance has been taken up from 1980-81 and the amount of Special Central assistance received up to March 1982 was Rs.19,47 lakhs. The programme comprised welfare schemes under (i) agriculture and allied sectors, (ii) village industries, (iii) animal husbandry and veterinary services, (iv) fisheries, (v) forests, (vi) irrigation, (vii) land reforms, (viii) co-operation and (ix) youth services. During 1980-81 and 1981-82, Rs.17,98.78 lakhs were allotted under the annual plan for implementation of the programmes

in all 15 districts (excluding Calcutta) of the State. Besides, Rs.3,09.44 lakhs were placed during 1980-81 and 1981-82 with Co-operation Department (Rs.93.75 lakhs), Youth Services Department (Rs.60 lakhs), Animal Husbandry and Veterinary Services Department (Rs.34.15 lakhs). Against the total allotment of Rs.17,98.78 lakhs up to March 1982 the reported expenditure was Rs.19,81.38 lakhs including Rs.1,21.54 lakhs placed with 2 corporations [West Bengal State Leather Industries Development Corporation Limited (Rs.1,00 lakhs) and West Bengal Comprehensive Area Development Corporation Limited (Rs.21.54 lakhs)] for implementation of some specific schemes.

Information about the actual expenditure incurred by the department|corporations on implementation of schemes entrusted to them, the progress of the schemes and benefits extended in the various districts was not available. The points noticed in test check of the records of the five selected districts are given in the succeeding paragraphs.

#### 3.9.6.1. *Agricultural and allied schemes*

Rupees 2,05.99 lakhs were drawn by the 5 (Bankura, Burdwan, Midnapore, Jalpaiguri and 24-Parganas) District Officers for improvement of agriculture, minor irrigation, soil and water conservation and area development.

##### (a) MIDNAPORE

(i) 54,700 coconut saplings and 7,248 other seedlings purchased by the Principal Agricultural Officer at a total cost of Rs.2.78 lakhs between July 1981 and July 1982 were handed over together with Rs.3.37 lakhs to cover the cost of fertilisers and fencing to the Block Development Officers and the Agricultural Extension Officers for distribution amongst SCs but no records indicating distribution of the saplings and seedlings to the intended beneficiaries and no reports about their survival|utilisation were available (August 1982).

(ii) No report about the distribution of vegetable minikits containing seeds, fertilisers, insecticides and pesticides for which Rs.1.38 lakhs were paid (November 1981) to eight Block Development Officers was available (August 1982) at the district office of the Scheduled Castes and Tribes Welfare.

(iii) Rupees 0.75 lakh out of Rs.0.84 lakh placed at the disposal of the District Magistrate for extension|construction of Bio-gas plants in Harijan areas remained unspent (August 1982) due reportedly to the unwillingness of the beneficiaries to use the gas for cooking purpose.

## (b) BURDWAN DISTRICT

RCC Hume pipes purchased (March 1982) at a cost of Rs.2 lakhs (sanctioned in April 1981) for construction of a market link road due for completion in March 1982 remained unutilised (August 1982).

## (c) BANKURA DISTRICT

(i) Rupees 3.35 lakhs approved (May 1981) by the District Welfare Committee for horticulture purpose were spent on Bundh (Minor Irrigation) scheme.

(ii) Rupees 4.72 lakhs were paid to 15 Panchayat Samities between January and March 1982 for construction of 50 dugwells and 123 shallow tubewells but the dugwells|tubewells could not be constructed (August 1982) due reportedly to the failure of the Panchayat Samities in selecting the sites. Funds were released by the District Magistrate without such selection of sites.

(iii) An amount of Rs.14.90 lakhs drawn (March 1982) by the Principal Agricultural Officer for agricultural development. The amount was sub-allotted by the District Magistrate at the fag end of the financial year for which the schemes could not be prepared by the District Welfare Committee. The amount remained unutilised (August 1982).

## (d) 24-PARGANAS

Of 677 shallow tubewells and 78 dugwells for the construction of which Rs.10.42 lakhs were paid to 7 Block Development Officers between July 1981 and March 1982, 341 shallow tubewells and 10 dugwells were sunk up to June 1982 in blocks at an expenditure of Rs.4.81 lakhs. Non-construction of the remaining 336 tubewells and 68 dugwells was attributed by the District Officers to lowering of water level, want of supervision and inadequacy of the allotted fund. In addition, Rs.1.14 lakhs were diverted (1980-81) unauthorisedly for the purpose of shallow tubewells and dugwells from the amounts sanctioned for other agriculture schemes.

Five Block Development Officers spent Rs.6.11 lakhs up to June 1982 for purchase of pump sets, agricultural implements, insecticides, urea and sinking of shallow tubewells out of Rs.45.90 lakhs allotted for other agricultural schemes during 1980-81 (Rs.21 lakhs) and 1981-82 (Rs.24.90 lakhs) contrary to the conditions laid down in the Government order.

### 3.9.6.2. *Village Industries*

For implementation of different village industries schemes (viz., establishment of sericultural farms, establishment of brood-lac farms, various industrial and processing units, development of traditional trades and crafts, setting up of Rural Industries Workshop, pay other new scheme directed towards generation of income, etc.) Rs.1,14.20 lakhs were allotted and Rs.75.56 lakhs remained unutilised up to July 1982 under Deposit accounts (Rs.17.22 lakhs) and with different executing agencies (WBSCSTDFC : Rs.42.39 lakhs, Zilla Parishads : Rs.11 lakhs, District Industries Centres : Rs.4.95 lakhs).

(a) In 24-Parganas district, subsidy of Rs.3.47 lakhs were paid to two voluntary organisations (Rs.1.70 lakhs) for setting up two training-cum-production centres in cotton spinning with provision of training of 20 SC trainees each year and to one panchayat samity (Rs.1.77 lakhs) for running an industrial workshop. Information regarding the implementation of three schemes was not available with the District Magistrate.

(b) Rupees 12.34 lakhs were allotted to Block Development Officers, Midnapore district (Rs.6.48 lakhs in November 1981) and Burdwan district (Rs.5.86 lakhs in February 1982) on an ad-hoc basis by the District Magistrates without obtaining any scheme on village industries. The District Welfare Committee, Midnapore desired in March 1982 that the schemes should be formulated and executed at the earliest. But periodical reports regarding details of the schemes formulated and financial and physical achievements thereof were awaited (August 1982) from the executing agencies of both the districts.

(c) In Bankura district, Rs.3.78 lakhs were paid as subsidy between December 1981 and June 1982 to individuals (Rs.2.31 lakhs), to two organisations (Rs.0.70 lakh) and to two Co-operative Societies (Rs.0.77 lakh) for setting up various artisan industries. No information regarding utilisation of funds and the progress of the schemes were made available by the District Magistrate to audit (August 1982).

(d) Rupees 100 lakhs were paid to the West Bengal State Leather Industries Development Corporation in March 1981 for implementation of different schemes on leather industries [(i) Training in Flaying, (ii) Pilot Rural Tannery, (iii) Rural CFC, (iv) Urban CFC, (v) Marketing assistance]. The Corporation could spend Rs.0.79 lakh up to July 1982 and the reasons for non-utilisation of the balance amount of Rs.99.21 lakhs which remained with the Corporation were awaited (August 1982). Apart from unauthorised retention of funds from March 1981 by the Corporation the object has not served.

### 3.9.6.3. *Animal Husbandry and Veterinary Services Schemes*

Out of the total allotments of Rs.150 lakhs, Rs.80.09 lakhs were drawn for implementation of various animal husbandry programmes comprising establishment of feed milling plants, goat multiplication farm, fodder seed farm and training centres, etc. in the five districts test checked. The points which came to notice during test check are stated in succeeding paragraphs.

For providing subsidies to beneficiaries at the rate of Rs.1,400, Rs.545 and Rs.55 for setting up of each House dairy, goat keeping and backyard poultry unit under Animal Husbandry Programme Rs.6.49 lakhs and Rs.4.66 lakhs were advanced to different Block Development Officers|Panchayat Samities and financing institutions respectively by the District Magistrates, Bankura, Midnapore and 24-Parganas between September 1981 and March 1982. Of this, Rs.7.33 lakhs were advanced to the Block Development Officer|Panchayat Samities of Midnapore (Rs.4.73 lakhs) and financing institutions of 24-Parganas (Rs.2.60 lakhs) on ad-hoc basis without specific schemes. Rupees 1.29 lakhs advanced (December 1981—March 1982) by the District Magistrate, Bankura to the financing institutions remained unutilised (August 1982). The individual schemes relating to Midnapore and 24-Parganas were not got approved by the District Welfare Committees. Subsidies at the rates of Rs.2,599, Rs.1,204 and Rs.150 were allowed for each House dairy, goat keeping and backyard poultry unit respectively by the District Magistrate, Midnapore. In Bankura, Rs.1.08 lakhs were paid as subsidy for eleven House dairy and twenty two poultry schemes as against Rs.0.17 lakh admissible for the schemes. Reasons for deviation from the provision of the Government orders were not on record (August 1982). While not a single scheme was implemented in Midnapore (July 1982), no information regarding implementation of schemes was available in 24-Parganas.

Rupees 32.40 lakhs (against the allotment of Rs.34.15 lakhs) drawn by the Director of Animal Husbandry, West Bengal in March 1981 for establishment of two Seed Multiplication Farms, two Animal Husbandry training centres and one Goat Multiplication centre were not utilised till August 1982.

### 3.9.6.4. *Fisheries Schemes*

In the five districts test checked, Rs.8.75 lakhs and Rs.15.20 lakhs were allotted for execution of different fisheries schemes, viz. setting up of fish farms, hatcheries, research centre, training centres, inland fisheries, deep sea fisheries, mechanisation and improvement

of fishing crafts, processing, preservation and marketing during 1980-81 and 1981-82 respectively. The points noticed are given below :

A scheme for providing 50 mechanised fishing boats to 50 groups of fishermen, each group consisting of 6 to 10 fishermen was taken up in 24-Parganas in July 1981. Another marine fishery scheme for benefit of 63 groups of fishermen was taken up in March 1982 in Midnapore district. Although subsidy portion of the scheme taken up in 24-Parganas district amounting to Rs.13.25 lakhs and that relating to the Midnapore district amounting to Rs.2.78 lakhs were released to the financing institutions (Punjab National Bank, State Bank of India and United Bank of India) in November 1981 (Rs.15.25 lakhs) and July 1982 (Rs.0.78 lakh), the schemes were not implemented (August 1982).

#### 3.9.6.5. *Forestry Schemes*

For construction of roads and other forestry works, Rs.1,20.82 lakhs were allotted to the Forest Department between 1980-81 and 1981-82, out of which Rs.64.01 lakhs were spent up to 1981-82.

(i) A total sum of Rs.15.31 lakhs was withdrawn from Treasury to avoid lapse of budget grant and placed with the accounts of two Corporations (West Bengal Development and Finance Corporations : Rs 11.86 lakhs, . West Bengal Forest Development Corporation Limited : Rs.3.45 lakhs).

(ii) Two forest roads (estimated cost : Rs.34.56 lakhs) were taken up by Jalpaiguri Division during 1980-81 without any administrative approval and technical sanction. Both the roads were scheduled to be completed by 1981-82 against which physical achievement up to March 1982 was stated (August 1982) to be 52 per cent.

(iii) Cost of a road roller (Rs.1.80 lakhs) was included in the estimated of a road (Moulani-Panabari Road 9.1 km-estimated cost : Rs.28.85 lakhs). No tender was invited for the purchase of road roller. A sum of Rs.1.80 lakhs was paid (March 1981) in advance on the basis of pro forma bill of the supplier without any sanction from the Government. The road roller which was due to be supplied within one month from the date of payment, i.e., in April 1981 was actually supplied in October 1981. The price of the road roller was enhanced (April 1981) by Rs.0.12 lakh by the supplier and the sum was paid in September 1981.

(iv) Baikunthapur Forest Division took up three forest roads (estimated cost : Rs.41.31 lakhs in 1980-81; target date of completion being 1982-83). Total allotment received till March 1982



was Rs.16 lakhs. The division intimated (August 1982) that no progress in the constructions was made except collection of road metal.

(v) The District Magistrates, Burdwan, Bankura and Midnapore could not utilise (August 1982) Rs.11 lakhs received in 1980-81 on account of different forestry schemes. Instead of refunding the amount to Government it was kept with the WBCSTDFC.

(vi) The District Magistrate, Midnapore, however, paid Rs.0.70 lakh (not included in Rs.11 lakhs) to thirteen Block Development Officers between July 1981 and August 1981 on account of transport charges of 1.10 lakh seedlings for planting on community land and payment of incentive at the rate of Re.1 per month per plant to the persons entrusted for taking care of the seedlings on assessment of survival reports. Total number of seedlings planted, numbers survived and expenditure incurred could not, however, be made available (August 1982).

#### 3.9.6.6. *Irrigation Schemes*

The District Magistrate, 24-Parganas, placed funds to the tune of Rs.23.19 lakhs during 1981-82 at the disposal of four divisions of the Irrigation and Waterways Department for execution of embankment (25), drainage (13) and bridge (1) works. The stipulated period of completion of all the works was one and half months to two months from the date of commencement. None of the works were completed till March 1982 and the expenditure booked till that date was Rs.1.44 lakhs. Reasons for delay in completion of the works, though called for (June 1982) were not intimated to audit. Due to non-completion of any of the schemes till the end of 1981-82, the purpose of the special component plan to provide the intended benefit to the scheduled castes farmers of the area was not served.

#### 3.9.6.7. *Land Reforms Schemes*

During 1980-81, a scheme for providing financial assistance to 4.36 lakhs of share croppers and 4.81 lakhs of assignees of vested lands belonging to SCs of the State for agricultural development was taken up. Under the scheme, financial assistance to the maximum extent of Rs.500 (Rs.250 as subsidy from Government, Rs.100 as margin money loan from WBCSTDFC and Rs.150 as loan from institutional financial organisations) was to be rendered to each beneficiary and 15 and 30 per cent of each of the total number of SC share croppers and assignees of vested lands were to be covered during 1980-81 and 1981-82 respectively.

During the years 1980-81 and 1981-82, subsidies amounting to Rs.2.24 lakhs and Rs.3,43.50 lakhs respectively were drawn by the

different District Officers for SCs. According to the information obtained (August 1982) from the WBCSTDFC which was connected with the programme, Rs.11.45 lakhs were paid as subsidy to 0.05 lakh (0.57 per cent) SCs during 1980-81 while Rs.95.59 lakhs were paid to 0.98 lakh (10.65 per cent) SCs in 1981-82. The balance of Rs.4,60.46 lakhs were lying unutilised (August 1982) with the WBCSTDFC. The reasons for shortfall were not explained (August 1982) by Government. Financial accommodation to the extent of the unutilised amount with the corporation has not been withdrawn and the money has not been refunded (February 1983).

### 3.9.6.8. *Youth Services Programmes*

During 1980-81 and 1981-82, Rs.79.21 lakhs allotted to the Youth Services Department for implementation of various vocational training schemes (typewriting, cycle repairing, mat making, cloth printing, poultry training, rope making, fruit preservation, bakery, khash making, pump set repairing, weaving, motor-driving training, tailoring, etc.) for the SCs were paid to the District Youth Officers and Block Youth Officers in different districts, but the total expenditure on the programme up to July 1982 could not be made known to audit (August 1982) by the Department of Youth Welfare.

According to information given by the Directorate of Youth Services, 320 and 480 schemes were taken up in 1980-81, 1981-82 respectively, out of which 339 schemes were completed up to July 1982. According to Joint Director of Youth Services, West Bengal (August 1982) 15,604 persons were trained in different trades but none of them could be employed or self-employed for which financial institutions were approached to provide the trainees with any kind of employment, but no tangible response was received (August 1982).

During test check of the accounts of the District Youth Officers of five districts, it was found that no consolidated accounts of equipment i.e., sewing machines, typewriters, etc. purchased by the District/Block Youth Officers at an expense of Rs.6.25 lakhs had been kept, nor was any centralised inventory opened. Regarding the 55 schemes taken up in Burdwan district, the selection of training sites and trainees was made without the approval of the District Welfare Committee, 27 training centres were closed in Burdwan (20) and Jalpaiguri (7) districts but the equipment (value not available) and materials were not transferred to other centres nor were those taken over by the District Youth Officers. No products of the centres were sold in the market either.

3.9.6.9. A scrutiny of the year-wise drawals and expenditure incurred by 5 (five) districts and also by some other executing agencies showed that funds were released before finalisation of the

schemes and without any consideration and adjustment of the unutilised balance. According to the Government (December 1981), it was not possible to utilise the funds in a proper way as most of the allotments were placed at the fag end of the financial years. Delay in utilisation of funds was further attributed by Government (January 1982) to the abnormal time taken by the Panchayati Raj bodies in preparing the list of beneficiaries and selecting the site of the schemes. Funds so drawn were placed with the WBSCSTDFC and its district offices, the WBTDC, Personal Ledger Accounts of Zilla Parishads and the District School Boards and the Treasuries under Deposit Accounts. The total amount which remained unutilised with those organisations and under Deposit Accounts on 31st July 1982 was Rs.7,11.24 lakhs.

#### 3.9.6.10. *Co-operations*

The Registrar of Co-operative Societies allotted (June 1981) Rs.40 lakhs to four Apex Co-operative institutions (Rs.10 lakhs each) for implementing schemes to promote co-operative activities among the SCs but the amount could not be utilised due to non-receipt of necessary schemes from the Apex institutions (August 1982).

Rupees 28.25 lakhs were drawn by the Registrar of Co-operative Societies, West Bengal in March 1981 under the Special Component Plan for universal membership and subsidy schemes and paid to Assistant Registrars of Co-operative Societies of the districts in May-June 1981. The Registrar of Co-operative Societies could not state (August 1982) whether the amount was utilised for the purpose for which it was sanctioned. During test check, it was noticed (August 1982) that out of Rs.4.90 lakhs paid to the Assistant Registrars of Co-operative Societies, 24-Parganas (North), 24-Parganas (South) and Bankura, Rs.0.34 lakh were spent for the purpose, Rs.0.29 lakh refunded to the Treasury and the balance of Rs.4.27 lakhs were either held in cash (Rs.2.13 lakhs) or kept with financial institution (Rs.2.14 lakhs).

Again in 1981-82, Rs.20.50 lakhs which were sanctioned for the purpose and drawn by the Registrar of Co-operative Societies in March 1982 were kept (August 1982) under 'K-Deposits, etc.' without utilisation.

#### 3.9.7. *Monitoring and evaluation*

For ensuring proper co-ordination at different levels, Government decided (August 1980) to set up a system for monitoring the progress of the various welfare schemes and also to set up a Data Bank for collection, preservation and supply of relevant data to the different

executing agencies at various phases of works. In addition, each executing agency at Department, Directorate, District, Sub-Division and Block level was required to be provided with a monitoring cell.

No monitoring cells at the concerned Departments (excepting in the Animal Husbandry Department) and in the districts and other lower levels as envisaged were set up. Consequently, the prescribed reports and returns on the execution of various programmes by the implementing agencies were not received in the Scheduled Castes and Tribes Welfare Department either monthly or quarterly. No physical and financial targets fixed and achievements thereagainst in respect of each of the schemes undertaken excepting in respect of the schemes for educational programmes for the scheduled castes and scheduled tribes could be furnished (August 1982) by the Scheduled Castes and Tribes Welfare Department.

According to the reports (August 1982) on the activities of the Central Research Institute, set up in May 1955 under the Scheduled Castes and Scheduled Tribes Welfare Department with the object of conducting study on all aspects of tribal life and formulation, implementation and execution of different welfare schemes, the evaluation of some of the schemes undertaken throughout the State was found to have been taken up and completed while some were in progress. The results of evaluation of schemes which were reported to have been completed were, however, not furnished (August 1982) to audit.

### 3.9.8. *Summing up*

The total outlay on the welfare of Scheduled Castes and Scheduled Tribes during Five Year Plan period during 1951-52 to 1981-82 was Rs.101,12.73 lakhs.

In Educational field in four districts, only 34 primary school buildings were constructed against targeted 236 school buildings. Rupees 6.86 lakhs remained unspent out of Rs.9.75 lakhs received as grants for the purpose between 1976-77 and 1981-82.

Between 1974-75 and 1976-77, Rs.1,09.17 lakhs were paid as pre-matric scholarships against the allotment of Rs.1,69.56 lakhs in 4 districts (Bankura, Burdwan, Jalpaiguri and Midnapore) leaving Rs.60.39 lakhs unutilised (July 1982). Again between 1977-78 and 1981-82 in 5 districts Rs.11,18.78 lakhs were paid as pre-matric scholarships out of the allotments of Rs.11,49.66 lakhs leaving Rs.30.88 lakhs unutilised.

Under the Schemes of Economic up lift out of Rs.8.40 lakhs paid to the executing agencies in 13 districts between 1978-79 and 1981-82 for setting up 20 Ashram hostels, only 7 Ashram hostels were set up.

Between 1973-74 and 1981-82, 5,642 persons were trained in the various Training-cum-Production Centres in the State at a cost of Rs.1,93.98 lakhs against the target of 6,520 persons. Of 857 persons trained in various trades in 10 Training-cum-Production Centres in 4 districts, only 98 persons got employment.

Rupees 17.99 lakhs were placed on an ad hoc basis with the District officers of 5 districts between 1977-78 and 1980-81 for sinking dugwells and tubewells but no information about the number of wells sunk, number of persons benefited and the area brought under irrigation was available.

Under special component plan Rs.19,81.38 lakhs were drawn during 1980-81 to 1981-82 for implementing specific programmes| specific schemes for SC population in 15 districts but the information about the actual expenditure, progress of the schemes and benefits derived therefrom was not available.

No records to indicate the distribution and utilisation of 54,700 coconut saplings and 7,248 other seedlings purchased at a cost of Rs.2.78 lakhs between July 1981 and July 1982 and vegetable minikits for which Rs.1.38 lakhs had been paid to block offices (November 1981) was available in Midnapore district, Rs.0.75 lakh (out of Rs.0.84 lakh) allotted for extension|construction of bio-gas plants remained unspent (August 1982). In Bankura district, Rs.14.90 lakhs drawn (March 1982) for agricultural development remained unutilised due to non-finalisation of the schemes by the District Welfare Committee, 50 dugwells and 123 shallow tubewells for which Rs.4.72 lakhs were paid to Panchayat Samities between January and March 1982 could not be constructed owing to non-selection of sites and Rs.3.35 lakhs approved (May 1981) for horticulture were spent on 'bundh' scheme. In 24-Parganas district, out of 677 shallow tubewells and 78 dugwells for the construction of which Rs.10.43 lakhs were paid to Block Development Officers between July 1981 and March 1982, 341 shallow tubewells and 10 dugwells were constructed at a cost of Rs.4.81 lakhs up to June 1982

Out of Rs.1,14.20 lakhs allotted for village industries schemes during 1980-81 to 1981-82, Rs.75.56 lakhs remained unutilised up to July 1982. In 24-Parganas district, progress of financial and physical achievements of 3 village industries schemes for which subsidies totalling Rs.3.47 lakhs had been paid to 2 voluntary organisations and one Panchayat Samity was not known.

Out of Rs.1,00 lakhs paid to West Bengal State Leather Industries Development Corporation in March 1981 for implementation of different schemes on leather industries, Rs.99.21 lakhs remained unspent up to July 1982. Details of the village industries schemes and progress of expenditure and physical achievements against Rs.12.34 lakhs allotted to Midnapore and Burdwan districts on an ad hoc basis between November 1981 and February 1982 were not available.

Rupees 34.90 lakhs and Rs.45.19 lakhs were allotted during 1980-81 to 1981-82 for implementation of various animal husbandry programmes. Rupees 32.40 lakhs drawn by the Director of Animal Husbandry in March 1981 for establishment of 2 Seed Multiplication Farms, 2 Animal Husbandry Training Centres and 1 Goat Multiplication Centre remained unspent up to August 1982.

Although subsidies totalling Rs.16.03 lakhs were paid to the financing institution in 2 districts (24-Parganas and Midnapore) between November 1981 and July 1982 for implementation of 2 fishery schemes, the schemes remained unimplemented (August 1982).

For construction of roads and other forestry schemes, Rs.1,20.82 lakhs were allotted to the Forest Department between 1980-81 and 1981-82. No progress in the construction of 3 forest roads for which total allotment of Rs.16 lakhs had been received by Baikunthapur Forest Division up to March 1982 was made up to August 1982 except collection of road metal. Rupees 11 lakhs received by District Magistrates of Bankura, Burdwan and Midnapore in 1980-81 for different forestry schemes remained unutilised. In 24-Parganas district, Rs.1.44 lakhs only out of Rs.23.19 lakhs placed at the disposal of 4 Irrigation and Waterways divisions during 1981-82 for execution of embankment (25), drainage (13) and bridge (1) works were spent up to March 1982 and none of the works were completed.

Out of the total amount of Rs.5,67.50 lakhs drawn by the different special officers for SCs during 1980-81 to 1981-82 for payment of subsidies to share croppers and assignees of vested lands under Land Reforms Schemes, Rs.4,60.46 lakhs remained unutilised with the WBSCSTDFC (August 1982).

Out of 800 schemes taken up under Youth Services Programmes in 1980-81 and 1981-82, 339 schemes were completed up to July 1982 and none of the 15,604 persons trained in different trades could be employed or self-employed.

Rupees 40 lakhs allotted (June 1981) to 4 Apex Co-operative Institutions to promote co-operative activities among Scheduled Castes remained unutilised up to August 1982. While information about

proper utilisation of Rs.28.25 lakhs drawn (March 1981) for universal membership and subsidy schemes under Special Component Plan was not available, a further amount of Rs.20.50 lakhs drawn (March 1982) for the purpose remained unutilised.

Between 1978-79 and 1981-82, WBSCSTDFC sanctioned Rs.1,80.17 lakhs as margin money loans to 1.39 lakh members of Scheduled Castes and Scheduled Tribes; of this, Rs.1,33.22 lakhs represented margin money advances to 1.33 lakh share croppers and assignees of vested lands. Only Rs.31.10 lakhs (out of Rs.1,33.22 lakhs) were recovered up to June 1982.

No monitoring cells at the concerned departments (except Animal Husbandry Department) and in the districts and other lower levels were set up and the prescribed reports and returns on the execution of the programmes were not received in the Scheduled Castes and Tribes Welfare Department.

### 3.9.9. *Tribal Area Sub-Plan*

#### 3.9.9.1. *Introductory*

To overcome the constraints of scattered population, non-contiguous tribal habitation and to effect a realistic and comprehensive development programme, among the Tribals, Tribal Sub-Plan was introduced in 34 areas in 12 districts (Bankura, Birbhum, Burdwan, Darjeeling, Hooghly, Jalpaiguri, Malda, Midnapore, Murshidabad, Purulia, West Dinajpur and 24-Parganas) having 50 per cent or more of the Scheduled Tribes population. A Mouza having fifty per cent or more of scheduled tribe population was identified as the basic unit and termed as Integrated Tribal Development Project Area.

— As against a total outlay of Rs.19,29.32 lakhs, an expenditure of Rs.16,53.97 lakhs was incurred during the period from 1972 to 1982 on welfare programmes on Education, Economic betterment, Health, Housing and Integrated Tribal Area Development Projects. Programmewise outlay and amounts drawn from the commencement to March 1982 is given in Appendix 3.2. The working of the Tribal Sub-Plan was test checked in audit and the points noticed during scrutiny of the five selected districts (Bankura, Burdwan, Jalpaiguri, Midnapore and 24-Parganas) are given in the succeeding paragraphs.

#### 3.9.9.2. *Educational Schemes*

No records showing the number of beneficiaries to whom scholarships were awarded and the number of hostels, etc., constructed (August 1982) could be furnished (August 1982) by the Department.

In Midnapore, Rs.1.20 lakhs were sanctioned in 1978-79 for construction of three student hostels, but none of the hostels was completed (July 1982) and the amount remained unspent (July 1982) with the District School Board.

### 3.9.9.3. *Integrated Tribal Area Development Project (ITDP)*

The project taken up from 1974-75 out of special Central assistance included various Welfare Programmes for the Tribal people under (1) Agriculture, (2) Village Industries, (3) Animal Husbandry and Veterinary Services, (4) Fisheries, (5) Forest, (6) Minor Irrigation, (7) Land Reforms, (8) Cottage and Small Scale Industries, (9) Co-operation, (10) Roads, (11) Rural Water Supply, (12) Primitive Tribes, (13) Health and Family Welfare and (14) Education. Out of Rs.14,29.95 lakhs drawn between 1974-75 and 1981-82, Rs.10,31.27 lakhs were placed with the District Officers for the implementation of the programmes in the 34 Blocks|Areas in the 12 districts.

Information about the disbursement of the balance amount of Rs.10.86 lakhs (out of Rs.14,29.95 lakhs) was not furnished by the Directorate.

Out of the total amount of Rs.14,29.95 lakhs drawn between 1974-75 and 1981-82, the expenditure incurred under the project during the same period was not furnished (July 1982) by the Department. The programme-wise details of expenditure as well as extent of benefit extended to the Tribal people could not also be furnished (November 1982) by the respective departments.

#### 3.9.9.3.1. *Agricultural Schemes*

Soil conservation works in 5,104 hectares of vested land (1,748 hectares in plains and 3,356 hectares in hill area) were done during the period from 1977-78 to 1980-81 at a cost of Rs.29.70 lakhs in Jalpaiguri (Rs.28.84 lakhs) and Midnapore (Rs.0.86 lakh) districts by the Agriculture Department. The improved vested land holdings were not handed over (August 1982) to the Land and Land Revenue Department for distribution to the landless tribal people of the areas as envisaged in the scheme.

Of the 74 dugwells taken up for construction on the land of the beneficiaries during the period from 1977-78 to 1980-81 in Bankura district at an estimated cost of Rs.4.19 lakhs for providing minor irrigation facilities 29 dugwells, which were to be constructed by the beneficiaries themselves, were either abandoned or left incomplete after incurring an expenditure of Rs.0.47 lakh, as according to the Principal Agricultural Officer (August 1982), the beneficiaries were



not interested in having the dugwells constructed. No precaution was taken by the Principal Agricultural Officer to ensure that the works were completed satisfactorily.

A sum of Rs.6.98 lakhs was allotted to the Zilla Parishad, Midnapore, by the District Magistrate, Midnapore, for purchase of 138 pump sets at the rate of Rs.5,058 per set for use of tribal farmers on hire service basis. But no reports showing the number of pump sets purchased, up to date expenditure incurred thereon and the extent of utilisation of the same, if any, was available (August 1982) in the office of the District Magistrate. Rupees 12.75 lakhs were allotted (November 1980) to 19 Block Development Officers for supply of agricultural implements (Rs.8 lakhs) to 762 beneficiaries and for soil conservation works (Rs.3.75 lakhs) in 600 hectares and gully plugging (Rs.1 lakh) in 200 hectares of lands. As per report furnished (August 1981) by the Project Officer, Jhargram, Rs.12.03 lakhs (out of Rs.12.75 lakhs) remained unspent with the Block Development Officers due to non-co-operation of Panchayat Samities. Information regarding utilisation of unspent balance was awaited (August 1982) from the Block Development Officers.

Rupees 0.56 lakh and Rs.0.24 lakh were spent on purchase of 2,000 vegetable minikits and 72 agricultural implements in November 1981 and June 1981 respectively. The relevant records in respect of ultimate distribution of minikits and implements amongst the beneficiaries and their utilisation by the beneficiaries were not available (August 1982) in the office of the Principal Agricultural Officer, Midnapore.

Rupees 9.40 lakhs were allotted between May 1981 and August 1981 to Principal Agricultural Officer, Midnapore (West) and 26 Block Development Officers of the district on an ad hoc basis without obtaining any specific agricultural scheme duly approved by the District Welfare Committee. Information regarding the implementation of the scheme was awaited (August 1982) from the Principal Agricultural Officers and Block Development Officers.

The District Magistrate, Midnapore, took up construction of 60 RCC ringwells (estimated cost : Rs.3.59 lakhs) in 1975-76 and sub-allotted Rs.0.83 lakh to the Principal Agricultural Officer, Midnapore (West), in 1978-79 for construction of thirty dugwells. Fifty three ringwells were constructed at a cost of Rs.3.33 lakhs and Rs.0.26 lakh were refunded to treasury (March/November 1978). Reasons for the shortfall in the number of ringwells constructed were not explained (August 1982). The measurement books were not also produced before audit. Eleven of the completed ringwells (cost : Rs.0.42 lakh) in Gopiballavpur-I Block did not have the expected

quantity of water, reasons for which were not investigated and survey done. It was decided to renovate these ringwells at an estimated cost of Rs.0.10 lakh. Records showing whether the eleven ringwells were renovated or the thirty dugwells were constructed could not be produced to audit either by the District Magistrate or by the Principal Agricultural Officer, Midnapore (August 1982).

The District Magistrate, Bankura placed Rs.5.60 lakhs in 1979-80 and 1980-81 with Panchayat Samities for excavation of 12 tanks and Rs.1.72 lakhs in 1980-81 with the Zilla Parishad for construction of a jore bundh. The District Magistrate stated (August 1982) that Rs.5.78 lakhs had been utilised and six tanks had been completed and construction of the jore bundh was nearing completion. Information about the utilisation/refund of the balance amount of Rs.1.54 lakhs and reasons for the delay in execution of the works were awaited (August 1982).

Sixty-five minor irrigation schemes (shallow tubewell : 27, river lift irrigation : 25 and surface irrigation : 13) were taken up between 1975-76 and 1981-82 as shown below :

					STW	RLI	Surface Irrigation	
Malda	..	..	..	..	27	..	..	
Jalpaiguri	..	..	..	..	..	6	1	
Purulia	..	..	..	..	..	..	4	
Midnapore	..	..	..	..	..	4	1	
Murshidabad	..	..	..	..	..	..	5	
Bankura	..	..	..	..	..	12	2	
Birbhum	..	..	..	..	..	3	..	
				Total	..	27	25	13

Of twenty-six schemes taken up in three districts (Jalpaiguri, Midnapore and Bankura) between March 1976 and February 1981, only thirteen schemes were completed at an expenditure of Rs.54.91 lakhs against the allotment of Rs.72.01 lakhs (estimated cost : Rs.66.31 lakhs) one month to three years behind schedule and the works relating to the remaining thirteen schemes were still in progress (August 1982). Delay in completion of schemes was attributed by the concerned Executive Engineers to delayed taking up of the work due to unsuitable site condition, receipt of funds at the fag end of the year, non-availability of land, etc. Against the gross command areas of 8,928 acres (Khariff : 4,963 acres; Rabi : 3,315 acres and

Pre-Khariff : 650 acres) proposed to be brought under irrigation through the 26 number irrigation schemes, a total area of 1,163 acres (Khariff-766 acres and Rabi-397 acres) could be irrigated between 1978-79 and 1981-82. The shortfall was stated (August 1982) to be due to incapability and ignorance of the cultivators (all tribals) about utilisation of water in respect of high yielding varieties, damages caused to the existing structure, etc.

The Block Development Officer, Simlipal (Bankura District), submitted (June 1978) a proposal of River Lift Irrigation Scheme to be installed on river Joyponda. The scheme was erroneously sanctioned (March 1978) by the Government (estimated cost Rs.2.37 lakhs) on river Silabati as the site was inadvertently shown as Silabati in the recommendation of the executing division (Bankura Agri-Mechanical). The pump sets were installed on river Silabati in November 1978 and a total sum of Rs.1.45 lakhs was expended till March 1979. An attempt was made (November 1978) by the divisional officer to shift the pump sets along with accessories to the correct site on river Jayponda but the same was not fruitful.

The Chief Engineer (Agriculture) instructed (March 1981) the Executive Engineer to stop attempts for change of the sites as the local people of the places where the pump set had been installed moved the court of law against shifting of the pumps. No work on the scheme had been executed since then. Thus, the intended benefit could not be derived even after incurring a considerable expenditure (Rs.1.45 lakhs) due to inadvertence on the part of the local office.

The Dhubighora Minor Irrigation Scheme (in Jalpaiguri District) was completed (July 1980) at a total cost of Rs.1.75 lakhs. Target command area of the scheme was 940 acres (Khariff—600 acres; Rabi—300 acres). The regulating accessories of the sluice being stolen (August 1981) no regulated irrigation to the command area was possible by the department. The matter was reported to Police immediately after the theft. No departmental investigation was conducted to fix up responsibility, if any, for the loss. The Executive Engineer stated (June 1983) that the sluice regulating accessories had not been replaced.

#### 3.9.9.3.2. *Cottage and Small Scale Industries Schemes*

For implementation of 5 development works, viz., construction of wells, construction, extension and widening of roads and river protection works in connection with Pachmi Hatgacha Mining Project and Jayanti Dolomite Project at an estimated cost of Rs.26.89 lakhs, the West Bengal Mineral Development and Trading Corporation Limited received the entire amount in March 1980. According to the

Government order, the assets to be created after implementation of the schemes were to be maintained by the Corporation. But the Corporation stated (August 1982) that as the works were within the areas of operation of Public Works, Forests and Irrigation Departments, it was difficult for the Corporation to maintain the assets created and it, therefore, decided to entrust the works to the Departments under which the areas of operation were located. Out of 5, 3 works, viz., construction of wells, construction of road and reconstruction and extension of forest road involving Rs.13.64 lakhs were not undertaken (August 1982), reasons for which were awaited (August 1982). Two works, viz., river protection work and widening of road from Alipurduar to Hatipota estimated at Rs. 13.25 lakhs were stated (July 1982) by the Corporation to have been completed by the Irrigation Department (Rs.3.25 lakhs) and the Public Works Department (Rs.10 lakhs). But no papers including completion certificate could be shown to audit by the Corporation. The Irrigation Department executed the schemes out of their own fund which had not been reimbursed till date (August 1982). Rupees 8 lakhs were paid to the Public Works Department in March 1981 for the work done by them. Thus, out of Rs.26.89 lakhs, a sum of Rs.8 lakhs were spent by the corporation leaving a balance of Rs.18.89 lakhs which according to the records of the corporation had been diverted for other purposes. No sanction permitting the diversion was received from the Government (July 1982).

For construction of an Industrial Estate at Jhargram, comprising 16 sheds, of which 8 were intended for economic placement of tribal people, Government sanctioned a total sum of Rs.5.06 lakhs (Rs.3 lakhs in March 1979 and Rs.2.06 lakhs in January 1981) to the West Bengal Small Industries Corporation Limited. Although the Corporation completed (March 1982) construction of 16 sheds at a total cost of Rs.7.04 lakhs, neither the reasons for non-distribution of the sheds were furnished (July 1982), nor the terms and conditions for distribution were fixed (July 1982).

The Sub-divisional Officer, Jhargram, spent (March 1981) Rs.6.83 lakhs for construction of 39 stalls and 12 hut sheds at the Jublee Market and Rs.3.23 lakhs in April 1982 for providing fixture and fittings of those stalls and sheds. The working capitals were to be provided to the stall holders by the WBCSSTDFC and other financing institutions as loans and by Government as subsidy after the schemes furnished by them were accepted as viable by the financial institutions. Thirty five stalls were handed over to the tribal people in March 1981 before providing the fixtures and fitting. The information as to whether any business was started by the stall holders

or any financial assistance was received by them as subsidy or loan after submitting the schemes and the basis of selection of the beneficiaries was not furnished (August 1982) by the Sub-divisional Officer, Jhargram.

Out of Rs.3 lakhs received during 1981-82 for implementation of village industries scheme by the Project Officer, Integrated Tribal Development Project, Jhargram, Rs.2.35 lakhs were diverted for other sector schemes without the approval of the Project Co-ordination Committee. The reasons for such diversions and progress of the schemes were awaited (August 1982).

Rupees 11.94 lakhs were sanctioned by Government during 1977-78 (Rs.3 lakhs), 1978-79 (Rs.4.14 lakhs) and 1979-80 (Rs.4.80 lakhs) in favour of Assistant Director of Sericulture, Jhargram, for construction of a sericulture farm at Jhargram. Rupees 0.30 lakh were utilised for temporary fencing of the site. Rs.6.84 lakhs were placed with the Executive Engineer, Public Works Department (Construction Board), Midnapore in 1977-78 and 1978-79 for the construction work and Rs.4.80 lakhs remained with the WBTDC. The reasons for delay in execution of the work were awaited (August 1982) from the Assistant Director of Sericulture.

### 3.9.9.3.3. *Animal Husbandry Schemes*

Between 1976-77 and 1979-80, Rs.41.82 lakhs were allotted to different districts for implementation of various animal husbandry schemes indicated below for providing a source of subsidiary income through livestock keeping. Up to March 1982, Rs.26.18 lakhs were spent leaving a balance of Rs.15.64 lakhs. Physical targets and achievements for the period 1976-77 to 1979-80 (figures for 1980-81 onwards not available) as could be gathered from the records, were as shown below :

	Description of the Schemes							Total
	Sheep rearing	Goat keeping	House Dairy	Pig rearing	Backyard Poultry	Duck rearing	Dipltter Poultry	
	(In units)							
Target ..	1,159	2,832	651	703	2,194	250	116	7,905
Achivement	864	2,615	352	337	736	Nil	32	4,936

As each scheme was for the benefit of an individual, 4,936 persons were benefited against the target of 7,905 persons. The Director of Animal Husbandry, West Bengal was requested (July 1982) to state the reasons for shortfall which were awaited (March 1983).

Rupees 0.48 lakh were sanctioned in 1975-76 for establishment of a goat demonstration centre at Salboni, Midnapore. The centre was not established and the amount refunded to the Treasury in January 1979.

During 1980-81 and 1981-82, Rs.12.93 lakhs were allotted to Midnapore district for implementation of different schemes. Out of this, Rs.7.07 lakhs (Rs.6.08 lakhs in November 1980 and Rs.0.99 lakh in March 1982) were paid to different Block Development Officers. The Block Development Officers were required to submit the physical and financial achievements periodically to the District Officer. But no such reports were furnished by them and the district office could not indicate the progress of the schemes taken up. Post financial follow-up measures had also not been undertaken to keep the beneficiaries under constant watch and guidance to see that the schemes became successful. Rupees 5.86 lakhs, which remained unspent, were kept with the State Bank of India, Jhargram in April 1982 by the Project Officer, Jhargram.

#### 3.9.9.3.4. *Veterinary Services Schemes*

Three ambulatory clinic vans (cost : Rs.1.85 lakhs) placed by the Director of Veterinary Services, West Bengal, at the disposal of District Veterinary Officers of Bankura (January 1979), Purulia (January 1980) and Midnapore (February 1980) remained unutilised (August 1982) due to non-posting of staff. Another van (cost : Rs.0.70 lakh) placed at Burdwan (March 1981) could not be utilised properly as the driver was not posted. Further, four jeeps and one speed boat for opening ambulatory clinics in Jalpaiguri, Hooghly, Midnapore, Purulia and 24-Parganas (speed boat) were not purchased (August 1982) although Rs.10.92 lakhs were drawn by the Director of Veterinary Services, West Bengal, for the purposes between March 1979 and November 1980. The amount stood lapsed as the relevant validity periods of the cheques expired and no fresh sanction was accorded (August 1982) for the purpose. The reasons for which the vans and the boat could not be purchased were awaited (August 1982).

Six Veterinary Hospitals, 6 Disease Investigation-cum-Control units and 19 Veterinary Aid Centres sanctioned during the period from 1978-79 to 1980-81 could not start functioning (July 1982) due to non-posting of staff and non-selection of sites for 7 Veterinary Aid Centres. Medicines and equipment valued at Rs.1.01 lakhs were purchased for those centres up to March 1982.

#### 3.9.9.3.5. *Fisheries Schemes*

Rupees 9.76 lakhs allotted in 1979-80 to the Director of Fisheries, West Bengal, for implementation of different fisheries schemes were

credited to the accounts of the WBTDC in March 1980. No scheme could be implemented by the Fishery Directorate (August 1982) and the amount remained with the WBTDC. Reasons for delay in implementation of schemes were awaited (August 1982).

#### 3.9.9.3.6. *Forestry Schemes*

For implementation of different Forestry Schemes (soil conservation, plantation, construction of dams and roads, etc.) a sum of Rs.1,96.28 lakhs were spent out of Rs.2,29.32 lakhs allotted under "Tribal Area Sub-Plan" to the Forest Department during the period from 1974-75 to 1981-82.

As regards physical achievement vis-a-vis targets in respect of the schemes, the Chief Conservator of Forests stated (August 1982) that no target as such was fixed for the schemes and achievements were only up to the extent of financial allocation received from time to time.

Test check of the records of Divisional Forest Officers of five districts (viz. : Burdwan, Bankura, Midnapore, 24-Parganas and Jalpaiguri) disclosed that eight Divisional Forest Officers of the above mentioned districts failed to utilise a sum of Rs.34.70 lakhs which represented 27 per cent. of the allotment of Rs.1,28.27 lakhs received by them during the period from 1974-75 to 1981-82 due reportedly to (1) late receipt of fund, (2) want of staff, (3) opposition of local people and (4) delay caused in acquiring khas and vested land.

It was also noticed that out of the unspent balance (Rs.29.98 lakhs) relating to the years 1980-81 and 1981-82, a sum of Rs.17.83 lakhs was withdrawn by six Divisional Forest Officers of three districts (Bankura, Burdwan and Jalpaiguri) and kept in the account of the District branches of the West Bengal Scheduled Castes and Tribes Development and Finance Corporation as per order dated 18th March 1981 of the Scheduled Castes and Tribes Welfare Department. The above order was in violation of financial rules which enjoin that no money should be withdrawn from treasury unless the same is immediately necessary and merely to avoid the lapse of budget grant.

Training of Tribal Youth in Forest Management was one of the important items of the Tribal Sub-Plan under Integrated Tribal Development Project. Test check (August 1982) of records of Divisional Forest Offices of five districts disclosed that none of the Divisional Forest Offices took any initiative for imparting such training to tribal people living near the forests. Reasons for not undertaking the training programme were not intimated. No expenditure was, however, incurred on this account.

The Project Officer, ITDP, Jhargram, received Rs.1 lakh in 1981-82 for implementation of different social forestry schemes. The amount was sub-allotted to eight Block Development Officers at the uniform rate of Rs.12,500 to each. Only one out of the eight Block Development Officers submitted a scheme. The details of progress of the scheme submitted as well as the information about the amounts lying with 7 Block Officers were awaited (August 1982).

### 3.9.9.3.7. *Roads*

A total amount of Rs.1,49.10 lakhs was released by the Scheduled Castes and Tribal Welfare Department between 1974-75 and 1981-82, for execution of different road schemes as revenue expenditure in tribal areas of the State. Out of this, a sum of Rs.63.29 lakhs was received by the Public Works (Roads) Department between 1976-77 and 1980-81. That department could not, however, furnish (September 1982) details of funds received during 1981-82 and the overall expenditure incurred against the funds received during the years 1979-80 to 1981-82.

Test check of the records of those districts revealed that out of the 3 schemes taken up in Midnapore between February 1977 and March 1979, 2 were completed between January 1981 and December 1981, while the third work was in progress (July 1982). The scheme in Burdwan, taken up in October 1975, was also in progress (July 1982). Up to March 1982, expenditure incurred on the 4 schemes amounted to Rs.93.83 lakhs against the total estimated cost of Rs.1,06.14 lakhs. According to the Chief Engineer, Public Works (Roads) Department, 4 other schemes were taken up in the districts of Darjeeling (3 schemes) and Birbhum (1 scheme) but no information about the physical and financial progress of these schemes could be furnished by him (September 1982).

Rupees 21.63 lakhs received by the District Officers, Bankura (Rs 10.46 lakhs) and Jalpaiguri (Rs.11.17 lakhs) during the period from 1978-79 to 1981-82 were placed with the Zilla Parishads for construction of roads in the ITDP Blocks of Bankura district.

Of Rs.10.46 lakhs received by the Zilla Parishad, Bankura, Rs.4.65 lakhs were utilised up to August 1982 leaving an unspent balance of Rs.5.81 lakhs. The District Magistrate stated (August 1982) that construction of six roads was completed and that twelve roads (five sanctioned in 1979-80 and 7 in 1980-81) was yet to be completed. The amount of Rs.4.78 lakhs placed with the Zilla Parishad, Jalpaiguri in 1978-79 and 1981-82 for construction of a RCC bridge and Rs.4.66 lakhs out of Rs.6.39 lakhs received in 1979-80 for construction of roads and bridges remained unutilised (August 1982).



Details of work done for Rs.1.73 lakhs were not furnished to audit (August 1982). Reasons, for delay in implementing the programmes were awaited (August 1982).

### 3.9.9.3.8. *Minor Irrigation Schemes*

Rupees 56.45 lakhs were paid to the West Bengal State Minor Irrigation Corporation Limited, a State Government Company, in 1978-79 for implementation of 15 River Lift Irrigation Schemes and installation of one Deep Tubewell. The Corporation could utilise Rs.19.29 lakhs up to March 1982. No scheme was seen to have been completed and the reasons for delay in execution of the work were awaited (August 1982).

In Bankura, Burdwan, Jalpaiguri and Midnapore districts Rs.83 lakhs were drawn for irrigation purposes during 1980-81 (Rs.39 lakhs) and 1981-82 (Rs.44 lakhs). Rupees 36.92 lakhs remained unspent (July 1982) of which Rs.15.18 lakhs were lying with WBSCSTDFC, Rs.9 lakhs with one Zilla Parishad and Rs.12.74 lakhs under deposit account. No information about utilisation of Rs.46.08 lakhs advanced to different executing agencies for implementation of the programme and the physical or financial achievements thereagainst could be furnished to audit (August 1982).

Irrigation and Waterways Department had taken up three minor irrigation schemes viz., (i) Rangamatia Irrigation Scheme in Midnapore district (estimated cost : Rs.11.69 lakhs) during 1974-75, (ii) Kilkot-Indongjhora Irrigation Schemes in Jalpaiguri district (estimated cost : Rs.8.98 lakhs) during 1977-78 and (iii) Extension of Taippu Irrigation Scheme in Darjeeling district (estimated cost : Rs.4.24 lakhs) during 1981-82, scheduled to be completed within two years of commencement. These schemes were administratively approved in May 1975 (Rangamatia), February 1979 (Kilkot) and 1981 (Taippu) by the Scheduled Castes and Tribes Welfare Department and a sum of Rs.38 lakhs was placed between 1974-75 and 1980-81 at the disposal of the Irrigation and Waterways Department. The schemes were commenced between 1975 (Rangamatia) and 1981 (extension of Taippu) and a total amount of Rs.24.36 lakhs was spent up to 1980-81. All the schemes were in progress in 1981-82.

It was contemplated that after completion of the schemes, irrigation potential of 4,400 acres would be created (4,150 acres in Khariff, 200 acres in pre-Khariff and Rabi 50 acres). Irrigation potential actually achieved was stated (July 1982) to be 2,095 acres during 1981-82.

The Rangamatia Irrigation Scheme which was estimated to cost Rs.11.68 lakhs was commenced in May 1975 and was due to be completed in 1976-77. In July 1975, the estimate of the scheme was modified to Rs.14.63 lakhs due reportedly to upward revision of rates and increase in the quantities following change in design of the weir. The estimate was again revised (November 1979) to Rs.28.75 lakhs mainly for increased cost of compensation of land, revision of Schedule of Rates and inclusion of additional items of work. Administrative approvals for both the modified and the revised estimates were awaited (August 1982).

Though the scheme was due to be completed in 1976-77, only 45 per cent of the work was done against an expenditure of Rs.16.96 lakhs (June 1982). The delay in execution was stated (July 1982) to be due to non-receipt of fund and non-availability of land. It was, however, noticed in the course of audit (July 1982) that allotments given for the scheme were more than the actual expenditure incurred each year as shown below :

Year	Allotment Expenditure	
	(In lakhs)	(of rupees)
1974-75	3.59	0 05
1975-76	3.51	0 24
1976-77	3.88	3.72
1977-78	5.00	4.24
1978-79	6.25	2.95
1979-80	3.00	2.64

Thus, at no stage the executing divisions could utilise the fund allotted for the purpose. Moreover, test check of records showed that proposals for acquisition of land for weir, canals and distributaries had been sent only in May 1975, i.e., on commencement of the work. Had the work been completed as per schedule even on the basis of modified estimate Rs.14.53 lakhs, extra cost amounting to Rs.14.22 lakhs (Rs.28.75 lakhs-Rs.14.53 lakhs) could have been avoided.

### 3.9.9.3.9. Land Reform Schemes

Under the scheme for financial assistance to the share croppers and assignees of vested lands 1.96 lakhs share croppers and 2.46 lakh assignees of vested lands belonging to Scheduled Tribes in ITDP areas were to be covered in 1981-82. During 1981-82 subsidies amounting to Rs.86.26 lakhs were drawn by the different District Officers. According to the information obtained (August 1982) from the WBSCSTDFC, which was connected with the programme, Rs.28.33

lakhs were paid to 0.30 lakh (6.88 per cent) Scheduled Tribes in 1981-82. The balance of Rs.57.93 lakhs remained unutilised (August 1982) with the WBSCSTDFC. The reasons for not covering the targeted number of tribal people were not furnished by the Government (August 1982).

With a view to ascertaining land holdings of tribal people and distributing the available surplus vested land, a special programme of updating the land records of the areas in two years in 20 and 5 mouzas in Purulia District and Islampur subdivision of West Dinajpur District respectively, was undertaken at an estimated cost of Rs.5.26 lakhs from December 1975. But by the end of 1981-82 the work could not be completed though Rs.18.86 lakhs were spent. It was estimated (June 1982) by the Land and Land Reforms Department that another five years would be required for completion of the work.

The reasons for abnormal increase in the cost and delay in completing the project which resulted in failure to extend the intended benefit were not furnished (August 1982) by Government.

#### 3.9.9.3.10. *Development programme through the Co-operation Department*

Under the Tribal Area Sub-plan sixty-six large-sized multipurpose co-operative societies (LAMPs) were organised with Government assistance (Rs.97.34 lakhs) till 1981-82 for the benefit of STs. The reasons for shortfall (36 per cent.) in the membership (42,530) in thirty three LAMPs against the prescribed number of membership of 2,000 in each LAMP could not be ascertained (August 1982) while financial assistance by Government was released on the basis of cent per cent (2,000) membership.

Other points of interest that came to notice are :

- (i) Government paid (between 1976-77 and 1978-79) Rs.1.30 lakhs as loan and subsidy to three LAMPs in Bankura for lac cultivation, which was not taken up (August 1982).
- (ii) During 1979-80 to 1981-82, Government allotted to WBTDCC Rs.54.55 lakhs for disbursement among affiliated LAMPs as subsidy subject to fulfilment of usual terms and conditions. Of this, Rs.26.84 lakhs remained undisbursed (July 1982) reportedly due to non-fulfilment of necessary terms and conditions by the LAMPs.
- (iii) Out of cash credit (short term loan repayable in twelve months from the date of issue) granted to fifty three affiliated LAMPs by WBTDCC, overdue amount of

Rs.39.69 lakhs as at the end of the Co-operative year 1980-81 could not be recovered as according to WBTDC (August 1982) "the LAMPs were not in a position to repay".

- (iv) Out of Rs.25 lakhs withdrawn (March 1980) by the WBTDC for execution of five schemes in collaboration with constituent LAMPs during 1979-80, Rs.6 lakhs were disbursed to three LAMPs in 1980-81 leaving a balance of Rs.19 lakhs unspent (August 1982). The reasons for non-receipt of utilisation certificates in respect of the amount disbursed (Rs.6 lakhs) and those for non-disbursement of the balance (Rs.19 lakhs) could not be ascertained (September 1982).
- (v) Rupees 4.22 lakhs withdrawn (March 1982) by the Registrar of Co-operative Societies for imparting special training in the methods of co-operation to tribal members of different Co-operative Societies and for 'differential rate of interest' scheme for Scheduled Tribes were held in deposit account (August 1982) without utilisation for the purpose for which the amount was drawn.

#### 3.9 9.4. *Summing up*

##### TRIBAL AREA SUB-PLAN

Against the total outlay of Rs.19,29.32 lakhs an expenditure of Rs.16,53.97 lakhs was incurred during the period from 1972 to 1982 on welfare programmes on Education, Economic betterment, Health, Housing and Integrated Tribal Area Development Projects.

Of Rs. 14,29.95 lakhs drawn between 1974-75 and 1981-82 by different departments for implementation of the schemes under the ITDP, the programme-wise details of expenditure and the extent of benefit extended to the Tribal people could not also be furnished by the respective departments.

A total area of 5,104 hectares of vested land in two districts improved by soil conservation measures at a total cost of Rs.29.70 lakhs were not distributed to the landless tribal people.

Of Rs.12.75 lakhs allotted (November 1980) to 19 Block Development Officers for supply of agricultural implements and soil conservation works, Rs.12.03 lakhs remained unspent due reportedly for lack of co-operation of the Panchayat Samities.

Rupees 9.40 lakhs were placed with the Principal Agricultural Officer and 26 BDOs on ad hoc basis without any approved schemes. Information regarding utilisation of the amount was not available.

Of 26 river lift irrigation and surface irrigation schemes taken up in 3 districts between March 1976 and February 1981, only 13 schemes were completed one month to three years behind schedule resulting in irrigation facilities being extended to total area of 1,163 acres between 1978-79 and 1981-82 against 8,928 acres proposed to be brought under irrigation by those 26 schemes.

A river lift irrigation scheme proposed to be installed on Jaypanda river was erroneously installed in a different site on river Silabati. The installations could not be shifted to the proper place due to local resistance.

The regulating accessories of a minor irrigation scheme having been lost by theft, no regulated irrigation of the projected command area of 940 acres was possible.

Of Rs. 26.89 lakhs given to the West Bengal Mineral Development and Trading Corporation Ltd. for execution of 5 development works in connection with Pachmi Hatgacha Mining Project and Jayanti Dolomite Project, only two works were got done at a total cost of Rs.13.25 lakhs by Irrigation Department and the Public Works Department. The Corporation had paid Rs.8 lakhs only to the Public Works Department and the balance of Rs.18.89 lakhs was diverted by it without any sanction of Government.

Thirty five stalls in a market at Jhargram were allotted to STs without obtaining any viable scheme for starting business who were to receive working capital from financial institutions on the viability of their schemes.

Of Rs.11.94 lakhs sanctioned for construction of a sericulture farm, Rs.0.30 lakh was spent for temporary fencing, Rs.6.84 lakhs were placed with Public Works (CD) Department for construction works and Rs.4.80 lakhs were lying unutilised.

Three ambulatory clinic vans placed in three districts between 1979 and 1980 remained unutilised due to non-posting of staff. Rs.10.92 lakhs drawn for purchase of 4 jeeps and one speed boat for opening ambulatory clinics stood lapsed as the relevant validity period of the cheques expired and no fresh sanction was accorded.

Rupees 9.76 lakhs remained unutilised with the WBTDC as no fisheries scheme for which the amount was drawn could be formulated by the Fisheries Department.

Rupees 34 lakhs received by the Forest Department between 1974-75 and 1981-82 for different forestry schemes remained unutilised due reportedly to late receipt of funds, want of staff, opposition of local people and delay in acquiring land.

Rupees 93.83 lakhs had been spent on 4 road schemes taken up between 1975 and 1979, two of these schemes were not yet complete (July 1982) and the work was in progress.

West Bengal State Minor Irrigation Corporation Ltd. which received Rs.56.45 lakhs for 15 RLI Schemes could utilise only Rs.19.29 lakhs up to March 1982. None of the schemes taken up by the Corporation were completed.

In 4 districts, of Rs.83 lakhs drawn for irrigation purposes in 1980-81 and 1981-82, Rs.36.92 lakhs remained unutilised with WBCSTDFC, Zilla Parishads and in deposit account.

Works on three irrigation schemes taken up between 1975 and 1981 were in progress (1981-82) and irrigation potential of 2,095 acres were actually achieved in 1981-82 against the contemplated irrigation potential of 4,400 acres. One of the schemes commenced in 1975 and due to be completed in 1976-77 had to be revised twice due to change in design, etc., resulting in rise in the estimated cost from Rs.11.68 lakhs to Rs.28.75 lakhs.

Of Rs.86.26 lakhs drawn for giving subsidies during 1981-82 to 4.42 lakhs tribal share croppers and assignees of vested land only Rs.28.33 lakhs were paid to 0.30 lakh STs (6.88 per cent) the balance of Rs.57.93 lakhs remaining unutilised with the WBCSTDFC.

Revision of land records for distributing the available surplus land to Tribal people taken up in 25 mouzas in December 1975 and due to be completed in two years, was still not complete (June 1982) although Rs.18.86 lakhs had been spent against the estimated cost of Rs.5.26 lakhs.

Government's assistance of Rs.97.34 lakhs were given in organising 66 LAMPs at full rates although membership in 33 of the LAMPs was short by 36 per cent.

Out of Rs.54.55 lakhs placed with WBTDCC for payment of subsidy to LAMPs, Rs.26.84 lakhs remained undisbursed due to non-fulfilment of necessary terms and conditions by the LAMPs.

Rupees 39.69 lakhs on account of short term loans remained overdue from 53 LAMPs due to their inability to repay.

Rupees 4.22 lakhs drawn for training STs in co-operative methods remained unutilised.

## GENERAL

## 3.10. Outstanding Inspection Reports

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.

A scrutiny of the position of outstanding inspection reports relating to three departments viz. Refugee Relief and Rehabilitation, Board of Revenue and Home (Police) revealed that at the end of September 1982, 1,671 inspection reports issued up to March 1982 contained 7,706 paragraphs not settled as shown below :

Department	Number of Inspection reports	Number of paragraphs not settled	Year to which the earliest outstanding paragraph relates
Refugee Relief and Rehabilitation .. ..	579	1,872	1960-1961
Board of Revenue .. ..	691	4,440	1960-1961
Home (Police) .. ..	401	1,394	1960-1961
Total ..	1,671	7,706	

An analysis of 283 inspection reports (17 per cent of 1,671 inspection reports) relating to the three departments viz. Refugee Relief and Rehabilitation (97), Board of Revenue (87) and Home

(Police) (99) showed that the pending paragraphs related to the following categories :

Nature of irregularities	Numer of cases in which the irregularities were noticed			Money value
	Refugee Relief and Rehabilitation	Board of Revenue	Home (Police)	(In lakhs of rupees)
(i) Non-recovery of rent, electrical charges and other dues	27	35	30	2,38.21
(ii) Non-adjustment of advances drawn by Departmental Officers	9	36	15	1,08.85
(iii) Irregular/avoidable/infructuous expenditure	17	23	48	72.54
(iv) Expenditure incurred without sanction of the Government	13	17	20	38.49
(v) Non-realisation of loans	18	..	..	24.81
(vi) Shortages/losses not recovered/written off	39	13	28	13.47
(vii) Excess expenditure due to non-acceptance of lowest tender	1	9	16	6.09
(viii) Delay in remitting Government money into treasury	4	3	5	3.02
(ix) Non-maintenance of initial records	18	24	32	0.08
(x) Non-disposal of un-serviceable articles lying in stores	14	8	10	..
(xi) Security deposits not furnished by employees handling cash and stores	6	3	10	..
(xii) Non-adherence to the prescribed procedure for dealing with cash	4	7	13	..

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.



### 3.11. Misappropriation, losses, etc.

The cases of misappropriation, defalcation, etc., of Government money, reported up to 31st March 1982 and on which final action was pending at the end of 1981-82 were as follows:

				Number of cases	Amount (In lakhs of rupees)
Cases outstanding at the end of 1980-81	..	..	..	561	73.68
Cases reported during 1981-82	..	..	..	27	25.97
Cases disposed of during 1981-82	..	..	..	..	..
Cases outstanding at the end of 1981-82	..	..	..	588	99.65

Department-wise analysis of the outstanding cases is given in Appendix 3.3. Of the 588 cases outstanding at the end of 1981-82, 487 cases (amount : Rs.48.38 lakhs) were outstanding for more than five years. Sixty two per cent of the cases related to the Board of Revenue.

## HOME (POLICE) DEPARTMENT

### 3.12. Misappropriation of funds

A special audit of the accounts of the Deputy Commissioner for the period from January 1971 to December 1975 undertaken between April 1981 and June 1981 disclosed that Rs.0.72 lakh were suspected to have been defalcated as detailed below :

- (a) Rupees 0.28 lakh representing pay and allowances of executive staff were shown in the accounts as having been remitted to recipients by postal money orders without actually remitting the same.
- (b) Rupees 0.13 lakh representing undisbursed pay and allowances were shown in the accounts as having been credited to Government but no challans in support of such credits were on record.
- (c) Rupees 0.17 lakh were drawn by the Deputy Commissioner and shown disbursed between April 1972 and December 1975 in favour of fictitious names.
- (d) Rupees 0.14 lakh representing pay and allowances of constables who were absent for a long time were drawn by allegedly forging signature or making entries in the

pay cheques and showing such amounts either as disbursed or as remitted by money order or as refunded to the Treasury without doing any of the same.

- (e) The Disposition Register required to be maintained indicating the particulars of Government servants borne on the establishment was not properly maintained, despite pointing out in audit during April 1975 to March 1976. No other document for the purpose of checking correctness of the particulars of the Government servant whose pay and allowances were purported to have been drawn and disbursed was maintained.
- (f) The entries in the cash accounts were not authenticated by the Drawing and Disbursing Officer or any other officer authorised to do so despite pointing out the omission in audit earlier.

Further developments are awaited.

The matter was reported to Government (April 1982); reply is awaited (March 1983).

## LAND AND LAND REFORMS DEPARTMENT

### 3.13. **Fraudulent drawal of money**

The Collector, Midnapore, informed (May 1979) Government that there was a fraudulent drawal of money to the extent of Rs.15.24 lakhs between December 1974 and December 1977 from the Contai and Tamluk Sub-treasuries under Midnapore Treasury against forged land acquisition cheques and the matter was under investigation by Criminal Investigation Department, West Bengal. At the instance of Government, special audit of the accounts of the Special Land Acquisition Office of Midnapore Collectorate for the period from December 1974 to December 1977 was conducted between January 1982 and March 1982. The following were noticed :

- (i) The amount of Rs.16.40 lakhs was suspected to have been drawn against 101 land acquisition cheques (Contai : 74 cheques for

Rs.11.59 lakhs and Tamluk : 27 cheques for Rs.4.81 lakhs). The *modus operandi* adopted was as under :

- (a) Twelve advice lists of Midnapore Treasury containing encasement for payment order of 111 land acquisition cheques at Contai (in 8 lists) and Tamluk (in 4 lists) Sub-treasuries were deemed to have been received for payment at the Sub-treasuries between May 1974 and December 1977. Verification of the relevant registers and records of Midnapore Treasury revealed that none of the encasements of payment orders in respect of 111 cheques nor the advice lists were recorded in any of the registers maintained in the Treasury. Those advice lists appeared to have been drawn up by forging the signature of the Treasury Officer, Midnapore.
- (b) All the 101 cheques against which the amounts were drawn appeared to have been forged as verification of records of the office of the Special Land Acquisition Officer, Midnapore showed that signature of the Special Land Acquisition Officer, Midnapore on the land acquisition cheques was forged and serial number shown in the cheques did not either agree with those mentioned in the Land Compensation Award statements kept in the office or where agreed, the names of the payees, the amounts and the dates of issue differed.

The Special Land Acquisition Officer, Midnapore, stated (March 1982) that on scrutiny of the land acquisition cheques, it appeared that payments against 96 cheques were not genuine while in case of 5 cheques, the names of the payees, amounts and dates of issue did not agree with the records of his office.

(ii) Signatures of the drawing officer of the cheques and the Treasury Officers as indicated on the cheques and the advice lists as well as the encasement on payment order were not verified with the specimen signatures of those officers by the Sub-treasuries.

(iii) Proper identification of the payees did not appear to have been done by the authorities of the two Sub-treasuries at the time of payments.

Government stated (November 1982) that criminal cases against two Government servants and 23 others were pending with the Special Trial Court, Midnapore.

## CHAPTER IV

## WORKS EXPENDITURE

## IRRIGATION AND WATERWAYS DEPARTMENT

**4.1. Avoidable expenditure due to lack of co-ordination**

For prevention of erosion of the river Mansai along Falakata-Sildanga Road, a scheme comprising two components of works (estimated cost : Rs.16.84 lakhs) was approved by the North Bengal Flood Control Commission in January 1977, viz., construction of 3 solid spurs at kilometres 8.1, 10.3 and 11.5 of Falakata-Sildanga Road—Spur No. 1, 2 and 3 (Rs.15.76 lakhs) and construction of 700 metre long marginal embankment from kilometres 11.5 to 12.2 (Rs.0.53 lakh).

The Board of Technical consultants to the North Bengal Flood Control Commission approved the scheme technically and the Government was approached in March 1977 for administrative approval. Work on the scheme, however, commenced only in December 1978 after the floods of 1978. By this time, the river bank eroded considerably and it became necessary to construct two additional spurs (Spur Nos. 4 and 5) at kilometres 12.49 and 13.18 with an increased length (1,680 metres) of embankment and diversion of flow of river Mansai as the Falakata-Sildanga Road which was breached by the flood could not act as a tagging embankment. While approving a modified Scheme (estimated cost : Rs.31.60 lakhs) to take care of these additional items of works, the Board of Technical consultants observed (December 1978) that the question of modification had arisen because of the delay in taking up execution of the original scheme which resulted in the river coming closer to the banks requiring additional works.

The Chairman, North Bengal Flood Control Commission, desired (February 1979) that the execution of the additional works incorporated in the revised scheme should be taken up immediately and completed before the rainy season of 1979. But the tenders for the construction of these spurs, called for in February 1979, were not finalised. Non-commencement of the work as per the modified scheme before the commencement of the rainy season of 1979 resulted in continuous erosion of a length of 100 metres of embankment at kilometre 10 and 600 metres of embankment at kilometre 13 and a series of protective and palliative measures were taken up during August-September 1979 at a cost of Rs.9.61 lakhs to avert serious disaster.

Following the damages caused by the floods of 1979, a second modified scheme (estimated cost : Rs.59.64 lakhs) was prepared and administrative approval of the Government sought in November 1979. This scheme provided for the construction of a sixth spur (Spur No. 1A—between Spurs 1 and 2) construction of an additional length of marginal embankment (1,500 M) and diversion of the main flow of river Mansai. The last item of work (diversion of the flow of river Mansai : estimated cost : Rs.13.50 lakhs) had to be undertaken to make the construction of spurs feasible within the flowing river in that condition and was completed at a cost of Rs.16.39 lakhs.

The Government stated (March 1983) that the original scheme approved by the Board of Technical Consultants in 1977 could not be taken up for execution earlier than December 1978 due to non-availability of fund for the work. Government stated further that additional works relating to the construction of spur numbers 4 and 5 with increased length of marginal embankment could not be executed before the flood season of 1979 as the P.W. (Roads) Department's concurrence to the sharing of cost of additional works had not been received.

Non-completion of the work relating to the spurs and embankments before the rainy season of 1979 due to lack of co-ordination between the two departments resulted in avoidable expenditure of Rs.26 lakhs (protective works Rs.9.61 lakhs; work on the diversion of the main flow of the river Rs.19.39 lakhs).

#### **4.2. Avoidable expenditure on payment of extra carriage charges**

For carrying out anti-erosion works on the eastern bank of the river Ganga, supply of boulders was received from different contractors by the Malda Irrigation Division. The description of work as per agreements was "supply of boulders at site including loading, unloading, carriage, stacking, dressing and levelling within a lead of 400 metres from the bank line of the river Ganga but not closer than 150 metres from the bank". Boulders were carried by contractors by road transport up to a point on the Western Bank, then by boat across the river and stacked at spur sites on the eastern bank (from Dhelparna to Khejuria) for supplying boulders up to the year 1978-79, suppliers were paid at the rates provided in the schedule of rates of Central Irrigation Circle plus/minus contractual percentages (the rate did not include payment for leads in excess of 30 metres which was included in the basic rate). But from the year 1979-80, nine extra leads in excess of 30 metres (each lead covering 30 metres) at the rate of Rs.1.30 per cubic metre per lead totalling Rs.11.70 per cubic metre have been allowed to the contractors for identical work. As per agreements entered into during both the periods (viz. up to

1978-79 and from 1979-80 onwards), the specification of the work was identical, i.e., boulders were to be stacked within a lead of 400 metres but not closer than 150 metres from the bank, except that the words "or otherwise" were added in the agreements relating to the period 1979-80 onwards.

The Divisional Officer stated (August 1982) that the rate for 1978-79 was prepared with the intention of stacking the boulders at the near end at the unloading point due to absence of provision of specific extra additional leads; and from 1979-80 onwards nine leads were allowed on the basis of finalisation of available specific points of stacking. But as the boulders were required to be stacked not closer than 150 metres from the bank as per terms of agreements entered into prior to 1979-80 also the question of stacking at a point closer than 150 metres from the bank of the river did not arise.

The Government stated (January 1983) that the pre-1979-80 agreements did not include any provision for charges for proper stacking of boulders at site in the zone 150-400 metre from the river bank as was subsequently included and boulders had to be mostly stacked at the nearer end only.

As the specification of work in both sets of agreements (pre-1979-80 and 1979-80 onwards) was identical, payment for extra carriage charges to the contractors in 23 cases on account of 9 extra leads (at the rate of Rs.1.30 per one lead for one cubic metre of boulder) during 1979-80 and 1980-81 has caused avoidable expenditure of Rs.9 lakhs to Government.

#### **4.3. Nugatory expenditure**

The 1st sub-stage of phase I of the Teesta Barrage Project comprised construction of (i) a barrage across the river Teesta, (ii) a lined link canal 20 km long on the right bank connecting Teesta with Mahananda and (iii) a second barrage across Mahananda.

Tender for the work of construction of Teesta Barrage proper was finalised in 1978 before finalisation of alignment, designs, etc. of appurtenant works to the barrage. The work of construction of an access road (1.5 km) from the observation towers to the barrage site at Gazoldoba with boulder soling, etc. suitable for heavy traffic was completed in December 1978 at a cost of Rs.6.5 lakhs. Before taking up the work of construction of the access road, no detailed survey was undertaken for proper fixation of its alignment. When the work of construction of left tagging bundh of Teesta Barrage Project was taken up in December 1980, it was noticed that a portion of the access road as already constructed fell on the alignment of the left tagging bundh.

Consequently, a 900 metre stretch (approximately) of the road was required to be dismantled for the construction of tagging bundh. To ensure uninterrupted flow of traffic to the main barrage site, a new diversion approach road was constructed (March 1981) at a cost of Rs.2.28 lakhs. The cost of construction of 900 metre (approximately) of the stretch of original access road which had to be dismantled to facilitate the construction of the left tagging bundh was Rs.4 lakhs.

Government stated (February 1983) that it was essential and economical to start work from the barrage proper and access road was a necessity to locate alignment of the barrage itself.

Construction of the access road suitable for heavy traffic without fixing the alignment of barrage proper and appurtenant works after proper survey and hapazard execution of the work of the access road has resulted in a nugatory expenditure of Rs.4 lakhs to the department.

#### **4.4. Additional expenditure in construction of an embankment**

The Giriya embankment situated on the right bank of river Jaldhaka was threatened by the flood of the river in 1978 and was on the point of breach. After the flood season, it was decided to strengthen the embankment by (a) construction of two numbers of Solid Spurs and (b) 600 metre length of retired embankment behind the hair pin bend of the embankment near Sarohati village (estimate not yet sanctioned). As the original embankment of this reach was in a hair pin bend likely to be cut off at any moment during high flood when the river Jaldhaka might avulse into the river Sutanga causing wide spread damage to both banks including agricultural land, it was thought that unless a retired embankment was constructed the original embankment would remain vulnerable at this zone. The North Bengal Flood Control Commission also endorsed this view (May 1979) and advised that the retired embankment should be constructed without further delay.

Though the division had incurred an expenditure of Rs.8.8 lakhs up to March 1980 for strengthening of Giriya embankment, construction of retired embankment was not undertaken (June 1980). Construction of one solid spur near two kilometres (Sarohati) was, however, completed on 10th June 1979 at a cost of Rs.4.02 lakhs. It was noticed in audit that boulder pitching of some lengths of the upstream shank of the newly constructed spur was badly damaged in the rains of 1979. The Divisional Officer stated that damages were due to bad workmanship of the contractor who did not execute the slope pitching works according to departmental specifications and there was heavy scouring and erosion on the nominal apron provided in the shank of the spur.

As the slope pitching works were not done as per specification by the contractor, some emergency works like bamboo piling and porcupine were undertaken at an expenditure of Rs.1.12 lakhs by obtaining rates on spot quotations to protect the spur against damage during the flood season.

Construction of one solid spur near 2 kilometres (Sarohati) was completed on 10th June 1979 but issue of work order for execution of another spur was deferred till 16th November 1979 though tenders in respect of both the spurs had been invited during the same period. For delay in execution of this spur, an expenditure of Rs.0.34 lakh had to be incurred for laying porcupine cages during the flood season of 1979.

Government stated (March 1983) that the retired embankment could not be taken up for execution due to public opposition and issue of work order for construction of spur near 1.60 kilometres was deferred due to inaccessibility of approach to work site for onset of early monsoon.

Although it was decided by the technical expert to strengthen the embankment at the earliest by construction of retired embankment and two solid spurs, the works could not be executed promptly by the Department for some reason or other and thereafter incurring an expenditure of Rs.8.8 lakhs the area remained vulnerable to flood ravages.

#### **4.5. Avoidable expenditure on carriage of boulders**

The work of construction and maintenance of spur numbers 1 to 6 at chainage 0 to chainage 215 on the left bank of the river Ganga was transferred to Farakka Barrage Project authorities with effect from the 7th June 1980. Consequently the boulders collected by the erstwhile executing Division of the department at the spur site were required to be carried to the Division's stackyard (situated on the river bank) at chainage 715 on the left bank, for utilisation in other works. During the months of June and July 1980, 2,993.45 cubic metre of such boulders were carried by road transport (covering a distance of 28 kilometres approximately) at a cost of Rs.1.45 lakhs. In this process, 18 leads (9 leads from river bank to truck head at the despatch point and 9 leads from truck head to river bank at the receiving end) involving an expenditure of Rs.0.70 lakh (included in the total cost of Rs.1.45 lakhs) were allowed to the contractors. The boulders were carried earlier from the right bank of the river to the left bank by boat transport and stacked within a distance of 400 metres from the bank line of the river. As the re-carriage of the boulders to the Division's stackyard took place in rainy season (June-July), there was scope for transportation thereof by boat. In



that case, total distance covered would have been 19 kilometres (as against 28 kilometres involved in transport by road) and the total cost of carriage would have been only Rs.0.51 lakh as shown below :

(a) Loading into boat, unloading at the far end, carriage by head load or rolling with necessary lead and lift (at both ends) vide item 4(b) of Section V(B) of the Schedule of Rates of Central Irrigation Circle.	Rs. 6 per cu. m.
(b) Carriage by boat for each km of carriage in water route at the rate of Rs. 0.58 per km x 19 km	Rs. 11.02 per cu.m.
	Rs. 17.02 per cu.m.
For carriage of 2,993.45 cu. m. at the rate of Rs. 17.02 per cu. m.	.. Rs. 50,948

Government stated (January 1983) that the departmental land which was considered safe for stacking purpose was situated far from the river bank and carriage of boulders by boat would have necessitated considerable numbers of head loads.

While transportation of materials by road for a distance of 28 km involved 18 leads carriage by boat for a distance of 19 km involved 10 (5+5) leads.

Transportation of stone boulders from chainage 0—215 to chainage 715 by road transport instead of by boat transport caused an avoidable expenditure of Rs.0.94 lakh to the Department.

#### 4.6. Avoidable expenditure on purchase of bitumen

The Chief Engineer, Irrigation and Waterways Department, informed (July 1980) Indian Oil Corporation (IOC) about the destination-wise break-up of 2,200 metric tonnes bitumen allotted to his department (to be supplied in packed drums) for the period July 1980 to June 1981 and endorsed a copy of his letter, *inter alia*, to the Superintending Engineer, Kangsabati Circle. The latter in his turn informed (14th August 1980) the Executive Engineer, Kangsabati Left Bank Division, about the allotment of 200 tonnes of bitumen to his division (to be supplied in packed drums) by the Haldia Installation of IOC. The bitumen was to be utilised for the work of construction of the road over Kumari Dam, chain 0 to chain 159 (executed by Kangsabati Left Bank Division). On 3rd September 1980 the Executive Engineer enquired of the IOC about the delivery schedule stating that the work was to be taken up by the Division in November 1980. In reply the IOC intimated (September 1980) the rate for bulk supply of bitumen (to be taken in drums to be arranged by the Division) to be Rs.1,825.85 per tonne plus sales tax. No enquiry was then made by the Division regarding the price and delivery schedule for supply of bitumen in packed drums (although the allotment order of the Chief Engineer envisaged that supply was to be taken in packed drums). On 3rd December 1980 the Executive Engineer again enquired from IOC of the terms and conditions for

supply of bitumen in packed drums and the availability thereof. In reply the IOC stated (19th December 1980) that within the short time available (the bitumen was to be supplied in September/October 1980 i.e. before November 1980) they could supply bitumen in bulk and bitumen in packed drums could be supplied in phased manner at the rate of Rs.2,110.91 per tonne plus sales tax. Instead of making an effort to take supply in packed drums (which was economic) by pursuing with IOC (neither was this question taken up with IOC in September 1980 nor was it specially taken up in December 1980) the Division purchased 900 empty drums during the period from January 1981 to June 1981 and effected carriage of 176.02 tonnes of bulk bitumen (cost : Rs.3.86 lakhs) through a contractor during the period from February 1981 to June 1981. Including the cost of empty drums (Rs.1.59 lakhs) procured by the Division for taking supply from IOC, the cost of 176.02 tonnes of bitumen worked out to Rs.5.45 lakhs against Rs.4.29 lakhs (including cost of drums) which would have been paid by the Division for procuring the same quantity in packed drums.

Turfing work of a portion of road over Kumari Dam (chain 0 to chain 110) was taken up in September 1981 and bitumen was issued for this work in October 1981 onwards. The composite work of the remaining portion of the road from chain 110 to chain 159 (including metalling and turfing) was taken up in March 1981. Bitumen was issued for this work in April 1982 i.e. after completion of metalling work. Since necessity of bitumen did not arise before October 1981 the Division had sufficient time for carriage of packed bitumen even in phases the actual issue during the three months from October 1981 to December 1981 having been only 91 tonnes.

The Government stated (January 1983) that the cost of containers should not be added to the cost of bitumen as the containers could be used again for taking bulk supply of bitumen and containers when no longer necessary could be resold and the cost of carriage of packed bitumen from Haldia to worksite was likely to be higher than the cost of carriage for bulk bitumen as IOC would have supplied packed bitumen only in a phased manner.

The Division's failure to take up with IOC in good time the question of supply of bitumen in packed drums after working out the comparative economics of obtaining bulk supply and supply in packed drums has caused in an avoidable expenditure of Rs.1.16 lakhs.

#### **4.7. Financial results of Irrigation Works**

There are four Commercial Irrigation Schemes for which Pro-forma Accounts are maintained viz. Midnapore Canal, Mayurakshi Reservoir Project, Damodar Canal and Karotowa Irrigation Schemes.

The capital expenditure incurred up to the end of the year 1981-82 for all the projects is Rs.24,79.82 lakhs. Total revenue collected from the schemes during the year 1981-82 is Rs.27.02 lakhs while total working expenses including the cost of maintenance is Rs.2,40.23 lakhs. Taking into account the interest on capital (Rs.1,47.73 lakhs), the loss during the year 1981-82 works out to Rs.3,60.94 lakhs which is 14.56 per cent. of the capital outlay for the four projects mentioned above. The details in respect of the schemes for the last three years are shown below :

	1979-80	1980-81	1981-82
	(In lakhs of rupees)		
Capital outlay to the end of the year .. ..	24,55.33	24,88.29	24,79.82
Revenue realised during the year .. ..	71.43	28.22	27.02
Working expenses during the year .. ..	2,23.86	3,51.68	2,40.23
Net profit(+)/Losses(-) during the year excluding Interest	(-)1,52.43	(-)3,23.46	(-)2,13.21
Interest on Capital .. ..	1,47.31	1,47.72	1,47.73
Losses after meeting interest .. ..	(-)2,99.74	(-)4,71.18	(-)3,60.94
Percentage of losses on capital outlay after meeting interest	12.21	18.94	14.56

The project-wise details of capital outlay, revenue, working expenses, areas targeted for irrigation, areas actually irrigated, quantum of water released, etc., is given in the following table :

Sl. No.	Particulars	Damodar Canal	Midnapore Canal	Karatowa Irrigation Scheme	Mayurakshi Reservoir Project
1.	Capital outlay to the end of the year (In lakhs of rupees)	1,29.80	84.92	47.00	22,18.10
2.	Revenue realised during the year 1981-82(In lakhs of rupees)	8.21	2.07	Nil	16.74
3.	Working expenses during the year (In lakhs of rupees)	36.58	35.65	2.76	1,65.24
4.	Loss excluding interest (In lakhs of rupees)	28.37	33.58	2.76	1,48.51
5.	Interest on capital (In lakhs of rupees) .	8.65	5.61	3.17	1,30.30
6.	Loss after meeting interest (In lakhs of rupees)	37.02	39.19	5.93	2,78.81
7.	Potential of the scheme(in acres)	279858	120000	21800	610000
8.	Area irrigated during 1981-82(in acres)	270501	83777	7964	583546
9.	Percentage of shortfall in irrigation	3.5	30	63.5	4
10.	Quantum of water released with difference, if any. over previous year (in acre ft.)				
	(A) 1980-81 .. ..	447024	64930	Not available	446220
	(B) 1981-82 .. ..	380953	64930	Not available	601650
11.	Percentage of loss on capital outlay	28.52	46.15	12.61	12.57

Although the achievement in realisation of targets in Damodar Canal was 96.5 per cent and Mayurakshi Reservoir Project 96 per cent, in Midnapore Canal and Koratowa Irrigation Scheme the shortfall in achieving targets were 30 per cent and 63.5 per cent respectively.

In respect of Midnapore canal, the Executive Engineer stated (October 1982) that potential of the scheme was calculated in the period of pre-Kangsabati Dam Project. Less water is available for the canal following the construction of the Kangsabati Dam Project and the area presently irrigated is the maximum capacity of the scheme.

The revenue assessed and realised of two projects is given below :

Sl. No.	Particulars	Midnapore Canal	Mayurakshi Reservoir Scheme
1.	Accumulated Assessed revenues (1981-82) (In lakhs of rupees) ..	23.14	6,27.32
2.	Revenue collected (1981-82)(In lakhs of rupees) ..	2.07	16.74
3.	Revenue outstanding (In lakhs of rupees) ..	21.07	6,10.58

Similar data in regard to two other projects, viz., Damodar Canal and Karotowa Irrigation Scheme are not available.

As against the accumulated assessed revenue of Rs.6,50.46 lakhs in respect of two schemes (Midnapore Canal : Rs.23.14 lakhs; Mayurakshi Reservoir : Rs.6,27.32 lakhs), only Rs.18.81 lakhs (Midnapore Canal : Rs.2.07 lakhs; Mayurakshi Reservoir : Rs.16.74 lakhs) was collected during the year 1981-82. The Revenue Officers of Mayurakshi Revenue Divisions I and II stated (November 1982) that the shortfall in realisation of revenue was due to an impression created in the minds of beneficiaries, following announcement in the Press and Radio, that remission of tax would be granted due to unprecedented flood in 1978 and drought in the following year. Decision of the Government regarding remission of revenue, if any, was yet to be received (November 1982).

The Revenue Officer, Midnapore Canal Revenue Division, stated (October 1982) that short realisation of revenue was due to limited area (0.42 lakh acres out of 120 lakh acres of irrigation) being covered by 'Civil Rule', damage of crop in 1981-82 due to virus infection and flood (1978-79) and drought (1979-80).

The matter was referred to Government in January 1983; their reply is awaited.

## PUBLIC WORKS (ROADS) DEPARTMENT

## 4.8. Unintended benefit given to a contractor

In connection with the work "Construction of a bridge on the river Subarnarekha at Kutighat" (estimated cost : Rs.2,81 lakhs revised to Rs.4,14.60 lakhs in April 1981) sanctioned by Government in May 1978, tender for the bridge proper (estimated cost : Rs.1,25.03 lakhs) was invited in 1978-79 and the work was awarded to a contractor (Contractor 'C') in September 1979 at a contract value of Rs.1,42.33 lakhs. The work commenced in November 1979 and was scheduled to be completed in October 1981. The table below gives the position of the computed rates of three lowest tenderers (Contractors 'A', 'B' and 'C') out of six tenders received is given below :

Rate offered	Contractor 'A' Rs. 1,34,74,871 (7.7 percent above the es- timated cost of Rs. 1,25,03,360)	Contractor 'B' Rs. 1,34,41,112 (7.5 percent above estimated cost)	Contractor 'C' Rs. 1,37,60,416 (10 percent above estimated cost)
Extra for use of 'Pakur' stones ..	3,08,622	..	..
Power supply .. ..	50,000	..	..
Interest for mobilisation advance as calculated by Department for the purpose of computation	1,18,458	1,76,000	1,23,000
Rebate allowed by contractor if mobilisation advance was given	(-) 62,517	..	(-) 50,000
Escalation limit .. ..	3,50,000	10,08,083	4,00,000
	1,42,39,434	1,46,25,195	1,42,33,416

The work was awarded to Contractor 'C' in consideration of his rate being the lowest on the basis of the computation given above. He had a slight edge over Contractor 'A' whose rate was a close second lowest. While contractor 'A' claimed an extra amount of Rs.3.09 lakhs for use of Pakur variety of stones, as provided in the priced schedule of probable items of work in the superstructure portion (in substructure portion mechanically washed Dhalbhumgarh gravel was to be used), Contractor 'C' whose tender was accepted did not claim such extra rate separately. Contractor 'A', however, gave the offer that he would not charge the extra amount of Rs.3.09 lakhs if he was allowed to use crushed stone chips of suitable acceptable variety obtained from Baharagura or any other source. This offer of the Contractor 'A' was not found acceptable.

In March 1981 when the work had made some progress Contractor 'C' asked for permission to use Dhalbhumgarh shingle (in place of Pakur stones) in the superstructure portion of the bridge. The permission was given (August 1981) by the Superintending Engineer who directed the Executive Engineer to make payment at full rate (as for Pakur variety).

According to the schedule of rates for 1978-79 (Public Works Road Department), the rate for Pakur variety for supply at Kharagpur was Rs.1,31.50 per cubic metre. The rate for Dhalbhumgarh gravel as per the said schedule, however, was Rs.74.25 per cubic metre (including carriage from quarry to Kharagpur). The price schedule for probable items also provided for different rates for finished items of work involving use of Pakur stone at Rs.344 per cubic metre and Dhalbhumgarh gravel at Rs.2,86.65 per cubic metre. Total estimated quantity of work with Pakur variety was 3,630.85 cubic metres. Thus, permission to substitute the stone without any reduction in rate for no valid reasons resulted in conferring an unintended benefit to the tune of Rs.2.08 lakhs to the Contractor.

The matter was referred to Government in June 1982; reply is awaited (March 1983).

## **PUBLIC WORKS (CONSTRUCTION BOARD) DEPARTMENT**

### **4.9. Extra expenditure on construction of a Primary Health Centre**

The Government in the Health and Family Welfare Department accorded administrative approval to the work "Construction of Dispensary Building, Staff quarters, Pathways including Sanitary, Plumbing and Water supply arrangement for the Primary Health Centre at Basanti" (estimated cost : Rs.8.55 lakhs) in May 1972. The total land required for the construction of the centre was 5.53 acres (comprising 2.37 acres of donated land and 3.16 acres of vested land). According to the procedure followed by Government, the user department gets the possession of vested land required for such construction from the District Magistrate of the concerned district and hands over the same to the executing department. While according the administrative approval, the District Magistrate, 24-Parganas, assured the Government of the availability of land.

Although the administrative approval was accorded in May 1972 the Executive Engineer, Construction Board Directorate, 24-Parganas South Division, asked for a copy of the Government order from the Director of Health Services in May 1973, i.e., after a lapse of one year from the date of administrative approval. The District Magistrate authorised the Junior Land Revenue Officer, Basanti only in May 1974 to deliver the possession of the vested land to the Health and Family Welfare Department.

In May 1975, the lowest tendered rate of Rs.8.12 lakhs of a contractor for the said work was accepted by the Superintending Engineer. An on-the-spot enquiry was then conducted (June 1975) jointly by the Executive Engineer and the Chief Medical Officer of Health, 24-Parganas (through whom the possession of land was to be given to the Public Works Department) and it was found that the vested land stated to measure 3.29 acres (plot no. 1115) actually measured 2.11 acres, i.e., there was shortage of 1.18 acres. In view of this no work order could be issued against the tender accepted in May 1975 and the contract was honourably terminated in October 1975.

The shortage of vested land was then made good by transferring 1.05 acres of vested land from an adjacent plot (plot no. 1114). Handing over and taking over the possession of the two plots viz., plot nos. 1114 and 1115 of the vested land were, however, completed on 6th March 1976.

In reply to the audit observation, the concerned Executive Engineer stated in October 1981 that the required land for the Health Centre could not be handed over to PW Department due to some dispute over its possession. The Public Works (Construction) Department also endorsed (February 1982) his views. The Public Works Department further stated that due to this dispute making the possession of the land in its entirety (both donated and vested land) to the Public Works Department by the Health Department was delayed and the land in its entirety was actually made over to the Public Works Department only on 6th April 1977.

Tenders for the works were invited again and the lowest tendered rate of Rs.10.75 lakhs (7.76 per cent less than the revised estimated cost of Rs.11.65 lakhs) offered by the same contractor was accepted by the Superintending Engineer in March 1977 and the work order was issued in April 1977. The work had been completed in September 1981 at a cost of Rs.11.29 lakhs.

The Government in the Health Department to whom the matter was referred in November 1980, while admitting (July 1982) that

there was delay in the construction of the primary health centre, contended that the delay was due to circumstances beyond its control.

In this connection the following observations are made :

- (1) Although the administrative approval was accorded in May 1972, the executing division started processing the necessary papers in connection with the work only in May 1973. There was a delay of one year in initiating the preliminary work for the required construction.
- (2) A further period of one year was lost (May 1973 to May 1974) in authorising the Junior Land Revenue Officer to deliver physical possession of the vested land to the Health Department
- (3) Although on an on-the-spot enquiry in June 1975 the plot of vested land (plot no. 1115) was found to measure less and the shortage was to be made good from an adjacent plot of vested land and no land acquisition proceedings were involved, nearly two years (June 1975 to April 1977) were lost in completing formalities of the transfer and making over and taking over of the possession of the land by the respective departments.
- (4) Although the Government in the Public Works Department stated that there was some dispute over the possession of land, there was actually no dispute.
- (5) The delays at every stage and the lack of inter departmental co-ordination resulted in delay of nearly five years in handing over possession of land to Public Works (Construction Board) Department and an avoidable expenditure on construction of Dispensary Building of Rs.3.17 lakhs (Rs.11.29 lakhs minus Rs.8.12 lakhs).

## METROPOLITAN DEVELOPMENT DEPARTMENT

### 4.10. Avoidable expenditure on payment of electricity charges

Bidhannagar Municipal Services Division created (July 1980) to perform municipal function in respect of Salt Lake City was responsible for payment of bills towards consumption of electricity by the street lights of the area under its jurisdiction. As per terms of supply of power by the West Bengal State Electricity Board, a surcharge for delayed payment at the rate of one fifteenth part of one per cent per day is payable on the net total amount of the bill from the due date of payment as specified in the bill till the actual date of payment. It was noticed in the course of audit (August 1980) that



the Division had to pay Rs.0.83 lakh as surcharge in one hundred and four bills relating to the period from July 1980 to September 1982 for delay in payment of bills ranging between 14 and 94 days. The Division informed (April 1982) that the delay in payment was due to non-receipt of the bills "well ahead of the last date of payment" and also "due to shortage of letter of credit and due to non-receipt of retention order of the division".

It was, however, noticed in audit that the bills were generally received 15 to 20 days earlier than the due dates of payment and the division did not make necessary arrangement to set apart money for meeting such contingency in case of delayed receipt of letter of credit and there was no delay in receipt of letter of credit.

Thus, the payment of Rs.0.83 lakh could have been avoided by prompt action and proper planning by the Division concerned.

The matter was referred to Government in October 1982; reply is awaited (March 1983).

## AGRICULTURE DEPARTMENT

### 4.11. Excess payment to short recovery from a contractor

The work under Taleberia Minor Irrigation scheme with an estimated cost of Rs.12.04 lakhs was entrusted by the Superintending Engineer to a contractor in January 1977 at the tendered value of Rs.11.68 lakhs to be executed in 16 months. The work was not completed and the contract terminated in January 1981.

Under the terms of agreement with the contractor, the volume of earth work done as per post work level measurement was required to be determined at intermediate stages in order to check whether the value of earth work as paid through various running account bills on the basis of pit measurements compared favourably with the volume determined on post level measurements.

It was noticed during audit that the contractor was paid by the Executive Engineer for the work done during the period February 1977 to January 1981, a total sum of Rs.11.75 lakhs in 14 running account bills.

No measurement of post work levels was taken by the executing officers at intermediate stages. However, the post work measurement was taken in February 1981 only and the contractor was found to have been paid Rs.0.55 lakh in excess in respect of earth work done.

Rs.0.39 lakh representing the value of 65.36 tonnes of cement was not recovered from the contractor who was also paid Rs.0.08 lakh for four supplementary items at rates higher than the approved rates and the excess payment and recovery of materials issued to contractor amounting to Rs.1.02 lakhs was not recovered from the last running account bill and the contract terminated in January 1981.

The matter was reported to Government in September 1982; the reply is awaited (March 1983).

#### 4.12. Incomplete work and infructuous outlay

Administrative approval for the work "Construction of Administrative building at Hili" was issued by the department in February 1978 for Rs.1.54 lakhs. The work order was issued by the Executive Engineer, Raigunge Agri-Engineering Division, for Rs.1.57 lakhs to be completed in 60 days commencing from 24th April 1978. The contractor did not complete the work within the prescribed date.

The Superintending Engineer ordered (December 1978) suspension of work on a complaint from the Co-ordination Committee of West Dinajpur, Balurghat that the quality of work was poor. A sample of cement mortar was sent to the Chief Engineer (Agriculture), for testing as the same could not be undertaken on the spot. The test result was received (September 1979) from the Chief Engineer, which revealed that the contractor's work was satisfactory.

The contractor, who was asked to resume the work (February 1980) demanded enhanced rates and preferred (April 1980) a claim for Rs.0.40 lakh as compensation for maintenance of idle labour and establishment. The Superintending Engineer instructed the Executive Engineer to terminate the contract (January 1981). The revised estimate for completing the left-over work, proposed by the Executive Engineer, was Rs.3.45 lakhs which has not yet been sanctioned (March 1983).

Apart from incurring unfruitful expenditure of Rs.0.70 lakh, (i.e., value of work done on the date of suspension of work), the construction of building has not yet been completed (January 1983).

Government to whom the matter was reported in June 1982 stated (January 1983) that the Superintending Engineer was directed by the Chief Engineer (Agriculture) to take up the balance work after invitation of fresh tenders on closing the existing contract but the work had not been resumed (January 1983) after completing necessary tender formalities and the matter was being taken up again

by the Chief Engineer (Agriculture) with the Superintending Engineer so that the work was resumed and completed as early as possible. The reasons for inordinate delay in testing sample and resumption of the work have not, however, been explained.

#### **4.13. River Lift Irrigation Scheme in the District of Hooghly**

##### **4.13.1. *Introductory***

The River Lift Irrigation (RLI) Scheme is a Minor Irrigation Scheme and is intended to provide controlled irrigation to agricultural lands situated on or near the banks of perennial rivers by pumping out the required water from the rivers for irrigation purposes. Each completed RLI unit is designed to provide irrigation water to a command area for 200 acres. During the period from 1964-65 to 1981-82, 284 units of RLI were established in the district at a cost of Rs.4,96.56 lakhs. Working of the RLI units in the district of Hooghly was reviewed in September 1982, and the results thereof are given in the following paras.

##### **4.13.2. *Delay in completion of work***

4.13.2.1. Out of 261 RLI units sanctioned by the Government during the period from 1964-65 to 1975-76, 260 units were installed by 1978-79 which included one that was not properly sanctioned unit for execution. Out of 25 new units sanctioned during 1979-80 and 1980-81 (no fresh installation was sanctioned in 1981-82), plus 2 uninstalled units of the previous years, 24 units were installed by July 1982 leaving 3 sanctioned units to be installed. Scrutiny of the records relating to the years 1979-80 to 1981-82 disclosed that the delay in installation was the outcome of delay in selection of sites by the District Site Selection Committee (Zilla Parishad from August 1979), and their technical scrutiny from the feasibility point of view by the Engineering Directorate, both of which followed the issue of sanction instead of preceding it. It was also seen that no individual project report, area to be irrigated, return expected, cost benefit ratio etc. were prepared prior to issue of the sanction for installation of the RLI units.

4.13.2.2. Out of 284 RLI units installed scrutiny of 111 units showed a time lag of 5 to 10 years (5 years : 16; 6 years : 13; 7 years : 22; 8 years : 16; 9 years : 14 and 10 years : 30) between installation of the pumpsets and completion of water transmission lines. The Executive Engineer explained that the delays were due to scarcity of pipes, non-availability of fund, obstacles created by the local farmers and standing crops in the field. It was, however, noticed in audit that 1,097 pieces of pipes and collars (value Rs.0.32

lakh) procured 1 to 4 years in advance of their laying, and stacked at the respective sites of 6 RLI units were lost/damaged due to theft/submergence in flood water. It was also noticed that delay ranging from 5 to 15 years occurred between the dates of installation of pumps and those of procurement of pipes and collars in 13 RLI units. Further, as against the total requirement of funds to the extent of Rs. 15,41.17 lakhs for the State Rs.16,36.60 lakhs were sanctioned during the period from 1979-80 to 1981-82.

4.13.2.3. Six RLI units, costing Rs.1.62 lakhs, were abandoned between December 1976 and March 1979, for reasons like scarcity of water (4 units) and submergence of Command Area in river water (2 units), 5 more units, installed between December 1974 and September 1975, at a cost of Rs.5.85 lakhs, remained inoperative since inception due to scarcity of water (2 units), non-energisation (2 units) and theft of transformer (1 unit). The procedure requires that after selection of the sites by the District Site Selection Committee (Zilla Parishad from August 1979) the sites are to be scrutinised by the Engineering Wing in regard to their technical feasibility. Abandonment/non-operation of units due to scarcity of water indicated lack of adequate technical scrutiny as regards feasibility of the sites on which they were installed. The Executive Engineer could not also furnish the reports of technical scrutiny in respect of these abandoned/inoperative units. Moreover, 3 units were installed (between February 1981 and May 1981) at a cost of Rs.6.10 lakhs on sites which were reported to be technically unsuitable by the scrutinising officers. No responsibility for installing RLI units on technically unsuitable sites, leading to their abandonment/non-operation was fixed as yet (November 1982).

4.13.2.4. Between 1972-73 and 1979-80, 127 staff quarters were constructed at a cost of Rs.36.16 lakhs to provide accommodation for the operational staff at the respective sites, with a view to facilitating smooth running and maintenance of the units. 59 quarters out of them, costing Rs.15.03 lakhs, were lying vacant (June 1982) (less than 1 year : 24; exceeding 1 year : 15; exceeding 2 years : 7; exceeding 3 years : 8 and exceeding 4 years : 5). One more unit costing Rs.0.12 lakh was lying in damaged condition. The Executive Engineer stated that construction of further staff quarters was discontinued due to unwillingness of the staff concerned to stay at such quarters in view of the remote localities in which the RLI units were situated. No decision of the Government to this effect could, however, be made available to Audit. Continued non-occupation of a large number of staff quarters already constructed defeated the purpose of their construction and rendered the expenditure incurred thereon unfruitful.

#### 4.13.3. *Utilisation of irrigation potential*

In 5 Blocks covering 64 units (excluding those which were in operation for less than 3 years), 14,693 acres were irrigated during the Rabi season between 1979-80 and 1981-82, as against the target of 38,400 acres, even though 61 of such units had permanent water transmission lines already completed.

The short fall in area irrigated (62 per cent) was primarily due to non-construction of field channels by Government as yet (September 1982), even though Government accepted (August 1976) the recommendation (May 1976) to make adequate field channels to reach water to each corner of the command area, by a Technical Committee consisting of State Irrigation Secretary and four other heads of technical departments.

#### 4.13.4. *Irrigation Revenue*

In order to ensure collection of water charges so as to recover annually the full operation and maintenance cost as also to recover progressively, a larger portion of the capital cost of the RLI units, the Technical Committee mentioned in para 4.13.3. ante, recommended two types of water rates namely, compulsory levy at the rate of Rs.194.22 per acre which would recover the capital cost of setting up an RLI unit (assessed at Rs.3.88 lakhs according to the Model Estimate prepared by the Committee), over a period of 20 years; and rates ranging from Rs.41.30 (for Aman paddy-Kharif) to Rs.306.80 (Boro paddy) per acre to recover annually, the full amount of the operating cost (assessed by the Committee at Rs.0.57 lakh).

But action on the basis of above recommendations of the Technical Committee, though accepted by the Government in August 1976, was yet to be initiated (September 1982). Even the provisions of the West Bengal State Tube Well and Lift Irrigation Act, 1974, enabling Government to charge compulsory levy from all the land owners within a particular command area irrespective of whether they took irrigation water from the RLI unit, in addition to levying water charges on the actual users of such irrigation water, were not implemented by Government as yet (September 1982).

It was seen in audit that in 5 Blocks, covering 76 units actual collection of taxes from the users of irrigation water, even at the lower rates now prevailing (ranging from Rs.19.20 per acre for Aman paddy-Kharif, to Rs.96 per acre for Boro paddy) was unsatisfactory in as much as against the total realisation of Rs.14.17 lakhs over the 7-year period from 1976-77 to 1981-82, the outstanding taxes

amounted to Rs.6.35 lakhs (44.81 per cent), even though advance realisation of such tax was prescribed by Government as early as in April 1973. Due to non-enforcement of the provisions of the West Bengal State Tube Well and Lift Irrigation Act, 1974 by Government as yet (September 1982), it was also not in a position to recover the arrears as "public demands" under the Bengal Public Demands Recovery Act, 1913.

#### 4.13.5. *Summing up*

Two hundred eightyfour RLI units were established up to March 1982 in the district at a cost of Rs.4,96.56 lakhs. There was delay in installation of pumpsets due to delay in selection of sites and study of their feasibility from the technical point of view. Inordinate delays also occurred in completing the water transmission lines. Eleven units, set up at a cost of Rs.7.47 lakhs were abandoned| remained inoperative due to scarcity of water, non-availability of electricity, etc., indicating inadequacy of feasibility study of the sites from the technical point of view. Three units, costing Rs.6.10 lakhs, were set up on non-feasible sites.

Many of the staff-quarters, already constructed, were lying vacant| in damaged condition.

Achievement in terms of area irrigated remained short of target even after completion of water transmission lines. Construction of field channels for optimising the irrigation potential was not taken up.

No compulsory levy was introduced to recover the capital cost of the scheme over a period of time. Collection of taxes from the users of irrigation water, even at the lower rates now prevailing, was unsatisfactory and heavy outstanding continued.

The matter was reported to the Government in October 1982; their reply is awaited.

#### 4.14. **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 (each work valued Rs.1 lakh or more) 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 percent		
	Number of works	Expenditure up to March 1982 (In crores of rupees)	Number of works	Amount of sanctioned estimates (In crores of rupees)	Excess expenditure up to March 1982
Irrigation and Waterways	477	168.88	29	7.32	4.54
Public Works (Roads) ..	136	33.31	28	6.44	3.35
Health and Family Welfare	54	18.50	16	2.69	2.22
Public Works ..	67	16.66	4	1.07	0.40
Metropolitan Development	10	8.50	..	..	..
Housing .. ..	40	7.87	1	0.34	0.06
Agriculture .. ..	66	6.58	..	..	..
Public Works (Construction Board)	38	3.91	..	..	..
<b>Total ..</b>	<b>888</b>	<b>264.21</b>	<b>78</b>	<b>17.86</b>	<b>10.57</b>

Particulars of 25 works costing rupees one crore and above each, which were taken up without sanctioned estimates are given in Appendix 4.1.

(b) *Vouchers not furnished*

Vouchers for Rs.6,82.84 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. Stores and stock account**

The points noticed during scrutiny of the stores and stock accounts of the Central Medical Stores (Veterinary) under Animal Husbandry and Veterinary Services and the Central Medical Stores and the Resources Division of Public Health Engineering Directorate under Health and Family Welfare Departments are given below :

*(i) Animal Husbandry and Veterinary Services Department—Central Medical Stores (Veterinary) under Director of Veterinary Services, West Bengal*

Against the opening balance (1980-81) of Rs.3.41 lakhs and issues of Rs.1.45 lakhs, the purchase of the same kind of surgical apparatus like, aluminium saucepans, apron half sleeves, physical balances, microscope, binocular, etc. worth Rs.1.52 lakhs during 1980-81 was not justified. Similarly, purchase of medicines and chemicals viz., Acetylarson injections, Aureomycine scorcoblets, Bifuran soluble tablets, etc., worth Rs. 2.88 lakhs in 1980-81 without any indent was unjustified in view of the existing stock worth Rs.4.76 lakhs and issue of stock worth Rs.2.82 lakhs of those medicines and chemicals during the year.

*(ii) Health and Family Welfare Department*

*Public Health Engineering Directorate*

In Resources Division the stock balance on 31st March 1982 was shown as (-) Rs.8.57 lakhs against the sanctioned stock reserve limit of Rs.0.75 lakh.

Scrutiny of the stock ledgers for the year 1981-82 disclosed closing balance of Rs.31.47 lakhs in respect of only four items of stores (AC Pipes of 80 mm, 100 mm and 150 mm dia and cement).

The division was making considerable advance payments from time to time to various suppliers. While the advance payments to suppliers were debited to the Suspense head—"Misc. Public Works Advances", on receipt of materials, the value thereof was not debited to "Stock" with corresponding credit to "Misc. PW Advances", though the materials received had been taken into stock and included in the physical balance. When materials were issued to the executing divisions stock accounts were credited with the value thereof in the financial accounts and this had resulted in minus balance in stock accounts.



(2) Review of the position of utilisation of AC pipes in the distribution system disclosed that indents for drawal of pipes in respect of specified schemes were placed by the executing divisions long before actual issue of work orders to the contractors, period of advance drawal ranging from 3 months to 15 months. Materials were also kept at different work sites for eventual issue to the contractors free of cost against labour rate contracts.

Advance drawal of stores without proper arrangement for custody was fraught with the risk of loss to Government due to pilferage, theft, etc.

(3) Stores valued at Rs.52.95 lakhs and Rs.20.92 lakhs were shown as issued to Alipore Division and Burdwan Division respectively in the accounts of March 1979 for utilisation in works under execution by these divisions and value adjustment between the Central Stores Division and the executing Divisions was made accordingly. The materials viz. AC pipes, CI pipes, specials, etc. were, however, retained in the Central Stores.

From the financial progress report of Alipore Division for the month of July 1982 it was noticed that materials worth Rs.31.20 lakhs out of Rs.52.95 lakhs shown as issued to the division were still lying in the Central Stores (Resources Division) and were yet to be utilised in work.

Similarly, materials valuing Rs.7.41 lakhs out of Rs.20.92 lakhs booked against Burdwan Division in the accounts for March 1979 were yet to be transferred from the Resources Division to the Executing Division for utilisation.

The Divisional Officers stated in this connection that financial adjustment in respect of cost of materials was made as per order of the Chief Engineer, Public Health Engineering and soon after completion of works, excess booking would be transferred.

Thus, the cost of materials was booked against works/schemes without consideration of actual requirement of work. Moreover, huge quantities of materials, money values of which were not included in the value balance of stock of Resources Division, were lying in the custody of the Resources Division. As the materials were kept out of the accounts of the Resources Division, this Division had also not been conducting physical verification of stores kept in its custody.

(4) *Closing of stock registers (Priced stores ledger)*—The register of stock in a public works division is required to be closed at the end of each year so as to reconcile the value balances as per stores ledgers with the financial balances of stock.

It has been noticed that the stock registers of the division have not been closed since 1972-73.

Consequently the financial balance of (-) Rs.8.57 lakhs at the end of the year 1981-82 could not be reconciled by the division with the value of actual balances of stock held by the division at the end of 1981-82.

(5) *Physical verification of stores*—The Divisional Officers are required to ensure at the end of each year that the quantity balances as per bin cards tally with the balances physically existing in stock.

As soon as discrepancies are noticed, the book balances are required to be set right treating a surplus as a receipt and a deficit as an issue with necessary value adjustment in the financial accounts pending investigation and settlement of discrepancies.

During 1980-81, physical verification of some items of stores was conducted in respect of Baghbazar and Dum Dum store godowns and the stackyard at Kalyaneswari. The percentage of number of items verified physically to the total number of items was not recorded. Cement lying in the godown at Baghbazar was not verified. On physical verification of items of stores at Kalyaneswari conducted in August 1980, pipes valuing Rs.18.80 lakhs were found deficit. No action as regards financial adjustment, investigation of the circumstances leading to discrepancies and fixing of responsibility was found to have been taken by the division.

(6) *Miscellaneous irregularities*—(a) Specials worth Rs.40 lakhs were shown as issued from Central stores in the accounts for March 1979, but debits for Rs.20.87 lakhs only were raised against the divisions with the result that considerable difference between physical balance and financial balance in respect of this item of store was continuing since 1979-80.

(b) GI pipes valuing Rs.3 lakhs were shown as issued from Central stores in the accounts for March 1979, but no financial adjustment was carried out in accounts. As a result difference between physical balance and financial balance in respect of this item was continuing.

(c) MS materials measuring 2,210.05 metres worth Rs.2.01 lakhs became unserviceable. In the survey reports of February 1982 it was mentioned that the MS pipes had become unserviceable as the thickness of wall of the pipes had gone much below the standard thickness due to prolonged rusting. The pipes were disposed of by auction in September 1982 and the price fetched was Rs.1 lakh, resulting in loss of Rs.1.01 lakhs to Government.

Advance collection of these materials without proper assessment of requirement and prolonged storage entailed loss to the Government.

(d) In accordance with the terms of agreement, the carriage contractor was required to keep in touch with the Railways for taking delivery of the materials from wagons within the prescribed time limit to avoid payment of demurrage charges. But due to delay in taking delivery of materials from Railway siding during May 1982 and June 1982, demurrage charges of Rs.0.63 lakh had to be paid by the division. The amount had not been recovered from the carriage contractor. It was also noticed that claims on account of short receipt of materials for Rs.1.78 lakhs relating to the period from December 1979 to May 1982 were yet to be realised from the Railway authority (March 1983).

## CHAPTER VI

## FINANCIAL ASSISTANCE TO LOCAL BODIES AND OTHERS

## 6.1. General

(a) (i) *Grants*—During 1981-82, Rs.1,53.85 crores were paid as grants to local bodies (Rs.47.33 crores), private institutions and individuals (Rs.1,06.23 crores) and co-operative institutions (Rs.0.29 crore); this formed 11.73 per cent of Government's total expenditure on revenue account.

The grants were paid mainly for maintenance of educational institutions, hospitals and charitable institutions, construction and maintenance of school and hospital buildings, improvement of roads and communications under municipalities and local bodies and development of co-operative societies as under :

	Building grants	Maintenance grants	Other grants	Total grants
	(In lakhs of rupees)			
<b>Local bodies—</b>				
Recurring .. .. .		16,69.79	12,61.56	29,31.35
Non-recurring .. .. .	1.00	3,23.00	14,77.96	18,01.96
<b>Co-operative Institutions—</b>				
Non-recurring .. .. .		28.74	..	28.74
<b>Others—</b>				
Recurring .. .. .		79,88.65	30.94	80,19.59
Non-recurring .. .. .	4,36.27	77.56	20,89.45	26,03.28
<b>Total .. .. .</b>	<b>4,37.27</b>	<b>100,87.74</b>	<b>48,59.91</b>	<b>153,84.92</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.36.20 crores were received during 1981-82; those for Rs.3,36.33 crores (in 34,902 cases) paid as grants up to March 1981 have not been received despite repeated reminders (September 1982). The department-wise details are given in Appendix 6.1. Of these, 25,509 certificates for Rs.1,80.29 crores were pending 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	..	..	..	..	..	23,486	1,47,72.50
Agriculture	..	..	..	..	..	340	15,90.89
Relief and Welfare	..	..	..	..	..	519	1,70.35
Health and Family Welfare	..	..	..	..	..	402	1,98.97
Cottage and Small Scale Industries	..	..	..	..	..	35	2,89.80
Commerce and Industries	..	..	..	..	..	10	61.82
Fisheries	..	..	..	..	..	22	78.94
Refugee Relief and Rehabilitation	..	..	..	..	..	142	1,08.12
Co-operation	..	..	..	..	..	293	5,46.65
Scheduled Castes and Tribes Welfare	..	..	..	..	..	173	1,68.93

In the absence of proper utilisation certificates, it was not possible to satisfy in audit even generally as to whether the purpose for which grant was given has served.

(b) *Utilisation certificates of loans and advances*—Out of 1,018 utilisation certificates (Rs.67.02 crores) due to be received by Audit for loans given by Government up to 31st March 1981, 33 certificates (Rs.1.15 crores) were received leaving 985 certificates (Rs.65.88 crores) to be received (September 1982). Department-wise break-up of wanting utilisation certificates is given below :

Department						Number of outstanding utilisation certificates	Amount (In lakhs of rupees)	Year to which the earliest outstanding certificates relate
Co-operation	..	..	..	..	..	326	45,53.78	1960-61
Cottage and Small Scale Industries	..	..	..	..	..	334	11,61.22	1957-58
Animal Husbandry and Veterinary Services	..	..	..	..	..	42	1,96.12	1974-75
Health and Family Welfare	..	..	..	..	..	54	291.92	1958-59
Local Government and Urban Development	..	..	..	..	..	75	153.41	1970-71
Development and Planning	..	..	..	..	..	5	95.00	1980-81
Metropolitan Development	..	..	..	..	..	6	69.00	1980-81
Panchayats and Community Development	..	..	..	..	..	127	50.53	1968-69
Fisheries	..	..	..	..	..	15	14.58	1975-76
Home (Transport)	..	..	..	..	..	1	2.00	1980-81
<b>Total</b>						<b>985</b>	<b>65,87.56</b>	

In the absence of these certificates, it is not possible to state, even in a broad way, that the recipients have spent the loans for the purpose or purposes for which they were given.

(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 be substantially financed in a year if the total amount of grants and loans received by it during the year, including the unutilised balance, if any, of grants or 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 requested in April 1982, to furnish information about grants and loans given by them and their subordinate offices to the bodies and authorities during 1981-82 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 1981-82 was received (March 1983) from several departments, important among them being the Departments of Education, Health and Family Welfare, Co-operation, Agriculture, Relief and Welfare (Welfare Branch), Cottage and Small-Scale Industries, etc., which normally release large grants or loans. Of these, the Department of Agriculture (except its Planning Cell for 1979-80), did not furnish similar information from 1979-80, the Department of Education from 1978-79, the Departments of Co-operation, Cottage and Small-Scale Industries and Relief and Welfare (Welfare Branch), from 1977-78 and the Department of Health and Family Welfare ever 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.

Besides, Sections 14 and 15 of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, the Comptroller and Auditor General of India also conducts audit of the

accounts of certain autonomous bodies|authorities, the regular audit of which has been entrusted to him under Section 19(3)|20(1) of the Act *ibid*.

Important points noticed during audit conducted under Section 14 and Section 19(3)|20(1) and scrutiny made under Section 15 of the Act *ibid*, are mentioned in the succeeding paragraphs.

## EDUCATION DEPARTMENT

### 6.2. District School Boards

6.2.1. Mention was made in paragraph 6.2. of the Report of the Comptroller and Auditor General of India (Civil) for the year 1979-80 about the setup of the District School Boards in the State, along with their Principal sources of revenue and the nature of expenditure incurred out of their funds. Some observations of audit on the accounts of these bodies were also included therein. The District School Boards which were being administered by the respective District Inspector of Schools (Primary) since their supersession in 1969 were placed under the charge of Ad-hoc Committees with a President appointed by the Government for each district in March 1978, under the West Bengal (Rural) Primary Education (Temporary Provisions) Act, 1969.

6.2.2. The accounts of Boards for six districts (Bankura, Burdwan, Hooghly, Howrah, Nadia and Purulia) which were test audited for particular years in 1981-82, were substantially financed by the Government within the meaning of Section 14 of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 as noted below :—

Sl. no.	District (and year of accounts)	Opening balance of Government grants	Receipt of Government grants during the year	Total (Columns 3 and 4)	Expenditure during the year	Percentage of grants on expenditure
(1)	(2)	(3)	(4)	(5)	(6)	(7)
			(In lakhs of rupees)			
1.	Bankura(1978-79) ..	32.82	360.34	392.96	337.10	116.57
2.	Burdwan(1976-77) ..	213.86	353.27	567.13	470.93	120.43
3.	Hooghly(1979-80) ..	158.41	474.33	632.74	446.00	141.87
4.	Howrah(1979-80) ..	49.70	374.66	424.36	340.71	124.55
5.	Nadia(1979-80) ..	81.67	333.31	414.98	318.91	130.12
6.	Purulia(1978-79) ..	Not available for non-maintenance of Appropriation Register.	305.35	305.35	261.19	116.91

Some of the points noticed in test audit of the above accounts are given below :

### 6.2.3. Scheme for providing mid-day meals for Primary School Children under Nutrition Programme

The scheme envisaged supply of mid-day meals to the Primary Schools Children in rural areas and was to be implemented under the State Plan by the District School Boards out of grants to be received from Government specifically for the purpose. The District School Boards were to select Bakeries/Agents for supply of bread to the School Children under the scheme, after inviting tenders and observing formalities of tender under the West Bengal Financial Rules. A review of the implementation of the scheme in two districts (Nadia and Bankura) revealed the points mentioned below :

#### (a) NADIA DISTRICT SCHOOL BOARD

Between 1978-79 and 1981-82, the Board received for the implementation of the scheme Government grants aggregating Rs 82.92 lakhs, of which Rs.30.72 lakhs (37 per cent) remained unutilised at the end of 1981-82. The table below would indicate that the bulk of the unutilised balance related to the period 1978-79 in the context of which grants given by Government were unnecessary during 1979-80 and excessive during 1980-81 and 1981-82.

Year	Opening balance	Government grants received during the year	Total	Actual expenditure booked in the accounts	Advance payments to Sabhapatis of Panchayat Samities	Unutilised balance in hand
(1)	(2)	(3)	(4)	(5)	(6)	(7)
(In lakhs of rupees)						
1978-79	..	24.90	24.90	2.40	..	22.50
1979-80	22.50	22.68	45.18	9.08	9.19	26.91
1980-81	26.91	20.34	47.25	7.10	10.22	29.93
1981-82	29.93	15.00	44.93	14.08	0.13	30.72
Total	..	82.92	..	32.66	19.54	..

Although Sabhapatis of Panchayat Samities were not authorised to enter into financial transactions of the Board, the latter paid, without the approval of Government, sums aggregating Rs.19.54 lakhs as advances between 1979-80 and 1981-82 to the Sabhapatis



of sixteen Panchayat Samities for supply of puffed rice to school children, in spite of the fact that the scheme envisaged supply of bread weighing 75 grams at a cost of Re.0.20 per head per day through bakeries or other agents to be selected on open competitive tenders and in the absence of bread indigenous food like *chira* (parched rice), *gur* (molasses), etc. with the prior approval of Government. While no detailed account of the actual expenditure incurred out of the advance payments totalling Rs.19.54 lakhs was received from any Sabhapati, a test check of the accounts of five Panchayat Samities conducted in May-June 1982 revealed that a sum of Rs.10.81 lakhs paid between December 1979 and September 1981 to them (out of Rs.19.54 lakhs) had been kept in the personal accounts (Current Account|Savings Account) opened by Sabhapatis of those five Panchayat Samities in different banks. No record was also maintained by the Board to show the number of children actually fed and the number of days on which they were fed under the scheme.

#### (b) BANKURA DISTRICT SCHOOL BOARD

The table below would indicate that out of grants totalling Rs.54.69 lakhs given by Government during 1978-79 and 1979-80 for the implementation of the scheme, the Board could utilise Rs.9.17 lakhs only during these years and Rs.45.52 lakhs remained unutilised at the end of 1979-80 :

Year	Opening balance	Government grants received	Total	Actual expenditure	Unutilised balance
(1)	(2)	(3)	(4)	(5)	(6)
			(In lakhs of rupees)		
1978-79	--	29.72	29.72	5.49	24.23
1979-80	24.23	24.97	49.20	3.68	45.52
Total	..	..	54.69	..	9.17

The shortfall in the utilisation of grants was mainly due to the extension of the scheme to fewer beneficiaries by the Board in comparison to the targets fixed by Government, as indicated below:

Year	Targets			Achievements		
	Number of beneficiaries fixed by Government	Number of feeding days fixed by Government	Total number of feeding units fixed	Number of beneficiaries actually covered	Actual number of feeding days	Total number of feeding units covered
	(In lakhs)		(In lakhs)	(In lakhs)		(In lakhs)
1978-79	.. 1.13	114	1,28.82	0.54	63	34.02
1979-80	.. 1.29	114	1,47.06	1.11	39	21.06

No reasons for the poor performance of the scheme were furnished by the Board (November 1982).

#### 6.2.4. *Appointment of teachers in excess of sanctioned strength*

In October 1980, the President of the ad hoc Committee of Nadia District School Board appointed 1,797 teachers of which 1,313 teachers were in excess of the total strength sanctioned by Government as at the end of September 1980. As per provisions of the Bengal (Rural) Primary Education Act, 1930, read with rules framed thereunder appointment of teachers to be made by the Board from time to time should be within the total strength of teachers sanctioned by Government. The additional liability for maintenance of the excess strength during the period from October 1980 to August 1982 was estimated to be Rs.1,19.25 lakhs (calculated at the rate of Rs.5.30 lakhs per month required to pay the salaries to the teachers at the minimum relevant rates). No action was taken by the Board (March 1983) to regularise the appointments made in excess of the sanctioned strength. The Board, which was not eligible for any financial assistance for the excess appointments and whose liability towards maintenance of teachers within sanctioned strength only is borne by Government, had to maintain the teachers appointed in excess of the sanctioned strength by utilising the grants received on account of revised scales of pay effective from April 1981 and increased dearness allowance sanctioned from time to time for teachers within sanctioned strength.

#### 6.2.5. *Irregular payment of extra remuneration*

Total ban imposed by Government (July 1971) on payment of any additional remuneration whatsoever (including that for over-time work) to the employees of the District School Boards were relaxed in November 1975 to the extent that extra remuneration for work beyond normal office hours was admissible subject to the limit of 1/5th of the pay of an employee or Rs.500 per annum whichever was less. The annual limit of Rs.500 was, however, reduced to Rs.100 by Government in October 1977. Nadia District School Board, however, paid from time to time in contravention of Government orders, extra remuneration in excess of the prescribed limits, for pulling up arrears and other miscellaneous accounting works to its employees which even included Driver and Cleaner of the office vehicle, Work Sarkar and Sub-Assistant Engineer who were not supposed to do any accounting work. Such irregular payments of extra remuneration amounted to Rs.0.97 lakh in 1973-74 (Rs.0.30 lakh), 1979-80 (Rs.0.25 lakh) and 1980-81 (Rs.0.42 lakh) of which Rs.0.82 lakh were paid for pulling up arrears in Provident Fund

Accounts of teachers in spite of the Board's having required number of regular staff for this purpose.

The compilation of the Provident Fund Accounts of teachers was not, however, complete (September 1982) in spite of the payment of such extra remuneration.

The matter was referred to Government in September 1982; their reply is awaited (March 1983).

### 6.3. **Burdwan University**

#### 6.3.1. *Wasteful expenditure on construction of Press Buildings and Gymnasium*

##### (a) PRESS BUILDINGS

The plans and designs for a two-storeyed Press Building for the University were drawn up by its Architects. The construction of the building with the ground floor only was, however, completed by the Construction Board Directorate of the Government at a cost of Rs.2.27 lakhs against an estimate for Rs.2.67 lakhs and the building was handed over to the University in February 1978. Some cracks in the reinforced cement concrete beams of the building were noticed by the Executive Engineer of the Construction Board Directorate (April 1978). The University Architects admitted that the cracks were due to inadequacy in the steel content of the original design of the beams and acknowledged their fault in the structural design. The Chief Engineer of the Construction Board Directorate, while suggesting erection of four additional RCC column at an estimated cost of Rs.0.04 lakh for support to the beams and recovery of the cost from the Architects, did not endorse the plan of constructing an additional storey on the building and observed that the vibrations of the printing machine, if installed within it, were liable to damage the structure. As a result, an Annexe to the original Press Building had to be constructed with an estimate for Rs.3.02 lakhs and a sum of Rs.2.26 lakhs was spent completing 90 per cent of the work (March 1982). A sum of Rs.1.65 lakhs was received as grant from the Government and the University Grants Commission (Rs.0.70 lakh and Rs.0.95 lakh) for construction of the Press Building. Government released a further sum of Rs.0.95 lakh for construction of the Annexe, the issue of a matching grant being still under the consideration of the University Grants Commission (March 1982). The University had not executed any agreement of contract for the jobs assigned to the Architects for whose faults the additional expenditure on construction of the Annexe had to be incurred. No action to recover any compensation from the University Architects has been taken by the University (March 1983),

**(b) GYMNASIUM**

The University received a total grant of Rs.2.23 lakhs from the University Grants Commission (Rs.1.73 lakhs) and the Government (Rs.0.50 lakh) for construction of a Gymnasium against an estimate of Rs.3.14 lakhs approved by the Commission. As per instructions of the Commission, the gymnasium was to conform to the standard dimension, i.e., an area of 666 square metres (37m×18m) with a height of 7 metres as laid down by the National Institute of Sports, Patiala, and the accommodation was to be restricted to activities relating to gymnasia as such to the exclusion of indoor games. The work of construction was entrusted to the Construction Board Directorate. The construction was completed at a cost of Rs.2.33 lakhs which was 70 per cent of the tender value of the work. The built-up area within it being only 525 square metres fell short of the standard dimension by 141 square metres (666-525). It was stated by the Sports Officer of the University (January 1982) that the hall of the gymnasium being unsuitable for installation of equipment was being used for different cultural functions of the students.

**6.3.2. Irregular grant of allowances and perquisites****(a) IRREGULAR PAYMENT OF SPECIAL COMPENSATORY ALLOWANCE**

The payment of special compensatory allowance at the rate of Rs 25/Rs.20 per head per month to low-income group non-teaching employees of the University within certain pay ranges with effect from January 1976, was held to be wholly irregular by Government on the ground that Government servants as well as employees of other Universities were not in receipt of any such benefit. Government therefore directed the University (February 1977) to discontinue the payment but waived recovery of the excess payment already made on this account up to February 1977. In spite of the Government order the University continued to make payment of the allowance and merged the same in pay on the revised scales of pay introduced from April 1978. The excess payment of the allowance up to March 1978 amounting to Rs.1.90 lakhs has not been recovered from the staff. The recurring excess payment to the staff due to the merger of the allowance in pay from April 1978 onwards also remains to be calculated by the University for necessary adjustment or regularisation.

**(b) IRREGULAR PAYMENT OF HOUSE RENT ALLOWANCE AND SHORT RECOVERY OF RENT**

According to the orders of Government effective from February 1977, employees of the University occupying University quarters were required to pay rent at varying rates ranging between 6 per cent and 11

per cent. of monthly emoluments per month and they were not entitled to draw any house rent allowance at the rate of 15 per cent of pay to such employees and recovered from them rent at 10 per cent of pay for occupation of quarters for the period from February 1977 to October 1977. For the subsequent period from November 1977 to March 1978, the University recovered from them rent at varying rates fixed by the University in individual cases according to the standard of accommodation and at the same time paid house rent allowance at the same rate at which rent was recovered from them.

Extension of the above benefits without the specific approval of Government as required under the West Bengal Universities (Control of Expenditure) Act, 1976 resulted in an irregular payment of house rent allowance of Rs.3.05 lakhs to, and short recovery of rent for Rs.0.05 lakh from, the employees in occupation of quarters for the period from February 1977 to March 1978. It was further noticed that from April 1978 onwards, the University switched over to a new scheme of payment of house rent allowance to such employees at the rate of 15 per cent of pay together with recovery of assessed rent of the quarters from them without the approval of Government.

The matter was brought to the notice of Government in August 1982; their reply is awaited (March 1983).

## LOCAL GOVERNMENT AND URBAN DEVELOPMENT DEPARTMENT

### 6.4. Municipalities

6.4.1. Of the ten municipalities, the accounts on which for one or more of the years from 1976-77 to 1980-81 were audited during 1981-82 under Section 14 of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, certain points noticed in respect of two municipalities (New Barrackpore and Burdwan) are given in the succeeding paragraphs :

#### 6.4.2. *New Barrackpore Municipality*

##### DELAY IN THE REVISION OF THE VALUATION OF HOLDINGS

The Bengal Municipal Act, 1932, provides for quinquennial revision of the valuation of holdings within a municipal area for the purpose of assessment of municipal taxes. Such revision of valuation of holdings within the area of New Barrackpore Municipality was due to be effective from April 1976, the earlier valuation having been in force from April 1971. Because of non-availability of an empanelled Assessor, the Municipality failed to undertake the work of revision of

valuation of holdings in 1975-76 to make the same effective from April 1976. Thereafter, owing mainly to delay in the receipt of sanction from Government to the appointment of empanelled Assessor, the revised valuation list could be finalised only in July 1980 and made effective from April 1981. As a result, the Municipality was deprived of a total revenue of Rs.0.85 lakh over a period of five years (1976-77 to 1980-81), calculated on the excess of the increased annual demand of Rs.2.01 lakhs on revision over the average annual demand of Rs.1.84 lakhs prior to revision.

Government stated (March 1983) that the assessment or valuation of holdings in the Municipality could not be made effective due to some unavoidable circumstances.

#### 6.4.3. *Burdwan Municipality*

##### EXCESS DRAWAL OF GOVERNMENT GRANT AND EXCESS PAYMENT OF DEARNESS ALLOWANCE

Teachers of a primary school managed by a municipality are entitled to dearness allowance at the same rates as are admissible to other municipal staff of the same pay group. A municipality receives subvention from Government towards payment of dearness allowance to its staff including teachers of schools managed by it at the prescribed rates. The subvention for dearness allowance receivable by a municipality is drawn by it by submitting monthly bills to the treasury on the basis of sanctions issued by Government in this regard.

Burdwan Municipality paid dearness allowance to the teachers of primary schools managed by it from time to time at the same rates at which the same were admissible to other municipal staff by drawing the corresponding subvention from Government in the Municipal Services Department (since renamed as Local Government and Urban Development Department).

According to the orders of Government (September 1970), the Municipality was required to adjust the amounts of grants received by it from the Education Department on account of dearness allowance as also amounts of dearness allowance received by the primary teachers direct from the Education Department against the subvention

towards dearness allowance receivable from the Municipal Services Department (since renamed as Local Government and Urban Development Department) No such adjustment was, however, made in respect of the following payments made to the municipal primary teachers—

- (i) Rupees 0.61 lakh in 1979-80 direct by the District Inspector of Schools (Primary Education) on account of dearness allowance at the rate of Rs.42.50 per month per teacher for the period from January 1973 to February 1976 under intimation to the Municipality (August 1979). and
- (ii) Rupees 0.61 lakh from time to time by the Municipality on account of dearness allowance at the above mentioned rate for the period from March 1976 to February 1980 out of separate grants totalling Rs.0.68 lakh received by it from the Education Department specifically for this purpose.

Thus, out of Rs.1.29 lakhs (Rs.0.61 lakh and Rs.0.68 lakh) overdrawn by the Municipality a sum of Rs.1.22 lakhs was paid in excess to the teachers. The overdrawal together with the excess payment was due to lack of co-ordination between the Municipal Services|Local Government and Urban Development Department and the Education Department, apart from non-adherence to Government orders by the Municipality.

While accepting the fact of the excess payment of dearness allowance to the primary teachers as well as overdrawal of dearness allowance subvention by the Municipality being due to non-adherence to Government orders, Government directed (May 1983) the District Magistrate concerned to adjust the amount overdrawn by short-drawal from monthly subvention bills.

Further development is awaited (May 1983).

## INFORMATION AND CULTURAL AFFAIRS DEPARTMENT

### 6.5. Development of the film industry

#### 6.5.1. *Loans and grants to selected private producers*

##### (i) LOANS

Mention was made in paragraph 7.7 of the Report of the Comptroller and Auditor General of India for 1976-77 (Civil) about the pattern of the loan assistance to the private film producers and the deficiencies noticed on test-check of the records up to 1976-77.

From 1977-78, the loan scheme was replaced by the grants-in-aid scheme and under the revised arrangement, outright grants of varying magnitude were issued to the film producers instead of loans as hitherto. In a few cases, where some instalment(s) of loan was/were already paid and some was/were due, release of loan was, however, continued pursuant to the earlier procedure even after the grants-in-aid scheme was started.

Out of the total amount of Rs.33.30 lakhs released as loan between 1974-75 and March 1983 for production of 24 films, in respect of 17 films (involving loan of Rs.24.80 lakhs), the last instalment though paid more than 3 years back, recovery of Rs.5.33 lakhs could be effected (March 1983) either fully or partly from the producers/distributors of 9 films only, but in none of these cases, the statement of sale proceeds was obtained as required under the agreement. Out of 17 films released so far (March 1983), 15 films which included one where loan was given to a producer for dubbing a Telugu film in Hindi (not covered by the objective of the scheme), were defaulting repayment for a maximum period of 6 years. Seven other films were found to be still incomplete or awaiting screening despite lapse of a period ranging from one to six years.

#### (ii) GRANTS-IN-AID

The quantum of assistance varied between Rs.1 lakh and Rs.2 lakhs for black and white films and between Rs.1.50 lakhs and Rs.3 lakhs for colour films. Sanctioned amount was generally released in three instalments on the basis of progress made towards completion of the film.

Total grant released up to 1981-82 amounted to Rs.32.68 lakhs against 32 films, of which 17 were completed but only 9 (covering grant of Rs.8.35 lakhs) were screened up to July 1982.

No records were, however, available with the department to show the extent of additional employment expected to be generated vis-a-vis the ones actually generated by such loan and grant-in-aid assistance so far.

As regards action taken to ascertain the reasons for the delay in completion as also in screening of the films, for which Government assistance (loan/grant) was made available, it was stated by the department (May 1982) that they had no control over the Producers and Distributors except keeping the films hypothecated to Government till completion of the films and recovery of the dues where necessary.



### 6.5.2. *Purchase of a studio*

For better execution of activities as also for mitigating its financial constraints, assistance totalling Rs.3 lakhs (grant : Rs.2.58 lakhs and loan : Rs.0.42 lakh) was given by the Government up to March 1981 to a Co-operative Society engaged with the management of a studio run previously by a private Company (which went into liquidation afterwards). But the Co-operative Society having been defunct in July 1981, the premises of the Studio was purchased (July 1982) by the Government from the Official Liquidator at a cost of Rs.22 lakhs, for setting up of a 'Music Board' and a 'Film Division' there. But none of the units has started functioning (March 1983).

### 6.5.3. *Aid to studios and laboratories*

Loan totalling Rs.3.36 lakhs carrying interest at 6 per cent per annum was paid to 3 studios between 1978-79 and 1979-80 for their modernisation. Loan was recoverable in twenty instalments beginning from the quarter following the quarter in which the loan was granted. As per terms of agreement, the whole amount of loan and the interest thereon will forthwith become due in case of default in repayment. The position of payment of the loan and recovery thereof till March 1983 is shown below :—

Month of payment of loan	Amount of loan	Name of the Studios	Amount recovered
August 1978	.. Rs. 1 lakh	Sight and Sound Private Limited.	Rs. 0.13 lakh (March 1979 to August 1981)
November 1979	.. Rs. 1.36 lakhs	Bengal Film Laboratory Private Limited.	Nil.
February 1980	.. Rs. 1 lakh	D.S. Recording	Rs. 0.05 lakh (March 1981)

No penal action was initiated by the department so far (March 1983). As regards utilisation of the money, no information was available with the department as they had no machinery to keep watch over it.

### 6.5.4. *Setting up of a miniature Film Division*

In order to produce short films, documentaries, etc. and to help the private film producers by giving equipment at a moderate rent, the State Government purchased two cameras at Rs.6.94 lakhs in February 1979 for setting up a miniature Film Division. The Film Division has not been set up so far (March 1983). One camera caretaker is being entertained from April 1980 and the cameras were given on hire only on eight occasions up to July 1982 since their acquisition in February 1979.

### 6.5.5. *Summing up*

Against the loan of Rs.33.30 lakhs released to producers since 1974-75 for production of 24 films, only 17 films were released and recovery started against 9 cases only till July 1982. There was even no machinery for ensuring regular recovery of loans or taking suitable action against the defaulting distributors or producers.

A studio was purchased in July 1981 at a cost of Rs.22 lakhs for setting up of a Music Board and a Film Division; but none of the two units came into existence (March 1983).

An expenditure of Rs.6.94 lakhs was incurred during February 1979 towards acquisition of equipment for setting up of a miniature Film Division, but the proposed miniature Film Division has not yet started functioning (March 1983).

## COTTAGE AND SMALL SCALE INDUSTRIES DEPARTMENT

### 6.6. West Bengal Khadi and Village Industries Board

#### 6.6.1. *Introduction*

6.6.1.1. The West Bengal Khadi and Village Industries Board (hereafter referred to as Board), a body corporate established under the West Bengal Khadi and Village Industries Board Act, 1959, started functioning from April 1960 with the objective of implementing its programmes of development of Khadi and Village industries through departmental activities directly and assisting registered institutions and co-operative societies. The assistance was extended to individuals from 1976-77 onwards.

#### 6.6.2. *Finance and accounts*

6.6.2.1. The Board was financially assisted in the form of loans and grants by the Khadi and Village Industries Commission (hereafter referred to as Commission) and in the form of grants by the State Government. During 1960-61 to 1981-82, the financial assistance given by the Commission and the State Government was as under :

				Commission	State Go- vernment	Total
(In lakhs of rupees)						
Loans	..	..	..	4,87.86	..	4,87.86
Grants	..	..	..	1,50.86	5,17.51	6,68.37
			<b>Total</b>	6,88.72	5,17.51	11,56.23

Out of Rs.11,56.23 lakhs, the Board paid Rs.3,50.70 lakhs as loans and Rs.1,37.65 lakhs as grants to the institutions and co-operative societies (Rs.3,34.80 lakhs) and individuals (Rs.1,53.55 lakhs) by way of assistance. Commission loans outstanding against the Board amounted to Rs.3,15.56 lakhs as on 31st March 1982.

6.6.2.2. The accounts of the Board are audited and certified by the Accountant General, West Bengal, under section 20(1) of the Comptroller and Auditor General's (Duties, Powers and conditions of Service) Act, 1971 and the certified accounts together with the Audit Report thereon are forwarded annually to the Board and the Government.

6.6.2.3. Till July 1982 the Board had not prepared accounts for 1980-81 and 1981-82. A summary of the receipts and payments of the Board during 1977-78 to 1979-80 is given below :

Receipts				1977-78	1978-79	1979-80
				(In lakhs of rupees)		
Opening Balance ..	..	—	—	6.06	4.54	18.22
Loans from Commission	..	..	..	44.52	20.99	44.19
Grants from Commission	..	..	—	5.77	16.49	10.03
Grants from Government	..	..	..	31.65	39.24	52.67
Repayment of loans and refund of unutilised grants by the institutions, co-operative societies and individuals.				7.20	5.75	28.42
Miscellaneous receipts	..	..	....	77.40	87.88	56.58
		<b>Total</b>	..	<b>1,72.60</b>	<b>1,74.89</b>	<b>2,10.11</b>

Payments				1977-78	1978-79	1979-80
Repayment of loans to Commission	..	—	—	4.74	0.66	5.90
Loans to institutions, co-operative societies and individuals.				33.10	19.48	39.64
Grants to institutions, co-operative societies and individuals.				14.02	12.18	15.40
Refund of loans to Commission	..	..	..	36.50	5.82	60.34
Refund of grants to Commission	..	..	..	10.82	0.43	4.88
Administrative expenses	..	..	..	37.37	36.25	36.76
Miscellaneous expenses	..	..	—	31.51	82.05	27.42
Closing Balance ..	..	..	..	4.54	18.22	19.77
		<b>Total</b>	..	<b>1,72.60</b>	<b>1,74.89</b>	<b>2,10.11</b>

During 1978-79 and 1979-80 the closing balances were found to be on the increase compared to previous years and the reason for the same was not furnished (March 1983) by the Board. Further during the said period the Board refunded Rs.1,18.59 lakhs (grants : Rs.16.13 lakhs, Loans : Rs.1,02.46 lakhs) to the commission without utilising them for the purpose of promotion of Khadi and various schemes under village industries, viz. Village pottery, Village leather, Cottage match, etc. Test check revealed (October 1982) that 3,046 cheques for Rs.91.69 lakhs were drawn by the Board between 1977-78 and 1979-80 in favour of some institutions/societies to provide them with loans and grants on the basis of the pronotes furnished by them initially but ultimately as they failed to furnish legal documents to secure such loans, the cheques were refunded. The reason for drawing cheques without finalising the loan documents was not furnished (October 1982) by the Board.

6.6.2.4. The break up of the assistance (Rs.1,33.82 lakhs) paid by the Board during 1977-78 to 1979-80 to 122 institutions. 19 co-operative societies and 2,914 individuals for development of Khadi and Village industries programmes is given below :

					Khadi	Village Industries	Total
					(In lakhs of rupees)		
Loans	..	..	..	..	24.40	67.82	92.22
Grants	..	..	..	..	5.45	36.15	41.60
				Total	29.85	1,03.97	1,33.82

Out of Rs.1,33.82 lakhs disbursed, utilisation certificates for Rs.58.49 lakhs were awaited (July 1982) from 5 co-operative societies (Rs.7.58 lakhs), 42 institutions (Rs.12.61 lakhs) and 2,000 individuals (Rs.38.30 lakhs). According to the Board (July 1982), against the total financial assistance (grants and loans) of Rs.4,88.35 lakhs given to the institutions, Co-operative Societies, and individuals between 1960-61 and 1981-82, utilisation certificates for Rs.2,32.78 lakhs were not received (March 1982) by the Board from the institutions, etc. As per terms of loans and grants, utilisation

certificates are required to be furnished by the beneficiaries within twelve months from the date of receipt of the loan and grant failing which the whole amount becomes recoverable. No steps were taken by the Board to recover the amount from the defaulting beneficiaries as per terms of the loans and grants. The Board, however, stated (October 1982) that it was not adequately staffed to attend to work relating to utilisation certificate.

Out of the total assistance of Rs.4,77.38 lakhs received from the Commission up to 1979-80, utilisation certificates for Rs.1,24.07 lakhs were outstanding as on 31st March 1981, of which utilisation certificates for Rs.13.25 lakhs related to the period up to 1969-70. Year-wise details are given in Appendix 6.2. According to the Board (July 1982), the utilisation certificates could not be furnished due to non-receipt of such certificates from the implementing agencies, non-availability of the required strength of staff for watching the receipt of the certificates and a number of co-operative societies and institutions becoming defunct and untraceable. Contrary to the terms of assistance, no steps were taken to recover the amount from the beneficiaries for non-submission of utilisation certificates within 12 months from the date of receipt of the assistance.

Two cases of diversion and misutilisation of assistance received by the units are given below:

Of Rs.1.41 lakhs paid to two institutions at Malda (March-April 1979) as loans (Rs.0.65 lakh) and grant (Rs.0.76 lakh) for setting up village industries, Rs.0.50 lakh were found (November 1979) to have been invested by the Secretaries of these institutions in their personal business and records in support of utilisation of Rs.0.46 lakh could not be shown to the Board officials by one of the two institutions. Although complaints were lodged with the police in both the cases, results of police investigation were awaited (July 1982).

6.6.2.5. Loans paid for Khadi programme were interest free while those paid for village industries carried interest at the rate of 4 per cent per annum. Out of loans totalling Rs.2,47.72 lakhs disbursed from 1960-61 to 1980-81 by the Board to the institutions, co-operative societies and individuals for implementation of Khadi and Village industries programmes, recoveries totalling Rs.45.32 lakhs (principal) were effected (July 1982), against Rs.72.43 lakhs (principal) and Rs.15.44 lakhs (interest) due for recovery leaving Rs.2,02.40 lakhs (principal) and Rs.15.44 lakhs (interest) still to be

recovered though the amount had fallen due; year-wise analysis of which is given below:

Year	Amount of loan disbursed	Amount of principal due for recovery as up to 31st March 1981	Amount of interest due for recovery as up to 31st March 1981	Amount recovered as up to 31st March 1981	Amount of principal outstanding as up to 31st March 1981	Amount of interest outstanding as up to 31st March 1981
(1)	(2)	(3)	(4)	(5)	(6)	(7)
(In lakhs of rupees)						
Up to 1976-77 ..	74.09	65.36	13.32	6.40	67.69	13.32
1977-78 ..	33.10	4.81	1.92	19.09	14.01	1.92
1978-79 ..	19.47	2.26	0.20	6.71	12.76	0.20
1979-80 ..	39.64	Not due for recovery	Not due for recovery	13.12	26.52	Not due for recovery
1980-81 ..	81.42	Do.	Do.	Nil.	81.42	Do.
<b>Total ..</b>	<b>2,47.72</b>	<b>72.43</b>	<b>15.44</b>	<b>45.32*</b>	<b>2,02.40</b>	<b>15.44</b>

Out of the outstanding principal of Rs.2,02.40 lakhs, Rs.1,28.47 lakhs were outstanding with 569 co-operative societies and institutions and Rs.73.93 lakhs against 5,505 individuals. Confirmations of balances from 218 beneficiaries involving Rs.48.98 lakhs were not received as on 31st March 1982 and no effective action was found (April 1982) to have been taken by the Board in this regard. Rupees 48.98 lakhs included Rs.10.66 lakhs in respect of 60 liquidated co-operative societies (Rs.3.32 lakhs), 33 untraceable institutions (Rs.3.99 lakhs) and 26 individuals (Rs.3.35 lakhs) who refused to pay back the loans. According to the Board (July 1982), non-availability of sufficient staff stood in its way of setting up suitable machinery to effect recovery of loan in due time. Noting the poor recovery of loans as pointed out in paragraph 30 of Audit Report, 1968 the Public Accounts Committee (PAC) in its report (April 1973) directed the Department to take all possible steps to recover the outstanding balance even by instituting suits, if necessary. In February 1975, the Department informed the PAC that a Review Committee formed to suggest measures for recovery of Board's dues after reviewing the financial position of the institutions/co-operative societies had recommended (between June 1972 and February 1973) that legal proceedings against 156 institutions involving Rs.20.52 lakhs and liquidation proceedings against 126 co-operative societies involving Rs.7.72 lakhs should be instituted. The Department had

\*Includes cancelled cheques amounting to Rs. 40.38 lakhs.

released Rs.0.06 lakh to the Board as cost of the legal proceedings. Information about action taken against defunct institutions, co-operative societies is mentioned in sub-para 6.6.2.7. Steps taken on the recommendation of the Review Committee in cases other than the defunct institutions|co-operative societies were not intimated (July 1982) by the Board. Moreover, a Joint Committee which was formed (October 1976) by the Government to review the position of recovery of overdue loans, recommended that a Recovery Cell under the Board should be set up for pursuing cases of recovery, but no Recovery Cell was formed (November 1982). In October 1982, the Board stated that Government was moved (December 1981) for sanctioning additional staff for this purpose, but the decision of Government was awaited (October 1982).

6.6.2.6. According to the information furnished (July 1982) by the Board, 390 (out of 569) co-operative societies and other institutions which were assisted with loans by the Board were either not functioning or were defunct and a sum aggregating Rs.61.98 lakhs was lying unrecovered (March 1981) from them.

#### 6.6.2.7. Pending recoveries

As on 31st March 1982, proceedings for recovery of Board's dues amounting to Rs.53.33 lakhs were pending against 320 defunct institutions|co-operative societies as detailed below :

	No. of cases	Amount (In lakhs of rupees)
Co-operative Societies under Liquidation .. .. .	60	3.32
Suit pending .. .. .	40	6.70
Criminal proceedings instituted .. .. .	14	1.52
Certificate proceedings instituted .. .. .	29	6.29
Cases referred to revenue authority .. .. .	177	35.50
<b>Total .. .. .</b>	<b>320</b>	<b>53.3</b>

Out of 43 cases in which criminal and certificate proceedings had been instituted, Rs.1.10 lakhs in 3 cases (out of Rs.7.81 lakhs) were recovered (March 1982).

A few instances where adequate action had not been taken by the Board to effect recoveries, are mentioned below :

- (a) A loan for Rs.19.03 lakhs was paid between August 1968 and March 1971 to one co-operative Apex Society for development of Talgur industry. The society failed to pay the overdue loan of Rs.19.03 lakhs. Grants of Rs.1.67 lakhs were also lying unutilised with the Society from February 1977. The certificate case filed (February 1982) against the society at an expense of Rs.0.10 lakh was won (June 1982) by the Board. Though the society possessed assets worth Rs.10 lakhs, no recovery was effected (October 1982). The Board stated (November 1982) that necessary legal steps were being taken in this regard.
- (b) Rupees 0.51 lakh were paid (April 1979) as loan to an institution at Burdwan for development of Handmade Paper industry although loans amounting to Rs.0.49 lakh were outstanding (April 1979) against the institution. It was detected (June 1979) by the Law Officer of the Board that Rs.0.51 lakh were paid to the institution on suspected forged documents. The amount was paid disregarding the existing procedure of getting all the documents in connection with a loan scrutinised by the Law Branch of the Board before its sanction. The Law Officer subsequently detected (June 1979) that all the documents on the basis of which the amount was paid were defective and forged. No departmental enquiry was made. A complaint was lodged with the police in June 1979; the report of the police investigation was awaited (November 1982).

6.6.2.8. The State Government is required to give guarantees for loans paid by the Commission to the Board as per terms of loans. Up to 31st March 1982, against total loans of Rs.4,87.86 lakhs paid by the Commission, the State Government had given guarantee to the extent of Rs.94.86 lakhs only leaving the balance of Rs.3.93 lakhs uncovered.

### 6.6.3. *Development of Khadi and Silk*

6.6.3.1. For implementing the Khadi Programmes, the Board had given (1977-78 to 1981-82) financial assistance totalling Rs.91.69 lakhs to 15 Co-operative societies, 53 other institutions and 26 Khadi and Silk Centres under the direct control of the Board. The following table indicates the progress of Khadi development in terms of



production and employment during successive plan periods under the Board :

Annual level attained at the end of	Target	Production Achievement (In lakhs of rupees)	Employment generated			
			Target	Full Time (In lakhs)	Part Time (In lakhs)	Total (of persons)
Fourth Plan(1973-74) ..	19.20	17.14	NA	0.01	0.03	0.04
Fifth Plan (1978-79) ..	31.32	19.32	NA	0.01	0.02	0.03
Annual Plan (1979-80) ..	75.00	21.52	NA	0.01	0.03	0.04
Sixth Plan (Part)(1980-81)	154.25	53.14	NA	0.01	0.03	0.04

NA : Not available

The year-wise production, sale proceeds, number of persons employed and the amounts earned by the persons during the four years ending 1980-81 are given below :

Year	Production (In lakhs of rupees)	Sale proceeds	Number of persons employed	Amount earned by persons in Col. 4 (In lakhs of rupees)	Average Amount earned per head ₹Rs.
(1)	(2)	(3)	(4)	(5)	(6)
1977-78 ..	24.91	28.58	2,566	9.95	387.76
1978-79 ..	15.80	23.46	2,386	6.68	279.96
1979-80 ..	21.52	26.29	3,107	9.77	314.45
1980-81 ..	53.14	66.29	3,925	20.06	511.08
<b>Total ..</b>	<b>1,15.37</b>	<b>1,44.62</b>	<b>11,984</b>	<b>46.46</b>	<b>387.68</b>

Against the total targeted amount of assistance and total value of production for Rs.2,11.05 lakhs and Rs.2,06.60 lakhs fixed by the Board for the four years ending 1980-81, the actual assistance that could be rendered and production that could be achieved during the four years ending 1980-81 were to the extent of Rs.1,04.99 lakhs and Rs.1,15.37 lakhs respectively. The shortfall of Rs.1,06.06 lakhs in assistance and Rs.91.23 lakhs in production were attributed by the Board (July 1982) to late receipt of final allotment from the Commission and delay in the process of recoupment of assistance under the existing imprest system resulting in less amount of assistance and consequent decline in production. In April 1982, the Board requested the Commission for sanctioning allotments sufficiently in advance reply to which was awaited (October 1982).

6.6.3.2. The four silk reeling sub-centres owned by the Board at Malda district had 102 ghais (country basin), 35 of which were not in workable condition. Even the ghais installed in each centre were not utilised fully. Test check revealed (June 1982) that in two sub-centres, all the workable ghais remained idle for 358 and 286 days in 1981-82 respectively and this was attributed by the Board (July 1982) to paucity of working capital. The Board also stated (November 1982) that all the ghais could not be operated round the year as reeling of silk yarn was purely a seasonal work.

6.6.3.3. In another such sub-centre, a good number of weavers registered with the centre were found (June 1982) on test check to have remained idle throughout the year for insufficient supply of yarn. During the five years ending 1981-82, 400 weavers on an average were kept idle throughout the year out of 575 (average) registered weavers.

6.6.3.4. As per terms of assistance by the Commission, one reeling unit and one weaving unit were required to produce about 1 tonne of reeled raw silk yarn and 18,000 square metres of silk fabric per annum employing 16 and 26 persons respectively. The production figures against the above stipulations in the 4 reeling centres and 10 weaving centres under the direct control of the Board during the three years ending 1981-82 were as follows :

Year	Reeling Centres			Weaving Centres		
	Production of silk yarn required as per standard laid down by the Commission	Actual Production	Shortfall	Production of silk fabrics required as per standard laid down by the Commission	Actual Production	Shortfall
		(In tonnes)			(In thousand metres)	
1979-80 ..	4	3.2	0.8	180	53	127
1980-81 ..	4	2.2	1.8	180	45	135
1981-82 ..	4	1.6	2.4	180	23	157
	12	7.0	5.0	540	121	419

The shortfall in production was attributed by the Board (July 1982) to paucity of working capital.

6.6.3.5. The production capacity of cotton and muslin khadi by an artisan as per the standard fixed by the Board was 9.90 and 4.45 square metres a day. Taking 258 working days in a year, the production of cotton khadi and muslin khadi in only one weaving centre owned by the Board varied between 2 and 3 per cent during the years 1977-78 to 1981-82 for cotton khadi, whereas muslin khadi, which was over 50 per cent in 1977-78 and 1978-79 fell down to 27 per cent in 1981-82.

Under-utilisation of the production capacity was attributed (July 1982) by the Board to non-supply of yarns in required quantity by the charka centres owned by the Board as the required number of charkas could not run in each charka centre and even those working did not function for 8 hours daily throughout the year. Test check revealed (October 1982) that the Board had not taken any action (October 1982) to remedy these shortcomings of the charka centres.

6.6.3.6. According to the standard fixed by the Commission, a charka centre should work either with 25 new model charkas or with 50 muslin charkas. Test check revealed (June 1982) that 19 and 12 charkas respectively worked in two centres (Out of 10 centres in the State) on an average during 1977-78 to 1981-82. Although 150 new-model charkas in good condition were lying undistributed with the Board (July 1982), the reason for not running the 2 centres with the required number of charkas was not furnished (July 1982).

#### 6.6.4. *Development of Village Industries*

6.6.4.1. For implementing village industries programmes the Board had given (1977-78 to 1981-82) financial assistance totalling Rs.1,95.65 lakhs to 13 Co-operative societies, 114 institutions, 7,488 individuals and 2 hand made paper centres under the direct control of the Board. The following table indicates the progress of development of village industries in terms of production and employment during successive plan periods under the Board.

Annual level attained at the end of	Target	Production achievement	Employment generated		
			Full time	Part time	Total
	(In lakhs of rupees)		(In lakhs of persons)		
Fourth Plan (1973-74) ..	98.70	1,10.99	0.13	0.41	0.54
Fifth Plan (1978-79) ..	1,62.26	2,18.26	0.11	0.36	0.47
Annual Plan (1979-80) ..	3,21.20	4,14.19	0.13	0.43	0.56
Sixth Plan (Part)(1980-81)	2,76.60	5,20.39	0.15	0.46	0.61

The yearwise production, sale proceeds, number of persons employed and the amount earned by the persons during the four years from 1977-78 to 1980-81 are given below :

Year	Target of of production	Actual production	Sale proceeds	Number of persons employed	Amount earned by the persons in col. 5	Average amount earned per head
(1)	(2)	(3)	(4)	(5)	(6)	(7)
		(In lakhs of rupees)			(In lakhs of rupees)	
						Rs.
1977-78 ..	1,44.74	2,19.02	2,56.07	50,248	88.80	176.72
1978-79 ..	3,32.06	3,45.31	4,08.96	52,996	1,15.56	218.05
1979-80 ..	3,32.46	4,14.19	4,81.73	55,762	1,16.58	209.07
1980-81 ..	2,79.09	5,20.59	5,88.49	61,172	1,54.12	251.95
<b>Total ..</b>	<b>10,88.35</b>	<b>14,99.11</b>	<b>17,35.25</b>	<b>2,20,178</b>	<b>4,75.06</b>	<b>215.76</b>

Against the targeted amount of assistance of Rs.3,26.85 lakhs as fixed by the Board for the above four years, the actual assistance that could be rendered was Rs.1,61.09 lakhs. Even with the reduced assistance the value of production achieved was Rs.14,99.11 lakhs as against the target of Rs.10,88.35 lakhs. The targets were obviously not correctly fixed. Non-rendering of assistance according to the target was attributed (July 1982) by the Board mainly to late receipt of allotment from the Commission.

6.6.4.2. The two handmade paper units at Kalyani and Dasghara under the direct control of the Board had installed capacities of 75,000 kg and 45,000 kg respectively per year. The actual production of Kalyani unit raised to 17,152 kg in 1981-82 and that of Dasghara unit came down to 2,115 kg from 6,505 kg in 1978-79.

The shortfall was attributed by the Board (July 1982) to accumulation of huge unsold stock of paper and inadequate supervisory staff. The Board further stated (November 1982) that on the advice of Government, the detailed estimate of a scheme for reorganisation of the two units to make them economically viable was under preparation by them for submission to Government.

6.6.4.3. Between January 1979 and September 1981 the Handmade paper unit at Dasghara remained closed in three spells and the production was kept suspended for break-down of oil engine, failing of water system and damage of electric power lines. During 1979-80, though there was no production, labour wages in muster

rolls amounting to Rs.1.21 lakhs were paid. The reason for this, as also the information regarding the amounts paid as labour wages during the remaining periods of closure were not furnished (July 1982) by the Board.

6.6.4.4. One Beater machine for production of pulp with a common shaft remained idle (March 1982) at Handmade Paper Centre, Dasghara, since its transfer from Kalyani in July 1973 although the machine was repaired twice and on one occasion the cost of repair was Rs.0.06 lakh.

6.6.4.5. The position of investments and accumulated loss in respect of the two handmade paper centres as revealed from the balance sheets of the two centres for the year 1978-79 was as follows :

	Investments/Accumulated loss		Percentage of loss to investments
	(In lakhs of rupees)		
Kalyani Centre .. .. .	27.30	16.11	59
Dasghara Centre .. .. .	16.93	6.93	41
Total .. .. .	44.23	23.04	52

6.6.4.6. The Public Accounts Committee in its report (April 1973) on paragraph 30 of Audit Report 1968 regarding the working of the Board, directed the department to take measures for making the Handmade Paper Centre at Kalyani economically viable. A private consultant entrusted (March 1978) to investigate the working of the centre, reported (August 1978) inter alia that (i) the accumulated finished products were equivalent to 3 years' sales, (ii) the quality of filter papers manufactured was not satisfactory, (iii) labour productivity was between 20 and 24 per cent against the norm of 40 per cent and (iv) laboratory testing facilities were very limited. Information regarding steps taken by the Board to make the Centres viable on the basis of the report of the consultant was not furnished (August 1982).

6.6.4.7. During stock verification (1977-78) by the Board's official, handmade paper valued at Rs.0.31 lakh (approx) was suspected to have been misappropriated by manipulating the stock entries in the Handmade Paper Centre at Dasghara. The Board stated (November 1982) that the official had been placed under suspension and departmental proceedings were in progress.

6.6.4.8. Thirteen types of village industries units, viz., pottery, oil, soap, palmgur, fibre, cane and bamboo, khandshari sugar, lime, match, handmade paper, carpentry and blacksmithy, leather and processing of cereals and pulses, run by 327 co-operative societies and other institutions became defunct|dormant|sick. Loans aggregating Rs.56.21 lakhs were outstanding against these bodies as on 31st March 1981. Neither the units were rejuvenated nor investigation made to ascertain the reasons for their becoming defunct or sick (July 1982). The Board, however, stated (November 1982) that they had initiated action for recovery of loans.

#### 6.6.5. *Training activities—Khadi and Silk*

6.6.5.1. As on 31st March 1982 there were 11 centres for cotton khadi and 15 centres of silk khadi under the direct control of the Board. Marketing of finished products of khadi (both cotton and silk) was done through 16 retail sales outlets known as "Gramins". Besides, wholesale marketing of finished goods was done through the central stores of the Board. The balance sheets for 1979-80 in respect of the silk khadi centres including the marketing centres revealed that the accumulated loss (Rs.21.87 lakhs) was 30 per cent. (approx) of the investments (Rs.72.55 lakhs). Balance sheets for 1978-79 in respect of cotton khadi centres disclosed a net investment of Rs.2.07 lakhs which included a profit of Rs.0.16 lakh. It was noticed that the salaries of staff were not charged to the profit and loss account as, the salaries were met from grants received from the State Government. The exhibition of salaries of staff amounting to Rs.0.75 lakh in the accounts would have shown a loss to the extent of Rs.0.59 lakh.

6.6.5.2. *Gramins*: During 1980-81, the percentage of establishment cost to the sales made through the 16 'Gramins' varied between 2.21 and 63.63. In 1981-82, 3 'Gramins' remained closed and the percentage of establishment cost to the sales made through the remaining 13 'Gramins' ranged between 4.02 and 86.30. According to the Board (July 1982) the accumulated stock of finished khadi and silk products worth Rs.24.74 lakhs was lying unsold up to March 1981. No special programme for boosting the sales through the 'Gramins' was undertaken (July 1982).

6.6.5.3. Finished khadi and silk products worth Rs.0.62 lakh were found to have been damaged and soiled in two Gramins between 1962 and 1974. In November 1976, the Board constituted a Committee to assess the condition of the damaged products and fix up the reduction value therefor. But no report was made (August 1982) by the Committee to the Board. According to the Board

(July 1982) a good quantity of finished khadi and silk products also got damaged and soiled in different Gramins after 1974 and the value of such products as on 31st March 1982 stood at Rs.3.85 lakhs. Reasons for which the products were damaged were not investigated (July 1982). It was stated (November 1982) by the Board that action to dispose of the damaged and soiled products had been initiated.

6.6.5.4. Rupees 8.35 lakhs being value of finished products sold on credit were remaining unrecovered (March 1982). Yearwise break-up of the amount was not furnished (August 1982). Of the above amount, Rs.7.50 lakhs were recoverable from certified institutions and Rs.0.86 lakh from Government organisations. The Board stated (November 1982) that action had already been taken to realise the dues.

6.6.5.5. Between 1977-78 and 1981-82, stores (silk products) worth Rs.3.07 lakhs were found short in the Gramins by the Board's officials. The matter was under investigation. Besides the shortages, finished products worth Rs.0.54 lakh and machines valued at Rs.0.18 lakh were stolen from Gramins (Rs.0.47 lakh), office (Rs.0.18 lakh) and exhibition stalls (Rs.0.07 lakh) during 1979-80 to 1981-82. Although stolen materials worth Rs.0.65 lakh (out of total Rs.0.72 lakh) were covered by insurance, no recovery from the insurance organisation was made (August 1982). Reports of investigations made by police were also awaited (August 1982).

#### 6.6.6. *District Industries Centres*

6.6.6.1. With a view to extending Board's assistance in the form of loans and grants to the villagers interested in setting up different types of village industries, the Board, with the approval of the State Government, empowered (1979) the District Industries Centres of the Government in the 15 districts to sanction (in case of loans up to Rs.5,000) loans and grants to the villagers out of funds allotted by the Board. Between 1979-80 and 1981-82, the District Industries Centres of the 15 districts disbursed Rs.1,26.81 lakhs to 5,667 individuals (loans : Rs.1,07.74 lakhs and grants : Rs.19.07 lakhs) for setting up village industries.

A test check of records of 5 District Industries Centres (24-Parganas, Midnapore, Burdwan, Howrah and Hooghly) revealed the following points :

- (i) Out of a total sum of Rs.33.08 lakhs sanctioned and recommended by 4 centres (the centre in 24-Parganas did not supply the information) as loans and grants to 1,922 individuals during 1979-80 to 1981-82, Rs.23.07 lakhs remained undisbursed (July 1982) with the District Industries Centres in respect of 350 individuals.
- (ii) In respect of loans and grants amounting to Rs.4.02 lakhs and Rs.15.48 lakhs respectively disbursed in the 5 districts for the years 1979-80 and 1980-81, no utilisation certificates were obtained (June 1982) from the beneficiaries.
- (iii) None of the beneficiaries executed the deed of hypothecation and/or mortgaged his property within three months from the date of receipt of the loans as per terms.
- (iv) Neither the quarterly reports showing progress of the village industries started out of the assistance given by the Board were prepared nor confirmation of acceptances of the balances of loans obtained from the beneficiaries and transmitted (June 1982) to the Board as per arrangement set forth by the Board.
- (v) No loan ledger for loans above Rs.5,000 in each case, disbursed by the Board, was maintained by it although maintenance of such ledger was required as per Government orders.

#### 6.6.7. *Internal audit*

According to the Board (July 1982), the internal audit machinery was not sufficient to cover the institutions/co-operative societies financed by the Board. In 1979-80, the existing internal audit wing inspected 133 units against 1,562 assisted units. A Committee constituted (October 1976) for suggesting improvement of the internal audit wing recommended (June 1980) that adequate infrastructure for the wing should be provided. The Board stated (November 1982) that proposal already submitted to strengthen the Internal Audit wing in accordance with the recommendation of the Committee was under consideration of the State Government.

#### 6.6.8. *Summing up*

Out of Rs.11,56.23 lakhs received by the Board from the Khadi and Village Industries Commission (Rs.6,38.72 lakhs) and State



Government (Rs.5,17.51 lakhs) as loans (Rs.4,87.86 lakhs) and grants (Rs.6,68.37 lakhs) during 1960-61 and 1981-82, the Board paid Rs.3,50.70 lakhs as loans and Rs.1,37.65 lakhs as grants to institutions, co-operative societies and individuals by way of assistance for promotion of khadi and various village industries.

During the three years from 1977-78 to 1979-80, financial assistance amounting to Rs.1,18.59 lakhs for development of khadi and village industries received from the Commission had been refunded to the Commission without utilising the same.

Against Rs.4,88.35 lakhs given as loans and grants to the institutions, co-operative societies and individuals during 1960-61 to 1981-82, utilisation certificates for Rs.2,32.78 lakhs were awaited (July 1982).

Against loans for 2,47.72 lakhs disbursed from 1960-61 to 1980-81 to the institutions, co-operative societies and individuals, recovery of Rs.45.32 lakhs (including cancelled cheques amounting to Rs.40.38 lakhs) could only be effected (July 1982). Confirmation of balances from 218 beneficiaries involving Rs.48.98 lakhs was not received (March 1982).

Against the total Commission loan of Rs.4,87.86 lakhs from 1960-61 to 1981-82, Rs.3.93 lakhs remained uncovered by guarantee to be given by the State Government.

In the only Cotton and Muslin Khadi Weaving Centres owned by the Board, 20 to 37 per cent for cotton Khadi and 27 to 50 per cent for muslin khadi of the production capacity as per standard fixed by the Board could be achieved during 1977-78 to 1981-82 for non-supply of yarn from charka centres.

Although 150 new-model charkas were lying idle in good condition, test check revealed that 19 and 12 charkas worked in two charka centres against working of 50/25 charkas in each centre fixed by the Commission.

The accumulated loss as up to 31st March 1979 in the two handmade paper centres amounted to Rs.23.04 lakhs which was 52 per cent of the total investments (Rs.44.23 lakhs).

The accumulated loss as up to 31st March 1980 in the 15 silk khadi centres including the marketing centres amounted to Rs.21.87 lakhs which was 30 per cent of the total investments (Rs.72.55 lakhs).

Soiled and damaged khadi and silk finished products worth Rs.3.85 lakhs remained undisposed of.

Government endorsed (December 1982) the reply furnished by the Board in November 1982 and incorporated in the foregoing sub-paragraphs.

## HOUSING DEPARTMENT

### 6.7. Loss on sale of flats

The West Bengal Housing Board which was set up on the 2nd November 1972 to tackle the acute problem of shortage of housing in West Bengal, started functioning from the 7th May 1973. Before embarking upon construction activities, the Board was initially selling flats|houses constructed by the Housing Directorate of the Government of West Bengal and transferred to the Board after the latter's formation.

For the buildings constructed by the Housing Directorate (before the formation of the Board) the selling price of flats|houses used to be fixed by the Directorate on the basis of actual cost of construction plus an element of interest for an average construction period plus an element of profit at the rate of 10% of the selling price. This principle continued to be more or less followed by the Board in fixing the selling prices of flats|houses transferred by the Housing Directorate to the Board as well as those constructed by the Board itself.

It was noticed in audit (July 1979) that at the time of transferring the housing estates to the Housing Board, the Housing Directorate did not include all the elements of cost like interest charges etc., in the construction costs of the flats while communicating the same to the Board.

The revised completion costs (in which those elements were included) were subsequently intimated by the Housing Directorate to the Board. But in the intervening period the Board determined the selling price of the flats on the basis of costs initially intimated by the Housing Directorate and sold the flats at the prices so determined. As the completion costs of 652 flats in two housing estates as intimated by the Housing Directorate were higher than the selling prices of these

flats determined by the Board, there was a loss of Rs.13.73 lakhs in the sale of these flats. Relevant particulars of these flats are shown below :

Sl. No.	Name of the scheme	No. of flats and date of their transfer to the Board	Cost as initially intimated by the Housing Directorate (Rs. in lakhs)	Revised completion cost as intimated by Housing Directorate (Rs. in lakhs)	Price at which flats were sold by the Board (Rs. in lakhs)	Date of sale	Loss (Rs. in lakhs)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1.	Shantaneer Estate (Gopal Lal Thakur Road, Calcutta)	380 November 1974	56.69 November 1974	76.91 September 1976	69.65	Up to December 1975	7.26
2.	Sudakshina Estate (Baishnabghata, Calcutta)	272 November 1974	55.95 November 1974	88.01 July 1977	81.54	December 1975	6.47

The Government to whom the matter was reported in October 1982 stated (January 1983) that delay in furnishing the revised completion cost by the Housing Directorate resulted in sale price of the flats being computed at a lower value.

## METROPOLITAN DEVELOPMENT DEPARTMENT

### CALCUTTA METROPOLITAN DEVELOPMENT AUTHORITY

#### 6.8. Wasteful expenditure on the purchase of equipment

Global Tender was floated in September 1974 by the Calcutta Metropolitan Development Authority for supply of 2 nos. Sewer cleaning equipment (High pressure Vehicle mounted sewer cleaning equipment for clearing sewers of 2' dia and above with tank capacity of 7,500 litres and for clearing sewers of 6" dia to 21" with tank capacity of 6,000 to 6,500 litres). Tenders received from 11 firms were opened in January 1975 and after scrutiny, were put up to the Technical Committee in June 1975 for examination. The Technical Committee decided to compare the tenders on certain technical criteria (minimum working pressure of pump and minimum effective length of the pressure hose). It was also decided that the machines finally selected should be able to clear the sewer by jetting method as well as by removing silt from the manhole. Only 4 out of 11 tenders received fulfilled the criteria laid down by the Technical Committee. The Technical Committee considered these four offers as well as the revised offer of one of these tenderers given after the opening of the tender and on their recommendation the Tender Committee accepted (July 1975) the revised offer (for Mayers water jetting machine of USA make)

which stood lowest. Supply order for the equipment was placed in August 1975. Water Jetting Machines were received in September 1976 and the Manhole Emptiers in May 1977.

The equipment could not, however, be utilised for removing silt from the manholes as the manhole emptiers were not found suitable for the purpose. The Director of Sewerage and Drainage asked the Executive Engineer (Mechanical) Sewerage Drainage, to examine the suitability of the equipment in Calcutta's sewer condition who reported (May 1979) that Manhole Emptiers equipped with centrifugal type of pumps were not suitable for lifting silt with water from the manhole to the height up to the top of the Tank. The supplier of the equipment offered to replace them with vacuum type trailer mounted emptiers which are manufactured by them in India and were stated to be in use in Bombay and several other municipalities. Two engineers from CMDA were, thereafter, sent to Bombay at CMDA's cost for inspection of the prototype in operation in simulated condition. The Engineers opined that the machinery could be accepted on rectification of some deficiencies noticed in trial operation. But the negotiation with the firm failed due to hitch over prices etc. The Technical Evolution Committee thereafter decided (December 1980) to explore the possibility of utilising the Manhole Emptiers for some other purposes or dispose them of. In response to the said notice published in the Press (September 1971) the highest offer received was 0.26 lakh per Emptier against the purchase price of Rs.1.68 lakhs. The offer was not accepted and it was decided (November 1981) to insert another sale notice and write to the suppliers also to quote their price.

Further action in the matter is awaited (September 1982).

Further, due to non-performance of the Manhole Emptiers, the Water Jetting Machines have been utilised only for breakage of chokage inside the sewers.

The Government stated (March 1983) that fruitful utilisation of the equipment being not possible, attempts were now being made to dispose of the equipment by direct sale or through public auction.

#### **6.9. Purchase of Small dia pumps**

As a short term measure to tackle the water logging problem in the Calcutta Metropolitan Area, Calcutta Metropolitan Development Authority (CMDA) purchased between 1971 and 1972, 60 small diameter pump sets with accessories at a cost of Rs.10.37 lakhs from two firms, without observing any tender formalities on the ground

that the firms in question were authorised dealers for the types of pump sets involved. The pumps were consigned to various local bodies and other authorities, on the condition, inter alia, that they would either bear the cost of the sets, or alternatively, pay hire charges. No records were available to indicate whether the respective consignees had been consulted in the matter before purchasing the pump sets. •

Sixteen sets were sold to implementing agencies between January 1972 and July 1979. The CMDA decided in June 1977 to dispose of 40 pump sets as the demand for the sets fell short of the supply. The decision was, however, reversed in November 1977 on the ground that pump sets were required for removal of water logging.

From the statement of the disposition of the pump sets during 1971-72 to 1976-77 vide Appendix 6.3. the following observations are made :

- (i) Most of the original consignees did not retain the pump sets continuously. The balance in the stores was finally reduced to nil by issuing the bulk of the pumps (30 nos) to the Sewerage and Drainage (S and D) Sector of Calcutta Metropolitan Development Authority in 1976-77.
- (ii) The year to year changes both as regards the agencies receiving the pump sets, as also the number of pumps so issued to an agency indicated that they were not put to any sustained use by any of these agencies.

Hire charges amounting to Rs.15.21 lakhs pertaining to the period 1972-73 to 1979-80 remained unrealised from 20 agencies vide Appendix 6.4. A sum of Rs.0.39 lakh was realised from several agencies against the demand for Rs.1.71 lakhs. The Government stated (August 1980) that since the cost of the pump sets would be charged to two of Calcutta Metropolitan Development Authority's Projects, realisation of hire charges from the respective users would not serve any useful purpose as Calcutta Metropolitan Development Authority would have to re-imburse the expenditure to the users in due course. The accounts of the Calcutta Metropolitan Development Authority, however, indicated that the cost of the pump sets in question was actually borne under the Asset Accounts and not included in the Project cost.

The utilisation of the pump sets up to March 1980 was poor as shown below :

- (a) As against the total of 43,827 days available for 30 sets under Sewerage and Drainage Sector, CMDA, the sets were issued to contractors, etc. for a total of 8,868 days, percentage of utilisation being 20.23 only.
- (b) Out of 10,790 days available for 6 sets with the Water Supply and Environmental Hygiene Sector, CMDA, they were utilised in departmental works for 98 days only (0.9%).
- (c) In the Traffic and Transportation Sector (1 set), CMDA, the pump set was not utilised even for a day since May 1976.
- (d) One pump set was issued to Bustee Improvement and Municipal Anchal Development Sector, CMDA in February 1976, but not used at all by the sector in its own works.
- (e) No specific information was available from the Calcutta Metropolitan Water and Sanitation Authority (3 sets), Howrah Municipality (1 set) and Bally Municipality (2 sets) about the utilisation of pumps issued to them.

Government stated (August 1980) that although 40 pump sets had been decided (June 1977) to be disposed of, they had to be allotted to different sectors/agencies on subsequent assessment of their requirements for further project works like de-watering at the time of pipe laying works, etc. The extent of utilisation by Calcutta Metropolitan Development Authority's own sectors as indicated above, did not, however, justify retention of all the 38 sets by them.

Meagre utilisation of the pump sets, even after reversal (November 1977) of the earlier (June 1977) decision to dispose of 40 pump sets, indicated that the pumps were purchased without realistic assessment of their requirement. Continued non-realisation of hire charges from the users contributed to substantial loss of revenue to Calcutta Metropolitan Development Authority.

#### **6.10 Avoidable expenditure on restoration of a road**

The improvement of three Calcutta city roads, viz., Raja Manindra Road, Indra Biswas Road and Manmatha Dutta Road was taken up (January 9, 1975) by the Calcutta Metropolitan Development Authority (CMDA) to facilitate diversion of vehicular traffic through them when a portion of Belgachia Road would remain closed to traffic

from January 15, 1975 in connection with the ground work for Mass Transport Project (MTP). As the work was to be completed within January 14, 1975, it was distributed to four contractors without inviting open tenders and even settling the rates beforehand and without observing the usual formalities like framing the designs, preparation of estimates, etc. The work was completed in March 1975 by the Traffic and Transportation (TT) Sector, Central Division, CMDA and administrative approval and financial sanction were accorded in November 1975 on the basis of actual expenditure of Rs.6.48 lakhs incurred on the work. The jurisdiction of the works on these roads was transferred subsequently to Executive Engineer (Traffic and Transportation North Division).

A 1,200 feet stretch of Raja Manindra Road from Belgachia Road had subsided by June 1975 though improvement work on this stretch had been completed only in March 1975. An attempt was made by the Executive Engineer (Traffic and Transportation North Division) to hold the firm entrusted with the renovation work as responsible for the damage, but the Executive Engineer (Traffic and Transportation Central) (the executing Division) absolved the firm of all responsibility for the damage on the ground that the contractor executed the work satisfactorily. On reply to an enquiry by audit the department stated (October 1982) that the subsidence was due, inter alia, to inadequate consolidation of the trench filling and improper surface restoration of the stretch by the Public Health Engineering (PHE) Directorate which laid sewer line underneath a 2,600 feet stretch of Raja Manindra Road (including this 1,200 feet stretch) in December 1974. Check of records disclosed that a decision was taken in January 1975 that the 1,200 feet stretch would be made traffic worthy by the Public Health Engineering Directorate. But since that Directorate failed to complete the work in time, the work was taken up and completed by the CMDA. Although the inadequacy of the restoration work by Public Health Engineering Directorate and the consequent weak road foundation made it imperative to take up sub-base work (before taking up the surface work), the improvement work (with bituminous grouting, carpeting, seal coating, etc.) concentrated on the surfacing work only and sub-base work was not taken up at all.

To make the stretch of the road traffic worthy again the CMDA took up (July 1975) re-improvement of the stretch by Jhama bats consolidation, cinder-filling etc. which would strengthen the foundation of the road. The re-improvement work was completed in February 1977 at a cost of Rs.0.79 lakh.

Thus, due to the CMDA's taking up the road improvement work on the 1,200 feet stretch of Raja Manindra Road without proper

survey of the condition of the road following restoration thereof after sewer laying and taking no steps for strengthening the sub-base, an expenditure of Rs.0.79 lakh had to be incurred on re-improvement of the portion.

The Government stated (March 1983) that CMDA did not feel it necessary to test the quality of work done by PHE who had done the work as per normal standard set out for this type of Public Work.

## HOOGLY RIVER BRIDGE COMMISSIONERS

### 6.11. THE SECOND HOOGLY BRIDGE PROJECT

#### 6.11.1. Introduction

The Second Hooghly Bridge Project was conceived to provide a new river crossing across the river Hooghly to cope with the expansion in the traffic volume between the metropolitan cities of Calcutta and Howrah. The project having been considered feasible by Messrs. Rendell, Palmer and Tritton (RPT) UK, the Government set up (February 1970), under the Hooghly Bridge Act, 1969, an autonomous body called the Hooghly River Bridge Commissioners (HRBC) which was responsible for construction of the bridge including its approaches.

6.11.2. The project works fell under three sections independent of each other. The HRBC distributed the construction work to the following three implementing agencies with the approval of the Government :—

Section I (Calcutta Approach) : Calcutta Improvement Trust (CIT).

Section II (Howrah Approach) : Howrah Improvement Trust (HIT).

Section III (Bridge proper) : Calcutta Port Trust (CPT).

The HRBC, however, took over charge of Section III from CPT with effect from 15th January 1979. While allotting the works of the sections, the HRBC also decided (June 1972) that design checking, evaluation of works, checking of progress and other ancillary items would be left to the implementing agencies and the role of HRBC would consist of co-ordination, assistance and follow up. Monthly progress reports were submitted by the implementing agencies and the HRBC sent the consolidated quarterly reports to the Government.



6.11.3. The HRBC accepted the tenders of Messrs. Engineering Projects (India) Ltd. (EPI) for Section I (Rs.6,33.36 lakhs) and Section II (Rs.5,71.72 lakhs) and of Messrs. Bhagirathi Bridge Construction Ltd. (BBCC) for Section III (Rs.14,85.99 lakhs) and letters of intent were issued by CIT to EPI, HIT to EPI and CPT to BBCC (March 1972).

#### 6.11.4. Finance

The project was financed by central loan for the construction works of the three sections and by State loan for organisational and allied expenditure. The total loan granted for the project by the Central and State Governments up to 31st March 1982 was Rs.48,39.65 lakhs (Central—Rs.42,50.23 lakhs and State—Rs.5,89.42 lakhs).

#### 6.11.5. Project estimates, target dates and expenditure

The project estimates, the target dates for the three sections and the expenditure incurred up to 31st March 1982 were as under :

	Section I	Section II	Section III	Total
	(Rupees in lakhs)			
<b>Estimates :</b>				
(a) Original (July 1972) ..	6,33.36 (June 1976)	5,71.72 (September 1976)	14,85.99 (May 1977)	26,91.07
(b) First Revision (April 1975) ..	11,49.63 (March 1981)	18,34.58 (March 1981)	27,57.04 (March 1981)	57,41.25
Escalation .. ..	3,44.89	5,50.37	8,27.11	17,22.37
<b>Total (b)</b> ..	<b>14,94.52</b>	<b>23,84.95</b>	<b>35,84.15</b>	<b>74,63.622</b>
(c) Second Revision (July 1980) ..	22,43.10 (December 1983)	34,63.98 (December 1983)	54,61.72 (December 1983)	1,11,68.80
Escalation .. ..	3,13.10	5,35.31	6,50.46	14,98.87
<b>Total (c)</b> ..	<b>25,56.20</b>	<b>39,99.29</b>	<b>61,12.18</b>	<b>1,26,67.67</b>
Progressive expenditure up to 31-3-1982	10,38.93	5,65.14	29,32.48	45,36.55

(Figures in bracket indicate target dates)

The increase in the project estimates of 1975 over 1972, as prepared by the HRBC, amounting to Rs.30,50.18 lakhs (excluding escalation) was due to addition of extra items of work grouped as under :

	Section I	Section II	Section III
	(Rupees in lakhs)		
(i) Ancillary Works .. .. .	1,01.24	49.39	1,47.45
(ii) Additional Works .. .. .	95.00	4,78.11	1,77.86
(iii) Contingency and work charged establishment	48.62	77.61	1,05.85
(iv) Agency Charges .. .. .	1,27.63	2,03.73	2,77.85
(v) Consultancy Services .. .. .	1.00	1.00	2,32.04
(vi) Compensation for land acquisition .. .. .	1,42.78	4,53.02	..
(vii) Updating tender .. .. .	..	..	3,00.00
(viii) Organisational expenses .. .. .	..	..	30.00

The first revised estimate of HRBC for Rs.57,41.25 lakhs (excluding escalation) was approved by the Government of India (May 1979) for Rs.43,94.79 lakhs after disallowing provision for rehabilitation (Rs.2,50 lakhs), agency charges (Rs.6,09.22 lakhs) and organisational expenses (Rs.30 lakhs), as these were not admissible under the Central Loan assistance scheme.

The second revised estimate for Rs.1,26,67.67 lakhs was forwarded to the Government of India in July 1980 but approval was awaited (March 1983). This estimate showed a further increase of Rs.1,11,68.80 lakhs (excluding escalation) as under :

Reasons for Variation	Section I	Section II	Section III
	(Rupees in lakhs)		
(i) Omission in the estimate/ under estimation ..	1.87	4,10.39	84.40
(ii) Change in the scope .. .. .	2,32.63	8,42.40	2,30.27
(iii) Escalation of rates .. .. .	9,41.30	7,92.01	29,37.79
(iv) Agency charges .. .. .	58.79	1,02.24	1,39.52

Although the expenditure up to the 31st March 1982 of Section I (Rs.10,38.93 lakhs), Section II (Rs.5,65.14 lakhs) and Section III (Rs.29,32.48 lakhs) had not reached the first revised estimates of Rs.14,94.52 lakhs, Rs.23,84.95 lakhs and Rs.35,84.15 lakhs, a second revision was made in July 1980 increasing the estimates further by about 70%. The progress reports for the quarter ending 31st March 1982 furnished by the HRBC to the Government indicated that the

target dates of Section II and Section III were further extended (December 1985 and December 1986 respectively). Results of test check of the records of HRBC and its agencies in respect of the implementation of the project are discussed in subsequent paragraphs.

### 6.11.6. Execution of the Project

#### 6.11.6.1. Section I

6.11.6.1.1. This section on the Calcutta side comprised approach viaduct (length 527.00 metres) and interchange (length 7.50 km). An agreement for Rs.6,33.36 lakhs was executed (June 1972) between CIT (implementing agent) and EPI (contractor) for completion of the work within a period of 4 years. The project estimate for the section was, however, revised to Rs.25,56.20 lakhs (July 1980) and the revised target date for completion of the work was fixed at December 1983. The expenditure incurred on this section up to 31st March 1982 was Rs.10,38.93 lakhs (including agency charges). A sum of Rs.1,24.57 lakhs was advanced to EPI and others by CIT during 1972-73 to 1980-81 for mobilisation of materials, tools and plants and equipment (Rs.1,00.26 lakhs) and consultancy and other services (Rs.24.31 lakhs). Out of this advance, a sum of Rs.1,03.83 lakhs remains outstanding (31-3-1982) since 1972-73.

6.11.6.1.2. EPI commenced the work in January 1973. The work was held up between October 1973 and September 1975 due to delay in taking decision for adoption of a flatter gradient (from 4% to 3%) and change from single three-tier crossing to two numbers two tier crossing and non-settlement of the question of extra payment to the contractors on account of these changes. EPI completed the work of approach viaduct except laying mastic asphalt (February 1980). According to the agreement, the work was not to be held up even where there were disputes and differences but in the absence of any enabling clause in the agreement by virtue of which CIT as implementing agent of HRBC could enforce this provision, the completion of the work was delayed by more than 2 years.

6.11.6.1.3. The work of inter change (estimated cost Rs.5,55.20 lakhs) was more complex in design and construction. The work commenced in September 1978. There was, however, no progress in the work apart from laying a few piles. In 1980 rate of pile driving slowed down due to labour strike and non-commissioning of a third rig on account of mechanical trouble. The work was also held up in long stretches due to delay in realignment of tram tracks and shifting of underground services lines, completed in March 1982, although a sum of Rs.17 lakhs was advanced (Rs.2 lakhs to PWD in February

1978 and Rs.15 lakhs to CTC in August 1978) by HRBC and another sum of Rs.19.51 lakhs was advanced by CIT to PWD (Rs.2.59 lakhs in September 1977), Calcutta Electric Supply Corporation (Rs.13 lakhs in February 1977) and Oriental Gas Company (Rs.3.92 lakhs in February 1981) for the purpose.

6.11.6.1.4. EPI executed work worth Rs.4,24.46 lakhs (excluding outstanding advances) of which Rs.1,67.86 lakhs represented escalation on account of materials (Rs.95.98 lakhs) and labour. (Rs.71.88 lakhs). The payment of escalation charges became necessary due to delay on various grounds such as dispute in design, upward revision in rates, labour strike, mechanical troubles of machinery etc. Physical progress of work in Section I was 45.5% (March 1982).

6.11.6.1.5. *Construction of viaduct in place of earthen embankment, extra cost of Rs.2,13.30 lakhs*

In terms of the tender (February 1972) of EPI, solid embankments on cinder core with earthen armouring were to be built up to a height of 6 metres in the Calcutta Approaches including interchanges. No survey was, however, made at the beginning by the HRBC regarding availability of cinder which was required at the rate of 9,000 to 10,000 cft., per day for construction of the embankment. The opportunity of procuring cinder @ 11,000 cft. per day, reported to be available from two suppliers in different phases from October 1979 onwards, was also lost. The result was that while the viaduct on the Calcutta side above the height of 6 metres was completed (excluding top-layer and the axis joining the bridge) in February 1980, the next stage of embankment work from the height of 6 metres downwards was, delayed for not getting supply of cinder.

Apprehending delay the HRBC decided (March 1980) that earthen embankments would be built only up to a height of 3 metres and viaduct would be constructed between the height of 3 metres and 6 metres. The additional cost involved in the construction of viaduct in place of cinder embankment between the height of 3 metres and 6 metres worked out to Rs.2,13.30 lakhs. The viaduct construction in place of the embankment was started in September 1980. As on 31st March 1982, only 18.3 per cent. of the total area of 15,000 square metres of the stretch falling between the height of 3 metres and 6 metres was completed involving an expenditure of Rs.35 lakhs. The Government stated in reply (December 1982) that the high embankment with cinder or earth would involve maintenance problem because of subsidence and this was also not desirable in the open Maidan area from ecological consideration. The delay in construction

of viaduct, however, further delayed the execution of project involving not only the huge additional outlay but also further escalations on materials and labour.

#### 6.11.6.1.6. *Payment of agency charges to implementing agents*

The HRBC paid agency charges @ 12½% of the project cost of respective section to CIT and HIT, since separate accounts of establishment charges for HRBC works were not maintained by the CIT and HIT, it could not be verified in audit that the agency charges paid (Rs.79.05 lakhs to CIT and Rs.48.05 lakhs to HIT till 31-3-82) to these implementing agents @ 12½% represented the actual costs incurred by the agents for supervision of HRBC work.

Further, out of a total sum of Rs.1,27.10 lakhs paid as agency charges, a sum of Rs.31.12 lakhs (CIT—Rs.20.98 lakhs; HIT—Rs.10.14 lakhs) was due to escalation of labour and materials employed by contractor which did not involve any enlargement of agency functions. No review was made of the adverse financial implication of the agency charges, fixed ab initio as a fixed percentage of project cost, till October 1980 when the HRBC approached the CIT to limit the agency charges to actual establishment cost plus 2%. The request of the HRBC was, however, not accepted by the CIT (December 1980) on the ground that the HRBC had agreed (June 1972) to allow agency charges @ 12½% of the project cost.

#### 6.11.6.1.7. *Payment of agency charges on advances*

Agency charges were regularly allowed to the CIT on funds released to it by the HRBC from time to time and not on the basis of work executed. A substantial amount of such advances remained unadjusted even after considerable lapse of time. It was found, for example, that the following advances aggregating Rs.38.24 lakhs remained outstanding as on 31st March 1982 :

- (a) Rupees 18.75 lakhs out of Rs.29.62 lakhs paid to EPI (contractor) in September 1972.
- (b) Rupees 6.49 lakhs out of Rs.8.96 lakhs for consultancy charges paid on 31st December 1975.
- (c) Rupees 13 lakhs advanced to the Calcutta Electric Supply Corporation in February 1976.

As per monthly accounts of CIT for November 1982, the position of the outstanding advances under (a), (b) and (c) was Rs.18.02 lakhs, Rs.6.43 lakhs and Rs.13 lakhs respectively as on 30th November 1982. Agency charges of Rs.4.78 lakhs @ 12½% of the outstanding advance of Rs.38.24 lakhs had, however, already been

paid to the CIT between September 1972 and February 1976 resulting in not only blocking up of HRBC fund, but also loss of interest to the tune of Rs.3.72 lakhs (@ 10% per annum), which would otherwise have accrued to HRBC. The HIT, the other implementing agency, did not, however, claim the agency charges on the funds advanced to it from July 1979 onwards. The Government stated (January 1983) that the advances were made in terms of the contract and there was no scope for full recovery except on pro rata basis against work done but no reasons were furnished for payment of agency charges on such advances.

Thus a sum of Rs.10,38.93 lakhs had been spent with a physical progress of 45.5% of work up to 31st March 1982 against estimate of Rs.25,56.20 lakhs and target date of completion (December 1983).

#### 6.11.6.2. *Section II*

6.11.6.2.1. This section comprised—

Section II A—Howrah approach from river bank to Grand Trunk Road (length—875-OOM);

Section II B—Interchanges including Toll Plaza beyond Grand Trunk Road (Length—7.8 km).

Tender value for this section was Rs.5,71.72 lakhs. Revised Project estimate was Rs.39,99 29 lakhs and target date December 1983.

6.11.6.2.2. Work order for Section II A was issued to EPI by HIT (September 1972) for Rs.2,01 lakhs for completion of the work within a period of 4 years from the date of work order, subject to escalation on account of labour and materials. Till July 1975 the progress was poor due to insufficient mobilisation of plants and equipment, the late release of drawings by HIT and absence of co-ordination between HIT and EPI. The progress of work during the period 1976-82 continued to be poor due to absence of management by EPI in the field and frequent labour troubles. The total expenditure incurred on Section II A up to 31-3-82 was Rs.3,60.58 lakhs out of which escalation on account of labour and wages due to delay in construction accounted for Rs.81.17 lakhs.

#### 6.11.6.2.3. *Infructuous expenditure due to abandonment of railway siding*

The HIT provided for construction by HRBC of a private railway siding on the Howrah side to facilitate bulk handling of materials by the contractors. Accordingly a sum of Rs.1.81 lakhs was advanced (January and May 1973) to the South Eastern Railways against an

estimate of Rs.2.88 lakhs. While the work undertaken by the Railways was in progress; HIT incurred an expenditure of Rs.1.92 lakhs (during the period 1974 to January, 1978) for filling up the area with cinder, constructing a pucca drain and laying concrete pipe. The HIT also realised agency charges of Rs.0.45 lakh on the total expenditure of Rs.3.73 lakhs. In the meanwhile, the Railways submitted (January 1978) a revised estimate of Rs.5.54 lakhs for the siding on account of escalation of cost. On examination of the revised estimate the HIT informed (June 1978) the HRBC that there was no need for a siding on the Howrah side as the existing normal channels were adequate and the location at which the railway siding had been taken up added very little facility over and above the existing railway facilities in the neighbourhood. Accordingly, the scheme for the private railway siding on the Howrah side was dropped by the HRBC (February 1979).

Thus, due to failure of the HRBC to make a correct and careful appraisal about the need for a private railway siding, an expenditure of Rs.4.18 lakhs became infructuous. The Government stated in reply (November 1982) that the contractor did not press further for the private railway siding facility due to gradual development of communication facilities. It was, however, not clear why it was provided for in the HIT.

#### 6.11.6.2.4. *Financial aid to Contractor*

No work could be started in Section II B during the period 1972-80 as the land which fell in the congested areas of Howrah could not be acquired before April 1980. Messrs EPI was, however, paid Rs.21.22 lakhs (October and December 1972) as mobilisation and consultancy advance in terms of the agreement of July 1972, and was allowed to retain this amount for 5 years and 4 months (till May 1978). A sum of Rs.16.37 lakhs out of this advance was recovered from the contractor from his Running Account bills from May 1978 to April 1982 leaving a balance of Rs.4.85 lakhs (June 1982). Further, although no work was done by Messrs. EPI in Section IIB, a sum of Rs.2.65 lakhs was received by the HIT as agency charges for the same.

6.11.6.2.5. The work in Section IIB was entrusted to Mackintosh Burn Ltd. in June 1980 in cancellation of the letter of intent issued to EPI because of their poor performance in Section IIA. Messrs. Mackintosh took up the first phase of the small stretch leading to the Toll Plaza (31st March 1982). The physical progress of work in Section II up to 31st March 1982 which was mainly confined to Section IIA and included only small portion of Section IIB was 20.2%.

An amount of Rs.4,78.21 lakhs out of the fund of Rs.4,89.11 lakhs placed with HIT was spent up to 31st March 1982.

### 6.11.6.3. Section-III

6.11.6.3.1. This section comprised the High Level Cable Stayed Bridge with a composite reinforced concrete deck over steel I girder from a point near Princep Ghat in the city of Calcutta on the eastern bank of the river to an approximate point in the town of Howrah on the Western Bank consisting of Main Span 457.20M, Side Span 182.88M, on either side, Carriage was—2 Nos. 3 lane carriage ways divided by a median strip 1.70 M. wide, Foot Ways—2.50 M. wide on either side, and Height of towers—129 M. from average ground level. The expenditure incurred on Section III up to 31st March 1982 was Rs.29,32.48 lakhs (Sub-structure—Rs.17,00.30 lakhs, Superstructure—Rs.11,37.25 lakhs, Organisational expenditure—Rs.94.93 lakhs) as against the estimate of Rs.61,12.18 lakhs and target date of December 1983. Sub-structure work done so far represented 29.2 per cent of the Section III work. No erection work had been done so far in respect of Superstructure. (March 1983).

6.11.6.3.2. Messrs. BBCC, the contractor of the main bridge engaged Gammon India Ltd. (GIL) and Braithwaits Burn and Jessop Co. Ltd. (BBJ) as nominated sub-contractors for construction of the sub-structure and superstructure of the main bridge. The CPC was the implementing agency for construction of the main bridge till 15th January 1979. Work order was issued by CPC to BBCC in April 1972. The contract between them was executed in October 1975 with the stipulation that no permanent work at site would be taken up by the contractor till the terms and conditions were finalised and incorporated in a Supplementary Agreement. The Supplementary Agreements I, II and III were executed between CPC and BBCC in September 1977 replacing the contract of October 1975. Some of the salient features of the Supplementary Agreement are summarised below :—

- (i) The contract was a lump-sum one for Rs.16,07.56 lakhs (Sub-structure : Rs.6,09.27 lakhs; Superstructure : Rs.8,76.72 lakhs; Provisional sum : Rs.74.75 lakhs and Contingencies : Rs.46.82 lakhs) as on 16th March 1971 which was the operative date for the purpose of all payments on account of escalation.
- (ii) Provision was made for advance payments on various occasions, free of interest and servicing charges, to the extent of 20% to 95% of the value of plants and materials to be recovered on pro rata basis against value



of permanent work as and when done. The contractor had been paid a total advance of Rs.10,53.79 lakhs (Plants : Rs.2,69.93 lakhs and Materials for superstructure : Rs.7,83.86 lakhs) from 15th January 1979 to 31st March 1982 out of which Rs.8,86.57 lakhs were pending recovery (Plants : Rs.1,02.78 lakhs and Materials : Rs.7,83.79 lakhs) as on 31st March 1982. In addition Rs.1,75.79 lakhs advanced (March 1981) to the contractor for manufacture and supply of parallel wire cables required for superstructure also remained outstanding on 31st March 1983.

- (iii) Payment on account of escalation of wages, materials, plants and machinery etc. was to be made on the basis of prescribed formula of price indices with effect from the operative date, i.e., 16th March 1971. Labour element of minimum rated worker employed on sub-structure work was determined @ 25% of lump sum contract on each item of work irrespective of the number of labourers employed. It was noticed that wage escalation on the Howrah side was computed on the basis of consumer price index for working class in Calcutta instead of the lower consumer index for Howrah, resulting in excess payment of Rs.2.86 lakhs to BBCC (1st July 1979 to 31st March 1982) on account of wage escalation.
- (iv) Time was the essence of the contract and the contractor was to pay as liquidated damages 25% of the accepted Tender Price for every month of delay in case of failure to complete the work within 5 years reckoned from 11th May 1972, unless the time was extended by the Engineer of HRBC. The time of completion was, however, extended under the Supplementary Agreement II itself, to September 1982 and again to December 1983 under Supplementary Agreement No. IV, thereby obviating the need for payment of such damages.
- (v) There was no provision for levying penalty on contractor on any grounds of default. However, the HRBC was at liberty to terminate the contract at any time by giving notice of not less than 14 days and without assigning any reason.
- (vi) Provision was made for interest free ad hoc payment of Rs.21 lakhs subject to adjustment and further additional payment if required on account of expenditure incurred by the contractor on design work and

maintenance of establishment due to delay in signing the Supplementary Agreement. It was found that a sum of Rs.36.64 lakhs (Rs.21 lakhs in November 1977 and Rs.15.64 lakhs in February 1979) had already been paid to the contractor on ad hoc basis, but the details of accounts of work done by the contractor in support of this payment, which in terms of the provision of the Supplementary Agreement were required to be scrutinised by the Chief Engineer of the Project for final acceptance within three months of the Contractor furnishing the details of such expenditure were yet to be furnished.

6.11.6.3.3. The HRBC appointed Messrs. Leonhardt Andra Und Partner Stuttgart (LUA) as their consultant during the construction period of the Main Bridge for detailed scrutiny of the designs and for construction guidance under two separate agreements, both executed in July 1974, one for design and another for supervision. Messrs. BBCC also executed a contract in April 1975 with Messrs. Freeman Fox and Partners (FFP), London, appointing them as their consultant for direct construction guidance during the entire period of fabrication and erection of the project.

According to the work order (May 1972) issued to Messrs. BBCC by CPC the Main Bridge was to be completed within a period of 5 years (1977). But no construction work relating to the Bridge was taken up till December 1978.

(i) During the period 1974-75 to 31st December 1978 a sum of Rs.69.38 lakhs was paid by HRBC to LUA (consultancy services : Rs.65.83 lakhs; other expenditure : Rs.3.55 lakhs) as required under the contract. But the HRBC did neither exercise any check nor maintain records evidencing the extent of design works done by LUA from time to time. The available records indicated that :

- (a) The HRBC had, all along this period, very little control on the activity of the contractors and consultants. The CPC, the implementing agent for Section III was also ineffective due to absence of any enabling provisions in the contract. Messrs. LUA informed the department (1976 and August 1978) that there was complete lack of co-ordination and co-operation between all parties involved since 1973, that detailed designs of the structural parts were not available, and that there was very scant information on the erection stages. The final wind-tunnel test was also not started.

(b) The contractor and their consultant (FFP) were expected to finalise all basic design work with the approval of LUA. Under the Supplementary Agreement, the contractor was to ensure examination by FFP of the design philosophies, checking the calculation of the sub-structure and examination of foundation drawings. There was, however, little progress in design and drawing even after September 1977 when the Supplementary Agreements were finalised. Serious differences arose between LUA and FFP in the matter of replacement of monoliths by twinwell foundation. There was also non-agreement between BBCC and FFP on the layout of piers and foundations. Till August 1978, not a single sheet of final design calculations was submitted by the contractor to LUA.

(ii) The HRBC advanced funds aggregating to Rs.3,85.83 lakhs to CPT the implementing agent for section III during the period from 1971-72 to 15th January 1979. Out of this, Rs.9.10 lakhs were spent on exploratory and tendering work (evaluation of tender documents : Rs.6.88 lakhs; exploratory works and others : Rs.1.26 lakhs) and Rs.47.06 lakhs spent on ancillary work like ferry landing stage (Rs.25 lakhs), laying of railway tracks (Rs.8.72 lakhs), site offices and godowns (Rs.2.40 lakhs). Although no construction work of the bridge was started during this period, the CPT incurred expenditure on work charged establishment (Rs.24.46 lakhs), materials issued to contractor (Rs.75.22 lakhs) and other establishment charges (Rs.58.47 lakhs) without furnishing any detailed accounts/particulars to the HRBC so far justifying the expenses.

(iii) Out of the above funds, an initial advance for Rs.54.80 lakhs (Sub-structure : Rs.24.80 lakhs; Superstructure : Rs.30 lakhs) and temporary advance of Rs.45 lakhs (Sub-structure : Rs.20 lakhs, Superstructure : Rs.25 lakhs) had to be paid, free of interest and servicing charges to BBCC (September 1977 and January 1978) within the time as prescribed under the Supplementary agreement. The advances of Rs.54.80 lakhs and Rs.45 lakhs were recoverable by instalments pro rata to the value of the permanent work executed and escalation bills. A sum of Rs.28.31 lakhs out of the total advance of Rs.44.80 lakhs paid on account of substructure had been recovered so far (July 1982), from the bills. As regards superstructure work only a sum of Rs.0.35 lakh had been recovered so far (May 1982) out of the initial advance of Rs.30 lakhs. There was little prospect of pro rata recovery of this amount in instalment in the near future until the substructure was made ready for commencement of superstructure work.

(iv) The CPT have not so far (March.1983) returned the cash balance of Rs.8.87 lakhs retained by it from 15th January 1979 out of the funds advanced by HRBC.

6.11.6.3.4. Under the Hooghly River Bridge Act, entire responsibility for construction of the bridge devolved upon the HRBC. But in practice, it had no direct dealings with the contractor, M|S. BBCC who had, till January 1979 contractual agreement only with CPT, the implementing agent of HRBC. The contractual agreement subsisting between CPT and BBCC did not contain any enabling provision for enforcement of work. The HRBC did not also have any written agreement with CPT regarding scope and conditions of agency function. There was thus no centralised body which could decide, enforce and effectively implement matters connected with the work.

It was decided at a high level meeting in August 1978 that HRBC should take over direct responsibility for construction of the main bridge from CPT with effect from 15th January 1979 and HRBC should build up strong technical and administrative management capabilities. It was also decided to change the role of the foreign consultants. Under the new agreements, effective from 1st January 1979, FFP ceased to be the consultant of M|S. BBCC and M|S. LUA and FFP became the prime consultant and proof consultant respectively of the HRBC with the following duties and responsibilities :

LUA :

- (1) To develop the design with BBCC in respect of the foundations and piers.
- (2) To scrutinise the design calculations and drawings prepared by BBCC in consultation with them and suggest modifications so as to bring them to the stage of acceptance.

Under a separate agreement LUA also became responsible for providing all necessary expert guidance for the supervision of the entire bridge work including foundation, Sub-structure and Superstructure complete in all respects.

FFP :

- (1) To examine all drawings and calculations forwarded by HRBC to ensure soundness, adequacy and safety of the design.
- (2) To examine all drawings and calculations supplied by HRBC describing the erection sequence.

- (3) To advise HRBC on the adequacy of the inspection procedure BBCC|LUA proposed to adopt for manufacture of structural steel work.

6.11.6.3.5. For design consultancy under the new contract, effective from 1st January 1979, LUA was to be paid a total fee of DM 2.8 million (Rs.1,12 lakhs approx) out of which a rebate of DM 1 million (Rs.40 lakhs) was to be effected on account of the old design contract. Out of the total amount of Rs.74.14 lakhs already paid to LUA up to 31st December 1978 under the old design contract of 1975, Rs.34.14 lakhs (Rs.74.14 lakhs minus Rs.40 lakhs) represented net expenditure.

Total fees paid to LUA from January 1979 to 31st March 1982 were DM 2.54 million (Rs.1,03.90 lakhs) excluding travelling and other expenses which amounted to Rs.8.02 lakhs. Thus though 90% of the total design fees had already been paid up to 31st March 1982, and another amount of DM 2.32 lakhs paid in December 1982 thus raising the aggregate payment to 99.12% of the total, and the design work was required, as per contract, to be completed by 30th September 1982, a considerable portion of the work, as indicated below, still remained to be completed :

- (i) Checking of design in respect of lateral seismic force on full live load on and cross girders.
- (ii) Detailed design and drawings in respect of main girders.
- (iii) Detailed design of heads of tower.
- (iv) Detailed design of deck slab.
- (v) Erection analysis.

The HRBC had, however, agreed (September 1982) to the proposal of LUA to complete all works of design by 30th September 1983 without charging anything extra beyond the contract period ending on 30th September 1982. The payment of design fees to LUA had to be made in man-months rate as per schedule to the agreement between LUA and HRBC irrespective of the actual work done. Though HRBC had an organised Design Wing, no internal procedures were evolved to review and assess the work done by LUA before each quarterly payment.

So far as FFP was concerned, the total fees payable from January 1979 to December 1983 were £2,15,700 (Rs.38.19 lakhs) subject to escalation, out of which £1,85,000 (Rs.34.66 lakhs) had been paid up to 31st March 1982 excluding travelling and other expenses which

amounted to Rs.1.69 lakhs. Delay in completion of design work by LUA would necessarily prolong the tenure of FFP as Check-Consultant thereby entailing additional financial burden on the HRBC.

6.11.6.3.6. Although the work relating to Section III was taken over by HRBC from CPT, a cell was still maintained in CPT for HRBC work.

There were 14 Engineers and 35 ministerial staff on 1st April 1982 who were being maintained in the cell at the expense of HRBC. The Government stated (January 1983) that the cell was set up for maintaining river navigability and also to mitigate the management problem of CPT.

6.11.6.3.7. As time was the essence of the contract, it was necessary that a Critical Path Analysis|net work analysis was prepared and duly approved for monitoring and keeping detailed control over the work at various stages and for taking advance remedial action to minimise bottlenecks and anticipated delay. After several reminders BBCC submitted an Activity Chart (September 1979) and CPM net work analysis (September 1980) wherein the date of completion of the bridge was stated as 31st March 1985. In reply to audit observation (June 1982), however, the HRBC stated that a revised programme was yet to be received from the contractor (June 1982) and approved.

#### 6.11.6.3.8. *Physical progress of works*

The Sub-structure of the bridge comprised four foundations with a pier atop each. Each of the foundations consisted of two single circular wells (twin wells) which would support the pier to transmit the superstructure load coming on them to the foundations. Foundation Nos. 1 and 2 were situated on the Calcutta bank and Nos. 3 and 4 on the Howrah side. Foundation No. 3 was inside the river while foundation No. 4 was on the bank, the physical progress of work in respect of sub-structure vis-a-vis the targets as laid down in the Bar Chart for construction programme as appended to the agreement between Messrs. LUA and HRBC were as follows :

- (i) *Foundation 1*—The twin wells (Diameter 12 M) were sunk in August 1980 up to the required depth of 22.86 metres. The target date for completion of the pier atop the two wells was November 1981. The pier had been constructed up to a height of 19.48 M. (31st March 1982) out of the total height of 30.317 M. (KODS).

- (ii) *Foundation 2*—The target date for sinking the twin wells (Diameter 20.6 M.) was February 1981 and completion of pier was July 1981. The twin wells were sunk up to 15.739 M. (KODS) against the required depth of 21.336 M. The construction of pier atop the wells, which was scheduled for completion by July 1981, could be taken up only after the twin wells were sunk properly and the bottom plugs and well-caps (top) were completed.
- (iii) *Foundation 3*—The activity of this foundation was most critical for timely completion of the bridge. Being inside the river, more complex operations were involved in this foundation requiring much longer time. Two caissons were to be constructed on the Calcutta side, then floated on the other side and the wells (Diameter 23.6 M.) sunk up to the required depth of 32.20 M. The target date for sinking the twin wells was October 1981. The fabrication of 1st caisson was expected to be completed by September 1980 and its floating was fixed on 7th October 1980. The launching date could not be adhered to and finally the caisson was floated and towed on the otherside on 12th March 1981 and grounded on 9th December 1981. Sinking of the caisson which reached a depth of 12.22 M. (out of 32 M.) (31st March 1982) was in progress. The second caisson was ready (29th September 1981) for being launched but could not be floated so far (June 1982). In view of this position, it was uncertain when the construction of pier would be taken up, though the target date for its completion was February 1982.
- (iv) *Foundation 4*—The twin wells (diameter 8 M.) were sunk (up to the required depth of 22.86 M.) in April 1982 against the target date of December 1980. The bottom plugging of the twin wells was completed in August 1981 and both the wells used for storing water required for grounding of caissons of Foundation No. 3. There was, therefore, no scope for constructing pier (target date of completion June 1981) of this foundation until both the wells of foundation No. 3 were fully sunk.
- (v) The work in all the four foundations thus lagged far behind the target date. The delay in the work of Foundation No. 3, which was on the critical path, and which needed priority in the construction programme, had a permanent affect in delaying the construction of the bridge.

6.11.6.3.9. The expenditure incurred on the construction of foundations till 31st March 1982 vis-a-vis the progress of work was as follows :

	Foundation			
	1	2	3	4
Date of first measurement of work ..	18 1-79	30-9-79	20-6-79	30-9-79
Expenditure on work done up to 31st March 1982 (In lakhs of rupees).	88.58	119 95	99.55	74.33
Percentage of work done ..	14.54	19.69	16.34	12.20

(Rupees in lakhs)

Total expenditure on work done up to 31st March 1982	..	3,82.41
Escalation charges for the work done up to 31st March 1982 on foundations on account of—		
Labour ..	..	1,93.72
Allied and ancillary works ..	..	62.58
Tools and Plant ..	..	52.11
Material ..	..	20.69
Electricity ..	..	4.12
POL ..	..	7.41
		3,40.63
Total	..	7,23.04

Thus out of the total expenditure of Rs.7,23.04 lakhs incurred on work done up to 31st March 1982 on substructure, Rs.3,40 lakhs (47.1%) were due to escalation of labour, materials, plant and machinery, power and POL over a period of 8 years from March 1971, which had to be paid for in terms of the Supplementary Agreement in spite of the non-commencement of sub-structure work during the period from 1972 to 1978.

6.11.6.3.10. (i) *Payment of insurance premium on non-existent assets*

In accordance with the provision of the Supplementary Agreement of 1977 with BBCC the HRBC took out (December 1978) a Contractor's All Risk Policy from National Insurance Company for Rs.28.05 crores for construction of the cable stayed bridge in its entirety during the period 1st December 1978 to 30th November 1983 and had paid premium of Rs.42.15 lakhs up to May 1982 out of the total premium of Rs.56.80 lakhs, although only 30% of the assets had been created so far. The extension of the target date to December 1986, would necessitate extension of the policy involving additional expenditure.



(ii) *Heavy advances lying with suppliers*

After taking over the work of the main bridge from the Calcutta Port Trust (January 1978), the HRBC made (between February 1979 and August 1981) advance payments of Rs.4,02.43 lakhs for supply of steel and cement, out of which Rs.1,12.43 lakhs were adjusted against supply of materials between May 1979 and 31st October 1981 after considerable delay as detailed below :

Adjustment made within a period of				Amount of advance	
				(Rupees in lakhs)	
6 months	..	..		..	64.80
7 months to 12 months	..	..	..	..	38.04
13 months to 24 months	.	..	..	..	9.59

In respect of the balance of Rs.3,70 lakhs advanced to 9 parties (in 129 cases), there were 15 cases in which no supplies were made at all by the parties and the entire amount of Rs.23.54 lakhs advanced to them between April 1980 and August 1981 remained outstanding. In another 43 cases, partial supply worth Rs.21,42.47 lakhs was made (between June 1979 and January 1982) against advance payments of Rs.1,72.93 lakhs (made between May 1979 and July 1981) leaving an outstanding balance of Rs.30.46 lakhs. In yet another 8 cases, outstanding advances of Rs.9.72 lakhs were refunded by the parties after a lapse of 5 to 18 months from the date of advance payments.

The year-wise break-up of the outstanding advance of Rs.54 lakhs as on 31st March was as follows :

Year in which advanced				Amount outstanding	
				(Rupees in lakhs)	
1979-80	..	..	..	..	8.07
1980-81	..	..	..	..	15.19
1981-82	..	..	..	..	30.74
					<u>54.00</u>

The outstanding amount was due from 5 Public Sector Units (Rs.48.22 lakhs) and 1 Private Sector Unit (Rs.5.78 lakhs).

In reply the Government stated (December 1982) that a gap between the advance payment and cost of materials supplied for a certain period was unavoidable in such transactions while admitting that sometimes there was considerable time gap for settlement. It was further stated in the reply that it was not possible to enforce any stipulation in respect of time limit and interest or penalty for default in supply since cement and steel were scarce materials.

(iii) *Extra expenditure on account of entry tax*

The Government of West Bengal issued orders (July 1979) after 5½ years, exempting construction materials to be used in the SHBP from payment of entry tax with effect from 3rd July 1979.

(a) During the period from January 1974 to June 1979, 4,599 tonnes of steel materials were procured by the HRBC for SHBP work. Expenditure incurred on account of entry tax on the consignment of 4,599 tonnes of steel material worked out to Rs.0.46 lakh which could have been avoided had the exemption orders been issued earlier.

(b) Although exemption orders took effect from 3rd July 1979, the HRCB paid Rs.0.74 lakh on account of entry tax on 7,428 tonnes of steel materials procured during the period from 3rd July 1979 to 31st March 1982 and no steps had been taken by the HRBC till (December 1982) for obtaining refund of the amount.

Thus expenditure of Rs.29,32.48 lakhs had been incurred on this section up to 31st March 1982 with physical progress of 29.2 per cent against the estimate of Rs.61,12.18 lakhs and target date of December 1983. No erection work had been done in respect of superstructure.

6.11.6.3.11. *Estimated annual traffic and revenue*

According to a report (1970) of the Calcutta Metropolitan Planning Organisation (CMPO), the average annual net revenues were estimated as Rs.82,51,800 against the project cost of Rs.16.52 crores keeping in view a pay-back period of 20 years and fixing the toll rates at Re.0.50 for light vehicles and Re.1 for heavy vehicles. The construction work of the bridge, however, started only in January 1979. In view of the revised project estimate of Rs.12,667.67 lakhs and the target date of December 1986, the toll rates would have to be stepped up substantially keeping in view a suitable pay-back period and the future traffic volumes.

6.11.7. **Summing up**

6.11.7.1. The Second Hooghly Bridge Project was started in April 1972 with an initial estimate of Rs.26,91.07 lakhs (Section I—Rs.6,33.36 lakhs; Section II—Rs.5,71.72 lakhs and Section III—Rs.14,85.99 lakhs) and May 1977 as the target date of completion. The project estimate was revised (July 1980) to Rs.12,667.67 lakhs (Section I—Rs.25,56.20 lakhs; Section II—Rs.39,99.29 lakhs and Section III—Rs.61,12.18 lakhs) and the target date of December 1983. The progressive expenditure of the project up to 31st March 1982 was Rs.45,36.55 lakhs.

6.11.7.2. In Section I physical progress was 45.5% and expenditure up to 31st March 1982 Rs.10,38.93 lakhs against the

estimate of Rs.25,56.20 lakhs and target date of December 1983. The approach viaduct (except laying mastic asphalt) was completed in February 1980. The provision for construction of an earthen embankment between the height of 3 metres and 6 metres, was changed into viaduct (March 1980) to avoid delay in construction. This involved additional outlay of Rs.2,13.30 lakhs but only 18.3 per cent of this work valued at Rs.35 lakhs could be completed up to 31st March 1982.

Agency charges of Rs.79.05 lakhs @ 12½ per cent of the project cost were paid to CIT, up to 31st March, 1982 on advances irrespective of the expenditure incurred by the implementing agencies on works and their establishments (for HRBC work) and increased continuously due to escalation on account of labour and materials.

6.11.7.3. In Section II the physical progress was 20.2% and expenditure up to 31st March 1982 Rs.5,65.14 lakhs against the estimate of Rs.39.99.29 lakhs and target date of December 1983.

Although no work was started in Section IIB during 1972 to 1980, the contractor was paid Rs.21.22 lakhs (1972) as mobilisation and consultancy advance and allowed to retain the entire amount for more than 5 years. An expenditure of Rs.4.18 lakhs incurred on construction of a private railway siding on the Howrah side for bulk handling of materials proved infructuous and the construction (partially made) was abandoned (February 1979) after 6 years as the existing railway channel in the neighbourhood was considered adequate.

6.11.7.4. In Section III the physical progress was 29.2% and expenditure up to 31st March 1982 Rs.29,32.48 lakhs against the estimate of Rs.61,12.18 lakhs and target date of December 1983. No erection work had been done for superstructure (March 1983).

Though work order was issued in May 1972, no work was done up to December 1978 due to differences in design matters between two foreign consultants, viz., LUA of West Germany and FFP of UK and absence of control of HRBC on the activity of contractor. However, an expenditure of Rs.4,55.21 lakhs (Rs.69.38 lakhs on design consultancy and Rs.3,85.83 lakhs as advance to CPT) was incurred during this period of inactivity. The CPT had not so far furnished details of expenditure in respect of Rs.2,86.03 lakhs. The advance to CPT included Rs.99.80 lakhs paid to BBCC as advances out of which Rs.30 lakhs were meant for superstructure work. Messrs. BBCC were also paid Rs.36.64 lakhs (November 1977 and February 1979) for infructuous work done by them till September 1977. HRBC took

over the work of Section III from CPT under a revised set-up effective from 15th January 1979, with LUA working as Prime Consultant and FFP as Check-consultant. The total fees paid to these consultants from January 1979 to December 1982 were Rs.1,38.56 lakhs (LUA : Rs.1,03.90 lakhs; FFP : Rs.34.66 lakhs). Messrs. BBCC were also paid advance of Rs.12,28.79 lakhs from January 1979 to March 1982 (Plants—Rs.2,69.93 lakhs; materials for superstructure—Rs.7,83.86 lakhs; Rs.175 lakhs for manufacture and supply of parallel wire cables) out of which Rs.10,61.57 lakhs were pending recovery (31st March 1982). The HRBC had paid Rs.42.15 lakhs as premium on account of insurance out of the total premium of Rs.56.80 lakhs due on 30th November 1983, although only 30% of the assets had been created up to 31st March 1982. Additional expenditure would have to be incurred for taking out fresh insurance after expiry of the existing one on 30th November 1983. The HRBC advanced Rs.4,82.83 lakhs (between February 1979 and August 1981) to different suppliers for steel and cement, out of which Rs.54.00 lakhs were outstanding as on 31st March 1982.

An extra expenditure of Rs.2.86 lakhs was incurred up to 31st March 1982 towards payment to BBCC for wage escalation on the Howrah side due to adoption of the Calcutta Consumer Index instead of the lower index for Howrah. Another extra expenditure of Rs.1.20 lakhs was incurred for payment of entry tax on steel materials used in the construction of bridge up to 31st March 1982.

## 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 1982, 7 have not prepared their pro forma accounts since inception and the accounts of the remaining 18 undertakings are in arrears (October 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. In respect of many other undertakings, the reasons for arrears in preparation of pro forma accounts 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 November 1975, are in arrears (October 1982).

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

## HOME (TRANSPORT) DEPARTMENT

### UNDERTAKINGS OF THE CALCUTTA TRAMWAYS COMPANY LIMITED

#### 7.3. Defalcation of cash

In course of scrutiny of records of the head office and a workshop canteen of the undertaking it was noticed that there had always been gaps ranging from one to four months between the date of collection of sale proceeds of the canteen and that of depositing the same to the head office cash. It was further revealed (December 1981) that daily sale proceeds of the canteen for the period from 25th June 1981 to 2nd December 1981 amounting to Rs.76,500 had not been deposited to head office cash nor accounted for separately.

The Management stated (February 1982) that a preliminary enquiry had been held and the amount of undeposited cash was estimated at Rs.70,367 and that an F.I.R. lodged (February 1982) with the local police authorities. The amount has not been accounted for so far (September 1982).

The matter was reported (August 1982) to Government in the Home (Transport) Department; their reply is awaited (March 1983).

## COTTAGE AND SMALL SCALE INDUSTRIES DEPARTMENT

### SURGICAL INSTRUMENTS SERVICING STATION

#### 7.4. Idle machine

One universal type milling machine was procured (July 1978) by the unit at a cost of Rs.0.56 lakh for cutting the serration and ratchet portion of its products which was being done manually. The

machine could not be commissioned for want of certain non-standard cutters required for its operation. Attempts to purchase such cutters from the market having failed, an order was placed (September 1980) on the Small Industries Service Institute Extension Centre for the supply of those cutters without stipulating any delivery schedule. As the cutters have not yet been received, the milling machine has remained idle for four years since purchase (July 1982).

The matter was reported (October 1982) to Government; their reply is awaited (March 1983).

## ANIMAL HUSBANDRY AND VETERINARY SERVICES DEPARTMENT

### GREATER CALCUTTA MILK SUPPLY SCHEME

#### **7.5. Unsatisfactory performance of refrigeration equipment installed at Central Dairy, Belgachia**

In order to increase the handling capacity of milk at the Central Dairy, Belgachia, by 90,000 litres a day, expansion of the existing refrigeration plant was considered necessary in 1971 for which tenders were invited (April 1971) and an order was placed (May 1972) on a firm of Calcutta for supply, erection and installation of refrigeration equipment at the Central Dairy (extended portion) at a cost of Rs.16.48 lakhs, the only other offer of a firm of Delhi for Rs.13.35 lakhs having been rejected on technical grounds.

As per terms of the order, the equipment was to be made ready by the firm for delivery within 4 to 6 months and the erection of the entire equipment was to be completed within 6 to 8 months from the date of confirmation of the order. The Cold-storage was, however, to be made ready not later than September 1972. But the firm failed to complete the work within the stipulated date.

The higher offer was accepted by the Tender Committee in the interest of expeditious execution of the work and for satisfactory performance of the equipment. Though the plant was stated (April 1980) to have been running since September 1974, the third and the fourth set of condensers of the plant were erected by the firm in March and June 1976 respectively. The firm also could not arrange for final critical adjustment of the automatic controls so far (August 1982). Some deviations from the original specifications were effected by the firm for which the plant could not be taken over by the Management when the firm closed (May 1979) its establishment at

the Central Dairy after giving notice that the plant would be deemed to have been officially handed over. Amount paid to the firm was Rs.13.96 lakhs and the final bill for Rs.0.35 lakh remained held up (August 1982) as no completion certificate could be issued. No penalty was imposed on the firm either for delayed completion of work or for unsatisfactory functioning of the plant.

Refrigeration system in the extended portion of Dairy comprised (i) one chilled water tank, (ii) one cold-storage and (iii) 4 atmospheric condensers, none of which had been functioning satisfactorily from the beginning as observed (April 1980) by the Dairy Engineer. In his opinion the condition (in April 1980) of the refrigeration plant was such that it would require extensive renovation which was considered unusual in the case of an equipment installed only in 1974.

In reply to an audit enquiry, the Management stated (January 1982) that the rectification of defects are yet to be taken up.

Thus the purposes, viz., early completion of work and satisfactory functioning for which the work was entrusted to the higher bidder were totally frustrated. The matter was reported to Government in October 1982; their reply is awaited (March 1983).

#### **7.6. Non-installation of a fully automatic oil-fired boiler at Haringhata Dairy Farm**

An order for purchase, installation and commissioning of one fully automatic oil-fired boiler with accessories to be used by Haringhata Dairy Farm, at a total cost of Rs.1.83 lakhs was placed in May 1972 on a Calcutta firm. As per terms of the order, supply of the boiler and its accessories was to be completed within two months from the date of receipt of the formal order by the firm and installation done in about 10|12 weeks' time thereafter.

The boiler with accessories was delivered by the firm in August 1972 but the installation and commissioning of the same have not yet been completed (February 1982). Reasons for abnormal delay in installation and commissioning of the boiler have not been made available to Audit. An amount of Rs.1.24 lakhs had so far been paid

(in September and December 1972) to the firm against the cost of boiler with accessories and installation charges.

Thus, non-installation of the boiler had resulted in the loss of interest amounting to Rs.1.39 lakhs (at the rate of 12 per cent per annum up to March 1982) on the amount blocked up (Rs.1.24 lakhs) apart from the inconvenience caused to the Dairy Farm for want of services of the boiler.

The matter was reported to Government in September 1982; their reply is awaited (March 1983).

CALCUTTA,  
The 23 FEB 1984.



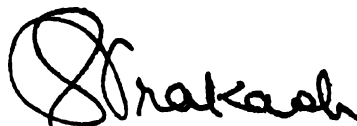
(T. M. GEORGE)

*Accountant General I, West Bengal*

Countersigned

NEW DELHI,  
The

9 MAR 1984.



(GIAN PRAKASH)

*Comptroller and Auditor General of India*





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APPENDIX 1.1.

(Reference: Paragraph 1.4., Page 4)

Plan and non-Plan expenditure on revenue account

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(-)	
(In crores of rupees)									
A. General Services ..	0.63	0.63	0.39 (0.32)	(-)0.24	3,19.68	3,67.38	3,43.47 (2,96.02)	(-)23.91	
B. Social and Community Services ..	1,59.11	1,69.29	1,23.41 (1,18.63)	(-)45.88	4,39.41	5,20.22	5,15.02] (4,20.74)	(-)5.20	
C. Economic Services—									
(a) General Economic Services ..	6.54	6.55	3.87 (5.93)	(-)2.68	9.23	19.38	17.33 (7.67)	(-)2.05	
(b) Agriculture and Allied Services ..	90.90	91.73	55.45 (58.36)	(-)36.28	1,08.15	1,14.48	1,09.81 (94.26)	(-)4.67	
(c) Industry and Minerals ..	7.38	8.82	7.07 (5.04)	(-)1.75	12.61	13.22	13.08 (10.04)	(-)0.14	
(d) Water and Power Development ..	3.19	3.19	1.16 (0.97)	(-)2.03	24.39	25.60	33.81 (32.75)	(+)8.21	
(e) Transport and Communications ..	1.72	1.72	1.78 (2.04)	(+)0.06	39.36	42.81	44.09 (27.12)	(+)1.28	
D. Grants-in-aid and contributions ..	..	..	.. (. .)		41.76	50.09	41.82 (35.32)	(-)8.27	
Total ..	2,69.47	2,81.93	1,93.13 (1,91.29)	(-)88.80	9,94.59	11,53.18	11,18.43 (9,23.92)	(-)34.75	

\*Figures in brackets represent actuals for 1980-81. These differ from those shown in the previous Report due to exhibition of "Committed Expenditure" under "non-Plan" instead of 'Plan'.

APPENDIX 1.2.

(Reference : Paragraph 1.5., Page 5)

Plan and non-Plan expenditure on capital account

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(-)
(In crores of rupees)								
A. General Services .. ..	4.94	4.94	1.99 (1.77)	(-)2.95	2.77	2.77	3.51 (2.84)	(+)0.74
B. Social and Community Services ..	21.49	23.18	18.58 (14.19)	(-)4.60	(-)1.22**	(-)1.20**	(-)3.30** (-7.10**)	(-)2.10
C. Economic Services—								
(a) General Economic Services ..	9.97	9.97	3.48 (4.45)	(-)6.49	4.11	4.11	1.53 (2.67)	(-)2.58
(b) Agriculture and Allied Services ..	29.74	29.97	9.77 (13.17)	(-)20.20	(-)37.38**	(-)37.38**	0.50 (3.17)	(+)37.88
(c) Industry and Minerals .. ..	21.13	23.78	8.82 (6.71)	(-)16.96	0.10	3.44	3.33 (-0.01**)	(-)0.11
(d) Water and Power Development ..	63.87	64.12	48.19 (44.28)	(-)15.93	..	3.63	1.72 (1.33)	(-)1.91
(e) Transport and Communications ..	29.10	29.10	26.71 (17.72)	(-)2.39	0.08	0.08	0.67 (1.51)	(+)0.59
<b>Total ..</b>	<b>1,80.24</b>	<b>1,85.06</b>	<b>1,15.54</b> <b>(1,02.29)</b>	<b>(-)69.52</b>	<b>(-)31.54</b>	<b>(-)24.55</b>	<b>7.96</b> <b>(4.41)</b>	<b>(+)32.51</b>

\*Figures in brackets represent actuals for 1980-81.

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

APPENDIX 1.3.

(Reference : Paragraph 1.6, Page 8)

Loans and Advances

Categories	1979-80			1980-81			1981-82			Outstanding balance on 31st March 1982
	Outstanding balance on 31st March/ 1st April 1979	Loans disbursed	Loans recovered	Outstanding balance on 31st March/ 1st April 1980	Loans disbursed	Loans recovered	Outstanding balance on 31st March/ 1st April 1981	Loans disbursed	Loans recovered	
(In crores of rupees)										
(i) Loans for Social and Community Services	2,23.46	27.75	4.11	2,47.10	34.19	2.78	2,78.51	34.74	1.86	3,11.39
(ii) Loans for Economic Services—										
(a) General Economic Services ..	39.51	3.81	10.96	32.36	11.88	4.93	39.31	7.33	9.29	37.35
(b) Agriculture and Allied Services ..	59.74	11.88	2.05	69.57	6.32	0.84	75.05	6.81	0.37	81.49
(c) Industry and Minerals ..	1,03.59	20.18	4.72	1,19.05	24.73	4.86	1,38.92	20.81	1.98	1,57.75
(d) Water and Power Development	2,42.29	54.99	..	2,97.28	66.05	..	3,63.33	78.95	..	4,42.28
(e) Transport and Communications	1,15.33	20.10	0.02	1,35.41	28.02	..	1,63.43	31.80	0.06	1,95.17
Total ..	5,60.46	1,10.96	17.75	6,53.67	1,37.00	10.63	7,80.04	1,45.70	11.70	9,14.04
(iii) Loans to Government Servants ..	11.69	7.14	7.06	11.77	7.36	5.60	13.53	7.69	6.06	15.16
(iv) Loans for Miscellaneous purposes ..	0.05	0.25	..	0.30	..	..	0.30	0.30	0.02	0.58
Total ..	7,95.66	1,46.10	28.92	9,12.84	1,78.55	19.01	10,72.38	1,88.43	19.64	12,41.17

## APPENDIX 2.1

(Reference : Paragraph 2.4, page 29)

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

## Voted grants—

Serial number	Number and name of grant	Total provision	Expenditure	Saving	Percentage
(In lakhs of rupees)					
(1)	13—Other Taxes and Duties on Commodities and Services	2,50.63	1,81.89	68.74	27.4
(2)	14—Other Fiscal Services ..	1,23.00	77.34	45.66	37.1
(3)	16—Interest Payments ..	1,00.02	61.58	38.44	38.4
(4)	32—Education(Sports) ..	5,45.64	3,70.90	1,74.74	32.0
(5)	39—Housing — ..	15,40.35	13,59.26	1,81.09	11.8
(6)	40—Urban Development ..	77,02.48	64,47.43	12,55.05	16.3
(7)	41—Information and Publicity ..	6,14.27	5,15.73	98.54	16.0
(8)	44—Social Security and Welfare (Relief and Rehabilitation of Displaced Persons and Repatriates)	13,78.13	9,05.12	4,73.01	34.3
(9)	45—Social Security and Welfare (Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes)	30,60.64	27,16.60	3,44.04	11.2
(10)	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)	63,52.32	48,25.36	15,26.96	24.0
(11)	48—Other Social and Community Services	2,77.52	2,35.60	41.92	15.1
(12)	49—Secretariat—Economic Services	3,61.25	2,96.20	65.05	18.0
(13)	50—Co-operation .. ..	39,51.82	27,50.99	12,00.83	30.4
(14)	52—Agriculture .. ..	64,72.78	39,85.32	24,87.46	38.4
(15)	53—Minor Irrigation, Soil Conservation and Area Development	68,74.01	44,50.55	24,23.46	35.2
(16)	54—Food .. ..	4,21,11.00	21,45.11	3,99,65.89	94.9
(17)	55—Animal Husbandry ..	15,49.94	12,71.11	2,78.83	18.0
(18)	57—Fisheries — ..	9,24.49	3,37.64	5,86.85	63.5

Serial Number and name of grant number	Total provision	Expenditure	Saving	Percentage
		(In lakhs of rupees)		
(19) 59—Community Development (Panchayat)	19,70.04	17,69.06	2,00.97	10.2
(20) 60—Community Development (Excluding Panchayat)	16,85.66	14,71.67	2,13.99	12.7
(21) 62—Industries (Excluding Closed and Sick Industries)	21,50.70	18,27.71	3,22.99	15.6
(22) 63—Village and Small Industries (Excluding Public Undertakings)	10,66.76	8,76.75	1,90.01	17.8
(23) 69—Civil Aviation .. ....	36.14	6.25	29.89	82.7
(24) 71—Road and Water Transport ..	64,46.10	46,37.39	18,08.71	28.0
(25) 74—Compensation and Assignments to Local Bodies and Panchayati Raj Institutions (Excluding Panchayat)	48,78.25	40,74.78	8,03.47	16.5
(26) 75—Investments in General Financial Institution	1,24.00	38.00	86.00	69.4
(27) 76—Public Undertakings ..	26,17.40	23,16.70	3,00.70	11.5
(28) 79—Capital Outlay on Petroleum, Chemical and Fertiliser Industries (Excluding Public Undertakings)	14,10.00	37.78	13,72.22	97.3
(29) 80—Capital Outlay on Consumer Industries	4,25.00	2,57.71	1,67.29	39.3
<i>Charged appropriations—</i>				
(1) 16—Interest Payments ..	1,37,44.56	1,16,41.06	21,03.50	15.3
(2) 80—Capital Outlay on Consumer Industries	1,00.00	..	1,00.00	100
(3) 83—Public Debt .. ..	9,51,17.43	8,43,33.74	1,07,83.69	11.3

APPENDIX 2.2.

(Reference: paragraph 2.5, page 34)

Instances of re-appropriation between revenue and other heads and vice versa in 1981-82

Name of the Department	Grant No.	From head	Amount (In lakhs of rupees)	To head
1. Development and Planning Department	53—Minor Irrigation	308—Area Development	12.69	706—Loans for Minor Irrigation, Soil Conservation and Area Development
2. Urban Development Department	40—Urban Development	284—Urban Development	8.46	484—Capital Outlay on Urban Development
3. Urban Development Department	40—Urban Development	684—Loans for Urban Development	36.00	284—Urban Development
4. Cottage and Small Scale Industries Department	63—Village and Small Industries (Excluding Public Undertakings)	721—Loans for Village and Small Industries	41.70	321—Village and Small Industries
5. Cottage and Small Scale Industries Department	63—Village and Small Industries (Excluding Public Undertakings)	521—Capital Outlay on Village and Small Industries	39.03	321—Village and Small Industries
6. Irrigation and Waterways Department	66—Multipurpose River Projects, Irrigation, Navigation, Drainage and Flood Control Projects	333—Irrigation, Navigation Drainage and Flood Control Projects	72.75	532—Capital Outlay on Multipurpose River Projects
	—Do—	—Do—	76.06	—Do—
	—Do—	533—Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects	3.86	333—Irrigation, Navigation, Drainage and Flood Control Projects



**APPENDIX 2.3**

(Reference : paragraph 2.6, page 34)

**Statement showing the cases which satisfied the criteria laid down for determining the types of expenditure which should be classified as New Service  
New Instrument of Service**

Serial number	Name of the Department	Grant No.	Head	Total grant	Actual expenditure	Excess(+) Saving(-)	Reasons
(In lakhs of rupees)							
(1)	Co-operation	.. 50—Co-operation	698—Loans on Co-operation VI—Processing Co-operatives State Plan (Annual Plan) 1. Loans for development of Processing Societies				
			O 2.00 } R 41.31 }	43.31	43.31	..	In this case the expenditure exceeded the monetary limit viz Rs. 10 lakhs in excess of the Original Budget. Excess was attributed to release of more grants by the National Co-operative Development Corporation.
(2)	Co-operation	.. 50—Co-operation	698—Loans on Co-operation V—Warehousing and marketing Co-operatives Non-Plan 1. Loans to West Bengal State Co-operative Marketing Federation-				
			O 1,50.00 } R 40.00 }	1,90.00	1,90.00	..	Excess was attributed to approval of a large number of qualified financial proposals.

		(In lakhs of rupees)			
(3) Co-operation	.. 50—Co-operation	698—Loans on Co-operation VI—Processing Co-operatives Non-Plan (Developmental) 1. Loans for development of Co-operative processing societies and cold storage—	O 1,10.00 R 36.76	1,46.76 1,46.76	Excess was attributed to approval of more qualified proposal by the National Co-operative Development Corporation.
(4) Co-operation	.. 50—Co-operation	498—Capital Outlay on Co-operation V—Warehousing and Marketing Co-operatives State Plan (Annual Plan) 1. Development of Agricultural Marketing Societies (VII)—Share Capital to KRIBOBO	O 15 00 R 25 00	40.00 40.00 ..	In this case, 'the additional' investment viz. Rs. 25 lakhs was more than the prescribed limit viz. Rs. 20 lakhs. Excess was attributed to accommodating more numbers of qualified financial proposals.

APPENDIX 2.4

(Reference : Paragraph 2.9, page 35)

Drawal of funds in advance of requirements

Serial number	Name of department /drawing officer	Amount and month of drawal from treasury (In lakhs of rupees)	Purpose	Remarks
(1)	(2)	(3)	(4)	(5)
<i>Scheduled Castes and Tribes Welfare—</i>				
1.	Special Officer, Scheduled Castes and Tribes Welfare, Midnapore	1,05.42(Between March and March 1981 and March 1982)	Implementation of various welfare schemes such as Irrigation, Agriculture etc. under Special Component Plan for economic development of Scheduled Castes and Tribes.	Rs. 62.47 lakhs disbursed up to June 1982 and balance lying in Savings Bank Account.
2.	Block Development Officer, Naya-gram, Midnapore	1.81 (March 1981)	Implementation of Fishery scheme, Agricultural schemes, Water Supply schemes etc. under Integrated Tribal Development Project	Kept in Bank Account.
<i>Relief and Welfare—</i>				
3.	Block Development Officer, Nayagram, Midnapore	10.36(Between March and May 1981)	1980 Construction of dug-wells under Drought relief programme	Rs. 1.69 lakhs disbursed up to November 1981 and balance kept in Bank account.
<i>Health and Family Welfare—</i>				
4.	Collector, 24-Parganas	1.78(November 1979)	Purchase of hand boring sets for sinking of tubewells	Transferred to Personal Ledger account of Zilla Parishad, 24-Parganas.
<i>Agriculture</i>				
5.	Block Development Officer, Bagan I, Howrah	0.47(March 1981)	Re-excavation of Decaboria Khal and Pusti Khal	Kept in cash.

***Animal Husbandry and Veterinary Services***

1 District Live Stock Officer, Burdwan	1.64 (Between March 1979 and March 1980)	Different schemes such as goat keeping, sheep rearing, poultry etc.	Rs. 0.23 lakh disbursed up to March 1982 and balance kept in cash.
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***Finance***

2. Collector, Midnapore	3.00 (Between February 1977 and March 1981)	Prize money under small savings collections	Rs. 2.83 lakhs disbursed up to January 1983 and balance kept in cash.
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Total 1,24.48

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## APPENDIX 3.1.

(Reference : Paragraph 3.9.1, Page 83)

**Statement showing the total expenditure incurred on successive plan periods on different schemes for Welfare of Scheduled Castes and Scheduled Tribes excluding Tribal Area Sub-Plan**

Details of the Scheme					In lakhs of rupees
<b>(1) Education—</b>					
(i)	Book grants and Examination fees	..	..	..	4,15.93
(ii)	Tuition fees	..	..	..	6,08.32
(iii)	Hostel charges	..	..	..	10,36.76
(iv)	Scholarship(pre-matric)	..	..	..	1,14.21
(v)	Scholarship (post-matric)	..	..	..	26,76.64
(vi)	Ashram Hostels	..	..	..	1,01.50
(vii)	School and Hostel buildings	..	..	..	1,65.59
(viii)	Hostel Buildings (Girls)	..	..	..	86.91
(ix)	Coaching (school)	..	..	..	31.89
(x)	Coaching (college)	..	..	..	30.13
(xi)	Maintenance charges	..	..	..	7,57.92
(xii)	Adult Education	..	..	..	1.23
(xiii)	Others	..	..	..	2.45
<b>Total(1)</b>					<b>60,29.48</b>
<b>(2) Economic betterment</b>					
(i)	Training facilities	..	..	..	2,60.94
(ii)	Irrigation (Dug wells)	..	..	..	75.05
(iii)	Roads and bridges and culverts	..	..	..	34.22
(iv)	Agricultural schemes	..	..	..	52.10
(v)	Animal Husbandry schemes	..	..	..	23.14
(vi)	Co-operation	..	..	..	61.29
(vii)	Cottage and Small Scale Industries	..	..	..	14.86
(viii)	Removal of untouchability	..	..	..	6.35
(ix)	Other schemes	..	..	..	1,12.11
<b>Total(2)</b>					<b>6,40.08</b>
<b>Total(1) and (2)</b>					<b>66,69.54</b>

## Details of the Scheme

In lakhs of rupees

## (3) Health, Housing and other schemes

(i) Tribal Research and Training	--	--	..	..	78.68
(ii) Drinking water supply	--	--	..	..	45.81
(iii) Health schemes	--	--	--	..	40.17
(iv) Construction of houses	..	..	--	..	2,03.15
(v) Dug wells	..	..	..	--	83.19
(vi) Aid to voluntary organisation	..	--	..	..	32.33
(vii) Other schemes	..	..	..	..	1,14.93
					5,98.26
					Total(3) ..
					72,67.80
					Total o (1), (2) and (3) ..
4. Special Component plan for Scheduled Caste	..	--	..	..	19,81.38
5. Scheme under article 275(i) of Constitution (Details not available)	..			..	20.15
6. Welfare of denotified Tribes	..	..	--	..	4.08
7. Expenditure on other backward classes	..	..	..	..	32.07
8. Transfer to the fund for promotion of education among educationally backward classes					78.21
9. Other expenditure	..	..	..	..	1,25.45
10. Share capital contribution to WBCSTDFC	..	..	..	..	3,31.00
11. Share capital contribution to WBTDC	..	..	..	..	2,50.00
12. Share capital contribution to LAMPS	..	..	..	..	22.59
					28,44.93
					Total of (4) to (12) ..
					1,01,12.73
					Grand total ..

APPENDIX 3.2

(Reference : Paragraph 3.9.9.1, page 104)

**Statement showing programme outlay and expenditure from commencement to March 1982 in respect of Tribal Area Sub-Plan**

Sl. No.	Name of the Scheme	Up to		Years									
		1977-78		1978-79		1979-80		1980-81		1981-82		Total outlay	Expenditure
		Outlay	Expenditure	Outlay	Expenditure	Outlay	Expenditure	Outlay	Expenditure	Outlay	Expenditure		
(In lakhs of rupees)													
1.	Integrated Tribal Area Development Project	429.00	314.82	243.00	237.41	258.00	238.39	301.00	318.66	315.00	325.67	1546.66	1429.95
2.	Education												
	(a) Pre-matric Scholarship	9.40	Nil	10.50	10.35	31.35	29.92	45.95	46.94	85.85	38.95	183.05	126.16
	(b) Construction and maintenance of Ashram and other types of hostels	2.75	0.07	5.20	3.37	9.32	8.12	27.43	23.30	11.86	3.15	56.56	38.01
3.	Economic betterment	1.00	Nil	5.70	5.87	10.75	9.91	8.25	8.01	0.80	0.37	26.50	24.16

4. Health Housing and other schemes construction of dwelling houses	5.80	Nil	1.90	1.90	2.40	2.22	2.60	2.22	10.00	Nil	22.70	6.34
5. Grants to LAMPS for construction of Godowns	0.33	Nil	0.25	Nil	Nil	0.25	0.13	Nil	1.00	1.27	1.71	1.52
6. Grants to LAMPS for providing residential facilities to staff working in I.T.D.P. areas	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	62.00	24.00	62.00	24.00
7. Compensatory allowance to staff working in I.T.D.P. areas	Nil	Nil	Nil	Nil	8.30	Nil	2.50	2.72	12.50	1.11	22.30	3.83
8. Incentive for proficiency in tribal dialect	Nil	Nil	Nil	Nil	Nil	Nil	3.00	Nil	4.50	Nil	7.50	Nil
<b>Total ..</b>	<b>448.28</b>	<b>314.89</b>	<b>266.55</b>	<b>258.90</b>	<b>320.12</b>	<b>288.81</b>	<b>390.86</b>	<b>396.85</b>	<b>503.51</b>	<b>394.52</b>	<b>1929.32</b>	<b>1653.97</b>



APPENDIX 3.3,

(Reference : Paragraph 3.11, page 122)

Cases of misappropriation remaining to be finalised at the end of 1981-82

Sl. No.	Name of the Department	Reported up to 31st March, 1977		Reported in 1977-78		Reported in 1978-79		Reported in 1979-80		Reported in 1980-81		Reported in 1981-82		Total	
		No.	Amount Rs.	No.	Amount Rs.	No.	Amount Rs.	No.	Amount Rs.	No.	Amount Rs.	No.	Amount Rs.	No.	Amount Rs.
1.	Agriculture	32(*)	2,08,914	5	6,50,671	..	..	..	..	10	1,39,988	6	58,775	53	10,58,348
2.	Animal Husbandry and Veterinary Services	7	1,39,730	..	..	..	..	..	..	1	18,973	1	78,378	9	2,37,081
3.	Board of Revenue	301	12,66,051	8	1,17,339	4	6,959	4	52,096	3	20,683	7	93,065	327	15,56,193
4.	Industrial Reconstruction	..	..	..	..	..	..	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	27	5,18,852	2	1,25,666	1	34,284	..	..	..	..	..	..	30	6,78,802
8.	Excise ..	3	73,470	..	..	..	..	..	..	..	..	1	6,451	4	79,921
9.	Finance	8	2,28,170	..	..	..	..	..	..	..	..	1	21,000	9	2,49,170
10.	Fisheries	7	23,375	6	1,13,092	..	..	..	..	..	..	..	..	13	1,36,467

11. Food and Supplies ..	4	99,333	..	..	..	..	..	..	..	..	..	..	4	99,333
12. Forests ..	..	..	..	..	..	..	..	..	..	..	1	2,81,000	1	2,81,000
13. Health and Family Welfare	19	7,92,666	4	1,87,344	3	66,838	2	24,762	1	6,961	4	1,60,145	33	12,38,716
14. Home(Police) ..	5	59,067	1	93,762	..	..	1	27,110	..	..	1	72,444	8	2,52,383
15. Home(Transport) ..	..	..	..	..	..	..	..	..	..	..	1	86,000	1	86,000
16. Information and Cultural Affairs	2	17,734	..	..	..	..	..	..	..	..	..	..	2	17,734
17. Irrigation and Waterways	8	1,00,205	2	2,638	3	41,728	2	27,839	..	..	..	..	15	1,72,410
18. Judicial ..	..	..	..	..	1	35,428	..	..	..	51,494	..	..	2	86,922
19. Labour ..	3	3,04,476	..	..	..	..	..	..	..	..	..	..	3	3,04,476
20. Land and Land Reforms	..	..	..	..	..	..	..	..	..	..	2	16,43,587	2	16,43,587
21. Local Government and Urban Development.	1	10,500	..	..	..	..	..	..	..	..	..	..	1	10,500
22. Panchayats and Community Development	21	2,47,141	1	59,554	..	34,200	..	1,06,171	..	..	2	96,128	28	5,43,194

(\*) Two items for Rs. 62,001 transferred from Panchayats and Community Development Department.

**APPENDIX 3.3 conold.**

*(Reference : Paragraph 3.11, page 122)*

**Cases of misappropriation remaining to be finalised at the end of 1981-82**

Sl. No.	Name of the Department	Reported up to 31st March 1977		Reported in 1977-78		Reported in 1978-79		Reported in 1979-80		Reported in 1980-81		Reported in 1981-82		Total	
		No.	Amount Rs.	No.	Amount Rs.	No.	Amount Rs.	No.	Amount Rs.	No.	Amount Rs.	No.	Amount Rs.	No.	Amount Rs.
23.	Public Works ..	1	10,292	1	49,206	—	..	..	..	..	..	..	..	2	59,498
24.	Public Works (Construction Board)	1	78,900	..	—	..	..	..	..	..	..	..	..	1	78,900
25.	Public Works(Roads)	1	18,000	..	—	..	—	..	—	..	..	..	..	..1	18,000
26.	Metropolitan Development	2	1,49,920	..	—	—	—	—	—	..	..	..	..	2	1,49,920
27.	Refugee Relief and Rehabilitation	1	18,268	1	2,32,084	..	—	—	—	—	..	—	..	2	2,50,352
28.	Relief and Welfare	25	80,004	..	..	..	—	..	—	..	..	..	..	25	80,004
29.	Tourism ..	1	1,15,628	..	..	..	..	—	—	—	—	..	..	1	1,15,628
<b>Total ..</b>		<b>487</b>	<b>48,38,477</b>	<b>31</b>	<b>16,31,356</b>	<b>14</b>	<b>2,19,437</b>	<b>13</b>	<b>4,40,639</b>	<b>16</b>	<b>2,38,099</b>	<b>27</b>	<b>25,96,973</b>	<b>588</b>	<b>99,64,981</b>

## APPENDIX 4.1.

(Reference : Paragraph 4.14, Page 144)

## Works executed without sanctioned estimates

Sl. No.	Department/Division	Works	Year from which expenditure is being incurred	Amount (In crores of rupees)
<i>Irrigation and Waterways</i>				
1.	Kangsabati Mechanical	Obtaining of earth moving machinery	1956-57	1.98
2.	Bankura Irrigation ..	Excavation of Bishnupur branch canal	1962-63	2.20
3.	Kangsabati Canals V ..	Excavation of Tarafeni South Main Canal (North)	1964-65	1.45
4.	Howrah Irrigation ..	Lower Damodar Improvement Scheme	1973-74	7.18
5.	Lower Damodar Construction	Re-excavation of Amta Channel	1973-74	3.85
6.	Calcutta Drainage Outfall	Remodelling and Improvement of Calcutta Drainage Outfall System Phase I	1974-75	1.94
7.	Calcutta Drainage Outfall	Remodelling and Improvement of Calcutta Drainage Outfall System, Phase II	1974-75	3.88
8.	Ganga Anti Erosion ..	Protection to the right bank of river Ganga in the district of Murshidabad	1974-75	3.41
9.	Kangsabati Canals VI	Excavation of Distributory 18R Tarafeni South Main Canal (5) Alignment Survey	1974-75	1.13
10.	Hooghly Irrigation ..	Improvement of Lower Damodar area	1975-76	3.23
11.	Mahananda Barrage ..	Construction of Mahananda barrage	1976-77	6.85
12.	Teesta Barrage I ..	Construction of Teesta Barrage	1977-78	29.74
13.	Hooghly Irrigation ..	Gheakunti Basin Drainage Scheme	1977-78	3.86
14.	Magrahat Drainage ..	East Magrahat Basin Drainage Scheme	1977-78	3.68
15.	Teesta Canals I ..	Construction of Mahananda Aqueduct	1977-78	3.45
16.	Howrah Irrigation ..	Lower Damodar-Raising and strengthening works	1979-80	1.69
17.	Purulia Irrigation ..	Turga Irrigation Scheme	1981-82	1.19
18.	Purulia Irrigation ..	Dimu Irrigation Scheme	1981-82	1.09

*Health and Family Welfare*

19.	Darjeeling Public Health Engineering	Accelerated Rural Water Supply	1975-76	1.55
20.	Purulia Drilling	Pig boring work at Purulia Accelerated Rural Water Supply	1978-79	3.24

*Metropolitan Development*

21.	Salt Lake Construction	Construction of residential building in Sector III	1975-76	1.85
22.	Salt Lake Reclamation	Construction of roads and drainage in N.S.L. area in Sector I	1980-81	2.50
23.	Salt Lake Construction	Construction of roads in Sector II	1981-82	1.06
24.	Salt Lake Construction	Construction of Sewerage and drainage in Sector III	1981-82	1.09

*Public Works*

25.	E.S.I. Hospital Construction	Construction of Administrative Training Institute	1979-80	1.18
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## APPENDIX 4.2.

(Reference : Paragraph 4.14., Page 144)

Department-wise and year-wise analyses of the unvouched outlay on the 31st March 1982

## (i) Department-wise analysis

Sl. No.	Department				Number of Items	Amount (In lakhs of rupees)
1.	Agriculture	..	..	..	3,861	2,99.11
2.	Irrigation and Waterways	..	..	..	398	1,63.60
3.	Metropolitan Development	..	..	..	23	1,11.85
4.	Public Works(Construction Board)	..	..	..	222	48.18
5.	Public Works (Roads)	..	..	..	36	25.59
6.	Public Works	..	..	..	243	21.47
7.	Health and Family Welfare	..	..	..	37	8.10
8.	Development and Planning (Town and Country Planning)	..	..	..	11	2.39
9.	Housing	..	..	..	14	1.90
10.	Home (Transport)	..	..	..	1	0.65
Total					4,846	6,82.84

## (ii) Year-wise analysis

Year					Number of Items	Amount (In lakhs of rupees)
Up to						
1977-78	..	..	..	..	3,205	4,30.75
1978-79	..	..	..	..	553	46.18
1979-80	..	..	..	..	494	46.29
1980-81	..	..	..	..	493	1,44.56
1981-82	..	..	..	..	101	15.06
Total					4,846	6,82.84

APPENDIX 6.1.

(Reference : Paragraph 6.1.(a)(ii), Page 149)

Utilisation certificates awaited in September 1982 for grants paid by Government up to March, 1981

Department	Up to 1976-77		1977-78		1978-79		1979-80		1980-81		Total	
	Item	Amount	Item	Amount	Item	Amount	Item	Amount	Item	Amount	Item	Amount
(Amount in lakhs of rupees)												
Education ..	17,255	87,58.11	3,254	18,61.50	2,977	41,52.89	3,896	59,76.73	4,258	63,02.75	31,640	270,51.98
Agriculture ..	164	3,70.03	82	7,21.56	94	4,99.30	88	4,29.16	69	3,75.16	497	23,95.21
Relief and Welfare	305	1,19.94	91	18.71	123	31.70	65	10,62.32	40	23.26	624	12,55.93
Health and Family Welfare	88	24.92	101	1,04.11	213	69.94	198	84.11	250	2,43.17	850	5,26.25
Cottage and Small Scale Industries	1	1.95	..	..	34	2,87.36	13	72.23	36	1,39.85	84	5,01.88
Commerce and Industries	..	..	..	..	10	61.82	34	2,24.04	49	2,01.71	93	4,87.57
Fisheries ..	..	..	1	5.23	21	73.71	4	23.60	11	59.76	37	1,62.30
Refugee Relief and Rehabilitation	113	89.38	12	12.35	17	6.90	25	21.30	6	6.96	173	1,46.38
Animal Husbandry and Veterinary Services		1.25	1	3.47	1	3.50	7	13.26	3	11.58	14	34.00

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Public Works	1	0.25	1	0.25	..	..	1	26.00	1	5.50	4	32.00
Finance ..	11	4.84	7	8.29	32	13.04	4	1.12	1	1.00	55	28.29
Development and Planning	..	..	..	..	..	..	2	10.28	2	5.96	4	16.24
Labour ..	..	..	..	..	..	..	2	10.00	..	..	2	10.00
Information and Cultural Affairs	..	..	..	..	1	0.01	8	1.29	19	11.91	28	13.21
Home ..	..	..	..	..	..	..	..	..	1	4.34	1	4.34
Home(Defence)	1	0.20	1	2.00	..	..	1	0.10	..	..	3	2.30
Home(Political)	3	0.65	3	0.65	2	0.45	3	5.23	1	0.75	12	7.73
Local Government and Urban Development	..	..	2	0.43	6	0.67	3	0.56	3	0.57	14	2.23
Judicial ..	..	..	..	..	..	..	..	..	22	2.19	22	2.19
Panchayat and Community Development	11	1.74	1	0.10	..	..	..	..	..	..	12	1.84
Board of Revenue	..	..	..	..	..	..	..	..	42	0.05	42	0.05
Co-operation ..	207	1,17.32	71	4,28.53	15	0.80	..	..	..	..	293	5,46.65
Scheduled Castes and Tribes Welfare	.	.	33	3.81	140	1,65.13	225	2,25.86	..	..	398	4,04.79
<b>Total ..</b>	<b>18,162</b>	<b>04,90.58</b>	<b>3,661</b>	<b>31,70.90</b>	<b>3,686</b>	<b>53,07.19</b>	<b>4,579</b>	<b>82,07.13</b>	<b>4,814</b>	<b>73,97.47</b>	<b>34,902</b>	<b>3,36,33.36</b>



## APPENDIX 6.2.

(Reference : Paragraph 6.6.2.4., Page 166)

## Year-wise break-up of utilisation certificates outstanding as on 31st March 1981

Year					Amount disbursed by Khadi and Village Industries Commission to the Board	Outstanding uti- lisation certificates
(In lakhs of rupees)						
1960-61	..	..	..	..	37.57	1.28
1961-62	..	..	..	..	31.24	2.93
1962-63	..	..	..	..	66.73	1.89
1963-64	..	..	..	..	36.56	0.39
1964-65	..	..	..	..	13.70	0.54
1965-66	..	..	..	..	47.76	1.23
1966-67	..	..	..	..	9.91	0.15
1967-68	..	..	..	..	9.66	2.38
1968-69	..	..	..	..	7.23	1.56
1969-70	..	..	..	..	5.56	0.95
1970-71	..	..	..	..	15.22	4.40
1971-72	..	..	..	..	4.95	1.01
1972-73	..	..	..	..	6.79	0.92
1973-74	..	..	..	..	0.56	0.17
1974-75	..	..	..	..	11.81	0.76
1975-76	..	..	..	..	3.43	1.43
1976-77	..	..	..	..	26.71	10.84
1977-78	..	..	..	..	50.29	14.12
1978-79	..	..	..	..	37.48	22.95
1979-80	..	..	..	..	54.22	54.22
<b>Total</b>				..	<b>4,77.38</b>	<b>1,24.07</b>

APPENDIX—6.3

(Reference : Paragraph 6.9, page 182)

Statement on disposition of pumpsets

	1971-72		1972-73		1973-74		1974-75		1975-76		1976-77		1977-78		1978-79		Remarks
	6"	4"	6"	4"	6"	4"	6"	4"	6"	4"	6"	4"	6"	4"	6"	4"	
Calcutta Corporation	25	7	17	3	..	..	..	..	..	..	..	..	..	..	..	..	
Baidyabati Municipality	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
South Dum Dum Municipality	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
Rishra Municipality	2	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	
Baruipur Municipality	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2 sold (January 1972) for Rs. 29,250.80.
South Suburban Municipality	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
Garden Reach Municipality	1	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
Howrah Municipality	4	..	..	..	4	1	4	1	4	1	4	1	4	1	4	1	4 sold (January 1975) for Rs. 75,654.32.
Serampore Municipality	1	..	1	..	1	..	1	..	1	..	1	..	1	..	1	..	1 sold (July 1972) for Rs. 18,913.58.
Bally Municipality	..	..	1	..	1	1	2	..	2	..	2	..	2	..	2	..	
Kamarhati Municipality	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	
Howrah Improvement Trust	..	..	..	..	..	..	..	..	5	4	4	1	4	1	4	1	5 sold (July 1977) for Rs. 83,094.00.

APPENDIX 6.3—concl'd.

(Reference : Paragraph 6.9, page 182)

Statement on disposition of pumpsets

	1971-72		1972-73		1973-74		1974-75		1975-76		1976-77		1977-78		1978-79		Remarks
	6"	4"	6"	4"	6"	4"	6"	4"	6"	4"	6"	4"	6"	4"	6"	4"	
<b>CMWBA</b>	..	..	1	1	..	..	10	..	3	..	3	..	3	..	3	..	
Electrical Divn II. P.W.D.	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
City Divn. (P.W.D.)	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	
G.R.W.W. Divn (WS) CMDA.	..	..	..	..	..	..	3	..	3	..	3	..	3	..	3	..	
City Divn. (WS) CMDA.	..	..	..	..	..	..	2	..	2	..	2	..	2	..	2	..	
Howrah Divn. (WS) CMDA.	..	..	..	..	..	..	1	..	1	..	1	..	1	..	1	..	
Spl. Consts. (T.T.) CMDA.	..	..	..	..	..	..	1	..	1	..	1	..	1	..	1	..	
D. M. Howrah	..	..	2	..	..	..	..	..	..	..	..	..	..	..	..	..	
D.M. 24-Parganas	..	..	..	..	7	..	2	..	..	..	..	..	..	..	..	..	
D. M. Hooghly	..	..	..	..	6	..	..	..	..	..	..	..	..	..	..	..	
Gravel Washing Plant CMDA.	..	..	..	..	..	..	1	3	1	2	1	2	1	2	1	2	3 sold (March 1979) along with the Gravel Washing plant itself for Rs. 15.68 lakhs.
Civil Defence, Howrah	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	

Civil Defence, Calcutta	..	..	..	..	10	2	5	2	..	..	..	..	..	..	..	..	..
B.D.O. Jadavpur (I and W.D.).	1	..	1	..	1	..	1	..	1	..	1	..	1	..	1	..	1 sold (July 1972) for Rs. 18,913.58.
Kidderpore Swimming Club pool.	..	..	..	..	3	..	..	..	..	..	..	..	..	..	..	..	..
Development and Planning.	..	..	..	..	3	..	..	..	..	..	..	..	..	..	..	..	..
Sewerage and Drainage, CMDA.	..	..	..	..	..	..	1	1	4	1	26	4	26	4	26	4	..
DI and MAD Sector, CMDA.	..	..	..	..	..	..	..	..	1	..	1	..	1	..	1	..	..
C.M.D.A. Stores	..	..	25 (a)	4	13	3	20	2	21	..	..	..	..	..	..	..	(a) includes 10 pumps as purchased in 1972-73.
<b>Total</b>	..	41	9	51	9	51	9	51	9	51	9	51	9	51	9	51	9
<b>Less sold</b>	..	1	1	3	1	3	1	7	1	7	1	7	1	11	2	12	4
<b>Balance</b>	..	40 =48	8	48 =56	8	48 =56	8	44 =52	8	44 =52	8	44 =52	8	40 =47	7	39 =44	5

APPENDIX 6.4.

(Reference : Paragraph 6.9, page 182)

Details of hire-charges recoverable

To whom the pumps were issued	Dia. of pumps	Total number of pumps issued	Date of issue	Total working days	Rate of hire charge per day	Total hire charges	Remarks
1	2	3	4	5	6	7	8
					Per pump (In Rs.)		
1. Calcutta Corporation ..	6"	25	1-7-1971—31-3-72	275 × 25	44	3,02,500	
	4"	7	1-9-71—31 3-72	275 × 7	16	30,800	
	6"	7	18-3-72—30-4-73	409 × 7	44	1,25,972	
	6"	2	6-9-72—30-4-73	237 × 2	44	20,856	
	6"	8	21-9-72—30-4-73	222 × 8	44	78,144	
	4"	3	6-9-72—30-4-73	237 × 3	16	11,376	
2. Baidyabati Municipality ..	6"	1	1-9-71—31-8-72	366 × 1	44	16,104	
3. South Dum Dum Municipality ..	6"	2	1-9-71—31-8-72	366 × 2	44	32,208	
4. Rishra Municipality ..	6"	2	1-10-71—31-8-72	366 × 2	44	29,568	
5. Baranpur Municipality ..	6"	1	20-9-71—31-8-72	347 × 1	44	15,268	
6. Kamarhati Municipality ..	6"	1	17-7-73—26-6-74	345 × 1	44	15,180	
7. Garden Reach Municipality ..	6"	1	1-9-71—31-3-72	213 × 1	44	9,372	
	4"	1	1-9-71—31-3-72	213 × 1	16	3,408	

8. Bally	6"	1	6-9-72—30-4-73	237 × 1	44	10,428		
	4"	1	26-6-73—25-4-74	304 × 1	16	4,864		
	6"	1	31-7-73—31-3-80	2,436 × 1	44	1,07,184		
	6"	1	3-9-74—31-3-80	2,037 × 1	44	89,628		
9. Howrah Municipality	..	4"	1	13-6-73—31-3-80	2,484 × 1	16	38,744	
10. Howrah Improvement Trust	..	6"	1	9-1-76—6-4-76	89 × 1	44	3,916	
	4"	2	14-1-75—30-10-75	290 × 2	16	9,280		
	4"	1	25-3-75—30-10-75	220 × 1	16	3,520		
	4"	1	9-1-76—6-4-76	89 × 1	16	1,424		
11. C.M.W.S.A.	..	..	6"	1	6-9-72—30-4-73	237 × 1	44	10,428
	4"	1	6-9-72—30-4-73	237 × 1	16	3,792		
	6"	2	7-6-74—27-1-75	235 × 2	44	20,680		
	6"	1	12-6-74—15-7-74	34 × 1	44	1,496		
	6"	2	14-6-74—28-11-74	168 × 2	44	14,784		
	6"	1	18-4-74—23-4-74	6 × 1	44	264		
	6"	1	27-5-74—20-6-74	25 × 1	44	1,100		
	6"	2	29-4-74—31-3-80	2,164 × 2	44	190,432		
	6"	1	27-12-74—31-3-80	1,922 × 1	44	84,568		
Civil Defence, Howrah	..	6"	1	6-9-72—30-4-73	237 × 1	44	10,428	

APPENDIX 6.4.—concl'd.

(Reference : Paragraph 6.9, page 182)

Details of hire-charges recoverable

To whom the pumps were issued	Dia. of pumps	Total number of pumps issued	Date of issue	Total working days	Rate of hire charge per day	Total hire charges	Remarks
1	2	3	4	5	6	7	8
13. Civil Defence, Calcutta	6"	2	10-7-73—15-10-73	99 × 2	44	8,624	
	6"	2	11-7-73—22-10-73	104 × 2	44	9,152	
	6"	2	20-7-73—29-9-73	72 × 2	44	6,336	
	6"	2	25-7-73—28-9-73	66 × 2	44	5,808	
	6"	1	9-8-73—20-8-73	12 × 1	44	528	
	6"	1	4-9-73—17-10-73	44 × 1	44	1,936	
	4"	1	20-8-73—17-10-73	59 × 1	16	944	
	4"	1	7-9-73—17-10-73	41 × 1	16	656	
	6"	2	31-7-74—7-11-74	100 × 2	44	8,800	
	6"	3	14-9-74—7-11-74	55 × 1	44	2,420	
	4"	2	31-7-74—7-11-74	100 × 2	16	3,200	
14. D. M. Howrah	6"	2	6-9-72—30-4-73	237 × 2	44	20,856	
15. D. M., 24-Parganas	6"	4	31-7-73—14-1-74	165 × 4	44	29,568	
	6"		31-7-73—12-2-74	197 × 1	44	8,668	
	6"		31-7-73—18-6-75	688 × 1	44	30,272	

per pump  
(In Rs.)

16.	D. M., Hooghly	..	..	6"		3-7-73—24-7-74	387 × 1	44	17,028
				6"		3-7-73—26-3-74	267 × 2	44	23,496
				6"	1	3-7-73—27-3-74	268 × 1	44	11,792
				6"	1	3-7-73—29-3-74	270 × 1	44	11,880
17.	Kidderpore Swimming Club Pool			6"	3	8-3-73—28-3-73.	21 × 3	44	924
18.	Development and Planning Department			6"	2	9-6-73—25-6-73	78 × 2	44	6,864
				6"	1	25-8-73—27-9-73	34 × 1	44	1,496
19.	P. W. D. (City Divn.)	..		4"	1	1-6-73—19-2-74	264 × 1	16	4,294
20.	P. W. D. (Elec. Divn. II)	..		6"	2	28-8-71—7-11-71	72 × 2	44	6,336
									15,20,524

Abstract

	Rs.
Total hire charges ..	15,20,524

Less—

	Rs.
(i) 3 pumps of CMWSA ..	2,78,000
(ii) 1 pump with Howrah Municipality	39,744
(iii) 2 pumps with Bally Municipality	1,96,812
	5,11,556
	(—) 5,11,556
	10,08,968



APPENDIX 7.1

(Reference : Paragraph 7.2, page 205)

Statement showing arrears in preparation of *pro forma* accounts by departmental Commercial and quasi-Commercial Undertakings

Sl. No.	Name of the Scheme/Undertaking	Name of the department	Year of inception/ Year from which accounts are due	Remarks
(1)	(2)	(3)	(4)	(5)
<b>A. Undertakings whose <i>pro forma</i> accounts have not been prepared since inception</b>				
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 stated (July 1982) that the work of preparation of <i>pro forma</i> accounts of the undertaking can not be taken up till the case of compensation with the ex-owners of the undertaking was decided by the tribunal. Further development is awaited (March 1983).
2.	Industrial Estate, Kalyani	.. .. Cottage and Small Scale Industries.	1956-57	<i>Pro forma</i> accounts for 1958-59 to 1975-76 were received (November 1979) but those were returned (May 1980) for revision and re-submission along with the accounts for the first two years. Further development is awaited (October 1982).
3.	Industrial Estate, Baruipur	.. .. Ditto .. ..	1976-77	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. Latest development is awaited (March 1983).

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. Further development is awaited (March 1983).
5.	Central Lock Factory, Bargachia	Cottage and Small Scale Industries.	..	1972-73	Reasons for non submission of <i>pro forma</i> accounts are awaited (March 1983).
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 (March 1983).
B. Other undertakings whose <i>pro forma</i> accounts are in arrears.					
1.	Central Engineering Organisation, Howrah	Cottage and Small Scale Industries.		1974-75	Reasons for non-submission of <i>pro forma</i> accounts are awaited (March 1983).
2.	Integrated Wood Industries Scheme	Ditto	.. ..	1965-66	Government stated (June 1980) that a Task Force had been engaged for consolidation of accounts. Latest development in this regard is awaited (March 1983).
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 (October 1982).
4.	Directorate of Brick Production. (Brick and Tile Board)	Housing	.. ..	1980-81	Reasons for non-submission of <i>pro forma</i> accounts are awaited (March 1983).
5.	Mechanised Brick Factory at Palta	Ditto	.. ..	1980-81	Ditto.
6.	Scheme for production of Shark Liver Oil, Fishmeal etc	Fisheries	.. ..	1979-80	Ditto
7.	Greater Calcutta Milk Supply Scheme	Animal Husbandry and Veterinary Services.	..	1979-80	Ditto.
8.	Government Cinchona Plantations, Government Quinine Factory, Mungopoo, Quinine Sales Depot, Calcutta.	Commerce and Industries		1978-79	Ditto

APPENDIX 7.1.—*concl'd.*

(Reference : Paragraph 7.2, page 205)

Statement showing arrears in preparation of *pro forma* accounts by departmental Commercial and quasi-commercial Undertakings

Sl. No.	Name of the Scheme/Undertaking	Name of the department	Year of inception/Year from which accounts are due	Remarks
(1)	(2)	(3)	(4)	(5)
9.	Surgical Instruments Servicing Station, Barupur.	Cottage and Small Scale Industries.	1969-70	Reasons for non-submission of <i>pro forma</i> accounts are awaited (March 1983).
10.	Government Sales Emporia in Howrah and Calcutta.	Cottage and Small Scale Industries.	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 (March 1983).
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. Further development awaited (March 1983).
12.	Industrial Estate, Howrah .. ..	Ditto .. ..	1976-77	Ditto.
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 Reasons for non-submission of *pro forma* accounts are awaited (March 1983).
16. 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 action was being taken for finalising the form of the *pro forma* accounts.
17. Kanchrapara Area Development (Kalyani Public Works (Metropolitan Township). Development). . . . 1975-76 The desirability of preparation of *pro forma* accounts was suggested to Government in October 1978 and reminded thereafter in October 1979, July 1980, February 1982 and September 1982. Decision of Government is awaited (March 1983).
18. Consolidated *pro forma* accounts of 'Hats' Board of Revenue under the management of Government. .. .. 1973-74 (i) Discrepancies pointed out in the accounts for 1972-73 have not been settled (October 1982).  
(ii) Consolidated *pro forma* accounts from 1973-74 and onwards have not been received (March 1983) from Government.
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APPENDIX 7.2

(Reference : Paragraph 7.2, page 206)

Summarised financial results of departmentally managed Commercial and quasi-Commercial Undertakings

Sl. No.	Name of Undertaking/Scheme	Name of the department	Year of accounts	Capital at close	Mean capital	Free reserve	Net block	Depreciation	Turn over	Net Profit(+) Net Loss (-)	Interest charged added back	Total (columns (11+12))	Percentage of total return on mean capital
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
(Figures in Col. Nos. 5 to 13 are in lakhs of rupees)													
1.	Scheme for production of Shark Livers Oil, Fishmeal etc.	Fisheries	1978-79	1.83	1.53	Nil	0.02	Nil	0.62	(-)0.07	0.10	0.03	1.96
2.	Central Engineering Organisation, Howrah.	Cottage and Small Scale Industries.	1973-74	37.57	35.44	4.06	8.81	0.10	10.18	(-)5.93	1.95	(-)3.98	-
3.	Directorate of Brick Production (Brick and Tile Board).	Housing	1979-80	29.48	28.95	Nil	7.42	0.04	46.56	(+)15.53	2.03	17.56	60.66
4.	Mechanised Brick Factory at Palta.	Housing	1979-80	245.26	231.82	Nil	72.74	4.17	28.34	(-)20.55	6.04	(-)14.51	-
5.	Greater Calcutta Milk Supply Scheme.	Animal Husbandry and Veterinary Services.	1978-79	2934.67	2729.32	N	366.65	40.26	1487.92	(-)421.97	186.93	(-)235.04	-