

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

**FOR THE YEAR 1982-83
(CIVIL)**

GOVERNMENT OF WEST BENGAL

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TABLE OF CONTENTS

				Reference to	
				Paragraph	Page
				(v)	
PREFATORY REMARKS					
CHAPTER I—GENERAL					
Summary of transactions	..	..	..	1.1	1—2
Revenue surplus/deficit	..	..	..	1.2	2—3
Revenue receipts	..	..	..	1.3	3—4
Expenditure on revenue account	..	..	..	1.4	4
Expenditure on capital account	..	..	..	1.5	4—5
Loans and advances by Government	..	..	..	1.6	5—6
Sources and application of funds	..	..	..	1.7	6—7
Debt position	..	..	..	1.8	7—9
Investments by Government	..	..	..	1.9	9
Guarantees given by Government	..	..	..	1.10	9—10
Plan performance	..	..	..	1.11	10—11
Growth of non-Plan expenditure	..	..	..	1.12	12
Delay in submission of treasury and departmental accounts				1.13	12—14
CHAPTER II—APPROPRIATION AUDIT AND CONTROL OVER EXPENDITURE					
Summary	..	..	..	2.1	15
Excess over grants/charged appropriations requiring regularisation				2.2	16—18
Supplementary grants/charged appropriations	..	..	..	2.3	18—23
Unutilised provision	..	..	..	2.4	23—28
Irregular reappropriation of funds between revenue and other expenditure				2.5	28
Rush of expenditure	..	..	..	2.6	28—29
Non-receipt of explanations for savings/excesses	..	..	..	2.7	29
Drawal of funds in advance of requirements	..	..	..	2.8	29
Reconciliation of departmental figures	..	..	..	2.9	29—30

~~IX~~
53-B-1

Reference to	
Paragraph	Page

CHAPTER III—CIVIL DEPARTMENTS

Health and Family Welfare Department

Rural Health Programme 3.1 31—53

Idle equipment 3.2 53

Labour Department ..

Working of the Inspectorate of Factories and Steam Boilers 3.3 54—63

Education Department

Delays, lack of proper planning and monitoring .. 3.4 64

Finance Department

Utilisation of Government money in Small-savings campaign 3.5 65—66

Fisheries Department

Development of Fisheries 3.6 67—98

Agriculture Department

Short-term agricultural inputs loans 3.7 99—108

Local Government and Urban Development Department

Unutilised life saving equipment 3.8 109—110

Board of Revenue

Avoidable expenditure on hiring of generator for an office 3.9 111

General

Misappropriation, losses, etc. 3.10 112

Fraudulent encashment of cheques

Public Works (Construction Board) Department .. 3.11 112—113

Irrigation and Waterways Department 3.12 113

Outstanding inspection reports 3.13 113—115

Outstanding audit observations 3.14 115—116

CHAPTER IV—WORKS EXPENDITURE

Public Works (Roads) Department			
District Roads and Bridges	4.1	117—134	
Health and Family Welfare Department			
Infructuous expenditure	4.2	135—136	
Avoidable expenditure	4.3	136	
Urban Water Supply and Sanitation Scheme of large Municipalities	4.4	137—143	
Irrigation and Waterways Department			
Extra expenditure on excavation of a Canal ..	4.5	144	
Financial results of irrigation works	4.6	145—152	
Public Works Department			
Delay in commissioning of a bridge	4.7	153	
Public Works (Construction Board) Department			
Extra cost due to delay in acceptance of a tender ..	4.8	154—155	
Non-utilisation of staff quarters	4.9	155—156	
General			
Review of works expenditure			
Expenditure incurred without estimates/in excess over estimates	4.10	157—159	
Vouchers not furnished to Audit	4.11	159—160	
CHAPTER V—STORES AND STOCK			
Stores and Stock Accounts	5.1	161—165	
CHAPTER VI—FINANCIAL ASSISTANCE TO LOCAL BODIES AND OTHERS			
General	6.1	166—168	
Agriculture Department			
Bidhan Chandra Krishi Viswavidyalaya ..	6.2	169—172	

Reference to	
Paragraph	Page

Education Department

District School Boards	6.3	173—175
Universities	6.4	175—178

Local Government and Urban Development Department

Municipalities and Notified Area Authorities ..	6.5	179—182
---	-----	---------

Panchayats and Community Development Department

Grants to Zilla Parishads/Panchayat Samitis ..	6.6	183—191
--	-----	---------

Metropolitan Development Department**Calcutta Metropolitan Development Authority**

Earthfilling of East Calcutta Area Development and Baishnabghata—Patuli Projects	6.7	192—202
---	-----	---------

Extra expenditure on a Water Supply Scheme ..	6.8	202—204
---	-----	---------

Infructuous expenditure due to collapse of an over- head Water Reservoir	6.9	204—205
---	-----	---------

Avoidable expenditure in construction of Cattle Re- settlement Project, Ganganagar	6.10	205—206
---	------	---------

Hooghly River Bridge Commissioners

The Second Hooghly River Bridge Project ..	6.11	207—218
--	------	---------

CHAPTER VII—COMMERCIAL ACTIVITIES

General	7.1	219
-----------------	-----	-----

Delay in preparation of proforma accounts	7.2	219
---	-----	-----

Commerce and Industries Department

Government Emetine Factory, Mungpoo ..	7.3	220—222
--	-----	---------

Fisheries Department

Working of scheme for production of shark liver oil, fish byproducts	7.4	223—224
---	-----	---------

Cottage and Small Scale Industries Department

Loss of rent	7.5	225
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LIST OF APPENDICES

LIST OF APPENDICES	226
Appendices	227—255

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 1982-83 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 1982-83; and
- (ii) comments on Rural Health Programme, Working of the Inspectorate of Factories and Steam Boilers, Development of Fisheries, District Roads and Bridges, Urban Water Supply and Sanitation Scheme of large Municipalities, Earthfilling of East Calcutta Area Development and Baishnabghata-Patuli Projects and the Second Hooghly River 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 1982-83 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 1982-83 have also been included wherever considered necessary.

CHAPTER I

General

1.1. Summary of transactions

The receipts, expenditure and surplus/deficit of Government for 1982-83, with the corresponding figures of the previous year, are given below :

					1981-82 (In crores of rupees)	1982-83
(1) Revenue—						
Revenue receipts	..	..	..	..	12.23.75	13,79.26
Revenue expenditure	..	..	..	..	13,11.56	16,21.70
Revenue deficit(-)	..	..	..	..	(-)87.81	(-)2,42.44
(2) Public Debt—						
Internal Debt of the State Government—						
Receipts	..	..	..	..	9,02.00	9,92.55
Repayments	..	..	..	..	6,59.91	12,25.94
Net addition(+)	..	..	..	..	(+)2,42.09	(-)2,33.39
Net outgo(-)						
Loans and advances from the Central Government—						
Receipts	..	..	..	..	3,85.87	8,91.33
Repayments	..	..	..	..	1,83.42	1,55.34
Net addition(+)	..	..	..	..	(+)2,02.45	(+)7,35.99
Total Public Debt (Net)	..	..	..	..
Net addition(+)	..	..	..	..	(+)4,44.54	(+)5,02.60
(3) Loans and advances by the State Government—						
Recoveries	..	..	..	..	19.64	23.75
Disbursements	..	..	..	..	1,88.43	1,59.50
Net outgo(-)	..	..	..	..	(-)1,68.79	(-)1,35.75
(4) Capital expenditure (net)						
Net outgo(-)	..	..	..	..	(-)1,23.50	(-)1,19.65
(5) Appropriation to Contingency Fund						
Net outgo(-)	..	..	..	..	(-)15.00	..
(6) Contingency Fund (net)						
Net addition(+)	..	..	..	..	(+)14.04	(-)0.16
Net outgo(-)						

(7) Public Account(net)

Net outgo(-) .. .. .	..	..	..	..	..	(-)5·69	(-)2·67
Net effect of serial nos. 1 to 7 above—							
Addition(+) .. .. .	..	..	..	..	..	(+)57·79	(+)1·93
Opening Cash Balance .. .. .	..	..	..	..	..	(-)72·72	(-)14·93
Net addition(+) as above .. .. .	..	..	..	..	..	(+)57·79	(+)1·93
Closing Cash Balance .. .. .	..	..	..	..	..	(-)14·93	(-)13·00*

1.2. Revenue surplus/deficit

(a) The year ended with a revenue deficit of Rs.242.44 crores as against a deficit of Rs.142.56 crores anticipated in the budget.

(b) The actuals of revenue receipts for 1982-83 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 1980-81 and 1981-82 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)	
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
1982-83	13,97·57	14,22·07	13,79·26	(-)42·81	3·0

Details of important variations from budget estimates will be found in the Report of the Comptroller and Auditor General of India for the year 1982-83 (Revenue Receipts)—Government of West Bengal.

(c) The expenditure on revenue account during 1982-83 as compared with (i) the budget estimates and (ii) the budget estimates

*Comprised 'Deposits with Reserve Bank' (Rs.—14·21 crores), 'Remittances in transit' (Rs. 1·03 crores) and 'Cash in Treasuries' (Rs. 0·18 crore). There was a difference (Rs. 24·58 crores) between the figures reflected in the accounts (Rs.—14·21 crores) and that intimated by the Reserve Bank of India (Rs. —38·79 crores) regarding 'Deposits with Reserve Bank'. After reconciliation, the difference of Rs. 0·33 crore now remains to be reconciled (March 1984).

plus supplementary provision along with the corresponding figures for 1980-81 and 1981-82 are given below :

Year	Budget	Budget plus supplementary	Actuals	Variations between columns (4) and (3) Amount	Percentage
(1)	(2)	(3)	(4)	(5)	(6)
(In crores of rupees)					
1980-81	11,09.56	12,00.11	11,15.21	(-)84.90	7.1
1981-82	12,64.06	14,35.11	13,11.56	(-)1,23.55	8.6
1982-83	15,40.13	16,90.33	16,21.70	(-)68.63	4.1

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

1.3. Revenue receipts

The revenue receipts during 1982-83 (Rs.13,79.26 crores) increased by Rs.1,55.51 crores over those in 1981-82 (Rs.12,23.75 crores) as shown below :

	Receipts 1981-82	Receipts 1982-83	Increase(+) Decrease(-)
(In crores of rupees)			
(i) Revenue raised by the State Government			
(a) Tax revenue	6,32.15	6,68.95	(+)36.80
(b) Non-tax revenue	1,23.45	1,33.60	(+)10.15
(ii) Receipts from the Government of India			
(a) Share of net proceeds of—			
(i) Taxes on income other than Corporation Tax	81.07	91.10	(+)10.03
(ii) Hotel Receipts Tax	0.07	..	(-)0.07
(iii) Union Excise Duties	2,65.76	2,86.89	(+)21.13
(iv) Estate Duty	1.19	1.26	(+)0.07
(b) Grants-in-aid from Central Government			
(i) Non-Plan grants	19.84	14.31	(-)5.03
(ii) Grants for State Plan Schemes	58.37	1,22.94	(+)64.57
(iii) Grants for Central Plan Schemes	19.81	17.73	(-)2.08
(iv) Grants for Centrally Sponsored Plan Schemes	22.54	42.48	(+)19.94
	12,23.75	13,79.26	(+)1,55.51

The revenue raised by the State Government in 1982-83 amounting to Rs.8,02.55 crores as against Rs.7,55.60 crores in 1981-82 accounted for 58 per cent (62 per cent in 1981-82) 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 1982-83—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 1982-83 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 1981-82.

The revenue expenditure during 1982-83 increased by Rs.310.14 crores (Plan : Rs.88.86 crores and non-Plan : Rs.221.28 crores) over that of the previous year. Compared to final provision (budget plus supplementary) for 1982-83 there was, however, a shortfall of Rs.68.63 crores (Plan : Rs.33.56 crores and non-Plan : Rs.35.07 crores) in the revenue expenditure.

(b) The increase of Rs.221.28 crores in non-Plan expenditure during 1982-83 over the previous year occurred mainly under 'General Services' (Rs.91.59 crores), 'Social and Community Services' (Rs.76.29 crores), 'Agriculture and Allied Services' (Rs.15.60 crores) and 'Water and Power Development' (Rs.22.03 crores).

(c) The shortfall of Rs.33.56 crores in utilisation of Plan provision occurred mainly under 'Social and Community Services' (Rs.24.51 crores) and 'Water and Power Development' (Rs.4.51 crores).

1.5. Expenditure on capital account

(a) The capital expenditure during the three years ending 1982-83 as compared with the budget estimates and the budget estimates *plus* supplementary provision is given below :

Year	Budget	Budget <i>plus</i> Supple- mentary	Actuals	Variations between columns (4) and (3)	
				Amount	Percentage
(1)	(2)	(3)	(4)	(5)	(6)
<i>(In crores of rupees)</i>					
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
1982-83	1,40.10	1,43.61	1,19.65	(-)23.96	16.7

The table given in Appendix 1.2 compares the expenditure on capital account during 1982-83 under the broad service sectors| sub-sectors and Plan and non-Plan headings with the provision of funds made thereunder and with the actuals for 1981-82.

(b) The Plan expenditure during 1982-83 fell short of the provision by Rs.19.20 crores mainly under 'Water and Power Development' (Rs.14.97 crores).

1.6. Loans and advances by Government

(a) The actuals of disbursement of loans and advances by Government in 1982-83 as compared with the budget estimates and the budget estimates plus supplementary provision along with the corresponding figures for 1980-81 and 1981-82 are given below :

Year (1)	Budget (2)	Budget plus supple- mentary (3)	Actuals (4)	Variations between columns (4) and (3)	
				Amount (5)	Percentage (6)
<i>(In crores of rupees)</i>					
1980-81	2,04.81	2,09.99	1,78.55	(-)31.44	15.0
1981-82	2,16.10	2,30.89	1,88.43	(-)42.46	18.4
1982-83	1,87.42	1,93.73	1,59.50	(-)34.23	17.7

The shortfall in disbursement (column 5) during 1982-83 was due mainly to less release of loans for construction of Second Bridge over Hooghly River, for revival of closed and sick engineering and consumer industrial units and also to the West Bengal State Electricity Board, Durgapur Projects Limited and Calcutta Electric Supply Corporation Limited.

(b) The budget estimates and the actuals of recoveries of loans and advances for the three years ending 1982-83 are given below :

Year (1)	Budget (2)	Actuals (3)	Variations between columns (3) and (2)	
			Amount (4)	Percentage (5)
<i>(In crores of rupees)</i>				
1980-81	46.72	19.01	(-)27.71	59.3
1981-82	39.87	19.64	(-)20.23	50.7
1982-83	23.36	23.75	(+)0.39	1.7

(c) The details of disbursements of loans and advances and recoveries made during the three years ending 1982-83 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 18 of the Finance Accounts 1982-83. The outstanding balance on 31st March 1983 increased by Rs.135.75 crores as compared to the balance on 31st March 1982.

(d) *Recoveries in arrears*—(i) Recoveries of loans aggregating Rs.119.79 crores (principal : Rs.76.25 crores; interest : Rs.43.54 crores) were in arrears on 31st March 1983 from 306 bodies (Municipalities and Municipal Corporations, Panchayati Raj Institutions, Universities, Statutory Bodies, Government Companies and certain Joint Stock Companies), for which detailed loan accounts are maintained by the Accountant General. Of the total arrears, Rs.82.27 crores (principal : Rs.56.11 crores and interest : Rs.26.16 crores) pertained to the period prior to 1980-81.

(ii) In the case of loans, the detailed accounts of which are maintained by departmental officers, the information about recoveries has not been received (April 1984) from the following departments :

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

1.7. Sources and application of funds

The receipts from borrowings during the year were utilised for meeting revenue deficit, redemption of internal debt, financing capital expenditure, reduction in year-end overdraft and increased lending for development and other purposes as detailed below :

Sources	<i>(In crores of rupees)</i>			
Additional loan from Government of India	735.99
Increase in small savings, provident funds, etc	20.81
<i>Less—Decrease in other balances under Public Accounts</i>	-23.48
		Total		733.32

Application						
Revenue deficit	--	--	--	..	..	242.44
Redemption of internal debt	..	..	--	..	..	233.39
Lending for development and other purposes	..	..	..	--	..	135.75
Net Capital expenditure	..	..	..	..	..	119.65
Reduction in year-end overdraft	..	..	..	--	..	1.93
Reduction in year-end Contingency Fund balance	..	--	--	..	..	0.16
					Total	733.32

1.8. Debt position

(a) The total debt liability of the Government at the close of 1982-83 was Rs.33,82.98 crores. A comparative analysis of the debt liability as at the end of March 1981, 1982 and 1983 is given below :

Nature of debt		Balance 1981	as on 31st March	
			1982	1983
<i>(In crores of rupees)</i>				
(i) Public debt				
Internal debt of the State Government	..	3,29.46	5,71.55	3,38.16
Loans and advances from the Government of India		16,61.02	18,63.47	25,99.46
Total—(i) Public Debt	..	19,90.48	24,35.02	29,37.62
(ii) Small savings, provident funds etc.	..	1,21.45	1,41.81	1,62.62
(iii) Reserve Funds and deposits (interest bearing)	..	15.06	16.36	23.77
(iv) Non-interest bearing obligations such as depreciation reserves and other earmarked funds and deposits, civil deposits and deposits of local funds		2,63.71	2,64.32	2,58.97
Total debt	..	23,90.70	28,57.51	33,82.98

(b) *Loans and advances from Government of India*—The balances of loans and advances received from Government of India outstanding at the end of 1982-83 was Rs.25,99.46 crores; this formed about 88.5 per cent of the total public debt (Rs.29,37.62 crores). The State Government obtained from Government of India in 1982-83 Rs.8,91.33 crores as loans for State Plan|Central Plan|Centrally Sponsored Plan Schemes (Rs.2,44.42 crores), Ways and Means advances (Rs.74.32 crores) and non-Plan loans for various purposes

(Rs.5,72.59 crores). Details of loans outstanding on 31st March 1983 are given in Statement no. 17 of the Finance Accounts 1982-83. On 31st March 1983, 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*—(i) *Ways and means advances*—At the end of the previous year, Rs.23.75 crores were outstanding as ways and means advances. During 1982-83, Rs.1,68.97 crores were taken from the Bank as ways and means advances on two days and Rs.1,48.90 crores were repaid leaving a balance of Rs.43.82 crores at the close of the year. A sum of Rs.4.13 crores was paid during the year as interest on these advances.

(ii) *Overdrafts*—During 1982-83, overdrafts aggregating to Rs.7,81.07 crores were taken on 317 days and Rs.10,61.04 crores were repaid (including Rs.3,03.53 crores on account of the previous year) leaving a balance of Rs.23.56 crores at the close of the year. The position of overdrafts during the previous two years was as under :

				Opening balance	Overdraft received during the year	Overdraft cleared during the year	Closing balance
(In crores of rupees)							
1980-81	...	...	...	12.46	639.76 (211 days)	577.06	75.16
1981-82	..	..	..	75.16	870.43 (363 days)	642.06	303.53

Interest paid on overdrafts during 1980-81 and 1981-82 amounted to Rs.6.22 crores and Rs.1.24 crores respectively. During 1982-83, Rs.37.51 crores were paid towards interest on overdrafts.

Total interest paid to the Bank on ways and means advances and overdrafts during the three years ending 1982-83 was as below :

Year								Amount
(In crores of rupees)								
1980-81	..	..	..	..	..	..	..	8.54
1981-82	..	..	..	..	..	..	..	3.87
1982-83	..	..	..	..	..	..	..	41.64

(d) *Interest Charges*—Net burden of interest on revenue during 1982-83 was Rs.166.77 crores (12 per cent) against Rs.119.59 crores during 1981-82 (10 per cent).

In addition, there were certain other receipts and adjustments (Rs.19.74 crores) such as interest received from Commercial Departments etc. On taking these into account, the net burden of interest on revenue works out to Rs.147.03 crores (10.66 per cent of the revenue).

1.9. Investments by Government

During 1982-83, Government invested Rs.13.43 crores in shares and debentures of statutory corporations, Government companies, gramin banks, joint stock companies and co-operative institutions and the total investment at the end of the year stood at Rs.135.89 crores. Government also advanced loans of Rs.33.16 crores to them during 1982-83 and the total amount of such loan at the end of the year stood at Rs.2,06.48 crores. Return on investments (shares, debentures and loans) during 1982-83 was Rs.1.40 crores (less than 1 per cent of the total investment of Rs.342.37 crores).

1.10. Guarantees given by Government

Government has given guarantees (which are in the nature of contingent liabilities on State revenues) for repayment of loans etc. raised by statutory corporations, co-operative societies and others.

Brief particulars are given below (further details are given in Statement no. 6 of Finance Accounts 1982-83) :

Body on whose behalf guarantee was given	Maximum amount guaranteed	Sums guaranteed outstanding on 31st March 1983
	<i>(In crores of rupees)</i>	
Statutory cooperations and boards	6,72.61	6,26.81 (a)
Government companies	69.38	42.92 (a)
Co-operative institutions including Co-operative banks ..	1,89.57	77.38
Other institutions	5.53	5.53
Total ..	9,37.09	7,52.64

A guarantee fee at half per cent per annum, except in the case of concessional finance provided by the Reserve Bank of India to the co-operative institutions, is leviable on the sums guaranteed

(a) This includes interest outstanding as on 31st March 1983.

outstanding. During 1982-83, Rs.96.51 lakhs were realised as guarantee fees (as against Rs.75.23 lakhs in 1981-82). Rupees 4,97.87 lakhs were due (March 1983) on account of guarantee fees in respect of loans etc. guaranteed mainly by Power Department (Rs.4,64.95 lakhs), Commerce and Industries Department (Rs.18.72 lakhs), Industrial Reconstruction Department (Rs.8.06 lakhs), Food and Supplies Department (Rs.4 lakhs) and Cottage and Small Scale Industries Department (Rs.2.11 lakhs).

During 1982-83, Rs.38.07 lakhs (outstanding guarantee : Rs.23.96 lakhs; interest accrued thereon : Rs.14.11 lakhs) were paid by the Agriculture Department to a nationalised bank on account of the guarantee given in favour of a non-Government organisation being invoked. Information on guarantees invoked or guarantee fees due was not received (April 1984) from Public Undertakings, Co-operation and Home (Transport) Departments.

1.11. Plan performance

Against the Plan provision of Rs.570.87 crores (Revenue : Rs.315.55 crores, Capital : Rs.130.89 crores and Loans : Rs.124.43 crores) in the Budget Estimates for 1982-83, actual expenditure was Rs.499.72 crores. The saving of Rs.71.15 crores was 12.46 per cent of the total provision of Rs.570.87 crores.

The shortfall in Revenue portion (Rs.33.56 crores) was 10.64 per cent of the provision of Rs.315.55 crores, in Capital portion (Rs.19.20 crores) 14.67 per cent of the provision of Rs.130.89 crores and in Loan portion (Rs.18.39 crores) 14.78 per cent of the provision of Rs.124.43 crores.

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

Sector/Sub-sector		Provision	Expenditure	Shortfall
<i>(In crores of rupees)</i>				
Economic Services				
Water and Power Development	.. Revenue	5.91	1.40	4.51
	Capital	50.61	35.64	14.97
	Loan	54.12	43.31	10.81

Shortfall was significant under (a) Multipurpose River Projects (Rs.12.97 crores) and (b) Loans for Power Projects (Rs.10.81 crores).

Sector/Sub-sector		Provision	Expenditure	Shortfall
		<i>(In crores of rupees)</i>		
Social and Community Services	.. Revenue	224.81	200.30	24.51
	Loan	33.92	29.45	4.47

Shortfall occurred under (a) Education (Rs.14.46 crores) mainly due to less expenditure on (i) Expansion of teaching and educational facilities for children of age group 14—16 (Rs.5.36 crores), (ii) Expansion of teaching and educational facilities for children of age group 11—14—Teacher and non-teacher cost (Rs.3.67 crores), (iii) Assistance to non-Government higher secondary institutions (Rs.3.62 crores), (iv) Free education for boys reading in classes VII and VIII (Rs.1.98 crores), (v) Free education for boys and girls reading in classes IX and X (Rs.1.16 crores); (b) Social Security and Welfare (Rs.8.04 crores) mainly due to less expenditure on (i) National Rural Employment Programme (Rs.3.27 crores), (ii) Rural Works Programme (Rs.2.87 crores) and (iii) Programme for Development of Scheduled Castes (Rs.2.67 crores); (c) Labour and Employment (Rs.6.61 crores) due to less expenditure on Special Rural Employment Programme in connection with drought 1982 (Rs.6.50 crores) and (d) Urban Development (Rs.4.65 crores) due mainly to less expenditure on (i) Development of Municipal Areas (Rs.3.21 crores), (ii) Integrated Development of Small and Medium Towns (Rs.1.49 crores) and (iii) Loans under Calcutta Metropolitan District Development Scheme (Rs.1.46 crores).

In the Supplementary budget, provisions were made under various heads to meet "Expenditure in connection with drought 1982" which remained mostly unutilised as shown below :

Head	Provision	Shortfall	Percentage of saving to Provision
Food	Rs. 4.22 crores	Rs. 4.22 crores	100
Public Health, Sanitation and Water Supply	Rs. 7.00 crores	Rs. 2.24 crores	32

In other sectors, significant shortfall occurred under (i) Loans for construction of second bridge over Hooghly river (Rs.8.58 crores), (ii) Development of State roads—Minimum Needs Programme (Rs.2.68 crores) and (iii) Housing (Rs.2 crores).

1.12. Growth of non-Plan expenditure

The growth of non-Plan expenditure (Revenue and Capital) during 1982-83 compared with that in the two preceding years was as under :

				1980-81	1981-82	1982-83
<i>(In crores of rupees)</i>						
Revenue	..	..	..	923.92	1,118.43	1,330.71
Capital	..	..	..	4.41	7.96	7.96
			Total	928.33	1,126.39	1,347.67

The non-Plan expenditure increased by Rs.198.06 crores (21 per cent) during 1981-82 and Rs.221.28 crores (20 per cent) during 1982-83. The increase during 1982-83 was significant under (i) Education (Rs.84.73 crores) on account of assistance to non-Government schools and local bodies for primary and secondary education, (ii) Interest Payments (Rs.52.73 crores) on account of increased interest liability on loans from the Central Government, (iii) Police (Rs.10.71 crores) because of payment of additional dearness allowance and (iv) Medical (Rs.7.05 crores) due to more expenditure under medical education, Employees' State Insurance Scheme and purchase of medical stores.

1.13. Delay in submission of treasury and departmental accounts

(i) Mention was made in the Audit Reports for 1979-80, 1980-81 and 1981-82 about delays in submission of accounts by treasuries.

Delay in submission of accounts by the treasuries and departmental officers of Public Works and other departments results in delay in 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.

(ii) Delay in submission of the treasury accounts ranged from 69 days (March 1983) to 204 days (June 1982) during the year 1982-83. PAO, Calcutta and Asansol, Midnapore, Malda, Burdwan and Howrah treasuries delayed submission of accounts of all the months by 41 to 204 days, 41 to 115 days, 45 to 92 days, 44 to 70 days, 31 to 77 days and 31 to 68 days respectively.

(iii) During 1982-83, 2,415 monthly accounts of different departmental offices [Public Works : 565; Public Works (Roads) : 514; Public Works (Construction Board) : 197; Irrigation and Waterways : 571; Housing : 147; Agriculture : 269; Public Health Engineering : 98; Metropolitan Development : 33; Development and Planning : 12; Home (Transport) : 9] relating to 277 divisions (out of total 284 divisions) were submitted late, the delay ranging from 7 days to 245 days.

Out of 277 divisions mentioned above, 70 divisions submitted their monthly accounts late persistently as shown below :

Sl. No.	Name of Department	Total no. of divisions	No. of divisions which submitted their accounts late	No. of divisions which submitted their accounts late regularly	Extent of delay
1.	Public Works	62	60	10	7 to 102 days
2.	Public Works (Roads) ..	54	54	17	7 to 137 days
3.	Public Works (Construction Board)	18	18	8	7 to 147 days
4.	Irrigation and Waterways ..	72	70	18	7 to 245 days
5.	Housing	13	13	7	7 to 117 days
6.	Agriculture	30	29	6	7 to 94 days
7.	Public Health Engineering ..	29	27	1	7 to 164 days
8.	Other Departments ..	6	6	3	7 to 116 days
Total ..		284	227	70	

The matter was brought to the notice of the Government from time to time. However, chronic delays in the rendition of monthly accounts by the treasuries, etc. still persist,

CHAPTER II

APPROPRIATION AUDIT AND CONTROL OVER EXPENDITURE

2.1. Summary

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

		Grants/ Charged appropriations	Expenditure	Saving— Excess+	Percentage	
		(In crores of rupees)				
Voted—						
Original	..	17,90.22	19,49.59	18,51.62	-97.97	5.0
Supplementary	..	1,59.37				
Charged—						
Original	..	11,30.16	14,98.46	15,60.94	+62.48	4.2
Supplementary	..	3,68.30				
Total	..	34,48.05	34,12.56	-35.49	1.0	

The overall saving of Rs.35.49 crores was the result of saving of Rs.154.99 crores in 63 grants (Rs.148.92 crores) and 26 charged appropriations (Rs.6.07 crores) partly offset by excess of Rs.119.50 crores in 11 grants (Rs.50.96 crores) and 4 charged appropriations (Rs.68.54 crores).

(b) Further details are given below :

		Revenue	Capital	Loans and Advances	Public Debt	Total
		(In crores of rupees)				
Authorized to be spent (grants and charged appropriations)—						
Original	..	15,81.17	2,06.37	1,87.42	9,45.42	29,20.38
Supplementary	..	1,50.20	3.51	6.31	3,67.65	5,27.67
Total	..	17,31.37	2,09.88	1,92.73	13,13.07	34,48.05
Actual expenditure (grants and charged appropriations)—						
		16,82.39	1,89.40	1,59.49	13,81.28	34,12.56
Shortfall(-)	..	-48.98	-20.48	-34.24	+68.21	-35.49
Excess(+)						

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

(a) *Grants* : Excess aggregating to Rs.50.96 crores over the provision in the following 11 grants requires regularisation under Article 205 of the Constitution :

Serial number	Number and name of grant	Total grant	Expenditure	Excess
		Rs.	Rs.	Rs.
(1)	3-Council of Ministers	29,43,000	29,86,066	43,066

Excess occurred mainly under 'Tour Expenses'.

(2)	20-Treasury and Accounts Administration ..	3,55,02,000	3,79,25,169	24,23,169
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On 'Treasury Establishment' Rs.48.26 lakhs more were spent over and above the provision of Rs.183.72 lakhs.

(3)	24-Stationery and Printing	3,75,24,000	3,97,19,916	21,95,916
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Excess occurred mainly on 'purchase of stationery stores' (Rs.12.55 lakhs) and setting up of a new press for printing works of the Legislature, High Court etc. (Rs.8.38 lakhs).

(4)	25-Public Works	46,58,35,000	69,60,12,814	23,01,77,814
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Excess occurred mainly under Public Works Directorate-Suspense (Rs.15.65 crores) and Construction Board-Suspense (Rs.4.17 crores), reasons for which have not been intimated (May 1984).

(5)	27-Other Administrative Services	16,56,56,600	17,25,73,094	69,16,494
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District Home Guards raised in connection with emergency accounted for excess non-plan expenditure of Rs.113.80 lakhs. Similar excess non-Plan expenditure of Rs.36.16 lakhs on motor vehicles was incurred.

(6)	34-Education-(Excluding Sports and Youth Welfare and Art and Culture)	3,87,66,29,000	4,04,74,70,430	17,08,41,430
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On assistance to non-Government Secondary Schools for boys and girls, excess non-Plan expenditure of Rs.47.06 crores and Rs.25.25 crores respectively was incurred. Non-Plan grants to local bodies for primary education amounted to Rs.83.23 crores although provision was for Rs.44 crores only. More assistance to non-Government primary schools for boys and girls than provided for, caused excess non-Plan expenditure of Rs.14.92 crores. As against the above excess, entire lump provision of Rs.85.79 crores for revision of pay scales and grant of additional dearness allowance could not be spent.

Serial number	Number and name of grant	Total grant	Expenditure	Excess
		Rs.	Rs.	Rs.
(7)	36-Medical	1,10,21,83,000	1,18,92,34,821	2,70,51,821

On improvement and expansion of General Hospitals Rs.4.15 crores were spent although provision was for only Rs.0.65 crore.

(8)	38-Public Health	60,00,79,000	63,13,33,503	3,12,54,509
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Excess expenditure of Rs.4.53 crores (provision : Rs.1 crore, expenditure : Rs.5.53 crores) was incurred on Ranigunj Coal Field Area Water Supply Scheme. The expenditure on Malaria Eradication Programme was Rs.4.22 crores though provision was only for Rs.1.18 crores.

(9)	47-Relief on account of Natural Calamities	22,50,00,000	23,28,26,452	78,26,452
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Excess expenditure was incurred mainly on gratuitous relief, veterinary care and provision of drinking water.

(10)	70-Roads and Bridges	61,98,23,000	64,30,50,375	2,32,27,675
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On district and other roads Rs.14.14 crores were spent against provision of Rs.8.89 crores. Similarly on maintenance and repairs of State Highways though provision was for Rs.1.80 crores, Rs.6.53 crores were spent.

(11)	84-Loans and Advances	8,75,60,000	8,99,03,042	23,43,042
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More house building advances and festival advances led to excess over the provision.

(b) *Charged appropriations* : Excess of Rs.68.54 crores over the charged appropriation in the following 4 cases also requires regularisation :

Serial number	Number and name of charged appropriation	Total appropriation	Expenditure	Excess
		Rs.	Rs.	Rs.
(1)	1-State Legislature	1,60,000	10,69,412	9,09,412

On 'Legislative Assembly' while the provision was Rs.1.55 lakhs, Rs.10.61 lakhs were spent.

(2)	4-Administration of Justice	1,85,87,000	2,06,86,910	20,99,910
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Excess occurred mainly under 'High Court—Original Side and Appellate Side'.

Serial number	Number and name of charged appropriation		Total appropriation	Expenditure	Excess
			Rs.	Rs.	Rs.
(3)	25-Public Works	.. ..	44,13,000	47,57,461	3,44,461

Excess occurred mainly under 'Maintenance and Repairs'—Maintenance of other Government non-residential buildings.

(4)	83-Public Debt	13,13,07,18,000	13,81,27,99,451	68,20,81,451
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Excess was mainly due to excess drawal of ways and means advances (overdraft) from the Reserve Bank of India.

2.3. Supplementary grants|charged appropriations

The supplementary provision of Rs.527.67 crores (18.07 per cent of the original provision) was obtained under 44 grants (Rs.1,59.37 crores) and 23 charged appropriations (Rs.3,68.30 crores). Details of some cases where supplementary provisions were significantly unnecessary|inadequate|excessive are given below :

(i) *Unnecessary supplementary grants* : In the following 13 cases, the supplementary grants (exceeding Rs.25 lakhs in each case) remained wholly unutilised as the expenditure in each case did not come up even to the original provision :

Serial number	Number and name of grant	Original grant	Supplementary grant	Expenditure	Saving
(In lakhs of Rupees)					
(1)	33-Education(Youth Welfare)(Voted)	4,48.04	33.98	4,35.38	46.44

Saving was due mainly to non-utilisation of the entire lump provision for revision of pay scales and other benefits and for additional dearness allowance, reasons for which have not been intimated (May 1984).

(2)	41-Information and Publicity(Voted)	5,20.69	55.15	5,14.45	61.39
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Saving was mainly due to non-implementation of schemes for "Production and Exhibition of Film (Rs.40.03 lakhs)" and "Setting up of Film Development Board (Rs.8.88 lakhs)", reasons for which have not been intimated (May 1984).

(3)	45-Social Security and Welfare (Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes)	30,76.38	2,22.62	28,78.07	4,20.93
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Reasons for non-utilisation of the supplementary provision of Rs.96.33 lakhs meant for expenditure under "Programmes for

Development of Scheduled Castes" as well as significant saving of provision against "Centrally Sponsored (Committed) Programme for Welfare of Scheduled Castes (Education)" (Rs.64.32 lakhs) and "Tribal Area Sub-Plan, State Plan (Annual and Sixth Plan) Education" (Rs.50.76), have not been intimated (May 1984).

Serial number	Number and name of grant	Original grant	Supplementary grant	Expenditure	Saving
(In lakhs of rupees)					
(4)	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)	59,79.40	14,08.78	59,59.04	14,29.14

Reasons for saving of Rs.3,26.53 lakhs under 'National Rural Employment Programme', Rs.2,89.84 lakhs under 'Legal Aid Committee', Rs.2,87.22 lakhs under 'Rural Works Programme' and Rs.2,57.68 lakhs under New Scheme for Social Welfare have not been intimated (May 1984).

(5)	48-Other Social and Community Services (Voted)	2,54.71	72.25	2,46.77	80.19
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Reasons for non-utilisation of the supplementary provision to the extent of Rs.33.88 lakhs meant for expenditure in connection with Gangasagar Mela and for significant saving under Grants-in-aid|Contribution|Subsidies (Rs.44.10 lakhs) have not been intimated (May 1984).

(6)	50-Co-operation (Voted)	..	34,75.37	2,01.13	31,17.58	5,58.92
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Saving was attributed mainly to non-receipt of sufficient number of qualified financial proposals for loans from co-operative banks, non-filling up of certain posts, restriction of expenditure to the quantum of Central assistance received and non-receipt of approval of certain schemes from the Government of India. Significant saving also occurred under "Grant of subsidy to State Co-operative Bank for waiver of interest on short term loan|medium term (conversion) loan" (Rs.4,03.64 lakhs), reasons for which have not been intimated (May 1984).

(7)	54-Food	..	31,39.14	4,40.05	26,38.73	7,40.46
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Reasons for non-utilisation of the supplementary provision of Rs.4,22.05 lakhs meant for expenditure under 'Nutritions and Subsidiary Food (State Plan|Annual Plan and Sixth Plan), expenditure in connection with Drought, 1982', have not been intimated (May 1984). There was also substantial saving of Rs.5,84.55 lakhs (out

of provision of Rs.19,50 lakhs) under "Supply of foodstuff to police personnel and whole time N.V.F. personnel at concessional rates" for which too reasons were not intimated (May 1984).

(8) 58-Forest (Voted)	14,72.15	63.63	14,27.46	1,08.32
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Notwithstanding the re-appropriation of lump sum provision for revision of Pay Scales and for dearness allowances (Rs.1,34.82 lakhs) to other functional heads, saving occurred due to non-utilisation of provisions for "Farm Forestry-cum-fuel wood plantations" (Rs.11.49 lakhs), "Communication and Buildings-IX Nothern Circle" (Rs.25.91 lakhs), "Mixed plantation on waste lands, Panchayat lands etc." (Rs.7.05 lakhs) and certain other schemes, reasons for which have not been intimated (August 1984).

(9) 59-Community Development (Panchayat)			24,24.42	3,10.74	17,43.74	9,91.42
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Reasons for non-utilisation of supplementary provision to the extent of Rs.2,56.56 lakhs towards expenditure under 'Grants-in-aid/Contribution to the Gram Panchayats', as well as significant saving under "Lump provision for revision of pay scales and other benefits" (Rs.5,95.94 lakhs) have not been intimated (May 1984).

(10) 61-Industries (Closed and Sick Industries)(Voted)			7,26.34	2,13.80	6,28.47	3,11.67
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Saving was attributed mainly to non-payment of purchase money to the owners of the sick paper manufacturing units under Court orders, non-finalisation of the formalities for purchase of assets of sick-Engineering Unit and less investment by Government due to its unfavourable ways and means position.

(11) 63-Village and Small Industries (Excluding Public Undertakings)			9,34.90	50.32	7,67.79	2,17.43
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Saving was mainly for effecting economy in expenditure. Supplementary provision of Rs.30 lakhs on account of expenditure under 'National Project on Bio-gas Development' remained wholly unutilised, the reasons for which have not been intimated (May 1984).

(12) 67-Power Projects (Voted)	..		55,13.00	2,60.00	53,12.00	4,61.00
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Saving occurred mainly under 'Loans to West Bengal State Electricity Board' (Rs.4,72 lakhs), 'Loans to Calcutta Electric Supply Corporation Ltd.' (Rs.100 lakhs) and 'Loans to West Bengal State

Electricity Board for construction of inter-State Transmission Lines' (Rs.100 lakhs), reasons for which have not been intimated (May 1984).

(13) 71-Road and Water Transport Services (Voted)	74,81.22	1,96.45	65,46.03	11,31.64
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Entire provision under 'Government Transport Services—Working expenses (Non-Plan)—Repairs and Maintenance' (Rs.5,88.30 lakhs), 'Other Expenditure' (Rs.1,66.02 lakhs) 'Subsidy to Durgapur State Transport Corporation' (Rs.1,30.00 lakhs) and "Subsidy to North Bengal State Transport Corporation" (Rs.66.45 lakhs) remained unutilised, reasons for which have not been intimated (May 1984).

(ii) *Supplementary grants which proved excessive*: In the following 6 cases, the supplementary provision (exceeding Rs.25 lakhs in each case) of Rs. 28.99 crores proved excessive by Rs.17.64 crores :

Sl. No.	Number and name of grant	Original grant	Supplementary grant	Expenditure	Saving and its percentage to Supplementary provision
(In lakhs of rupees)					
(1)	21—Police (Voted)	1,00,79.83	10,71.56	1,03,41.44	8,09.95 (75.6)

Saving occurred mainly due to less requirement of funds than anticipated, for 'additional dearness allowance' and 'loss on sale of subsidised food-stuff to police forces', reasons for which have not been intimated (May 1984).

(2)	37—Family Welfare (Voted)	13,00.91	4,20.25	14,83.67	2,37.49 (66.5)
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Saving was due mainly to non-utilisation of the entire supplementary provision (Rs.106 lakhs) obtained for establishment and maintenance of additional rural family welfare planning sub-centres and less expenditure on 'compensation for vasectomy' and 'health guide scheme', reasons for which have not been intimated (May 1984).

(3)	62—Industries (excluding Closed and Sick Industries) (Voted).	18,08.22	3,73.67	19,34.49	2,47.40 (66.2)
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Saving occurred mainly due to non-utilisation of entire supplementary provision of Rs.3,45.38 lakhs meant for 'Loans under Incentive Schemes for Industrial Growth in West Bengal' (Non-Plan): Reasons for the saving have not been intimated (May 1984).

Sl. No.	Number and name of grant	Original grant	Supplementary grant	Expenditure	Saving and its percentage to Supplementary provision
(In lakhs of rupees)					
(4)	66—Multipurpose River Projects, Irrigation, Navigation, Drainage and Flood Control Projects (Voted).	1,08,77.98	2,35.33	1,09,38.57	1,74.74 (74.3)

Saving was due mainly to non-utilisation of the entire supplementary provision of Rs.2,35.33 lakhs meant for 'repairs and restoration of embankment' under the 'Flood Control Schemes—Expenditure in connection with Cyclone 1981', reasons for which have not been intimated (May 1984).

(5)	74—Compensation and Assignments to Local Bodies and Panchayati Raj Institutions (excluding Panchayat) (Voted).	49,20.25	7,39.01	54,05.25	2,54.01 (34.4)
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Saving was attributed mainly to releasing less amount of funds to Municipalities due to non-availability of figures of net collection of Terminal Tax (Rs.1,11.06 lakhs) and non-availability of funds (Rs.1,50.27 lakhs).

(6)	80—Capital Outlay on Consumer Industries (excluding Public Undertakings and Closed and Sick Industries) (Voted).	4,21.64	59.00	4,40.63	40.01 (87.8)
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Saving was due mainly to non-utilisation of the supplementary provision of Rs.30 lakhs obtained for meeting the anticipated expenditure under 'Loans to West Bengal Tea Development Corporation' and less expenditure under 'Expansion of Mechanised Brick Plant', the reasons for which have not been intimated (May 1984).

(iii) *Inadequate supplementary grants|charged appropriation* : In the following 6 cases, the supplementary provision (exceeding Rs.25 lakhs in each case) of Rs.390.68 crores proved inadequate; the final uncovered excess (reasons to the extent received indicated in paragraph 2.2) was Rs.92.60 crores.

Sl. No.	Number and name of grant/appropriation	Original grant/appropriation	Supplementary grant/appropriation	Expenditure	Excess
<i>(In lakhs of rupees)</i>					
(1)	27—Other Administrative Services (Voted).	15,25.99	1,30.58	17,25.73	69.16
(2)	34—Education, Art and Culture (excluding Sports and Youth Welfare) (Voted).	3,80,19.62	7,46.67	4,04,74.70	17,08.41
(3)	36—Medical (Voted) ..	1,13,58.55	2,63.28	1,18,92.35	2,70.52
(4)	38—Public Health, Sanitation and Water Supply (Voted).	51,80.07	8,20.72	63,13.34	3,12.55
(5)	47—Relief on account of natural calamities (Voted).	19,07.72	3,42.28	23,28.26	78.26
(6)	83—Public Debt (Charged) ..	9,45,42.34	3,67,64.84	13,81,27.99	68,20.81

2.4. Unutilised provision

(i) Rupees 1,54.99 crores remained unutilised as mentioned in paragraph 2.1(a). In 29 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.

The major cases of persistent shortfall in expenditure as compared to the provision, for the years 1980-81, 1981-82 and 1982-83 are analysed below :

I—Expenditure on Revenue Account

Sector/ Sub-Sector of Account	Provision*	Expenditure*	Saving	Remarks
<i>(In crores of rupees)</i>				
(a) Social and Community Services—				
1980-81	5,87.26	5,54.45	32.81	The shortfall during 1982-83 was mainly under Social Security and Welfare (Rs. 14.28 crores) and Urban Development (Rs. 11.83 crores).
1981-82	7,10.47	6,50.18	60.29	
1982-83	8,59.81	8,30.30	29.51	
(b) Agriculture and Allied Services—				
1980-81	1,92.58	1,52.67	39.91	The shortfall during 1982-83 was mainly under Community Development (Rs. 12.59 crores) and Agriculture (Rs. 3.63 crores).
1981-82	2,06.75	1,65.43	41.32	
1982-83	2,15.58	1,96.53	19.05	

Sector/ Sub-Sector of Account	Provision*	Expenditure*	Saving	Remarks
<i>(In crores of rupees)</i>				
(c) Grants-in-aid and Contributions—				
1980-81	39.84	35.32	4.52	The shortfall during 1982-83 was mainly under Compensation and Assignments to Local Bodies and Panchayati Raj Institutions (Rs. 2.70 crores).
1981-82	50.09	41.82	8.27	
1982-83	57.95	54.55	3.40	

II—Expenditure on Capital Account

(a) General Economic Services—

1980-81	12.43	7.68	4.75	The shortfall during 1982-83 was mainly under Co-operation (Rs. 2.04 crores).
1981-82	14.08	5.27	8.81	
1982-83	8.10	5.22	2.88	

(b) Agriculture and Allied Services—

1980-81	46.98	24.42	22.56	The shortfall during 1982-83 was mainly under Food (Rs. 5.88 crores) and Agriculture (Rs. 1.77 crores).
1981-82	44.22	23.52	4,18.77	
1982-83	57.61	40.97	16.64	

III—Loans and Advances

(a) Social and Community Services—

1980-81	37.95	34.19	3.76	The shortfall during 1982-83 was mainly under Urban Development (Rs. 3.97 crores) and Housing (Rs. 1.93 crores).
1981-82	46.39	34.74	11.65	
1982-83	39.10	31.60	7.50	

(b) Industry and Minerals—

1980-81	31.71	24.73	6.98	The shortfall during 1982-83 was mainly under Machinery and Engineering Industries (Rs. 2.87) crores and Consumer Industries (Rs. 1.86 crores).
1981-82	26.34	20.80	5.54	
1982-83	27.84	21.07	6.77	

(c) Transport and Communications—

1980-81	50.68	28.02	22.66	The shortfall during 1982-83 was mainly under Roads and Bridges (Rs. 8.58 crores).
1981-82	48.12	31.81	16.31	
1982-83	39.70	31.10	8.60	

*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'.

(ii) Some of the major schemes where the provision remained substantially unutilised during 1982-83 are shown below :

Sl. No.	Department, Grant No. and head/scheme	Provision	Saving (and its percentage)	Remarks
(In lakhs of rupees)				
(1) Education Department—				
34—Education, Art and Culture (Excluding Sports and Youth Welfare)—				
277—Education—				
	(a) Expansion of teaching and educational facilities for children of age group 11-14.	5,86.80	3,67.37 (62.62)	Reasons for substantial saving of the provision under grants-in-aid/contributions towards maintenance of Junior High Schools/Junior High Madrasas established since 1979-80 as also for meeting non-recurring expenditure of these institutions and maintenance of part-time centres have not been intimated (May 1984). During 1981-82, 58 per cent (Rs. 400.39 lakhs) of the provision (Rs. 692.36 lakhs) remained unutilised under State Plan Scheme. Saving also amounted to Rs. 528.95 lakhs being 76 per cent of provision of Rs. 692.36 lakhs during 1980-81.
	(b) Expansion of teaching and educational facilities for children of age group 14-16.	5,98.41	5,35.83 (89)	Provision for grants-in-aid/contributions was for maintenance of High School/High Madrasas, Junior Technical Schools established since 1979-80 and to be established during 1982-83 and also towards non-recurring expenditure.
				Reasons for non-utilisation of 89 per cent of the provision have not been intimated. During 1980-81, 48 per cent of the provision remained unutilised and during 1981-82, 73 per cent (Rs. 3,14.28 lakhs) of the provision (Rs. 4,30.76 lakhs) remained unutilised under this State Plan Scheme.

Sl. No.	Department, Grant No. and head/scheme	Provision	Saving (and its percentage)	Remarks
		<i>(In lakhs of rupees)</i>		
	(c) Assistance to non-Government Higher Secondary Institutions.	3,89.51	3,81.65 (93)	Provision for grants-in-aid/contributions during the year under this scheme was meant for meeting recurring (maintenance) and non-recurring expenditure of the Non-Government Higher Secondary Institutions. Reasons for substantial saving against the provision have not been intimated. In the previous year also 88 percent (Rs. 319.23 lakhs) of the total provision (Rs. 3,64.80 lakhs) remained unutilised. Percentage of saving under the scheme during 1980-81 worked out to 78.
	(d) Free education for boys reading in classes VII and VIII (M.N.P.).	3,08.60	1,98.09 (64)	Reasons for non-utilisation of 64 per cent of the provision meant for reimbursement of tuition fees have not been intimated (May 1984). Percentage of saving under the scheme during 1980-81 and 1981-82 worked out to 90 and 95 respectively.
2)	Metropolitan Development Department—			
	40—Urban Development—			
	284—Urban Development—			
	(a) Development of Municipal areas.	3,25.00	3,20.97 (99)	Provision in the form of lump grant was meant to be released in favour of the local bodies for execution of their developmental work. Reasons for non-utilisation of about 99 per cent of the total provision have not been intimated (May 1984).
	(b) Integrated Development of Small and Medium Towns (States' Share).	1,50.00	1,49.05 (99)	Provision was meant for meeting 50 per cent cost of the scheme which had been introduced by the Government of India as a new Centrally sponsored scheme for integrated development of small and medium towns with the population of one lakh and below as per 1971 census. Reasons for saving of almost the entire provision have not been intimated (May 1984).

Sl. No.	Department, Grant No. and head/scheme	Provision	Saving (and its percentage)	Remarks
(In lakhs of rupees)				
(3)	Development and Planning Department—			
	45—Social Security and Welfare (Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes)—			
	288—Social Security and Welfare—			
	Programmes for Development of Scheduled Castes.	11,41.83	2,67.43 (23)	The provision was meant for various types of welfare schemes to be taken up during 1982-83 in Tribal Sub-Plan Areas. Reasons for saving have not been intimated (May 1984).
(4)	Department of Agriculture—			
	52—Agriculture—			
	305—Agriculture—			
	Expenditure in connection with the drought, 1982— Assistance to Agriculturists.	5,27.00	5,27.00 (100)	Provision was made by reappropriation from other heads. Reasons for non-utilisation have not been intimated (May 1984).
	54—Food—			
	309—Food—			
	Expenditure in connection with drought, 1982.	4,22.05	4,22.05 (100)	Supplementary provision of Rs. 4,22.05 lakhs was obtained during the year to meet the cost of large scale relief operations necessitated by Drought, 1982. Reasons for the saving of the entire provision have not been intimated (May 1984).
	60—Community Development (Excluding Panchayat)—			
	314—Community Development—			
	Housing	2,25.00	1,99.74 (89)	Provision was made for providing house-sites and construction of rural huts in the rural areas under the Minimum Needs Programme. Saving was attributed to non-receipt of utilisation certificates from some of the Panchayat Samitis.

Sl. No.	Department, Grant No. and head/scheme	Provision	Saving (and its percentage)	Remarks
61—	Industries (Closed and Sick Industries)—			
722—	Loans for Machinery, and Engineering Industries—			
	Loans for revival of Closed and Sick Industrial Units.	1,00.00	1,00.00 (100)	Provision was made for advancing loans to Machinery and Engineering Industries, the management of which had already been taken over and also to some other closed and sick units of this category to be taken over for revival. Saving was stated to be due to non-finalisation of the formalities for purchase of assets of a sick engineering unit.
Water and Power Development—				
66—	Multipurpose River Projects, Irrigation, Navigation, Drainage and Flood Control Projects—			
333—	Irrigation, Navigation, Drainage and Flood Control Projects—			
	Expenditure in connection with Cyclone 1981-Repairs and Restoration of Embankment.	2,35.33	2,35.33 (100)	Supplementary provision was obtained for meeting the cost of large-scale repairs and restoration of embankments affected by the cyclone of 1981. Reasons for saving of the entire provision have not been intimated (May 1984).

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 1981-82 about irregular reappropriation of funds between revenue and other expenditure. The irregularity persisted during the financial year 1982-83 (cases shown in Appendix 2.2). The Government have, however, issued orders prohibiting such re-appropriations with effect from 1st April 1983.

2.6. Rush of expenditure

The financial rules require Governmental expenditure to be evenly phased as far as practicable throughout the year. Contrary to it, the

expenditure relating to Co-operation, Forest, Irrigation and Public Works during the first 9 months of the financial year 1982-83 was 64 per cent, 59 per cent, 57 per cent and 53 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.

2.7. Non-receipt of explanations 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 (May 1984) in respect of 867 heads (583 heads in 1980-81 and 685 heads in 1981-82). Non-submission or delay in submission of information required for Appropriation Accounts results in the Audit Report remaining incomplete in certain essential respects.

2.8. 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 1982-83 also, as would appear from the details for Rs.97.48 lakhs in ten cases, given in Appendix 2.3.

2.9. Reconciliation of departmental figures

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

During 1982-83, reconciliation was not done for all the twelve months by 125 out of 178 Controlling Officers; this was not done for varying periods of less than twelve months by 15 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 1982-83 was Rs.1,715.73 crores approximately.

The number of wanting reconciliation certificates for various years was 2,607, as shown below :

1976-77	..	24
1977-78	..	24
1978-79	..	44
1979-80	..	114
1980-81	..	211
1981-82	..	577
1982-83	..	1,613
		<hr/>
Total	..	2,607
		<hr/>

CHAPTER III

CIVIL DEPARTMENTS

HEALTH AND FAMILY WELFARE DEPARTMENT

3.1. Rural Health Programme

3.1.1. *Introduction* : To develop rural health services, the Rural Health Programme was executed by the Government. It comprises five schemes viz. (1) Health Guides Scheme (HGS), (2) Multi-purpose Workers Scheme (MPWS), (3) Reorientation of Medical Education (ROME), (4) Training of public health and para medical workers and (5) Minimum Needs Programme (MNP). The Scheme of training of public health and para medical workers has not been implemented in the State (July 1984).

As against an aggregate outlay of Rs.4,162.68 lakhs, the expenditure incurred on the programme during 1974-75 to 1982-83 was Rs.3,157.18 lakhs. Schemewise outlay and expenditure are given below :

Name of the Scheme			1974 to 1978-79 Outlay	1979-80 Outlay	1980-81 Outlay	1981-82 Outlay	1982-83 Outlay
			Expenditure	Expenditure	Expenditure	Expenditure	Expenditure
<i>(In lakhs of rupees)</i>							
1.	HGS	.. ..	NA	NA	2,60.00	3,00.00	3,50.00
			(12.13)	(57.27)	(1,14.40)	(2,50.00)	(3,29.00)
2.	MPWS	.. ..	28.48	51.50	60.00	40.00	10.00
			(32.75)	(56.64)	(74.52)	(38.27)	(2.92)
3.	ROME	.. ..	3.10	3.30	12.00	16.00	25.00
			(nil)	(1.10)	(1.48)	(10.39)	(8.00 * 82.82)
4.	MNP	.. ..	12,57.87	3,99.43	4,53.00	4,13.00	4,80.00
			(8,87.96)	(1,13.75)	(2,71.40)	(4,30.92)	(3,98.46)
	Total	.. ..	12,89.45	4,54.23	7,85.00	7,69.00	8,65.00
			(9,12.84)	(2,28.76)	(4,61.80)	(7,29.58)	(8,24.20)

NA=Not available.

*Spent for construction of buildings during 1979-83, yearwise break-up not available.

An audit review of the above noted schemes was conducted during January 1983 to June 1983 in Bankura, Burdwan, Darjeeling, Hooghly and 24-Parganas districts.

3.1.2. Community Health Volunteers (CHV)|Health Guides Scheme (HGS)

The CHV scheme was launched in October 1977. It was implemented in all the 335 primary health centres. Up to end of March 1979, the scheme was 100 per cent centrally aided but from April 1979 the assistance was reduced to 50 per cent. It was renamed as "Health Guides Scheme" in August 1981, and was made a 100 per cent centrally aided scheme again from 1st December 1981. Under the scheme, every village or community having a population of approximately 1,000 or less is required to select a volunteer from among its residents to serve the community. After training in simple and basic health services for 3 months on a stipend of Rs.200 per month, the trainees were to take up health care services on an honorarium of Rs.50 per month. They were also to be provided with kits and drug packets containing allopathic and ayurvedic medicines and dressing valued at Rs.50 per month and a manual.

Drug packets and kits were supplied by the Government of India directly to the districts from October 1977 to December 1979. This practice was found unsuitable. From March 1980, procurement of drug packets and kits was made by the State Government and supplied to the district through the State Mass Education and Information Officer (SMEIO). Arrangement for supply of manuals to Chief Medical Officers of Health (CMOHs) was also made by the SMEIO.

The following provisions were made under the scheme :

- (a) Appointment of a third Medical Officer at each Primary Health Centre, preferably a lady, to cope with the rush of increasing number of patients at the PHC;
- (b) Additional medicines worth Rs.6,000 per annum per Primary Health Centre which might be used preferably for the cases referred by the Health Guides.

3.1.2.1. Finance and expenditure

The details of the Central assistance received for the scheme from 1977-78, the provision made in the State Budget and the expenditure incurred are given below :

Year	Central grant (in cash)	Budget provision	Expenditure			Utilised Central Grant
			State	Central	Total	
<i>(In lakhs of rupees)</i>						
1977-78	3.15	NA	..	0.84	0.84	(+)2.31
1978-79	Nil	NA	..	11.29	11.29	(-)11.29
1979-80	28.99	NA	28.64	28.63	57.27	(+)0.36
1980-81	113.28	260.00	57.20	57.20	114.40	(+)56.08
1981-82	196.90	300.00	74.24	175.76	250.00	(+)21.14
1982-83	318.80	350.00	..	329.00	329.00	(-)10.20
Total	661.12	..	160.08	602.72	762.80	56.40

Altogether 6,200 kits (260 in 1977-78 and 5,940 in 1978-79) were supplied by the Government of India but the details of supply of drug packets and manuals were not available. There was unutilised Central assistance of Rs.58.40 lakhs (in cash) at the end of March 1983.

3.1.2.2. Training of Health Guides

On the basis of total rural population of 401.33 lakhs (1981 census), 40,160 HGS were required to be trained up to 1982-83 to cover the entire State. It was noticed that till March 1983, only 27,854 persons were trained as shown below :

Year	Persons to be trained	Persons actually trained	Percentage of shortfall
1977-78	450	294	35
1978-79	4,710	1,711	64
1979-80	5,000	4,858	3
1980-81	5,000	3,951	21
1981-82	15,000	11,117	26
1982-83	10,000	5,923	41
Total	40,160	27,854	31

The overall shortfall was 31 per cent. Except in 1979-80, the achievements were very much short of the targets.

3.1.2.3. Results of test check

A test check of the records of the Directorate, Chief Medical Officers of Health and primary health centres of the five districts revealed the following irregularities :

(i) Training—

- (a) Out of 208 persons trained in Canning Rural Hospital (24-Parganas) during 1981-82 and 1982-83, 13 were ineligible, being of lower age group than that laid down by Government for the purpose (viz. 30 to 40 years).
- (b) In Shyamali PHC (24-Parganas), after imparting training to 35 persons during the year 1981-82 and paying stipend at Rs.200 p.m. per trainee for two months, the programme was suspended by the CMOH, 24-Parganas on the ground of irregular selection and the matter was sub-judice (August 1984).

- (c) Payment of stipend to about 250 trainees undergoing training during 1981-82 in 10 PHCs in six districts (viz. Burdwan, Darjeeling, Hooghly, Midnapore, Purulia and 24-Parganas) was made (March 1983) after one year from the dates of completion of their training due to belated allotment of funds. For similar reasons, honorarium of Rs. 0.91 lakh due to 501 HGs for rendering services during the year 1981-82 was paid in March 1983 i.e. after more than one year of becoming due. A sum of Rs.0.14 lakh on account of stipend of 25 HGs undergoing training during the year 1981-82 in Amta PHC (Howrah) remained unpaid till June 1983 owing to non-allotment of funds.
- (d) On completion of training 106 trainees in five districts (Bankura, Burdwan, Darjeeling, Hooghly, 24-Parganas) resigned or died. Barring 4 cases (1 in Burdwan and 3 in 24-Parganas), no substitute was trained.

(ii) *Supply of kits and manuals*

- (a) The position of supply of kits to different districts from 1977-78 to 1982-83 is given below :

Year		Number of kits required	Number of kits supplied	Number of kits supplied in short/excess (-) (+)	Total number of kits in the district reserve stores/PHC
1977-78	..	294	260	(-)34	..
1978-79	..	1,711	5,940	(+)4,229	4,195
1979-80	..	4,858	7,000	(+)2,142	6,337
1980-81	..	3,951	10,000	(+)6,049	12,386
1981-82	....	11,117	9,777	(-)1,340	11,046
1982-83	..	5,923	15,871	(+)9,948	20,994
Total	..	27,854	48,848		

During 1978-79 to 1980-81, and 1982-83, the kits were supplied to the districts in excess of requirement without taking into account the balance in District Reserve Stores/PHCs from the preceding years. Against 40,160 persons to be trained up to March 1983, 48,848 kits were supplied to the districts resulting in excess supply of 8,688 kits worth

Rs.14.34 lakhs. The requirement of kits could not be correctly assessed due to the following reasons :

- (i) delayed submission of reports by the CMOHs and the Medical Officers of PHCs as to the number of persons trained from time to time which was attributed to non-provision of additional staff at the district level PHC and
- (ii) the suppliers were not agreeable to deliver kits numbering less than 100 at a time at PHC level.

In 24-Parganas, 929 persons were trained in 8 PHCs during 1981-82 and 1982-83. Only 668 kits were found to have been distributed leaving 261 HGs without kits. During the same period, 1,575 kits were issued to 7 PHCs of which 949 kits were distributed to equal number of trainees leaving a balance of excess of 626 kits. No arrangement was made by the CMOH for transfer of excess kits to the PHCs requiring them.

Kits were found to have been supplied 1 to 9 months after completion of training in 6 PHCs of Burdwan district as detailed below :

Name of PHC	Number of persons trained	Date of completion of training	Date of supply of kits	Number of kits supplied	Time lag
Adrahati	25	31-7-81	4-9-81	25	1 month
Mongalkot	28	10-5-82	8-9-82	19	4 months
Jamalpur	30	6-8-81	10-4-82	30	8 months
Kurmun	24	19-8-81	22-5-82 to 5-7-82	24	9 months
Paharhati	29	30-9-82	6-11-82	29	1 month
Memari-I	39	30-9-81	30-9-81 29-1-82	18 21	— 4 months

- (b) The manuals were sent to the CMOHs far in excess of requirement, as indicated below :

Year	Number of persons trained	Number of manuals issued	Number of manuals issued in excess/short (+) (-)	Balance number of manuals in hand
1977-78	294	2,590	(+)2,296	2,296
1978-79	1,711	6,604	(+)4,890	7,186
1979-80	4,858	3,030	(-)1,828	5,358
1980-81	3,951	4,755	(+)804	6,162
1981-82	11,117	18,965	(+)7,848	14,010
1982-83	5,923	nil	(-)5,923	8,087

As on 1st April 1983, 8,087 manuals worth Rs.0.57 lakh were lying in the stock of the CMOHs.

There was a short account of 1,499 manuals between the number supplied by the Directorate and those received by CMOHs of the following districts during 1977-78 to 1982-83 as detailed below :

District	Number of manuals issued by the Directorate	Number of manuals accounted for by the CMOHs	Difference
Bankura	1,250	918	332
Burdwan	1,950	1,500	450
Darjeeling	890	373	517
Hooghly	1,950	1,750	200
Total	6,040	4,541	1,499

No efforts were made to trace these manuals worth Rs.0.10 lakh by the concerned CMOHs or SMEIO. Notwithstanding the glut of manuals, 1,469 Health Guides, who completed training in 31 PHCs of four districts (Bankura, Burdwan, Darjeeling and 24-Parganas) during 1981-82 and 1982-83, were not provided (June 1983) with the manuals.

(iii) *Supply of medicine and laboratory equipment*

(a) The drug packets supplied per HG contained medicines for 3 months. The requirement of drug packets and distribution thereof during 1979-80 to 1982-83 are indicated below :

Year	*Number of drug packets required	Number of drug packets supplied	Percentage of shortfall in supply
1979-80	22,864	6,650	71
1980-81	33,444	30,539	9
1981-82	72,876	59,777	18
1982-83	1,00,572	97,996	3

As a result of short supply of drug packets 644 to 4,053 HGs were working in different spells of the years 1979-80 to 1982-83 without medicines.

*Information as to the total number of drug packets supplied during the years 1977-78 and 1978-79 could not be furnished by the SMEIO.

Besides this, supply of drug packets was also delayed in certain cases from 2 to 10 months after completion of the training depriving the villagers the benefit of free supply of these medicines.

(b) In order to meet the needs of the patients sent to PHCs by HGs, allotment of funds for purchase of medicines commenced from 1982-83, prior to which, no allotment on this account was made by Government due to paucity of funds. During 1982-83, out of a total allotment of Rs.20.10 lakhs to 335 PHCs, Rs.14.21 lakhs were spent for the purpose leaving a balance of Rs.5.89 lakhs. In four districts (Bankura, Burdwan, Darjeeling and 24-Parganas) 34 PHCs could not draw Rs.2.04 lakhs because of late receipt of allotment orders and non-receipt of clear instructions regarding the persons for whom the additional medicines would be utilised. As a result, the patients referred by the Health Guides to those PHCs were deprived of the facility of medicines free of cost.

(c) The Government of India approved (August 1981) the purchase of laboratory equipment at the rate of Rs.5,000 per PHC for augmentation of laboratory facilities. List of articles to be purchased was finalised (October 1983) by the special committee constituted (October 1982) at the State level and sanction to the purchase of the articles was accorded by the State Government in December 1983. Reports about purchase of the articles have not been received (July 1984) in the Directorate from most of the CMOHs.

(iv) *Appointment of third medical officer—*

The Government of India's instructions (August 1981) that the post of third medical officer should preferably be filled up by a lady. Against 197 sanctioned posts (15 in June 1978 and 182 in June 1981) of the third medical officer for PHCs, 122 Homoeopathic Medical Officers (110 male, 12 female) were posted in 122 PHCs between April 1981 and January 1983 as the Homoeopathic Cell was not aware of the above instructions. As to the reasons for delay in filling up these 122 posts, it was stated by the SMEIO that as the training of the Health Guides and drug packets for them were in allopathic system and as there was no Homoeopathy set-up at the PHC level, the Government was hesitant to fill up the posts by Homoeopathic Medical Officers. In view of shortage of Allopathic Medical Officers, the posts of third

Medical Officers were filled up subsequently by Homoeopaths. Reasons for which the posts of third Medical Officer in the remaining 138 PHCs were not sanctioned are awaited (July 1983).

Of the 17 PHCs in Burdwan, where Homoeopathic Medical Officers were posted between April 1981 and January 1983, homoeopathic medicines valued at Rs.1,000 per PHC were purchased for 12 PHCs. No treatment was given, however, by Homoeopathic Medical Officers in 9 PHCs (out of 12) in the absence of pharmacists. There was no provision for any pharmacist under the scheme. This resulted in infructuous expenditure of Rs.1.13 lakhs (approximately) on account of salary of those idle doctors.

(v) *Supervision—*

The scheme envisaged setting up of a Village Health Committee consisting of 5 members to consider the reports of work done by HGs and review the progress of work done. Such Committees were not set up and hence no supervision was done.

3.1.3. **Multipurpose Workers Scheme**

For integration of medical, public health and family planning services in the rural areas, the scheme was first introduced in the district of Nadia in April 1975 as a pilot project and in the remaining 14 districts, it was extended in a phased manner in July 1976(4), June 1981 (3) and August 1981 (7). Integration of all the health care programmes, such as, control of malaria, small-pox, leprosy, tuberculosis, trachoma and family planning, hitherto available in the countryside necessitated (i) orientation training of district level medical officers and key trainers ; (ii) training of Officers-in-charge of PHCs and Block Extension Educators and other supervisory staff and (iii) training of the unipurpose health workers.

3.1.3.1. **Finance and expenditure**

It was a Centrally sponsored Scheme since its inception to be fully financed by Central assistance and from April 1979 the financing

was on 50 : 50 basis. The budget allotment, expenditure and Central assistance during 1975-76 to 1982-83 are shown below :

Year	Central assistance received	Budget provision	Expenditure			Central assistance admissible
			State	Central	Total	
<i>(In lakhs of rupees)</i>						
1975-79	3.43	28.48	nil	32.75	32.75	32.75
1979-80	5.49	51.50	nil	56.64	56.64	28.32
1980-81	6.00	60.00	34.08	40.44	74.52	37.26
1981-82	4.85	40.00	23.15	15.12	38.27	19.14
1982-83	5.33	10.00	1.01	1.91	2.92	1.46
Total	25.10	189.98	58.24	146.86	205.10	118.93

Details of Central assistance received in kind were not available in Department/Directorate. On the basis of Central assistance released in cash, Rs. 93.83 lakhs were due to the State at the end of March 1983.

3.1.3.2. Organisational set up

Under the scheme, a sub-centre should be manned by one male health worker and one female health worker. For every 4 sub-centres, there will be a male health supervisor and a female health supervisor. At block level, there will be one sanitary inspector, two block supervisors, two social welfare officers and two public health nurses. All of them should work under the direct control of a Medical Officer attached to the PHC.

3.1.3.3. Results of Audit

A test check of the records maintained in the Directorate and in the field offices in Bankura, Burdwan, Darjeeling, Hooghly and 24-Parganas revealed the points following :

(a) **Delay in implementation of scheme:** There was much delay in implementation of the scheme in the districts selected for test check. In Bankura, Darjeeling and 24-Parganas districts, though the scheme was to be implemented from June 1981, the same has not been implemented (June 1983). In Hooghly and Burdwan districts, the scheme was implemented in June 1982 and July 1980 against July 1976 and August 1978 respectively. The reasons for delay in introducing the scheme were :

- (i) shortage of trained Auxiliary Nurse-cum-Midwife (ANM);

- (ii) failure of the local administration to identify villages for location of sub-centres;
 - (iii) delay in construction of sub-centre buildings or hiring of suitable premises for the purpose by Health and Family Welfare Department;
 - (iv) failure to re-group the staff available under different Health Schemes; and
 - (v) continuation of unipurpose health schemes at the district and State levels.
- (b) **Training :** Thirty district level medical officers (against the target of 138) and 108 key trainers (figure of target not available) received the orientation training during April 1980 to December 1982. The training programme of Medical Officers (PHCs), Block Extension Educators and other supervisory staff and health workers was started in 1977-78; up to March 1983, 13,629 persons had been trained, as detailed below (yearwise targets were not available) :

Year		Medical Officers	Block Extension Educators	Health supervisors		Health workers	
				Male	Female	Male	Female
1977-78	.. ..	109	59	257	45	1,368	335
1978-79	.. ..	81	145	652	69	1,801	275
1979-80	.. ..	None	7	223	92	2,132	254
1980-81	.. ..	48	14	116	23	1,640	423
1981-82	.. ..	79	35	301	73	642	735
1982-83	.. ..	29	37	239	26	1,051	214
Total	.. ..	346	297	1,788	328	8,634	2,236

- (i) It was reported by the Directorate that 1,818 persons (Medical Officers-447, Block Extension Educators-132, health supervisors-male|female-491|157, health workers-male|female-253|338) were yet to be trained (March 1983). After completion of the theoretical training, the health supervisors (male and female) were to undergo practical training at the district level for 15 days, but no such practical training was arranged by the Directorate (June 1983),

- (ii) Against 270 working days in a year, the Health and Family Welfare Training Centre, Calcutta, Kalyani and Jalpaiguri imparted training for only 73 to 210 days in a year during 1977-78 to 1982-83 as detailed below :

Year	Number of working days for which training was imparted by								
	HFWTC, Calcutta			HFWTC, Kalyani			HFWTC, Jalpaiguri		
	Multi-purpose Health Workers	Others	Total	Multi-purpose Health Workers	Others	Total	Multi-purpose Health Workers	Others	Total
1977-78	75	60	135	96	30	126	30	26	56
1978-79	135	15	150	192	18	210	30	42	72
1979-80	75	15	90	138	12	150	30	nil	30
1980-81	110	nil	110	138	12	150	30	6	36
1981-82	122	nil	122	144	6	150	30	nil	30
1982-83	150	nil	150	102	nil	102	30	11	41

Out of Rs. 31.41 lakhs spent on pay and allowances of the teaching staff of the said three training centres during 1977-78 to 1982-83, about Rs.17.89 lakhs related to the periods they remained idle, as no training programme could be arranged by the Directorate.

- (iii) To increase the availability of ANMs for maternal and child health programme in the rural areas, a revised short-term training course of 18 months' duration followed by 20 weeks' supervised field training (in place of the existing 2 years' course) was taken up from 1979-80, to train ANMs in multipurpose work. Eight training schools were established after the introduction of the scheme. There were 26 training schools in all in the State for imparting training to ANMs. The total intake capacity of these schools was 1,709 and two batches of 1,389 and 1,494 trainees completed their training in 1979-80 and 1980-81 sessions. It was noticed that two schools in Darjeeling district having a total intake capacity of 40 students could not start functioning (May 1983) because of dearth of students. The shortfall in admission during the above sessions was attributed to reluctance on the part of the selected candidates to join the course and inadequate number of candidates to fill up the district quota.

The total requirement of ANMs in 1982 was estimated by Government at 9,387 (including 10 per cent as leave reserve). The shortage of trained ANMs was calculated as 4,298 in December 1982.

On receipt of approval from the Government of India for construction of building complex (5 during 1979-80 to 1981-82 and 1 during 1982-83) in the six PHCs (Homtabad, Chandipur, Manikpur, Jiaganj, Dewanhat, Chakaltora and Haringhata) for providing accommodation to 20 trainees at a time during their field training, administrative approval for Rs.26.11 lakhs was accorded (January 1983) by the State Government.

Although the Government of India was to provide 100 per cent assistance for such construction, none of these building complexes was constructed. Reasons for this are awaited (February 1984).

- (iv) In April 1981, a Promotees' Training School with an intake capacity of 30 students was opened at Singur (Hooghly district) to train female health supervisors. Seven and four ANMs (Trained previously in the old course) participated in the training programme commencing from November 1981 and August 1982 respectively against 21 and 29 candidates selected. Unattractive scale of pay of health supervisors (female) was stated to be the main reason for the poor response to the training programme.
- (v) Multipurpose training for 30 days imparted to the health workers was considered inadequate in a meeting of the departmental officers (held in February 1983), particularly in detection and follow up cases of malaria and tuberculosis. It was decided (May 1983) by Government that fresh recruits would be imparted training for 18 months, like ANMs, in the two Health and Family Welfare Training Centres at Kalyani and Jalpaiguri. But no decision of Government increasing the period of training or imparting Refresher course training to the health workers, who had already received 30 days' training, has yet been taken (June 1983). It was, however, decided (December 1983) by Government that the "National Leprosy Control Programme" would continue to function as a unipurpose scheme as before.

(c) **Job description :** Job description of each category of staff was required to be printed and circulated to all concerned by the Director of Health Services as well as by the CMOH, which has not been done even 8 years after the introduction of the scheme.

(d) **Opening of Sub-centres :** One Sub-centre for every 5,000 rural population in ordinary areas and for every 3,000 rural population in hilly, tribal and backward areas was envisaged under the scheme. Based on the rural population of the State as per 1981 census, the total requirement of the Sub-centres was 8,534, only 4,216 Sub-centres (about 50 per cent) have been so far sanctioned (1,809 in 1975-80, 1,290 in 1981-82 and 1,117 in 1982-83).

Number of health workers and health supervisors required and those in position (March 1983) are detailed below :

Sub-Centres sanctioned : 4,216

	Health workers		Health supervisors	
	Male	Female	Male	Female
Requirement	4,216	4,216	1,054	1,054
In position	8,634	3,563	2,085	328
Excess shortfall	4,418	(-) 653	1,031	(-) 726

Number of sub-centres to be established fell far short of those opened in the districts selected for test check till May 1983 :

District	Number of sub-centres required	Number of sub-centres opened
Bankura	475	91
Burdwan	715	239
Darjeeling	247	88
Hooghly	539	238
24-Parganas	1,336	47
Total	8,312	703

In Bankura and Burdwan, construction of 32 and 14 sub-centres respectively was completed; but the sub-centre buildings were damaged as stated by CMOH|Medical Officers of PHCs. The staff of these sub-centres were attached to PHCs nearby and they were doing the work of unipurpose scheme instead of multipurpose workers scheme.

In 24-Parganas, out of 47 sub-centres, 11 were in dilapidated condition and as such, those were not functioning.

- (e) **Kits and Manuals :** Each Health Worker was to be supplied with a manual for his guidance and a kit for preliminary treatment at the peripheral level. Information regarding the total number of manuals and kits received from the Government of India was not available in the Department| Directorate (June 1983). It was stated by the Directorate that kits were supplied to 4,259 Male Health Workers and 811 Female Health Workers during 1981-82. There was a balance of 2,400 kits valued at Rs.13.30 lakhs lying for more than a year at the Medical Store, Baghbazar, Calcutta (June 1983). No account of receipt and distribution of manuals was available in the Directorate, which could throw any light whether arrangement was made to provide each health worker with a kit and manual.
- (f) **Vital statistics :** Since inception of the scheme, vital statistics viz. registration of birth and death etc. was not being collected properly.
- (g) **Monitoring and evaluation :** No system was evolved for evaluation of the performance of the MPWS at the district level. The health workers even after receiving multipurpose training were doing the job under the unipurpose workers scheme as before.

3.1.4. Re-orientation of medical education

3.1 4.1. *Introductory*

For fulfilment of the objective of giving adequate rural orientation to the medical students and the faculty of medical colleges, the scheme was implemented in two medical colleges (Calcutta and Burdwan) from 1977-78 and other five colleges from 1978-79. Each such medical college has to adopt three PHCs in the district where the medical college is situated. The entire district is to be covered by the scheme in a phased manner over a period of 3 to 5 years. In February 1980, Government of India decided to extend the scheme (in second phase) to another set of 3 PHCs to each Medical college during 1980-81.

3.1.4.2. Financial assistance : The scheme was to be financed jointly by the Centre and the State on 50 : 50 basis and the former would provide one time grant-in-aid of Rs.4.79 lakhs per medical college for meeting part of the non-recurring expenditure primarily for creation of requisite infrastructure. Additional Central assistance of Rs.10.85 lakhs (Rs.9.60 lakhs for covering additional structural costs, Rs.0.75 lakh for procuring a mini bus for transporting students and members of the faculty and Rs.0.50 lakh for construction of 3 garages) was to be provided for each medical college.

The Government of India also provided in all 21 mobile clinical vans between June 1980 and April 1982. The cost of running and maintenance of these mobile clinical vans was to be borne by the State.

Budget allotment, expenditure and the quantum of Central assistance received under the scheme during 1978-79 to 1982-83 are indicated below :

Year				Central assistance received	Budget Allotment	Expenditure
(In lakhs of rupees)						
1978-79	—	—	..	8.38	3.10	nil
1979-80	—	—	..	23.95	3.30	1.10
1980-81	—	—	..	Nil	12.00	1.48
1981-82	—	—	..	36.75	16.00	10.39
1982-83	..	..	..	Nil	25.00	8.00 *85.82
Total				69.08	59.40	**106.79

It would appear that Central assistance of about Rs.15.69 lakhs (assistance received Rs. 69.08 lakhs minus assistance receivable Rs. 53.39 lakhs) was received in excess during the period 1978-83.

3.1.4.3. Results of audit

Test check of records conducted during March-July 1983 in the Directorate and the medical colleges which were brought under the scheme revealed the following points :

*Expenditure on construction of buildings, garages, etc. up to Marh 1983 (yearwise break-up not available).

**Reasons for expenditure in excess of budget allotment were awaited (June 1983)

3.1.4.4. Implementation of the scheme

Only 9 out of 21 selected PHCs were covered by the 7 medical colleges in the scheme till July 1983.

Thus, in spite of provision of adequate funds and mobile clinical vans 57 per cent of the PHCs were left out of the scheme at the end of July 1983.

3.1.4.5. Non-utilisation of funds for purchase of drugs

Against the Central Government's provision of one time grant of Rs.0.45 lakh per medical college for purchase of drugs, the State Government sanctioned (September 1979) Rs. 0.30 lakh for each of three PHCs covered by each medical college. The amount sanctioned was, however, not drawn. No further amount was provided to the medical colleges on that score. The village community thus could not derive the intended benefit because of the non-utilisation of the funds by the medical colleges. It was stated (January 1982) by the Directorate of Health Services that drugs were not purchased because of non-completion of the hostel buildings for students and teachers of the medical colleges.

3.1.4.6. Construction of hostel building and staff quarters

Even though construction in 4 PHCs and 2 Rural Hospitals out of 14 was completed, formal handing over of the buildings to the Medical Colleges concerned was not made (June 1983) due to delay in obtaining electricity connection and water supply. As a result, the medical students and teachers could not stay in PHCs for successful implementation of the scheme.

3.1.4.7. Non-utilisation of mobile clinical vans

Three mobile clinical vans were received from the Government of India by each of the medical colleges during June 1980, excepting for Burdwan Medical College and Bunkura Sammilani Medical College, where the third van was delivered in March and April 1982 respectively. These vans were mini hospitals on wheels capable of rendering all types of general and specialised services.

Of 14 drivers appointed till May 1983 (against the sanctioned posts of 21) 10 joined in August 1980 and the remaining four from April to November 1981. But the commissioning of the vans was delayed by 8 to 18 months on grounds of servicing and late receipt of funds. During the intervening period, the services of the drivers remained utilised. These vans received in June 1980 by the North

Bengal Medical College could not be put to use (June 1983) because of non-posting of drivers. For want of repairs, five vans remained idle of which the one attached to Medical College, Calcutta since the very date of its receipt in damaged condition.

Owing to delay in construction of garages at the PHCs all the vans had to be left in open space in the medical college campuses. Most of the PHCs selected under the scheme are situated at distant places (varying from 17 to 66 km), the movement of the vans from the medical colleges on each occasion involved considerable time and expenditure on fuel, amounting to about Rs.2 lakhs during 1980-81 to 1982-83.

In most of the medical colleges, the costly instruments and appliances provided in the van were not brought to use. It was detected at the time of taking delivery of the vans by the Principal, North Bengal Medical College that air conditioners in the driver's cabin of two vans were missing. No action was taken to investigate the matter.

An examination of log books of the vans revealed that they were used once in a week, on an average, as transportation vehicles for staff etc. of medical colleges in contravention of the instructions of the Government of India.

3.1.4.8. Treatment of Patients

It was noticed that number of patients treated by Bankura Sammilani Medical College and the Calcutta National Medical College in 1982-83 came down to nil and 590 from 529 and 2,923 respectively in 1981-82.

The Principal, Bankura Sammilani Medical College stated (March 1983) that PHCs were not visited after March 1982 because of unwillingness of the teachers, while the Principal, Calcutta National Medical College, stated (March 1983) that the students and interns could not be taken to health centres for want of transport vehicles.

3.1.4.9. Other topics of interest

(i) The resources of the medical colleges, district/subdivisional hospitals and primary health centres were not pooled together (June 1983) in respect of manpower, transportation, equipment, contingent grant etc. As a result, the projected referral service complex by involving the medical colleges, district/subdivisional hospitals and public health centres is yet (June 1983) to be achieved.

(ii) Till June 1983 the staff of five medical colleges had not been associated with imparting of training to para-medical and other auxiliary health workers. Field training of para-medical staff was arranged by the Calcutta National Medical College (only at Gabberia Rural Hospital) and Burdwan Medical College.

(iii) Reorientation programme for faculty members and other health team personnel was not organised by any of the medical colleges (June 1983).

(iv) The under-graduate students could not be sent to district/subdivisional hospitals and PHCs for rural reorientation training and the internship training could not be arranged for one year in district/subdivisional hospitals and PHCs due to non-construction of hospitals. The staff members of the medical colleges were not posted (June 1983) at PHCs and sub-centres in order to guide, train and supervise the development and implement the entire health care delivery programme, defeating the purpose of the scheme.

3.1.4.10. Delay in submission of reports

The State Government was required to send quarterly reports on the progress of the scheme to the Central Government based on the monthly reports from the medical colleges. Due to non-receipt of monthly reports regularly from the medical colleges, the transmission of the quarterly reports to the Central Government was delayed. Copies of these quarterly reports were not made available to Audit (June 1983) though called for.

3.1.5. Minimum Needs Programme

Introductory

The Minimum Needs Programme was introduced during the Fifth Plan period for (a) establishment of one PHC for each Community Development Block, (b) one sub-centre for every 10,000 population, (c) making up of the deficiencies in building including residential quarters of the existing staff of PHCs and sub-centres, (d) provision of drugs at the rate of Rs.12,000 per annum per PHC and Rs.2,000 per annum per sub-centre and (e) upgradation of one in every 4 PHCs to a 30 or 50 bedded Rural Hospital with specialised services in Surgery, Anaesthesia, Medicine, Obstetrics and Gynaecology in addition to the preventive and promotive health care programme.

During the Sixth Plan period additional PHCs and sub-centres are to be set up so as to achieve a target, one PHC for every 30,000

population and a sub-centre for every 5,000 population (hilly and tribal areas would have one PHC for every 3,000 population) and provide health for all by 2000 A.D.

3.1.5.1. Financial progress

Against the total budget provision of Rs.3,003.30 lakhs during 1974-75 to 1982-83 the actual expenditure incurred was Rs.2,082.49 lakhs (69 per cent).

3.1.5.2. Targets and performance

The position of physical progress under MNP reported up to the end of Fifth Five Year Plan period is as follows :

				Position envisaged at the end of Fifth Five-Year Plan	Actual position at the end of 1979-80	Shortfall	Shortfall as percentage of the target
PHC	..	..	..	335+30*	288+47**	47+30*	21
RH	..	..	..	84	7	77	92
SHC	..	..	..	1142	745	397	35
Sub-centre	..	..	..	2208	1784	424	19

The population of the State at the end of 1981 was estimated at 420 lakhs. On the basis of 1 PHC and 10 sub-centres per 1 lakh population, the requirements at the end of the Sixth Plan were calculated as follows :

PHC	..	..	..	..	..	..	..	420+30**
RH	..	..	..	..	..	..	..	107+43***
Sub-centres (including SHC)	..	..	..	..	..	..	..	4,200

The performance during the first three years (i.e. 1980-81 to 1982-83) of the Sixth Plan was significantly poor in regard to establishment of PHCs and sub-centres as shown in the table below :

				Target	Achievement	Shortfall	Percentage of shortfall
PHC	..	..	..	60	12	48	80
RH	..	..	..	40	11	29	73
SHC	..	..	..	115	37	78	0
Sub-centres	..	..	..	2200	77	2123	97

*Additional PHCs for backward areas.

**Tentative PHCs functioning in SHCs

***For tribal and difficult areas

Except in Bankura, the minimum goal of one PHC in each block is yet to be attained (July 1983) even after 9 years of planned execution.

3.1.5.3. Results of audit

Test check of records in the districts during May and June 1983 revealed the following :

Delay in opening of PHCs, SHCs—There was inordinate delay in the opening of PHCs, SHCs etc. due to various administrative and other reasons. Some instances are given below :

- (a) In the case of 1 PHC and 4 SHCs in Bankura, delay varying from 2 to 9 years was noticed in according administrative approval after receipt of land. In Darjeeling, administrative approval was not yet accorded (July 1984) in respect of 2 SHCs, land for which was received in 1980.
- (b) Delay of 1 to 2 years in the handing over of land to construction agency after according administrative approval was noticed in the case of 3 SHCs in Bankura and 1 to 5 years in the case of 1 PHC and 8 SHCs in Burdwan.
- (c) Delay in handing over completed buildings from the date of receipt of land ranging between 3 years and 6 years was noticed in the case of 1 PHC and 9 SHCs in Bankura and 1 year and 4 years in the case of 1 PHC and 5 SHCs in Burdwan. One RH sanctioned in 1978 in Burdwan is yet (May 1983) to be opened.
- (d) Delay of 1 to 3 years in according sanction for opening after completion of building was noticed in the case of 1 PHC and 3 SHCs in Bankura.
- (e) Delay of one year on an average was noticed on actual opening of centres from the date of issue of sanction in Bankura. Two SHCs in Bankura and 1 SHC in Darjeeling, sanction for opening of which were conveyed in 1980, 1981 and 1982 are yet to be opened. The reasons for such delay could not be ascertained.
- (f) Up to 1975-76, 57 sub-centres were sanctioned for Burdwan. But 14 buildings were yet (May 1983) to be completed though land was handed over to the construction agency in March 1976.

- (g) It was noticed that 30 sub-centres in Bankura constructed at a cost of Rs.6.55 lakhs and sanctioned for opening in 1976|1977 had not been opened (May 1983) and necessary staff were not posted to run the centres. The buildings have become uninhabitable entailing loss to Government without extending benefits intended for the Community.
- (h) In violation of the guidelines for selection of sites for sub-centres inside or near the villages, 14 sub-centres in Burdwan were constructed outside such area. As a result, in spite of posting of necessary staff the centres (cost of construction : Rs.1.67 lakhs) could not function and were damaged.
- (i) For a Rural Hospital in Burdwan, opened in 1981, Rs.0.97 lakh were advanced to the supplier in May 1982. But the machine has not been installed (May 1983). Rupees 0.85 lakh sanctioned (January 1982) for purchase of an ambulance van have also not been utilised (May 1983).
- (j) In 24-Parganas 8 PHCs and 41 SHCs were not rendering indoor treatment facilities for want of kitchen and staff quarters though Medical Officers and other staff were posted in accordance with indoor treatment facilities.

3.1.6. Evaluation

None of the schemes mentioned above has been evaluated by any authority under the Government of West Bengal (July 1983).

3.1.7. Summing up

3.1.7.1. Health Guide Scheme

Against a requirement of 40,160 HGs 27,854 were trained from 1977-78, resulting in shortfall of 12,306. The targets fixed for training could not be reached any year.

Shortfall in supply of drug packets to the HGs varied from 3 to 71 per cent of the requirement during 1979-80 to 1982-83 keeping 644 to 4053 HGs without drug packets.

Requirement of kits and manual had not been properly assessed. Kits and manuals were supplied much in excess to the CMOHs (Kits-20,994, Manuals 8087).

Additional medicines admissible to PHC for treatment of patients referred by the HGs were not purchased due to non-allotment of funds up to 1981-82 and late allotment in 1982-83.

The post of third medical officer was lying vacant in 75 PHCs for 1½ years and that in 138 PHCs posts had not been created till July 1983.

Funds for development of laboratory in the PHCs were allotted (December 1983) after the expiry of more than 2 years from the date of approval by the Government of India.

3.1.7.2. *Multipurpose Workers Scheme*

Different categories of staff numbering 1818 remained to be trained as on March 1983. Prescribed practical field training was not imparted to the Health Supervisors (male and female).

The scheme was not functionally introduced in three of the five districts covered by test check, mainly due to shortage of Auxiliary Nurse-cum-Midwives.

As against the requirement of 8,534 sub-centres, sanctions were issued for the opening of 4,216 sub-centres only to end of March 1983. In the districts covered by test check only 703 sub-centres could be opened against 3,312 sanctioned.

Job description of different categories of staff had not been printed and circulated.

Utilisation of training capacity in the Health and Family Welfare Training Centres, Calcutta, Kalyani, Jalpaiguri and Promotees' Training School, Singur was about 11 to 78 per cent and 13 to 23 per cent respectively.

3.1.7.3. *Re-orientation of Medical Education*

Central grant of Rs.0.45 lakh per medical college for purchase of drugs remained unutilised.

There was delay ranging from 8 to 18 months in commissioning mobile clinical vans provided by the Government of India for each of the seven medical colleges. In one medical college 3 vans could not be put to use due to non-posting of drivers. Five vans in three colleges remained idle for varying periods for want of repairs.

3.1.7.4. *Minimum Needs Programme*

Shortfall in establishment of PHC, RH, SHC and sub-centres during the first three years of the Sixth Five Year Plan was 80, 73, 68 and 97 per cent respectively. Test check of records in the districts revealed (i) delay in every stage of construction and establishment of the health centres and (ii) non-utilisation and dilapidated condition of sub-centre buildings.

3.2. **Idle equipment**

An X-Ray machine purchased for the Subdivisional Hospital, Barrackpore, in December 1980 was installed in February 1983. It was stated that the delay of 2½ years was on account of belated availability of electric power. The cost of the equipment was Rs.1.28 lakhs. The machine was found to be not in working order and was, therefore, commissioned only in July 1983. In the absence of a Radiologist, the machine was being operated by the existing X-Ray technician and the X-Ray plates were being sent by him direct to Medical Officers without the requisite radiological report. Cases requiring radiographic|cardiological screening could not be taken up. A Radiologist joined the hospital only in February 1984.

Another 200 MA X-Ray machine was purchased in March 1982 at a cost of Rs.1.74 lakhs for the Subdivisional Hospital, Katwa. The machine had not been installed for want of suitable accommodation in the hospital. Administrative approval was obtained in July 1983 for the construction of a room in the hospital at an estimated cost of Rs.0.91 lakh for installation of the machine. Construction work was taken up by the Public Works Department in November 1983.

The matter was reported to Government in July, August 1983; their reply is awaited (August 1984).

LABOUR DEPARTMENT

3.3. Working of the Inspectorate of Factories and Steam Boilers

3.3.1. *Introductory*

The following major laws have been enacted by Parliament to be enforced and administered by the agencies shown thereagainst in brackets to secure the safety, health and welfare of industrial workers and to improve their service conditions.

The Factories Act, 1948, The Payment of Wages Act, 1936 (Directorate of Factories); The Indian Boilers Act, 1923 (Directorate of Boilers); The Minimum Wages Act, 1948 (Directorate of Labour); The Workmen's Compensation Act, 1923 (Commissioner for Workmen's Compensation).

3.3.2. *Organisational set up*

The Directorate of Factories, Calcutta has 6 branch offices (Asansol, Barrackpore, Durgapur, Haldia, Jalpaiguri and Serampore). It is headed by the Chief Inspector of Factories, assisted by other officers under him.

The main functions of the Directorate of Boilers, Calcutta functioning under the Chief Inspector of Boilers include registration, certification and inspection of boilers. It also conducts examination for Boilers Attendants, Boiler Operation Engineers and Welders.

3.3.3. *Expenditure and Receipts*

The expenditure and receipts of the Directorate for the years 1978-79 to 1982-83 were as under :

Year	Factories		Boilers		
	Expendi- ture	Fees received under Factories Act	Expendi- ture	Receipts	
<i>(In lakhs of rupees)</i>					
1978-79	..	17.97	14.36	10.33	20.13
1979-80	..	20.94	14.00	12.23	14.51
1980-81	..	23.30	14.05	13.89	13.67
1981-82	..	27.30	12.40	15.48	12.08
1982-83	..	28.88	12.15	17.90	8.69
Total	..	118.39	66.96	69.83	69.08

An audit review of the working of the Department|Directorates was conducted during July to September 1983.

3.3.4. Inspections

The factories are required to be inspected by the Factory Inspectors for ensuring compliance of the provision of the Act|Rules by factory owners. No periodicity for conducting inspection was prescribed by the department though Government of India had suggested in March 1982 that all factories particularly those which have dangerous operations and occupational hazards should be inspected at least once a year.

The table below indicates the numbers of registered factories in the State during 1978 to 1982, inspections conducted, etc.

Year	Number of registered factories in existence	Number of factories inspected	Number of factories not inspected	Percentage of factories not-inspected with reference to total number of factories	Number of Inspectors (including Junior Inspectors) in position	Average number of factories per inspector	Average number of factories inspected by an Inspector
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1978	6,287	4,416	1,871	30	26	242	170
1979	6,481	4,124	2,357	36	26	249	159
1980	6,777	4,488	2,289	34	26	261	173
1981	6,919	3,935	2,984	43	26	266	151
1982	7,368	3,644	3,724	51	28	263	130

The annual percentage of shortfall in inspection is steadily on the increase year after year from 30 per cent in 1978 to 51 per cent in 1982. As against 242 to 266 factories to be inspected on an average by each Inspector per year, factories inspected per Inspector varied from 130 to 173 during 1978 to 1982, which was below the yardstick of 175 factories per year fixed by the Government. There has been a marked decrease year to year in the number of factories inspected during 1980 to 1982. Shortfall in inspection was mainly due to number of inspectors and junior inspectors in position remaining almost unchanged in spite of number of registered factories increasing from year to year.

During 1979 to 1982 inspectors found 66 to 119 cases where either no latrines or urinals were provided or these were provided less than the number required under the rules, but prosecution cases

covered only 4 to 15 per cent of the total number of cases found. Reasons for such limited enforcement of the provisions are awaited from the Directorate (January 1984).

3.3.5. *Health—Medical check up of workers*

For prevention of occupational diseases among workers employed on processes of dangerous operations in factories, the rules provide that the certifying surgeon should visit the factories for medical examination of such workers, at intervals of 14 days to 3 months depending on the nature of dangerous process on which the workers are employed. The position of such visits during 1978 to 1982 is given below :

Year		Number of factories carrying dangerous process/operation	Average daily number of workers employed in dangerous process/operation	Number of examinations to be made (at the rate of 4 examinations per worker annually)	Number of examinations actually conducted	Percentage of actual examination to required examination
(1)		(2)	(3)	(4)	(5)	(6)
1978	..	193	8,129	32,516	4,028	12
1979	..	222	11,095	44,380	3,741	8
1980	..	186	10,124	40,496	4,925	12
1981	..	233	11,698	46,792	4,565	10
1982	..	178	9,473	37,892	3,497	9

It would be seen from the above table that about 8 to 12 per cent of the workers were examined by certifying surgeon/medical inspectors during 1978 to 1982. The visits were confined to factories situated in and around Calcutta. The Directorate intimated (September 1983) that the shortfall in inspection was due to inadequate number of medical inspectors (present strength—3 Medical Inspectors, besides one post of Certifying Surgeon) and want of departmental transport facilities. Action to rectify the above position was not found to have been taken by the Directorate (September 1983).

3.3.6. *Industrial Hygiene Laboratory*

An Industrial Hygiene Laboratory was set up in April 1979 to measure and assess the occupational health hazards like excessive concentration of dust, gas, fumes, mists, high temperature, etc. which were generated in manufacturing process. One post of Industrial Chemist for the Laboratory was filled up only in July 1982 due to unattractive scale of pay of the post as stated (January 1984) by

the Directorate. Instruments and appliances worth Rs.0.30 lakh purchased for the laboratory in April 1979 remained idle for more than 3 years. With the help of the existing instruments the Industrial Chemist could only collect dust and fumes samples partially. Complete analysis of the samples collected by him could not be done (September 1983) for want of some other essential instruments and appliances. Approval to the proposal for acquisition of instruments submitted to Government in November 1983 is awaited (January 1984). As the laboratory was not fully functional, the purpose of setting up of the laboratory was not fulfilled.

3.3.7. Safety

Statistics of accidents in the registered factories in the State, as reported by the Management to the Directorate, show a rising trend, vide table below :

Year			Number of workers employed	Number of accidents reported	Accident rate per 1000 workers	Fatal accidents
1978	..	..	8,69,076	66,895	77	76
1979	..	..	8,87,543	63,106	71	86
1980	..	..	9,05,232	73,553	81	71
1981	..	..	9,25,247	80,609	87	73
1982	..	..	9,11,195	75,598	83	55

Number of violations pointed out by inspectors to the management of factories of non-compliance with the safety provisions including fencing of machinery, lifting machinery, pressure vessels etc. during 1978 to 1982 was as follows :

Year				Number of violation pointed out	Number of prosecution cases instituted and percentage thereof with reference to total number of violation
1978	..	..	..	2,694	138 (5)
1979	..	..	..	2,178	177 (8)
1980	..	..	..	2,194	154 (7)
1981	..	..	..	2,256	84 (4)
1982	..	..	..	1,866	125 (7)

Reasons for which prosecution was instituted only in a few cases ranging from 4 to 8 per cent of the total number of violations are awaited (September 1983) from the Directorate.

According to the West Bengal (Safety Officer) Rules, 1978 Government issued (October 1978) notification to 173 factories employing 1,000 and more workers to appoint safety officers, who would advise and assist the factory management in the fulfilment of obligations concerning prevention of personal injuries and maintenance of a safe working environment. Till January 1984 only 100 factories had appointed safety officers. The remaining 73 factories have not yet complied with the notification of the Government.

3.3.8. Welfare Activities

3.3.8.1. Canteens

Out of 377 factories employing 250 or more workers which are required to provide canteen facilities for the use of their workers, only 325 factories provided the facilities at the end of 1979. Six prosecution cases were instituted to end of 1979.

3.3.8.2. Creches

Factories employing more than 30 women workers were required to provide creche for their children under the age of six years. Till 1979, 58 out of 151 factories provided creche. It was, however, stated by the Directorate that in rice mills (93), enforcement of the provisions of the Act for providing creche was practically impossible as the owners were very much reluctant to incur any expenditure on creche due to seasonal nature of the manufacturing process and employment of women workers for a short period.

3.3.8.3. Welfare Officers

Under the provisions of the West Bengal Factories (Welfare Officers) Rules 1971, factories employing 500 or more workers are required to employ welfare officer(s). The position of recruitment of welfare officers in the factories during 1979 to 1982 is given below :

Year		Number of factories where welfare officers were to be employed	Number of welfare officers to be recruited	Number of welfare officers recruited	Shortfall of welfare officers and percentage thereof	Number of prosecution cases instituted
1979	..	271	577	303	184(32)	2
1980	..	278	652	487	165(25)	nil
1981	..	278	658	484	174(26)	nil
1982	..	256	610	474	136(22)	nil

According to the Directorate, posts of welfare officers remained vacant mainly because of (i) entertainment of 'Trainee Welfare Officers' in some factories who would be absorbed in the vacant posts after completion of their training and (ii) frequent change of jobs by the welfare officers.

3.3.9. *Renewal of licences*

Under the rules, licences are required to be renewed by each factory annually. The table below indicates receipt of applications for renewal of licence for the factories and their disposal during 1978 to 1982 :

Year			Total number of factories	Number of factories from which applications were received	Number of applications disposed of	Number of applications pending and percentage thereof with reference to total number of applications received	Number of defaulting factories and percentage with reference to total number of factories
1978	..	..	6,287	4,835	3,337	1,498(31)	1,452(23)
1979	..	..	6,481	4,827	2,442	2,385(49)	1,654(26)
1980	..	..	6,777	4,699	2,801	1,898(40)	2,078(31)
1981	..	..	6,919	4,818	2,604	2,214(46)	2,101(30)
1982	..	..	7,368	4,615	2,519	2,096(45)	2,753(37)

Although 23 to 37 per cent of registered factories defaulted in renewal of licences, no procedure has yet (January 1984) been prescribed by the Directorate to take follow-up action in such cases. A review of the licence registers (containing names of 3,000 factories out of 7,368 factories in the State) revealed that licensees in respect of 904 factories had not renewed their licences for five years and more as on 31st March 1983. The delay in renewal of licences was 5 to 10 years in 47 cases, 11 to 15 years in 40 cases and above 15 years in 23 cases. Renewal fee of Rs. 4.71 lakhs was due as on 31st March 1983 in respect of 110 factories.

As a result of delay in finalising renewal applications, there was not only accumulation of 10,091 pending cases during 1978 to 1982 to the extent of 31 to 49 per cent of total number of applications received each year, but also realisation of renewal fee for the subsequent years was delayed. The Directorate stated (January 1984) that the delay in disposal of renewal applications was due to the shortage of staff, about 25 per cent of sanctioned posts of

inspectors and junior inspectors remained unfilled for more than 10 years owing to unattractive scales of pay and improper organisational set-up in the licensing cell of the Directorate to cope with the increased volume of work.

3.3.10. *Prosecution*

The Department resorts to prosecution when the party responsible for the offence fails to comply with the requirement, even after issue of notice to that effect. The number of prosecutions launched and the number of cases pending during the years 1978 to 1982 are given in the table below :

Year			Number of offences detected	Number of prosecution launched and percentage thereof with reference to total number of offences	Number of cases in which offenders were convicted	Number of acquittals	Number of cases pending in the courts
1978	..	..	8,328	344(4)	Not available	Not available	Not available
1979	..		7,227	416(6)	317	10	Not available
1980	..	..	7,255	384(5)	246	3	Not available
1981	..	..	6,546	240(4)	249	22	384
1982	..	..	5,746	400(7)	310	3	392

Reasons for instituting prosecutions only in 4 to 7 per cent cases are awaited from the Directorate (January 1984).

3.3.11. *The Payment of Wages Act, 1936*

The Payment of Wages Act, 1936 covers workers employed in factories and industrial establishments drawing average wages up to Rs. 1000 per month with effect from November 1975. The Act is meant to ensure regular and timely payment of wages. During the years 1981 to 1983, only 18 to 61 per cent of the total cases [1981—205, 1982—204 and 1983 (up to August)—166] were disposed of resulting in accumulation of a good number of cases each year. During 1978 to 1982, 43 cases involving Rs.13.15 lakhs, as wages to 3,122 persons were filed by the Directorate before the Court of Authority for violation of the Act. None of the cases has been disposed of.

3.3.12. *Indian Boilers Act, 1923*

3.3.12.1. In the State, 12,378 boilers were registered up to 31st March 1983, of which nearabout 3,532 boilers were functioning at any time during 1978-1983.

3.3.12.2. *Certification*

The Boilers Act prohibited the use of a boiler which was unregistered and the infringement of this provision was an offence under the Act. Of 1,751 boilers manufactured during the period from 1952 to 1983, 1742 were certified for use till March 1983. There was delay of more than six months in 69 cases and more than 3 months in 109 cases during the above period between the date of manufacture and the date of certification of boilers. The delay in certification of boilers was reported to be due to belated receipt of documents from the manufacturers concerned.

3.3.12.3. *Inspection*

The Act provides that the inspection of boilers should be done at an interval not exceeding twelve months and all boilers should be cleaned and overhauled once a year and got certified by an Inspector of Boilers before they are commissioned. The position of inspection is shown below :

Year			Number of boilers in use	Number of boilers inspected	Shortfall in inspection	Percentage of shortfall in inspection
1978	..	..	3,522	2,701	821	23
1979	..	..	3,522	2,455	1,067	30
1980	..	..	3,522	2,876	846	24
1981	..	..	3,522	2,672	850	24
1982	..	..	3,532	2,453	1,079	31

Many boilers remained uncertified for considerable periods (about 1 year in 34 cases, 2 years in 18 cases, 3 years in 11 cases, 4 years in 4 cases and 5 years in 5 cases).

The shortfall in inspection was attributed to shortage of Inspecting Officers. Against the sanctioned strength of 20 Inspectors of Boilers, only seven were in position since April 1978. There were also vacancies in the posts of Joint Chief Inspector of Boilers (1) and Deputy Chief Inspector of Boilers (2). The Directorate admitted (August 1983) that there might be some boilers running without any valid certificate and inspection due to acute shortage of officers.

3.3.12.4. *Register of Boilers and Inspection Book*

Register of Boilers and Memorandum of Inspection Book were not maintained properly in the Directorate. Many pages of the Register of Boilers were found missing and most of the entries made therein were left unattested. In many cases there was no entry in the Memorandum of Inspection Book even after a lapse of 5 to 20 years from the date of first inspection. It was stated by the Directorate (August 1983) that the work could not be done because of non-filling up of the post of Joint Chief Inspector of Boilers since its creation.

Exemption was granted to 99 boilers during the years 1978-83 by Government in the Labour Department on the ground of emergency. In power generating stations and public sector undertakings, boilers were run violating this provision of the Act and Government issued *ex post facto* exemption orders. During 1982, one boiler of a public sector undertaking and two boilers of a power generating station were run for two months and about six months respectively even after expiry of the date of validity of licence. The contravention of the provision of the Act in these cases was not regularised (July 1983).

3.3.13. *The Minimum Wages Act, 1948*

The Act provides for fixation and periodical revision (at intervals not exceeding 5 years) of minimum wages in respect of employments specified in the schedule to the Act if there are in the whole State not less than 1,000 employees engaged in those employments. Out of 45 such employments, minimum wages had been fixed in respect of 33 employments up only to December 1982.

In respect of agricultural employments the average number of inspections conducted by an inspector per month varied from 9 (1982) to 15 (1978) as against 25 inspections required to be conducted. As no list of employers was maintained, it was not possible to ascertain whether all establishments had been inspected regularly.

3.3.14. *Workmen's Compensation Act, 1923*

In the case of accidents compensation is payable to certain classes of workers drawing monthly wages not exceeding Rs.1,000.

The number of pending cases increased steadily from 4,676 at the end of 1977 to 14,502 at the end of 1982 resulting in about 300 per cent rise in spite of the fact that receipts had come down from 5,016 in 1978 to 2,819 in 1982.

3.3.15. *Summing up*

THE FACTORIES ACT, 1948

During 1978 to 1982, the shortfall in percentage of inspection of factories varied from 30 to 51.

Medical examination of only 8 to 12 per cent of the workers employed in dangerous process|operation was done during 1978 to 1982.

The Industrial Hygiene Laboratory was not equipped for performing complete analysis of the samples collected.

Prosecution for violation of safety provisions was not instituted in 92 to 96 per cent of the cases.

The percentage of the registered factories who did not pay renewal fees increased from 23 in 1978 to 37 in 1982. The applications for renewal of licence kept pending increased from 31 per cent in 1978 to 45 per cent in 1982.

The number of cases pending for compensation to workmen for injuries sustained rose steadily from 4,676 in 1977 to 14,502 in 1982.

THE INDIAN BOILERS ACT, 1923

Shortfall in inspection of boilers increased from 23 per cent in 1978 to 31 per cent in 1982.

There was also delay in certification of boilers after manufacture.

The boilers in power generating stations and public sector undertakings were run without overhauling and inspection, but were covered by grant of ex post facto exemption by the Government.

Primary records like Register of Boilers and Memorandum of Inspection Book were not maintained properly.

EDUCATION DEPARTMENT

3.4. Delays, lack of proper planning and monitoring

In July 1981, Government invited open tenders for printing of 32 lakh copies of three text books for primary classes for the academic session 1982 (January to December) with the stipulation that printed books were to be delivered by 30th November 1981. In order to avoid a recurrence of the embarrassing experience of delay in arranging timely supply of text books to the students of primary classes in the earlier year against the lowest rates of Rs.43,694, Rs.24,360 and Rs.43,640 per lakh copies of books, Government accepted (September 1981) the higher rates, viz. Rs.49,000, Rs.46,200 and Rs.1,12,000 per lakh copies of books respectively offered (August 1981) by the three firms (out of 13 participants) who agreed to deliver the books by the stipulated date (30th November 1981). The three lowest tenderers had, however, informed that they would be able to supply the books between December 1981 and February 1982. It was stipulated, inter alia, in the agreement executed (September 1981) with the tenderers that the printed books were to be delivered directly to the godowns of the Director of Public Instruction, West Bengal in and around Calcutta and in the event of their failure to deliver the printed books within the stipulated date, their security deposits were to be forfeited and any other action as the Government deemed fit would be taken against them. The print orders were issued to the tenderers on 1st October 1981. The firms supplied 31.41 lakh copies of books between December 1981 and April 1982 (58 per cent in December 1981 and the rest between January 1982 and April 1982). No penal action as per the agreement was taken against the firms for their failure to supply the books within the stipulated date. In December 1983, Government stated that in view of delays at various stages like, providing the firms with the manuscripts, proof reading by the experts of the Government, drawing of pictures (for insertion in the books) by artists, supply of papers, etc. and also for innumerable basic corrections made by Government at the composition stage, no penal action could be taken against the firms. Government also stated that for speedy delivery of the books to the students, it was decided subsequently to lift the printed books from the presses and send those direct to the districts by Government transport, but non-availability of transport in time resulted in delay in supply.

Between May 1982 and October 1982, Rs.21.32 lakhs were paid to the supplying firms as cost of printing as against Rs.11.68 lakhs payable in case the lowest rates had been accepted. Thus, absence of prior planning and lack of proper monitoring at various stages, frustrated the very purpose for which the higher rates had been accepted and resulted in an avoidable extra expenditure of Rs.9.64 lakhs over the lowest rates.

FINANCE DEPARTMENT

3.5. Utilisation of Government money in Small Savings Campaign

Government of West Bengal introduced (between June 1969 and May 1979) various incentive schemes of awarding cash rewards to individuals and groups of persons associated with the Small Savings (in Postal Accounts) campaign in each district. In addition, for creating a sense of healthy competition among the district authorities in the matter of promotion of the Small Savings movement through the individuals and groups of persons, one of the incentive schemes also envisaged cash rewards at various rates to the best collecting districts with the stipulation that the prize moneys were to be utilised for the development of the district on approved schemes like, minor irrigation works, tank improvement, construction|repair of village roads, masonry wells, bundhs for flood protection works, construction of stadium, bus stand, etc. According to the Small Savings Scheme, the State Government enjoyed the privilege of having loan from Government of India to the extent of two-thirds of the total amount collected in the Postal Savings Accounts in the State in a year.

With a view to boosting the achievement figures of Small Savings for Bankura district, the District Magistrate, Bankura issued an order on 28th March 1979 directing 17 Drawing and Disbursing Officers of the district to deposit in the Nazarath Cash section of the Collectorate all the undisbursed and unspent cash balances kept by them in sealed bags for safe custody in the Bankura Treasury as on that date. Accordingly, 16 officers deposited on 28th March 1979 their undisbursed and unspent balances (which mostly related to various development schemes in the district) aggregating to Rs.37.51 lakhs out of which the District Magistrate opened a Postal Savings Bank Account in his name with Rs.20 lakhs on 28th March 1979 in contravention of financial rules. During the period from 29th March 1979 to 31st March 1980 other 7 officers (four out of 17 officers and three other officers under the District Magistrate) deposited a total sum of Rs.75.55 lakhs (March 1979 : Rs.3.55 lakhs, April 1979 : Rs.10.60 lakhs and March 1980 : Rs.61.40 lakhs) which along with the balance amount of Rs.17.51 lakhs was credited during the same period to the said Savings Bank Account. The investment of such large amount of Government moneys in the Savings Bank Accounts helped the district in earning cash rewards of Rs.5 lakhs by being adjudged by Government as the best collecting district in 1979-80. The related development schemes were kept in abeyance during the period for which moneys were locked up in Postal Savings Bank Accounts. The entire amount of Rs.113.06 lakhs (Rs.37.51 lakhs *plus* Rs.75.55 lakhs) representing unspent amounts in respect of various development schemes and relief works, was withdrawn from

the Savings Bank Accounts and returned to the respective Drawing Officers between April 1979 and November 1981. Interest accrued up to 31st March 1983 amounted to Rs.3.31 lakhs.

The matter was brought to the notice of Government by the concerned District Magistrate in August 1981 and by audit in May 1982. The Government stated (September 1983) that immediately after the matter came to their notice in August 1981, arrangements were made to refund the moneys by deposit under the proper heads of account and steps were being taken to transfer the accumulated interest to the Consolidated Fund of the State and to obtain explanations of the erring officer for further action. Further developments in the matter are awaited (November 1983).

Thus, utilisation of Government moneys in Small Savings movement not only frustrated the very object of the movement but also hindered the progress of development schemes and relief works.

FISHERIES DEPARTMENT

3.6. Development of Fisheries

3.6.1. *Introduction*

West Bengal has the largest fish eating population in India. A large part of the demand for fish has been met by importing fish from other States in India. To encourage fish production, the State's Fifth and Sixth Plans contemplated optimum utilisation of water areas, setting up of new fish farms for adopting modern method of pisciculture, setting up of Fish Farmers' Development Agencies, production of fish seeds and reorganisation of cooperative societies of fishermen, development of riverine and reservoir fisheries, development of coastal fishing including survey of coastal area, standardisation of crafts and gears and mechanisation of boats, research, education and training, etc.

3.6.2. Plan provision and expenditure

Provision, expenditure 1951 onwards to end of March 1983 and shortfall on various fisheries development schemes are given below :

Year	State Plan Schemes				Central Plan Schemes			
	Provision	Expenditure	Excess(+) Shortfall(-)	Percentage	Provision	Expenditure	Excess(+) Shortfall(-)	Percentage
<i>(In lakhs of rupees)</i>				<i>(In lakhs of rupees)</i>				
1951-52 to 1973-74 ..	874.52	566.26	(-)308.26	35	60.29	2.15	(-)58.14	96
1974-75 ..	112.17	69.00	(-)43.17	38	..	8.52	(+)8.52	100
1975-76 ..	139.00	121.40	(-)17.60	13	4.00	9.19	(+)5.19	130
1976-77 ..	163.00	196.28	(+)33.28	20	13.20	2.24	(-)10.96	83
1977-78 ..	258.00	205.60	(-)52.40	20	75.25	14.27	(-)60.98	81
1978-79 ..	296.00	169.07	(-)126.93	43	95.43	23.58	(-)71.85	75
1979-80 ..	421.20	209.70	(-)211.50	50	93.78	5.23	(-)88.55	94
1980-81 ..	479.46	286.32	(-)193.14	40	78.00	25.55	(-)52.45	67
1981-82 ..	530.86	226.48	(-)304.38	57	57.45	14.66	(-)42.79	74
1982-83 ..	336.00	301.76	(-)34.24	10	44.00	15.67	(-)28.33	64
Total ..	3610.21	2351.87	..	..	521.40	121.06	..	..

Against the total provision of Rs.461.11 lakhs for the Central sector and Centrally sponsored schemes during the period from 1974-75 to 1982-83, the Central assistance received amounted to Rs.65.18 lakhs and the expenditure thereagainst was Rs.118.91 lakhs.

Between 1974-75 and 1982-83, 26 schemes involving provision of Rs.935.63 lakhs remained unimplemented and savings in these schemes were stated by the Department (December 1983) to have been diverted to schemes actually implemented.

9.6.3. Physical targets and achievements

Physical performance of various programmes during the period from 1974-75 to 1982-83 is given below :

Item	Unit	Base	Fifth	Achieve-	1979-80		1980-81		1981-82		1982-83	
		level (1973-74)	Plan targets (1974-79)	ments (1974-79)	Targets	Achieve- ments	Targets	Achieve- ments	Targets	Achieve- ments	Targets	Achieve- ments
1. Fish Production												
(a) Inland ..	Tonnes	238.82	1700	1368	323	315	336	326	341	350	372	218
(b) Marine ..	Do.	9.00	100	78	27	22	27	25	28	28	33	53
(c) Total ..	Do.	247.82	1800	1446	350	337	363	351	369	378	405	270
2. Mechanised boats—												
	Number	18	425	107	187	nil	137	10	137	13	7	48
3. Trawlers/ Deep sea fishing vessels												
	Number	1	9	5	5	nil	6	nil	6	nil	nil	nil
4. Fish seed production—												
(i) Fry ..	Millions	160	6830	4286	1580	1300	1700	1869	2600	3200	4000	3150
(ii) Fingerlings	Millions	55										
5. Fish seed farms												
(a) Water-area (Nursery)	Hectare	20	225	220	280	900	1400	2100	3900	2500	1700	400
		120	800	700	800	280	400	410	600	685	115	100
6. Brackish water fish farming												
	Hectare	NA	8000	8200	8600	NA	..	..	..	..	600	350

7. Refrigeration

(a) Cold storage	Number	13	20	20	22	nil	..	..	..	..	..	..
(i) Capacity	Tonnes	NA	NA	NA	NA	..	..	..	..	..	..	..
(b) Ice plants	Number	15	26	26	28	..	..	..	..	..	..	..
(c) Freezing Plants	Number	10	20	20	25	..	..	..	..	..	..	..

A test audit was conducted of the records maintained in the Fisheries Department, Directorate and its field offices in Birbhum, Burdwan, Malda, Midnapore (East), Murshidabad, Nadia, 24-Parganas (North) and 24-Parganas (South) districts. The observations arising therefrom are given below :

3.6.4.1. *Utilisation of funds*

Funds allotted, drawn and expenditure incurred, between 1977-78 and 1982-83, by the field officers of 8 districts covered by testcheck were as below :

Year			Funds allotted	Funds drawn	Expenditure incurred	Unspent balance
<i>(In lakhs of Rupees)</i>						
1977-78	..	..	30.69	26.99	23.13	3.86
1978-79	..	..	71.21	68.02	43.48	24.54
1979-80	..	..	97.64	87.43	43.21	44.22
1980-81	..	..	140.80	130.53	64.88	65.65
1981-82	..	..	99.26	78.01	53.76	24.25
1982-83	..	..	54.13	49.64	38.34	11.30
Total			493.73	440.62	266.80	173.82

Non-utilisation or under-utilisation of funds was stated by the field officers to be due to delay in sanction of funds i.e., during October to March instead of during June to September which was the best season for pisciculture. The unspent balances were not remitted back promptly at the end of each year. Rupees 2.29 lakhs in 1980-81, Rs.92.60 lakhs in 1981-82 and Rs.1.28 lakhs in 1982-83 making a total of Rs.96.17 lakhs were returned to treasuries and the remaining Rs.77.65 lakhs were retained either in Deposit-at-Call receipts, Bank accounts opened with the State Bank of India in violation of the provisions of the treasury rules or in the form of cheques.

3.6.4.1.1. *Funds advanced to an undertaking remained unutilised*

Funds aggregating Rs.111.45 lakhs were drawn by the DFWB from 1974-75 to 1982-83, and given to the State Fisheries Development Corporation (a Government of West Bengal Undertaking) for implementation of various schemes. Of this amount, Rs.71.65 lakhs remained unspent for one to nine years (up to

June 1984). Actual utilisation of funds was not watched by the department who lost all control over the schemes entrusted to the Corporation.

3.6.4.2. *Water resources and their utilisation*

3.6.4.2.1. *Vested water areas*

Instances of non-utilisation of 701.86 hectares of water areas in 4 districts were noticed during test check. The reasons (where* furnished) are non-reclamation of water area, non-clearance of water hyacinth, delay in taking over possession and non-renewal of lease agreements.

3.6.5. *Inland Fisheries*

3.6.5.1. *Production of spawn*

(a) Induced breeding : Out of 40 departmental farms in operation between 1979-80 and 1982-83 in the State for production of seeds as well as fish, production of spawn by induced breeding was done in 7 to 12 farms in different years. Against the target of 2531.50 lakh spawns for the four years, 1979-80 to 1982-83, actual production was only 839.50 lakhs (33 per cent) vide table below :

Year		Number of farms in which spawn was produced	Production Targets	of spawn Achievement	Excess(+)/ Shortfall(-) in achievements	Percentage of excess/ shortfall in production		
			(In lakhs)					
1979-80	8	111.75	121.27	(+)9.52	(+)9	
1980-81	12	239.50	179.83	(-)59.67	(-)25	
1981-82	8	830.25	333.13	(-)497.12	(-)60	
1982-83	7	1350.00	205.27	(-)1144.73	(-)85	
Total			2531.50	839.50	(-)1692.00	(-)67

The shortfall was attributed, to high incidence of mortality, shortage of manpower, poaching of brooders, lack of better management, etc. As seen in Berhampore Fish Seed Farm of Murshidabad district, out of 321.75 lakh fertilised eggs, only 24.79 lakh spawns were produced between 1977-78 and 1982-83. The mortality was 296.96 lakh eggs constituting 92 per cent against 70 per cent fixed by Government as permissible. High incidence of

* Not furnished for 367.18 (Burdwan)

mortality was attributed (May 1983) by the Farm Manager to unfavourable weather conditions, cultural mortality, poaching, deterioration of efficiency of the tanks, etc.

In two farms (Lambodarpur Sayar and Soner Bundh) of Birbhum district no spawns could be produced (target : 120 lakhs per annum) as 1,891 kg of brood fish (value : Rs.0.36 lakh) purchased (March 1981) for induced breeding of spawns were diverted (1981-82) to a "Bundh-Breeding" scheme [vide sub-paragraph 3.6.5.1. (b)] while in Kajlagarh Fish Farm of Midnapore district, 200 kg of brood fish purchased (March 1981) were stated to have been stolen. In Pailan Fish Seed Farm of 24-Parganas (South) district, spawn actually produced in 1981-82 was 8 lakhs out of targeted 15 lakhs while in Kulia Farm of Nadia district 11 lakh spawns were produced during 1981-82 and 1982-83 against the capacity of 120 lakhs, the shortfall was attributed to fluctuation in temperature, bright sun-shine, etc. In the above 5 farms where Rs.0.92 lakh were spent, the production of spawns (19 lakhs) during 1981-82 and 1982-83 was a bare 3 per cent of the targets.

Production target of 300 lakh spawns per annum in the Hatikhana Fish Seed Farm of Murshidabad district for which Rs.0.74 lakh were allotted (February 1981) could not be achieved due to non-availability of brood fish while in Barasagardighi Fish Farm of Malda district 1,000 kg of brood fish were stocked against a requirement of 3,066 kg for production of 460 lakh spawns during 1980-81 and 1981-82.

(b) Bundh breeding : For the purpose of (i) production of spawn, (ii) production of fry and fingerlings and (iii) composite fish culture, establishment of a bundh breeding farm at Ballavpur of Birbhum district was approved in March 1978. The Farm was to have 6 nursery and 6 rearing tanks, dry and wet bundhs and an office building. During 1977-78 to 1980-81, construction works were executed at a cost of Rs.4.13 lakhs. Brooder tank and office building, on which Rs.2.23 lakhs were spent, remained incomplete (December 1983). Six nursery tanks and 6 rearing tanks constructed (1981-82) at a cost of Rs.1.11 lakhs were not utilised during 1982-83. No composite fish culture was started in the farm, and Rs.0.71 lakh meant for these activities were diverted (1979-80 to 1982-83) on production of spawn without any approval of Government. So far as production of spawn is concerned, out of 5,605 kg of brood fish purchased between 1979-80 and 1982-83 at a cost of Rs.1.07 lakhs, 4,331 kg fish valuing Rs.0.82 lakh were utilised. Against the production capacity of 1,083 lakh spawns from 4,331 kg of brood fish, 748 lakh spawns (69 per cent) were produced.

3.6.5.2. *Production of fry and fingerlings*

(i) There were 15 farms in this State during the period 1974-75 to 1982-83 for production of fries and fingerlings. The performance of these farms during 1977-78 to 1982-83, revealed that against the targeted production of fries (264.77 lakhs), fingerlings (583 lakhs) and fish (48.83 tonnes), the actual production was—fries : 179.22 lakhs, fingerlings : 339.77 lakhs and fish : 42.16 tonnes respectively. Against Rs.40.11 lakhs spent thereon, revenue earned was Rs.30.30 lakhs which did not even cover expenditure. There was a deficit of Rs.9.81 lakhs. During the six year period the shortfall in production of 85.55 lakh (32 per cent) fries, 243.23 lakh (42 per cent) fingerlings and 6.67 tonnes (14 per cent) fish was attributed (April to June 1983) by different farm authorities to late sanction of funds, delay in disposal of seeds owing to late recommendation of fish farmers by the departmental officers, poaching, susceptibility of seeds to mortality due to sudden change in ecological and environmental conditions, non-implementation of induced breeding of spawns due to unfavourable conditions and deterioration of the efficiency of tanks.

In 5 farms (2 in 1981-82 and 3 in 1982-83), fries and fingerlings could not be obtained due to severe drought although Rs.0.85 lakh were spent for the purpose.

(ii) Overstocking understocking of nursery areas : Between 1977-78 and 1982-83, 388.82 lakh spawns were stocked in excess of requirement (459.95 lakhs) as per the norms (20 lakhs per hectare of water-area) prescribed by Government in 6 farms while spawns (59.54 lakhs) liberated in 4 farms fell short of the requirement (216.70 lakhs) by 157.16 lakhs, the actual liberation of spawns varying widely from year to year. Overstocking of nursery tanks led to paucity of space therein and consequent higher incidence of mortality while understocking of tanks led to the wastage of space therein. Farm authorities stated that the entire quantity of spawn brought by spawn dealers from long distance had to be purchased and liberated without an eye to the requirement as it was not possible for them to take back the seeds.

(iii) High incidence of mortality : Out of 620.82 lakh spawns liberated in 9 farms between 1977-78 and 1982-83, 202.79 lakh fries and fingerlings were raised and 67 per cent spawns died against the permissible limit of 52 per cent, fixed by Government. The mortality was total in Kulia Farm in 1980-81

(iv) Non-utilisation|under-utilisation of farms|water areas in many farms either dwindled or remained under-utilised are shown below :

District/Name of farm	Water-area available	Water-area utilised	Water-area remaining unutilised	Period for which unutilised	Remarks
(In hectares)					
Nadia—					
Four Farms in Kalyani ..	.. Nursery— 3.08, Rearing— 6.30	1.13	1.95	1977-78	Water area (3.84 hectares) were lost due to breaches in the embankments and silting of the tanks. The tanks were, however, developed and renovated at a cost of Rs. 2.48 lakhs in March 1983.
		4.41	1.89	1982-83	
Seed Farm, Karimpur	.. 2.67	0.80	1.87	1977-78 1980-81	During 1981-82 and 1982-83, 2 lakh fries and fingerlings were produced at a cost of Rs. 0.50 lakh against the production capacity of 64 lakh fries or 51.20 lakh fingerlings. Non-utilisation or under-utilisation of the water-area was, as explained (December 1983) by the DFO, Nadia, due to silting up of water-area and non-availability of fund for renovation.
Seed Farm, Shantipur ..	.. 6.14	1.78	4.36	1975-76 1982-83 1979-80	A detailed scheme, for composite fish culture and production of seeds for utilisation of the water-area, was sent (June 1982) by the DFO, Nadia, to the Director. Further development in the matter was awaited (November 1983).
			1.78	onwards	
Murshidabad—					
Seed Farm, Harisagardighi	.. 2.67	nil	2.67	1975-76 1981-82	Administrative approval for setting up the farm was accorded in September 1975. Although Rs. 0.75 lakh were spent from 1977-78 to 1979-80 for raising of embankment, renovation of tank, etc., production of seed started in 1982-83 in 1 hectare of water-area. Out of 20.93 lakh spawns liberated for production of fries and fingerlings, 3.27 lakh fingerlings were actually produced, leading to mortality of 17.66 lakh (84 per cent) against the permissible limit of 52 per cent. Revenue earned was Rs. 0.07 lakh against an expenditure of Rs. 0.20 lakh.
		1.00	1.67	1982-83	

24-Parganas (South)—

Seed Farm, Pailan 0.87 0.87 .. --

The Farm was set up (1973-74) on a land including water-area acquired at a cost of Rs. 0.58 lakh for production of seeds (0.47 hectare) and composite fish culture (0.40 hectare). Against the production capacity of 4.54 lakh fingerlings per annum, 0.22 lakh fingerlings were produced in 1978-79, 1980-81 and 1981-82. While against production capacity of 12,800 kgs of fish, 3151 kgs of fish were produced between 1974-75 and 1981-82. Revenue earned (Rs. 0.23 lakh) in the farms during 8 years also fell short of expenditure (Rs. 0.43 lakh) by Rs. 0.20 lakh.

3.6.5.3.1. *Intensive cultivation of fish by adopting new technology*

As 21 out of 29 fish farms were found (1978-79) by the Department to be running in losses it was decided (1978-79) that fish farming should be entrusted to Co-operative and private sectors. It was also decided that instead of setting up any further new fish farms, future development should come through intensive cultivation with modern technique of Composite Fish Culture (CFC) for raising the production level 6 to 7 folds from the level (600 kg per hectare) normally obtained in traditional method of pisciculture.

During the period from 1977-78 to 1982-83, 17 to 26 departmentally managed fish farms (1977-78 : 17; 1978-79 : 22; 1979-81 : 26 and 1981-83 : 24) were in operation in which CFC having per hectare potential of 6,000 kg was adopted from 1978-79 partly in 5.62 hectares out of 23.62 hectares of total water area of two farms (Dhokordaha and Kulia) and fully in 2.33 hectares of water area in other three farms (small pond Krishnagar, Sarobar Krishnagar and Dahar Beel). Out of target of 684 tonnes of fish to be produced in 17 to 26 farms in different years, 357 tonnes of fish (52 per cent) as detailed below were actually produced between 1977-78 and 1982-83 :

Year	Number of farms	Production of fish		Shortfall in production	Percentage of shortfall
		Target	Achievement		
(In tonnes)					
1977-78	17	125	80	45	36
1978-79	22	136	71	65	48
1979-80	26	112	69	43	38
1980-81	26	106	41	65	61
1981-82	24	103	45	58	56
1982-83	24	102	51	51	50
Total	..	684	357	327	48

The total revenue earned by these farms including CFC during the period amounted to Rs.51.49 lakhs against the expenditure of Rs.48.81 lakhs. During 1978-79 to 1982-83 the CFC alone fetched revenue of Rs.3.30 lakhs against the expenditure of Rs.3.39 lakhs.

The shortfall in production varying between 36 per cent in 1977-78 and 61 per cent in 1980-81 was due to erratic liberation of seeds. In 6 Farms between 1977-78 and 1982-83 there were overstocking of

11.83 lakh fingerlings in some years and understocking of 18.43 lakh fingerlings. It was stated that lack of adequate depth and the sandy bottom surface of the water area affected the production of table fish, composite fish culture was vitiated due to continuous dacoity in the Farm tanks and unauthorised exploitation and poaching led to shortfall in production. The DFWB also stated (June 1983) that factors deterrent to production of fish as found during the evaluation in 1978-79 had been still persisting, although some measures like installation of tubewells in the farms as an additional source of water supply and raising of embankments were taken.

3.6.5.3.2. *Fish Farmers' Development Agencies*

Government of India sponsored (1973-74) a scheme for the establishment of Fish Farmers' Development Agencies (FFDA) for popularising improved techniques of fish culture. The specific objectives of the scheme were :

- (i) progressive reclamation and bringing of all cultivable fishery resources under optimum fish production;
- (ii) organisation of the agencies so that these served as nucleus of activities;
- (iii) imparting training to fish farmers and
- (iv) contribution towards strengthening of rural economy. For implementation of the scheme, State Government was eligible for 100 per cent assistance as loan/grant till April 1979 and 50 per cent thereafter.

The first FFDA in West Bengal was set up in December 1973 in Burdwan District. Four more agencies were set up in West Dinajpur, Malda, Murshidabad and Birbhum districts in January 1976, March 1976, September 1979 and March 1981 respectively. Central assistance received by the State, assistance released to the five

agencies and expenditure incurred by them between 1973-74 and 1980-81 were as below :

Sl. No.	Name of Agency	Central Assistance received		Assistance released by State		Expenditure incurred		Unspent balance		
		Grants	Loans	Grants	Loans	Grants	Loans	Grants	Loans	
<i>(In lakhs of Rupees)</i>										
1.	Burdwan	12.52	..	12.10	7.90	8.09	7.90	4.01	nil	
2.	West Dinajpur	5.48	..	4.61	nil	NA	NA	NA	NA	
3.	Malda	4.98	..	3.51	nil	1.73	nil	1.78	nil	
4.	Murshidabad	6.70	..	6.43	nil	0.73	nil	5.70	nil	
5.	Birbhum	6.70	..	6.43	nil	1.25	nil	5.18	nil	
Total ..		36.38	11.50*	33.08	7.90	11.80	7.90	16.67	nil	

* District-wise break-up is not available.

The unspent balance at the end of March 1981 was taken (1980-81) as Government of India's share in the new scheme of "World Bank assisted Inland Fisheries Project" implemented by the FFDA's (vide Sub-para 3.6.5.5.). In Birbhum, Malda and Murshidabad districts, the agencies did not take up the reclamation work at all (March 1981) but Rs.3.71 lakhs were shown as spent on pay and allowances of staff, purchase of vehicles and meeting contingent charges between 1973-74 and 1980-81. In Burdwan district, the agency spent Rs.15.99 lakhs (of Rs.20 lakhs allotted) between 1973-74 and 1979-80 on reclamation of ponds, purchase of vehicles, salaries of staff, contingent charges, etc., but no pisciculture was done therein up to 1977-78. Against the annual target of 200 hectares, water areas reclaimed at a cost of Rs.0.78 lakh during 1978-79 and 1979-80 were 4.31 and 2.64 hectares and areas utilised were 2.13 hectares and 4.82 hectares respectively. Against total quantity of 17.375 tonnes of fish to be harvested from the area brought under pisciculture, 9.640 tonnes were harvested from 4.82 hectares in 1979-80. The shortfall in coverage of water area was attributed (May 1983) to the multiownership of the tanks and the tank-owners being defaulters in respect of Co-operative and other Bank loans while the shortfall in production was due to washing away of the tanks by the floods in 1978-79 and understocking of seeds in both the years.

Thus, the scheme implemented at a cost of Rs.19.70 lakhs by four agencies did not yield desired benefits to the pisciculturists in 3 districts while in Burdwan district both reclamation of water area and production of fish therein were insignificant.

3.6.5.4. Performance of Chotkhand Seed Farm

The farm, having 7.19 hectares of water area, was taken over by the FFDA Authorities, Burdwan in May 1974 from the DFO, Burdwan for production and supply of seeds to the owners of the tanks reclaimed under the scheme.

Production fell short of the norm during 1978-79 to 1980-81 as detailed below :

Name of Seed or Fish to be raised	Target	Actuals	Shortfall
Fry (in lakhs)	24.60	7.76	16.84
Fingerlings (in lakhs)	4.59	3.78	0.81
Fish (in tonnes)	0.071	0.004	0.067

Survival rate of spawn up to fry stage varied between 17 per cent (1979-80) and 21 per cent (1980-81) against the norm of 60 per cent while that of fries to fingerlings stages varied between 49 per cent (1979-80) and 74 per cent (1978-79) against the norm of 80 per cent. The production of fish was only 6 per cent of the target.

Against total expenditure of Rs.1.77 lakhs between 1978-79 and 1980-81, revenue earned was Rs.0.43 lakh. The loss of Rs.1.34 lakhs was ascribed to deficiency of water areas and non-availability of intending buyers. The reasons for high shortfall, as stated by the FFDA Authorities, Burdwan, were (i) scarcity of water in the tanks, (ii) washing away of tanks by floods of 1978-79, (iii) poisoning of tanks by unknown miscreants, etc.

3.6.5.5. *World Bank Assisted Inland Fisheries Project*

3.6.5.5.1. For removal of the imbalance between the demand for and supply of fish by construction of indoor hatchery complexes by the West Bengal Fish Seed Development Corporation (a State Government Undertaking), renovation of ponds for pisciculture, training to be imparted to the beneficiaries under this scheme, etc. by the ongoing FFDA's and new FFDA's to be set up in 11 districts, the Project was started in the State from April 1980 to run for a period of 5 years. Out of total provision of Rs.344 lakhs during 1980-81 to 1982-83, total expenditure incurred was Rs.100.17 lakhs.

3.6.5.5.2. *Construction of hatcheries*

Out of 11 hatchery complexes (3 of 25 hectares each and 8 of 10 hectares each) to be set up by March 1982 (9) and March 1983 (2), construction of 2—one (25 hectares) in Burdwan district and the other in Midnapore district, reported to have started in June 1982 had not been completed (June 1983). The construction of 3 other hatcheries in Birbhum, Howrah and Murshidabad districts could not be taken up although outline plans and estimates of 3 hatcheries were stated (August 1982) to have been approved by the Central Project unit and sites for other 6 hatcheries in Nadia, West Dinajpur, Malda, Purulia, Bankura and Hooghly districts had either just been selected or were awaiting selection (May 1984).

Thus, none of the 11 hatcheries could be set up even after a lapse of three years (of the 5 years of the project). Rupees 16.55 lakhs had been spent on constructional works till September 1983.

3.6.5.5.3. *Renovation of ponds for pisciculture*

The target for improvement of fish ponds (number not specified) by the individual fish farmers, fish production groups or fishermen's co-operative societies having ponds owned or on lease at least for 10

years was fixed at 34,000 hectares to be achieved during 1980-85. The cost of renovation was to be financed by subsidy (25 per cent) from Government and loan (75 per cent) to be provided by participating banks. FFDA authorities were to process the applications received from the fish farmers, and send those to the banks for sanction of loan after which subsidy portion was released to the banks for payment to the beneficiaries. The financial and physical progress of the renovation works between 1980-81 and 1982-83 are as below :

			Financial	Survey of	Physical	Production
			(In lakhs of	water area	Improvement	of fish
			rupees)	(In hectares)	of	
					water area	(In tonnes)
Target	..	..	134.55	10,200	10,200	3522.50
Achievement	..	..	83.62	4,553	1,393	141.93
Shortfall	..	..	50.93	5,647	8,807	3380.57

Non-utilisation of Rs.50.93 lakhs (of Rs.134.55 lakhs drawn by the FFDAs including Rs.16.67 lakhs being the unspent balance of the scheme of Fish Farmers' Development Agency—Para 3.6.5.3.2.) for about 1 to 3 years was due to delay in sanction of loans by the participating banks and unwillingness of the intending loanees to receive the inputs instead of cash. The proportion of the unspent balance was highest (69 per cent) in Bankura and Murshidabad districts. The expenditure includes Rs.34.17 lakhs (41 per cent) on staff cost and contingencies, Rs.39.41 lakhs (47 per cent) on subsidy, Rs.6.79 lakhs (8 per cent) on vehicles and equipment and Rs.3.25 lakhs (4 per cent) on training. The shortfall (5,647 hectares) in survey of water-area was highest in Bankura district (88 per cent). Out of 10,345 cases (processed by the FFDAs) covering 4,107 hectares, in 3,302 cases loans of Rs.171.79 lakhs were released by the banks for 1,660 hectares while the matching subsidy released by the FFDA authorities was Rs.33.12 lakhs only in 2,678 cases for 1,408 hectares. Water-area actually improved was 1,393 hectares—14 per cent of the target (10,200 hectares) leading to under-utilisation of credit and subsidy (extent not furnished) made available to the beneficiaries. Fish seeds were actually stocked in 1,018 hectares leading to non-utilisation of 375 hectares of water area improved, reasons for which were not furnished (May 1984). Out of 1,409

hectares of water area stocked with seeds during 1981-82 and 1982-83 harvesting was done from 131 hectares as detailed below :

			1981-82	1982-83
Water area stocked with seeds (in hectares)	..	..	391	1,018
Number of districts	..	..	11	11
Water area from which fish was harvested (in hectares)	..	..	88	13
Number of districts	..	..	2	4
Quantity of fish harvested (in tonnes)	..	..	36.43	105.50

According to FFDA authorities, harvesting was not done during 1981-82 and 1982-83 due to shortage of technical staff, engagement of FEOS in other fishery works and shortage of field officers. In Burdwan, seeds were not stocked in 1980-81 and as such, there was no harvesting during 1981-82. No reasons were furnished for non-harvesting during 1982-83. Thus, out of 1,409 hectares of water area stocked with seeds, harvesting was done from 131 hectares, leaving 1,278 hectares in 11 districts from which the results of pisciculture were not assessed. Average yield per hectare varied between 208 kg and 1,125 kg against the projected production of 2,500 kg.

3.6.5.6. *State contribution of setting up brackish water fish-farms in private sector and development of tank fisheries*

For augmenting the production of fish, the vast water-areas and fallow lands in Midnapore and 24-Parganas districts, (having potential resources of prawn and other brackish water species) where paddy cultivation is not possible due to tidal effects and high salinity, were to be exploited (from 1978-79) and tank fisheries were to be developed (from 1979-80) in all districts for taking up all aspects of pisciculture. Financial assistance prescribed was as below :

	Share of				Beneficiaries		
	Government		Financial institution	Loan (In percentage)			
	Subsidy	Loan					
Brackish water fish farms—							
Up to 1979-80	70	..	30	
From 1980-81 onwards	25	..	65	10	
Tank fisheries—							
1979-80	25	..	65	10
From 1980-81 onwards	25	..	75	..

Funds allotted, drawn and spent as well as targets and achievement of water-area between 1978-79 and 1982-83 in 8 districts were as below :

	Funds			Water-area	
	Allotted	Drawn	Spent	Target	Achievement
	<i>(In lakhs of rupees)</i>			<i>(In hectares)</i>	
Brackish water fish farms	48.14	33.33	11.54	2317	NA
Tank fisheries ..	43.30	43.30	13.22	1075.96	NA
Tota ..	91.44	76.63	24.76	3392.96	NA

Out of Rs.76.63 lakhs, Rs.51.87 lakhs (68 per cent) remained unspent till 31st March 1983 (included in Rs.173.82 lakhs vide sub-para 3.6.4.1.). Information on area actually reclaimed and in which pisciculture done in Midnapore district for all the years and in 24-Parganas district during 1978-79 and 1979-80, total expenditure on institutional finance actually incurred on such works was not furnished (May 1984). During 1978-79 and 1982-83 in 24-Parganas district, Rs.110.44 lakhs were paid by the participating banks as loan and Rs.11.54 lakhs were released as subsidies/loans by Government for reclamation of 2,317 hectares of brackish water and pisciculture therein. The Department did not monitor the scheme and had no information as regards achievement. The success of the schemes was also not evaluated.

3.6.5.7. *Development of reservoir fisheries*

According to the Fifth Plan proposals, water area in Mayurakshi, Kangsabati, Karotowa and Hinglow reservoirs were to be developed for pisciculture. No expenditure was incurred between 1974-75 and 1978-79 in spite of Plan provision of Rs.37.71 lakhs.

In 1979-80, the DFO Birbhum liberated 6.98 lakhs advanced fingerlings (value : Rs.1.95 lakhs) in the Massanjore Reservoir (effective water area : 2000 acres) on the Mayurakshi river. The targeted production was 139.5 tonnes of fish. After 1.04 tonnes were obtained, the harvesting had to be abandoned due to threats from the villagers around the reservoir. Reservoir fisheries envisaged in the Plan could not, therefore, be developed during the Fifth Plan in spite of the provision of funds.

3.6.6. *Coastal Fisheries*

3.6.6.1. *Development of coastal fishing*

3.6.6.1.1. For effective exploitation of the potential resources of fish in the coastal belt (about 64 km in length) in Midnapore and 24-Parganas districts for changing the socio-economic condition of the fishermen depending on coastal fishing, Government introduced (1975-76) "Integrated scheme for development of coastal fishing" under which the following activities were envisaged :

- (a) survey and scientific investigation;
- (b) standardisation of crafts and gears;
- (c) commercial fishing through fishermen's cooperative societies by rendering financial assistance and technical guidance; and
- (d) utilisation of existing boats by letting out on rental basis and for departmental catching of fish.

Out of provision of Rs.223.20 lakhs, expenditure incurred was Rs.85.86 lakhs (38 per cent) between 1974-75 and 1982-83. The points noticed in the course of review of the records relating to the scheme maintained by the department, directorate and office of the Assistant Director of Fisheries, Coastal Mechanised Scheme, Diamond Harbour, 24-Parganas, are mentioned in succeeding paragraphs.

3.6.6.1.2. *Survey and scientific investigation and standardisation of crafts and gears*

As per the Project Report (September 1976), a thorough survey of the coastal belt was to be done for collection of scientific data on biological aspects and physico-chemical condition of water, study on seed prospecting, etc. for extending the information to the coastal fishermen so that potential coastal resources could be efficiently exploited by them. On the basis of the data to be obtained from such survey and investigation, crafts and gears were to be standardised and gill nets were to be modified. No such survey was conducted except on two days in January 1977 in Digha coast of Midnapore district and consequently standardisation of crafts and gears could not be taken up. The ADF stated (June 1983) that in the absence of technical staff, the survey could not be undertaken. Detailed staff proposal was made by the ADF in June 1978; development in the matter was awaited (May 1984).

Five batchari power boats (value : Rs.0.68 lakh) received as gift from UNICEF and meant for survey and standardisation of crafts and gears were mainly utilised for departmental catching of fish. One steel trawler (value : Rs.0.99 lakh) procured in March 1969 and put on these activities in 1976 went out of order in 1977 and was beyond economic repairs. An expenditure of Rs. 5.94 lakhs on pay and allowances of the crew of the boats, fuel, repair, etc. proved to be fruitless.

3.6.6.1.3. *Commercial fishing through fishermen's Cooperative societies*

Supply of high-powered boats : The Director of Fisheries, West Bengal, placed in May 1977 orders with Tamil Nadu Fisheries Development Corporation (TFDC) for supply of 25 mechanised boats by August 1977 at a cost of Rs.1.75 lakhs each (total cost : Rs.43.75 lakhs). The boats were received in Digha coasts—12 in January 1978 and 13 in August 1978 and Rs.46.12 lakhs including transport cost were paid to the TFDC by June 1978. Of these boats, 12 (received in January 1978) were found (March 1978) by the Director to have not been fitted with the trawling gallows and pulleys rendering these unsuitable for trawling operation, although according to the agreement the price of the boat included the price of all additional equipment, fittings, etc. On this being pointed out, the TFDC agreed to provide the fittings but on payment of extra charge. No record to indicate that the fittings were provided on these boats could be shown to Audit (December 1983). Thirteen boats received in August 1978, however, had those trawling gallows and pulleys. Out of 25 boats, 24 boats (value :Rs.42 lakhs) were distributed—3 in November 1978 to Mushamari Colony Fishermen's Cooperative Society (MCFCS) and 21 between September and November 1979 among the primary societies of the Contai Central Fishermen's Cooperative Society (CCFCS), while the other boat was retained by the Director for trawling operation. Out of Rs.60.66 lakhs, sanctioned by Government, a cheque for Rs.59.26 lakhs was sent by Government (March 1979) to the concerned Central Co-operative Bank for crediting the amount to the respective societies. Though the cost of 24 boats was Rs.45.60 lakhs, the amount of Rs.44.40 lakhs was payable by the Societies. The Societies, however, paid Rs.32.99 lakhs, leaving the balance amount of Rs.11.41 lakhs which had to be borne by the Government.

Of the remaining Rs.26.27 lakhs (Rs.59.26 lakhs-Rs.32.99 lakhs) with the Central Societies, Rs.7.80 lakhs were disbursed among the Primary Societies for purchase of country boats (60) and set of nets (20) by the CCFCS and the MCFCS purchased one country boat at

a cost of Rs.0.10 lakh. Neither information about utilisation of Rs.7.80 lakhs with Primary Societies and Rs.18.37 lakhs with the Central Societies nor any report on performance of boats vis-a-vis progress in hauling of fish by the boats was obtained from the societies (December 1983).

Between January and July 1980, the Executive Officers, CCFCS reported to the Director that the body and some parts of the boats got damaged, defects developed in electrical functions and wooden rudders of the boats were snapped down due to retention of the boats in Digha coast for about 2 years before actual distribution. The Executive Officer, MCFCS also reported (March 1979) that the boats required remodelling for undertaking trawling operations. Information on the present condition of the boats was, however, not furnished by the Director (May 1984).

Thus, the total outlay of Rs.73.77 lakhs on commercial fishing through co-operative societies did not yield the desired results mainly due to supply of mechanised boats found unsuitable by the fishermen for operation, and the defects developing in the boats due to their remaining undistributed for about 1 to 1½ years.

3.6.6.1.4. *Letting out of old boats and departmental catching of fish*

According to the project report, the existing boats were to be utilised by letting out to fishermen or fishermen's Co-operative Societies on rental basis, and for departmental catching of fish, the anticipated revenue between 1976-77 and 1982-83 being Rs.11.22 lakhs and Rs.6.48 lakhs respectively.

Out of 105 boats targeted to be let out, only 32 were actually let out for which rent accrued and realised was Rs.2.90 lakhs and Rs.1.89 lakhs respectively between 1976-77 and 1982-83. Regarding departmental catching, out of 21 boats in 1976-77, 5 (valued at Rs.1.84 lakhs) remained out of operation from January 1978 to March 1983 during which the services of 1 engine driver and 9 fishermen-cum-laskars remained unutilised. Further, 3 high powered boats valuing Rs.0.92 lakh remained unutilised throughout at Frasergunj Base Camp due to absence of technically qualified operational staff. Out of 216 tonnes of fish estimated to be caught by departmental catching during the period, only 67 tonnes (31 per cent) were actually caught and a revenue of Rs.2.19 lakhs (34 per cent of estimate) derived. There was thus loss of revenue of Rs.12.61 lakhs besides idle expenditure of about Rs.9.30 lakhs due to boats remaining out of operation.

Shortfall in achievement was attributed by the Directorate (June 1981 and June 1983) to delay in allotment of boats resulting in parties not turning up to receive them, non-availability of gears, running of boats by departmental drivers not being acceptable to the private parties, utilisation of some boats in training programme, difficulty in utilising high keeled boats in view of silting up of the coastal belts.

3.6.6.2. *Expansion of extension wing and rendering extension services*

3.6.6.2.1. For the purpose of disseminating the technical know-how on methods of improved pisciculture, induced breeding and bundh-breeding techniques, seed raising, etc., among the rural fish farmers through identified and organised groups, the following activities were envisaged under the scheme :

- (i) formation of fish production groups (FPG);
- (ii) demonstration centres of nursery management practices and rearing practices for productions of fry and fingerlings respectively;
- (iii) demonstration centres on composite fish culture; and
- (iv) adoption of measures for popularising improved techniques of pisciculture; etc.

Out of Rs.100.17 lakhs allotted in 8 districts between 1979-80 and 1982-83, Rs.27.92 lakhs (28 per cent) were spent on these activities.

3.6.6.2.2. *Formation of Fish Production Groups (FPGs) and their performance*

In five districts 1,275 FPGs were registered against a target of 2,542 FPGs. Detailed account of Rs.2.43 lakhs advanced for the formation of the societies was to be furnished within one month from the date of receipt. Such accounts had not been submitted by any of the recipient FPGs in any district. The activities of the FPGs were not supervised by the concerned FEOs nor were any progress reports and annual summary of activities (except in Birbhum district) obtained.

3.6.6.2.3. *Demonstration centres on nursery and rearing practices*

3.6.6.2.3.1. For the purpose of propagation of Scientific methodology in nursery (production of fries) and rearing (production of fingerlings) practices among rural folks through practical

demonstration in village water areas and creation of a team of quality seed producers, demonstration centres (DCs) were set up in each district from 1978-79 and 1979-80 respectively. Government subsidy payable to individual fish farmers, FPGs, FCSs, etc. on per hectare of water area of each DC nursery and rearing practices was Rs.8,000 (of estimated cost : Rs.14,000) and Rs.5,100 (of estimated cost : Rs.9,000)—revised to Rs.5,400 in June 1982—respectively. Financial and physical progress in setting up DCs in 8 districts between 1978-79 and 1982-83 were as below :

DCs	Subsidy			Water area of DCs			Production			Shortfall	
	Target	Achievement	Shortfall	Target	Achievement	Shortfall	Water area of DCs	*Capacity	Actual		
	<i>(In lakhs of rupees)</i>			<i>(In hectares)</i>			<i>(In lakhs)</i>				
Nursery	..	17.90	13.24	4.66	223.76	194.70	29.06	159.90	1918.80	1332.14	586.66
Rearing	..	12.63	7.40	5.23	247.18	179.28	67.90	174.74	279.58	212.32	67.26

96

*Capacity was determined on the basis of water area multiplied by 20 lakh spawns and 2 lakh fries for nursery and rearing areas respectively and 60 and 80 per cent thereof respectively.

Out of Rs.30.53 lakhs allotted (between August and March each year), Rs.9.89 lakhs (32 per cent) could not be utilised due to delay in sanction of funds, effective season for pisciculture being between June and September. As a result, DCs could not be set up in 96.96 hectares of water area. Shortfall in production of fries (nursery) of 586.66 lakhs (31 per cent) and production of fingerlings (rearing) of 67.26 lakhs (24 per cent) was due to high incidence of mortality varying between 31 per cent in Murshidabad district and 83 per cent in Birbhum district in nursery DCs against the admissible limit of 40 per cent and between 35 per cent and 100 per cent in water area of the FPG in Birbhum district in rearing DCs against the admissible limit of 20 per cent. Such high incidence of mortality was ascribed (April-June 1983) by the concerned DFOs to wide differences in conditions of soil and water from tank to tank, shortage of technical personnel and absence of laboratory facilities, wide variations in the quality of seeds and ecological conditions from centre to centre. Liberation of spawns and fries was also wide of the norms prescribed. Of 1,560.77 lakh spawns to be liberated in 77.46 hectares of nursery DCs, 1,512.47 lakh spawns were liberated; resulting in overliberation of 108 lakh spawns in some DCs and underliberation of 85.42 lakh spawns in others. In 86.13 hectares of rearing DCs in 2 districts also 147.87 lakh fries were liberated against the requirement of 172.26 lakh fries leading to overstocking of 41.15 lakh fries in some DCs and understocking of 15.08 fries in others. Such erratic liberation of seeds indicating lack of supervision and adequate training to the beneficiaries led to either paucity or wastage of spaces in water areas.

According to the estimates made (August 1979 and August 1980) by Government, 12 lakh fries produced in a hectare of nursery area were to be stocked (15,000 per hectare) in 80 hectares of stocking pond for raising 160 tonnes of table fish while 1.50 lakh fingerlings produced in a hectare of rearing area were to be stocked in 20 hectares for raising 60 tonnes of table-fish. Thus, from about 8,881 hectares and 2,831 hectares of water area to be stocked with 1,332.14 lakh fries and 212.32 lakh fingerlings respectively produced in Birbhum, Burdwan, Malda, Murshidabad, Midnapore (East), Nadia, 24-Parganas (North) and 24-Parganas (South) districts, 17,762 tonnes and 8,493 tonnes of table-fish respectively were to be raised. Further, 120 mandays of employment were to be generated per hectare of water area under nursery and rearing practices. Thus, out of 159.90 hectares and 174.74 hectares 0.40 lakh mandays were to be created. In none of the districts, the quantity of table-fish actually produced and mandays of employment actually generated were ascertained. Number of demonstrations of improved practices actually held and number of rural folks actually attending such demonstrations were also not ascertained in any district.

3.6.6.2.3.2. *Demonstration centres on composite fish culture*

For the purpose of setting up of 1,366 demonstration centres on composite fish culture on private parties' water area, Rs.37.93 lakhs were allotted during 1979-80 to 1982-83 to the Block Development Officers of 5 to 7 districts as subsidy. Information on number of centres actually set up and expenditure (including beneficiaries' share) actually incurred was neither rendered by the BDOs nor ascertained either by the concerned DFOs or by the DDF (Farms). The prescribed reports showing the economics of the activities of each centre and productivity of the centres against the projected 4,000 kg per hectare were also not received (December 1983). Thus, the impact of demonstration on composite fish culture involving an expenditure of about Rs.37.93 lakhs was not assessed.

3.6.6.2.3.3. *Measures for popularisation of improved techniques of pisciculture*

Director of Fisheries purchased twenty 16 mm sound projectors with accessories (10 in 1978-79 and 10 in 1980-81) and 20 generators (10 in 1978-79 and 10 in 1982-83) at a cost of Rs.3.61 lakhs and distributed these among the DFOs for disseminating improved techniques of pisciculture. Five films (3 films with 10 prints and 2 films with 16 prints) were also purchased (1979-80 and 1981-82) and distributed. Out of 5 projectors and 5 generators (value : Rs.1.02 lakhs) distributed to the DFOs of 5 districts test-checked, one set was utilised only once in Nadia district; the non-utilisation was ascribed to non-availability of trained operators. Ten projectors (value : Rs.1.09 lakhs) purchased in 1980-81 also remained unutilised due to delay in purchase of generators.

Further, for displaying the important aspects of fishery science and making the people interested in fisheries, a scheme for setting up of an aquarium of international standard in Calcutta was sanctioned in September 1976. Rupees 22 lakhs representing cost of preliminary works like detailed designing of the aquarium, acquisition of land, etc. were drawn by the Director and advanced (March 1977) to the SFDC for execution of the work as an agent of the Director. Neither the aquarium was constructed even after 6 years nor was the amount refunded by the SFDC; the reason for which was not furnished (May 1984) by the DFWB.

3.6.6.3. *Setting up of training centres and training of fish farmers*

(i) According to the recommendations of the Working Group of the Planning Commission (1978-79), Government decided to set up Training Centres in each district for imparting training to the fish

farmers and unemployed fishermen of the districts and sanctioned Rs.4.84 lakhs representing the cost of construction of hostel building, lecture hall with sanitary, plumbing, water arrangements, etc. between December 1979 and February 1982 for each district. The DFOs in charge of 14 districts and two ADFs had drawn Rs.78.80 lakhs in 1979-80 (Rs.14.52 lakhs), 1980-81 (Rs.40.08 lakhs) and 1981-82 (Rs.24.20 lakhs) although according to a note (March 1982) of the Director, selection of sites was not finalised in 11 districts, lands for the sites were either just acquired or proposed for acquisition in 3 districts and proposal for purchase of a building in a district was under consideration. Out of 8 districts covered by test-check, construction was found to be in progress in Murshidabad and Nadia districts where out of Rs.12.20 lakhs drawn, Rs.10.40 lakhs were spent till March 1983, Rs.0.39 lakh were refunded (March 1982) and Rs.1.41 lakhs remained unspent with DFO Nadia (June 1983); DFO 24-Parganas (North) did not draw Rs.4.84 lakhs and out of Rs.30.40 lakhs drawn in the remaining 5 districts, Rs.30.05 lakhs (included in Rs.173.82 lakhs mentioned in Sub-para 3.6.4.1) were refunded to the treasuries in March 1982 and 60 tonnes of cement purchased (December 1980) by the DFO, Birbhum at a cost of Rs.0.35 lakh was diverted to other schemes in that district. Information on utilisation and/or refund of Rs.40.13 lakhs of Rs.81.32 lakhs drawn was not furnished (May 1984) by the Director.

In October 1979, Government decided to provide training to the fish farmers, fish seed growers, fishermen and other prospective pisciculturists (to be selected by the DFOs) direct who had water area/tanks either owner or lease-holder, in modern technology for production of fish including fish pond management.

According to the figures furnished by the DFOs out of 8,310 fish farmers, etc. 4,987 (60 per cent) were actually trained at a cost of Rs. 10.90 lakhs in 8 districts. The shortfall (highest 59 per cent in 1979-80) was attributed to acute shortage of staff, poor response from fish farmers, shortage of accommodation and delay in selection of trainees by the Block Development Officers/Panchayat Samitis.

Out of 4,987 trained fishermen 1,203 persons trained in Birbhum and 24-Parganas (South) districts, only 211 were reported to have undertaken bankable schemes and coastal fishing. The position of other trained fisherman was not known to the DFOs. No follow-up action was taken to ascertain if the fishermen became self-employed on successful completion of their training, mainly for want of staff.

(ii) Training of fish farmers under World Bank Assisted Inland Fisheries Project : Out of 51,000 fish farmers targeted to be trained

and 4,978 beneficiaries receiving financial assistance a short-term training for 15 days was imparted by the respective FFDA authorities to 2,865 fish farmers between 1980-81 and 1982-83 at a cost of Rs. 3.25 lakhs. In 5 districts test checked, the number of fish farmers trained was 2,172 against the target of 6,743; the reasons for shortfall of 4.571 (68 per cent) were not furnished May 1984).

3.6.7. *Financial assistance to fishermen's co-operative societies*

Between 1978-79 and 1982-83, subsidies, loans and State's contribution to share capital aggregating Rs.39.90 lakhs were disbursed to 153 FCSs (out of 563) by the Director and DFOs as detailed below :

Year		Number of fishermen's co-operative societies	Subsidies	Loan	State's contribution to share capital of the FCS	Total
(Rupees in lakhs)						
1978-79	..	62	2.26	6.61	3.07	12.54
1979-80	..	26	1.54	4.95	1.43	7.92
1980-81	..	39	2.20	6.47	1.84	10.51
1981-82	..	20	1.34	4.11	0.80	6.25
1982-83	..	6	1.28	0.93	0.47	2.68
Total		153	8.62	23.07	8.21	39.90

- (i) Out of Rs. 31.69 lakhs released by Government to 153 FCSs as subsidy (Rs.8.62 lakhs) and loan (Rs.23.07 lakhs) between 1978-79 and 1982-83, utilisation certificates for Rs.5.45 lakhs were received from 20 Societies.
- (ii) Audited accounts for the years from 1978-79 to 1981-82 had not been received from the recipient societies (number not specified) by the Directorate to watch the utilisation of the financial assistance and to verify the actual expenditure on management for the purpose of release of managerial subsidy which was released without verification of actual expenditure (December 1983).
- (iii) Out of loan of Rs.23.07 lakhs released during 1978-79 to 1982-83 the amount due for recovery on 31st March 1983 was Rs.5.18 lakhs (as loan) and Rs.3.70 lakhs (as interest) of which Rs.0.75 lakh (14 per cent) and

Rs.0.29 lakh (8 per cent) respectively had been realised. The Directorate could not explain the reasons for poor recovery of loans (December 1983).

- (iv) The Directorate and the eight DFOs had not maintained any record of assets created by the FCSs out of loans disbursed to them during 1978-79 to 1982-83 and pledged, charged, assigned and hypothecated to Government, notwithstanding issue of instruction by the Department in July 1982 for maintaining register of assets and records for watching utilisation of subsidies and loans disbursed to FCSs.
- (v) Neither the Directorate nor the DFOs had obtained the share scrips in support of payment of Rs.8.21 lakhs released by the Directorate between 1978-79 and 1982-83 as State's participation in the share capital of 153 FCSs. Dividends, if any, declared by the societies had also not been ascertained.

No reports and returns regarding water area developed and brought under pisciculture, promotion of pisciculture therein and augmentation of fish production made by the recipient FCSs through utilisation of loans and subsidies were collected and compiled (December 1983).

3.6.8. *Marketing*

To overcome monopolistic control over the fish trade in Calcutta by a few businessmen, a system of licensed functionaries in fish marketing was introduced in Calcutta and portions of 24-Parganas and Howrah districts, total expenditure incurred on the licensing organisation between 1980-81 and 1982-83 being Rs.2.67 lakhs. The main features of the system were (i) providing the owners of the lands, having *bheries* (fisheries) with legal papers viz., *amlanama*, trade license and rent receipts so as to get free from the whims of richer section of the bhery-owners, (ii) collection of fish through informal levy or voluntary offerings from the fish dealers of the wholesale fish markets in Calcutta and Howrah, (iii) settlement of disputes and litigations about the ownership of *bheries* and *jalkars*, (iv) collection of statistical data and other important information about fisheries and fishermen, etc. The shortcomings of the system, as reported by the DDF, marketing, statistics and survey in September 1979 and January 1983 to the Director were that (i) the benefits of the system could not be derived by the fishermen as well as general people of the larger part of the State, (ii) collection of fish through informal levy on voluntary offerings by the fish dealers could not be ensured for want of order issued by Government and (iii) extensive survey to ascertain

the number of dealers carrying out the business of selling fish and to keep a watch over evasion of obtaining licences due to shortage of field staff. No corrective measures were taken by Government till December 1983. Co-operatives were also required (1976) to develop their marketing activities. Accordingly, 61 fish stalls were opened by the co-operatives during 1978-79 to 1982-83 but 16 were, however, closed down after functioning for a period of 2 to 5 years for want of fish. Information regarding the total quantity of fish marketed and quantity of fish dealt with by the co-operatives was not furnished by the Directorate. No expenditure was incurred by Government between 1974-75 and 1982-83 on providing cold storage, ice plants, etc.

3.6.9. *Monitoring and evaluation*

During test-check of records in 8 districts, it was seen that the progress reports required to be submitted by the FEOs (at block level), FPGs, FCSs, etc. were very seldom received by the DFOs. As a result, the basis of compilation of Annual Progress Reports by the DFOs could not be ascertained. At the Directorate, the progress of the scheme "World Bank assisted Inland Fishery Project" (para 3.6.5.5.) had been monitored and steps were taken to evolve corrective measures so that the implementation of the scheme could be hastened. The Annual Progress Reports on overall performance of other schemes were, however, not furnished to Audit (December 1983) by the Director.

The concerned DFOs ascribed the failure in submission of reports and returns to non-receipt of the same from the base level, while the DDF, MSS stated (July 1983) that monitoring cell had been formed recently and suitable monitoring work was not taken up.

3.6.10. *Summing up*

The activities for development of fisheries and deficiencies thereof may be summed up as below :

- (i) Out of total provision of Rs.3,196.80 lakhs between 1974-75 and 1982-83, Rs.1,292.28 lakhs (40 per cent) remained unutilised. Rupees 173.82 lakhs (39 per cent) remained unutilised out of Rs.440.62 lakhs drawn by the field officers of the 8 districts test-checked.
- (ii) In four districts 701.86 hectares of water area remained unutilised.
- (iii) Production of spawns fell short by 1,692 lakh spawns (67 per cent) between 1979-80 and 1982-83. Of 550 lakh spawns to be produced at a cost of Rs.0.92 lakh, production was 19 lakhs (3 per cent).

- (iv) Production of fries, fingerlings and fish in Government farms between 1977-78 and 1982-83 fell short by 85.55 lakhs (32 per cent), 243.23 lakhs (42 per cent) and 6.67 tonnes (14 per cent) respectively and the revenue earned in these farms also fell short of expenditure by Rs.9.81 lakhs.
- (v) In departmental fish farms, 357 tonnes of fish (42 per cent) were produced out of targeted 684 tonnes.
- (vi) The scheme of Fish Farmers' Development Agency implemented in 4 districts at a cost of Rs.19.70 lakhs did not yield the desired benefits to the pisciculturists as no reclamation of ponds was taken up in 3 districts while in another district reclamation of pond and production of fish therein were insignificant.
- (vii) The progress of the World Bank assisted Inland Fisheries Project implemented at a cost of Rs.271.96 lakhs including institutional finance was tardy as the hatcheries could not be completed in any district, out of 10,200 hectares targeted, 1,393 hectares (14 per cent) were actually improved and pisciculture was actually done in 1,408 hectares (14 per cent) in which production of fish varied from 208 kg to 1,125 kg per hectare against the projected 2,500 kg.
- (viii) Area (of 3,392.96 hectares) actually reclaimed at a cost of Rs.24.76 lakhs (excluding institutional finance) under development of brackish water area and tank fisheries through financial institutions was not ascertained by the DFOs.
- (ix) Survey and investigation of coastal belt and standardisation of crafts and gears were not done although Rs.5.94 lakhs were spent on the projects.
- (x) Total outlay of Rs.73.77 lakhs on commercial fishing through co-operative societies did not yield the desired benefits mainly due to supply of boats unsuitable for the purpose.
- (xi) Loss of revenue to the extent of Rs.12.61 lakhs was sustained in letting out of boats and departmental catching of fish due to boats remaining idle, and non-availability of gears.
- (xii) Demonstration centres on nursery and rearing practices set up at a cost of Rs.20.64 lakhs did not achieve the desired results, as the production of seeds fell short of the

capacity of the water areas and augmentation of production of table fish was not watched. The progress of setting of Demonstration Centres on composite fish culture at a cost of Rs.37.93 lakhs and achievement of fish production were not assessed.

- (xiii) No follow-up action was taken to ascertain if 4,776 out of 4,987 fishermen trained at a cost of about Rs.10.90 lakhs were actually self-employed.
- (xiv) Reports and returns on water area developed, promotion of pisciculture therein and augmentation of fish production with financial assistance of Rs.39.90 lakhs to 153 co-operative societies were not collected and compiled either by the Director or by the DFOs.
- (xv) The schemes excepting the World Bank assisted Inland Fisheries Project and Departmental Farms implemented at a cost of Rs.1,141.53 lakhs between 1979-80 and 1982-83 were not evaluated after obtaining reports and returns from the field offices and collecting the facts and figures therein nor was the progress of the schemes suitably monitored for suggesting corrective measures. The activities of the Fishermen's Co-operatives, FPGs and other beneficiaries were not assessed resulting in non-evaluation of the economic upliftment of fishermen in general.

The matter was reported to Government in September 1983; their reply is awaited (August 1984).

AGRICULTURE DEPARTMENT

3.7. Short term agricultural inputs loans

3.7.1. *Introductory*

The State Government had been advancing seasonal (taccavi) loans to cultivators since 1953 to enable them to purchase agricultural inputs like fertilisers, seeds and pesticides. From April 1966, Government of India provided funds to the State Government as short-term loans under a non-Plan scheme for purchase and distribution of fertilisers, seeds and pesticides and for providing taccavi loans to cultivators.

3.7.2. *Central assistance*

The Central loan assistance was to be given to the State to the extent of (i) 50 per cent of the cost of pool fertilisers, seeds and pesticides and (ii) one-sixth of the value of total fertilisers for distribution to cultivators as taccavi loan for each kharif and rabi programme. The loan was repayable by the State Government in one instalment on expiry of six months from the date of drawal and carried interest at the rate of 6 per cent per annum.

3.7.3. *Coverage*

Payment and recovery of the short term agricultural inputs loans by Government covering the period 1977-78 to 1982-83 were examined between July 1983 and September 1983 with reference to records maintained by the Agriculture, Co-operation, Public Undertakings and Commerce and Industries Departments, Directorate of Agriculture and in six districts (Nadia, 24-Parganas, Midnapore, Burdwan, Bankura and Malda). The points noticed in audit are mentioned in the succeeding paragraphs.

3.7.4. *Disbursement of Central assistance*

3.7.4.1. During the period of 6 years from 1977-78 to 1982-83, Government of India released Rs.95 crores as short term loans. Of this Central assistance received, the State Government disbursed Rs.71.34 crores during the period, leaving Rs.23.66 crores unutilised

at the end of March 1983, the year-wise position of disbursement is shown below :

Disbursed to institutional agencies				1977-78	1978-79	1979-80	1980-81	1981-82	1982-83	Total
<i>(In crores of rupees)</i>										
(i) WBSCB	..	..	..	3.00	10.00	..	5.00	2.00	3.00	23.00
(ii) BDCCB	..	..	..	..	..	..	0.50	..	..	0.50
(iii) BENFED	..	..	..	..	5.50	..	..	..	6.00	11.50
(iv) WBAIC	..	..	..	..	1.00	..	..	2.00	1.80	4.80
(v) WBSIDC	..	..	..	..	..	..	..	..	0.20	0.20
(vi) WBSSC	..	..	..	..	..	..	..	..	1.00	1.00
Total				3.00	16.50	..	5.50	4.00	12.00	41.00
<hr/>										
Disbursed through Collectors of 15 districts	..	..	..	2.50 (2.97)	8.20 (10.42)	8.86 (12.00)	4.95 (6.50)	2.60 (4.00)	3.23 (3.00)	30.34 (38.89)
Total disbursement	..	..	..	5.50	24.70	8.86	10.45	6.60	15.23	71.34
Central loan assistance received	..	..	..	6.00	27.00	13.00	16.50	17.50	15.00	95.00
Unutilised Central loan assistance	..	..	..	0.50	2.30	4.14	6.05	10.90	(-)0.23	23.66

(Figures in brackets indicate allotment made to districts).

Neither any target number of beneficiaries to be covered in a district was fixed by the Government nor were any records maintained to watch the number of beneficiaries actually covered.

3.7.4.2. *Unutilised Central loan assistance*

Out of the unutilised Central loan assistance of Rs.23.66 crores, Rs.15.11 crores were not released by the State Government and Rs.8.55 crores, though allotted, were not drawn by the District Collectors. The reasons for not drawing the entire loan assistance were neither recorded nor furnished (February 1984). The State Government repaid in time the entire loan of Rs.95 crores to the Government of India along with interest of Rs.2.60 crores.

3.7.4.3. *Utilisation certificates*

No utilisation certificates in respect of loans amounting to Rs.56.11 crores relating to the period from 1977-78 to 1981-82 were furnished (July 1983) to the Government of India by the State Government.

3.7.5. *Loans to institutional agencies*

3.7.5.1. *Payment of loans by adjustment*

Out of Rs.7.80 crores sanctioned to BENFED (Rs.6 crores) and WBAIC (Rs.1.80 crores) in 1982-83, Rs.3.80 crores (BENFED : Rs.2 crores and WBAIC : Rs.1.80 crores) were adjusted under orders of the Government against the outstanding balance of loans given in earlier years for distribution of agricultural inputs to the farmers. This adjustment resulted in ipso facto remission of penal interest by the Department to the extent of Rs.3.75 lakhs. Government stated (August 1984) that the adjustment was made with a view to recovering the outstanding loan.

3.7.5.2. *Utilisation certificates*

Out of Rs.41 crores disbursed as loans to six institutional agencies between 1977-78 and 1982-83, utilisation certificates for Rs.10.50 crores were awaited (January 1984) in Audit. The reasons for delay in submission of utilisation certificates were not stated by the Department (June 1984).

3.7.5.3. *Diversions*

3.7.5.3.1. Although forbidden (March 1983) by the Government, out of Rs.20 lakhs disbursed to WBSIDC in March 1983 for distribution of agricultural inputs loans to the cane growers in the command area of Ahmedpur Sugar Mills, a unit of the

Corporation, Rs.10 lakhs were diverted (April 1983) by the Corporation for payment of arrear dues for supply of sugar cane during 1982-83 season. The Corporation stated (August 1983) that such diversion had to be made because the Corporation was running short of funds. In June 1984, Government stated that the concerned Managing Director was removed (June 1983) from the post being held responsible for such diversion.

3.7.5.3.2. As reported BENFED diverted Rs.1.90 crores meant for distribution as agricultural inputs to farmers towards procurement of raw jute under the price support operation during 1981-82 in contravention of the Government order. Such diversion deprived the farmers from getting the agricultural inputs and it could not be ascertained (June 1984) whether any action against those responsible for such diversion was taken by the Government.

3.7.5.4. *Delay in utilisation*

Although the Government of India released loans separately for utilisation under Kharif and Rabi programmes in each financial year, Rs.21 crores out of Rs.23 crores sanctioned by the Agriculture Department to WBSCB during 1977-78, 1978-79, 1980-81 and 1982-83 were actually disbursed by the Department of Co-operation to WBSCB after a delay of about five months. The delay in disbursement was noticed (September 1983) to be mainly due to processing the loan cases in the Co-operation Department. Out of Central loan assistance of Rs.50 lakhs disbursed to BDCCB for distribution to member farmers of Co-operative Credit Societies for purchase of agricultural inputs during kharif season (June 1980—September 1980), Rs.24.50 lakhs were utilised by BDCCB between July 1981 and June 1982.

The reasons for delay in utilising the funds are awaited (July 1984).

3.7.5.5. *Recovery*

Up to 1980-81, the loans given by the State Government to the institutional agencies were repayable within five months and carried an interest of 7½ per cent per annum with a rebate of 2½ per cent for timely repayment. From 1981-82, the loan was made repayable within six months and the rate of interest was fixed at 6 per cent per annum with a rebate of ½ per cent and an additional penal interest of 2½ per cent in case of default.

The particulars of outstanding loans and interest are as follows :

Name of loanee	Loan disbursed		Outstanding		
	Year	Amount	Loan	Normal interest	Penal interest (2½ per cent) calculated up to June 1983
(In lakhs of rupees)					
BENFED	1978-79 to 1982-83	1150.00	744.00	160.98	35.64
WBSCB	1977-78 to 1982-83	2300.00	100.00	3.00	37.68
WBAIC	1978-79 to 1982-83	480.00	200.00	26.87	7.78
WBSSC	1982-83	100.00	100.00	3.00	..
BDCCB	1980-81	50.00	40.00	6.45	3.07
WBSLDC	1982-83	20.00	20.00	0.60	..
Total		4100.00	1204.00	200.90	84.17

Of the total outstanding interest (both normal and penal) of Rs.285.07 lakhs, Rs.196.62 lakhs, Rs.40.68 lakhs and Rs.34.65 lakhs were due from BENFED, WBSCB and WBAIC respectively.

3.7.6. Distribution of loans through District Collectors

3.7.6.1. The position of drawal and disbursement of the loans against allotments for the years 1977-78 to 1982-83 in six districts test checked is shown in the table below :

District	Total allotment	Amount surrendered	Amount drawn	Amount disbursed to farmers and bargadars	Undisbursed amount	
					Refunded	Retained
(In lakhs of rupees)						
Midnapore	686.00	27.88	658.12	656.10	1.65	0.37
24 Parganas	460.00	14.00	446.00	443.55	1.82	0.63
Burdwan	321.50	40.46	281.04	279.79	..	1.25
Nadia	306.30	36.25	270.05	267.54	0.44	2.07
Malda	201.00	2.14	198.86	196.62	2.00	0.24
Bankura	184.47	12.91	171.56	170.60	0.32	0.64
Total	2159.27	133.64	2025.63	2014.20	6.23	5.20

Surrender of funds and refund of undisbursed amounts were attributed by the District Collectors|BDOs to (i) late receipt of allotment, (ii) non-requirement of funds by the BDOs and (iii) non-availability of eligible farmers.

3.7.6.2. Though the Government of India stipulated that the entire amount of loan was to be given in kind, the State Government authorised payment of loan in cash up to a maximum of 50 per cent of the sanctioned amount, if so desired by the farmers and bargadars, for proper utilisation of fund as stated by Government (August 1984). However, between 1977-78 and 1981-82, in eleven blocks in Burdwan district the entire amount of sanctioned loan totalling Rs.54.93 lakhs was disbursed in cash, due, as reported (September 1983) by the District Magistrate, Burdwan, to shortage of staff.

3.7.6.3. Central loans were released separately for kharif and rabi programmes. Though the State Government allotted funds to districts without indicating the particular programme for which the funds were to be utilised, a test check of records relating to the year 1982-83 in 5 districts revealed that in 13 blocks, Rs.8.50 lakhs were drawn out of Central allotment for the kharif season (June to September), out of which Rs.8.16 lakhs were disbursed between October 1982 and August 1983, Rs.0.34 lakh remaining undisbursed (August 1983) with one block. Again, in 27 blocks, out of Rs.6.68 lakhs meant for rabi season (October to January), Rs.5.13 lakhs were disbursed between February 1983 and July 1983, Rs.1.55 lakhs remaining undisbursed (August 1983) with 7 blocks. Government stated (August 1984) that they did not mention any season (kharif or rabi) so that money could be utilised.

3.7.6.4. Against the Central loan assistance for rabi programme of 1982-83, Rs.7 lakhs allotted on 10th December 1982 to Burdwan district were sub-allotted to 5 SDOs by the District Magistrate Burdwan on 4th February 1983 and finally drawn by the SDOs between 8th and 14th March 1983 for distribution to farmers through the BDOs. The rabi season was over in the meantime. Government stated (August 1984) that the month of December was not a major sowing season and the loans were disbursed later to maintain continuity according to cropping season.

3.7.6.5. Bills for Rs.10.30 lakhs sub-allotted to Malda Sadar Sub-Division between August and November of the financial years 1979-80 (Rs.5.66 lakhs), 1980-81 (Rs.1.14 lakhs) and 1981-82 (Rs.3.50 lakhs), were encashed by six blocks (Chanchal I and II, Harishchandrapur II, Kaliachak III, Manikchak and Bamungola)

during the month of March of the relevant years. Thus the amount, though allotted, remained unutilised for 3 to 6 months and was not available to the farmers for agricultural operation during the season.

3.7.6.6. Rupees 1.40 lakhs drawn (March 1981) by BDO, Bamungola (Rs.1.10 lakhs) and BDO, Old Malda (Rs.0.30 lakh) were refunded (February-March 1982) after a delay of 10 to 12 months. The reasons for delay in refunding the amount were not stated (August 1983).

3.7.7. *Non-maintenance of loan ledgers|non-raising of demands*

3.7.7.1. After disbursement of loans, the BDOs were required to submit adjustment vouchers along with loan bonds to the SDOs and the District Collectors, for enabling them after scrutiny to post in the loan ledgers and send demand lists of loans due for recovery to Junior Land Reforms Officers (JLRO) for collection through Tahsildars.

3.7.7.2. In a large number of cases, adjustment vouchers along with loan bonds were not submitted by the BDOs even after a lapse of more than 2 to 5 years and in several other cases, though loan bonds were submitted, those were not posted in the loan ledgers resulting in non-raising of demands even where posting in ledgers were completed. The position in this regard from 1977-78 to 1982-83 in respect of six districts test checked is indicated below :

District	Bonds to be received (Amount involved)	Bonds actually received (Amount involved)	Bonds not received (Amount involved)	Bonds received but not posted in ledgers (Amount involved)	Bonds posted in loan ledgers but demand lists not prepared (Amount involved)
<i>(In lakhs of rupees)</i>					
Midnapore	656.10	382.83	273.27	175.72	207.11
24-Parganas	443.55	360.38	83.17	213.99	71.14
Burdwan	279.79	175.02	104.77	19.80	..
Nadia	287.54	215.53	52.01	82.01	103.49
Malda	196.62	38.24	158.38	..	7.84
Bankura	170.80	55.37	115.23	..	..
Total ..	2014.20	1227.37	786.83	491.52	389.58

Against loans totalling Rs.2,014.20 lakhs disbursed during 1977-78 to 1982-83 to farmers in 6 districts, demand for Rs.1,863.25 lakhs relating to period from 1977-78 to 1981-82 was due to be raised. Of this, demand for Rs.1,519.12 lakhs (81.53 per cent) was not raised by the SDOs|District Collectors owing to non-receipt of bonds from BDOs (Rs.652.58 lakhs), non-completion of posting of bonds in loan ledgers (Rs.476.96 lakhs) and non-preparation of demand lists (Rs.389.58 lakhs), reasons for which were stated (August 1983) to be shortage of staff and engagement of employees of loan section on election work.

3.7.8. Recovery of outstanding loans

3.7.8.1. The Agriculture Department could not furnish the figures of loans outstanding, loans due for recovery and loans recovered as no consolidated accounts of the State as a whole were maintained by the Department. The table below (Source : Finance Accounts of the State Government) indicates the amounts (principal only) of loans lying outstanding at the beginning and close of the financial years 1977-78 to 1982-83 as well as loans advanced and recovered during those years :

Year			Outstanding loans at the beginning of the year	Loans advanced during the year	Loans recovered during the year (with percentage compared to column 2)	Outstanding loans at the close of the year
	(1)	(2)	(3)	(4)	(5)	
<i>(In crores of rupees)</i>						
1977-78	12.05	2.50	0.47 (3.90)	14.08	
1978-79	14.08	8.20	0.12 (0.85)	22.16	
1979-80	22.16	8.86	0.27 (1.22)	30.75	
1980-81	30.75	4.95	0.16 (0.52)	35.54	
1981-82	35.54	2.60	0.06 (0.17)	38.08	
1982-83	38.08	3.23	0.04 (0.11)	41.27	

3.7.8.2. No reasons for poor recovery were assigned by the Board of Revenue which was responsible for watching and effecting recovery. While the State Government repaid Central loans in time along with interest accrued thereon, poor recovery of these loans from the farmers created resources problems to the State Government.

3.7.8.3. In the six districts test checked, against Rs.3,519.76 lakhs (principal : Rs.2,656.17^a lakhs, interest : Rs.863.59 lakhs) which fell due for recovery between 1977-78 and 1982-83, Rs.35.37 lakhs (principal : Rs.33 lakhs and interest : Rs.2.37 lakhs) were recovered, representing one per cent of the total amount due for recovery. The poor recovery of loans was attributed by the district authorities to financial distress of farmers, occurrence of natural calamities like drought, flood etc. and death of loanees.

3.7.8.4. Audit, however, noticed (c.f. paragraph 3.7.7.2.) that failure on the part of the district authorities to raise demands in respect of Rs.1,519.12 lakhs representing 81.53 per cent of Rs.1,863.25 lakhs which became due at the end of 1981-82 in six districts test checked was also largely responsible for the poor recovery.

3.7.9. Remission of loans

The State Government issued an order in May 1981 to the effect that short term agricultural inputs loans disbursed by Agriculture Department up to 31st March 1980 and remaining outstanding from farmers|bargadars owning|cultivating lands up to six acres in non-irrigated areas and four acres in the irrigated areas would stand remitted. The SDOs|District Collectors were to grant remission and to inform the State Government. The extent of loans remitted by the authorities of 15 districts was not ascertainable as no report in the matter was received (July 1983) by the Agriculture Department. Out of six districts test-checked no remission of loans was granted (August 1983) in four districts (Bankura, Malda, Midnapore and Nadia). In the remaining two districts (Burdwan and 24-Parganas) loans aggregating Rs.79.45 lakhs (principal : Rs.67.13 lakhs and interest : Rs.12.32 lakhs) were remitted by three out of eleven SDOs till July 1983. Orders writing off the loans so remitted were, however, awaited (January 1984).

3.7.10. Monitoring and evaluation

No system of monitoring was introduced by the Agriculture Department to watch the progress of the scheme from time to time nor any evaluation made to assess the achievements under the scheme. The impact of the scheme on the overall agricultural production of the State was also not assessed by the department. The overall agricultural production, however, showed a continuous decline in all the years from 1978-79 to 1982-83 except in 1980-81 as indicated below :

	1977-78	1978-79	1979-80	1980-81	1981-82	1982-83
	(In lakh tonnes)					
Agricultural production including jute and other fibres.	118.53	115.73	100.41	113.56	96.98	92.04

(Source : Economic Review)

Government stated (August 1984) that lesser production was due to a devastating flood in 1978-79 and severe droughts in 1979-80, 1981-82 and 1982-83.

3.7.11. *Summing up*

The State Government could not utilise Rs.23.66 crores out of Rs.95 crores received as Central loan assistance between 1977-78 to 1982-83 and paid Rs.63.15 lakhs as interest on the unutilised amount.

While the State Government had not received utilisation certificates for Rs.10.50 crores in respect of loans given to 6 institutional agencies, it had also not furnished to the Government of India utilisation certificates for Rs.56.11 crores relating to the period 1977-78 to 1981-82.

Payment of fresh loans of Rs.3.80 crores by the State Government to defaulter institutions by adjustment of previous loans ipso facto resulted forgoing of penal interest of Rs.3.75 lakhs.

Funds to the extent of Rs.2 crores were diverted by two institutions for purposes other than procurement and distribution of agricultural inputs.

Rupees 21 crores sanctioned to one institution during 1977-78 to 1982-83 were disbursed after about 5 months due to delay in processing the loan cases.

Rupees 14.89 crores (principal and interest calculated up to June 1983) were due from 6 institutional agencies and Rs.41.27 crores (principal only) were due from cultivators in 15 districts at the end of 1982-83.

In the six districts test checked, Rs.133.64 lakhs were surrendered and Rs.11.43 lakhs refunded|retained by the district authorities due to late receipt of allotment, non-requirement of funds and non-availability of eligible farmers.

Out of Rs.1,863.25 lakhs due for recovery in the six districts test checked, demands for recovery of Rs.1,519.12 lakhs (81.53 per cent) were not raised owing to non-receipt of bonds from BDOs (Rs.652.58 lakhs), non-completion of posting in ledgers (Rs.476.96 lakhs) and non-preparation of demand lists (Rs.389.58 lakhs).

The matter was reported to Government in October 1983; final reply is awaited (August 1984).

LOCAL GOVERNMENT AND URBAN DEVELOPMENT DEPARTMENT

3.8. Unutilised life saving equipment

Air compressed breathing apparatus (ABA) is a useful life saving equipment in fire accident where pungent smoke and obnoxious gases prevail and also in rescue works from sewerages and manholes.

In order to purchase ABA sets for fire services in different States, the Deputy Fire Adviser, Ministry of Home Affairs, Government of India, called for indents from the Chief Secretaries of all States in May 1971. Accordingly, the Local Government and Urban Development Department, Government of West Bengal placed an indent in July 1972 for 129 ABA sets, being 50 per cent of their total estimated requirement of 258 sets for use by the Director of Fire Services, West Bengal.

In July 1974 the Fire Adviser placed an indent on the Director General of Supply and Disposals (DGS&D) for the procurement of the ABA sets, and the latter placed the order on an Indian contractor of a foreign firm in March 1977. The reasons for delay in placing indent by the Fire Adviser on DGS&D and supply orders by DGS&D were not available with the Directorate. In May 1978, the Director of Fire Services, Government of West Bengal (DFS WB) received 100 ABA sets (66 in cartons and 34 in fibre glass boxes) with accessories valued at Rs. 6.65 lakhs. The reasons for non-supply of the remaining 29 ABA sets were not furnished by the DFS WB.

As all the breathing apparatus sets of the DFS WB, procured in 1953, have gone out of order, in February 1978, DFS WB, with the approval of the Government placed an order for supply of 15 self-contained regeneration oxygen breathing apparatus (RBA) at Rs.0.20 lakh per set with another Indian contractor of a foreign firm on the basis of open tender as part of modernisation and development programme of West Bengal Fire Service. In August 1979 the 15 RBA sets with accessories (cost : Rs.3.53 lakhs) were received.

The empty cylinders (2 for each set) attached to those 115 sets (ABA : 100 and RBA : 15) could not be filled in with compressed air/oxygen for putting them into operation due to delay in obtaining "no objection certificates" from the Explosive Department, Government of India and the State Police Department. The above certificates were received between February 1979 and March 1980. The delay in getting these certificates was attributed (November 1983) by the DFS WB to delay in getting the Manufacturer's test certificates

as to the makes of the cylinders. As a result, the departmental testing of 100 ABA sets conducted by the Chief Inspector, Central Fire Services and Training School could not be done earlier than the period between July 1980 and October 1981.

In his report (October 1981), the Chief Inspector indicated that 34 ABA sets received in fibre glass cases were found to be in working condition while 38 out of 66 sets packed in cartons were not in working order. As the warranty period had expired in May 1979, the defects in the sets could not be got rectified by the supplying firm. By July 1983, two more sets had gone out of order and the DFSWB stated (July 1983) that Government had been approached to accord sanction for Rs.1.50 lakhs towards repairing cost of 40 ABA sets.

Out of 75 sets (ABA : 60 and RBA : 15) in working condition, 26 sets were issued between July 1980 and November 1982 to 10 fire stations (out of 74 fire stations) and 13 sets to the training school (November 1982). The remaining 36 sets were not distributed for want of specified type of containers (ABA : 26) and trained personnel (RBA : 10) and had been kept in the stores of the Directorate.

Thus, 76 out of 115 breathing apparatus sets (cost : Rs.10.18 lakhs) could not be utilised for about 5 to 6 years.

The matter was reported to Government in November 1983; their reply is awaited (August 1984).

BOARD OF REVENUE**3.9.' Avoidable expenditure on hiring of generator for an office**

An electric generator of capacity 7.5 KVA was hired for the use of the office of Collector of Calcutta from the 28th May 1980 to 16th July 1982 at Rs.125 per day excluding fuel costs. The expenditure incurred by the office amounted to Rs.0.95 lakh towards charges for hiring during the period. As the price of a new generator ranged between Rs.0.31 lakh (in March 1980) and Rs.0.32 lakh (in September 1983), the hiring of a generator instead of purchasing a new one has been a highly uneconomical arrangement. The cost of a generator was equal to the hire charges for about 8 months only.

The matter was reported to Government in November 1983; reply is awaited (August 1984).

GENERAL

3.10. Misappropriation, losses, etc.

Cases of misappropriation, defalcation, etc., of Government money, reported up to 31st March 1983 and on which final action was pending at the end of 1982-83 were as follows :

				Number of cases	Amount
<i>(In lakhs of rupees)</i>					
Cases outstanding at the end of 1981-82	..	..	..	588	99.55
Cases reported during 1982-83	..	..	..	25	17.52
Cases disposed of during 1982-83	..	..	..	18	2.63
Cases outstanding at the end of 1982-83	..	..	..	595	114.54

Department-wise analysis of the outstanding cases is given in Appendix 3.1. Of the 595 cases outstanding at the end of 1982-83, 500 cases (Amount : Rs.62.22 lakhs) were outstanding for more than five years. Sixty two per cent of the cases related to Board of Revenue.

The matter was referred to Government in November 1983; reply is awaited (May 1984).

The details of three of the cases are given in the succeeding paragraphs.

3.11. Fraudulent encashment of cheques

PUBLIC WORKS (CONSTRUCTION BOARD) DEPARTMENT

(i) A cheque for Rs.426 was drawn by the Executive Engineer, Calcutta Division II, in favour of a contractor on 29th June 1971. The cheque was encashed for Rs.10,026 on 6th July 1971 from the Reserve Bank of India, Calcutta. Though the Bank scroll and Bank pass book were received in the Divisional Office on 11th August 1971 and 14th October 1971 respectively those were checked with the counterfoils of cheques drawn and cash book by the Divisional Office as late as on 27th November 1972 when the fraudulent encashment of the cheque came to notice.

(ii) Another cheque drawn by the same Divisional Officer for Rs.504 in favour of a contractor on 18th January 1972 was encashed on 1st February 1972 for Rs.40,004 from the Reserve Bank of India, Calcutta. The Bank scroll was received on 28th March 1972 but checked with the Divisional records by the Divisional Officer only on 19th February 1973 i.e. after about a year when the fraudulent encashment of cheque was detected.

(iii) A third cheque drawn for Rs.273 on 27th September 1972 in favour of a contractor was encashed from the Reserve Bank of India, Calcutta for Rs.30,073 on 11th October 1972. Bank scroll was received in the Divisional Office on 22nd November 1972 and the fraudulent encashment came to notice of the Divisional Officer on 26th February 1973 when the Bank scroll was checked with the Divisional records.

3.12. Irrigation and Waterways Department

A cheque for Rs.268 issued by the Executive Engineer, Berhampore Irrigation Division of 15th May 1974 was fraudulently encashed for Rs.27,500 from the State Bank of India, Berhampore Branch. On verification of the Pass Book of the Murshidabad Treasury with the Divisional records, the fraudulent encashment came to notice of the Divisional Officer in September 1979 and he advised (September 1979) the clearing Bank to withhold transactions of all accounts connected with the client. The case was reported by the Divisional Officer to the Superintendent of Police, Murshidabad, for investigation in January 1980.

Abnormal delay on the part of the Divisional Officers in carrying out the reconciliation of Divisional records with Bank records has resulted in fraudulent encashments remaining undetected for a considerable period.

3.13. 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 the explanations along with their comments to the Accountant General within two months of the date of receipt of the explanations from their subordinate offices.

Despite the instructions of Government, at the end of September 1983, 11,090 inspection reports issued up to March 1983 contained

44,227 paragraphs remained unsettled as shown below with corresponding figures for the earlier two years :

	As at the end of September 1981	As at the end of September 1982	As at the end of September 1983
Number of inspection reports with paragraphs not settled	12,911	10,794	11,090
Number of paragraphs	62,836	44,389	44,227

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

						Number of ins- pection reports	Number of para- graphs
Up to 1978-79	..	..	..	..	..	7,891	28,569
1979-80	..	..	..	..	..	800	3,912
1980-81	..	..	..	..	..	342	1,118
1981-82	..	..	..	..	..	741	3,930
1982-83	..	..	..	..	..	813	3,398
					Total	11,090	44,227

A scrutiny of the position of outstanding inspection reports relating to four departments, viz. Co-operation, Relief and Welfare, Judicial and Fisheries revealed that 1,646 inspection reports involving 4,684 paragraphs issued up to March 1983 had not been settled till the end of September 1983. The department-wise position is given below :

Department					Number of inspection reports	Number of paragraphs not settled	Year to which the earliest outstand- ing para- graphs relate
Co-operation .. .. .	..	..	..	..	134	521	1959-60
Relief and Welfare	..	..	..	..	434	1,472	1960-61
Judicial .. .. .	..	..	..	..	945	2,262	1964-65
Fisheries .. .. .	..	..	..	..	133	429	1965-66
				Total	1,646	4,684	

An analysis of 231 inspection reports pertaining to the period from 1959-60 to 1982-83 (about 14 per cent of 1,646 inspection reports) relating to these departments revealed that 381 pending paragraphs involving an amount of Rs.764.93 lakhs related to the following categories :

Nature of irregularities	Number of cases in which the irregularities noticed				Money value (In lakhs of rupees)
	Co-operation	Relief and Welfare	Judicial	Fisheries	
(i) Non-realisation of overdue loans ..	14	2	3	9	301.18
(ii) Non-adjustment of advances granted to departmental officers	..	35	2	1	245.14
(iii) Non-adherence to the prescribed procedure of dealing with cash	3	7	15	6	79.82
(iv) Expenditure incurred without sanction of competent authority	..	4	4	2	26.68
(v) Avoidable / Infructuous / irregular expenditure	3	18	48	4	51.94
(vi) Non-recovery of rent, electricity and other charges	12	2	30	2	22.99
(vii) Delay in remitting Government money into Treasury	1	3	11	3	12.18
(viii) Shortages/Losses not recovered/written off	5	14	17	..	20.02
(ix) Loss due to acceptance of higher tender rates	..	1	4	1	3.40
(x) Security deposits not furnished by employees handling cash and stores	7	4	46	1	0.91
(xi) Non-disposal of unserviceable articles lying in stores.	1	..	5	3	0.67
(xii) Non-maintenance of initial records	..	5	13	1	..
Total ..	46	95	207	11	764.93

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

The matter was referred to Government in November 1983; reply is awaited (August 1984).

3.14. Outstanding audit observations

ANIMAL HUSBANDRY AND VETERINARY SERVICES DEPARTMENT

Detailed bills, payees' receipts, sanctions etc. were not made available to audit to end of March 1983 by Animal Husbandry,

Veterinary Services and Dairy Development Departments in the case of 148 items involving Rs.3.16 crores. The above amount included following cases of drawals of money exceeding Rs.50,000 in each case for which detailed bills and accounts had not been rendered to audit for periods ranging from 2 to 12 years :

	Amount drawn on abstract bills	Period during which drawn	Particulars of payment By whom drawn	Purpose	Remarks
(In lakhs of rupees)					
1.	39.79	October 1975 to December 1977	Drawn by Accounts Officer(WFP) of Animal Husbandry Department	For cattle feed programme at Siliguri—Advance to National Dairy Development Board	Details of the accounts of expenditure were reported (January 1984) to be under scrutiny in the department
2.(a)	43.99	March 1973 March 1976 March 1977	Drawn by Deputy Milk Commissioner(Accounts)	For supply of milk cans, dairy equipment etc.—payment to National Dairy Development Board	
2.(b)	94.42	May 1973 to March 1979	Drawn by Deputy Milk Commissioner and Accounts Officers of the Department of Dairy Development	For supply of butter oil, milk etc.—advance to Indian Dairy Corporation	....
3.	6.54	May 1975 September 1975 March 1976	Drawn by the Director of Veterinary Services and Officers in the Directorate of Animal Husbandry	For purchase of Jeeps, equipment and other contingent expenditure .	
4.	15.20	July 1971 to January 1977	Drawn by Deputy Milk Commissioner and Accounts Officer of Dairy Development Department	For purchase of equipment and construction of staff quarters	
5.	9.03	March 1977	Drawn by Director of Veterinary Services	For construction of Veterinary Hospital and Staff quarters through Public Works Department	

Further drawals were prohibited until detailed bills for abstract bills drawn in the previous month were rendered. Non-submission of detailed account in these and other cases was brought to the notice of the Government from time to time. Government had stated in May 1981 that the cases were being pursued with the Heads of Directorates for expeditious settlement. No progress could, however, be made so far (February 1984).

CHAPTER IV
WORKS EXPENDITURE
PUBLIC WORKS (ROADS) DEPARTMENT

4.1. District Roads and Bridges

4.1.1. Introductory

Up to 1980-81, non-urban roads falling within the confines of a district i.e. roads other than National Highways and State Highways were classified as Major District Road (MDR), Other District Roads (ODR) and Village Roads (VR).

From 1981-82 all the MDRs and the ODRs which had in the meanwhile been upgraded to MDR standard were reclassified as 'District Roads' and the rest of the ODRs with erstwhile VRs as 'Rural Roads'. The district roads serve areas of production as well as connect each other with the main highways falling in the district.

Development programme of district roads aimed at linking up all district headquarters, Sub-divisional headquarters, police stations, etc. with higher density of population within the district by metalled roads and filling unbridged gaps so as to cater to the administrative, social, economic and cultural needs of the State.

The Public Works (Roads) and the Public Works Departments were solely responsible for the construction of district roads and bridges.

4.1.2. Targets and Achievements

Physical targets and progress as well as budget provision and expenditure during the Fifth Plan (1974-75 to 1978-79), Annual Plan (1979-80) and the first three years of the Sixth Plan periods (1980-81 to 1982-83) were as follows :

Period	Physical target	Total length of roads constructed	Budget provision	Expenditure
	(In kilometres)		(In lakhs of rupees)	
During the Fifth Plan 1974-75 to 1978-79	400	105	1549.97	2355.40
Annual Plan 1979-80	40	40	399.19	539.06
During 1980-81	27	27	342.90	621.28
1981-82	30	20	375.29	612.15
1982-83	30	33*	283.91	506.88
Total ..	527	225	2951.26	4634.77

*As per C.E.'s reply dated 29.12.1983.

4.1.3. During the period from 1974-75 to 1982-83 the number of schemes taken up, completed and those remaining incomplete were as shown in the table below :

Period	No. of Schemes taken up	Estimated cost	No. of Schemes completed as on March 1983	Expenditure incurred	No. of Schemes running incomplete	Expenditure up to 31st March 1983	Remarks
		<i>(In lakhs of rupees)</i>		<i>(In lakhs of rupees)</i>		<i>(In lakhs of rupees)</i>	
Prior to 1974-75	60	967.67	24	593.69	36	957.89	.. ..
1974-75 to 1978-79	27	1307.06	2	28.22	25	968.26	Estimated cost of 2 schemes not available
1979-80	35	479.76	4	31.81	31	324.75	Estimated cost of 11 schemes not available
1980-81	14	353.21	3	37.24	11	188.23	Estimated cost of 2 schemes not available
1981-82	7	623.16	..	..	7	225.00	Estimated cost of 1 scheme not available
1982-83	2	79.23	..	..	2	..	....
Total	145	3810.09	33	690.96	112	2664.13	

The above table does not include expenditure on 154 roads which were spilled over as "Other District Roads (ODR)" and reclassified as "District Roads (DR)" during the period from 1975-76 to 1978-79 and those which were again reclassified as State Highways, Rural Roads and as roads under Tribal Sub-Plan and Minimum Needs Programme.

4.1.4. *Technical Audit*

Though an independent, effective technical audit of the road works is a *sine qua non* for ensuring quality of work to specification, execution according to schedule, etc., such a system for road works has not been introduced in the State so far (January 1984).

4.1.5. *Results of audit*

4.1.5.1. Results of test check of records of the schemes from 1974-75 in general with special reference to 4 districts (Hooghly, Nadia, Burdwan and 24-Parganas) out of 15 districts are given below .

4.1.5.2. *Incomplete schemes*

Out of 52 incomplete schemes in 4 districts covered by audit, the scrutiny of 17 incomplete schemes (listed in Appendix 4.1) disclosed that in 11 schemes works were taken up without administrative approval and technical sanction, which are two essential pre-requisites for incurring expenditure on schemes. In respect of 4 schemes even the project estimates had not been prepared. For the balance 13, in respect of which project estimates were available (though not sanctioned), no time schedule for completion of the schemes was indicated with the result that monitoring the progress of works vis-a-vis the targets, was not possible. Nine schemes were taken up for execution without initiating land acquisition proceedings and finalisation of alignment with the result that when the works were in progress public resistance was faced in regard to acquisition of land leading to suspension and abandonment of works in the proposed alignment. The Department had, therefore, to revise the alignments in 8 out of 9 schemes, and finalisation of the revised alignments took 1 to 6 years.

Construction work of two roads (Kamarkundu Bajemelia in Hooghly and Chapra Gangra in Nadia) has been dragging on for 11 to 23 years due, inter alia, to difficulties in transportation of construction materials in the absence of bridges on water courses falling in the alignments. In respect of another road (Kaichor Nandigram Singhi Road in Burdwan district) the bridge was

completed in July 1981 and had not yet been opened to traffic (January 1984) due to non-completion of approach roads. The design of the approach roads had to be changed (raising of embankment) during execution of work, after soil investigation. Land requirement for the roads had also to be assessed afresh due to changes in design.

In respect of 8 roads (for which necessary data were available) physical progress was not commensurate with the expenditure incurred. In respect of 4 out of these 8 roads the construction of which has been dragging on for 6 to 11 years the expenditure had far exceeded the estimate, but the revised estimates were yet to be approved.

4.1.5.3. *Delay in execution*

Seventy two schemes (including 25 spill over schemes relating to periods prior to 1974-75) were taken up since 1974-75 at an estimated cost of Rs.2,210.10 lakhs in the 4 districts covered by test audit as at the end of 1982-83 (vide details shown in Appendix 4.2). No target date for completion of these schemes was fixed either in the administrative approval, technical sanction or the estimates. Out of 72 schemes, 20 schemes (new schemes : 5 and spill over schemes : 15) which were taken up at an estimated cost of Rs.362.58 lakhs were completed at a cost of Rs.511.79 lakhs after 3 to 25 years from date of their commencement. Test check of individual schemes, however, disclosed that cost over-run varied between 27 per cent to over 800 per cent. The remaining 52 schemes which were taken up at an estimated cost of Rs.1,847.52 lakhs between 1966-67 and 1982-83 were incomplete (March 1983) after incurring an expenditure of Rs.1,102.01 lakhs. Delay in completion of the schemes was mainly due to delay in acquisition of land, inadequate survey and change of design and specification during execution. Specific comments about delay in respect of a few schemes which are under execution are furnished in the following paragraphs.

4.1.5.3.1. *Delay in acquisition of land for roads*

The improvement of Routari Chakdah Nimtala Road in Nadia district (length 6.20 kms) was taken up in February 1973 at an estimated cost of Rs.10.58 lakhs. The schemes had neither been administratively approved nor technically sanctioned (November 1983). No target date for completion of the road was fixed. At the

end of November 1983, progress in the construction of the road was as follows :

Stage of work				Progress
(i) Earth work	..	..	..	6.20 kms.
(ii) Consolidation	..	..	..	6.10 kms.
(iii) Black top	..	..	..	1.40 kms.

Though the work was taken up in February 1973 proposal for land acquisition to the Collector, Nadia was submitted in March 1976. Further delay occurred in finalising the design of the structure for culverts and bridges at different stretches of the road.

An expenditure of Rs.14.47 lakhs was incurred up to November 1983 against the revised estimate (December 1981) of Rs.32.55 lakhs.

4.1.5.3.2. *Delay in construction of RCC bridge*

The construction of RCC Bridge No. 39A at 5 mile on Bishnupur-Beliaghata Road in the district of 24-Parganas (estimated cost : Rs.2.70 lakhs) was approved by Government and technically sanctioned by the Chief Engineer, Public Works (Roads) in January 1976. The work taken up in February 1976, was targeted to be completed within 9 months i.e. by November 1976. But sub-soil exploration which was a pre-requisite for designing the bridge was not done prior to preparation of the estimate and its technical sanction. In February 1976, the Department undertook sub-soil exploration and the soil samples were got tested through Road and Building Research Institute (R & BRI) in May 1976. While communicating the test result in July 1976, the R&BRI recommended that the depth of wells already dug for the bridge needed to be further deepened. Following the change in the depth of the wells, the design of superstructure was also revised, the finalisation of which took till May 1977. The work of the bridge proper was completed in December 1977. The work of construction of approach roads was taken up in May 1978 and completed in January 1980.

Due to delay in finalisation of design, the contractor preferred a claim of Rs.1.43 lakhs in June 1978 for the loss sustained by him towards idle machinery and establishment. The claim was settled for Rs.0.23 lakh through arbitration (February 1980) and paid to the contractor in March 1980.

The expenditure booked against the work up to March 1983 was Rs.6.45 lakhs against the estimate of Rs.2.70 lakhs (revised to Rs.5.99 lakhs in October 1981).

Due to lack of proper planning, the bridge (including approaches) was completed 4 years behind the schedule. The increase in the cost of bridge proper due to escalation was Rs.1.72 lakhs including compensation paid to contractor.

4.1.5.3.3. The construction of the road from Tentulia Bridge to Baduria with a bridge over Maskatakhal in the district of 24-Parganas (estimated cost : Rs.12 lakhs) was included in the Fourth Five Year Plan. The project was neither administratively approved nor technically sanctioned. Nor was any date fixed for completion of the scheme.

According to project estimate (1973) the road-alignment (9 kms in length) was to start from Ramchandrapur village and follow existing District Board Road up to 4.5 kms, cross Maskatakhal canal (about 200 running feet), and after following a new alignment up to 6.5 kms it would again follow the existing District Board Road up to the end point at Baduria. The crest width of 10 feet to 16 feet of the District Board Road was to be widened to 22 feet. The scheme, on completion, was to connect several villages and agricultural product areas hitherto unconnected and cut short the existing road circuit by about 15 to 18 kms.

The work orders for earth work in road embankment were issued to contractors in March 1973 but land acquisition proposals were submitted in August 1975. The alignment from 4.5 to 6.5 kms was changed (September 1979) as this passed through paddy fields and homestead structures and there was public opposition to the acquisition of land. Possession of land required, parts of the 1st, 2nd and 3rd kilometres, was received in June 1976. Possession of land required for 4.5 to 9 kilometres was received in November 1980. Possession of land for the remaining part of the 1st kilometre could not be obtained as yet (November 1983) due to resistance from owners of the structures falling in the alignment.

Work orders for earth work issued to the contractors in March 1973 stipulated the completion of the work by June 1973. In July 1974 when work of road embankment had made some progress on the existing width of the District Board Road, the department found that the quantum of earthwork would be 80 per cent more than the estimated provision. The contractors refused to execute the extra work at the tendered rates. The tenders were thereupon, terminated between March 1975 and May 1975. The work was resumed in April 1975 and June 1975 through another set of contractors with stipulated time of completion of 4 months. The

work, however, continued up to June 1979. Meanwhile the work of consolidation and black top were awarded to other contractors in November 1975 and August 1977 respectively. The progress of work of consolidation and black top was slow because of the failure of contractors to procure stone materials as well as due to transportation difficulties in the absence of a pucca bridge over Maskatakhal. The physical progress of the scheme up to November 1983 was as under :

Stage of work	Length completed up to November 1983
(i) Earthwork	8.37 kms.
(ii) Consolidation	7.87 kms.
(iii) Black top	5.00 kms.

As the partly constructed roads were being used by traffic, portions where work was done up to consolidation stage got damaged. Restoration of the flanks of the damaged portion in 0 to 3 km was done at a cost of Rs.0.11 lakh in February 1978.

An expenditure of Rs.11.38 lakhs was incurred up to November 1983 on the road work but full utilisation thereof has not been possible for want of a bridge over Maskatakhal.

4.1.5.3.4. Work on construction of a 10 kilometre road from Kankinara to Madhavpur via Nilganj in district 24-Parganas (estimated cost : Rs.13 lakhs) commenced in May 1973 without administrative approval and technical sanction and fixation of target date for completion. The road alignment was partly to follow an existing District Board Road and partly a new alignment. Proposal for acquisition of required land was submitted to Collector, 24-Parganas in August 1974, part possession of which was received in April 1976 and the balance in October 1976. Pending acquisition of land, the contract for execution of earth work was terminated in September 1975 to contractor's request. The work of earthwork was awarded to other contractors in June 1976. During execution, the road embankment at 2.5 kilometre to 5 kilometres was required to be raised in conformity with the topographical conditions and ponds and deep ditches falling in different stretches of the alignment were also required to be filled by earth. The requirement of earth work exceeded the estimated quantity by 64 per cent for these purposes. As the work schedule was upset due to the extra quantity of earth work, the contractors refused to work beyond the tendered quantity. The contracts were terminated in April 1977 and the work (earth work) was taken up again in April 1977 through fresh contractors. Earth work was

completed in December 1981 (against the stipulated period of 3 to 6 months from April 1977). The work of consolidation had started in February 1977 on the stretches where earth work was completed but due to dispute between the department and contractor over the use of diesel and steam road roller the progress was poor. The contract was terminated in August 1979 and work commenced in November 1980 through another contractor. The work of black top commenced in December 1982. Up to November 1983 the progress was as follows (after incurring an expenditure of Rs.24.26 lakhs against the original estimate of Rs.13 lakhs) :

(i) Earth work	..	..	..	..	..	10.00 kms.
(ii) Consolidation	..	..	..	..	..	9.25 kms.
(iii) Black top	..	..	..	..	..	5.90 kms.

Loaded vehicles carrying construction materials damaged the road pavement from 0 to 6 km (where the work up to black top stage was mostly complete). The damages, proposed to be repaired at a cost of Rs.1.36 lakhs, were yet to be mended.

Thus due to delay in sending proposal for acquisition of land, inadequate pre-work survey and disputes over the use of road rollers, the work taken up more than a decade back was yet to be completed which would result in escalation of cost.

4.1.5.4.(i) The construction of the road from Benui to Baikunthapur on Pandua Kalna Road (length 6 kms) in the district of Hooghly was administratively approved by the Government of India, Ministry of Shipping and Transport in January 1973 as well as by State Government in March 1973 at an estimated cost of Rs.6.75 lakhs under Central Road Fund allocations.

As per the project estimate, the alignment of the road was to follow the existing District Board Road and no land acquisition would be involved. The work of the road was taken up through contractors in March 1973. While the work was in progress, the local people represented to the Department (May 1973) for a change in alignment from 4 to 6 kms for convenience of the villagers and sale of their agricultural produce and for this they agreed in writing to donate land free of any claim (for a 30 feet wide road). Accordingly, earth work was started in the entire length of the road in July 1973. In April 1975 the department submitted a proposal to Collector, Hooghly for acquisition of required land for the portion 4 to 6 km (for a width of 60 feet including borrow area). But when the donors came to know of the increased requirement they refused (June 1974) to donate any land and compelled the working contractor to stop

excavation of earth. Out of 4.32 acres of land proposed for acquisition, possession of 1.68 acres was taken by the Department in January 1976 and 1.30 acres in July 1983 except for the two plots of land the owners of which had obtained from the Honorable High Court, Calcutta injunction which is yet to be vacated (November 1983). Concurrently another proposal for land acquisition in old alignment (in 4 - 6 km) after easing out sharp curves and bends was also submitted to the Collector, Hooghly in May 1976 but the Collector was not in a position to start acquisition proceeding till the exact alignment to be followed was finally decided by the Department. This decision was still awaited (November 1983).

The construction of the road up to 4 kms of the alignment was completed by 1979 at a cost of Rs.6.38 lakhs (November 1983) and thereafter the road work remained suspended.

(ii) The construction of road from Mandra Oxfarm Hospital to Porabazar Railway Station (length 6.5 kms) in the district of Hooghly at an estimated cost of Rs.13.27 lakhs was administratively approved by the State Government in September 1974 as Central Road Fund allocations work. The approval of the Government of India as well as technical sanction of the department were still awaited (November 1983). The project estimate of the scheme did not envisage any target date fixed for completion of the scheme.

The construction of the road inter-alia provided for earth work in embankment for which earth was required to be excavated from side lands of the proposed road. The proposal for acquisition of land was submitted to the Collector, Hooghly in August 1975 but the earth work in road embankment and construction of humepipe culvert was taken up through a contractor in June 1975. The contractor started the earth work from the land where available and where the owners of land voluntarily allowed excavation of borrowpits pending acquisition. As possession of land was not obtained till February 1976, the contractor prayed for termination of contract which was accepted in November 1976. To avoid difficulties in acquisition of homestead areas. the Department submitted a revised land acquisition proposal in alternative alignment to the Collector, Hooghly in January 1978 but possession could not be obtained as there was mass petition demanding to follow previous alignment on the basis of existing road. The alignment was yet to be finalised (November 1983).

As all works in the road remained suspended from November 1976, the scheme was recommended (November 1980) for abandonment to the higher authority. The decision of the higher

authority was still awaited (November 1983). An expenditure of Rs.0.41 lakh was incurred up to November 1983 on account of earth work done for a length of 1.6 kms of the road.

Thus, the expenditure of Rs.6.79 lakhs (Rs.6.38 lakhs plus Rs.0.41 lakh) incurred on the roads prior to suspension of the above two schemes had not proved fruitful.

4.1.5.5. *Extra payment to contractor*

The work "Construction of an RCC Bridge No. 40 over Baradhakra Canal at 6th mile of Bishnupur Beliaghata Road in the district of 24-Parganas" (estimated cost : Rs.4.22 lakhs), administratively approved and technically sanctioned by the Public Works (Roads) Department in January 1976, was awarded to a contractor at the tendered value of Rs.4.20 lakhs in October 1976. It was scheduled to be completed by July 1977. According to the original design of the bridge, each of its 4 piers was to rest on 18 numbers of precast RCC piles (30.5 cm × 30.5 cm) driven to RL(-) 10 metres. Of the 72 piles to be driven, the department was to supply free of cost 64 piles and the contractor was to manufacture the remaining 8 piles. Sixty of the 64 departmentally supplied piles were in damaged condition. The contractor, after mending the damaged piles according to departmental specifications, started the pile driving work in January 1977. When the work was in progress the department decided (29th January 1977) to carry out load testing on a group of piles. The testing work was undertaken in March 1977. The Chief Engineer Public Works (Roads) Department who inspected the site at this time observed that the load bearing capacity of the group of piles was lower than the designed capacity. He ordered changes in the design of the bridge increasing the number of piles from 18 to 24 and providing 4 columns under 4 beams in place of 2 columns and heavy capping beam on the top.

While the aforesaid changed design was under preparation, the department decided (May 1977) to change the design of the piers on the suggestion of the Irrigation and Waterways Department (I&WD) to the effect that the high flood level (HFL) of the canal should be 10.75 Public Work Datum (PWD) instead of 9.21 PWD and free board should be 5 feet in place of 3 feet for facility of navigation though the high flood level and free board for the purpose of the design were based on data collected from the Irrigation and Waterways Department earlier. As a result, the design of the bridge was modified further and the revised design (the length of the piers was increased from 12.21 ft. to 15.75 ft. and piles were to be driven to RL(-) 10.3 metres instead of RL(-) 10 metres) was finalised between January 1978 and June 1978, An additional expenditure

of Rs.0.45 lakh was incurred on arrangement of piling rig and other machinery to overcome extra frictional resistance of soil in the presence of existing driven piles and for driving extra depth and on substructure and staging work of superstructure. This expenditure could have been avoided if the designs were prepared correctly ab initio.

According to the contract, either stone chips (200 kg/cm^2) or properly screened and washed gravel (200 kg/cm^2) could be used for concrete work in both substructure and superstructure. The concreting work could not, however, make satisfactory progress even after finalisation of the design, as the department insisted that only stone chips should be used as gravels were inferior and the contractor was unwilling to use stone chips on account of its higher cost and contractual provision permitting the use of gravels.

On a test of gravels conducted (July 1978) by the R & BRI, the test showed average strength of 141 kg/cm^2 at 8 day test (contract provided for 28 days test) and according to the department this was likely to give the required strength as per tender. Use of gravels was thereafter permitted by the department. Subsequent tests conducted by R&BRI (test results received in June 1979 and March 1980) disclosed that strength of moulds was lower than the specified strength (in respect of 3 moulds out of 8 tested the strength varied from 117 to 129 kg/cm^2 , strength of one mould was 164 kg/cm^2 while the strength of the remaining three moulds varied between 177 and 196 kg/cm^2).

The work received further set back due to devastating flood in September-October 1978 which damaged the contractor's labour shed, godown, site office etc. As the Department was responsible for the prolongation of the construction schedule, the contractor approached the Department for enhancement of his accepted tender rate to cover escalation in cost of materials as well as for payment of compensation for the loss already sustained by him on this account. The Department assessed the claim at Rs.1.54 lakhs. but it was settled after negotiation for a lump-sum of Rs.1 lakh. This amount was paid to the contractor in March 1983. The work of the bridge was completed in January 1980 against the target date of completion in July 1977 at a cost of Rs.8.20 lakhs against the original estimate of Rs.3.52 lakhs.

Thus, delay in settlement of the design of the bridge resulted in the payment of compensation of Rs.1 lakh to the contractor and an avoidable expenditure of Rs.0.45 lakh.

4.1.5.6. *Non-utilisation of bridge*

The work "construction of Kaichor-Nandigram-Singhi Road" with link roads to two Railway Stations in the district of Burdwan (length : 28 kms; estimated cost : Rs.26.49 lakhs) was taken up in December 1968. Up to August 1983, jhama consolidation and carpeting work in various reaches of the road were incomplete.

The gap between 22 kms and 23.7 kms comprised one bridge over river Brahmani along with its approaches at both ends. The construction of the bridge was sanctioned by Government separately in November 1977 (estimated cost : Rs.14.17 lakhs). The work was taken up in February 1978 and completed in July 1981 at a cost of Rs.14.52 lakhs against the target of February 1978. But the bridge could not be commissioned as yet (November 1983) as 95 per cent of earth work only had been done on the approach roads till date (November 1983).

Delay in completion of the approaches was due to insufficient acquisition of land in the first instance and modification of the design of embankment following disclosure in soil testing that soil was of poor quality. Absence of approach roads resulted in non-utilisation of the bridge and portions of the roads on which Rs.72.72 lakhs had been spent so far (November 1983).

4.1.5.7. *Delay in improvement of a road*

In November 1966, Government approved and the Chief Engineer, Public Works (Roads) Department technically sanctioned the improvement of Kamarkundu-Bajemila Road (district Hooghly), a rural road, for a length of 2.80 kms at a cost of Rs. 2.63 lakhs.

No target date for completion of the road was fixed while preparing the estimate. Proposal for acquisition of land as per sanctioned alignment was submitted to the Collector, Hooghly, in June 1967 but the latter suggested (September 1967) that the alignment from Kamarkundu to Kana river (i.e. first 0.8 km) should be revised since it passed through congested areas containing large number of homestead plots. The alignment was revised accordingly in September 1977.

In March 1972, possession of land required for 1.41 kms to 2.41 kms was made over by the Collector, Hooghly. The land required for the stretch 0.8 km to 1.41 kms and 2.41 kms to 2.80 kms could

not be acquired as some residential houses and burning ghats were affected by the alignment. Hence a revised proposal in an alternative alignment was submitted for those stretches to the Collector, Hooghly in October 1975, the possession of which was obtained in January 1978 except for the stretch 0.8 km to 1 km. For the first 0.8 km land proposal for which was submitted in September 1977, the alignment was changed again in April 1981 following representations from the villagers to align the road through the existing Zilla Parishad Road (which runs close to the revised alignment) and the improvement of this road was approved by the Department in November 1981. While the said alignment was under examination the Department again (August 1982) turned back to original alignment proposed in June 1967. The land was yet to be acquired (November 1983).

In June 1972, the work of earthen embankment, turfing and drum sheet walling etc. for the road excepting the first 0.8 km was entrusted to a contractor at the tender value of Rs.0.48 lakh with due date of completion by September 1972. After execution of 50 per cent of the work, the contract was terminated in October 1975 as the land required for the stretch from 0.8 km to 1.41 km and 2.41 km to 2.80 km was yet to be acquired (December 1977). In October 1975, the work of box cutting, jhama consolidation etc. for the portions from 1.41 km to 2.4 km against tender accepted for 0.8 km to 2.41 km was taken up for completion by January 1976. But since the Department was unable to supply bricks as per contractual provision due to transport difficulties (in the absence of a bridge over the river Kana), the contract was terminated (July 1977) without any obligation from either side, after execution of 60 per cent work. In March 1979 earth work was again taken up in the stretch 1 km to 1.41 km and 2.41 km to 2.80 km with target date for completion in May 1979, but the work was actually completed in March 1980 due to the presence of stagnant water in roadside borrowpits. Simultaneously, earth work was also done in these stretches where earth work done previously during June 1972 onwards was eroded by rain and flood, at a cost of Rs.0.20 lakh. After March 1980, all works in the road remained suspended for want of land for the first 1 km as also due to non-completion of RCC box bridge over river Kana. The progress achieved up to November 1983 in the construction of the above road was as follows :

Stage of work	Length completed as on November 1983
(i) Earth-work	1.80 kms
(ii) Jhama consolidation	1.00 km
(iii) Black-top	Nil.

The provision for the construction of a 70 feet bridge over river Kana at 0.8 km of Kamarkundu-Bajemalia Road, made initially in the estimate of the road, was deleted subsequently to keep the estimate of the road within the Third Plan provision of Rs.2.50 lakhs. In February 1972, the Executive Engineer, Hooghly Construction Division proposed construction of a pucca bridge over the river Kana for facility of transportation of construction materials for the road. However, in February 1978, the Department decided to construct a 30 feet wide twin box bridge.

In June 1979, the work of construction of the said 30 feet wide box bridge at river Kana was awarded to a contractor at a tendered value of Rs.1.83 lakhs with due date of completion by December 1979 but the work was completed in July 1982.

In February 1980, it was decided in the District Co-ordination Committee meeting that the minimum waterways to be provided for should be at least 60 feet as the I & W Department would widen the channel (river Kana) in the near future. Accordingly, an additional unit of box 15 feet wide bridge, in continuation of the existing 30 feet one, was taken up in June 1980 at a tendered value of Rs.1.43 lakhs, with provision to take up another unit of 15 feet RCC box bridge as soon as it would become necessary. The construction of the 15 feet box bridge was completed in July 1982.

Although, three units constituting 45 feet wide RCC box bridge was completed, yet another unit of 15 feet was still to be taken up to complete the full width of 60 ft. bridge. Moreover, construction of approaches on both sides of Kana river was yet to be taken up as the required lands had not yet been acquired (November 1983). The total expenditure incurred on the road including box bridge was Rs.4.32 lakhs (November 1983) (including expenditure of Rs.1.40 lakhs on box bridge).

The delay in all stages of the work for want of proper planning resulted in cost overrun of Rs.2.70 lakhs so far (November 1983).

4.1.5.8. *Wasteful expenditure*

The construction of Singur-Ugli Road in the district of Hooghly (estimated costs : Rs.7.50 lakhs; length : 9.66 km) was administratively approved by the Government of India in February 1962 under Central Road Fund allocations. No target date for completion of the road was fixed in the estimate.

As per sanctioned estimate, the alignment of the road would follow the existing District Board Road. But the Department, while

preparing the land plan prior to commencement of the work, partly deviated from the approved alignment in kms 1 to 3, kms 4 to 6 and kms 7 to 8 for avoiding sharp curves and better geometrics. Proposal for acquisition of land was submitted to the Collector, Hooghly in March 1966. The Collector requested the Department in September 1968 to change the alignments in stretches where a large number of residential structures would be affected and the department submitted revised proposals for these stretches. Possession of land for parts of the stretches where residential structures were not affected was received by the department in March 1969 and July 1978 (8 km), March 1969 (part of 9 km), May 1969 (part of 6 to 7 km), July 1974 (part of 2 km) and December 1976 (part of 3 to 4 km).

Prior to full acquisition of land, earth work from 5 km to 9.6 km was taken up in June 1972 and again from 1.62 km to 6.44 km in May 1976. But work was done only for a stretch of 800 metres from 2 km and in 8 km to 9.66 km, work in the remaining portion could not be done due to public opposition, work of consolidation and black top surface was taken up in December 1976 through a contractor in 0.8 km to 2.41 km and 6 km to 9.66 km but up to November 1983, only 1.80 km length was completed (i.e. 800 metres in 2 km; 200 metres in 6 km; 800 metres in 7 km).

Due to strong public resistance the Executive Engineer proposed to the Chief Engineer in March 1978 not to take up any work in 1st to 5 km as any expenditure incurred on this portion without settlement of final alignment might prove infructuous. The District Co-ordination Committee decided in April 1978 to abandon first 5 kilometres of the road and shift the starting point to Anandanagar Health Centre (at 6th kilometre) and connect the proposed starting point with a separate link road. The construction of the link road was in progress (November 1983).

Owing to abandonment of the alignment from km 1 to 5, all stages of work (i.e. from earth work to black top) done for a length of 800 metres in 2nd km became wasteful. Moreover, bricks and jhama bats manufactured for the work about 18 to 20 years back were partly stolen and partly submerged in the nearby sand pits. Up to February 1980, the total loss of bricks and jhama bats, as assessed by the Department was of Rs.0.70 lakh approximately. In addition, a sum of Rs.0.23 lakh was spent towards salvaging bricks from sand pits, thereby increasing the infructuous expenditure to Rs.0.93 lakh.

4.1.5.9. *Avoidable expenditure on construction of a bridge*

The work 'construction of an RCC Bridge over Kulti canal on 26th kilometre of Fakirtaki-Malanchara Minakhali Kulti Road in the

district of 24-Parganas' was awarded by Superintending Engineer (SE), State Highway Circle I to a contractor in November 1975 at the tendered value of Rs.7.07 lakhs with the stipulation to complete the work by November 1976. According to the general drawing attached to the tender, the deck in the superstructure of the bridge was to be solid RCC slab balanced cantilever supported on two well foundations, each twelve metres deep.

Soil at the bridge site was not tested before issuing the work order. Samples of soil were sent to the R & BRI in December 1975 to assess the safe bearing capacity of the soil at foundation. Before receiving the report of soil tests, the detailed drawings of well curb and cutting edge of the proposed bridge were issued (December 11, 1975) to the contractor. When the work was in progress, the Assistant Engineer, Basirhat Highway Subdivision expressed his opinion (January 1976) that the wells were required to be sunk to a greater depth than that provided in the drawing. The Director, R & BRI also opined (February 1976) that the cutting edge should be placed at RL 20 metres instead of RL 12 metres as provided in the drawing.

Based on the opinion of the Institute, the department finally decided (February 1976) to increase the depth of the wells from 12 metres to 20 metres. The contractor demanded (June 1976) extra rates for sinking wells to a greater depth but the demand was rejected (July 1976). The Contractor, however, completed the work of substructure and piers and was paid Rs.4.02 lakhs up to November 1977.

In May 1978 the drawings of the cantilever RCC superstructure were issued to the contractor. Due to absence of a strong and stable subsoil strata he advised adoption of a lighter superstructure. The S.E. finally accepted (November 1978) in principle the necessity of lighter superstructure considering the soil condition of the site. The contractor though expressed his willingness (October 1978) to carry out the work on the proposed light superstructure but demanded rates for new items of work on the basis of current schedule of rates with the contractual premium of 33 per cent. The demand was not accepted and the contract was terminated (February 1979) with forfeiture of security deposit amounting to Rs.0.43 lakh.

The contractor preferred a claim for Rs.4.88 lakhs on account of escalation of wages, idle establishment, extra expenditure for sinking wells due to poor subsoil conditions etc. and sought arbitration. The Arbitrator awarded a sum of Rs.1.40 lakhs in favour of the contractor and a sum of Rs.1.49 lakhs (Rs.1.40 lakhs as award and Rs.0.09 lakh as interest) was paid to contractor in July 1982.

The balance work (superstructure of a lighter type and protective works) was entrusted to another contractor in March 1981 at the contract value of Rs.7.72 lakhs (estimated cost : Rs.7.37 lakhs) and payment of Rs.8.53 lakhs up to third running account bill had been made (up to March 1983).

Thus, due to taking up of the work without proper investigation of the soil at the site, the Government had to incur an avoidable expenditure of Rs.3.72 lakhs (up to March 1983) excluding the payment of arbitration award.

The matter was reported to Government in January 1982; their reply is awaited (July 1984).

4.1.5.10. *Loss of toll revenue*

The construction of the major bridge over the river Ajoy (named as Kashiramdas Setu) was completed and opened to traffic on 1st March 1981. In July 1981, the department decided that the bridge would be subjected to tolls as it was partly financed from the State Bridge Fund and the collection of tolls should be made through agents. In August 1982 (i.e. after more than 13 months) the Division took up survey of vehicular traffic plying through the bridge and completed it in October 1982 with a view to assessing the expected collection from toll charges. In November 1982 sealed bid was first invited followed by second bid in May 1983 but both the bids were not accepted in the expectation of getting more favourable rate. In response to third bid in June 1983, highest offer of Rs.250 per day was accepted in July 1983 but collection of the same was started only from November 11, 1983. Delay was due to contractor's inability to make necessary arrangement for collection of tolls in time. Although the bridge was completed in July 1980, the decision for collection of tolls was taken on 20th July 1981. The above delays resulted in loss of revenue to the extent of Rs.2.11 lakhs (at the rate of Rs.250 per day from 20th July 1981 to 10th November 1983).

4.1.5.11. *Maintenance of District Roads*

The norms determining the annual expenditure on maintenance of District Roads were fixed by the State Government as Rs.0.13 lakh per kilometre as on March 1983. In the 4 districts mentioned below,

the maintenance cost per km of district roads varied widely, and in 3 districts, it was much more than the norm fixed.

Name of district	Length of roads under maintenance	Expenditure during 1982-83 (including work charged)		Maintenance cost per km
		Kms	(Rupees in lakhs)	
1. Hooghly	169.53	26.62	0.15
2. 24-Parganas	202.15	40.08	0.19
3. Nadia	174.96	5.86	0.03
4. Burdwan	392.80	105.34	0.26

4.1.6. *Summing up*

(i) Twenty Schemes were completed after considerable time (3 to 25 years) from their commencement. 52 schemes were yet to be completed though work on them commenced 3 to 16 years back. One scheme which commenced as far back as in 1966-67 was still to be completed. Delays were due to delay in acquisition of land, changes in design of bridges during execution, lack of proper pre-project survey and investigation, lack of proper planning etc.

(ii) One scheme was taken up prior to submission of land acquisition proposal and finalisation of alignment resulting in abandonment of a portion of alignment on which work had already been done.

(iii) Two schemes were suspended due to land dispute and court cases.

(iv) Due to departmental delay in finalisation of design, extra payment had to be made to contractor in two schemes.

(v) In one case, a bridge had been lying unused for more than two years due to non-completion of approaches.

(vi) There was substantial loss of revenue due to delay in collection of tolls after opening a bridge for traffic.

HEALTH AND FAMILY WELFARE DEPARTMENT

4.2. Infructuous expenditure

A scheme for augmentation of water supply at Asansol Municipality was administratively approved in February 1976, which envisaged construction of an intake pool in the bed of the river Damodar to be fed by surface water. The idea of construction of an intake pool was, however, given up (April 1976) since sufficient quantity of surface water would not be available in the river bed throughout the year. After trial boring of the river bed the department decided (May 1976) to sink 16 big diameter (200 mm) tubewells each with capacity to yield six to ten thousand gallons of water per day with pipelines under the river bed and to be operated on auto-flow (siphon) system. The work (estimated cost : Rs.6.26 lakhs) was accordingly taken up in May 1976 and was due to be completed by summer of 1978. The auto-flow system of water supply was commissioned in two stages—one battery of 8 tubewells in March 1978 and the other battery of 8 tubewells in March 1979. Up to March 1979 a total expenditure of Rs.6.18 lakhs was incurred on the works.

The first battery of 8 tubewells went out of order soon after its commissioning and the second battery was in operation for sometime with trouble, before becoming totally inoperative in November 1979 due to development of major irreparable defects. As the auto-flow system of water supply failed, it was decided by the Department in November 1981 to fit submersible pumps to these 16 tubewells with laying of cables over the riverbed (estimated cost : Rs.5.80 lakhs). After the installation of submersible pumps and laying of cables and galvanised iron raising mains in respect of ten tubewells at an expenditure of Rs.9.81 lakhs, the scheme was put into operation and made over to the Municipal Authority in May 1983.

The Divisional Officer stated (August 1983) that the underground pipelines laid in connection with the auto-flow system during the period from March 1978 to March 1979 at an expenditure of Rs.3.97 lakhs (materials Rs.2.17 lakhs and labour Rs.1.80 lakhs) which were of no use to the submersible pumps system, were not withdrawn. No investigation has been carried out into the reasons for failure of the auto-flow tubewells. The department has already incurred infructuous expenditure of Rs.1.80 lakhs in the form of labour charges in the laying of underground pipe lines. Moreover, pipelines worth Rs.2.17 lakhs have been lying underground for more than five years and the department has not taken any initiative (December 1983) for withdrawing the same and utilising elsewhere.

The matter was reported to the Government in April 1983; their reply is awaited (August 1984).

4.3. Avoidable expenditure

Annual requirement of ferric alum for two water treatment plants at Kalyaneswari and Suryanagar under Burdwan Mechanical Division, Public Health Engineering (PHE) Directorate was 600 Metric Tons (Approximately). During the year 1979-80, supply of 550 Metric Tons of ferric alum was obtained by the Division from six suppliers at a cost of Rs.7.62 lakhs at the rate of Rs.1,385 per Metric Ton. During the year 1980-81 also supply of 550 Metric Tons of ferric alum was received by the Division from two suppliers (500 Metric Tons from one supplier at Rs.1,200 and 50 Metric Tons from another supplier at Rs.1,385) at a total cost of Rs.6 69 lakhs.

The Executive Engineer, Burdwan Mechanical Division PHE obtained in early June 1979 the rate of Rs.971.18 per Metric Ton from a Government of India undertaking, for supply of ferric alum and forwarded the same to the Superintending Engineer (SE) on July 5, 1979 for consideration. Despite this, the SE did not place the supply order on the Undertaking. The SE stated (June 1983) in this connection that though tender for supply of alum was given wide publicity through press no manufacturer including the undertaking responded and the manufacturers appeared a little reluctant to involve themselves in contractual agreements and various formalities of Government departments and showed inclination to cash down payment. It was, however, found that semi-Government and statutory organisations like Damodar Valley Corporation, Corporation of Calcutta, Howrah Municipality, M/S. Calcutta Chemicals Ltd. had obtained supply of alum from the undertaking in 1980-81 but not on outright cash payment basis. It should, therefore, have been possible for the department to persuade the Government of India Undertaking to allow a reasonable period for payment.

Due to not taking advantage of favourable rate (Rs.971.18 per tonne during the year 1979-80 and Rs.1,014.50 per tonne during the year 1980-81), the department incurred an avoidable expenditure of Rs.3.40 lakhs on procurement of 1,100 MT of ferric alum during the years 1979-80 and 1980-81.

The matter was reported to Government in March 1983; reply is awaited (August 1984).

4.4. Urban Water Supply and Sanitation Scheme of large Municipalities

4.4.1. Introductory

4.4.1.1. Provision of safe drinking water is an essential prerequisite for maintaining the health of the people in general. Financial assistance is given by Government on each sanitary project up to two thirds of total expenditure as grant and the balance one third as loan repayable with interest in a number of years to municipalities having a population of more than 20,000. The entire cost is met as grants-in-aid in respect of other municipalities. The cost of maintenance is to be borne by municipalities. Water supply schemes within the jurisdiction of municipalities are executed through the Public Health Engineering (PHE) Directorate as deposit works.

4.4.1.2 Between January 1970 and March 1979. Government sanctioned 18 schemes (8 new and 10 augmentation schemes) at a total estimated cost of Rs.455.08 lakhs for supplying piped water to 17 municipalities, each having a population of more than 20,000 spread over 11 districts in the State. Except for 2 schemes of Darjeeling and Kalimpong municipalities which envisaged tapping of water from mountain Jhoras (fountains), all other schemes envisaged tapping of ground water resources, including subsoil water under the river bed through sinking of tubewells.

4.4.1.3 The results of test check in September 1983 of the records relating to 13 schemes (7 new and 6 augmentation schemes) out of 18 schemes detailed in the Appendix 4.3 are in the succeeding paragraphs.

4.4.2. Delay in completion

No target date for completion of any of the schemes was prescribed by Government while sanctioning them.

In respect of 5 schemes (Arambag, Balurghat, Bankura, Midnapore and Chakdah) the works commenced after more than 2 years of the date of sanction thereof for various reasons such as non-posting of supervisory staff for scheme work, delay in selection of Head works site, non-availability of land etc.

Of the 3 schemes which were completed and commissioned, Arambag and Balurghat (1st phase) schemes were completed in 7 years while Krishnanagar scheme was completed in four years.

The remaining 10 schemes out of the 13 (Sl. No. 3 to 11 and 13 of the Appendix) were still in various stages of execution (March 1983). In the cases, 4 to 10 years had elapsed after the sanctions and work commenced more than 3 to 9 years ago. However, 5 of these (Sl. No. 3, 4, 6, 8 and 11 of the Appendix) had been partially commissioned between October 1976 and November 1982.

4.4.2.2. The main reasons for the delay exceeding 5 years in completion of the schemes were as follows :

(a) For completed schemes :

Name of Scheme	Component last completed	Date of completion	Reasons for delay
(1)	(2)	(3)	(4)
(1) Arambagh Water Supply Scheme	Distribution system	December 4 1979	Delay was attributed by the Executive Engineer to non-receipt of pipes, specials from the Central Stores of the PHE Directorate.
(2) Balurghat Water Supply Scheme	Elevated reservoirs 2 numbers	October 1980	The agency initially appointed in November 1974 with a stipulated time limit of 12 months for completion left the work unfinished in April 1977 and for failure to complete the work within the stipulated time the agreement was terminated in March 1978. A fresh agency was appointed in March 1979 for completing the unfinished work.

(b) Schemes in progress :

Name of the Scheme	Components awaiting completion	Reasons for delay
(1)	(2)	(3)
(1) Bankura Water Supply Scheme	Construction of staff quarters for maintenance staff, protective works to river banks and access roads to Head-works site.	The original site selected was on the southern side of river Darakeswar and was found subsequently unsuitable as the town was on its northern side. Therefore, an alternate site on northern bank of the river was selected and this took two years.
(2) Midnapore Water Supply Scheme	Elevated reservoir at Zono 'C'	The original site selected was very distant from Head works site and had to be abandoned. The alternate site selected was the subject of a dispute and there was delay in settlement of the dispute.
(3) Talbagioha Water Supply Scheme	Elevated Reservoir (one No.)	Non-availability of steel materials from the Central Stores of the PHE Directorate.

Name of the Scheme	Components awaiting completion	Reasons for delay
(1)	(2)	(3)
(4) Arambati Water Supply Scheme	Distribution net work	.. The contract for construction of the distribution net work awarded in February 1977 had to be deferred till March 1978 pending drilling of the tubewell to avoid subsequent modifications of the net work in the event of any change of site for the tubewell.
(5) Raigunj Water Supply Scheme	Elevated reservoirs (3 nos) and distribution net works (3 nos) in Zone I, II and III.	Delay in progress was due to slow progress of works by the contractors.
6) Kalimpong Water Supply Scheme	....	The construction work for the first reservoir at Deola was commenced in May 1978 without conducting subsoil exploration as recommended by the GSI and before finalising the detailed design, drawings, contour survey etc. by the PHE Directorate. The work was suspended by the Chief Engineer, PHE Directorate in October 1980 without indicating the reasons therefor. Pending finalisation of soil explorations and other preliminary works like designs, drawings etc. constructions of second reservoir at Sanser has not started as yet (September 1983).
(7) Bishnupur Water Supply Scheme	Rising main construction of pumphouse and installation of pumping machinery and construction of clear water reservoir.	Originally water was proposed to be drawn from the irrigation canal of the Kangsabati project. Later it was found that adequate water would not be available from this source and it was decided to draw water from the river bed of Kangsabati. This naturally necessitated revision of the scheme and caused consequent delay.
(8) Darjeeling Water Supply Scheme	....	Construction of storage reservoir at Sindhap was commenced without prior soil investigation as recommended by the GSI. As a result, there was heavy leakage in the reservoir and repairs had to be undertaken to plug the leakage. The contractors failed to execute the work within the stipulated time.

4.4.3. Cost over-run

4.4.3.1. The details in the Appendix would show that as against the total estimated cost of Rs.310.85 lakhs in respect of 13 schemes the total expenditure up to 1982-83 was Rs.436.94 lakhs constituting increase of 40.56 per cent. The expenditure on all the schemes except 2 (schemes) viz. Krishnanagar Water Supply Scheme (completed) and Raniganj Water Supply Scheme (in progress) exceeded the respective sanctioned amounts, the percentages of excess ranging from 6.35 in respect of 'Arambati Water Supply Scheme' to 284.88 in respect of 'Bishnupur Water Supply Scheme'. Since no sub-head wise posting of expenditure was made in the Register of works in respect of any of the schemes (the total expenditures were booked in lump), the items of work in the sanctioned estimate on which expenditure exceeded the sanctioned provision and the extent of such increase itemwise were not identifiable from the departmental records.

4.4.3.2. Out of 11 schemes revised estimates were actually prepared and submitted for sanction so far (September 1983) in respect of 5 schemes only as detailed below :

Name of the Scheme	Sanctioned	Revised cost	Increase in cost	Increase in cost for price escalation	Increase in cost for change in the scope of work
(1)	(2)	(3)	(4)	(5)	(6)
	(In lakhs of rupees)				
1. Darjeeling Water Supply Scheme	88.86	151.08	67.22	61.72	5.50
2. Kalimpong Water Supply Scheme (Phase 1)	52.04	222.26	170.22	139.04	31.18
3. Raiganj Water Supply Scheme	22.48	60.25	37.77	33.29	4.48
4. Chakdah Water Supply Scheme	33.01	51.67	18.66	17.80	0.86
5. Bishnupur Water Supply Scheme	9.99	48.41	38.42	7.70	30.72
Total ..	201.38	533.67	332.29	259.55	72.74

Of the above, revised estimate in respect of Bishnupur Water Supply Scheme was sanctioned by Government in October 1980. The rest await sanction (September 1983). Scrutiny of the provisions made in the revised estimates vis-a-vis those made in the original estimates disclosed that except for Bishnupur Water Supply Scheme where the variation in cost was mainly due to change in design and consequential changes in scope of work, the increase in cost in other

schemes was mainly due to escalation in the cost of labour and materials following the prolongation of the construction period as indicated in the table given above. As much as 78 per cent of the total cost over-run of Rs.332.29 lakhs in these cases was on this account.

4.4.4. *Extent of benefits achieved*

Water from partially commissioned schemes (Raiganj, Bankura, Midnapore, Arambati and Chakdah Water Supply Schemes) as also from the completed schemes (Arambag and Balurghat Water Supply Schemes) was being supplied through street stand posts only and had not been extended to house connections. Two of the 4 storage reservoirs of Water Supply Schemes for Kalimpong and Darjeeling Municipalities, which were meant for storing the additional quantity of water for augmenting the existing supply, have not been taken up so far, and of the two taken up, construction work of the reservoir relating to Kalimpong Water Supply Scheme stood suspended from October 1980 and the reservoir relating to Darjeeling Water Supply Scheme was yet to be commissioned.

Consequently, full benefit from the schemes in question was still (September 1983) to be extended to the population covered by the concerned municipality and the expenditure of Rs.436.94 lakhs incurred thereon (up to 1982-83) was yet to prove fruitful in terms of benefits derived.

In fact, due to acute water scarcity suffered by the population of Midnapore Municipal area even after partial commissioning of the present augmentation Scheme (with one of the two elevated reservoirs still to be completed) Government have sanctioned (February 1982) another comprehensive scheme at an estimated cost of Rs.88.15 lakhs for supply of water.

4.4.5. *Deviations from the prescribed financial norms*

4.4.5.1. Although according to the policy laid down by the Government the concerned municipalities were to maintain the completed schemes out of their own resources it was seen that except for Krishnanagar Water Supply Scheme duly taken over by the Municipality, the other two completed schemes viz. Arambag and Balurghat Water Supply Schemes were not yet (September 1983) taken over by the respective municipalities on ground of their lack of financial resources. Consequently the Schemes were being maintained by the PHE Directorate incurring an expenditure of Rs.7.25 lakhs during the period of about 2 years since the date of their completion up to 1982-83.

Government instructed (September 1982) the Chief Engineer, PHE Directorate to fix the norms (requirement of staff and funds) for maintenance of completed schemes which are not being taken over by the municipalities due to constraint of resources. The norms suggested (May 1983) by the PHE Directorate are under consideration of the Government (September 1983).

4.4.6. *Summing up*

(i) There was considerable delay, exceeding 3 to 9 years, in completion of the schemes due, inter alia, to—

- (a) Changes in sources of water resulting in modifications of the schemes as originally sanctioned;
- (b) Contractual failure requiring changes of agencies and slow progress in execution of work by contractors;
- (c) Non-availability of materials from Central Stores, PHE, resulting in termination of original contract and invitation of fresh tenders;
- (d) Lack of proper co-ordination in execution of different components of a scheme resulting in deferment of works already awarded in contract;
- (e) Lack of prior soil investigation and failure to finalise technically sound designs and drawings in respect of construction of water reservoirs in hilly areas resulting in suspension of work in one case and inordinate delay in commissioning of the reservoir in another case.

(ii) None of the schemes could be completed within the originally sanctioned amount. Total expenditure incurred up to 1982-83 on all the schemes taken together had exceeded the total sanctioned amount by 46.56 per cent. The excess expenditure over the corresponding sanctioned amount in respect of the various schemes varied between 6.35 per cent and 284.88 per cent. Revised estimates, where submitted, indicate total over-run of Rs.332.29 lakhs vis-a-vis sanctioned cost of Rs.201.38 lakhs. 78.10 per cent of the over-run was the result of price escalation due to delay in execution of the schemes.

(iii) Due to delay in completion of the projects, supply of water through street stand posts only could be arranged even from the completed|partially commissioned schemes. Full benefit from the schemes was therefore, still to accrue to the population of the concerned municipal areas.

In one case even after partial commissioning of the augmentation scheme under review scarcity of water persisted requiring execution of another scheme at a much higher cost .(already sanctioned).

(iv) The prescribed norms of financing water supply schemes for municipalities with population exceeding 20,000 were deviated in many cases, resulting in overcharging Government Account to the extent of Rs.7.25 lakhs in the shape of avoidable expenditure on maintenance of the completed schemes by the Government due to reluctance of the municipalities to take them over on the plea of lack of resources on their part.

The matter was reported to Government in November 1983; their reply is awaited (August 1984).

IRRIGATION AND WATERWAYS DEPARTMENT

4.5. Extra expenditure on excavation of a canal

The work of excavation of Tarafeni South Main Canal (South) from chainage 881.43 to 959.20 was entrusted to a contractor in February 1972 at the tendered value of Rs.0.99 lakh for completion by May 1972. The work could not progress according to the schedule since land in respect of 45.77 chainages of the Canal (out of a total of 77.77 chainages) belonging to the Indian Institute of Technology could be made available to the contractor only on 31st July 1973. Delay occurred as proposal for acquisition of land was sent to the Institute in March 1972, which gave its permission in July 1973.

The contractor's request for extension of time up to July 1974 was granted (July 1973). During execution of work, existence of hard rock containing fused lacmetite and laterite in the soil was encountered in several reaches. As this item of work was not included in the agreement the work was got executed by the contractor through a supplementary agreement (for Rs.0.17 lakh). The division approached the Government (May 1974) for sanction of the item. Meanwhile the contractor suspended the work from August 1974 on grounds of delay in handing over land and making payment for the supplementary item. In April 1975, he agreed to resume the work if payment for supplementary item was made immediately. The Government's sanction was received in December 1975 and part payment of Rs.0.11 lakh was made to the contractor in February 1976. He did not, however, resume the work and the agreement with him was terminated in March 1976 with forfeiture of his security deposit (Rs.0.10 lakh).

The left over work was entrusted to two other contractors in February 1978. One completed his work in April 1979 while the other contractor is yet to complete his job (January 1984). The department's liability for extra expenditure amounted to Rs.0.92 lakh which could have been avoided but for the delays referred to above on the part of the department.

Government stated (June 1982) that in spite of best efforts there was some delay in acquisition of land which was beyond the department's control. About the supplementary item of work it was stated that excavation of hard rock was not provided for in the original contract as the existence of hard rock could not be foreseen and was not revealed in the preliminary survey operations.

However, the reasons for abnormal delay in acquiring the portion of land belonging to the Indian Institute of Technology and according sanction to the supplementary item of work which ultimately led to the contractor discontinuing the work could not be explained.

4.6. Financial results of Irrigation Works

West Bengal has the following six major irrigation schemes each with a culturable Command Area (CCA) exceeding 10,000 hectares :

- (1) Midnapore Canal;
- (2) Mayurakshi Reservoir Project;
- (3) Kangsabati Reservoir Project;
- (4) Damodar Valley Project (Barrage and Irrigation system of DVC);
- (5) Teesta Barrage Project (started in 1975-76 and is in progress);
- (6) Hinglow Irrigation Project (started in 1971-72 and irrigation commenced during 1980-81).

Capital and Revenue accounts are kept for the first four irrigation projects. The financial data of these 4 projects for last three years is given below :

	1980-81	1981-82	1982-83
	(In lakhs of rupees)		
Progressive Capital Outlay to the end of the year ..	21,021.34	21,644.54	22,249.78
Annual revenue realised	40.32	39.18	39.15
Annual working expenses	1,147.54	569.70	402.69
Net Losses excluding interest	1,107.22	530.52	363.54
Interest on Capital	1,342.34	1,379.58	1,412.40
Losses after meeting interest	2,449.56	1,910.10	1,776.03
Percentage of losses on Capital Outlay after meeting interest	11.65	8.82	7.98

The project-wise position during the year 1982-83 regarding Capital outlay, revenue, working expenses, areas targeted for irrigation, areas actually irrigated, water released etc. are given in the following table :

	Damodar valley project	Mayurakshi Project	Kangsabati Project	Midnapore Project
(1) Capital Outlay to the end of the year (In lakhs of rupees)	12,119.87	2,243.04	7,801.95	84.92
(2) Revenue realised during the year (In lakhs of rupees)	18.64	12.68	5.46	2.37
(3) Working expenses during the year (In lakhs of rupees)	171.19	174.82	30.63	26.05
(4) Loss excluding interest (In lakhs of rupees)	152.55	162.14	25.17	23.68
(5) Interest on Capital (In lakhs of rupees)	805.39	130.85	470.64	5.61
(6) Loss after meeting interest (In lakhs of rupees)	957.94	292.99	495.81	29.29
(7) Target of irrigation during the year (In thousand hectares)	395.53	234.62	340.74	37.85
(8) Area irrigated during the year (In thousand hectares)	326.28	231.25	199.74	18.74
(9) Percentage of shortfall in irrigation	17.51	1.44	41.39	50.48
(10) Quantum of water released with difference, if any, over previous year (In Million cubic Metre)				
1981-82	2,117.03	786.26	1,187.25	84.85
1982-83	2,456.39	408.29	485.55	50.98
(11) Percentage of loss on Capital Outlay	7.90	13.06	6.36	34.49

During 1982-83, the revenue realised (Rs.39.15 lakhs) by those four projects/schemes was quite insufficient to meet the maintenance expenses (Rs.402.69 lakhs) of these projects/schemes excluding the liability for interest (Rs.1,412.49 lakhs) on Capital invested. The area actually irrigated was 776.01 thousand hectares against the target of 1,008.74 thousand hectares shortfall being 23 per cent.

An audit review of the results achieved in respect of Midnapur Canal and Damodar Valley Project (Irrigation Scheme) disclosed the following :

MIDNAPUR CANAL

It is the oldest major irrigation project in the State and was commissioned in the year 1889, and is meant to irrigate an area of 37,850 hectares against which an area of only 18,740 hectares was

irrigated during 1982-83. The reasons for the shortfall in irrigation as stated by the Executive Engineer are as follows :

The Midnapur Canal system is governed by pick up Anicut* at Midnapur with no storing facilities. Supply of water to the Canal, therefore, is entirely dependant on inflow of water at Anicut after the rainfall within its catchment area of approximately 750 square miles (1,942 square km). After construction of the Kangsabati Dam, which covers a considerable portion of the catchment area of the Midnapur Canal, the designed discharge of 1,000 cusecs is not available from the uninterrupted catchment between the Dam and Anicut at the required time. Besides, the structures are old, seepage losses are heavy during dry spell and frequent illegal interruptions by cultivators affected efficient use of canal water for irrigation purpose. The matter was referred to the Engineer-in-Chief and the reply to which is still awaited (August 1984).

The expenditure on the maintenance and repairs of the project during 1980-81, 1981-82 and 1982-83 were Rs.32.40 lakhs, Rs.35.38 lakhs and Rs.25.89 lakhs respectively. The revenue realised from the project during 1982-83 was only Rs.2.37 lakhs. According to the Executive Engineer, West Midnapur Division (March 1984), the expenditure on maintenance and repairs would have been considerably less had the Canal system been modernised. A scheme for modernisation of the Canal is under preparation in the division but no work has been started as yet (March 1984).

The discharge of water from the canal during the last three years i.e. 1980-81, 1981-82 and 1982-83 were 1,159, 461 and 266 cusecs respectively. Decline in the discharge and availability of water were attributed to less rainfall in the catchment area of the Anicut and non-availability of water from Kangsabati Reservoir Project. But according to the data supplied by the Meteorological Department, the rainfall in the Command area of the project was, however, almost the same in all the three years (1,420 mm in 1980-81, 1,790 mm in 1981-82 and 1,440 mm in 1982-83).

According to the Principal Agricultural Officer of the Command Area, the production of crops (Kharif followed by Rabi) during last two years was much less than the production actually targeted. The

*Anicut is a simple structure constructed across the river to pick up the level and divert the flow without any storing facilities.

year-wise position of the production of crops (Aman followed by Wheat) targeted vis-a-vis the actual production is given below :

Year	Target	Actual production
	(In Metric Tonnes)	
1980-81	81,190	1,56,527
1981-82	1,04,576	69,962
1982-83	1,12,500	66,175

The over achievement of target in the production of crops to the extent of 75,337 Metric Tonnes (1,56,527—81,190) during the year 1980-81 was attributed to the availability of water from the Kangsabati Dam by special order of the Government. But since no water was made available from the Kangsabati Dam during the years 1981-82 and 1982-83, the production fell far short of target (shortfall in production was 34,614 Metric Tonnes in 1981-82 and 46,325 Metric Tonnes in 1982-83). The Executive Engineer could not furnish any reason for non-availability of water from the Kangsabati Dam during the last two years and the extent to which this Canal system is dependent on the supply of water during post Kangsabati period.

Anticipated gross revenue, demand raised and revenue realised on the basis of water rate of Rs.15 per acre during the last three years are given below :

Year	Anticipated gross revenue as per project estimates	Demand raised during the year	Revenue realised (Water Tax only)
	(In lakhs of rupees)		
1980-81	13.01	Nil	.17
1981-82	12.87	1.62	0.86
1982-83	12.87	1.70	1.57

According to the Revenue Officer, Midnapur Canal Revenue Division (September 1983), the wide difference between the anticipated gross revenue and the demand raised was due to the fact that the required demand could not be raised for want of test notes i.e. Mouzawari statement prepared by the Engineering Division under I and W Directorate indicating details of plots, area of irrigated lands on which the assessment list is prepared by the Revenue Officer from the concerned division (West Midnapur Division).

As a result of non-receipt of test notes for raising of demand, the Government suffered a considerable loss of revenue. The Executive Engineer, however, stated (March 1984) that almost all the test notes have since been submitted but he could not satisfactorily explain the reasons for delay in issue of the test notes.

Even the revenue for which demand was raised could not be realised and at the end of 1982-83, outstanding revenue was Rs.23.27 lakhs.

According to the Revenue Officer, the mounting unrealised revenue was due to the following reasons :

- (1) Vast area has been covered by Civil Rule i.e. the beneficiaries of the area have moved the Court and obtained injunctions against levy of water tax.
- (2) Crop failure in 1981-82 owing to attack of Tungree Virus.
- (3) Decision of the Government (July 1983) for conditional remission of water tax up to 1978-79 and consequent reluctance on the part of the assessee to pay taxes.

Scrutiny of records, however, revealed that out of the entire Command area (16.798 hectares) of P.S. Debra (Midnapur), only 4.89 hectares of land are covered by Civil Rule. When pointed out, the Revenue Officer stated that due to non-detection of the area covered by Civil Rule, the entire Command area of P.S. Debra was left out of assessment since 1977-78 onwards. However, the assessment of entire zone except the area (4.89 hectares) still covered by Civil Rule is being done (March 1984).

The Revenue Officer also could not produce any document in support of inadequacy of distributaries, water logging, drainage problems etc.

DAMODAR VALLEY PROJECT (IRRIGATION SCHEME)

The Damodar Valley Project (estimated cost : Rs.24.25 crores) is one of the largest irrigation projects in the State with irrigation potential of 3.96 lakh hectares of cultivable land fed with a main canal of 235.69 km long aided by branches of 375.22 km of length. This massive irrigation project is supported by tentacles—like distributaries and minors of 1,581.08 km length and 457.41 km of water courses.

The Project was made fully operational in 1960. It was taken over by the Government of West Bengal from the Damodar Valley authorities in April 1964 on agency basis including Damodar Canal, and irrigation commenced from 1965.

During 1982-83, area actually irrigated was 3.27 lakh hectares as against the target of 3.96 lakh hectares. The shortfall was attributed by the department to absence of sufficient water courses and field channels and delay in land levelling through which irrigation water is to be passed.

In the original project report, no provision for specific numbers of water courses and field channels were made. Since taking over charge of this project (April 1964) the residual works and other extension and improvement works including construction of water courses are still in progress to cover the entire project command in order to achieve the target area.

For construction of field channels and land levelling/shaping to ensure better and efficient utilisation of irrigation facilities up to the tail end of the land, DVCADA was created in July 1974. Construction of field channels in the Command area was, however, taken up only in 1982-83, for want of sanction to the schemes and lack of adequate staff.

The water supplied for 3 crops during last 3 years was—

1980-81 : 3,057.32 mcm

1981-82 : 2,117.02 mcm

1982-83 : 2,456.39 mcm

(mcm=million cubic metres.)

The decline in the quantity of water released during 1981-82 was due to drought and less storage of water in the reservoirs.

The District Agricultural Officer did not furnish the targets and achievement of food production in the Command area during the last three years (August 1984).

However, it was stated by the Executive Engineer (Damodar Head Works Division) that the average yield per acre as assessed is about 1.5 tonnes.

As reported (December 1983) by the Administrator, Damodar Valley Command Area Development Authority, the actual food

production in the Command area during the last three years was as follows :

Year					Kharif	Rabi	Boro
					(In lakh tonnes)		
1980-81	..	..	..	..	4.26	9.41	3.99
1981-82	..	..	..	..	4.25	8.85	2.17
1982-83	..	..	..	..	5.70	10.86	1.77

Revenue realisable vis-a-vis revenue actually realised during the last three years are given below :

Year					Revenue realisable	Revenue realised (Water Tax only)
					(In lakhs of rupees)	
1980-81	..	..	..	..	114.20	13.19
1981-82	..	..	..	..	138.31	13.64
1982-83	..	..	..	..	Not available	18.32

The Revenue Officers, Damodar Irrigation Revenue Division I and II, stated (April 1984) that due to non-receipt of test notes for the year 1982-83 from the Executive Engineer, Right Bank Irrigation Division, revenue realisable could not be assessed and demand raised. Further, there were large number of pending certificate proceedings (1981-82 : 70 out of 72 cases filed; 1982-83 : 10 out of 10 cases filed).

The matter was reported to the Superintending Engineer, Damodar Irrigation Circle from time to time. The Superintending Engineer in turn requested the concerned Executive Engineer but the failure of the Executive Engineer to issue test notes had not yet been reported to the Chief Engineer (13th April 1984).

The reasons for low return of revenue as stated by the Revenue Officers are as follows :

- (1) Announcement from the Radio on March 9, 1980 followed by Press Publication regarding remission of water rates due to floods and drought encouraged the beneficiaries not to pay taxes, although orders for conditional remission of water tax were issued in July 1983 with approval of the Cabinet.
- (2) Non-imposition of betterment levy, the reason for which was not stated.

The primary reason for sharp decline in collection of water rate during the past few years was, however, the failure to collect taxes.

The matter was reported to Government in October 1983 and reminded in January, February and April 1984, their reply is awaited (August 1984).

PUBLIC WORKS DEPARTMENT**4.7. Delay in commissioning of a Bridge**

In place of a wooden bridge (4' wide) across the river Brahmani at Deocha-Baliharpur road in the district of Birbhum which was washed away by flood in 1969 the work of a permanent RCC Box Bridge (26 ft. wide) across the river Brahmani was taken up in January, 1981 at public pressure without administrative approval of the Government and technical sanction of the Chief Engineer. The work of the bridge proper was awarded to a contractor on 28th January, 1981 and construction was completed in January 1982 at a cost of Rs.9.67 lakhs within the stipulated time.

Construction of approach road to the bridge was, however, yet (December 1983) to be taken up owing to non-availability of the required land. Although rules of the Public Works Department stipulate that land must be acquired first for starting non-emergent work, proposal for acquisition of land for the approach road was sent to the land acquisition authority as late as in November 1982. The divisional records (December 1983), however, disclosed that out of the total land of 6.43 acres required for the approach road, possession of land so far received till December 1983 was only 3.50 acres. This bridge completed in January 1982 at a cost of Rs.9.67 lakhs could not be commissioned as yet (December 1983).

Government stated (December 1983) that since administrative approval could not be obtained after completion of the bridge proper, the department hesitated to undertake further financial burden, in anticipation of administrative approval, for construction of the approaches which would require considerable amount. Despite the position indicated above Government further stated that construction of the approaches had been undertaken afresh and the bridge would be formally opened to vehicular traffic within a short time.

PUBLIC WORKS (CONSTRUCTION BOARD) DEPARTMENT

4.8. Extra cost due to delay in acceptance of a tender

The work 'Construction of dispensary building, staff quarters etc. including sanitary, plumbing and water supply arrangements for Subsidiary Health Centre at Uttardhalhara in the District of Midnapore' was administratively approved in February 1973. It took over two years to settle the contract for the work which was awarded to contractor 'A' in June 1975 at Rs.2.71 lakhs (estimated cost Rs.2.59 lakhs), the period for completion being stipulated as 8 months ending January 1976. As the work done by the contractor within the stipulated period reached only the plinth level (value approximately Rs.0.75 lakh), the Divisional Officer rescinded the contract and forfeited the security deposit in January 1977.

Tenders for the balance work invited in March 1977, June 1977 and March 1978 elicited no response but on the fourth occasion in May 1978 a single tender at 10.95 per cent above the estimated cost of Rs.3.03 lakhs (revised in February 1978) was received from contractor 'B'. This was not processed as no intimation was received from the Publicity Department regarding the date of publication of tender notice. Fresh tenders were invited again in June 1978. The lowest rate of 10.75 per cent above estimated cost was received from the same contractor 'B'. The rate was reduced to 10.60 per cent above estimated cost after negotiation and the offer of contractor 'B' was forwarded (July 1978) by the Superintending Engineer, South Circle, to Chief Engineer for acceptance by Government. Due to non-receipt of Government approval after 8 months from the date of receipt of tender the contractor was unwilling to execute the work and obtained refund of security deposit in April 1979.

In December 1980 the estimate was revised to Rs.3.81 lakhs and fresh tenders were invited in the same month in two groups for construction work proper and for procurement of construction materials. In response the lowest rate (Rs.4 lakhs) had been received again from contractor B for the construction work. It was, however, decided not to have separate agencies for construction work and procurement of materials. The two contractors were requested to submit their rates afresh in sealed cover for execution of the work including procurement of materials (except cement and steel). The lowest rate (Rs.4.54 lakhs of contractor B—19 per cent above the estimated cost of Rs.3.81 lakhs) was recommended (June 1981) by the Superintending Engineer for acceptance and sent to Government in June 1981 for approval which was communicated in May 1983.

Government took about two years even for accepting the subsequent negotiated offer of contractor B. As a result the work of

the subsidiary Health Centre which was administratively approved more than a decade back is yet to be completed (March 1984). Government has also to bear an extra avoidable liability of Rs.1.19 lakhs on account of increase in the cost of construction.

The matter was reported to Government in September 1981; reply is awaited (August 1984).

4.9. Non-utilisation of staff quarters

Construction of a 50 bedded rural hospital at Ballavpur in Ranigunge Block, in the district of Burdwan was administratively approved in September 1978 by the Health and Family Welfare Department for Rs.69.59 lakhs which included Rs.21.85 lakhs for hospital buildings and Rs.18.87 lakhs for Medical Officers and staff quarters.

The construction of the hospital and staff quarters was not taken up simultaneously. Construction work on sixty-six units of Medical Officer and staff quarters was taken up first and entrusted to a contractor in December 1978 and was completed in October 1980 at a cost of Rs.21.22 lakhs. The Health Department, however, did not take possession of the buildings due to non-completion of the main hospital buildings.

Tenders for hospital buildings were invited in May 1979. The tender at 17.45 per cent above the revised estimated cost of Rs.28.03 lakhs was recommended (July 1979) by the Chief Engineer, Construction Board. Even though the staff quarters were under construction, a decision was not taken on the proposals sufficiently early. Government approved the proposal only in October 1979 and work order was issued in November 1979. The tenderer refused to execute the work at the original quoted rate on the ground that market prices of all commodities had risen considerably since the date of submission of tender. After inviting fresh tenders (January 1980) on the basis of revised estimate of Rs.39.19 lakhs, the Chief Engineer, Construction Board, recommended (March 1980) a single tender (about 2 per cent above the estimated cost) for acceptance of Government. As the Government did not agree to accept the single tender, fresh tenders were invited (March 1980) and work order was issued only in May 1980 although the stipulation was to complete the work in May 1981. Only 70 per cent of the work has been done so far (August 1983).

The Divisional Officer stated (December 1982) that construction of the hospital building and the staff quarters could not be completed simultaneously since the Superintending Engineer, Western Circle

Construction Board, attended to the work of preparing the priced schedule and calling for tenders for the staff quarters first and then only in respect of Hospital building.

Staff quarters constructed at a cost of Rs.21.22 lakhs were lying unutilised for about three years. Further, the department had to incur an annual recurring expenditure of Rs.0.25 lakh towards watch and ward arrangement of the staff quarters since the date of completion.

It is reported that during the period (October 1980 to January 1984) the staff quarters remained unutilised, local miscreants had stolen various fittings such as door, window frames etc. and caused damage to the quarters. An estimate for Rs.4.65 lakhs framed by the Executive Engineer, for replacement of stolen materials and renovation of the damage is under consideration.

REVIEW OF WORKS EXPENDITURE

4.10. Expenditure incurred without estimates|in excess over estimates

Under Financial Rules of the State Government no work can be commenced or liabilities incurred in connection with it until a detailed estimate is sanctioned. In case the expenditure is likely to exceed the sanctioned estimate by more than 5 per cent a revised estimate is to be sanctioned.

Expenditure on each of the following works was incurred either without sanctioned estimates or in excess of 5 per cent of sanctioned estimates :

Department	Without sanctioned estimate		Expenditure incurred on works in excess of sanctioned estimate by more than 5 percent		
	No. of works	Expenditure upto March 1983	No. of works	Total amount of sanctioned estimates	Excess expenditure upto March 1983
(1)	(2)	(3)	(4)	(5)	(6)
(In crores of rupees)					
1. Irrigation and Waterways ..	349	217.12	23	4.35	1.66
2. Health and Family Welfare ..	59	30.60	9	1.26	0.58
3. Public Works (Roads) ..	107	27.82	12	1.70	1.29
4. Public Works	107	27.30	1	1.17	2.12
5. Metropolitan Development ..	36	20.29	..	..	..
6. Public Works (Construction Board)	23	4.59	..	..	..
7. Housing	23	6.26	..	..	..
8. Agriculture	54	4.93	..	..	..
Total ..	758	338.91	45	8.48	5.65

Particulars of 24 works out of those shown against item 2 in the above table and costing rupees one crore and above each which were taken up without sanctioned estimates are given below :

Sl. No.	Department/Division	Works	Year from which expenditure is being incurred	Amount of expenditure up to date (In crores of rupees)
Irrigation and Waterways				
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 Canal V	Excavation of Tarafeni South Main Canal (North)	1964-65	1.45
4.	Howrah Irrigation ..	Lower Damodar Improvement Scheme	1973-74	7.40
5.	Lower Damodar Construction	Re-excavation of Amta Channel	1973-74	4.02
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	3.92
8.	Ganga Anti Erosion	Protection to the right bank of river Ganga in the district of Murshidabad	1974-75	3.74
9.	Hooghly ..	Improvement of Lower Damodar area	1975-76	3.34
10.	Mahsunda Barrage	Construction of Mahananda Barrage	1976-77	8.05
11.	Teesta Barrage I ..	Construction of Teesta Barrage	1977-78	44.83
12.	Hooghly Irrigation ..	Gheakunti Basin Drainage Scheme	1977-78	5.02
13.	Magrahat Drainage	East Magrahat Basin Drainage Scheme	1977-78	6.09
14.	Teesta Canals I ..	Construction of Mahananda Aquaduct	1977-78	3.47
15.	Howrah Irrigation ..	Lower Damodar Raising and Strengthening works	1979-80	1.69
16.	Purulia Irrigation ..	Turga Irrigation Scheme	1981-82	1.49
17.	Purulia Irrigation ..	Dimu Irrigation Scheme	1981-82	1.17
Health and Family Welfare				
18.	Darjeeling Public Health Engineering I	Accelerated Rural Water Supply	1975-76	1.82
19.	Purulia Drilling ..	Rig boring work at Purulia Accelerated Rural water supply,	1978-79	4.91

Metropolitan Development

20.	Salt Lake Construction	Construction of residential building in Sector III	1975-76	1.90
21.	Salt Lake reclamation	Construction of roads and drainage in NSL area in Sector I	1980-81	2.51
22.	Salt Lake Construction	Construction of roads in Sector II	1981-82	1.07
23.	Salt Lake Construction	Construction of sewerage and drainage in Sector III	1981-82	1.09

Public Works

24.	E.S.I. Hospital Construction	Construction of Administrative Training Institute	1979-80	1.33
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4.11. Vouchers not furnished to Audit

Under the rules, cash vouchers relating to works or contingencies the amounts of which did not exceed Rs.250 were not required to be submitted to Audit along with the monthly accounts prior to 17th September 1979. From 17th September 1979, the monetary limit has been raised to Rs.1,000 subject to the exception of running account bills and running account final bills of works. It was observed that vouchers for Rs.684.59 lakhs were not furnished to Audit up to the year 1982-83. Department-wise and year-wise analysis of the vouchers as on 31st March 1983 are given below :

Sl No.	Department					Number of items	Amount (In lakhs of rupees)
1.	Agriulture	..	..	..	..	3958	302.94
2.	Irrigation and Waterways	..	..	..	..	402	163.42
3.	Metropolitan Development	..	..	..	..	23	111.85
4.	Public Works (Construction Board)	..	..	..	..	207	44.55
5.	Public Works (Roads)	..	..	..	..	36	25.59
6.	Public Works ..	..	..	..	..	257	23.20
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						4946	684.59

(ii) Year-wise analysis

Year					Number of items	Amount (In lakhs of rupees)
Up to						
1978-79	..	..	..	..	3737	472.64
1979-80	..	..	..	..	493	46.28
1980-81	..	..	..	..	491	144.04
1981-82	..	..	..	..	101	15.06
1982-83	..	..	..	..	124	6.57
				Total	4946	684.59

CHAPTER V

STORES AND STOCK

5.1. Stores and stock accounts

(i) Home (Police) Department

A scrutiny (between October and November 1982) of the Consolidated Store Accounts of Police ration shops (22) for the year 1979-80 submitted by the Deputy Commissioner of Police (Headquarters), Calcutta (October 1982), revealed the following differences between the figures incorporated in the Consolidated Store Accounts and those of actual receipts and issues as recorded in the stock ledgers maintained by 19 ration shops. Moreover, the Store Accounts was prepared without indicating the value of the commodities.

Commodity	Store		Accounts figures of ration shops			Actuals as per stock ledgers of ration shops			Difference between balances in column(7) and column(8)
	Receipts	Issues	Balance	Receipts	Issues	Balance			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		
				(in quintals)					
Rice ..	16,038.82	15,941.46	697.36	16,921.15	15,742.37	1,178.78	481.42		
Wheat ..	22,237.71	13,089.75	9,147.96	22,526.45	13,008.34	9,518.11	370.15		
Dal ..	14,107.49	13,089.75	1,017.74	13,862.00	13,008.34	873.66	(-)144.08		
Sugar ..	5,628.07	5,076.49	551.58	5,912.33	5,165.78	746.55	194.97		
Mustard Oil ..	4,921.48	4,681.76	239.72	5,324.28	4,868.32	455.96	216.24		

The Commissioner of Police, Calcutta, stated (May 1984) that the matter was being investigated.

The matter was reported to Government in November 1983; reply is awaited (August 1984).

(ii) Public Works (Construction Board) Department

The Resources and Mechanical Division (R&M) of the Construction Board Directorate under Public Works Department was created in 1958 to procure centrally different items of building materials (Cement, Steel etc.) and make them available to the different work executing divisions under the Directorate. At present the Division is catering to the needs of three divisions only against 18 works executing divisions.

(1) *Reserve limit and value balance of Stock*—The reserve stock limit for the division was prescribed only in December 1982 as Rs.10.25 lakhs for 1980-81 and Rs.10.35 lakhs for 1981-82 on the basis of stock actually held. No reconciliation of the balance of stock as per financial account with the value of physical balance during these years has been done. Value of stock as per financial account and physical balances to end of 1980-81 and 1981-82 are widely different as shown below :

Year	As per financial accounts	As per physical verification
	(In lakhs of rupees)	
1980-81	(-)1.27	9.29
1981-82	(-)7.97	3.33

The Division has not yet switched over to the system of store accounting as provided in CPWA Code.

(2) *Loss of materials*—(a) Shortage: During physical verification of stores conducted in different years between 1960 and 1979, stores (steel materials, MS rods, angles and rounds, GCI sheets, etc.) valuing Rs.1.72 lakhs were found short. No reasons were adduced by the Divisional Officer for shortage and no investigation into the shortages has been made so far (December 1983).

(b) *Clodding of cement* : 122.220 metric tonnes of cement (valued at Rs.0.81 lakh) became clodded in the hired godown of the division between September 1978 and March 1982 due to leakage and accumulation of rain water.

The Divisional Officer stated (February 1979) that construction of a departmental godown was under consideration.

(3) *Extra expenditure*—Due, reportedly, to non-availability from R & M Division, steel materials for Rs.9.31 lakhs were purchased by 24-Parganas South Division and Calcutta Division I during 1980-81 and 1981-82 from private producers approved by ISI without ascertaining the inability of main producers viz., SAIL, TISCO etc. to supply the same. This has resulted in extra expenditure of Rs.0.92 lakh.

(4) *Idle tools and plants*—The Division had been maintaining 8 Road Rollers. Four rollers have been in running condition but no records for their proper utilisation was produced. According to the Divisional Officer (January 1984), the other four rollers which have been remaining idle for 12 years needed major repairs and were awaiting transfer to Public Works (Roads) Department in accordance with the Government order issued in June 1979.

(5) *Infructuous Expenditure*—Bricks (13,150 nos.), T. Bricks (36,000 nos.), Jhama bats (7,105 cft.) worth Rs.4,772 (reserve price : Rs.4.000) were lying in the stack yard of Gayespur store during the period from 1976-77 to 1980-81 under Barasat Subdivision of 24-Parganas North Division.

Though no other materials were received or issued from the stack yard during this period, expenditure of about Rs. one lakh was incurred for guarding materials worth Rs.4,000 only.

(iii) *Irrigation and Waterways Department (Teesta Barrage Project)*

(1) *Value balance of stock against reserve limit*—The value of stock held by different divisions at the end of March 1983 against sanctioned reserve limit is indicated below :

Name of Division	Value of stock to the end of March 1983	Reserve limit
	(In lakhs in rupees)	
1. Teesta Resources I	77.14	800.00
2. Teesta Resources III	547.87	550.64
3. Teesta Barrage Township and Afflux Bundh	159.09	330.00
4. Mahananda Barrage	165.61	Not sanctioned
5. Teesta Barrage I	42.34	70.00

The Divisional Officer, Mahananda Barrage, stated (September 1983) that the reserve limit of stock was yet to be sanctioned by the higher authority. Procurement of materials for utilisation in different works and holding the same without getting the stock reserve limit sanctioned by the competent authority was against the prescribed rules for the maintenance of stock reserve.

(2) *Receipt of stores*—(a) Rate for supply of 16 mm dia Tiscon bar by the main producers (SAIL etc.) was Rs.5011.85 per metric ton including carriage cost. Delivery of 206.080 metric tons of the above category of steel bar was taken on May 22, 1981 from a rerolling firm as per supply order dated April 9, 1981 at a higher rate of Rs.5,882.24 per metric ton on the ground that the main producers failed to supply the materials. The Division (Teesta Barrage Township and Afflux Bundh Division) had already a balance of 70.013 M.T. of the materials of which only 34.10 metric tons were issued to works during next 3 months. The extra expenditure of Rs.1.79 lakhs was, therefore, avoidable since there was no urgency for taking immediate supply at a higher price.

(b) 313.5875 Metric Tons of cement (value : Rs.1.72 lakhs) were received short from the suppliers by Teesta Barrage Township and Afflux Bundh Division during the period February 1980 to March 1981. The quantity received short has not yet been recovered either from the suppliers or from the Railways. One Divisional Officer took up the matter with the Director General of Supplies and Disposals only in August 1982, after a time lag of 17 months.

(c) 244.20 Metric Tons of hot rolled deformed bar (valued at Rs.12.21 lakhs) received by Teesta Barrage Township and Afflux Bundh Division in September 1981 from Teesta Resources Division III had been lying in stock (September 1983) unutilised, though the materials had not been indented for. This has resulted in blocking up of capital to the extent of Rs.12.21 lakhs with further risk of loss due to deterioration in long storage.

(d) Orders for the supply of 250.00 metric tons of 8 mm coil 1000|1100 width were placed (July 1982) with SAIL against which 105.6 Metric Tons valued at Rs.4.45 lakhs were collected. Coils of the width of 8 mm were not found suitable for fabrication of skin plates being done by the contractor as the work needed wider coils so as to avoid welding distortion. The coils remain unutilised blocking funds to the extent of Rs.4.45 lakhs.

(3) *Physical Verification of Stores*—The position of physical verification of stores of different divisions under Teesta Barrage Project is indicated below :

(a) **TEESTA BARRAGE TOWNSHIP AND AFFLUX BUNDH DIVISION**

(i) During physical verification conducted in July 1982, 150.318 metric tons of Tor Steel (different dia), 22.944 metric tons of M.S. bars and 5.517 metric tons of structural steel of the total value of Rs.9.08 lakhs were found short and 4.752 metric tons of Tor Steel (different dia) and 0.172 metric tons of M.S. bar valued at Rs.0.30 lakh were found surplus. The discrepancies have not been investigated.

Physical verificaton of stock of cement had not been conducted since inception of the Division (September 1976) up to March 1983.

(ii) 5.580 metric tons of steel materials valuing Rs.0.31 lakh despatched by Teesta Resources Division III were received short in Teesta Barrage Township and Afflux Bundh Division. 4.820 metric tons of 16 mm Tor Steel valuing Rs.0.27 lakh despatched in October 24, 1981 were also not shown as receipt in the stock accounts of that Division. The Divisional Officer stated (September 1983) that the short receipt of materials was under reference with Teesta Resources Division III.

(b) MAHANANDA BARRAGE DIVISION

During physical verification conducted in respect of the year 1980-81, 30.300 metric tons of Tor Steel (different dia) valuing Rs.1.67 lakhs and 2.595 metric tons of M.S. bars valuing Rs.0.13 lakh were found short.

Stores found short or surplus were not adjusted in accounts by charging the value of deficit items to Miscellaneous P.W. Advance and crediting the value of surplus items to Revenue pending investigation (not done up to September 1983) as required under rules resulting in difference between value balances as per stock accounts and as per financial accounts. No responsibility for the shortage of materials valuing Rs.11.46 lakhs was fixed by the Divisions.

(4) *Closing of stock accounts*—The following divisions of Teesta Barrage Project holding stock had not closed their stock accounts up to the year 1982-83 since their dates of inception noted against each :

- (a) Teesta Resources Division I (June 1976).
- (b) Teesta Barrage Township and Afflux Bundh Division (September 1976).
- (c) Mahananda Barrage Division (June 1976).
- (d) Teesta Barrage Division I (October 1981).
- (e) Teesta Resources Division III (January 1981).

Consequently the financial balances at the end of March 1983 could not be reconciled by the Divisions with the value balances of stock held by the Divisions at the end of 1982-83.

(5) *Other irregularities*—(a) Due to procurement of cement without making proper arrangement for carriage and custody by the department, cement valued at Rs.0.49 lakh (Teesta Barrage Township and Afflux Bundh Division—48 M.T. valued Rs.0.18 lakh and Teesta Canals Division I—82.85 M.T. valued Rs.0.31 lakh) was clotted.

(b) During September 1981 to July 1982, 496.62 M.T. of 'Z' type sheet piles were carried from railway siding at New Jalpaiguri to Gazoldoba (near Odlabari) at an expenditure of Rs.0.50 lakh for works in Teesta Barrage Project. During the same period, 471.782 MT of sheet piles were carried from New Jalpaiguri to Islampur. Out of the total quantity of 496.62 metric tons of sheet piles originally carried to Gazoldoba (near Odlabari), 192.828 MT were recarried (March 1982) from Gazoldoba to Islampur at an expenditure of Rs.0.19 lakh.

Due to unplanned carriage of materials the department had incurred an additional expenditure of Rs.0.19 lakh.

CHAPTER VI

FINANCIAL ASSISTANCE TO LOCAL BODIES AND OTHERS

6.1. General

(a) (i) *Grants*—During 1982-83, Rs.161.79 crores were paid as grants to local bodies (Rs.45.62 crores), private institutions and individuals (Rs.113.92 crores) and co-operative institutions (Rs.2.25 crores) which formed 9.98 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)				
Local Bodies—				
Recurring .. .. .	.. .. .	17,39.83	13,05.29	30,45.12
Non-recurring	24.51	50.15	14,42.89	15,17.55
Co-operative institutions—				
Recurring .. .. .	.. .. .	47.79	..	47.79
Non-recurring .. .. .	.. .. .	1,15.61	61.60	1,77.21
Others—				
Recurring .. .. .	.. .. .	88,45.78	0.15	88,45.93
Non-recurring	1,86.46	1,32.09	22,27.25	25,45.80
Total	2,10.97	109,31.25	50,37.18	161,79.40

(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.94.30 crores were received during 1982-83; those for Rs.3,61.33 crores (in 27,877 cases) paid as grants up to March 1982 have not been received despite repeated reminders (September 1983). The department-wise details are given in Appendix 6.1. Of these, 20,670 certificates for Rs.1,85.74 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	18,994	1,45,02.34
Agriculture	428	20,20.04
Co-operation	293	5,46.66
Relief and Welfare	273	3,48.97
Cottage and Small Scale Industries	47	3,44.90
Health and Family Welfare	346	2,12.26
Commerce and Industries	44	2,85.86
Refugee Relief and Rehabilitation	111	1,09.06
Fisheries	25	1,02.04
Finance	54	27.29
Public Works	5	26.50

(b) *Utilisation certificates of loans and advances*—Out of 1,093 utilisation certificates (Rs.76.30 crores) due to be received by Audit for loans given by Government up to 31st March 1982, 60 certificates (Rs.43.68 crores) were received leaving 1,033 certificates (Rs.32.62 crores) to be received (September 1983). Department-wise break-up of wanting utilisation certificates is given below :

Department	Number of outstanding utilisation certificates	Amount	Year to which the earliest outstanding certificates relate
		(In lakhs of rupees)	
Co-operation	346	10,63.11	1960-61
Cottage and Small Scale Industries	362	10,09.11	1957-58
Development and Planning	19	3,44.90	1980-81
Health and Family Welfare	54	2,91.92	1958-59
Metropolitan Development	7	1,69.00	1980-81
Animal Husbandry and Veterinary Services	37	1,61.95	1974-75
Local Government and Urban Development	66	1,54.80	1970-71
Panchayats and Community Development	126	50.50	1968-69
Fisheries	15	14.58	1975-76
Home (Transport)	1	2.00	1980-81
Total	1033	32,61.87	

In the absence of proper utilisation certificates, it is not possible to state that the recipients have spent the grants and 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 1983 to furnish information about grants and loans given by them and their subordinate offices to the bodies and authorities during 1982-83, 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. However, no information for 1982-83 was received (March 1984) from nine departments, important among them being the Departments of Education, Health and Family Welfare, Co-operation, Agriculture, Panchayats and Community Development, Cottage and Small Scale Industries, Development and Planning (except Jhargram Affairs Branch, Additional Employment Programme Cell, Rural Reconstruction Cell and Integrated Rural Development Programme Cell), etc. which normally release large grants or loans. The Departments of Agriculture (except Planning Cell which furnished statement for 1979-80) and Cottage and Small Scale Industries did not furnish similar information for 1979-80, the Department of Education from 1978-79, the Department of Relief and Welfare (Welfare) from 1977-78 to 1981-82 and the Department of Health and Family Welfare even since 1971-72.

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

AGRICULTURE DEPARTMENT

6.2. BIDHAN CHANDRA KRISHI VISWAVIDYALAYA

6.2.1. Introduction

Mention was made in Paragraph 6.3 of the Report of the Comptroller and Auditor General of India (Civil) for 1980-81 about the irregularities in the accounts of the Bidhan Chandra Krishi Viswavidyalaya for the year 1976-77. The following further points were noticed during 1982-83 in the accounts for 1977-78 :

6.2.2. (a) Payment of higher fee to architect

A firm of architects was appointed (September 1975) for preparation of plans and estimates of the building projects on the recommendation of the Board of Management of the Viswavidyalaya with stipulation for payment of fees at scales laid down by the Indian Institute of Architects (IIA). The agreement entered into by the Viswavidyalaya with the architects in September 1975 provided for payment of fees at a flat rate of 4.65 per cent on such cost. This resulted in a contractual liability of Rs.44.15 lakhs of which Rs.37.95 lakhs had already been paid 'on account' (April 1984) as against Rs.36.07 lakhs payable at the scale of charges provided by IIA (vide table below) :

Category of works	Total cost certified by architects (Rs. in lakhs)	Fees chargeable as per IIA		Contractual liability incurred as per agreement	
		Rate	Amount (Rs. in lakhs)	Rate	Amount (Rs. in lakhs)
(1)	(2)	(3)	(4)	(5)	(6)
Administrative buildings, faculty buildings, library, educational units	721.81	Sliding scale of percentage fee varying from 7½ per cent to 4½ per cent up to Rs. 75 lakhs and at the rate of 4 per cent above Rs. 75 lakhs of certified cost	29.79	4.65 per cent (flat rate) on certified cost	33.50
Vice-Chancellor's residential buildings	2.51	12 per cent on first Rs. 0.50 lakh, 10 per cent of next Rs. 0.50 lakh, 8 per cent above Rs. 1 lakh of certified cost	0.23	4.65 per cent (flat rate) on certified cost	0.12
Infrastructure	221.40	2 per cent	4.43	Do.	10.30
Repetitive jobs	73.58	0.50 per cent	0.37	0.23 per cent on certified cost	0.17
Soil investigation and project report	..	On the basis of charges for technical staff	1.25	Not separately payable as per contract	..
			<hr/> 36.07		<hr/> 44.15

No specific replies were furnished for incurring of the additional liability of Rs.8.08 lakhs. The Viswavidyalaya stated (April 1984) that a decision had since been taken to terminate the agreement with the architects with effect from 1st July 1984.

(b) Non-utilisation of buildings constructed by Viswavidyalaya

(i) *Residential buildings*: In order to provide residential accommodation to the staff and the Vice-Chancellor in the Viswavidyalaya campus at Haringhata (Nadia), the Viswavidyalaya, with financial assistance from the Government and the Indian Council of Agricultural Research, completed construction of certain residential buildings through the State Public Works Department at a total cost of Rs.33.77 lakhs as detailed below :

Sl. No.	Particulars of buildings	Cost of construction (Rs. in lakhs)	Date of taking over possession by the Viswavidyalaya
1.	Quarters for non-teaching staff (26 units) ..	25.46	October/November 1978
2.	Quarters for teachers (3 units) ..	4.80	September 1979
3.	Vice-Chancellor's residence ..	3.51	October 1978
Total ..		33.77	

Owing to delay in determination of eligibility of the employees (including teachers) for occupation of the 29 units of quarters (Serial No. 1 and 2) none of them, except one, could be allotted before September 1980 while 5 quarters for non-teaching staff still remained unallotted (April 1984). The building constructed for residential accommodation of the Vice-Chancellor (Sl. No. 3) also continued to remain vacant (April 1984). As a result of the delay in allotment of the quarters and non-occupation of the residence of the Vice-Chancellor, the Viswavidyalaya had so far (April 1984) suffered a loss of revenue of Rs.1 lakh in the shape of house rent realisable in respect of them besides incurring an avoidable expenditure of Rs.1.38 lakhs on payment of house rent allowance to the eligible employees and the Vice-Chancellor (April 1984).

The Viswavidyalaya stated (April 1984) that allotment of 5 staff quarters could not yet be made due to long absence of the Chairman of the House Allotment Committee and the Vice-Chancellor's residence remained vacant due to the unwillingness of the incumbents of the post to occupy the same for their personal difficulties.

(ii) *Faculty buildings*: The Viswavidyalaya, with financial assistance from Government and the Indian Council of Agricultural Research, completed construction of two faculty buildings and a

Veterinary Clinic at the main campus at Haringhata through the State Public Works Department at a total cost of Rs.167.72 lakhs. The break-up of the cost of construction, floor space, dates of taking possession and the purpose of construction are indicated in the table below :

	Cost of construction (Rs. in lakhs)	Floor space (In sq ft.)	Date of taking possession	Purpose for which constructed
Building for faculty of Agriculture	124.37	90,750	15th May 1981	For shifting the undergraduate and postgraduate classes and departments from Kalyani
Building for faculty of Veterinary and Animal Sciences	25.65	16,380	14th November 1980	For shifting the three clinical departments of Medicine, Surgery and Gynaecology from Belgachia (Calcutta)
Veterinary Clinic ..	17.70	18,292	Do.	
Total ..	167.72	1,34,422		

The Viswavidyalaya shifted only the under-graduate classes of the Agriculture faculty to the new building at its main campus in October 1981 utilising a floor space of 13,200 sq. ft. out of 134,422 sq. ft. (10 per cent) and the balance of floor space (121,222 sq. ft.) remained unutilised and unoccupied so far (April 1984) involving unproductive capital investment to the extent of Rs.151.26 lakhs. On the other hand, the Viswavidyalaya incurred an additional expenditure of Rs.4.07 lakhs (April 1984) for maintenance of transport services between the main campus at Haringhata and the existing faculty buildings at Kalyani and Belgachia (Calcutta) since the dates of taking over possession of the new faculty buildings. The Viswavidyalaya attributed the delay in shifting the three clinical departments of the Veterinary and Animal Sciences faculty to agitational movement by a section of the teachers and staff against shifting of the departments from Belgachia (Calcutta) while no specific reasons were adduced for non-shifting of the postgraduate classes and departments of the Faculty of Agriculture from Kalyani (April 1984).

6.2.3. Non-recovery of electric charges from employees

The Viswavidyalaya provided electric connection to its staff quarters at Dharampur and Mohanpur residential complexes from January 1980 and August 1981 respectively and had already paid bills for a total amount of Rs.2.15 lakhs on account of electricity consumed in the above staff quarters up to March 1984, but no action

had so far (April 1984) been taken to effect recovery of electric charges from the employees. The Viswavidyalaya stated (April 1984) that the decision for realisation of electric charges on the basis of number of rooms occupied by each allottee could not be implemented so far for want of necessary technical staff under its Works Department.

Summing up

Agreement executed with a firm of architects providing for payment of fees at rates higher than those approved by the Board of Management resulted in incurring of an additional liability of Rs.8.08 lakhs.

Due to non-occupation of buildings constructed for residential accommodation of Vice-Chancellor and the staff, there was a loss of revenue to the extent of Rs.1 lakh in the shape of house rent realisable from the occupiers and in addition, an avoidable expenditure of Rs.1.38 lakhs on payment of house rent allowances to them for the period for which the quarters remained unutilised was incurred.

Owing to non-shifting of departments of Veterinary and Animal Sciences from their existing locations to the newly constructed buildings, a capital investment of Rs.151.26 lakhs remained unproductive.

Electric charges (Rs.2.15 lakhs) remained unrealised from the employees occupying staff quarters for want of necessary technical staff.

Government had, however, stated (January 1984) that the Viswavidyalaya had been asked to take steps for rectification of the irregularities to prevent recurrence.

EDUCATION DEPARTMENT

6.3. District School Boards

On a review of the accounts of maintenance grants received by the District School Boards of Nadia and Burdwan for the period from 1979-80 to 1981-82, the following points were noticed :

Maintenance grants were released by Government in lump for payment of salary, allowances, provident fund contributions, contingencies, money order commissions etc. without showing in the sanctioning memos break-up for each item or the number of teachers for whom such grants were released. The amounts of expenditure incurred, grants released and excess of expenditure over grants in respect of the District School Boards of Nadia and Burdwan during the years under review are given below :

Year	Expenditure	Nadia			Burdwan		
		Grant	Excess of expenditure over grant		Expenditure	Grant	Excess of expenditure over grant
(In lakhs of rupees)							
1979-80 ..	352	343	9	630	614	16	
1980-81 ..	419	368	51	684	640	44	
1981-82 ..	507	487	20	827	821	6	

The excess of expenditure over grant was due to irregular appointment of teachers by the above District School Boards in excess of sanctioned strength requiring subsequent release of large amounts of additional grants by Government to meet their deficits.

(a) In the case of Nadia District School Board, mention was made in paragraph 6.2 of the Report of the Comptroller and Auditor-General of India (Civil) for 1981-82 about the appointment of 1,313 teachers in excess of sanctioned strength in violation of the statutory rules. For regularisation of the excess appointments, Government sanctioned 1,239 supernumerary posts of teachers in November 1982 without indicating the basis of calculation thereof and released an ad hoc allotment of Rs.200 lakhs (December 1982) for their maintenance as against an expenditure of about Rs.200.76 lakhs incurred by the Board for 1,313 excess teachers up to November

1982. The details of calculation of 1,239 number of excess teachers were awaited (April 1984) from Government.

(b) Burdwan District School Board appointed 1,076 teachers in excess of the sanctioned strength up to 1977-78 resulting in large deficits in their maintenance grant account. The Board stated (July 1983) that the excess teachers had been subsequently adjusted against regular vacancies. The details of such adjustments made from time to time being not available due to non-maintenance of records by the Board the total amount of additional financial liability incurred by the Board for these teachers could not be ascertained (April 1984). The Board, for meeting their deficit in the maintenance grant account, diverted specific Government grants of Rs.215.80 lakhs and appropriated, in addition, teachers' Provident Fund moneys amounting to Rs.1.50 lakhs till March 1979 up to which annual accounts had been compiled (April 1984). To meet the deficit in their maintenance grant Government released additional grant of Rs.245 lakhs between 1979-80 and 1981-82.

The Bengal (Rural) Primary Education Act, 1930 requires the District School Boards to prepare their annual budget estimates for submission to Government on or before 30th November of the preceding year. Burdwan District School Board did not submit the budget estimates since 1978-79 while Nadia District School Board made abnormal delay ranging from 6 to 16 months in submitting their budget estimates for the years 1979-80 to 1981-82.

No steps had been taken by Government to ensure timely submission of budget estimates by these Boards nor any rule had been framed by Government for periodical submission of any reports or returns by them showing the number of teachers maintained by them against sanctioned strength.

Thus, in the absence of any monitoring of the number of teachers maintained by the District School Board against sanctioned strength, Government had no other alternative than to regularise the excess appointments ex post facto and release substantial amounts of additional maintenance grants to the Boards for meeting their deficits.

The above inadequacies having been pointed out by audit, Government notified their intention (April 1983) to amend the

existing rules regulating appointment of teachers by the District School Boards with the prior approval of Government. Steps contemplated by Government to verify periodically that the District School Boards did not actually exceed the limit of the sanctioned strength of teachers have not, however, been indicated so far (April 1984).

The matter was reported to Government in September 1983; their reply is awaited (August 1984).

6.4. Universities

6.4.1. *Release of maintenance grants without any assessment of actual requirements*

The income of the Universities from their own sources (tuition fee, examination fee, marksheet fee etc.) being quite inadequate to meet their recurring expenses, Government releases maintenance grants to them for augmentation of their resources. A review of the accounts of maintenance grants received by the Universities of Burdwan, North Bengal, Rabindra Bharati and Kalyani up to the years for which their accounts were compiled was conducted and the points noticed are given in the succeeding paragraphs :

6.4.2. The Universities provided for receipt of maintenance grants from Government to meet their deficit under the recurring expenditure account but no general directive enunciating the principle to be followed by them for making provision for maintenance grants in their budget estimates nor any communication indicating the quantum of such grants likely to be made available to them during the year had been issued by Government before the Universities framed their budget estimates.

6.4.3. Compilation of accounts by the Universities being chronically in arrears (ranging from 4 to 5 years), none of them could submit copies of their audited accounts to Government along with their budget estimates as required under the provisions of the relevant Acts.

As a result, the accumulated surplus or deficit of maintenance grants over the years could not be taken into consideration by the Universities at the time of adoption of their budget estimates and no realistic basis was available either with the Universities or with Government for a proper assessment of the requirement of maintenance grants with reference to expenditure actually incurred in the preceding year or years. Consequently, maintenance grants were released by Government on an ad hoc basis with the result that the Universities were either left with large surplus balances of such grants or the grants

released to them fell short of their actual requirements as indicated below :

University	Year	Actual requirement of maintenance grant on adjustment of unutilised balance/ deficit balance of previous year and other incomes	Amount of grant received	Accumulated surplus(+) or deficit(-) at the close of the year
<i>(In lakhs of rupees)</i>				
Burdwan	1976-77	40.45	78.00	(+)37.55
	1977-78	58.86	84.04	(+)25.18
	1978-79	89.96	108.00	(+)18.04
	1979-80	76.01	117.00	(+)40.99
North Bengal	1976-77	27.50	58.30	(+)30.80
	1977-78	27.16	62.07	(+)34.91
	1978-79	43.27	69.54	(+)26.27
	1979-80	66.67	79.50	(+)12.83
Rabindra Bharati	1976-77	16.57	32.08	(+)15.51
	1977-78	31.07	42.40	(+)11.33
	1978-79	33.93	43.48	(+) 9.55
Kalyani	1976-77	66.49	56.00	(-)10.49
	1977-78	75.11	62.80	(-)12.31
	1978-79	91.74	72.09	(-)19.65
	1979-80	94.27	89.89	(-)4.38

At the end of the years 1976-77, 1977-78, 1978-79 and 1979-80, large sums aggregating Rs.84 lakhs, Rs.71 lakhs, Rs.54 lakhs and Rs.54 lakhs respectively were blocked up unnecessarily on account of the unspent balance of the grant with Burdwan, North Bengal and Rabindra Bharati Universities while Kalyani University had started running into deficits on this account from year to year. This was brought to the notice of the Government (March to June 1983); their reply is awaited (August 1984).

6.4.4. Kalyani University

6.4.4.1. Excess expenditure due to defects in construction

The Fourth Plan development schemes approved by the University Grants Commission (UGC) included a provision of Rs.2 lakhs for a project for construction of a two-storeyed extension wing to the existing Mathematics building of the University. The University

entrusted the work to a contractor at the tendered rate of 6.9 per cent below the estimated cost. The contract was terminated in July 1974 after a part of the work (valued at Rs.0.25 lakh) had been executed following detection of defective brick-work in super-structure. Due to defective work in the ground floor, the scheme for construction of the proposed first floor of the extension wing was abandoned. The remaining work of the ground floor was completed departmentally at a total cost of Rs.1.09 lakhs including payments made to the contractor. A separate wing was constructed by the University at a cost of Rs.2.22 lakhs to compensate for the loss of the floor space of the original building. Thus, University incurred a total expenditure of Rs.3.31 lakhs for completion of the extension wings resulting in additional expenditure of Rs.1.31 lakhs over the approved project cost of Rs.2 lakhs which could have been avoided by a timely detection of the defect through effective supervision over the construction at the appropriate stage. No approval of the UGC for the deviations was obtained nor any completion certificate furnished by the University (April 1984).

6.4.4.2. *Irregular payment of teacher's salary*

A lecturer of the University was elected as a Member of the State Legislature in May 1977 and did not take his scheduled classes, from June 1977 to May 1982, nor did he apply for leave of any kind for the period. But he was allowed to draw his usual salary amounting to Rs.1.10 lakhs for the said period in contravention of the general guidelines issued by the Government (November 1967) for drawal of salary by a teacher elected as a Member of the Legislature. No action was taken by the University to regularise the period of absence of and payment of full salary to the lecturer (April 1984).

6.4.5. **Burdwan University**

6.4.5.1. *Non-introduction of an additional paper on Nuclear Chemistry*

The University filled up between August 1976 and April 1979 three additional teaching posts sanctioned by the University Grants Commission (UGC) in January 1976 for introduction of an additional paper on Nuclear Chemistry in the Post Graduate M.Sc. course. A total amount of Rs.4.77 lakhs was spent on their salaries (April 1984) and in addition, a grant of Rs.2 lakhs released by the UGC during the Fifth Plan period was also utilised by the University (March 1979) for installation of a Nuclear Chemistry laboratory but the additional paper on the subject was not introduced so far (April 1984). The University stated (August 1983) that introduction of the additional paper was not considered advisable unless full security measures for

prevention of contamination from radio-active elements in the Nuclear Chemistry laboratory were taken. This essential prerequisite for the functioning of the Nuclear Chemistry laboratory was not foreseen until November 1982 when the University first indicated their requirement for a grant of Rs.1.50 lakhs before a visiting Committee of the UGC for providing radiological protection devices in the laboratory. No grant specifically for the purpose has so far been received from the UGC, nor any action has yet been initiated to make the Nuclear Chemistry Wing operational even though more than 5 years have elapsed (April 1984) since the additional teaching posts were filled up.

The matter was reported to the Government in September 1983; their reply is awaited (August 1984).

LOCAL GOVERNMENT AND URBAN DEVELOPMENT DEPARTMENT

6.5. Municipalities and Notified Area Authorities

6.5.1. The accounts of 18 Municipalities and Notified Area Authorities established under the Bengal Municipal Act, 1932, for different years attracting audit under Section 14 of the Comptroller and Auditor-General's (Duties, Powers and Conditions of Service) Act, 1971, as indicated in Appendix 6.2 were audited during 1982-83.

6.5.2. (a) System of initial levy of rates on holdings

The rates on holdings generally constitute more than 70 per cent of the internal revenue of the urban civic bodies and form the bulwork of municipal finance. Under the provisions of Bengal Municipal Act, 1932 and the rules thereunder an Assessor possessing the prescribed qualifications is appointed to prepare a valuation list on determination of the annual value of all holdings within the Municipality. The rules require that the Assessor shall commence work in sufficient time as may be fixed by the municipality according to local conditions so as to finish the work before the date on which the new assessment is to take effect. There is, however, no time limit prescribed in the Act or the rules for completing the assessment and for giving effect to the rates for the first time in the case of newly constituted civic bodies.

The delay in the initial assessment of holdings and imposition of rates by the ten civic bodies is indicated in the table below :

Sl. No.	Name of the body and date of constitution	Time lag between constitution of the body and action taken for appointment of Assessor	Total time lag between constitution of the body and finalisation of assessment and number of holdings	Date from which assessment given effect to	Amount of quarterly rates imposed (Rs. in lakhs)
(1)	(2)	(3)	(4)	(5)	(6)
1.	Beldanga Municipality (September 1981)	7 months	19 months (3800)	1-4-83	1.56
2.	Habra Municipality (September 1979)	12 months	19 months (12079)	1-7-81	0.89
3.	Durgapur Notified Area Authority (August 1981)	8 months	20 months (16000)	1-4-83	50.17
4.	Gayeshpur Notified Area Authority (September 1979)	8 months	19 months (6145)	1-4-81	1.56
5.	Kulti-Barakar Notified Authority (June 1981)	8 months	22 months (8000)	1-4-83	10.16

(1)	(2)	(3)	(4)	(5)	(6)
6.	Niamatpur Notified Area Authority (June 1981)	12 months	22 months (5034)	1-4-83	6.50
7.	Jhargram Municipality (June 1982)	4 months	13 months (5889)	1-7-83	3.55
8.	Uluberia Municipality (September 1982)	6 months	19 months (28392)	1-4-84	8.31
9.	Dissergarh Notified Area Authority (May 1981)	9 months	23 months (14210)	1-4-83	18.65
10.	Jadavpur Municipality (May 1980)	3 months	25 months (28764)	1-4-83	16.43
Total ..					117.78

Thus due to delay in appointment of Assessor and levy of proper rates the civic bodies suffered loss of potential revenues in the shape of quarterly rates.

The civic bodies of Beldanga, Gayeshpur and Habra could not adduce any specific reasons for the delay while six other bodies attributed the delay to observance of procedural formalities, default of the assessor and local opposition to imposition of rates etc.

According to Government (January 1984), the delay in initiating assessment and levying the tax in local bodies including newly created local bodies was due to some practical difficulties, viz., availability of suitable assessors, completion of the assessment within the target date, switch-over to consolidated rate of taxes upon the annual value of holdings and Civil Rule, etc. Action, if any, taken to get over these difficulties was not intimated to Audit.

(b) Inadequacy of the interim arrangements

Neither the Bengal Municipal Act nor the West Bengal Panchayat Act, provides clearly, for the Panchayati taxes to remain in force till levy of the rates on holdings by the newly constituted municipal body. The Government have, however, held (January 1984) that the newly created municipal bodies should accept, pending finalisation of their own assessment and levy of taxes thereon, the rate as levied by the previous body, viz., Panchayat tax in terms of Section 6 of the

Panchayat Act. There was no directive from the Government, either in general or to any particular newly-constituted municipal authority, for collection of the current taxes at the old Panchayati rates except that the Jadavpur Municipality was specially authorised (January 1982) on its application for such collection without any reference to any particular statutory provision under which such authority was granted. As the provisions of Section 6 of the Panchayat Act, are not very clear and specific in the matter of collection of current municipal taxes at the old Panchayati rates, the necessity of issuing specific instructions to all the newly constituted municipal bodies in this regard was pointed out to Government (April 1984) so that owners or beneficiaries of landed property are not allowed a virtual tax-holiday till such municipal bodies levy their taxes under the Bengal Municipal Act. Further development was awaited (April 1984).

(c) Non-realisation of the arrears of the pre-existing set up

The right of collection of the arrear Panchayati taxes and Union Board rates vested in the newly constituted municipal bodies under the Panchayat Act and the Village Self Government Act. No lists or records of such arrears were, however, procured and no collection in this respect was made by the Uluberia and Jhargram Municipalities and the Gayeshpur, Burnpur, Niamatpur, Dissergarh and Kulti-Barakar Notified Area Authorities.

6.5.3. Habra Municipality

6.5.3.1. Irregular appropriation of the Plan allocation funds

The Municipality received a grant of Rs.9.42 lakhs on the 31st March 1982, from the Government for development schemes under the State Plan, which was intended for utilisation within the financial year 1981-82. Under the terms of the orders of the Government, the amount was to be utilised on development works on selection and formulation of schemes and assignment of relative priorities, regard being had, as a matter of general principle, to those which were labour intensive and priorities being given also to those which could improve the most backward areas and the lot of the poorest people. Out of the allocation the Municipality, however, spent a total sum of Rs.2.42 lakhs on schemes/works which could hardly be said to be labour intensive or to conform to the priorities enunciated by the Government and that even the purposes for which the expenditure had been incurred were not mostly served as stated below.

(a) 1 (one) Bigha of land purchased at Rs.0.40 lakh out of the allocation was handed over (April 1982) to the Director of Fire

Services, West Bengal, for installation of a Fire Station. Although Government stated (January 1984) that the Director of Fire Services had been asked to take steps to make over possession of the land to the Municipality, yet a fresh agreement was going to be made with the Directorate for handing over another piece of land as per their requirements. Further development is awaited (April 1984).

(b) A sum of Rs.0.58 lakh was advanced (July 1982 to February 1983) to the West Bengal State Electricity Board for extension of street lighting. There was no indication of the stipulated extension of the street-lighting arrangements having been made by the Board and an account for the advance of Rs.0.58 lakh received from it (March 1984). The Municipality, however, stated (March 1984) that the work of extension of street lighting had been started and was expected to be completed within a fortnight.

(c) A total sum of Rs.0.29 lakh was spent by the Municipality (December 1982 to March 1983) for advertisement in the souvenir of the Annual State Conference of the Municipal Association, erection of Greetings Boards, construction of boundary walls and topographical surveys.

(d) The Municipality paid (April 1982 to March 1983) a sum of Rs.1.15 lakhs to the West Bengal Essential Commodities Supply Corporation for procurement of 144 metric tons of cement merely on the ground of availability, without formulation of any specific scheme or estimate of works.

6.5.4. Kharagpur Municipality—Construction of Office building by diversion of Development Grant Funds

The ground floor of the Municipal office building was constructed in 1979-80 by diverting Rs.0.51 lakh out of the Development Grant (Rs.3.02 lakhs) received by the municipality during 1978-79.

The first floor of the said office building was also constructed (July 1983) by an irregular diversion of a sum of Rs.1.28 lakhs out of the unspent balance (Rs.1.47 lakhs as on 31st March 1983) of development grant of Rs.1.75 lakhs received by the Municipality as early as in 1975-76. In both the cases, sanction of the Government for utilisation of the unspent balance of development grant for construction of office building was wanting (March 1984). Government admitted (January 1984) that diversion of fund was a chronic disease in some of the municipalities and that they are anxious to find a way out.

**PANCHAYATS AND COMMUNITY DEVELOPMENT
DEPARTMENT**

6.6. Grants to Zilla Parishads|Panchayat Samitis

6.6.1. *Introductory*

An audit of the accounts of Zilla Parishads of Burdwan and Nadia districts under Section 14 of the Comptroller and Auditor General's (DPC) Act, 1971, and an evaluation of the system of release of Government grants to the Panchayat Samitis under them (23 in Burdwan and 16 in Nadia) for the period from 1979-80 to 1981-82, coupled with a review of the reports of audit of Gram Panchayat accounts (224 in Burdwan and 180 in Nadia) carried out by the Panchayat Extension Officers, revealed the following points which also include miscellaneous comments on the accounts of certain other Zilla Parishads.

6.6.2. *Grants for development purposes*

The amount of development grants received from Government by Burdwan and Nadia Zilla Parishads during 1979-80 to 1981-82, expenditure incurred therefrom and balances lying unspent at the close of the years are indicated in the table below :

District	Year	Opening balance	Receipts	Total	Expenditure			Unspent balance
					By direct appropria- tion	By sub- allotment to Pancha- yat Samitis	By sub- allotment to Gram Panchayats	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<i>(In lakhs of rupees)</i>								
Burdwan	1979-80	90.38	98.57	188.95	57.30	82.26	1.03	48.36
	1980-81	48.36	178.60	226.96	19.22	118.58	..	89.16
	1981-82	89.16	203.02	292.18	33.17	170.76	..	88.25
Nadia	1979-80	86.96	150.89	237.85	21.14	153.53	..	63.18
	1980-81	63.18	115.58	178.76	16.24	75.65	..	86.87
	1981-82	86.87	93.32	180.19	18.20	107.66	..	54.33

The figures of unspent balances at the close of each year would indicate that Government had been releasing grants to the Zilla Parishads in spite of substantial amounts lying unutilised with them. Instances of specific cases are given in Appendix 6.3.

As would be seen from the table below, out of the total receipts during the three years, only 19.22 and 12.44 per cent were spent directly by the Burdwan and the Nadia Zilla Parishads respectively, while the major portion of the grants (65.13 per cent in Burdwan and 75.40 per cent in Nadia) was sub-allotted to the Panchayat Samitis which had no technical personnel and were not adequately equipped with necessary infrastructural facilities for execution of development schemes.

District	Total receipts from 1979-80 to 1981-82 (including opening balances as on 1-4-79)	Expenditure (1979-80 to 1981-82)		Percentage of Col. (3) to Col. (2)	Percentage of Col. (4) to Col. (2)
		By direct appropriation	By sub-allotment to Panchayat Samitis		
(1)	(2)	(3)	(4)	(5)	(6)
(In lakhs of rupees)					
Burdwan	570.57	109.69	371.60	19.22	65.13
Nadia	446.75	55.58	336.84	12.44	75.40
Total	1017.32		708.44		

6.6.3. Grants were released to the Panchayati Raj Bodies from diverse sources including several Government Departments direct and District level officers. 53.37 and 41.92 per cent of the Government grants received by the Panchayat Samitis through the Zilla Parishads and District level officers in Burdwan and Nadia respectively flowed down to the Gram Panchayats at the base for ultimate utilisation during the three-year period of 1979-80 to 1981-82 as shown hereunder :

District	Amount received by the Panchayat Samitis				Amount passed on to Gram Panchayats	Percentage of Col. (6) to Col. (5)
	Opening balance	From Zilla Parishad	From District level officers	Total		
(1)	(2)	(3)	(4)	(5)	(6)	(7)
(In lakhs of rupees)						
Burdwan	75.88	371.60	271.69	719.17	383.85	53.37
Nadia	58.66	336.84	114.31	509.81	213.76	41.92

As would be seen from the instances given in Appendix 6.3., grants were released to the Zilla Parishads and sub-allotted to the lower tiers for specific schemes or purposes even when a substantial or the entire amount of grants already received therefor from different sources remained unspent at the end of the preceding year. The parent Department of Panchayat did not monitor the flow of funds to the Units from diverse sources nor did it issue any directive for utilisation of the accumulated balances of the grants within a target time, and the same were carried forward from year to year.

6.6.4. Lapse of grants on sub-allotment and irregular sub-allotments

6.6.4.1. Grants for specific development purposes allotted by the Zilla Parishads in favour of Panchayat Samitis aggregating Rs.8.29 lakhs in the two districts were not drawn by the Samitis as indicated below :

Sl. No.	District	Name of the Samiti to which allotted	Year of allotment	Purpose of the grant	Amount of the grant (In lakhs of rupees)
(1)	(2)	(3)	(4)	(5)	(6)
1.	Burdwan ..	Ausgram-II	1980-81	Sinking and construction of tubewells	0.18
2.	Burdwan ..	Katwa-II	1981-82	National Rural Employment Programme	0.56
3.	Burdwan ..	Katwa-II	1981-82	Construction of well and tubewells	0.24
					0.98
4.	Nadia ..	Haringhata	1980-81	National Rural Employment Programme	1.43
5.	Nadia ..	Karimpur	1981-82	Do.	3.78
6.	Nadia ..	Ranaghat-I	1981-82	Do.	2.10
					7.31
Grand total ..					8.29

The Panchayat Samitis concerned attributed non-drawal of the grants to non-receipt of any allotment orders which indicates lack of proper co-ordination between the Parishads and the Samitis. In the case of allotments (Serial Nos. 1 and 3-6) made direct by the Zilla Parishads without drawing the amount first, the grants lapsed at the close of the financial year. For the amount (serial number 2) drawn by the Zilla Parishad, but not sub-allotted to the Panchayat Samiti, the objectives for which the grants had been sanctioned and released were not achieved.

6.6.4.2. Government grants for specific schemes to be executed by the Zilla Parishads only were irregularly sub-allotted to Panchayat Samitis or Gram Panchayats by the Zilla Parishads (Rs.45.82 lakhs by Burdwan and Rs.2.73 lakhs by Nadia Zilla Parishad). Similar irregular sub-allotments by the Panchayat Samitis to Gram Panchayats were also noticed in Burdwan (Rs.14.95 lakhs) and Nadia (Rs.7.44 lakhs).

6.6.5. Utilisation of grants and verification thereof

6.6.5.1. A total sum of Rs.411.04 lakhs was lying at the end of 1981-82 as unspent balance of Government grants with the Zilla Parishads, Panchayat Samitis and 261 Gram Panchayats (out of a total of 404) for which figures were available in the two districts, as shown below :

District	With Zilla Parishads	With Panchayat Samitis	With Gram Panchayats	Total	Number of Gram Panchayats for which figures available
(1)	(2)	(3)	(4)	(5)	(6)
<i>(In lakhs of rupees)</i>					
Burdwan	88.25	107.12	42.50	237.87	127
Nadia	54.33	95.03	23.81	173.17	134
Total	142.58	202.15	66.31	411.04	261

6.6.5.2. Utilisation certificates for grants for specific purposes sub-allotted by the two district Zilla Parishads (Burdwan : Rs.371.60 lakhs, Nadia : Rs.336.84 lakhs) to Panchayat Samitis during the three-year period 1979-80 to 1981-82 had not been received (September 1983) in 80 and 78 per cent of the cases, including Rs.297.51 lakhs and Rs.263.34 lakhs respectively with the result the Zilla Parishads could not ensure whether the grants had been properly accounted for and utilised for the intended purposes.

As admitted (July 1983 in Nadia and September 1983 in Burdwan) by the executives of the Zilla Parishads themselves, there was no effective system of watch over the utilisation of the grants handed down to the lower tiers.

6.6.5.3. There were no rules or executive orders for submission of copies of reports of audit of Gram Panchayat accounts carried out by the Panchayat Extension Officers to the immediate higher tier of Panchayat Samiti or even the apex body of the Zilla Parishad. As a

result, the higher two tiers were not in a position to verify, before further allotment of grants, whether and to what extent the funds already released for the particular purpose had duly been appropriated.

6.6.5.4. Release of Government grants to Gram Panchayats without necessary co-ordination and monitoring led to heavy accumulation of liquid cash in the hands of the Gram Pradhans, which amounted to Rs.0.68 lakh in one case (Bazipur Gram Panchayat in April 1980) in Burdwan and Rs.0.43 lakh in another (Datta-phulia Gram Panchayat in March 1980) in Nadia, as revealed in the respective audit notes, in violation of the rule prohibiting retention of a cash balance of more than Rs.250 in hand at any time. Reports of audit of accounts of 13 Gram Panchayats mentioned various cases of irregularities, such as non-supervision of works, non-fulfilment of terms and conditions of grants, payment without acknowledgement and absence of estimates and non-maintenance of measurement books (Rs.8 lakhs) as well as alleged misappropriation of funds (Rs.1.20 lakhs), falsification of accounts (Rs.0.04 lakh), non-submission of accounts (Rs.1.24 lakhs) and non-production of cash balance (Rs.0.11 lakh).

No information was furnished either by the concerned Zilla Parishads or Government whether any action had been taken in this respect (April 1984).

6.6.6. *Grants under programme for development of North Bengal*

Government decided (April 1979) to implement certain specified schemes like construction and repairs of roads, culverts, bridges and embankments, excavation of tanks, sinking of tubewells, drainage facilities and sanitation, soil conservation and other infrastructural facilities under the programme for development of North Bengal through five Zilla Parishads of West Dinajpur, Malda, Jalpaiguri, Cooch Behar and Darjeeling. Grants totalling Rs.466.58 lakhs for the purpose were released by Government between 1979-80 and 1983-84 out of which the five Zilla Parishads together spent Rs.415.05 lakhs up to March 1984.

Out of Rs.193.87 lakhs sub-allotted to the Panchayat Samitis and other agencies for implementation of schemes under the programme, utilisation certificates for a net amount of Rs.116.24 lakhs were furnished to the Zilla Parishads, leaving a balance of Rs.77.63 lakhs yet to be accounted for (March 1984).

The selection of schemes for implementation was left to the Zilla Parishads. Out of the total expenditure of Rs.415.05 lakhs,

expenditure on road schemes (including bridges, culverts and embankments) alone accounted for Rs.352.52 lakhs constituting 84.93 per cent of the total expenditure. There was no expenditure on soil conservation. Drainage and sanitation accounted for Rs.4.94 lakhs (1.19 per cent) and repairs/sinking of tubewells together with excavation/renovation of tanks Rs.3.39 lakhs (less than 1 per cent).

Out of Rs.29.03 lakhs spent by the Malda Zilla Parishad Rs.9.24 lakhs (31.83 per cent) was incurred on items which were not covered under the programme at all. This was attributed (June 1983) by the Parishad to inexperience and hasty implementation of the schemes.

6.6.7. *Delay in execution of schemes*

Nadia Zilla Parishad received Rs.40 lakhs during 1978-79 as grant for repair and restoration of bridges, culverts, roads, rural drinking water supply system etc., damaged by the flood of 1978. Pending utilisation of the grant, an amount of Rs.10 lakhs was invested in January 1979 in short term deposit with the State Bank of India and Rs.25 lakhs was kept in a Postal Savings Bank account. Prior approval of the Government was not obtained for investment of the unspent grant. The execution of the scheme progressed at a slow pace and up to April 1984, i.e., more than five years after receipt of the grant, an amount of Rs.29.34 lakhs only (73.35 per cent) was spent leaving a balance of Rs.10.66 lakhs with 70 schemes (including 11 entrusted to Panchayat Samitis), out of a total 196 formulated for execution, still remaining incomplete.

The Parishad also received Rs.1.34 lakhs (1978-79) and Rs.2.08 lakhs (1979-80) as grants for construction of play grounds, community halls and open air stages. The entire amount received during 1978-79 was similarly transferred to Postal Savings Bank account in March 1979. Out of the total grant received, the Zilla Parishad spent (1981-82 to 1982-83) Rs.1.15 lakhs by sub-allotment to Panchayat Samitis, leaving Rs.2.27 lakhs unutilised (April 1984).

No time limit was set by the Government for utilisation of the grants in both the cases.

6.6.8. *Other points of interest*

6.6.8.1. Murshidabad Zilla Parishad obtained a permit for 1000 MT of cement from West Bengal Essential Commodities Supply Corporation on payment of a sum of Rs.5.12 lakhs (October 1979) including railway freight of Rs.0.33 lakh for carriage of the cement from the Durgapur Cement Factory to the local railway station.

Subsequently (November 1979) as required under the rules a road transport contractor was appointed for lifting and transporting the cement as the cement factory did not agree to transport the materials by rail. The contractor lifted 996 MT of cement, but was paid (March 1980) full amount of Rs.1.15 lakhs at the rate of Rs.115 per MT. Refund of the amount deposited as railway freight together with the cost of 4MT of cement (Rs.0.02 lakh) delivered short from the cement factory was awaited (January 1984).

The rate allowed to a transport contractor after obtaining quotations by the Zilla Parishad for lifting 1000 MT of cement, procured against another permit in April 1980, from the same factory to the same godown was Rs.83 per MT. Payment at a higher rate in the previous case without inviting tenders involved an extra expenditure of Rs.0.32 lakh.

6.6.8.2. Nine contractors appointed by the Cooch Behar Zilla Parishad for execution of twelve road improvement schemes did not at all take up the works entrusted to them during June 1980 to May 1983. They received departmental materials (cement and hume pipe) valuing Rs.0.85 lakh, out of which Rs.0.76 lakh remained unrecovered from them. The Zilla Parishad stated that legal action were being instituted against the contractors (January 1984). It was, however, noticed that up to April 1984 complaints (FIR) against the defaulting contractors in three cases only out of twelve, covering a sum of Rs 0.28 lakh, had been lodged with the police.

6.6.8.3. The Cooch Behar Zilla Parishad rejected the tenders received for the work of construction of a wooden bridge over Chanurbhanga ditch (estimated cost Rs.0.69 lakh) and that of construction of RCC culvert over Nakerdola at Chandughat (estimated cost Rs.1.37 lakhs) and ultimately, had the works executed at rates (25 per cent above estimate in both the cases) settled in bids held in June and July 1980 respectively without participation of the tenderers who had quoted much lower rates (6.25 per cent and 9.95 per cent respectively below estimate). The cost of the works executed at rates settled in the bids were Rs.0.88 lakh and Rs.1.62 lakhs as against Rs.0.66 lakh and Rs.1.17 lakhs calculated at the lowest available tendered rate rejected earlier, thus resulting in extra expenditure of Rs.0.67 lakh over the tendered rates.

The reason advanced by the Zilla Parishad for holding the bids, i.e., prompt finalisation of the contracts for quick execution of the works, was not consistent with the action of the Parishad in rejecting the tenders quoting much lower rates earlier.

Summing up

Of development grants of Rs.1017.32 lakhs received from Government up to March 1982 by the two Zilla Parishads, Rs.708.44 lakhs (69.64 per cent) were sub-allotted to the Panchayat Samitis having no technical personnel of their own to execute the development schemes.

Of Rs.1228.98 lakhs received by the Panchayat Samitis up to March 1982, Rs.597.61 lakhs flowed down to Gram Panchayats for utilisation but there was no effective co-ordination between the different departments/agencies releasing grants and the controlling department, nor was there any appraisal of the position of utilisation of funds, released earlier.

Grants for specific development purposes allotted by the Zilla Parishads to Panchayat Samitis aggregating Rs.7.73 lakhs were not drawn by the latter on account of non-receipt of copy of allotment orders.

A total sum of Rs.411.04 lakhs was lying at the end of 1981-82 as unspent balance of Government grants with the Zilla Parishads, Panchayat Samitis and 261 Gram Panchayats.

Utilisation certificates for grants to the extent of Rs.560.85 lakhs out of Rs 708.44 lakhs sub-allotted by the Zilla Parishads to Panchayat Samitis were wanting.

Out of the total grants of Rs.466.58 lakhs released by Government between 1979-80 and 1983-84 for specific schemes for development of North Bengal, the five Zilla Parishads spent Rs.415.05 lakhs up to March 1984. Of the sum spent, the expenditure on road schemes alone accounted for Rs.352.52 lakhs (85 per cent). While there was no expenditure on soil conservation, drainage and sanitation accounted for 1.19 per cent and repairs/sinking of tubewells together with excavation/renovation of tanks less than 1 per cent.

Payment at a higher rate to a carrying contractor, resulted in extra payment of Rs.0.32 lakh. Rupees 0.76 lakh being the cost of materials issued to contractors remained unrecovered.

Non-acceptance of lowest rates and execution of two works through bid resulted in an extra expenditure of Rs.0.67 lakh.

Government stated (June 1984) that modification of the entire system of audit of the accounts of the Gram Panchayats was under their consideration.

METROPOLITAN DEVELOPMENT DEPARTMENT

CALCUTTA METROPOLITAN DEVELOPMENT AUTHORITY

6.7. Earth filling of East Calcutta Area Development and Baishnabghata Patuli Projects

In order to provide living accommodation and facilities for work outside the congested areas of Calcutta, the Calcutta Metropolitan Development Authority (CMDA) took up two projects viz. East Calcutta Area Development Project and Baishnabghata Patuli Area Development Project (both financed by World Bank).

I. *East Calcutta Area Development Project*

(A) This project (estimated cost : Rs.12.50 crores) envisaged the development of low lying area of 123.5 hectares (305 acres) in the southern fringe of the city. Work on the project included earth filling of an area of 106.5 hectares involving 9.51 lakhs cubic metres (cu.m) of earth work at an estimated cost of Rs.1.41 crores. The work of earth filling was divided into three groups—A, B and C and tenders were invited in March 1978 for each group on item rate basis. Out of 52 tenders received, work orders were issued to two contractors in May 1978, at the rate of Rs.8.24 per cu. m. against three agreements as under :—

- (a) Contractor A (for group A : quantity 310,000 cu.m),
(for group C : quantity 325,000 cu.m)
- (b) Contractor B (for group B : quantity 316,000 cu.m)

The work was stipulated to be completed by April 1980.

Possession of land for the project was delayed due to local resistance and the contractors for Group A and B could start the work in January 1979 only. On the ground of delayed possession of land, scarcity of labour following floods of 1978 and the rise in prices etc., the contractors prayed for higher rates of Rs.15.30 and Rs.15.48 per cu.m respectively on the 28th March 1979. By April 1979 after doing a total of 160,669 cu.m of earth work, they stopped the work due to non-finalisation of escalation in rates demanded by them. The rates were then enhanced (May 1979) from Rs.8.24 to Rs.12.50 per cu.m effective from April 1979 although there was no provision in the agreements for escalation or revision of tendered rates.

Subsequently in November 1979, the enhanced rate was allowed with retrospective effect from 1st January 1979 even though the contractors did not ask for it, on the analogy of escalation allowed

from January 1979 in the other project (Baishnabghata Patuli Area Development). In July 1980, the estimated quantity of earth work for the project was revised from 9.51 lakhs cu.m to 27.34 lakhs cu.m for various reasons such as inclusion of an additional area of 80.2 hectares, upward revision of formation level, incorrect assumption of pre-work level, adoption of increased sinkage/shrinkage factor etc. On the consideration that it would be difficult to execute the increased quantity of work by the target date by induction of fresh contractors, the Central Tender Committee (CTC) of CMDA approved (March 1980) the execution of the increased quantities through the working contractors A and B at the enhanced rate of Rs.12.50 per cu.m with a stipulation that no further escalation would be allowed.

On the 26th March 1980 the two contractors represented for a further revision of rate of Rs.20 per cu.m from December 1, 1979 on various grounds such as rise in transportation costs, unforeseen expenses, elections, strike, employment of local people etc. On the consideration that there was considerable rise in market prices and also need for massive mobilisation of resources by the contractors to complete work of about 27 lakhs cu.m by June 1980, the rate was enhanced (May 1980) to Rs.17.60 per cu.m retrospectively from 1st January 1980 with the approval of the Vice-Chairman.

For completion of the work by June 1980 earth work was allowed to be done at night shift at 10 per cent over the enhanced rates. The work, however, could not be completed by June 1980 and further extension of time was allowed. The extra expenditure on night shift work including 73,223 cu.m done after June 1980 amounted to Rs.8.91 lakhs (for 526,689 cu m).

By the end of March 1984, 27.40 lakhs cu.m have been executed against the latest assessment of 28.50 lakhs cu.m for completion of the work. The amount of work done and the payments (excluding extra payment for night shift work) made are given in the table :

Group	Work done			Amount paid		
	At tendered rate	At first escalated rate Rs. 12.50	At second escalated rate Rs. 17.60	At tendered rate	At first escalated rate Rs. 12.50	At second escalated rate Rs. 17.60
	<i>(In cu. m)</i>			<i>(In lakhs of rupees)</i>		
A	Nil	2,06,572	8,64,077	Nil	25.82	152.08
B	Nil	1,98,672	8,18,662	Nil	24.84	144.08
C	Nil	Nil	6,20,345	Nil	Nil	109.18
Total		4,05,244	23,03,084		50.66	405.34

The following observations are made :—

- (1) No part of the work was done at the original tendered rate and the entire work in group C was done only at the second escalated rate.
- (2) Though the work was awarded on the basis of tender, in effect it was executed at repeatedly increased rates settled by negotiation depriving the department of the benefit of competitive tenders.
- (3) The objective of completing the work by June 1980 which was the main consideration for awarding additional work and heavy escalation in rates to contractors without inviting fresh tenders and allowing night shift work at increased rates, was not achieved as only 17.88 lakhs cu.m of work (65 per cent) was executed by that time. When the contractors had done about 8 lakhs cu.m of earth work in three months (January to March 1980) it was unrealistic to expect them to execute about twice (about 15 lakhs cu.m) that quantity in the next three months (April to June 1980).
- (4) To determine the increased rates, the rate of earth work as in April 1978 (time of opening tender) was first worked out at Rs.7.30 per cu.m based on the then prevailing market price of materials, labour and transportation etc. Adopting the formula used in this analysis the increased rates of Rs.12.50 and Rs.17.60 were worked out on the basis of market prices prevailing in April 1979 and December 1979 respectively and increased cost on other elements considering site conditions. The retrospection in the rate with effect from January 1979 included post budget effect and resulted in undue financial benefit of Rs.1.02 lakhs (for earth work of 0.24 lakh cu.m) to the contractors. Similarly, the grant of the second enhanced rate of Rs.17.60 per cu.m from a date prior to the date (March 1980) of representation resulted in undue financial benefit of about Rs.42 lakhs (for about 8 lakhs cu.m of earth work done between January and March 1980) to the contractors.

- (5) The major components in earth filling work are labour and transportation which are almost in equal proportion as per the departmental analysis of rates (made in April 1978). In the table below, a comparison has been made between the variation in the rates in the Presidency Circle Schedule of rates of Public Works Department over the period 1978-79 and 1978-80 and the extent of variation in the increased rates allowed for the work :

	Percentage Variation		Percentage variation in the composite rate (Labour and transport)
	Labour cost	Transport cost	
1. Change in the rates in the Presidency Schedule of rates over 1978-79	2.70	16.67	9.69
2. Change in the rates in the Presidency Schedule of rates over 1978-80	8.1	91.6	49.85
3. Change from contractor's rate of Rs. 8.24 in the 1st enhancement to Rs. 12.50.	..	..	51.7
4. Change from contractor's rate of Rs. 8.24 in the 2nd enhancement to Rs. 17.60.	..	..	113.59

If the increase in rates were limited to the changes in the Presidency Circle Schedule of rates which is also based on prevailing market conditions the rates corresponding to first escalation would be not more than Rs.9.04 per cu.m (allowing 9.69 per cent on Rs.8.24) and that corresponding to the 2nd increase would be not more than Rs.12.35 per cu.m (allowing 49.85 per cent on Rs.8.24) instead of Rs.12.50 and Rs.17.60 actually allowed. At these rates the total amount payable to the contractors would have been Rs.3.21 crores against Rs.4.56 crores actually paid indicating excessive payment of about Rs.1.35 crores (excluding increased payments for night shift work). If the tendered rate (Rs.8.24 per cu.m) were enforced for earth work done up to contracted quantity (9.51 lakhs cu.m) within the stipulated contract period (up to April 1980) for balance work (17.57 lakhs cu.m) calculated at Rs.12.35 per cu.m, the amount payable to the contractors would have been Rs.2.96 crores indicating excessive payment of about Rs.1.60 crores (Rs.4.56 crores—Rs.2.96 crores).

(B) To have a well defined East Calcutta Township Project bounded by two Irrigation and Waterways Development canals, an additional area of 36.65 hectares (90.5 acres) in the north east corner of East Calcutta Project was decided (November 1980) to be acquired and filled up with earth simultaneously with the ongoing earth filling work of East Calcutta Project, as a separate Project. The

work was cleared by the Works Committee of CMDA in July 1981 but administrative approval and financial sanction (AA & FS) is yet to be issued (March 1984).

The earth work involved in land filling (5.58 lakhs cu.m; estimated cost : Rs.99.93 lakhs) was proposed (March 1981) by the executing Sector to be allotted to the two working contractors of the East Calcutta Project at their existing enhanced rate of Rs.17.60 per cu.m. However, in view of the failure of these contractors to complete the work of East Calcutta within target date (June 1980), a short notice tender (with date of opening April 8, 1981) was called stipulating 75 days for completion of the work. The notice inviting tender (NIT) stipulated that tender papers would be issued only to contractors having at their command at least one hundred trucks. Of the six participating tenderers, the two working contractors of East Calcutta Project quoted the same lowest rate of 4 per cent above the departmental estimated rate of Rs.17.60 per cu.m. The CTC decided (April 22, 1981) to award the work to the said two contractors in equal proportion at the rate of Rs.17.60 per cu.m.

The possession of 59.49 acres (out of 90.5 acres required) of land was obtained only on April 29, 1981. The management decided on May 18, 1981 to start land filling work pending clearance of the scheme by the Works Committee and issue of administrative approval and financial sanction. Work orders were issued on May 20, 1981 with the stipulation to complete the work in 75 days. The two contractors suspended the work after completing only 1.37 lakhs cu.m of earth work by June 1981 due to on set of monsoon. The work was resumed in February 1983 and up to March 1984 the two contractors completed 4.40 lakhs cu.m only. The work has remained incomplete (March 1984) due, inter-alia, to 24.38 acres of land not being made available. The contractors were paid Rs.66.85 lakhs up to March 1984 for 3.80 lakhs cu.m of earth work.

In this connection the following observations are made :

- (1) CMDA's decision to complete the work within 75 days by calling short term tender notice was not sound and realistic because of the following reasons :
 - (a) A considerable part of the working days (May 20, 1981 to August 2, 1981) fell in rainy season;
 - (b) The land was not in possession of CMDA and there was no mechanism to ensure that the required land would be made available to the contractor at the time of issuing the work order;
 - (c) Administrative approval and financial sanction was not accorded before issuing the work order.

- (2) The decision not to divide the work into several convenient groups for quick execution of work, to restrict the competition to contractors having 100 trucks in their command and to invite short term tender notice deprived the CMDA of the benefit of competitive rates and enabled the two working contractors of the East Calcutta Project to secure undue benefit of high rate of Rs.17.60 per cu.m.
- (3) Since the market rates of transport and labour in April 1981 were the same as those in April 1980, vide P.W.D. Presidency Circle Schedule of Rates and the work was of similar nature and under identical conditions to that in East Calcutta Project, the rate for the work in April 1981 could reasonably be taken as Rs.12.35 per cu.m as worked out in the case of East Calcutta Project, based on changes in the PWD schedules. Awarding of earth work at the rate of Rs.17.60 per cu.m, therefore, resulted in an excess expenditure of Rs.29.30 lakhs for 5.58 lakhs cu.m put to tender.

Despite such heavy extra expenditure, the objective of quick execution of work was also not achieved.

The matter was reported to Government in October 1983. Government expressed (August 1984) their inability to reply as the above points have been referred to a Commission of Inquiry.

II. *Earth filling in Baishnabghata Patuli Area Development Project*

This project as revised in April 1978 (estimated cost Rs.9.2 crores) envisaged the development of 111.53 hectares of a low lying area in the south eastern fringe of the city. The work of earth filling on an area of 75.31 hectares covered by the project involved 5.66 lakhs cu.m of earth work estimated to cost Rs.54.97 lakhs. The work was divided into three groups (A, B and C) and tenders were invited in April 1978 for each group on item rate basis. The lowest tenders of contractor C in all the three groups quoting the following rates was accepted :

Group	Item of work	Quantity (cubic metres)	Depttl. rate per cu. m.	Tendered rate per cu.m.	Scheduled time for completion
A ..	Land filling (lead 400 m to 1000m)	2,00,528	8.76	6.10	} 18 months
	Land filling for lead beyond 1000m upto 2000m	35,322	11.02	6.70	
B ..	Land filling (lead 400m to 1000m)	2,88,593	8.76	5.70	18 months
C ..	Land filling (lead 400m to 1000m)	41,470	8.76		9

Work orders were issued in favour of contractor C on May 29, 1978 for groups A and B with the stipulation requiring completion of works by November 1979. Soon after the preliminary work was started in June 1978 there was resistance of the local people to possession of land and the work was suspended. On the demand of the local people the CMDA decided (August 1978) to allot some earth work to local contractors who employed evicted persons from the land acquired for the project at the accepted lowest tendered rates. Accordingly work under group C (i.e. 41,470 cu.m) was awarded to 5 (five) local contractors at the rate of Rs.4.67 per cu.m in April 1979. Subsequently, (in May 1979) earth work of 9,435 cu.m in group A and 15,725 cu.m in group B were taken out from contractor C and awarded to 8 other local contractors. Upon complaints from the local contractors that the tendered rate of groups B and C allowed to them was too low they were given the rate of group A i.e. Rs.6.10 per cu.m for the work in group B and C.

Restarting the work on December 15, 1978 contractor C executed earth work to the tune of 1.06 lakhs cu.m only up to March 1979. On April 11, 1979 he represented for higher rate of Rs.14.85 per cu.m for both groups A and B on the ground that due to flood in September 1978 and imposition of taxes on all essential commodities and accessories, the cost of labour and other commodities had registered an abnormal increase.

There was no provision for escalation of tendered rates in the contract agreements. Nevertheless the management decided (May 1979) to continue the work through the existing contractor by allowing escalation in rates in the same manner as in East Calcutta Area Development Project. The rates were increased effective from 1st April 1979 but upon further representation dated 13th July 1979 from the contractor the enhanced rates were allowed (November 1979) retrospectively from 1st January 1979.

In December 1979, the executing sector found that the quantum of earth work in groups A and B would increase to 10,21,610 cu.m against 5,24,443 cu.m stipulated originally due, inter alia, to additional area not included in the original estimates, upward revision of formation level, adoption of increased sinkage/shrinkage factor for earth filling etc. It was decided (December 1979) to entrust the additional quantity to the working contractor on the ground that invitation of fresh tender would not only entail delay in completion of work but also the rates on tender would be much higher.

On 31st March 1980 the contractor applied for further escalation in rates with effect from 1st December 1979. On the consideration

that there was considerable rise in market prices and that completion of 10.22 lakh cu.m by June 1980 the target date would require massive mobilisation of resources by the contractor, the rates were escalated in June 1980 a second time and were to be effective from 1st January 1980 and remain valid up to December 1980. Details of the escalated rates and the tendered rates are given in the table below :

Group		Tendered rate per cu.m	First escalated rate per cu.m	Percentage increase over tender rate	Second escalated rate per cu.m	Percentage increase over tender rate
A	.. Lead 400m to 1000m	6.10	8.30	36.07	11.32	85.57
	Lead 1000m to 2000m ..	6.70	9.10	35.82	13.69	102.84
B	.. Lead 400m to 1000m ..	5.70	7.75	35.96	11.32	98.00
C	.. Lead 400m to 1000m ..	4.67	8.30	77.73	11.32	142.10

The local contractors were also granted escalation in rates for Group A from the respective dates for their work in all the Groups. The second escalated rates are yet (June 1984) to be ratified by the Authority.

Work was also done during night shift for the completion of work by June 1980 allowing an increase at 10 per cent over the enhanced rates for earth work. The earth work executed during night shift was 87,886 cu.m and the extra expenditure over and above that due to escalation in rates was Rs.1.04 lakhs. By June 1980 the contractors could complete only 5.48 lakhs cu.m of earth work (53.6 per cent of the assessed quantity of 10.22 lakhs cu.m) in groups A and B.

Out of the aggregate quantity of 8.51 lakhs cu.m of earth work done up to June 1984, the contractor C executed 6.65 lakhs cu.m and stopped work (July 1982). He was paid Rs.74.69 lakhs (up to June 1984). The local contractors executed 1.87 lakhs cu.m at a total cost of Rs.22.25 lakhs up to June 1984. The work in Groups A and B is yet (June 1984) to be completed.

The work done and paid for up to June 1984 at the tendered rates and the various increases (excluding extra payment for night shift work) allowed is given below :

Group	Work done (cu.m.)			Amount paid (in lakhs of rupees)		
	At tendered rate	At First escalated rate	At second escalated rate	At tendered rate	At first escalated rate	At second escalated rate
	(1)	(2)	(3)	(4)	(5)	(6)
A	.. Nil	1,08,862	2,68,325	Nil	9.12	34.04
B	.. Nil	64,764	3,13,559	Nil	5.04	36.28
C	.. Nil	13,442	82,501	Nil	1.11	10.32
		1,87,068	6,64,385		15.27	80.64

The following observations are made :

- (1) No part of the work was done at the original tendered rates. Though the work was awarded on the basis of tender, in effect it was executed at repeatedly increased rates settled by negotiation depriving the department of the benefit of competitive tenders.
- (2) The objective of completing the work by June 1980 which was the main consideration for awarding additional work and heavy escalation in rates to contractor C without initiating fresh tenders, was not achieved as only 5.48 lakhs cu.m of work (54 per cent of the revised quantity of 10.22 lakhs cu.m) were executed by that time in Groups A and B.

When the contractor had done only 2.43 lakhs cu.m of earth work in 3 months (January 1980 to March 1980) it was unrealistic to expect him to execute 6.05 lakhs cu.m in the next three months (April to June 1980).

- (3.) Grant of escalated rates retrospectively from January 1, 1979 instead of the date (1st April 1979) resulted in undue financial benefit including post budget effects to the contractor to the extent of about Rs.2.30 lakhs on earth work done up to March 1979. Similarly, the grant of second enhancement of rates in June 1980 from a date prior to the date of representation resulted in undue financial benefit to the extent of Rs.8.97 lakhs for 2.43 lakhs cu.m of earth work done between 1st January 1980 and 31st March 1980 to Contractor C.
- (4.) According to the departmental analysis of rates of Rs.4.87 per cu.m (lead up to 1km) and Rs.5.84 per cu.m (lead up to 2 km) as in April/May 1978 (i.e. date of opening tender) on the basis of which the quantum of escalation to be allowed to the contractor was determined, the components of transport and labour were as under :

					Rs.	Rs.
Transport component	..	..	..	..	1.24	2.21
Labour ..	..	..	..	..	3.63	3.63
					<hr/>	
			Total(full rate)	..	4.87	5.84

The proportion in which transport cost and labour costs are reflected in the rates allowed to the contractor for leads of up to 1 km and up to 2 km are respectively 1 : 2.93 and 1 : 1.64. In the table given below is a comparison of the variation in rates in the Presidency schedule of rates of Public Works Department over the period 1978-79 and 1979-80 and the extent of variation in the increased rates allowed for the work :

	Percentage variation		Percentage variation in the composite rate (Labour and transport in the proportion 1:2.93 and 1: 1.64)	
	Labour cost	Transport cost	Lead up to 1 km	Lead up to 2 km
1. Change in rates in the Presidency schedule of rates over 1978-79	2.70	16.67	6.25	7.99
2. Change in rates in the Presidency schedule of rates over 1978-80	8.1	91.6	29.34	39.73

If the increase in rates were limited to the changes in the Presidency Circle Schedule of Rates which is also based on prevailing market rates, the rates for work on Group A corresponding to the first escalation would be not more than Rs.6.48 cu.m for leads up to 1 km and Rs.7.24 per cu.m for leads up to 2 km. Similarly the rates corresponding to the second escalation would be not more than Rs.7.89 for leads up to 1 km and Rs.9.36 per cu.m for leads up to 2 km. In the case of Group B the rates would be Rs.6.06 and Rs.7.37 per cu.m for the first and second escalation respectively. At these rates the total amount payable to the contractor C and that actually paid are indicated in the table below :

	A		B	
	Lead up to 1000m	Lead 1000m to 2000m	Lead up to 1000m	Total
1. Quantity of earth work done (upto June 1984) (in cum.)	196,214	171,400	297,566	665,240
2. Quantity of earth work done (up to November 1979)(in cu.m)	87,046	Nil	61,392	148,438
3. Quantity of earth work done from December 1979 to March 1980 (in cu.m)	60,436	59,676	142,157	262,269
4. Quantity of earth work done since April 1980 to July 1982 (in cu.m)	48,732	111,784	94,017	254,533
5. Original tendered rate(per cu.m) ..	6.10	6.70	5.79	..
6. Escalated rate allowed w.s.f. January 1, 1979 (per cu.m)	8.30	9.10	7.75	..

	Group A		Group B	
	Lead up to 1000m Rs.	Lead 1000m to 2000m Rs.	Lead up to 1000m Rs.	Total Rs.
7. Escalated rate allowed w.e.f. January 1, 1980 (per cu.m)	11.32	13.59	11.32	..
8. Escalated rate based on increase recorded by PWD schedules during 1978-79	6.48	7.24	6.06	..
9. Escalated rate admissible based on increase recorded by PWD schedule during 1978-80	7.89	9.36	7.37	..
10. Amount payable to the contractor (vide notes below)	13,07,101	14,78,352	19,04,311	46,89,764
11. Payments actually made on rates in 6 and 7 above	19,31,085	22,85,090	31,49,277	73,65,452
12. Extra payment	6,23,984	8,06,738	12,44,966	26,75,688

Note—The amount payable to the contractor vide item 10 is worked out on the following consideration :

- (i) No escalation was due for earth work of 1.48 lakh cu.m (vide item 2) completed by November 1979 within the contract period. Value of this work is calculated at tendered rates.
- (ii) Rates in item 8 are allowed for earth work done from December 1979 to March 1980 i.e. month preceding the month of representation for the second time escalation in rate.
- (iii) Rates in item 9 are allowed for work done since April 1980.

Thus the total amount payable to the contractor taking into account the variation in the Presidency Schedule of rates would come to Rs.46.90 lakhs against Rs.73.65 lakhs actually paid indicating extra payment of Rs.26.75 lakhs (excluding increased payments for work done during night shift).

Government replied (July 1984) that the escalation during the original contractual period was allowed after examination of the proposal in greater depths at the top most level of the management and in the interest of the work.

6.8. Extra Expenditure on a Water Supply Scheme

Nungi Emergency Water Supply Scheme (estimated cost of Rs.7.44 lakhs) was one of the 34 Water Supply Schemes sanctioned by the

State Government from 1964 onwards for different municipal and non-municipal areas of Calcutta Metropolitan District (CMD). The scheme envisaged construction of two tubewells, one reservoir and distribution net work in each of the two zones covered by it. The State Public Health Engineering (PHE) Directorate completed the construction of four tubewells in 1972, two RCC elevated reservoirs—one of 60,000 gallon capacity in zone-I (tender value Rs.0.93 lakh) and the other of 1,00,000 gallon capacity in zone-II (tender value Rs.2.03 lakhs) and distribution pipelines (excepting some portion in zone-II) before the scheme was transferred to Calcutta Metropolitan Development Authority (CMDA) in June 1975.

The pumps of the tubewells in zone-I were energised in May 1976. The CMDA, however, could not start the Water Supply in that zone immediately as one tubewell was not functioning properly and was surged in 1977. Thereafter when the pumps were started it was found that many parts of distribution system were leaking. The repairing work taken up in May 1979, and suspended in September 1979 in the face of demonstration by a service association, was completed in September 1981 by departmental labour.

In November 1981, when CMDA went in for commissioning of the Scheme in zone-I the tubewell which was surged in 1977 was found not yielding any water and the reservoir had, meanwhile (1978), developed innumerable cracks in columns and bracings endangering the safety of the structure. The reservoir was repaired at a cost of Rs.1.03 lakhs and put into commission in September 1983. The replacement of the defunct tubewell proposed at an estimated cost of Rs.1.69 lakhs has not been done so far (March 1984).

In zone-II, the Water Supply Scheme involved laying of water mains across the railway track at two points for which the Railway Authorities' permission was necessary. The matter was taken up with the Railway Authorities by the State PHE Directorate prior to transfer of Water Supply Scheme to CMDA in 1975. The permission from Railway Authorities was received in late 1980 and the distribution system completed in 1981. Meanwhile (in 1978) the reservoir in that zone too was noticed to have developed a large number of cracks on the columns and bracings. In July 1982, these were repaired at a cost of Rs.1.18 lakhs. Thereafter the reservoir was also found leaking both in floor and side walls. The repairing of the leakage and some allied works were done in September 1983, at a cost of Rs.0.15 lakh (tender value) and the reservoir was commissioned in September 1983.

No investigation for such development of cracks in both the reservoir within a few years of their construction was made and responsibility for the losses fixed. Government stated (December

1983) that as most of the works of the aforesaid scheme were completed by the State Public Health Engineering Directorate prior to handing over to CMDA (1975), the question of enquiry and fixation of responsibility by CMDA for the loss did not arise. The final bills for the construction of the reservoir have not, however, yet (March 1984) been settled.

Thus, the emergency water supply scheme became operational 11 years after starting the work and on incurring an extra expenditure of Rs.2.36 lakhs on repairing the damaged reservoirs besides a future liability of Rs.1.69 lakhs on replacement of one defunct tubewell in Zone-I.

6.9. Infertuous expenditure due to collapse of an Overhead Water Reservoir

One 100,000 gallon capacity reinforced cement concrete overhead reservoir for Rajarhat Fringe Area Water Supply Scheme was constructed through a contractor based on his own design by December 1980 at a cost of Rs.3.19 lakhs.

The work of sinking of a 200mm dia tubewell at the reservoir site was entrusted (December 1980) to another contractor who dug a pit (to act as a storage of recirculation of water required for sinking the tubewell) very near the foundation of the reservoir up to a depth below its foundation level. The work on tubewell boring was started on 12th February 1981 and was stopped on 14th February 1981. The reservoir collapsed on 17th February 1981. An enquiry committee was appointed to investigate the failure. According to its Report (August 1981) the reservoir collapsed due to bearing capacity failure of the foundation and excessive shear deformation of the sub-soil accentuated by digging of a pit adjacent to reservoir foundation.

The Enquiry Report further disclosed that no soil tests were carried out to ascertain the properties of sub-soil which was very weak. But a proper interpretation of a plate bearing test actually done prior to commencement of construction would have given adequate warning that sub-soil strata was of a very soft nature. Apparently, no use was made by the Department of the plate bearing test data to check the stability of the foundation.

Thus, due to lack of proper precaution in designing and constructing the structure, the reservoir collapsed soon after construction resulting in an infertuous expenditure of Rs.3.19 lakhs besides additional expenditure of Rs.0.69 lakh incurred in connection

with repairing private structures damaged by the collapse of the reservoir, site clearance and investigation into the failure of the reservoir.

Government stated (June 1984) that the whole issue along with the amount of loss sustained, amount recoverable, future of the instant scheme etc., was being placed before the Authority of CMDA for a decision.

The payment of Rs.0.44 lakh including security deposit of the reservoir contractor and security deposit of Rs.0.05 lakh of the tubewell contractor have been withheld pending decision on penal action to be taken against them.

6.10. Avoidable expenditure in construction of Cattle Resettlement Project, Ganganagar

As part of the overall programme of resettling city kept cattle at the outskirts of Calcutta, Calcutta Metropolitan Development Authority (CMDA) took up one Cattle Resettlement project at Ganganagar at about 25 kilometres away from Calcutta to rehabilitate 3,000 nos. of cattle (cows as well as buffaloes) with financial assistance from the Government of Netherlands.

Based on the contractor's design and drawing approved by CMDA with cattle after completion of the work, the AH & VS Department of the State Government, the construction of cattle sheds and paddocks having only 5'-0" long cattle standing area as per internationally accepted code of standards for standing space of the cows and 0'-6" high shallow side-wall of the mangers as against 6.56 feet and 1 (one) foot respectively provided in the departmental design based on the sizes of Indian cattle, was taken up (February 1979) without examining their adequacy for the Indian buffaloes and completed (December 1980) at a cost of Rs.37.88 lakhs. On actual trial with cattle after completion of the work, the AH & VS Department found 5'-0" standing space insufficient for buffaloes. In March 1981 the AH & VS Department directed that with a view to improving the hygienic condition of the local cattle, the length of the cattle standing area should be increased by 1'-0" and depth of the mangers should be increased by 0'-4" by raising the shallow side wall from 0'-6" to 0'-10". These changes were carried out by November 1981 at a further cost of Rs.2.43 lakhs by adopting, as per technical requirement, improved specification for proper bending with already constructed portion. Had the changes in design been made ab-initio considering the requirement of the buffaloes, the construction with the required facilities could be completed at a cost of Rs.38.30 lakhs and an extra expenditure of Rs.2.01 lakhs could be avoided.

Government to whom the matter was referred intimated (December 1983) that there was no alternative but to take up the work of modification and the additional expenditure could not have been avoided.

HOOGLY RIVER BRIDGE COMMISSIONERS

6.11. The Second Hooghly River Bridge Project

6.11.1. A review of the expenditure on the construction of the Second Hooghly Bridge from its beginning till 31st March 1982 was made in paragraph 6.11. of the Report of the Comptroller and Auditor General of India for 1981-82. The following further points were noticed in course of scrutiny of expenditure on the construction of the bridge till 31st March 1983.

6.11.1.1. The Hooghly River Bridge Commissioners (HRBC) was constituted by Government in February 1970 as a separate corporate body responsible for construction of the Second Hooghly Bridge. Earlier (1966-70), the Calcutta Port Trust (CPT) was entrusted with the preparation of tender documents and tenders were finally invited by the HRBC in May 1970. The HRBC also selected (September 1970) CPT as implementing agent for the Main Bridge (Section III) and decided to pay 12½ per cent of project cost as agency charges for doing such works as design checking, evaluation of works, checking of progress etc. and also to pay separately for special items of work like river survey, shifting of mooring buoys etc. The HRBC accepted the tender of M|S Bhagirathi Bridge Construction Company Limited (BBCC) for construction of the bridge proper (Section III) and issued work order to them in May 1972. Although the work order was issued, many preliminaries like acquisition of defence land, settlement of terms and conditions, basic designs of the bridge etc. were required to be sorted out. The contract executed between HRBC and BBCC in October 1975 stipulated that the contractor would not take up any permanent work on site until all the terms and conditions were settled and incorporated in a supplementary Agreement which was finalised only in September 1977. But even after conclusion of the Supplementary Agreement (SA) the construction of work could not be taken up due to inactivity and lack of co-ordination amongst the contractor and foreign consultants. The inordinate delay eventually led to change in the consultancy arrangement and take-over of work from CPT by HRBC with effect from 15th January 1979.

The role of CPT during this period 1972-79 (January) consisted mainly of evaluation/preparation of tender documents, procurement of materials (cement and steel) for the bridge and making payment to various bodies, on behalf of HRBC. For rendering this service, the CPT received from HRBC a sum of Rs.360.67 lakhs including payment on account of establishment charges (Rs.58.47 lakhs).

6.11.2. Infructuous expenditure on work-charged establishment before commencement of work

In addition, the CPT also received from HRBC a sum of Rs.24.46 lakhs for maintaining, during the entire period 1972-79 (January), a work-charged establishment, although the work of the bridge was not taken up till January 1979. It was in contravention of CPT's own terms that the work-charged establishment will be engaged in the execution of the bridge work for six years from the commencement of the foundation work.

In reply the Government stated (November 1983) that a nucleus of work-charged establishment was maintained as it was expected that the work would start shortly. Government did not explain how the work could be expected to start when supplementary agreement with BBCC was executed only in September 1977. It may be mentioned that the expenditure incurred by CPT on work charged establishment till September 1977 was Rs.11.04 lakhs.

During the period 1972-79, the HRBC did not at any time review the expenditure incurred by CPT on work charged establishment nor issued any direction to CPT, to disband such non-functioning establishment.

6.11.3. Premature investment on the purchase of cement and blocking-up of funds

During the period 1972-79, funds were advanced periodically to CPT by HRBC on the basis of lumpsum requisition from CPT. The CPT furnished monthly statement of expenditure under six to eight broad groups without any details as to the quantity and value of materials (cement and steel) purchased from time to time or the specific items of work done. On the basis of such broad statement of expenditure, advances were adjusted by HRBC and subsequent advances granted from time to time.

6.11.3.1. Although the construction of the bridge proper could not be started during the period 1972-78, the HRBC allowed the CPT to procure, out of funds thus advanced from time to time, 2 182 90 MTs (value : Rs.6.46 lakhs) of cement for the project work (1972-74: 1,006 MTs; 1974-79 : 1,176.90 MTs).

On the date of actual take over of stock (May 1980) HRBC received only 247.65 MTs (valued : Rs.0.73 lakh) of cement from CPT. As the stock of cement was quite old and could not be used for construction purpose, the HRBC requested (November 1980) the CPT to take back the entire quantity of cement. Information

regarding disposal of 247.65 MTs (value : Rs.0.73 lakh) of cement (old) was still awaited (November 1983) from HRBC. Out of the balance of 1,935.25 MTs of cement, it was noticed that 1,441 MTs (value : Rs.4.24 lakhs) of cement were utilised in different works (other than bridge work), 245 MTs (value : Rs.0.90 lakh) were sold by CPT to Howrah Improvement Trust (HIT), 90.55 MTs (value : Rs.0.27 lakh) were issued to site for ancillary works of the project, and 1.70 MTs stated to have been short received from the Railways for which claims were preferred (June 1981) with the Railways. No details were available in CPT's books regarding remaining quantity of 157.00 MTs (value : Rs.0.46 lakh) of the cement. Thus, CPT diverted/sold 1,843 MTs (value : Rs.5.60 lakhs) of cement procured out of HRBC funds. No accounts/records were available with the HRBC to show that the quantity of cement had been adjusted in the accounts. The amount (Rs.5.60 lakhs) advanced to CPT during the period 1972-79 remained blocked-up due to unrealistic procurement of cement in excess of requirement.

In reply Government stated (October 1983) that the procurement of cement was slowed down after March 1974 as the construction work did not progress and that the CPT had confirmed that the full quantity of cement received by them had already been properly accounted for. The fact, however, remains that 1,176.90 metric tons (i.e. 55 per cent) were procured after March 1974 till January 1979 and that the receipt side of CPT's statement of accounts for the entire expenditure did not show any credit item on account of cement. Although in a letter from CPT (April 1983) 966 MTs of cement, was stated to have been adjusted in 1979, the correctness of the adjustment of 966 MTs of cement could not be verified in audit. There was also no information regarding the balance of 877 MTs (1,843 MTs—966 MTs) valued at Rs.2.59 lakhs and final disposal of 247.65 MTs (value : Rs.0.73 lakh) of old cement.

6.11.3.2. Purchase of steel materials

A. SUB-STRUCTURE

Although matters relating to the design of the bridge were at the examination stage, the CPT purchased during the period 1972-77, 4,567 MTs of steel materials at a cost of Rs.70.68 lakhs. Although HRBC took over the work of Section III from CPT in January 1979, the stock of steel materials was finally handed over by CPT to HRBC in May 1980 after physical verification. The stock, thus received included, 1,047 MTs (cost Rs.35.11 lakhs) of plates (size-10, 12 and 16 mm) and 205 MTs (cost Rs.5.77 lakhs) of angles (size : 75 × 75 × 10) out of which 966 MTs of plates and 136 MTs of angles

respectively were issued to contractor up to March 1983. The contractor utilised till 30th September 1983 only 460 MTs of plates and 104 MTs of angles out of the stock thus issued.

Despite the heavy balances of stock lying unutilised in stockyard (plates : 81 MTs and angles : 69 MTs) and the work site (plates : 506 MTs; angles : 32 MTs), the HRBC advanced Rs.373.78 lakhs between 15th January 1979 and 28th February 1983 to three different companies and Steel Authority of India Ltd. (SAIL) for supply of 9,841.61 MTs of steel plates of various sizes and specifications and received between January 1979 to March 1982, 182 MTs of plates (cost : Rs.6.49 lakhs). Out of 182 MTs of steel thus purchased only 5 MTs could be issued to contractor till 31st March 1983. Also 55 MTs (cost : Rs.1.63 lakhs) of angles were purchased by the HRBC between the period January 1979 and 31st March 1981 out of which only 18 MTs could be issued to contractor up to 31st March 1983 leaving a balance of 37 MTs. In addition, HRBC purchased 44 MTs of angles (cost : Rs.1.36 lakhs) which remained unutilised till March 1983.

In reply Government stated (September 1983) that procurement of scarce materials was vitally necessary for gigantic project of this type.

B. SUPERSTRUCTURE

There was neither any approved Critical Path Method nor any time schedule to show when the sub-structure work would be completed requiring procurement of steel materials for fabrication of superstructure. During the period January 1979 to March 1982 only 63 per cent of the sub-structure work had been done. Although the revised target date has been fixed as December 1981 the detailed design calculations of super-structure (e.g. erection stages, main girders, towers, anchorages, cables etc.) were still awaited on 31st March 1982.

The HRBC, however, paid interest free advance of Rs.782.01 lakhs to M/S BBCC for import of 11,580 MTs steel materials for superstructure work. A major portion of the advance for imported steel amounting to Rs.755.48 lakhs was paid between August 1981 and March 1982. The delivery of entire quantity of 11,580 MTs of imported steel for superstructure was completed between September 1981 and May 1982. The materials were distributed to four fabricating shops and lying unutilised for about two years. Till 31st March 1983, only 2.36 per cent of the work relating to drawings for the structural design, erection scheme and wind tunnel investigation had been done, but no fabrication work of the superstructure was taken up till date (May 1983).

The Government stated (September 1983) that a large project of this magnitude could hardly be executed in all its aspects with the original programme when unpredictable and imponderable factors affecting the progress of the work arose from time to time. The progress of work of the main bridge (Section III) was, however, only 32.7 per cent as on 31st March 1983 out of which only 8 per cent and 3.7 per cent of progress was achieved during 1981-82 and 1982-83 respectively. In view of this poor progress in the construction of sub-structure there was no justification for making premature interest free advance of Rs.782.01 lakhs to M'S BBCC for purchase of steel for superstructure work.

6.11.4. Additional Project expenditure before commencement of work

BBCC had two sub-contractors, viz., M|S Gamon India Limited (GIL) and M|S Braithwaite, Burn and Jessop (BBJ) responsible for construction of sub-structure and superstructure respectively and M|S Freeman Fox and Partner (FFP) was the Prime Consultant of BBCC for design of the bridge. For final and independent checks, however, HRBC appointed (July 1974) M|S Leonhardt Andra Und Partner (LUA) as their Check Consultant in all matters relating to design and supervision of construction. After discussion (1974-75) with FFP on tender design of the bridge, LUA suggested (April 1975) replacement of six monoliths by four twin-well foundations on grounds of technical advantages and considerable savings in concrete and steel. The change was finally accepted by BBCC in January 1976 without, however, altering the lump sum value of the contract, as there was no agreement in the matter for a quick and accurate evaluation of cost under the two designs (Monolith vs twin-well).

Under the SA of September 1977 an interest free ad hoc payment of Rs.21 lakhs (Substructure : Rs.15.50 lakhs; Superstructure : Rs.5.50 lakhs) was required to be paid to BBCC immediately for additional project expenditure incurred by the contractor up to the date of signing of the SA (i.e. 16th September 1977) on account of the contractor's design work becoming redundant due to departure from the tender design, maintenance of contractor's site office and delays in concluding the SA. The ad hoc payment of Rs.21 lakhs was received by the contractor on 28th September 1977. The contractor, however, did not furnish any details in support of the ad hoc payment of Rs.21 lakhs as required under the agreement. Instead, he submitted (January 1979) a further claim for Rs.31.27 lakhs 50 per cent of which i.e. Rs.15.64 lakhs (sub-structure : Rs.10.73 lakhs; superstructure : Rs.4.91 lakhs), were paid (February 1979), although no payment was permissible on this account unless details were furnished by BBCC in support of Rs.21 lakhs already received.

Regarding availability of records, the HRBC stated (July 1981) that there was nothing on record except the statement of BBCC that some design works were performed by them prior to the changes proposed by LUA which might render such works superfluous and for which BBCC, should be paid Rs.42 lakhs plus any additional cost which might have been incurred after signing of the SA in September 1977. There were, also, no records to show that HRBC examined the earlier design works of BBCC with a view to finding out which portion of the works was superfluous.

From the records of BBJ, the sub-contractor of BBCC for superstructure work, it was found that the expenditure incurred by BBJ on superstructure was Rs.3.80 lakhs only as against the payment of Rs.10.41 lakhs already received on this account. Thus, a sum of Rs.6.61 lakhs had been overpaid to BBCC.

It may be pointed out that the claim of BBCC for Rs.15.32 lakhs as ad hoc payment for superstructure work included Bank interest of Rs.4.96 lakhs on borrowed capital of which Rs.1.31 lakhs pertained to period from 17th September 1977 to December 1978 which was beyond 16th September 1977 and hence was not admissible. However, HRBC had paid only Rs.10.41 lakhs and the balance of Rs.4.91 lakhs (Rs.15.32 lakhs-Rs.10.41 lakhs) was yet to be paid (June 1983).

Government stated (September 1983) that the entire position relating to the ad hoc payment would be examined with reference to the records of the contractors at Calcutta and at Bombay and necessary action for adjustment or otherwise would be taken only after proper examination and scrutiny.

6.11.5. Excess payment to contractor on foreign consultancy services

The lump sum value of the original tender as offered by BBCC (March 1971) and accepted by HRBC (May 1972) was Rs.1,339.64 lakhs (sub-structure Rs.506.23 lakhs; superstructure Rs.825.41 lakhs; provisional sum : Rs.8 lakhs). Due to a number of modifications in design and other matters as detailed under the SA of September 1977 the revised value of the lump sum contract was fixed at Rs.1,607.56 lakhs (sub-structure : Rs.609.27 lakhs; superstructure : Rs.876.72 lakhs; provisional sums and contingencies Rs.121.57 lakhs).

The aforesaid sum included an amount of Rs.18.90 lakhs (sub-structure : Rs.0.90 lakh, superstructure : Rs.18 lakhs) on account of foreign consultancy services. In view of termination of consultancy agreement between FFP and BBCC with effect from January 1, 1979, the contractor (BBCC) became liable for payment to FFP in respect of consultancy services rendered up to December

31, 1978, and accordingly a total payment of Rs.8.03 lakhs (£44,600) was paid to FFP for services rendered up to December 31, 1978. This meant that there would be a saving for BBCC on foreign consultancy service charges to the extent of Rs.10.87 lakhs (Rs.18.90 lakhs minus Rs.8.03 lakhs i.e. 60,400£) which required corresponding reduction in the lump sum value of the contract.

No steps had, however, been taken by HRBC so far (October 1983) for adjustment of the excess amount of Rs.10.87 lakhs which stood included in the lump sum value of Rs.876.72 lakhs for superstructure.

In reply Government stated (October 1983) that the question of adjustment of the lump sum price to the extent of consultancy service charges was considered, but BBCC raised serious objection to the proposal and HRBC did not consider it at the present stage as it might affect the work. Retention of this amount by the contractor has resulted in an undue financial benefit to him.

6.11.6. Overpayment of escalation on stone aggregates

Specific clauses were incorporated in the SA of September 1977 for payment of escalation between the basic prices as on the operative date (16th March 1971) and the invoiced prices, on materials to be purchased by the contractor for incorporation in the permanent work. For stone-aggregates, however, it was stipulated in an appendix to the agreement that such escalation would be paid on the basis of quantities to be calculated at 100 per cent of the volume of concrete work instead of on the actual volume included in the permanent work. Payment to BBCC towards escalation of stone-aggregates was accordingly made on this basis in respect of concrete works of all the four foundations from January 1979 onwards.

According to the schedule of the Public Works Department, the volume of stone-aggregates in concrete mixture is fixed at 86 per cent of the volume of concrete work. The determination of quantities of stone-aggregates at 100 per cent of the volume of concrete as provided under the SA, instead of at 86 per cent, thus resulted in an overpayment of escalation to the extent of Rs.2.58 lakhs in respect of the total foundation work done (71.6 per cent) during the period January 15, 1979 to March 31, 1983.

Government stated (September 1983) that as payment for stone-aggregates had been made strictly in terms of the contract, the question of overpayment did not arise. The reply was, however, silent on defective nature of the provision in the Supplementary Agreement.

6.11.7. Extra payment on account of shrinkage and transit loss of stone-aggregates

Scrutiny of the relevant work bills and measurement books disclosed that payment on account of increase in the price of stone-aggregates over the basic price (1971) was made to the contractor on shrinkage loss at the rate of 7.7 per cent and transit loss at the rate of 5 per cent.

As under the agreement the volume of stone-aggregates was not actually measured but taken as equal to 100 per cent of the volume of concrete work, there was no scope to allow further charges on account of shrinkage and transit loss.

Payment on account of shrinkage and transit losses of stone-aggregates was therefore, unauthorised under the agreement. This resulted in extra payment to the extent of Rs.3.85 lakhs (Rs.2.33 lakhs for shrinkage loss at the rate of 7.7 per cent and Rs.1.52 lakhs for transit loss at the rate of 5 per cent) on account of escalation of stone-aggregates used in the sub-structure work during the period from 15th January 1979 to 31st March 1983.

In reply Government stated (December 1983) that the Engineer of HRBC approved the claims of the contractor on the basis of cost analysis for 100 cft. of aggregates with all relevant documents and that the market prices of stone chips were higher than those allowed after cost analysis.

But the relevant documents mentioned in the reply in support of determination of the percentages of shrinkage and transit losses claimed by the contractor and approved by the Engineer of HRBC could not be shown to audit.

6.11.8. Overpayment to contractor on account of wage increase on substructure work

The notice inviting tender (1970) for construction of the Second Hooghly River Bridge required payment of fair wages to labour but disallowed any adjustment in respect of increase or decrease in the rates of wages and allowances payable to labour. However, the lowest tender submitted (March 16, 1971) by BBCC for a lump sum value of Rs.1,339.64 lakhs for Section III (Bridge proper) and accepted by HRBC contained a clause that their rates were based on the prevailing minimum wage of labour of Rs.3.50 per day and in the event of any variation in the minimum wage the rates would be increased (for Sub-structure work) by 0.25 per cent for every 1 per cent increase in minimum wages. In response to the same tender

notice, M|S Engineering Projects (India) Ltd. (EPI), whose lowest lump sum tender for Rs.1,122.02 lakhs for Section I (Calcutta approach) and Section II (Howrah approach) was accepted by the HRBC, quoted a daily minimum wage of Rs.5 and this tender also contained a clause for wage escalation.

Works orders for Section I and II (Calcutta and Howrah approaches) were issued to EPI in July 1972 (Section I) and September 1972 (Section II) and work in the sections commenced in January 1973 (Section I) and November 1972 (Section II). Work order for Section III (bridge proper) was awarded in May 1972 but due to various reasons the work could not commence before January 1979. On the question of allowing escalation on wages a formula was finally evolved in February 1977 under which increase in wages was to be paid to EPI (for Section I and II) with reference to the total monthly wage of Rs.116 (daily wage : approximately Rs.4.50) which most of the employers were paying to minimum rated worker on the date of submission of tender (March 1971). Labour element was also fixed at 25 per cent of the value of work done and escalation was allowed on the labour element for every one point rise in the Calcutta consumer price index number for working class with reference to the minimum monthly wage of Rs.116 (March 1971). In respect of Section III (Bridge proper), however, the SA provided for wage escalation on labour, computed at 25 per cent of the value of work done, on account of rise in consumer price index with reference to the daily wage of minimum rated worker (Rs.3.50) as on March 16, 1971 quoted by BBCC in their tender. The fixation, of a lower wage rate of Rs.3.50 instead of the prevalent rate of Rs.4.50 already accepted earlier (February 1977) in respect of EPI, besides being discriminatory resulted in extra payment amounting to Rs.74.27 lakhs (January 1979 to March 1983) to the contractor (BBCC) on account of wage escalation vis-a-vis that admissible to the other contractor (EPI).

Had the minimum wage of Rs.4.50 been adopted by BBCC ab initio, the value of work done by them up to March 1983 at 1971 (March) price level would have worked out to Rs.467.34 lakhs instead of Rs.436.15 lakhs and the escalation payable on labour would

have worked out to Rs.161.48 lakhs as against Rs.225.18 lakhs actually paid. Thus on this basis, the extra payment would have worked out to Rs.32.52 lakhs.

The Government stated in reply (September 1983) that as the payment was made strictly in terms of the agreement, the question of excess payment did not arise and that the reference to the wage of Rs.4.50 for a minimum rated worker per day as adopted for in the contract with EPI was not relevant for judging the lump sum price of the accepted lowest tender of M|S BBCC for a different work. The reply of the Government is not acceptable since there should not have been two different rates for daily wage of minimum rated worker at the same place, time and nature of work.

6.11.9. Loss of receipts from sale proceeds of buildings

HRBC selected (September 1970) the Howrah Improvement Trust (HIT) as implementing agent for supervision of the construction of the Howrah Approach Road known as Section II of the Second Hooghly River Bridge Project (SHBP). Although work order was issued to EPI in September 1972 no work could be taken up in Section II B (beyond Grand Trunk Road) till June 1980 for want of possession of land in the thickly populated area in the district of Howrah. After about eight years of efforts, the Special Land Acquisition Officer (LAO) could deliver the first lot of land for this Section in April 1980. Out of 62 acres of land to be acquired on this side, only 18 acres of land including structures thereon could be acquired (June 1983) through the Special LAO.

(a) For payment of compensation for land and structures, HRBC advanced (March 1981 to October 1982) to the Special LAO sums aggregating Rs.147 lakhs in respect of which statement of expenditure for Rs.91.12 lakhs only had been furnished by the Special LAO till 31st March 1983. Particulars regarding utilisation of the balance of Rs.55.88 lakhs were still awaited (July 1983).

The land and structures thus acquired became the properties of HRBC. Although the structures contained valuable building materials and parts, HIT appointed contractors (May 1980) for demolition of

structures, free of cost, allowing them to take away the building materials on nominal prices on the basis of their quotation. It was found that in three cases sums of Rs.350, Rs.475 and Rs.5,000 were received by the HIT for the materials of buildings for which compensations of Rs.46,992, Rs.1,96,851 and Rs.1,09,153 respectively were paid. In this way, HIT received a sum of Rs.0.20 lakh only as sale proceeds of structures during 1980-81 against buildings for which compensation to the extent of Rs.20.71 lakhs (assessed value : Rs.25.89 lakhs) had been paid. There was also absence of control over the building materials. The District Magistrate, Howrah, reported (June 1980) to the HRBC that doors, windows, grills etc. had been taken away by miscreants.

However, in view of a High Court directive in May 1982 steps were taken for selling the structures to owners at reserved price (usually 10 per cent of the assessed value) or alternatively, putting the building materials to auction. This resulted in better realisation of sale proceeds. The HIT collected (1981-83) Rs.5.61 lakhs out of the structures for which Rs.37.72 lakhs had been paid (1981-83) as compensation (assessed value : Rs.47.15 lakhs).

The disproportionately low receipt of Rs.0.20 lakh (0.08 per cent) during 1980-81 against subsequent realisation of Rs.5.61 lakhs (12 per cent) during 1981-82 from structures of buildings was due to inability on the part of the HRBC to take suitable measures for protection of their building properties and their eagerness to demolish the structure outright without going through the process of auction. As implementing agent, the HIT also failed to credit the sale proceeds of building materials to HRBC fund promptly. Out of Rs.0.20 lakh, Rs.3.16 lakhs and Rs.2.45 lakhs collected as sale proceeds by HIT during 1980-81, 1981-82 and 1982-83 respectively, the HIT credited only Rs.3.36 lakhs to HRBC in July 1982, thus retaining the money in HIT fund for more than two years. The balance of Rs.2.45 lakhs had not so far been credited to HRBC (July 1983).

(b) Out of fund of Rs.147 lakhs placed with the Special LAO during March 1981 to October 1982 for acquisition of land and structure only Rs.114.06 lakhs could be spent by the LAO up to 31st March 1983 on compensation.

In reply (December 1983) the Government admitted that the sale of dismantled materials to their owners after fixing the reserved price at ten per cent resulted in realisation of much better prices, but did not explain why the same procedure could not be adopted prior to High Court Direction of May 1982. The reply also did not give any information regarding the undisbursed amount of Rs.32.34 lakhs (Rs.147 lakhs minus Rs.114.66 lakhs) lying with the Special LAO as on 31st March 1983 or the non-credit of sale proceeds of Rs.2.45 lakhs during the period July 1982 to July 1983.

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 24 undertakings as on 31st March 1983, three have prepared their *pro forma* accounts up to date, four have not prepared their accounts since inception (one submitting accounts for intermediate periods) and the accounts of 17 units are in arrears (May 1984) for different periods vide Appendix 7.1.

In respect 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 the Government are reported to be engaged in compiling the accounts. In respect of other undertakings, the reasons for arrears in preparation of *pro forma* accounts are awaited from the departments.

The *pro forma* accounts of the undertaking of the Calcutta Tramways Company Limited for 1980-81 and 1981-82 have been received (June 1984) though the accounts for 1976-77 to 1979-80 and 1982-83 (up to 14th October 1982) have not been received so far (June 1984). The undertaking was converted into a Government Company on 15th October 1982.

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 West Bengal Tourism Development Corporation Limited with effect from 1st November 1975, are in arrears (June 1984).

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

COMMERCE AND INDUSTRIES DEPARTMENT

DIRECTORATE OF CINCHONA AND OTHER MEDICINAL PLANTS

7.3. Government Emetine Factory, Mungpoo

In order to meet the gap between the production and demand of emetine hydrochloride (an alkaloid) the Directorate of Cinchona and Other Medicinal Plant prepared in November 1979 a scheme involving a capital cost of Rs.25 lakhs for the production of 240 Kg of the alkaloid per annum from ipecac roots. The factory was to be located at Mungpoo (Darjeeling district) about 85 km away from the ipecac plantation.

The Directorate appointed in April 1980, a firm of Calcutta as consultant for the preparation of the project report with technical feasibility and economic viability. As per the project report submitted in August 1980 by the consultants, and approved by Government in April 1982, the proposed factory with an initial capacity of production of 240 Kg of emetine hydrochloride annually from 12 tonnes of dried ipecac roots was to be installed at a cost of Rs.15.50 lakhs within a year from the date of approval of the project report. The cost was to be met jointly from State plan allocations and Central assistance for hill area development. This was exclusive of the cost of power, steam and water which were to be shared with the adjacent quinine factory. Neither the economics of sharing these utilities was worked out nor was the recurring cost of transportation of ipecac roots from the plantation site determined. Gains resulting from production of emetine hydrochloride in preference to the sale of roots had also not been examined before taking up the scheme.

The initial offer, of the consultants comprising a down payment of Rs.0.50 lakh followed by annual turnover linked payments for five years after commissioning was revised (April 1980) on negotiation to a total fee of Rs.5.25 lakhs for commissioning of the project on a turn-key basis and with a guaranteed yield of emetine hydrochloride at the rate of two *per cent* of the quantity of roots processed although in their draft agreement (May 1981), the consultants assured a direct yield of one *per cent* from the roots and only an unspecified quantity from residual liquors. This offer was, however, rejected (July 1982) since the process know-how developed by the Directorate reportedly ensured recovery of one *per cent* of emetine hydrochloride from residual liquors in addition to one *per cent* obtained directly.

The Directorate sought to justify the rejection with the fact that its own technology was more modern than that offered by the

consultants. The Directorate had not ascertained whether the consultants were capable of offering a more modern technology of producing emetine hydrochloride.

It was, however, noticed that against the yield of two *per cent* claimed by the Directorate, actual yield of emetine hydrochloride obtained in bench-scale production during October 1982 and January 1984 worked out to only 1.5 *per cent* of the roots processed.

The consultants were already paid Rs.0.50 lakh up to December 1981 as down payment against further payment of Rs.4.75 lakhs to be made to the consultants for commissioning the project on a turn-key basis, expenditure on developing emetine technology alone was Rs.0.45 lakh, Rs.6.24 lakhs and Rs.6 lakhs during the three years ending 1982-83.

The project cost further increased with the appointment of two other consultants one in October 1981 at a cost of Rs.0.08 lakh for supervision of civil works executed departmentally and another appointed in November 1981 at a cost of Rs.0.26 lakh to supervise the procurement of plant and machinery.

As per the project report, civil works were to be completed by August 1981 at a cost of Rs.6 lakhs. These were completed in March 1982 at a cost of Rs.13.15 lakhs. While the delay in completion was attributed by the Directorate to non-availability of cement in time, the increase in cost was due to inclusion of various items of work not envisaged in the project report.

The order for the supply of extraction equipment was placed (December 1981) on a firm of Calcutta at a cost of Rs.2.29 lakhs to be delivered up to July 1982. As the firm could not supply them within the stipulated time reportedly due to labour trouble, the order was cancelled (September 1982) and their security deposit of Rs.0.24 lakh was forfeited (October 1983). On re-tendering, the order was placed (February 1983) on another firm at a cost of Rs.7.80 lakhs to be delivered within August 1983. The equipment were delivered in February 1984, these were not installed so far (March 1984). The sharp increase in the value of the order was stated to be due partly to the choice of stainless steel over mild steel in respect of certain equipment although this preference was not specified in the project report.

Against a capital outlay of Rs.15.50 lakhs approved by Government in April 1982, expenditure incurred for the project from

State plan allocations and Central assistance for hill area development during the four years up to 1982-83 was as follows :

Year	Expenditure incurred from		Total
	State Plan	Central assistance	
	<i>(Rupees in lakhs)</i>		
1979-80	0.38	Nil	0.38
1980-81	Nil	4.43	4.43
1981-82	4.01	9.48	13.49
1982-83	12.86	1.95	14.81
	Total		
	17.25	15.86	33.11

Though the capital cost expended till 31st March 1983 was 213.6 per cent of the projected cost, the project report had not been revised nor the date of commencement of commercial operation scheduled so far (January 1984).

The process of extraction consists of production of a part of emetine hydrochloride directly and conversion of about 50 per cent of an intermediate product called cephaeline. The import licence for the reagent required for conversion of cephaeline into emetine hydrochloride has not been granted so far (January 1984). As a result, 16 kg of cephaeline produced between October 1982 and January 1984 on a laboratory scale could not be converted and has reportedly lost 20 to 30 per cent of its value on storage. As stated (February 1984) by the Directorate, 9 kg of emetine hydrochloride (approximate sale value in 1983 : Rs.2.80 lakhs in foreign market and Rs.0.80 lakh in local market) produced so far could not be sold due to non-constitution of sale committee by the Government.

The matter was reported to the Government in October 1983; reply is awaited (August 1984).

FISHERIES DEPARTMENT

GOVERNMENT FISH TECHNOLOGICAL STATION, JUNPUT

7.4. Working of scheme for production of shark liver oil, fish by-products

For production of shark liver oil (SLO), fish by-products (FBP), etc., a fish technological station at Junput in Midnapore district has been functioning since 1949-50 under the control of the Fisheries Department, Government of West Bengal. While the installed capacity of fish by-products was one tonne per day, the capacity for shark liver oil of the scheme was not determined. Up to 31st March 1983, a sum of Rs.31.15 lakhs was spent on the scheme towards salary of staff, cost of raw materials, transportation charges etc., against revenue of Rs.24.18 lakhs earned. The table below indicates the expenditure (before charging depreciation and interest on capital) and income for the six years up to 1982-83 :

Year					Expenditure	Income	Excess(+)/ Shortage(-)
<i>(In lakhs of rupees)</i>							
1977-78	..	..	..	..	1.07	2.27	(+)1.20
1978-79	..	..	..	..	1.59	1.04	(-)0.55
1979-80	..	..	..	..	2.04	1.08	(-)0.96
1980-81	..	..	..	..	2.54	1.08	(-)1.46
1981-82	..	..	..	..	3.79	1.93	(-)1.86
1982-83	..	..	..	..	7.01	7.87	(+)0.86

The deficit in income over the expenditure was due to shortfall in production of both SLO and FBP as shown below :

Year	Name of the product	Target of production		Achievement		Sales		Percentage of achievement to targeted quantity
		Quan- tity	Amount (Rupees in lakhs)	Quan- tity	Amount (Rupees in lakhs)	Quan- tity	Amount (Rupees in lakhs)	
		(SLO in litres and FBP in tonnes)		(SLO in litres and FBP in tonnes)		(SLO in litres and FBP in tonnes)		
1977-78	.. SLO	5000	0.70	5000	0.70	5221	0.83	100
	.. FBP	112.6	1.85	85.6	1.50	83.6	1.50	76
1978-79	.. SLO	5500	0.88	3500	0.56	2325	0.35	64
	.. FBP	121.7	2.05	62.1	1.14	35.5	0.62	51
1979-80	.. SLO	2000	0.32	1000	0.16	297	0.05	50
	.. FBP	149.6	2.61	68.5	1.53	32.3	0.65	57
1980-81	.. SLO	1500	0.24	30	0.01	30	0.01	2
	.. FBP	149.6	2.91	59	1.33	54.7	1.05	39
1981-82	.. SLO	1000	0.16	239	0.04	239	0.04	24
	.. FBP	128	3.17	67	2.01	65.9	1.49	52
1982-83	.. SLO	300	0.06	236	0.05	236	0.05	79
	.. FBP	111.5	3.27	61.05	1.22	151.9	5.53	55

It would be seen that even after lowering the targets from year to year the unit could not attain the targeted quantity. This was attributed (January 1984) to paucity of funds for procurement of raw materials.

Poor performance in the case of fish by-product (fish meal) was further attributed (September 1983) to (i) low acceptability of the product, even by the Animal Husbandry Directorate itself, due to low protein content (40 per cent against 62 per cent in the case of fish meal produced by Kerala Fisheries Corporation Limited), (ii) uneconomical working due to higher cost of raw materials and (iii) withholding of payments (Rs.1.24 lakhs) for supplies to Animal Husbandry Directorate during August 1977 to January 1978.

With regard to shark liver oil, the production fell from 1979-80 onwards due to non-purchase of the oil by the Directorate of Health Services in view of availability of substitute medicines resulting in accumulation of stock as on 31st March 1983 (565 litres value : Rs.0.10 lakh). Open market sale could not make a break through as the samples could not attain the quality as per Indian Pharmacopoeia. The Directorate of Drugs Control opined (December 1979) that old manufacturing process and use of non-dependable equipment were responsible for inferior quality of the product. Action towards modernisation of plant so as to make its products marketable was, however, not taken.

The matter was reported to Government in October 1983; reply is awaited (August 1984). 7

COTTAGE AND SMALL SCALE INDUSTRIES DEPARTMENT

INDUSTRIAL ESTATE, KALYANI

7.5. Loss of rent

A textile mill was in occupation of a shed and open space measuring 13,875 square feet and 22,455 square feet respectively since November 1966 as a tenant of the Industrial Estate, Kalyani, under the Cottage and Small Scale Industries Department. In April 1968, the mill submitted a proposal to the Department for surrender of 8,315 square feet of the shed and 8,979 square feet of open space with immediate effect as these were in excess of its requirement. The total area under the mill's occupation was remeasured in June 1968 by the department and it was found that 8,315 square feet of shed and 17,294 square feet of open space were actually being held in excess of the requirement. Of this, a part of the shed covering 3,039 square feet and open space of 7,922 square feet were re-allotted in November 1971 and a further part of the shed covering 4,676 square feet and open space of 8,772 square feet re-allotted to two units in September 1978 leaving 600 square feet each of the shed and open space unallotted up to December 1982. The proposal for surrender of surplus space was, however, accepted formally by the department in January 1983 with retrospective effect from April 1968 reportedly due to procedural delay. Delay in acceptance of surrendered space and non-allotment thereof to other industrial units resulted in a loss of revenue of Rs.0.76 lakh to the end of December 1982.

The matter was reported to Government in October 1983; their reply is awaited (August 1984).



(G. V. C. RAO).

Accountant General I, West Bengal

CALCUTTA,

The 2 SEP 1985

Countersigned



(T. N. CHATURVEDI).

Comptroller and Auditor General of India.

NEW DELHI.

The 9 SEP 1985

9 SEP 1985

LIST OF APPENDICES

	Page(s)
Appendix 1.1 .. Plan and non-Plan expenditure on revenue account during 1982-83	227
Appendix 1.2 .. Plan and non-Plan expenditure on Capital account during 1982-83	228
Appendix 1.3 .. Loans and Advances	229
Appendix 2.1 .. Cases where savings (more than Rs. 25 lakhs in each case) exceeded 10 per cent of total provision.	230-231
Appendix 2.2 .. Instances of reappropriation between provision for revenue and for other expenditure in 1982-83	232
Appendix 2.3 .. Drawal of funds in advance of requirements	233-234
Appendix 3.1 .. Cases of misappropriation remaining to be finalised at the end 1982-83	235-236
Appendix 4.1 .. Statement of incomplete schemes of District Roads and Bridges in the districts of Burdwan, Nadia, Hooghly and 24 Parganas covered by test audit.	238-241
Appendix 4.2 .. Statement showing district-wise completed and incomplete schemes vis-a-vis cost over-run of district roads.	242
Appendix 4.3 .. Statement showing details of the Urban Water Supply Schemes	243-246
Appendix 6.1 .. Utilisation certificates awaited in September 1983 for grants paid by Government up to March 1982	247-248
Appendix 6.2 .. Statement showing financial assistance received by Municipalities /Notified Area Authority from Government and their total expenditure in years under audit	249
Appendix 6.3 .. Statement showing release of grants to Panchayati Raj Bodies at all levels in spite of substantial balances remaining unutilised	250-251
Appendix 7.1 .. Statement showing arrears in preparation of <i>pro-forma</i> accounts by departmental Commercial and <i>quasi</i> -Commercial Undertakings	252-253
Appendix 7.2 .. Summarised financial results of departmentally managed commercial and <i>quasi</i> -Commercial Undertakings	254-255

APPENDIX 1.1.

(Reference: Paragraph 1.4, page 4)

Plan and non-Plan expenditure on revenue account during 1982-83

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	0.46	0.48	0.35 (0.39)	(-)0.13	4,25.69	4,54.85	4,35.06 (3,43.47)	(-)19.79
B. Social and Community Services	1,49.58	2,24.81	2,00.30 (1,23.41)	(-)24.51	5,74.44	5,89.59	5,91.31 (5,15.02)	(+)1.72
C. Economic Services—								
(a) General Economic Services	4.88	4.90	2.77 (3.87)	(-)2.13	18.30	18.32	15.85 (17.33)	(-)2.47
(b) Agriculture and Allied Services	66.72	70.97	71.06 (55.45)	(+)0.09	1,32.74	1,43.88	1,25.41 (1,09.81)	(-)18.47
(c) Industry and Minerals	6.40	6.90	5.47 (7.07)	(-)1.43	15.07	15.23	13.79 (13.08)	(-)1.44
(d) Water and Power Department	3.56	5.91	1.40 (1.16)	(-)4.51	41.50	44.10	55.84 (33.81)	(+)11.74
(e) Transport and Communications	1.58	1.58	0.64 (1.78)	(-)0.94	48.65	50.86	47.90 (44.09)	(-)2.96
D. Grants-in-aid and Contributions	..	..	..	..	50.56	57.95	54.55 (41.82)	(-)3.40
Total	2,33.18	3,15.55	2,81.99 (1,93.13)	(-)33.56	13,06.95	13,74.78	13,39.71 (11,18.43)	(-)35.07

*Figures in brackets represent actuals for 1981-82.

APPENDIX 1.2

(Reference : Paragraph 1.5, page 5)

Plan and non-Plan expenditure on Capital account during 1982-83

Sector/Sub-sector of expenditure	Plan				Non-Plan				
	Budget	Budget plus Supplementary	Actuals*	Variations Increase (+) Decrease(-)	Budget	Budget plus Supplementary	Actuals*	Variations Increase (+) Decrease(-)	
<i>(In crores of rupees)</i>									
A. General Services	2.98	2.98	1.75 (1.99)	(-)1.23	2.17	2.17	2.80 (3.51)	(+)0.63	
B. Social and Community Services	14.54	15.19	18.32 (18.56)	(+)3.13	1.11	1.13	-1.60 (-3.80)	(-)2.73	
C. Economic Services—									
(a) General Economic Services	4.97	4.97	3.29 (3.48)	(-)1.68	3.12	3.12	1.74 (1.53)	(-)1.38	
(b) Agriculture and Allied Services	14.21	14.21	11.41 (9.77)	(-)2.80	2.60	2.78	2.02 (0.50)	(-)0.76	
(c) Industry and Minerals	7.09	7.25	6.62 (6.82)	(-)0.63	1.07	3.19	2.41 (3.33)	(-)0.78	
(d) Water and Power Development	50.50	50.61	35.64 (48.19)	(-)14.97	..	..	.. (1.72)	..
(e) Transport and Communications	35.56	35.68	34.66 (26.71)	1.02	0.18	0.33	0.59 (0.67)	(+)0.26	
Total	1,29.85	1,30.89	111.69 (115.54)	(-)19.20	10.25	12.72	7.96 (7.96)	(-)4.76	

*Figures in brackets represent actuals for 1981-82.

APPENDIX 1.3

(Reference : Paragraph 1.6, page 6)

Loans and Advances

Categories	1980-81			1981-82			1982-83			Outstanding balance, on 31st March 1983
	Outstanding balance on 31st March / 1st April 1980	Loans disbursed	Loans recovered	Outstanding balance on 31st March / 1st April 1981	Loans disbursed	Loans recovered	Outstanding balance on 31st March / 1st April 1982	Loans disbursed	Loans recovered	
<i>(In crores of rupees)</i>										
(i) Loans for Social and Community Services	2,47.10	34.19	2.78	2,78.51	84.74	1.86	3,11.39	31.60	1.62	3,41.37
(ii) Loans for Economic Services—										
(a) General Economic Services ..	32.36	11.88	4.93	39.31	7.33	9.29	37.35	13.95	6.35	44.95
(b) Agriculture and Allied Services	69.57	6.32	0.84	75.05	6.81	0.37	81.49	9.48	2.12	88.85
(c) Industry and Minerals ..	1,19.05	24.73	4.86	1,38.92	20.81	1.98	1,57.75	21.07	6.93	1,71.89
(d) Water and Power Development	2,97.28	66.05	..	3,63.33	78.95	..	4,42.28	43.31	..	4,85.59
(e) Transport and Communications	1,35.41	28.02	..	1,63.43	31.80	0.06	1,95.17	31.10	0.03	2,26.24
Total—(ii) ..	6,53.67	1,37.00	10.63	7,80.04	1,45.70	11.70	9,14.04	1,18.91	15.43	10,17.52
(iii) Loans to Government Servants	11.77	7.36	5.60	13.53	7.69	6.06	15.16	8.99	6.70	17.45
(iv) Loans for miscellaneous purposes	0.30	..	..	0.30	0.30	0.02	0.58	..	..	0.58
Total ..	9,12.84	1,78.55	19.01	10,72.38	1,88.43	19.64	12,41.17	1,59.50	23.75	13,76.92

APPENDIX 2.1

(Reference : Paragraph 2.4, page 23)

Cases where saving (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
<i>(In lakhs of rupees)</i>					
(1)	10-State Excise	4,63.87	4,07.61	56.26	12.1
(2)	13-Other Taxes and Duties on Commodities and Services	2,79.89	2,40.91	38.98	13.9
(3)	14-Other Fiscal Services ..	1,24.57	86.78	37.79	30.3
(4)	16-Interest Payments ..	1,00.02	45.88	54.14	54.1
(5)	19-District Administration ..	7,09.96	6,00.60	1,09.36	15.4
(6)	22-Jails	8,31.37	7,07.22	1,24.15	14.9
(7)	26-Fire Protection and Control ..	5,06.84	4,18.84	88.00	17.4
(8)	32-Education (Sports) ..	2,03.23	1,57.90	45.33	22.3
(9)	37-Family Welfare	17,21.16	14,83.67	2,37.49	13.8
(10)	39-Housing	15,54.12	13,83.78	1,70.34	11.00
(11)	40-Urban Development ..	76,06.78	53,16.49	22,90.29	30.1
(12)	42-Labour and Employment ..	53,71.42	47,47.26	6,24.16	11.6
(13)	44-Social Security and Welfare (Relief and Rehabilitation of Displaced Persons)	11,32.96	8,07.19	3,25.77	28.8
(14)	45-Social Security and Welfare (Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes)	32,99.00	28,78.07	4,20.93	12.8
(15)	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)	73,88.18	59,59.04	14,29.14	19.3
(16)	48-Other Social and Community Services	3,26.96	2,46.77	80.19	24.5
(17)	49-Secretariat-Economic Services	3,89.45	3,22.90	66.55	17.1
(18)	50-Co-operation	36,76.50	31,17.58	5,58.92	15.2
(19)	53-Minor Irrigation, Soil Conservation and Area Development	58,43.47	57,81.56	61.89	10.6
(20)	54-Food	35,79.19	28,38.73	7,40.46	20.7
(21)	57-Fisheries	5,44.43	4,22.64	1,21.79	22.4
(22)	59-Community Development ..	27,35.16	17,43.74	9,91.42	36.2

Serial number	Number and name of grant	Total provision	Expenditure	Saving	Percentage
<i>(In lakhs of rupees)</i>					
(23)	60-Community Development (Excluding Panchayat)	16,90.02	13,55.18	3,34.84	19.8
(24)	61-Industries (Closed and Sick Industries)	9,40.14	6,28.47	3,11.67	33.2
(25)	62-Industries (Excluding Closed and Sick Industries)	21,81.89	19,34.49	2,47.40	11.3
(26)	63-Village and Small Industries (Excluding Public Undertakings)	9,85.22	7,67.79	2,17.43	22.1
(27)	71-Road and Water Transport Services	76,77.67	65,46.03	11,31.64	14.7
(28)	75-Investments in General Financial and Trading Institution	73.50	39.17	34.33	46.7
(29)	76-Public Undertakings ..	27,05.07	19,79.60	7,25.47	26.8

APPENDIX 2.2

(Reference : Paragraph 2.5, page 28)

Instances of reappropriation between provision for revenue and for other expenditure in 1982-83

Serial number	Name of the Department	Grant No.	Head from which transferred	Amount (In lakhs of rupees)	Head to which transferred
(1)	Animal Husbandry and Veterinary Services Department	56—Dairy Development	311—Dairy Development	1.73	511—Capital outlay on Dairy Development
(2)	Irrigation and Waterways Department	66—Irrigation, etc.	333—Irrigation, Navigation, Drainage and Flood Control	15.23	532—Capital outlay on Multipurpose River Project
			333—Irrigation, Navigation, Drainage and Flood Control	1.00	533—Capital outlay on Irrigation, Navigation, Drainage and Flood Control
(3)	Housing Department	.. 39—Housing	688—Loans for Housing	1.45	283—Housing

APPENDIX 2-3

(Reference : Paragraph 2-8, page 29)

Drawal of funds in advance of requirements

Sl. No.	Name of the Department/ Drawing Officer	Amount and month of drawal from treasury	Purpose	Details of disbursement/refund to treasury/retention
(1)	(2)	(3)	(4)	(5)
<i>(Rupees in lakhs)</i>				
1.	Agriculture— Sub-Divisional Agricultural Officer (Sadar), 24-Parganas	19.72 (Between March 1981 and February 1983)	Old age pension to farmers (Rs. 16.16 lakhs) cost of mechanical compost for the farmers of cyclone hit areas (Rs. 3.24 lakhs) and Employees Provident Fund and Family Pension (Rs. 0.32 lakh)	Rupees 7.37 lakhs in respect of old age pension and Rs. 0.15 lakh under Employees Provident Fund and Family Pension disbursed up to July 1983; balance (Rs. 12.20 lakhs) kept in Current Account with the State Bank of India, Jadavpur University Branch (September 1983).
2.	Cottage and Small Scale Industries— General Manager, District Industrial Centre, Purulia	2.00 (March 1979)	Construction of building for District Industrial Centre, Purulia	Retained as Deposit-at-call Receipt up to 28th March 1982. The amount was transferred to Executive Engineer, Public Works Department, Purulia Division on 29th March 1982.
3.	Development and Planning— Block Development Officer, Haroa-I	4.65 (March 1982)	Construction of brick paved road under Sunderban Development Scheme	Rupees 1.12 lakhs disbursed up to 15th January 1983; balance (Rs. 3.53 lakhs) lying in cash (January 1983).
4.	Block Development Officer, Haroa-I = <u>1st</u>	10.57 (Between March 1980 and September 1982)	Construction of different roads under Sunderban Development Scheme	Rupees 6.88 lakhs disbursed up to 25th January 1983; balance (Rs. 3.69 lakhs) lying in current Account with the State Bank of India, Gosaba Branch (January 1983).
5.	Block Development Officer, Mathurapur-I	24.14 (Between March 1980 and March 1983)	Development of Sunderban region	Rs. 17.28 lakhs disbursed up to August 1983; balance (Rs. 6.86 lakhs) kept in Current Account with the United Bank of India, Mathurapur Branch (August 1983).

APPENDIX 2-3 (Conold.)

Drawal of funds in advance of requirements

Sl. No.	Name of the Department/ Drawing Officer	Amount and month of drawal from treasury	Purpose	Details of disbursement/refund to treasury/retention
(1)	(2)	(3)	(4)	(5)
<i>(Rupees in lakhs)</i>				
6.	Health and Family Welfare— District Medical Officer, Jalpaiguri	1.54 (March 1982)	Implementation of National Programme for control of blindness (Rs. 0.92 lakh) and Establishment of Intensive Care Unit in the District Hospital (Rs. 0.62 lakh)	Rupees 0.15 lakh for control of blindness disbursed up to February 1983, balance (Rs. 1.39 lakhs) kept in cash (February 1983).
7.	Relief and Welfare (Relief Branch)— Block Development Officer, Gosaba	30.00 (June 1982)	Relief works in areas affected by cyclone of December 1981	Rupees 7.05 lakhs disbursed up to 31st December 1982 and Rs. 5 lakhs refunded to treasury in August 1983; balance (Rs. 17.95 lakhs) kept in the Current Account with the State Bank of India, Gosaba Branch (January 1983).
8.	Block Development Officer, Mathurapur-I	2.50 (Between May 1983 and June 1983)	Minor Irrigation Programmes under drought Relief Employment Generation Scheme	Rupees 1.78 lakhs disbursed up to August 1983; balance (Rs. 0.72 lakh) kept in the Current Account with the United Bank of India, Mathurapur Branch (August 1983).
9.	Scheduled Castes and Tribes Welfare— Block Development Officer, Haroa-I, 24-Parganas	1.77 (December 1981)	Establishment of Industrial Workshop (Jute)	Kept in the Current Account with the United Bank of India, Haroa Branch (January 1983).
10.	Tourism Department— Assistant Director of Tourism, West Bengal	0.59 (Between November 1981 and February 1982)	Festival, 1981	Rupees 0.47 lakh disbursed between March 1983 and April 1983 and Rs. 0.12 lakh refunded to the Reserve Bank of India, Calcutta in April 1983.
		Total		
		97.48		

APPENDIX 3-1

(Reference: Paragraph 3-10, page 112)

Cases of misappropriation remaining to be finalised at the end of 1982-83

Sl. No.	Name of the Department	Reported up to 31st March 1978		Reported in 1978-79		Reported in 1979-80		Reported in 1980-81		Reported in 1981-82		Reported in 1982-83		Total	
		No.	Amount Rs.	No.	Amount Rs.	No.	Amount Rs.	No.	Amount Rs.	No.	Amount Rs.	No.	Amount Rs.	No.	Amount Rs.
1.	Agriculture ..	35	2,10,558	..	..	..	..	10	1,39,988	6	58,775	1	299	52	4,09,620
2.	Animal Husbandry and Veterinary Services	7	1,39,730	..	..	..	..	1	18,973	1	78,378	3	89,497	12	3,26,578
3.	Board of Revenue ..	309	13,83,390	4	6,959	4	52,096	3	20,683	7	93,065	7	45,541	334	16,01,734
4.	Industrial Recons- truction	..	..	..	..	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 ..	29	6,44,518	1	34,284	..	..	..	..	..	..	..	..	30	6,78,802
8.	Excise ..	..	..	..	..	..	..	..	..	1	6,451	..	..	1	6,451
9.	Finance ..	8	2,28,170	..	..	..	..	..	..	1	21,000	2	1,51,744	11	4,00,914
10.	Food and Supplies	4	99,333	..	..	..	..	..	..	..	..	..	..	4	99,333
11.	Forest ....	..	..	..	..	..	..	..	..	1	2,81,000	..	..	1	2,81,000
12.	Health and Family Welfare	23	9,80,010	3	66,838	2	24,762	1	6,961	4	1,60,145	2	53,700	35	12,92,416
13.	Home (Transport)	..	..	..	..	..	..	..	..	1	70,367	..	..	1	70,367
14.	Home (Police) ..	5	1,17,829	..	..	1	27,110	..	..	1	72,444	2	8,32,844	9	10,50,227
15.	Information and Cultural Affairs	1	15,000	..	..	..	..	..	..	..	..	..	..	1	15,000
16.	Irrigation and Waterways	10	1,02,843	3	41,728	2	27,839	..	..	..	..	..	..	15	1,72,410
17.	Judicial ..	..	..	1	35,428	..	..	1	51,494	..	..	..	..	2	1,86,922

APPENDIX 3 I (Contd.)

Cases of misappropriation remaining to be finalised at the end of 1982-83

Sl. No.	Name of the Department	Reported up to 31st March 1978		Reported in 1978-79		Reported in 1979-80		Reported in 1980-81		Reported in 1981-82		Reported in 1982-83		Total	
		No.	Amount Rs.	No.	Amount Rs.	No.	Amount Rs.	No.	Amount Rs.	No.	Amount Rs.	No.	Amount Rs.	No.	Amount Rs.
18.	Labour ..	3	3,04,476	..	..	..	..	..	..	..	..	..	..	3	3,04,476
19.	Land and Land Reforms	..	..	..	..	..	..	..	2	16,43,587	5	32,632	7	16,76,219	
20.	Local Government and Urban Development	1	10,500	..	..	..	..	..	..	..	..	..	..	1	10,500
21.	Panchayats and Community Development	(+) ²⁴	9,55,722	2	34,200	2	1,06,171	..	2	96,128	..	..	..	30	11,92,221
22.	Public Works	2	59,498	..	..	..	..	..	..	..	1	3,95,567	3	4,55,065	
23.	Public Works (Construction Board)	1	78,900	..	..	..	..	..	..	..	..	..	..	1	78,900
24.	Public Works(Roads)	1	18,000	..	..	..	..	..	..	..	2	1,50,727	3	1,68,727	
25.	Metropolitan Development	2	1,49,920	..	..	..	..	..	..	..	..	..	..	2	1,49,920
26.	Refugee Relief and Rehabilitation	2	2,50,352	..	..	..	..	..	..	..	..	..	..	2	2,50,352
27.	Relief and Welfare	25	80,004	..	..	..	..	..	..	..	..	..	..	25	80,004
28.	Tourism ..	1	1,15,628	..	..	..	..	..	..	..	..	..	..	1	1,15,628
Total ..		500	62,22,162	14	2,19,437	13	4,40,639	16	2,38,099	27	25,81,340	25	17,52,551	595	114,54,228

(+)²⁴Two items for Rs. 6,49,027 transferred from Agriculture Department

APPENDIX 4·1

APPENDIX

(Reference: para 4.1.5.2;

Statement of Incomplete schemes of District Roads and Bridges in the districts of Burdwan,

Sl. No.	Name of Incomplete Scheme	Length in km	Estimated cost	Date of administrative approval	Date of Technical sanction	Date of land acquisition proposal
(1)	(2)	(3)	(4)	(5)	(6)	(7)
(In lakhs of rupees)						
(I) <i>Burdwan District</i>						
1.	Construction of Kaichor—Nandigram Singhi Road	28	26.49	NA	20-12-68	19-1-66 and 26-2-80
2.	Upgrading of Nutanhat Srikhanda Section of Kaseem Bazar-Nutanhat Srikhanda	20.5	32.23	NA	19-3-79	NA
(II) <i>Nadia District</i>						
3.	Improvement of Roatari-Chakdah Nimtola Road	6.20	10.58	Nil	Nil	18-3-76
4.	Construction of Dharmada to Muragacha-N H 34	7.00	20.09	31-3-78	NA	5-10-78
5.	Bangaibazar to Chapra-Krishnagore-Karimpur-Sikarpur Road	1.68	2.96	29-3-82	NA	NA
6.	Chapra-Gangra Road	13.04	9.11	14-7-62	NA	NA
7.	Approach Road from Krishnagore-Karimpur-Sikarpur Road to Hatchpara. H.E. School	0.67	Nil	Nil	Nil	NA
8.	Strengthening of Bogula-Nonaganj Road	13.94	Nil	Nil	Nil	NA

4.1

page 119)

Nadia, Hooghly and 24-Parganas covered by test audit

Date of acquisition of land	Date of commencement of Work	Period of construction stipulated	Physical progress	Expenditure incurred up to Nov '83	Reasons for delay	Whether physical progress commensurate with expenditure incurred	Remarks
(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
(In lakhs of rupees)							
April 1976(in part)	1976-77	Nil	A stage 18.7 km B stage 19.0 km C stage 26.0 km	58.20	Delay in submission of LA proposal as also change in design of road	No	
NA		Nil	A stage 17.55 km B stage 20 km C stage 20.50 km	24.33			
June '76 (in part)	6-2-73	Nil	A stage 4.40 km B stage 6.10 km. C stage 6.20 km	14.47	Delay in acquisition of land	No	
Formal possession not received	8-1-77	Nil	A stage 6.90 km B stage 7 km C stage 7 km	15.64	Do	Yes	
NA	23-8-76	Nil	1.21 km	1.58	Do.	Yes	
NA	17-11-80	Nil	8.30 km	8.61	Delay in construction of a bridge	No	
NA	14-1-80	Nil	A stage Nil B stage 0.67 km C stage 0.67 km	0.92	Work stopped for want of Government approval		
NA	1981-82	Nil	1.00 km	0.73	Do.		

APPENDIX

(Reference : para 4.1.5.2;

Statement of Incomplete schemes of District Roads and Bridges in the districts of Burdwan,

Sl. No.	Name of Incomplete Scheme	Length in km	Estimated cost	Date of administrative approval	Date of Technical sanction	Date of land acquisition proposal
(1)	(2)	(3)	(4)	(5)	(6)	(7)
(In lakhs of rupees)						
9.	Strengthening of Ranaghat Aranghate Road	11.87	Nil	Nil	Nil	NA
(III) Hooghly District						
10.	Improvement of Kamarkundu Bajemalia Road	2.80	2.03	11/66	11/6	6/67
11.	Bainohee to Debipur ..	6.50	8.00	7/74	Nil	3/77
12.	Benui to Baikunthapur on Pandua Kalna Road	6.00	6.75	1/73	..	4/75
13.	Mundra Ox-Farm to Porabazar	6.50	13.27	9/74	Nil	8/75
14.	Singur-Ugli Road ..	9.66	7.50	2/62	Nil	3/66
(IV) 24-Parganas District						
15.	Construction of road from Kankinara to Madhabpur via Nilganj	10.00	13.00	Nil	Nil	8/74
16.	Bridge over Jamuna at Ukhra	-	Nil	Nil	Nil	Nil
17.	Road from Tentulia Bridge to Baduria	9.00	12.00	Nil	Nil	8/75

4.1 (Conold.)

page 119)

Nadia, Hooghly and 24-Parganas covered by test audit

Date of acquisition of land	Date of commencement of Work	Period of construction stipulated	Physical progress	Expenditure incurred up to Nov '83	Reasons for delay	Whether physical progress commensurates with expenditure incurred	Remarks
(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
(In lakhs of rupees)							
NA	1980-81	Nil	Nil	0.31	Do.		
2.72	6.72	Nil	A-Nil B-1 km C-1.80 km	4.32	Delay in land acquisition and construction of a bridge	No	
8.80	5/75	Nil	5.00 km	5.67	Delay in land acquisition	Yes	
1/76	3/73	Nil	4.00 km	6.38	Do.	No	
Nil	6/75	Nil	C-1.6 km	0.41	Do	Yes	
3/69	3/64	Nil	1.80 km	6.85	Do	No	
4/76	5/73	Nil	A-5.90 km B-9.25 km C-10 km	24.26	Delay in land acquisition and construction of a bridge	No	
Nil	Nil	Nil	..	0.47	Work stopped for want of Government approval		
6/76	3/73	Nil	A-5.00 km B-7.87 km C-8.37 km	11.38	Delay in land acquisition and construction of a bridge	No	

APPENDIX 4.2

(Reference : para : 4.1. 5.3; page 120)

Statement showing district wise completed and incomplete schemes vis-a-vis cost over-run of district roads

District covered by test audit	No. of schemes taken up	Completed schemes				Incomplete schemes				Remarks	
		No.	Estimated cost	Expenditure up to March 1983	Cost over-run	No.	Estimated cost	Expenditure up to March 1983	Cost over-run		
			(In lakhs of rupees)					(In lakhs of rupees)			
Hooghly ..	15	9	130.96	139.38	8.42	6	52.52	37.55	..	....
Burdwan ..	20	3	166.80	269.51	102.71	17*	873.91	687.66	..	*Estimated cost of 2 incomplete schemes not available	
24-Parganas ..	21	7	49.04	89.43	40.39	14*	247.56	103.20	..	*Estimated cost of 3 incomplete schemes not available	
Nadia ..	16	1	15.78	13.47	..	15*	673.53	273.60	.	*Estimated cost of 4 incomplete schemes not available.	
	72	20	362.58	511.79	151.52	52	1847.52	1102.01	..		

APPENDIX—4.3

(Reference : Paragraph 4, 4, 1, 3, page 137).

Statement showing details of the Urban Water Supply Schemes

Sl. No.	Name of the scheme		District	Name of Municipality		Whether New or augmentation scheme	Population as per 1971 Census (Figures in lakhs)	Sanctioned Cost (in lakhs of rupees)	Date of sanction	Revised estimate (in lakhs of rupees)	Date of Commencement	Date of Completion
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)		
1.	Arambag Scheme.	Water Supply	Hooghly	..	Arambag Municipality.	New ..	0.25	14.93	2-1-70	..	[28-3-72	December 1979
2.	Balurghat Scheme.	Water Supply	West Dinajpur		Balurghat Municipality.	New ..	0.67	13.72	17-8-70	..	24-3-77	October 1980
3.	Raigunj Scheme.	Water Supply	West Dinajpur		Raigunj Municipality.	New ..	0.43	22.48	17.3.75	60.25	May 1976	In progress
4.	Bankura Scheme.	Water Supply	Bankura	..	Bankura Municipality.	Augmentation.	0.79	12.71	23-8-74	..	December 1976	In progress
5.	Bishnupur Scheme.	Water Supply	Bankura	..	Bishnupur Municipality.	New ..	0.38	9.99 (For Zone I)	12-9-72	48.41 (For Zone I & II)	1973-74	In progress
6.	Midnapore Scheme.	Water Supply	Midnapore		Midnapore Municipality.	Augmentation.	0.71	17.09	4-7-74	..	December 1976	In progress
7.	Talbagicha Scheme.	Water Supply	Midnapore	..	Kharagpur Municipality.	New ..	0.62	7.04	1-9-75	..	April 1976	In progress

APPENDIX 4.3

(Reference : Paragraph 4.4.1.3 page 137)

Statement showing details of the Urban Water Supply Schemes

Sl. No.	Name of the Scheme		District	Name of Municipality	Whether New or augmentation scheme	Fund released by Govt. to Municipalities		Expdr. up to March 1983	Excess of Expenditure over sanctioned cost	Percentage to excess	Remarks
						Grants (in lakhs of rupees)	Loans (in lakhs of rupees)				
(1)	(2)	(3)	(4)	(5)	(12)	(13)	(14)	(15)	(16)		
1.	Arambag Scheme	Water Supply	Hooghly	Arambag Municipality	New	14.93	..	26.63	11.75	78.70	Financing pattern was on 100 percent grants in aid basis
2.	Balurghat Scheme	Water Supply	West Dinajpur	Balurghat Municipality	New	..	4.57	25.42	11.70	85.28	....
3.	Raigunj Scheme	Water Supply	West Dinajpur	Raigunj Municipality	New	14.99	7.49	56.47	33.99	151.20	Partially commissioned in August 1979
4.	Bankura Scheme	Water Supply	Bankura	Bankura Municipality	Augmentation	8.47	4.24	26.92	14.21	111.80	Partially commissioned in June 1980
5.	Bishnupur Scheme	Water Supply	Bankura	Bishnupur Municipality	New	25.98	22.43 (From LIC)	38.45	28.46	284.88	....
6.	Midnapore Scheme	Water Supply	Midnapore	Midnapore Municipality	Augmentation	11.39	5.70	20.32	3.23	18.90	Partially Commissioned in August 1982
7.	Talbagicha Scheme	Water Supply	Midnapore	Kharsgur Municipality	New	4.70	2.34	8.01	0.97	13.78	....

APPENDIX—4.3

(Reference : Paragraph 4, 4, 1, 3, page 137).

Statement showing details of the Urban Water Supply Schemes

Sl. No.	Name of the scheme	District	Name of Municipality	Whether New or augmentation scheme	Population as per 1971 Census (Figures in lakhs)	Sanctioned Cost (in lakhs of rupees)	Date of sanction	Revised estimate (in lakhs of rupees)	Date of Commencement	Date of Completion		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)		
8.	Arambati Scheme.	Water Supply	Midnapore	..	Kharagpur Municipality.	New ..	0.62	1.70	30-9-75	..	February 1977	In progress
9.	Darjeeling Scheme.	Water Supply	Darjeeling	..	Darjeeling Municipality.	Augmentation.	0.43	Phase I 26.17 Phase II 30.77 Phase III 26.92 <hr/> 83.86	27-3-74	151.08	September 1973	In progress
10.	Kalimpong Scheme.	Water Supply	Darjeeling	..	Kalimpong Municipality.	Augmentation.	0.23	52.04 (for Phase I)	10-7-75	222.26	August 1975	In progress
11.	Chakdah Scheme.	Water Supply	Nadia	..	Chakdah Municipality.	New ..	0.46	33.01	21-5-76	51.67	January 1979	In progress
12.	Krishnanagar Scheme.	Water Supply	Nadia	..	Krishnanagar Municipality.	Augmentation.	0.86	5.41	14-2-77	..	1977-78	February 1982
13.	Raniganj Scheme.	Water Supply	Burdwan	..	Raniganj Municipality.	Augmentation.	0.40	36.87	3-3-79	64.38	October 1979	In progress
						<hr/> 310.85						

APPENDIX 4.3

(Reference : Paragraph 4.4.1.3 page 137)

Statement showing details of the Urban Water Supply Schemes

Sl. No.	Name of the Scheme		District	Name of Municipality	Whether New or augmentation scheme	Fund released by Govt. to Municipalities		Expdr. up to March 1983	Excess of Expenditure over sanctioned cost	Percentage to excess	Remarks
						Grants (in lakhs of rupees)	Loans (in lakhs of rupees)				
(1)	(2)	(3)	(4)	(5)	(12)	(13)	(14)	(15)	(16)		
8.	Arambati Scheme	Water Supply	Midnapore	Kharagpur Municipality	New	1.13	0.57	1.81	0.11	6.35	Partially commissioned in June 1981
9.	Darjeeling Scheme	Water Supply	Darjeeling	Darjeeling Municipality	Augmentation	17.45	8.72	90.34	6.48	7.73	....
10.	Kalimpong Scheme	Water Supply	Darjeeling	Kalimpong Municipality	Augmentation	..	..	67.56	15.52	27.90	Fully financed by Government
11.	Chakdah Scheme	Water Supply	Nadia	Chakdah Municipality	New	22.01	4.02	43.76	10.75	32.57	Partially commissioned in November 1982
12.	Krishnanagar Scheme	Water Supply	Nadia	Krishnanagar Municipality	Augmentation	..	..	4.08	..	..	Fully financed by Government
13.	Raniganj Scheme	Water Supply	Burdwan	Raniganj Municipality	Augmentation	24.58	..	27.12	..	..	....
								436.94	126.09	40.56	

APPENDIX 6.1

(Reference ; Paragraph 6.1(a)(ii) , Page 166)

Utilisation certificates awaited in September 1983 for grants paid by Government up to March 1982

Department	Up to 1977-78		1978-79		1979-80		1980-81		1981-82		Total	
	Item	Amount	Item	Amount	Item	Amount	Item	Amount	Item	Amount	Item	Amount
<i>(Amounts in lakhs of rupees)</i>												
Education	14,647	68,96.47	2,127	32,67.93	2,220	43,37.94	2,679	50,25.41	3,723	105,17.30	25,396	300,45.05
Agriculture	246	10,91.59	94	4,99.30	88	4,29.15	69	3,75.16	60	4,55.67	557	28,50.87
Commerce and Industries	..	..	10	61.82	34	2,24.04	49	2,01.71	53	3,36.51	146	8,24.08
Cottage and Small Scale Industries	1	1.95	34	2,87.85	12	55.10	19	85.84	36	1,19.09	1	5,49.83
Co-operation ..	278	5,45.86	15	0.80	..	..	..	-	-	1	293	5,46.66
Health and Family Welfare	100	1,00.53	125	41.55	121	70.18	175	1,76.61	144	73.28	665	4,62.15
Relief and Welfare	262	82.97	2	16.00	9	2,50.00	16	19.65	..	..	289	3,68.62
Fisheries ..	1	5.23	21	73.71	3	23.10	11	55.96	10	12.21	46	1,70.21
Refugee Relief and Rehabilitation	99	99.04	3	5.83	9	4.19	6	6.96	24	2.33	141	1,18.35
Finance ..	18	13.13	32	13.04	4	1.12	1	1.00	3	20.60	58	48.89
Animal Husbandry and Veterinary Services	3	4.72	1	3.50	7	13.20	3	12.58	8	11.44	22	45.44
Public Works ..	2	0.50	..	..	1	26.00	1	5.50	1	0.25	5	32.25

APPENDIX 6.1 (conold)

(Reference . Paragraph 6.1(a)(u) , Page 166)

Utilisation certificates awaited in September 1983 for grants paid by Government up to March 1982

Department	Up to 1977-78		1978-79		1979 80		1980-81		1981 82		Total	
	Item	Amount	Item	Amount	Item	Amount	Item	Amount	Item	Amount	Item	Amount
<i>(Amounts in lakhs of rupees)</i>												
Labour ..	..	..	..	..	2	10.00	..	..	3	15.71	5	25.71
Development and Planning	..	..	..	..	2	10.28	1	3.37	13	6.96	16	20.61
Information and Cultural Affairs	..	..	..	..	..	..	6	3.01	1	1.00	7	4.01
Judicial ..	..	..	..	..	..	..	22	2.19	8	4.16	30	6.35
Home(Political)	6	1.30	2	0.45	2	0.55	1	0.75	1	1.00	12	4.05
Local Government and Urban Development	2	0.43	6	0.67	3	0.56	3	0.57	4	0.54	18	2.77
Home(Defence)	..	..	..	..	..	..	..	..	1	0.05	1	0.05
Panchayat and Community Development	12	1.85	..	..	..	..	..	..	2	0.08	14	1.93
Board of Revenue	..	..	..	..	1	4.68(a)	16	0.04	37	0.09	54	4.81
Total ..	15,677	88,45.57	2,472	42,72.45	2,518	54,60.09	3,078	59,76.31	4,132	115,78.27	27,877	361,32.69

(a) Previously shown against Home (Political) Department, now corrected.

APPENDIX 6.2

(Reference : Paragraph 6.5.1, page 170)

Statement showing financial assistance received by Municipalities/Notified Area Authority from Government and their total expenditure in years under audit

Sl. No.	Municipalities/Notified Area Authority	Month and year under audit	Total grants/loans from Government including unspent opening balance	Total expenditure	Percentage of grants and loans (Column 4) to total expenditure (Column 5)
1	2	3	4	5	6
<i>(In lakhs of rupees)</i>					
1.	Beldanga Municipality (Newly constituted)	September 1981— March 1982	7.81	2.80	278.93
2.	Burnpur N.A.A. (Newly constituted)	August 1981— March 1982	11.90	0.005	(More than) 100.00
3.	Dainhat Municipality ..	April 1978— March 1979	9.07	3.67	247.14
4.	Dishergarh N.A.A. (Newly constituted)	May 1981— March 1982	11.98	..	..
5.	Garuba Municipality ..	April 1980— March 1981	25.28	23.82	106.13
6.	Gayeshpur N.A.A. (Newly constituted)	April 1980— March 1981 April 1981— March 1982	11.04 31.18	8.57 28.40	128.82 109.79
7.	Habra Municipality (Newly constituted)	September 1979— March 1980 April 1980— March 1981 April 1981— March 1982	16.00 29.60 29.00	7.20 20.66 16.50	222.22 143.27 175.76
8.	Jadavpur Municipality (Newly constituted)	May 1980— April 1981	39.55	9.59	412.41
9.	Jhargram Municipality (Newly constituted)	June 1982— March 1983	6.35	1.86	341.40
10.	Kalyani N.A.A. ..	April 1978— March 1979	32.98	28.32	116.45
11.	Katwa Municipality ..	April 1978— March 1979 April 1979— March 1980	25.52 27.86	22.37 27.86	114.08 100.00
12.	Khardah Municipality ..	April 1980— March 1981	28.69	33.04	86.83
13.	Kharagpur Municipality ..	April 1979— March 1980	38.97	25.32	150.93
14.	Kulti Barakar N.A.A. (Newly constituted)	June 1981— March 1982	15.56	2.39	651.05
15.	Neamatpur N.A.A. (Newly constituted)	June 1981— March 1982	6.33	0.003	(More than) 100.00
16.	Raniganj Municipality ..	April 1978— March 1979	20.28	26.02	77.94
17.	Santipur Municipality	April 1979— March 1980	33.97	23.72	143.21
18.	Uluberia Municipality (Newly constituted)	September 1982— March 1983	8.94	2.32	285.34

APPENDIX 6-3

(Reference : Paragraph 6.6.2, page 185)

Statement showing release of grants to Panchayati Raj Bodies at all levels inspite of substantial balance remaining unutilised

Sl. No.	Name of the Department/ Bodies releasing grant	Name of the recipient	Purpose of grant	Year of allotment	Opening balance	Receipt	Closing balance
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<i>Burdwan District</i>							
1.	Department of Panchayat and Community Development	Zilla Parishad	C.V.R. Scheme	1979-80 1980-81	1.43 2.54	2.00 1.90	2.54 3.73
2.	Department of Panchayat and Community Development	Ausgram-I Panchayat Samiti	TA/DA to members	1979-80 1980-81 1981-82	0.05 0.11 0.25	0.08 0.15 1.15	0.11 0.25 0.37
3.	Department of Relief and Welfare	Do.	Small irrigation scheme	1979-80 1980-81	.. 0.51	0.51 0.85	0.51 1.05
4.	Youth Services Department	Do.	Improvement of play ground	1979-80 1980-81	.. 0.10	0.10 0.05	0.10 0.11
5.	Department of Panchayat and Community Development	Galsi-II Panchayat Samiti	TA/DA of members	1979-80 1980-81	0.08 0.26	0.19 0.19	0.26 0.25
<i>Nadia District</i>							
6.	Education Department (Pry. Branch) and Home Department	Zilla parishad	Repairs and construction of Primary School building	1979-80 1980-81 1981-82	42.39 15.94 18.94	34.20 3.17 6.19	15.94 18.94 24.54
7.	Department of Public Health	Do.	Rural Water Supply(repair)	1980-81 1981-82	0.56 0.56	1.28 2.16	0.56 2.64
8.	Development and Planning Department through District Officer	Santipur Panchayat Samiti	Rural Housing scheme cons- 'truction of house	1980-81 1981-82	1.00 1.24	0.56 0.48	1.24 1.42

9.	Do.	.. Krishnagar-I Panchayat Samiti	Do.	1979-80	1.33	0.80	2.01
				1980-81	2.01	0.73	2.47
				1981-82	2.47	0.73	1.23
10.	Do.	Ranaghat-I Panchayat Samiti	Do.	1979-80	1.75	0.70	2.45
				1980-81	2.45	0.61	1.03
				1981-82	1.03	0.61	1.46
11.	Tehatta-II P.S.	.. Shebnagar Gram Panchayat	N.R.E.P.	1980-81	..	0.33	0.33
				1981-82	0.33	0.46	0.50
12.	Tehatta-II P.S.	.. Pulsunda-I Gram Panchayat	N.R.E.P.	1980-81	..	0.15	0.15
				1981-82	0.15	0.62	0.52

APPENDIX 7.1

(Reference: Paragraph 7.2 page 219)

Statement showing arrears in preparation of *pro forma* accounts by departmental Commercial and quasi-Commercial Undertakings

Sl. No.	Name of the Scheme/Undertakings	Name of the department	Year of inception/ year from which accounts are due	Remarks
(1)	(2)	(3)	(4)	(5)
A. Undertakings whose <i>pro-forma</i> accounts have not been prepared since inception—				
1.	Oriental Gas Company's Undertaking	.. Commerce and Industries	1960-61	The management stated (July 1982) that the work of preparation of <i>pro-forma</i> accounts of the Undertakings can not be taken up till the case of compensation with the ex-owners of the Undertakings was decided by the tribunal. Further development is awaited (January 1984).
2.	Industrial Estate, Kalyeni	.. 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 submission along with the accounts for the first two years. <i>Pro-forma</i> accounts for 1976-77 and 1977-78 were received (December 1983) but could not be audited before audit of the accounts of earlier years.
3.	Central Lock Factory, Bargachia	.. Cottage and Small Scale Industries	1972-73	Reasons for non-submission of <i>pro-forma</i> accounts are awaited (January 1984).
4.	Mechanical Toy Making Centre, Chinsurah	Ditto	1972-73	Ditto.
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 (January 1984).
2.	Integrated Wood Industries Scheme at Durgapur and Kalyani	Ditto	1965-66	Ditto.
3.	Training-cum-Production Centre for Wood Industries, Siliguri	Public Undertakings	1965-66	Ditto.

4.	Directorate of Brick Production (Brick and Tile Board)	Housing			1982-83	Audit of the <i>pro-forma</i> accounts for the year 1976-77 and onwards though received could not be taken up since the accounts for the year 1975-76 revised in the light of audit observation were awaited (August 1984).
5.	Mechanised Brick Factory, Palta	Ditto			Ditto	Ditto.
6.	Scheme for production of Shark Liver Oil, Fish meal etc.	Fisheries			1979-80	Reasons for non-submission of <i>pro-forma</i> accounts are awaited (January 1984).
7.	Greater Calcutta Milk Supply Scheme	Animal Husbandry and Veterinary Services			1980-81	Ditto.
8.	Durgapur Milk Scheme	Ditto			1973-74	Ditto
9.	Government Cinchona Plantations, Government Quinine Factory, Munigpoo and Quinine Sales Depot, Calcutta	Commerce and Industries			1978-79	Ditto.
10.	Surgical Instruments Servicing Station, Baruipur	Cottage and Small Industries			1969-70	Reasons for non-submission of <i>pro-forma</i> accounts are awaited (January 1984).
11.	Government Sales Emporia in Howrah and Calcutta	Ditto			1951-52 to 1962-63 and 1969-70	Ditto.
12.	Silk Reeling Scheme under the Deputy Director of Industries (Cottage)	Ditto			1956-57	Reasons for non-submission of <i>pro-forma</i> accounts are awaited (January 1984).
13.	Industrial Estate, Baruipur	Ditto			1976-77	<i>Pro-forma</i> accounts for the years 1959-60 to 1975-76 revised in the light of initial audit observations (January 1984) are awaited (March 1984).
14.	Flying Training Institute, Behala	Home (Transport)			1982-83	<i>Pro-forma</i> accounts received up to the year 1981-82, were defective; the matter has been taken up (May 1984) with the Institute for rectification.
15.	Sisal Plantation Scheme	Agriculture			1964-65	Government stated (November 1983) that the matter was being expedited. Further development is awaited (April 1984).
16.	Kanchrapara Area Development (Kalyani Township)	Public Works (Metropolitan Development)			1975-76	The desirability of preparation of <i>pro-forma</i> accounts since 1975-76 was suggested to Government in October 1978 but the decision of Government is still awaited (January 1984).
17.	Hats under the Management of Government	Board of Revenue			1973-74	Reasons for non-submission of consolidated <i>pro-forma</i> accounts are awaited (January 1984).

APPENDIX

(Reference : Paragraph 7.2,

Summarised financial results of departmentally managed Commercial and quasi-

Sl. No.	Name of Undertakings/Scheme	Name of department	Year of accounts awaited	Capital at close	Mean capital
(1)	(2)	(3)	(4)	(5)	(6)
					(Figures in
1.	Industrial Estate, Baruipur.	Cottage and Small Scale Industries.	1958-59	5.30	5.33
2.	Greater Calcutta Milk Supply Scheme.	Animal Husbandry and Veterinary Services.	1979-80	3,518.86	3,320.23
3.	Durgapur Milk Scheme	Ditto	.. 1972-73	100.55	63.45
4.	Mechanised Brick Factory, Palta.	Housing	.. 1981-82	334.70	316.35
5.	Directorate of Brick Production (Brick and Tile Board).	Ditto	.. 1981-82	52.04	43.61

7.2

page 219)

Commercial Undertakings

Free reserve	Net block	Depreciation	Turn over	Net Profit(+)/ Net loss (-)	Interest charged added back	Total return (column 11+12)	Percentage of total return to mean capital
(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
columns 5 to 13 are in lakhs of rupees)							
Nil	5.26	0.10	0.06	(-)0.28	0.21	(x)0.07	..
Nil	357.79	35.79	1,418.92	(-)836.57	217.37	(-)619.20	..
Nil	107.47	7.20	7.75	(-)16.03	3.49	(-)12.54	..
Nil	68.66	3.91	23.20	(-)53.54	7.16	(-)46.38	..
Nil	14.59	0.41	81.86	10.57	5.03	15.60	35.8

