



सत्यमेव जयते

**Report of the  
Comptroller and Auditor General of India  
on  
Economic Sector  
for the year ended March 2012**

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



**Government of West Bengal**  
Report No. 5 of the year 2013

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Comptroller and Auditor General of India  
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## Preface

1. This Audit Report on the Government of West Bengal, covering the activities of the Economic Sector (excluding State Government Companies and Statutory Corporations), has been prepared for submission to the Governor under Article 151 of the Constitution of India. Audit findings on State Government Companies and Statutory Corporations have been covered separately in the Audit Report (Public Sector Undertakings).
2. This Report contains the results of two Performance Audits on Improvement, Strengthening and Maintenance of State highways, District and Other roads by Public Works and Public Works (Roads) Department, National Food Security Mission by Agriculture Department (Chapter-2) and Compliance Audit observations of various departments (Chapter-3).
3. The cases mentioned in this Report are those which came to notice in the course of audit during the year 2011-12, as well as those which came to notice in earlier years but were not dealt with in the previous reports. Matters relating to periods subsequent to 31 March 2012 have also been included, wherever necessary. The Report has been finalised, after considering the responses of the Government/Departments, wherever received.
4. Audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.

## Overview

*This Report covers the results of audit of the Government Departments in the Economic Sector including autonomous bodies. Audit findings in respect of “State Public Sector Undertakings” is reported separately through the Audit Report (PSUs) of the State.*

### 1. Overview of the Economic Sector

*The Economic Sector of the Government of West Bengal accounted for expenditure of ₹9732.23 crore in 2011-12. Of this, the maximum expenditure was by the Public Works Department (₹2303.23 crore) followed by Irrigation and Waterways Department (₹932.59 crore) and Agriculture Department (₹831.29 crore)*

*As of December 2012, 72 Explanatory notes in respect of audit paragraphs pertaining to Economic Sector Departments were yet to be received and Action Taken Notes on 17 Recommendations of the Public Accounts Committee presented to the State Legislature had not been received. Further, as of December 2012, 659 Inspection Reports (IRs) containing 1519 paragraphs of six departments of Economic Sector issued upto December 2012 were pending settlement.*

*(Chapter-1)*

### 2.1 Performance Audit of Improvement, Strengthening and Maintenance of State Highways, District and Other Roads

*Public Works & Public Works (Roads) Department, West Bengal is responsible for construction and maintenance of the State Highways, District and Other Roads of the State and play a vital role in the socio-economic development of the State. These provide connectivity between rural and urban centres, facilitate the growth of industrial and commercial activities, enhance mobility and scope for employment, connect communities to markets and allow timely and affordable delivery of basic services like health and education leading to overall development of the State.*

*Performance Audit of “Improvement, Strengthening and Maintenance of State Highways, District and Other Roads” was undertaken with a view to assess the performance of the road development work undertaken by the department covering the period from 2007-08 to 2011-12.*

*Our major audit findings are summarised below:*

- Perspective Plan, Vision Plan and Road Development Policy were not prepared as a result, road works were selected for execution on ad-hoc basis. The department did not maintain adequate database of roads as per Indian Road Congress guidelines which are essentially required for planning maintenance and improvement of roads.*
- Though the number of vehicles increased gradually during 2007-11, the length of roads under the department remained static. In nine selected divisions 217 km of State Highways (SHs) and 334 km of District and Other Roads in urgent need of major repair remained unrepaired for a period*

ranging upto 13 years. Similarly in 17 selected divisions, 279.92 km of SH and 687.39 km of District and Other Roads required to be widened immediately.

- Budget estimates were prepared on the basis of annual meetings with the Divisions and not as per the West Bengal Financial Rule. Audit observed that in 13 selected divisions funds to the tune of ₹ 52.53 crore was not utilised. Moreover, six divisions parked funds (₹ 16.16 crore) with the Resource Division to avoid lapse of budget grant.
- In 26 selected divisions, 75 road works were executed at a cost of ₹ 413.65 crore without/inadequate traffic survey and 30 road works were executed at a cost of ₹ 60.43 crore without/inadequate CBR test resulting in non-compliance of the Indian Road Congress guidelines.
- 124 road works (estimated cost ₹ 444.35 crore) were delayed by five months to 53 months due to non-availability of land, delay in finalisation of tenders and delay in issue of work orders.
- Road works were executed in flood prone area at a cost of ₹ 14.12 crore without drainage facility.
- There was no mechanism in the department to ensure use of quality materials like bitumen etc. Audit scrutiny revealed that in eight selected divisions bitumen test certificate was not attached with the passed bills for 65 road works executed at a cost of ₹ 340.57 crore.
- Planning and Monitoring Cell of Public Works Directorate did not discharge its function as no information of road works was provided to them. Monitoring Cell of Public Works Roads Directorate did not make any field visit to monitor the ongoing road works.

(Chapter-2.1)

## 2.2 Performance Audit on National Food Security Mission

With a view to increase production of rice, wheat and pulses through area expansion and enhancement of productivity, National Food Security Mission, a 100 per cent centrally sponsored scheme was launched in 2007-08 in India. In West Bengal, eight districts for rice, four districts for wheat and seventeen districts for pulses were selected under the scheme.

We conducted the Performance Audit to assess the performance of the scheme during the period from 2007-08 to 2011-12.

Our major audit findings are summarised below:

- The scheme's objective to produce additional quantity of rice, wheat and pulses by the end of March 2012 remained unachieved despite expenditure of ₹ 206.62 crore for this purpose during the period 2007-08 to 2011-12.



- *The potentiality of the districts to take up the scheme activities was not determined in absence of base line survey and feasibility study.*
- *The objective of the scheme for distribution of quality seed at a subsidised rate was frustrated due to non-functioning of District Seed Committees. Farmers were not interested in receiving seeds under the scheme as the price of seeds supplied to them was more or less equal to the market rate.*
- *The objectives of Demonstration Centres meant to disseminate improved practices were not fulfilled mainly due to non-receipt of seeds and other inputs in time, shortage of manpower, non-involvement of scientist from State Agriculture Universities/Krishi Vigyan Kendras in running the Centre and monitoring deficiencies.*
- *Farm Implements required for improving efficiency of the farmers in field operations and for economising the cost of cultivation were neither demonstrated nor made available to the farmers in time and at affordable price. Besides, procurement of farm implements valuing ₹47.52 crore was irregular as these were procured and distributed to the beneficiaries without fixing the price in violation of the guidelines.*
- *Farmers' Fields Schools for dissemination of improved crop production technology for higher productivity remained unfulfilled as course curriculum suiting the local conditions were not devised.*
- *Adequate publicity of the scheme among the farmers was not made. The State did not prepare the list of beneficiaries according to the priority; thereby the possibility of deprivation to the priority category beneficiaries cannot be ruled out.*
- *The State could not utilise the approved annual outlay over the period of five years. The unspent balance stood at ₹13.12 crore at the end of March 2012. The State had received less fund aggregating to the tune of ₹83.87 crore from the Central Government than the approved outlay due to their inability in spending the money received.*
- *Project Monitoring Team constituted in December 2007 remained non-functional due to lack of manpower.*

**(Chapter-2.2)**

### **3 Compliance Audit**

- *Tax revenue of ₹207.17 crore deducted at source by **Housing, Irrigation and Waterways, Water Resources Investigation and Development, Municipal Engineering, Public, Health Engineering, Public Works, Public Works (Roads), Public Works (Construction Board), Sundarban Affairs And Urban Development Departments** from the contractors' bills and the salary bills of Work-charged establishment during 2009-11 were utilised by these departments without any valid authorisation and against the purpose for which it was meant.*

**(Paragraph 3.2)**

- *Even after eight years of commencement of the programme by the*



*Department of **Power and Non-Conventional Energy Sources**, 27 per cent of the biogas plant to be installed remained incomplete thereby ₹2.43 crore advance paid remained unadjusted. Further, status of 25566 completed plants installed at a cost of ₹11.50 crore was not verified as per project guidelines. Besides, ₹0.60 crore of central subsidy was irregularly drawn by the NGOs due to lack of supervision and monitoring by the nodal agency.*

*(Paragraph 3.4)*

- ***Public Works and Public Works (Roads) Department** suffered loss of revenue of ₹73.80 crore due to irregularities in toll collection, non-approval of reserve bid price and non-finalisation of tenders for collection of toll.*

*(Paragraph 3.6)*

# **Chapter 1**

## **Introduction**

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## Chapter 1: Overview of Economic Sector

### 1.1 About this Report

With an aim to integrate audit efforts and present a sector based perspective, restructuring of the Comptroller and Auditor General of India (C&AG)'s audit arrangements in respect of the Government of West Bengal (GoWB) was affected from April 2012. Accordingly, audit of Government offices, special purpose agencies, local bodies, parallel bodies, Public Sector Undertakings etc. were integrated into suitable sectoral audits, such as 'Social', 'Economic', 'General' and 'Revenue'.

Accordingly, this year onwards, Audit Reports covering sector-wise State Government departments are being prepared separately by the C&AG for submission to the Governor as per the provisions of the Constitution of India.

The authority for audit by the C&AG is derived from the Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 (DPC Act). C&AG conducts audit of expenditure of the Economic Sector departments of the GoWB under Section 13<sup>1</sup> of the DPC Act. C&AG is the sole auditor in respect of autonomous bodies which are audited under sections 19(2)<sup>2</sup> and 20(1)<sup>3</sup> of the DPC Act. In addition, C&AG also conducts audit, under Section 14<sup>4</sup> of DPC Act, of other autonomous bodies which are substantially funded by the Government. Principles and methodologies for various audits are prescribed in the Auditing Standards and the Regulations on Audit and Accounts, 2007 issued by the C&AG.

This Report covers the results of audit of the Government Departments in the Economic Sector including autonomous bodies. Audit findings in respect of "State Public Sector Undertakings" (PSUs) is reported separately through the Audit Report (PSUs) of the State.

### 1.2 Profile of Economic Sector

A summary of the expenditure incurred during the last five years by the Departments of GoWB falling within the Economic Sector is given in table below:

<sup>1</sup> Audit of (i) all transactions from the Consolidated Fund of the State, (ii) all transactions relating to the Contingency Fund and Public Accounts and (iii) all trading, manufacturing, profit & loss accounts, balance sheets & other subsidiary accounts kept in any department of a State.

<sup>2</sup> Audit of accounts of Corporation (not being Companies) established by or under law made by the State Legislature in accordance with the provisions of the respective legislations.

<sup>3</sup> Audit of accounts of any body or authority on the request of the Governor on such terms and conditions as may be agreed upon between the CAG and the Government.

<sup>4</sup> Audit of all (i) receipts and expenditure of a body/authority substantially financed by grants or loans from the Consolidated Fund of the State and (ii) all receipts and expenditure of any body or authority where the grants or loans to such body or authority from the Consolidated fund of the State in a financial year is not less than ₹ one crore.

**Table 1.1: Summary of Expenditure of Economic Sector for the last five years**

(₹in crore)

| Sl No. | Name of the Department   | 2007-08        | 2008-09         | 2009-10        | 2010-11        | 2011-12        |
|--------|--|----------------|-----------------|----------------|----------------|----------------|
| 1.     | Agriculture  | 451.23         | 456.11          | 712.96         | 747.95         | 831.29         |
| 2.     | Agriculture Marketing  | 32.39          | 79.90           | 53.64          | 53.88          | 85.73          |
| 3.     | Animal Resource Development                                    | 356.19         | 317.67          | 427.13         | 483.19         | 480.71         |
| 4.     | Commerce and Industries  | 500.74         | 404.27          | 274.55         | 336.98         | 377.33         |
| 5.     | Co-operation   | 103.05         | 160.04          | 215.79         | 225.25         | 159.30         |
| 6.     | Fisheries, Aquaculture, Aquatic Resources and Fishing Harbours | 99.94          | 144.55          | 209.80         | 198.44         | 214.21         |
| 7.     | Food Processing Industries and Horticulture                    | 28.66          | 44.69           | 63.39          | 82.01          | 81.38          |
| 8.     | Forest   | 183.71         | 227.88          | 314.79         | 359.30         | 343.23         |
| 9.     | Hill Affairs   | 189.79         | 205.80          | 288.04         | 298.48         | 320.24         |
| 10.    | Irrigation and Waterways                                       | 564.19         | 621.22          | 832.85         | 943.50         | 932.59         |
| 11.    | Land and Land Reforms  | 449.19         | 494.38          | 730.29         | 775.47         | 785.85         |
| 12.    | Micro and Small Scale Enterprises                              | 167.81         | 213.45          | 251.23         | 309.64         | 398.39         |
| 13.    | Pachimanchal Unnayan Affairs                                   | 30.20          | 51.24           | 56.57          | 49.03          | 140.44         |
| 14.    | Power and Non-Conventional Energy Sources                      | 1898.49        | 9994.93         | 926.20         | 481.09         | 712.29         |
| 15.    | Public Works   | 1723.66        | 1923.16         | 2262.70        | 2057.11        | 2303.23        |
| 16.    | Public Works (Construction Board)                              |                |                 |                |                |                |
| 17.    | Public Works (Roads)   |                |                 |                |                |                |
| 18.    | Sunderban Affairs  | 104.57         | 120.87          | 176.97         | 125.53         | 154.58         |
| 19.    | Transport  | 304.09         | 648.63          | 784.94         | 833.67         | 791.37         |
| 20.    | Water Resources Investigation and Development                  | 359.94         | 423.83          | 506.39         | 466.88         | 447.44         |
| 21.    | Others   | 164.19         | 254.51          | 349.81         | 174.57         | 172.63         |
|        | <b>Total</b>   | <b>7712.03</b> | <b>16787.13</b> | <b>9438.04</b> | <b>9001.97</b> | <b>9732.23</b> |

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

A list of the departments in Economic Sector, State Public Sector Undertakings (PSUs) under these departments and the Autonomous Bodies for which the C&AG is the sole auditor, is indicated in *Appendix-1.1, 1.2 and 1.3* respectively.

### 1.3 Finalisation of Separate Audit Report (SARs) of autonomous bodies

The Separate Audit Report (SAR) on the accounts of six autonomous bodies is required to be placed in the State Legislature. The status of laying of SARs in the State Legislature is depicted in the table below:

**Table 1.2: Status of laying SARs on the accounts of autonomous bodies in the State Legislature**

| Sl. No | Name of the Autonomous Body                        | Year up to which SARs placed in Legislature | Years for which SARs not placed in Legislature |                                  |   |
|--------|--|---|--|----------------------------------|---|
|        |  |   | Year of SAR                                    | Date of issue to the Govt.       | Reasons for delay in placement in Legislature |
| 1.     | Hooghly River Bridge Commissioners                 | 2007-08                                     | 2008-09<br>2009-10<br>2010-11                  | 12.07.10<br>18.01.11<br>28.09.11 | Not stated by the Government                  |
| 2.     | Darjeeling Gorkha Hill Council                     | Not yet laid                                | 1988-89 to<br>1990-91                          | 11.07.08                         | Not stated by the Government                  |
| 3.     | West Bengal University of Animal & Fishery Science | 1999-2000                                   | 2000-01 to<br>2003-04                          | 08.05.08                         | Not stated by the Government                  |
| 4.     | East Kolkata Wetland Management Authority          | Not yet laid                                | 2006-07 to<br>2008-09                          | 14.09.11                         | Not stated by the Government                  |
| 5.     | West Bengal Bio-Diversity Board                    | 2004-05 to<br>2007-08                       | 2008-09 to<br>2009-10                          | 15.11.11                         | Not stated by the Government                  |
| 6.     | West Bengal Veterinary Council                     | Audit not yet entrusted                     |  |                                  |   |

It may be seen from above that there was abnormal delay in placing the SAR in the State Legislature. Further, the accounts of five autonomous bodies were also in arrear. The Government may ensure expedite finalisation of accounts of these autonomous bodies as well as placement of SARs in State Legislature.

## 1.4 Response of the Departments to the Audit Findings

### 1.4.1 Submission of Explanatory Notes

Audit Reports of the C&AG represent the culmination of the process of scrutiny starting with initial inspection of accounts and records maintained in various offices and departments of the Government. It is, therefore, essential that the Executive takes necessary measures for rectification and furnishes appropriate and timely response on the audit findings included in the Audit Report. After tabling of the reports of the C&AG of India in the State

Legislature, the State Government Departments are required to submit *suo motu* replies to the audit observations relevant to them within one month.

Though the Audit Reports for the year 1981-82 to 2010-11 were presented to the State Legislature between September 1983 and September 2012, 72 explanatory notes are yet to be received from 17 departments under Economic Sector. Status of the pending explanatory notes as on 31 December, 2012 is given in **Appendix-1.4**.

#### **1.4.2 Pending Action Taken Notes**

Action Taken Notes (ATNs) on the recommendations of the Public Accounts Committee (PAC) are required to be furnished within six months from the date of presentation of the PAC Report to the State Legislature. ATNs on 17 recommendations of the PAC presented to the State Legislature had not been received as of September 2012, as summarised in the table below:

**Table 1.3: Position of pending Action Taken Notes (ATNs)**

| <b>Name of the Department</b>                                   | <b>No. of pending ATNs</b> |
|---|----------------------------|
| Agriculture   | 01                         |
| Commerce and Industries   | 01                         |
| Co-operation  | 01                         |
| Fisheries, Aqua-culture, Aquatic Resources and Fishing Harbours | 01                         |
| Irrigation and Waterways  | 02                         |
| Public Works  | 06                         |
| Public Works (Roads)  | 04                         |
| Transport   | 01                         |
| <b>Total</b>  | <b>17</b>                  |

#### **1.4.3 Outstanding Replies to Inspection Reports**

Audit observations noticed during audit inspection and not settled on the spot are communicated to the Heads of offices and next higher authorities of the departments concerned through Inspection Reports (IRs). The Heads of offices and the next higher authorities are required to respond to the observations contained in the IRs and take appropriate corrective action. The audit observations communicated in the IRs are also discussed in the Audit Committee Meetings between the officers of the departments and the office of the Accountant General.

As of 31 December 2012, 659 IRs pertaining to six departments containing 1519 paragraphs were pending settlement. The department wise details are given in the table below:

**Table-1.4: Department-wise break-up of outstanding Inspection Reports and Paragraphs**

| Name of the Department  | Number of IRs/Paragraphs pending as of 31 December 2012 |             |
|---|---|-------------|
|   | IRs   | Paragraphs  |
| Agriculture   | 137   | 436         |
| Fisheries, Aqua-culture, Aquatic Resources and Fishing Harbours | 47  | 104         |
| Irrigation and Waterways  | 191   | 403         |
| Public Works (Construction Board)                               | 31  | 68          |
| Public Works (Roads)  | 159   | 285         |
| Water Resources Investigation and Development                   | 94  | 223         |
| <b>Total</b>  | <b>659</b>  | <b>1519</b> |

**Audit recommends that:**

- *The Government should ensure that a procedure is put in place for action against officials who fail to send replies to Inspection Reports/Draft Paragraphs/Reviews and ATNs on the recommendations of PAC as per the prescribed time schedule.*
- *System of responding to audit observations should be revamped, to ensure strict compliance within the specified time limit.*
- *The Government may ensure expedite finalisation of accounts of ABs as well as placement of SARs in State Legislature.*



# Chapter 2

## Performance Audit

- 2.1** *Performance Audit on Improvement, Strengthening and Maintenance of State Highways, District and Other Roads by Public Works and Public Works (Roads) Department*
- 2.2** *Performance Audit on National Food Security Mission in the State by Agriculture Department*

## Chapter 2: Performance Audit

### Public Works and Public Works (Roads) Department

#### 2.1 Improvement, Strengthening and Maintenance of State Highways, District and Other Roads

##### Executive Summary

Public Works & Public Works (Roads) Department, West Bengal is responsible for construction and maintenance of the State Highways, District and Other Roads of the State and play a vital role in the socio-economic development of the State. These provide connectivity between rural and urban centres, facilitate the growth of industrial and commercial activities, enhance mobility and scope for employment, connect communities to markets, and allow timely and affordable delivery of basic services like health and education leading to overall development of the State.

Performance Audit of “Improvement, Strengthening and Maintenance of State Highways, District and Other Roads” was undertaken with a view to assess the performance of the road development work undertaken by the department covering the period from 2007-08 to 2011-12 which revealed:

##### Highlights:

- Perspective Plan, Vision Plan and Road Development Policy were not prepared; as a result road works were selected for execution on ad-hoc basis. The department did not maintain adequate database of roads as per Indian Road Congress guidelines which are essentially required for planning, maintenance and improvement of roads.

**(Paragraph 2.1.8)**

- Though the number of vehicles increased gradually during 2007-11, the length of roads under the department remained static. In nine selected divisions 217 km of State Highways (SHs) and 334 km of District and Other Roads in urgent need of major repair remained unrepaired for a period ranging upto 13 years. Similarly in 17 selected divisions, 279.92 km of SH and 687.39 km of District and Other Roads required to be widened immediately.

**(Paragraph 2.1.7)**

- Budget estimates were prepared on the basis of annual meetings with the Divisions and not as per the West Bengal Financial Rule. Audit observed in 13 selected divisions funds to the tune of ₹ 52.53 crore was not utilised. Moreover, six divisions parked funds (₹ 16.16 crore) with the Resource Division to avoid lapse of budget grant.

**(Paragraph 2.1.9)**

- In 26 selected divisions, 75 road works were executed at a cost of ₹ 413.65 crore without/inadequate traffic survey and 30 road works were executed at a cost of ₹ 60.43 crore without/ inadequate CBR test resulting in non-compliance of Indian Road Congress guidelines.

**(Paragraphs 2.1.10.1.1 and 2.1.10.1.2)**

- 124 road works (estimated cost ₹ 444.35 crore) were delayed by five months to 53 months due to non-availability of land, delay in finalisation of tenders and delay in issue of work orders.  
**(Paragraph 2.1.10.3)**
- Road works were executed in flood prone area at a cost of ₹14.12 crore without drainage facility.  
**(Paragraph 2.1.10.4)**
- There was no mechanism in the department to ensure use of quality materials like bitumen etc. Audit scrutiny revealed that in eight selected divisions bitumen test certificate was not attached with the passed bills for 65 road works executed at a cost of ₹ 340.57 crore.  
**(Paragraph 2.1.12)**
- Planning and Monitoring Cell of Public Works Directorate did not discharge its function as no information of road works was provided to them. Monitoring Cell of Public Works Roads Directorate did not make any field visit to monitor the ongoing road works.  
**(Paragraph 2.1.14)**

### **2.1.1 Introduction**

Public Works Department (PWD) and Public Works (Roads) Department (PWRD), West Bengal is responsible for construction and maintenance of the State Highways, District and Other Roads of the State and play a vital role in the socio-economic development of the State. These provide connectivity between rural and urban centres, facilitate the growth of industrial and commercial activities, enhance mobility and scope for employment, connect communities to markets, and allow timely and affordable delivery of basic services like health and education leading to overall development of the State.

In the State of West Bengal, as of 31 March 2011<sup>5</sup> the total registered vehicles stood at 36.34 lakh<sup>6</sup> showing a 29 *per cent* increase over vehicles as on 31 March 2008. The total length of the roads, however, remained static during the last five years. At present (March 2012) WB has 3798 km of State Highways (SHs) and 12174 km of District and Other Roads (DORs) under the PW & PWRD.

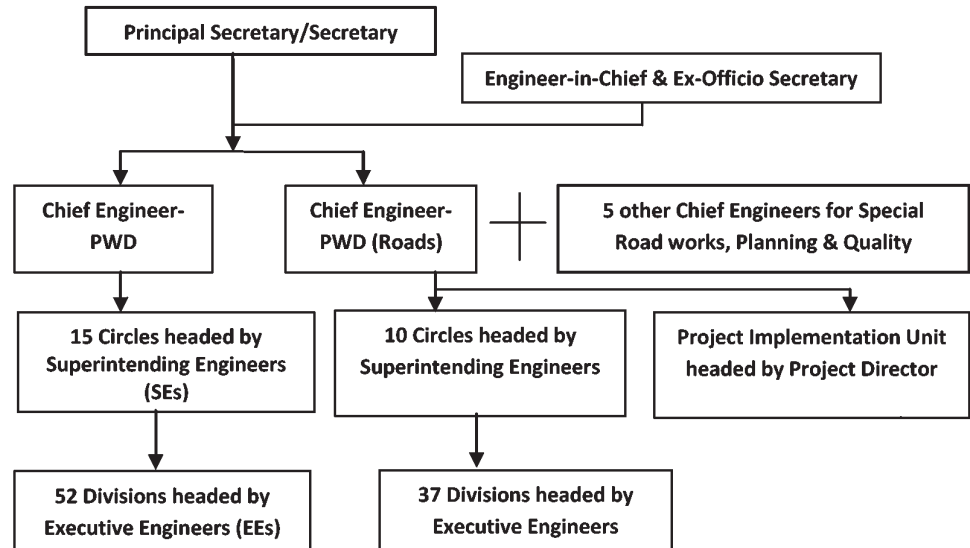
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<sup>5</sup>The registered vehicles as on 31 March 2012 has not yet been finalised by the Transport Department, Government of West Bengal

<sup>6</sup> This figure excludes 7.74 lakh old M.V. in respect of which registration was cancelled in 2009-10.

### 2.1.2 Organisational Set Up

PW & PWRD is headed by the Secretary, who is assisted by the Engineer-in-Chief regarding all technical matters. Organisation structure of PW & PWRD is indicated in the chart below:



### 2.1.3 Audit Objectives

We conducted the Performance Audit to ascertain whether:

- the operational activities of the department were planned to achieve its goals;
- the financial management was efficient;
- road works were executed economically, efficiently and effectively and
- the mechanism for monitoring and evaluation of the road works was adequate and effective.

### 2.1.4 Audit Criteria

The main sources for audit criteria were as under

- Goals fixed in Five Year Plan (2007-12)/Master Plan;
- Targets set in the Annual Plans of 2007-12;

- Standards fixed in Project Reports of the department during last five years;
- Instructions issued in Government orders relating to road works;
- Guidelines issued by Indian Road Congress (IRC), National Bank of Agriculture And Rural Development (NABARD), Central Road Fund (CRF) and 12<sup>th</sup> Finance Commission;
- Provisions of West Bengal Financial Rules and PWD Code.

### **2.1.5 Scope of Audit and Audit Methodology**

We conducted the Performance Audit between March and July 2012. Two directorate offices, four circle<sup>7</sup> offices and one project implementation unit (West Bengal Corridor Development Project) were selected. Besides, 26 divisions<sup>8</sup> out of the total 64 divisions<sup>9</sup> executing road works<sup>10</sup> under two directorates were selected through “Stratified Random Sampling Method”. Information and clarifications were gathered through questionnaires issued to the authorities, examination of the records and organizing meetings with the stakeholders in presence of the divisional officers. Photographs were also taken at the work site, where considered necessary, to support the facts.

### **2.1.6 Acknowledgement**

An Entry Conference was held in March 2012 with the Secretary, PW & PWRD, Engineer-in- Chief, Chief Engineers and other officials of the department, wherein the audit objectives, scope, criteria and methodology of audit were explained to the department. The findings of the Performance Audit were forwarded to the Government in September 2012 and discussed with the Secretary, and other senior officials in an Exit Conference held in November 2012. The reply of the department was received in December 2012. The views of the department have been suitably incorporated in the report.

We acknowledge the cooperation of the PW & PWRD in providing necessary information and records to audit.

## **Audit Findings**

### **2.1.7 Status of roads**

As there was 29 *per cent* increase in registered vehicles from 2007-08 to 2010-11, the load of traffic on roads was increasing. Thus, the department was required to construct new roads, improve and widen the existing roads

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<sup>7</sup> NBCC-I PWD; SW Circle PWD; SHC-IV and SHC-VI.

<sup>8</sup> Divisions under PWD- Diamond Harbour, Burdwan-I, Midnapore-I, Barasat, Darjeeling, Jalpaiguri, Bankura, Nadia, Berhampore-I, Alipur and Alipurduar Construction. Divisions under PWRD - Howrah HW, Darjeeling HW, Coochbehar HW, Hooghly HW-I, Bankura HW, Birbhum HW, Jalpaiguri HW, Tamluk HW, Burdwan HW-I, Murshidabad HW-I, Malda HW, Midnapore HW-II, Barasat HW-II, Dakshin Dinajpur HW and 24 Parganas HW

<sup>9</sup> Out of total 89 divisions under two Directorates, 64 divisions execute road works

<sup>10</sup> Any kind of road construction activities viz. widening, strengthening, improvement, maintenance including bridge and culvert works.

to ease traffic movement. Though, there was need for construction of new roads for establishing connection with existing unconnected 8291 habitations in the State as on March 2012, PW & PWRD did not construct any new road in the last five years. They, however, undertook road works for improvement, strengthening and maintenance of the existing SHs and DORs.

During 2007-12, 12 selected divisions<sup>11</sup> sent proposal for 318 road works (improvement and strengthening) against which only 209 road works were approved by the directorates for execution as detailed in the table below:

**Table No 2.1.1 Roads works proposed for approval and execution**

| Year         | Road works proposed |                | Road works approved and taken up |                | Percentage of road works not taken up |
|--------------|---------------------|----------------|----------------------------------|----------------|---------------------------------------|
|              | No.                 | Km.            | No.                              | Km.            |                                       |
| 2007-08      | 30                  | 187.98         | 20                               | 157.03         | 33                                    |
| 2008-09      | 43                  | 335.27         | 26                               | 189.53         | 40                                    |
| 2009-10      | 75                  | 310.51         | 43                               | 245.09         | 43                                    |
| 2010-11      | 84                  | 422.15         | 80                               | 291.10         | 05                                    |
| 2011-12      | 86                  | 599.84         | 40                               | 308.65         | 53                                    |
| <b>Total</b> | <b>318</b>          | <b>1855.75</b> | <b>209</b>                       | <b>1191.40</b> | -                                     |

(Source: Divisional records)

Non-execution of road works ranged between five *per cent* and 53 *per cent* during 2007-12 as works were not approved by the Directorates. The actual requirements assessed by the divisions were, thus, not addressed by the Directorates.

As on March 2012 in the selected divisions, 217 km of SHs and 334 km of DORs were in urgent need of major repair which remained unrepaired for periods ranging upto 13 years. Similarly in 17 selected divisions, 279.92 km of SHs and 687.39 km of DORs were required to be widened immediately.

The department stated (December 2012) that the proposed works could not be executed due to inadequate flow of fund. The reply is not tenable as in selected divisions even the available fund during the period under audit could not be fully utilised as discussed in the paragraph 2.1.9.2.

### 2.1.8 Deficiency in planning

In 11<sup>th</sup> Five Year Plan, the State emphasised on improving the capacity and strengthening of roads. Planning for new roads and widening /strengthening of the existing ones is an ongoing process and requires regular up-dation of data regarding several parameters such as density of traffic, repeated repairs, socio-economic importance for each road. Audit scrutiny revealed following deficiencies in maintenance of database and planning as enumerated below:

<sup>11</sup> Berhampore-I, Bankura, Diamond Harbor, Jalpaiguri, Midnapore-I, Darjeeling divisions under PWD, Coochbehar HW, Birbhum HW, Howrah HW, Barasat HW-II, Hooghly HW-I, Dakshin Dinajpur HW divisions under PWD

### **2.1.8.1 Non-maintenance of database of roads**

IRC guidelines stipulate that the divisions are required to keep a detailed record of the roads covering year of construction, subgrade CBR, soil characteristics, pavement composition and specifications, traffic, pavement performance, overlay history, climatic conditions etc. The updated database is essential for proper planning for maintenance and improvement of roads which was stated to be maintained by the respective divisions.

Audit scrutiny, however, revealed that the database maintained in 26 selected divisions contained only the name, type, length and width of the roads. No other vital information as stipulated in the IRC guidelines was maintained. The divisions stated that a comprehensive database could not be maintained due to shortage of manpower and non-availability of fund.

Thus, due to incomplete database, planning and prioritisation of road works were affected. We observed that several estimates were prepared without inputs of basic data viz. msa<sup>12</sup> and CBR<sup>13</sup> (required as per IRC) which are discussed in the subsequent paragraphs.

### **2.1.8.2 Non-existence of Plan at Divisional level**

Earlier a 20 year Master Plan was prepared by the department which was effective till 2000-2001. Thereafter, Master Plan was not prepared by the department. Planning documents viz. Perspective Plan, Vision Plan, Road Development Policy etc. for the period under audit were not available in the department. The department stated (December 2012) that consolidated Five Year Plan was prepared as per discussion/meetings with the concerned SEs/EEs on the basis of actual need, public demand and anticipatory availability of fund. Further, the Vision Plan for the year 2012-17 was not yet (December 2012) approved by the State Planning Board.

Scrutiny of records, however, revealed that Five Year Plan and Annual Action Plans of the department contain only year wise lump sum target in km of road works to be undertaken for the plan period without any detail. Following irregularities were noticed in the selected divisions:

- Only four selected divisions<sup>14</sup> had prepared five year plan, but the same were not sent to the directorate for approval. Although these divisions had included year-wise list of works to be implemented in the five year plan, but did not follow the prioritisation sequence at the time of execution. As a result, two roads<sup>15</sup> which were included in the plan were not taken up (March 2012). Interaction with the stakeholders revealed that the condition of Pakuria-Kumarganj Road became so deplorable that the bus services were subsequently withdrawn from it. Similarly, Dewanganj-

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<sup>12</sup> million standard axles indicates the design traffic.

<sup>13</sup> California Bearing Ratio is a unit to measure the strength and plasticity of the sub-grade/soil

<sup>14</sup> Barasat HW-II, Malda HW, Burdwan HW-I and Jalpaiguri HW divisions under PWRD

<sup>15</sup> Pakuria-Kumarganj Road and Dewanganj – Hemkumari Road



Hemkumari Road, despite having importance as a border road was not considered for development. In reply the division stated (March 2012) that as the public movement near the border is restricted by the Border Security Force (BSF) to check illegal movement of goods and unauthorised immigration, the widening and strengthening of the road was not considered in the interest of “national security”.

The reply is not tenable since the division (Jalpaiguri Highway) stated that a proposal had already been sent to the District Authority to consider surfacing of the road under Border Area Development Programme (BADP). The deplorable conditions of the two roads as of March/April 2012 is indicated in the photographs below:



Pakuria-Kumarganj Road

Dewanganj–Hemkumari Road

- Three divisions<sup>16</sup> stated that they had prepared five year plan, however, failed to furnish the same.
- In remaining 19 divisions, no micro level plan was prepared. The divisions stated (May 2012) that the proposals for individual road works sent to the directorate were selected considering the parameters such as increased density of traffic, importance of the road, repeated repairs, socio-economic role of the roads and demand raised by the local MLAs and MPs. However, documentary evidence in support of reply was not furnished.

### 2.1.9 Financial Management

Funds for construction and maintenance of roads were provided through the annual budget of the department. Expenditure on maintenance of roads under non-plan head was financed from the State’s own resources and grants under 12<sup>th</sup> and 13<sup>th</sup> Finance Commission. Construction of new roads and activities such as “Improvement” and “Strengthening” were financed under plan head from the State’s own resources, NABARD loans, Central Road Fund (CRF) and loans from the Asian Development Bank. A number of deficiencies in

<sup>16</sup> Bankura HW, Coochbehar HW divisions under PWRD and Midnapore division-I under PWD

financial management were noticed which indicated lack of proper planning and budgetary control as discussed in succeeding paragraphs.

### 2.1.9.1 Improper Budget formulation

As per Rule 333 of West Bengal Financial Rules (WBFR), each division was required to send budget estimate for the next year to the circle office by 15<sup>th</sup> September every year. The circle office was to send compiled budget to the department by 1<sup>st</sup> October. The department was to submit the budget to the Finance department by 1<sup>st</sup> November of each year.

We observed during audit that five<sup>17</sup> out of 26 selected divisions sent the budget estimates during the period under audit. Further, instead of seeking inputs for preparation of budget from divisions, the Chief Engineers of the directorates allocates fund among the divisions after holding annual meeting with them. Thus, the budget prepared was not on the basis of feedback from divisions, rather it was allocation of fund on the basis of the meetings, thereby, rendering budgetary control ineffective.

### 2.1.9.2 Allocation and utilisation of fund

Budget estimate vis-a-vis expenditure incurred on road related activities under revenue and capital head during the period 2007-08 to 2011-12 is shown in the table below:

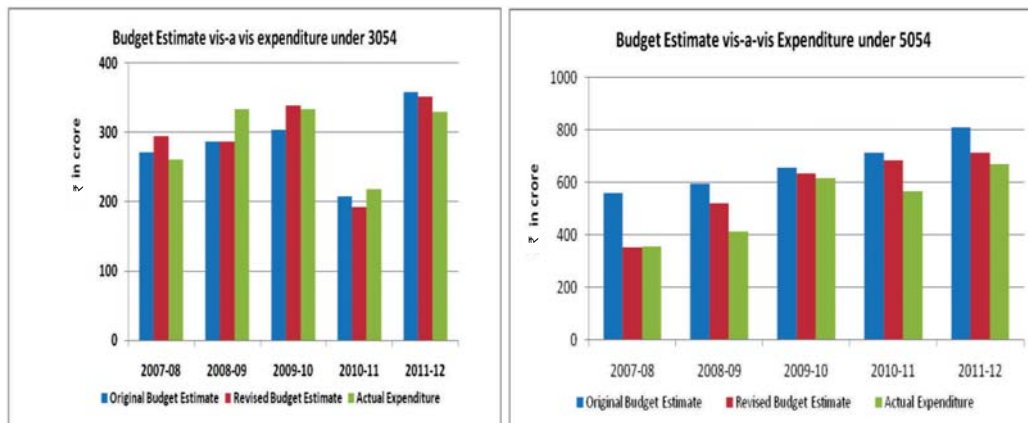
**Table No 2.1.2 : Budget Provision vis-à-vis Expenditure**  
(₹ in crore)

| Year         | Revenue Expenditure-3054-Roads and Bridges |                |                    |                                   | Capital Expenditure-5054-Roads and Bridges |                |                    |                                    |
|--------------|--|----------------|--------------------|-----------------------------------|--|----------------|--------------------|------------------------------------|
|              | BE   | RE             | Actual Expenditure | (+) Excess (-) Savings (per cent) | BE   | RE             | Actual Expenditure | (+) Excess/ (-) Savings (per cent) |
| 1            | 2  | 3              | 4                  | 5= (4-3)                          | 6  | 7              | 8                  | 9= (8-7)                           |
| 2007-08      | 270.96                                     | 294.55         | 261.25             | (-) 33.30(11)                     | 558.93                                     | 353.36         | 357.19             | (+) 3.83(1)                        |
| 2008-09      | 286.68                                     | 286.68         | 333.56             | (+)46.88(16)                      | 595.44                                     | 518.57         | 414.32             | (-)104.25(20)                      |
| 2009-10      | 304.04                                     | 338.22         | 333.65             | (-) 4.57(1)                       | 654.71                                     | 632.20         | 616.43             | (-)15.77(2)                        |
| 2010-11      | 207.24                                     | 192.45         | 218.08             | (+)25.63(13)                      | 711.36                                     | 684.27         | 566.64             | (-)117.63(17)                      |
| 2011-12      | 358.47                                     | 351.58         | 329.21             | (-) 22.37(6)                      | 807.32                                     | 710.98         | 668.39             | (-)42.59(6)                        |
| <b>Total</b> | <b>1427.39</b>                             | <b>1463.48</b> | <b>1475.75</b>     |                                   | <b>3327.76</b>                             | <b>2899.38</b> | <b>2622.97</b>     |                                    |

(Source: Budget Publication, Government of West Bengal and Finance Accounts prepared by AG (A&E), WB)

<sup>17</sup> Berhampore-I, Jalpaiguri, Darjeeling, Midnapore-I divisions under PWD and Hooghly HW-I under PWRD

Bar Chart No. 1



There was savings of ₹ 276.41 crore (RE ₹ 2899.38 crore - Actual expenditure ₹ 2622.97 crore) under plan head (Capital Expenditure) for the last five years ended with 31 March 2012. The savings was mainly due to delayed release of fund. Audit observed that fund ranging between 25 per cent and 63 per cent was released during last quarters of 2007-08 to 2011-12. Further, audit observed that 13 selected divisions<sup>18</sup> could not utilise ₹ 52.53 crore (27 per cent) out of ₹ 197.33 crore received under plan and non plan head during the period under audit. Divisions where savings were noticed by audit, stated (January 2013) that they could not utilise the entire amount due to delayed release of fund, with adverse impact on development and maintenance of road works.

### 2.1.9.3 Diversion of Funds

As per the NABARD guidelines for Rural Infrastructure Development Fund (RIDF), the loan amount was to be utilised solely and exclusively for the purpose for which it was sanctioned by NABARD. Scrutiny of Status Report of core plan schemes revealed that PWD released a sum of ₹ 293.86 crore to the executing divisions for road works against the receipt of a total fund of ₹ 281 crore as of March 2012. The excess release of ₹ 12.86 crore was made by diverting the fund meant for RIDF works. The department while admitting the fact stated (April 2012) that the diversion was resorted due to want of committed fund from the budget provision, otherwise the progress of other works under plan head could have been hampered. Further, the diverted fund would be adjusted just after receipt of authorisation of fund for those works under State plan head during the year 2012-13. Hence, while releasing funds to the executing divisions, the directorate office diverted the funds of RIDF loan to other works in violation of NABARD guidelines.

Similarly in Berhampore division-I and Howrah Highway division, a part of RIDF loan amounting to ₹ 4.01 crore was spent in works other than NABARD

<sup>18</sup>Diamond Harbour, Berhampore-I, Nadia, Bankura, Burdwan-I, Alipurduar Construction, Alipur divisions under PWD and Dakshin Dinajpur HW, Barasat HW-II, Midnapore HW-II, Hooghly HW-I, Bankura HW, 24 Parganas HW under PWRD.

sanctioned road works during the period 2011-12 which is depicted in the table below:

**Table No 2.1.3: Diversion of RIDF loan**  
(₹ in crore)

| Name of Division           | Year    | RIDF tranche | Fund received | Expenditure | Amount diverted |
|----------------------------|---------|--------------|---------------|-------------|-----------------|
| Berhampore division-I, PWD | 2011-12 | XV           | 4.24          | 2.03        | 2.21            |
| Howrah H/W division        | 2011-12 | XVI          | 1.80          | Nil         | 1.80            |
| <b>Total</b>               |         |              |               |             | <b>4.01</b>     |

(Source: Divisional records)

In reply the department stated (December 2012) that such diversions were made due to scarcity of fund and was normally adjusted at the end of the financial year through transfer entries (TEs). The reply was, however, not tenable as adjustment through TEs were not reflected in the monthly accounts. Scrutiny further revealed that five divisions incurred expenditure of ₹ 4.57 crore on works under plan head in 2008-09 and 2009-10 by diverting fund from non-plan head as detailed in *Appendix – 2.1.1*.

The department while admitting the fact stated (December 2012) that due to inadequacy of funds received under plan head during the year 2008-09 and 2009-10, the department executed the work under the budget provision of 12<sup>th</sup> Finance Commission grant.

#### **2.1.9.4 Parking of Funds**

As per rule 35 (ii) of WBFR, expenditure should not *prima-facie* be more than the occasion demands. Public Works divisions made advance payment to the Resources division-II for procurement and supply of bitumen for construction and maintenance of the roads. Records revealed that a substantial fund ranging between ₹ 6.08 crore and ₹ 15.51 crore remained outstanding during 2007-08 to 2011-12 under deposit head of the Resources division-II. This head was operated for amount received from various executing divisions for procurement of material. In spite of such huge accumulation of fund, the executing divisions, to avoid the lapse of budget at the end of each financial year, used to park their savings under this head of Resource division-II where the same does not lapse with the end of the financial year. Scrutiny of records revealed that six divisions made an aggregated advance payment of ₹ 16.16 crore to the Resources divisions-II in the month of March of the respective year during 2007-08 to 2011-12 as detailed in *Appendix-2.1.2*.

The department stated (December 2012) that such payment was made in anticipation of material required during the 1<sup>st</sup> quarter of the next year. The reply is not tenable as Resources division-II was already having fund of those divisions for supply of materials.

#### **2.1.9.5 Excess expenditure not regularised**

As per Para 282 (1) of PWD Code Vol-I, when a sanctioned estimate tends to exceed by five *per cent* or more, a revised estimate must be submitted for obtaining approval. In four selected divisions audit observed that five works

involving an estimated cost aggregating to ₹ 12.61 crore were executed at an expenditure of ₹ 14.88 crore. The expenditure incurred in excess of the sanctioned estimates ranging between 8 *per cent* and 41 *per cent* is shown in the Table below. The excess expenditure for which revised estimates were to be prepared and got approved, were not yet approved (December 2012) by the competent authority.

**Table No 2.1.4: Details of excess expenditure beyond sanctioned estimate and yet to be approved**

(₹ in crore)

| Sl. no.      | Name of work  | Name of the Division   | Date of completion | Estimated cost | Actual expenditure | Excess expenditure |
|--------------|---|------------------------|--------------------|----------------|--------------------|--------------------|
| 1            | Improvement and strengthening of Husludanga-Susthirhat Road (0 to 10 kmp) under RIDF-XIV                      | Jalpaiguri HW division | 15.02.10           | 2.65           | 3.03               | 0.38 (14 %)        |
| 2            | Improvement and strengthening of Changrabandha-Mathabhanga-Coochbehar Road (SH-12A) from 18-31kmp & 40-44 kmp | Coochbehar HW division | 07.01.11           | 6.23           | 6.72               | 0.49 (8 %)         |
| 3            | Improvement and strengthening of Burdwan-Katwa Road   | Burdwan division PWD   | In progress        | 2.56           | 3.62               | 1.06 (41 %)        |
| 4            | Widening & improvement of Anandanagar Health Centre Road 0.00-2.66 kmp  | Hooghly HW division-I  | 24.06.11           | 0.77           | 1.01               | 0.24 (31 %)        |
| 5            | Construction of multi-cell box culvert-Kalachara - Bhagibatipur Road at 2nd kmp                               | Hooghly HW division-I  | Not available      | 0.40           | 0.50               | 0.11 (28 %)        |
| <b>Total</b> |   |                        |                    | <b>12.61</b>   | <b>14.88</b>       | <b>2.28</b>        |

(Source: Divisional records)

The department stated (December 2012) that by following necessary formalities, such excess expenditure would be regularised as soon as possible.

### 2.1.10 Project Implementation

Project implementation entails timely approval of the road works, issue of work orders in time, ensuring timely commencement and completion of road works. Compliance of IRC specification regarding drainage system, pavement design and application of appropriate grade of bitumen *inter alia* are the key parameters for sustainability of road.

Audit noticed several deficiencies in implementation of the road works as discussed below:

#### 2.1.10.1 Design of the road

As per IRC: 37-2001, the pavement thickness was required to be designed considering the projected vehicular traffic load and the mechanical strength of the soil (CBR<sup>19</sup>). Any deficiency in determining the above parameters would affect the stability and design life of the road. Scrutiny of the selected divisions revealed deficiencies in designing pavement thickness as discussed in the following sub-paragraphs:

<sup>19</sup> California Bearing Ratio



### **2.1.10.1.1 Assessment of Vehicular Movement**

As per para 3.3.1.3 of IRC 37- 2001, the estimation of design traffic is necessary for the purpose of structural design of the pavement. To obtain a realistic estimate of design traffic, due consideration should be given to the existing traffic. Estimate of the initial daily average traffic flow for any road should be based on at least seven days X 24 hours classified traffic counts. Unless the pavement thickness is determined correctly based on actual traffic count and if there is any deviation from the normative crust thickness, the roads may not be able to withstand the traffic load. We observed that in 13 selected divisions, 50 road works for improvement, widening and strengthening were executed at a total cost of ₹ 327.31 crore by conducting traffic survey of less than seven days. The survey was conducted ranging from one day to three days. Further, no traffic survey was conducted for 25 road works executed at a total cost of ₹ 86.34 crore in five selected divisions (*Appendix-2.1.3*). Concerned divisions stated that due to time constraints, shortage of manpower and fund constraints, required traffic survey was not conducted. As a result, all these road works were exposed to risk of damages due to non compliance of IRC guidelines.

The Department admitted (December 2012) that some divisions while preparing estimates did not follow IRC norms. However, they would ensure that no estimate be prepared deviating the IRC norms in future.

### **2.1.10.1.2 CBR Test**

CBR test is a penetration test for evaluation of the mechanical strength of soil. This is conducted prior to preparation of the estimates for deciding the pavement thickness of road. Moreover, as per para 3.4.6.4 of IRC: 37-2001 at least three samples should be tested on each type of soil having the same density and moisture content.

We observed that in five selected divisions<sup>20</sup>, no CBR test was conducted in 23 road works executed at a total cost of ₹ 46.46 crore. In other four selected divisions<sup>21</sup>, seven road works were executed at a total cost of ₹ 13.97 crore where pavement thickness of two roads were calculated considering the CBR value of other roads and that of remaining five roads were calculated considering the CBR value of other stretches of the same roads which was in violation of IRC guidelines. The concerned divisions admitted the fact and stated that due to inadequate competent personnel in the departmental laboratory, shortage of staff etc. CBR test was not done correctly. The department stated (December 2012) that necessary instructions would be issued to the divisions to conduct CBR test at the time of preparation of estimate.

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<sup>20</sup> Alipurduar Construction, Bankura, Barasat division under PWD and Tamluk HW and Hooghly HW division under PWRD.

<sup>21</sup> Berhampur-I, Bankura, Midnapur-I division under PWD and Dakshin Dinajpur HW under PWRD.

### 2.1.10.1.3 Assessment of crust thickness of pavement

Seven selected divisions prepared estimates for widening and strengthening of 14 roads involving an estimated cost of ₹ 83.68 crore with crust thickness<sup>22</sup> less than the requirement as per IRC: 37-2001. Divisions stated that to cover the total length of road with the available sanctioned fund less crust thickness were provided. The reply is not tenable as the road works were sanctioned as per the estimates prepared by the divisions.

We observed that a road<sup>23</sup> was constructed (January 2011) with deficient crust thickness with an expenditure of ₹ 3.64 crore. Subsequently, the road suffered deterioration within the warranty period of three years.

We observed that in three selected divisions<sup>24</sup> five road works were executed with excess crust thickness than the actual requirement resulting extra avoidable expenditure of ₹ 5.15 crore. Even, in three works extra Bituminous Macadam (BM) layers were provided though the existing thickness of the roads was more than the actual requirement. Divisions replied (April 2012) that as per site condition and in anticipation of increased traffic load extra layers were provided. Reply is not tenable as the crust thickness of a road is determined on the basis of site condition as well as projected growth of traffic during the design life of the road.

### 2.1.10.2 Planning of maintenance work

The State faces heavy shower of monsoon for around four months a year. Pre and post monsoon inspection of road help to identify the defects so that roads can be kept traffic worthy. It is also necessary to keep the roads free from potholes, cracks and depressions. Such defects, if rectified timely, reduce public inconveniences and the cost of repairing.

When we enquired, all test checked divisions stated (March–June 2012) that such inspections were carried out but inspection reports were not documented in a systematic way.

Further, we observed that during the period under review two sub-divisions<sup>25</sup> under Malda and Bankura Highway divisions had proposed 27 post monsoon road maintenance works at an estimated cost of ₹ 1.17 crore (for repairing pot holes). Of these, only three works were executed before next monsoon at a cost of ₹ 24.43 lakh. Thus, due to non-execution of remaining maintenance works, 24 road works remained exposed to further deterioration during monsoon.

The department while admitting the fact stated (December 2012) that due to paucity of fund they could not execute the road maintenance works, however, necessary action would be taken for repair/maintenance work after proper planning.

<sup>22</sup> Total thickness from sub-base to bituminous layer

<sup>23</sup> "Kholapota-Baduria-Maslandapur-Habra" under Barasat Division (PWD).

<sup>24</sup> Berhampur Division-I, PWD, Tamluk HW and Dakshin Dinajpur HW divisions under PWRD

<sup>25</sup> Gazole and Bishnupur HW sub-divisions



### 2.1.10.3 Delay in completion of road and bridge works

For successful implementation of the road works, assessment of availability of land, finalisation of tenders, issue of work orders and timely commencement and completion of road works are essential.

In 24 selected divisions, 453 works were taken up during 2007-08 to 2011-12 of which 124 road works (estimated cost ₹ 444.35 crore) were delayed by five months to 53 months (*Appendix- 2.1.4*) due to non availability of land, delay in finalisation of tenders and issue of work orders. Some of the instances of delay are discussed below:

- Two road and five bridge works in six divisions<sup>26</sup> were commenced (2007-12) at an estimated cost of ₹ 57.16 crore without assessing the availability of land and consequently, the works got delayed ranging between five months and five years. Further, three bridge works undertaken between October 2004 and May 2006 remained incomplete (July 2012) as the department failed to acquire the required land. This resulting in cost escalation of ₹ 14.87 crore as detailed in the table below:

**Table No 2.1.5: Cost overrun due to delay**

(₹ in crore)

| Sl No        | Name of work  | Name of Division        | Original estimate | Scheduled date of completion | Actual date of completion | Period of Delay   | Revised Estimate | Cost overrun |
|--------------|---|-------------------------|-------------------|------------------------------|---------------------------|-------------------|------------------|--------------|
| 1            | Construction of a bore pile and well foundation bridge across the river Pagla-Bhagirathi on Gour-Mahadipur Road in the district of Malda. | Malda HW division       | 4.86              | 12.08.08                     | In progress               | 3 years 7 months  | 7.90             | 3.04         |
| 2            | Construction of a bridge over Mundeswari at Digruighat at 8 <sup>th</sup> kmp of Pursurah- Radhanagar road.                               | Hooghly HW division-I   | 11.20             | 21.05.09                     | -Do-                      | 2 years 10 months | 17.19            | 5.99         |
| 3            | Construction of Bridge- with both side approaches over river Jalangi on Rajapur Garaimari Road at Boxipurghat.                            | Murshidabad HW division | 7.45              | 31.03.07                     | -Do-                      | 5 years           | 13.29            | 5.84         |
| <b>Total</b> |   |                         | <b>23.51</b>      |                              |                           |                   | <b>38.38</b>     | <b>14.87</b> |

(Source: Divisional records)

<sup>26</sup> Murshidabad HW-I, Burdwan HW-I&II, 24 Pgs HW, Diamond Harbour HW and Nadia HW under PWRD



**Bridge without approach road on river Mundeswari in Hooghly District**



**Bridge without approach road on river Khari in Burdwan District**

While admitting the above facts, the department stated (December 2012) that necessary orders had already been issued for not taking up any construction and/or improvement of roads and/or bridge works before substantial completion of its pre-construction works i.e. land acquisition and physical possession thereof, shifting of utility lines, felling of trees, removal of encroachments, etc.

#### **2.1.10.4 Inadequate provision of drainage system:**

Water logging is one of the major reasons for damage of roads for which side drainages are required to be constructed to drain off the water from the roads, especially where there are chances of water logging. IRC specification (Section 309.2) stipulates that drains are to be completed in proper sequence with road works ensuring adequate drainage for the area and minimising erosion. Audit observed that in all the selected divisions, provision for drainage facilities were not considered in most of the road works.

Records further revealed that in six road works in Hooghly district, which is one of the flood prone districts, provision of 'V' type side drain was provided in the tenders. However, against the total provision of 12305 meter side drain, only 150 meter drain was constructed in one work only. The concerned EE attributed the reason (August 2012) to unwillingness of the local people for using their land as outlet of the drainage water. Thus, the road works executed at a cost of ₹ 14.12 crore were exposed to damage due to water logging which could have been avoided, had the department made a provision to lay mastic on the road suitable for water logging area with no drainage facility.

The department, however, stated (December 2012) that generally surface drain was not considered in road works. Construction of drains are considered in town and market areas. The reply is not tenable since as per IRC guidelines, drainage has to be provided along with road work.

#### **2.1.10.5 Use of Lower grade bitumen**

As per para 4.2.3.5 of IRC: 37-2001, 80/100 grade bitumen was required to be used for BM course for roads in moderate/cold climatic zone and 60/70 grade bitumen was to be used in hot climatic zone. In case of laying of Mastic Asphalt

course 10/20 grade bitumen was required to be used for hot/moderate climatic zone and 30/40 grade bitumen was required for areas where difference between maximum and minimum atmospheric temperature is less than 25 °C. High stability requirement cannot be met effectively by less viscous bitumen. Use of less viscous bitumen would affect the stability of the roads.

Audit observed that in three selected divisions<sup>27</sup>, 80/100 grade bitumen was used in 15 Bituminous Macadam works though the roads were in hot climatic zone (Alipurduar and Jalpaiguri). Further, in two selected divisions<sup>28</sup>, 30/40 grade bitumen was used for five mastic works which was not suitable for hot/moderate climatic zone (Bankura and plains of Darjeeling district). The divisions stated that for minimising the construction cost lower grade bitumen was used.

The department stated (December 2012) that for all road works in Darjeeling, Jalpaiguri and Coochbehar districts, 80/100 grade of bitumen should be used considering high altitude, snow, fog and low temperature. The reply is not tenable as the roads where 80/100 grade of bitumen used were located in the plains of Jalpaiguri district. Besides, the department itself used 60/70 grade of bitumen in various other road works in those areas.

#### 2.1.10.6 Inconsistent laying of binder course

As per IRC guidelines, roads having two million standard axle (msa) or more must be provided with a bituminous binder course. If bituminous binder course is not provided, sub-grade deformation can occur due to vertical compressive strain at the top of sub-grade resulting in permanent deformation of the pavement surface. Audit observed that five roads under two selected divisions were strengthened during 2007-12 at a total tendered amount of ₹ 24.61 crore, having msa ranging from 2.8 to 8.9, without providing any bituminous binder course making the roads prone to rapid deterioration. The details are indicated in the table below:

**Table No 2.1.6: Roads having more than 2 msa constructed without bituminous binder course**

| Sl No        | Name of Work   | Name of Division    | msa  | Tendered Amount (₹ in crore) |
|--------------|--|---------------------|------|------------------------------|
| 1            | W/s of Bolpur-Kankalitala-Lavpur Road from 0.00-11.50 kmp  | Birbhum HW division | 8.9  | 5.95                         |
| 2            | W/s of Bolpur-Kankalitala-Lavpur Road from 11.50-23.50 kmp | -Do-                | 4.47 | 4.46                         |
| 3            | W/s of Kotasur-Ramnagar Road from 0.00-17.25 kmp           | -Do-                | 5.87 | 4.53                         |
| 4            | W/s Chowhata- Hatia-Sainthia Road from 0.00-18.67 kmp      | -Do-                | 2.80 | 7.47                         |
| 5            | Improvement of Domjur-Andul Road from 1.00 -6.00 kmp       | Howrah HW division  | 2.82 | 2.20                         |
| <b>TOTAL</b> |  |                     |      | <b>24.61</b>                 |

(Source: Divisional data)

Audit further observed that the surface of “Bolpur- Kankalitala-Lavpur Road” got damaged within the defect liability period of three years after completion of the work in September 2010 as binder course was not laid.

<sup>27</sup> Alipurduar Construction, Jalpaiguri division under PWD and Jalpaiguri HW under PWRD.

<sup>28</sup> Darjeeling and Bankura division PWD

The Divisions, however, replied that the sanctioning authority (NABARD) did not approve the binder course. The reply is not tenable as the department did not include binder course in the estimate. Further, in other division binder course was allowed by NABARD for the road having more than 2 msa.

Further, as per IRC guidelines, roads having design traffic of less than 2 msa did not require any bituminous binder course. Audit observed that nine roads having less than 2 msa under five selected divisions, bituminous binder course were provided though it was not required. This led to excess expenditure of ₹ 9.77 crore for providing binder course. The details are indicated in the table below:

**Table No.2.1.7: Roads having less than 2 msa constructed with bituminous binder course**

| SL No        | Name of Work   | Name of Division          | msa  | Binder course laid  | Expenditure incurred (₹ in crore) |
|--------------|--|---------------------------|------|---------------------|-----------------------------------|
| 1            | W/S of Mankur-Bokshirhat Road (0 to 3 kmp) under RIDF-XI         | Howrah HW division        | 1.00 | 50 mm BM & 75 mm BM | 0.64                              |
| 2            | W/S of Kulgachhia-Tulsiberia Road (0 to 5.50 kmp) under RIDF-XII | -Do-                      | 1.00 | 50 mm BM            | 0.28                              |
| 3            | W/S of O.T. Road to Kola (0 to 5.775 kmp) under RIDF-XIV         | Midnapore division-I, PWD | 1.00 | 50 mm BM            | 0.41                              |
| 4            | W/S of Khejuri-Heria Road (0 to 13 kmp) under RIDF-XV            | Tamluk HW division        | 1.37 | 50 mm BM (2 layers) | 3.60                              |
| 5            | W/S of Khejuri-Heria Road (13 to 22 kmp) under RIDF-XIV          | -Do-                      | 1.37 | 50 mm BM            | 1.66                              |
| 6            | W/S of Nandigram-Chandipur Road (0 to 16 kmp) under RIDF-XII     | -Do-                      | 1.71 | 50 mm BM            | 1.81                              |
| 7            | W/S of Panchagram- Nabagram-Lalbag Road (14 to 17 kmp)           | Murshidabad HW division-I | 1.32 | 50 mm BM            | 0.34                              |
| 8            | W/S of Panchagram- Nabagram-Lalbag Road (17 to 19.375 kmp)       | -Do-                      | 1.32 | 50 mm BM            | 0.27                              |
| 9            | W/S of Jagatballavpur-Sitapur-Jangipara Road (0 to 10.225 kmp)   | Hooghly HW division-I     | 0.35 | 50 mm BM            | 0.76                              |
| <b>Total</b> |  |                           |      |                     | <b>9.77</b>                       |

(Source: Divisional data),

The department stated (December 2012) that the matter would be examined.

#### 2.1.10.7 Repetitive works

Three work orders in Howrah Highway division were issued for special repair of Maheshpur-Birshibpur- Hatgachia- Gowalia Ghat (MBHG) Road in March 2009. The work was completed in May/June 2009 at a cost of ₹ 27.50 lakh. This work was carried out despite the fact that NIT for widening and strengthening (W&S) of the same road under RIDF scheme was circulated in February 2009 at an estimated cost of ₹ 5.67 crore. The W&S work was commenced in June 2009 and was still ongoing (July 2012). Again, special

repair works on the same road were taken up in July 2010 and completed in March 2011 at a cost of ₹ 80.72 lakh. Thus, expenditure on special repair works amounting to ₹ 1.08 crore (₹ 80.72 lakh + ₹ 27.50 lakh) was redundant.

The department stated (December 2012) that the matter would be examined.

### **2.1.11 Contract Management**

The following deficiencies were noticed in the contract management for road works during 2007-12.

#### **2.1.11.1 Irregular expenditure on substituted /excess items**

Estimates of road works are prepared by the divisions after conducting survey and the required tests. Further checks prior to sanction are carried out by the circle office. The estimates are then sent to the directorate with the approval of the circle office. Audit observed that out of 213 works executed under 10 divisions, 16 works (7.51 per cent) were accepted at considerably lower rate (ranged between 19.51 per cent and 38.10 per cent) than the approved departmental estimates (₹ 90.73 crore). Subsequently, extra expenditure for substituted items/excess items of ₹ 12.73 crore were incurred in these works (*Appendix- 2.1.5*). Since the extra cost remained within the limit of the estimated cost, the approval of these extra/substituted items were not obtained. Thus, the expenditure incurred on substituted items/excess items was irregular. Further, these instances raised doubt on the reliability and sanctity of the estimates prepared by the department.

The department in reply stated (December 2012) that necessary instruction for not executing works in excess of the estimated cost without specific permission from the competent authority, had been issued.

#### **2.1.11.2 Deficiency in inviting Notice Inviting Tender**

In Burdwan HW Division-I, the work of “Strengthening of Gouranga Setu approach road” (a part of SH) from 0 kmp to 6.70 kmp” was awarded (May 2009) after a delay of eight months from the date of technical sanction (September 2008). The department issued four corrigenda for extension of time. By that time the profile of the road got damaged to a great extent due to ensuing monsoon and the division had to incur an additional expenditure of ₹ 31.09 lakh to rectify those damages.

In six selected divisions<sup>29</sup>, 43 tenders were invited after splitting seven road works with the intent for timely completion. However, only three works (seven per cent) could be completed within scheduled time; 37 works were delayed for the period ranging between one month and 11 months. The completion time of the remaining three works was not available in records. The reasons for abnormal delay as stated by the divisions were due to execution of supplementary items, delay in obtaining revised administrative approval, assembly election etc. In one work such delay resulted in extra expenditure of ₹ 27.42 lakh for execution of supplementary item. Thus, the purpose of splitting the works for early completion of these road works was totally defeated.

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<sup>29</sup> Jalpaiguri, Alipurduar Construction divisions under PWD; Tamuk HW, Jalpaiguri HW, Bankura HW, Coochbehar HW divisions under PWRD.



The department admitted the audit observations and stated (December 2012) that they would try to minimise such delays in future. The department, however, did not give any specific reply on the reasons/justification for splitting of the works.

#### **2.1.11.3 Delay in issue of work orders:**

PWD code provides 30 days time limit for submission of tender from the date of Notice Inviting Tender. No time limit was, however, fixed for issue of work orders after the date of submission of tenders. The department in reply to an audit query stated (July 2012) that work orders were usually issued within two and half months from the date of issue of NIT.

It was observed in seven selected divisions that 53 work orders (estimated cost of ₹ 271 crore) were issued after a delay ranged between three and 11 months from the date of issue of NIT of which three work orders were issued after a delay of 10 to 11 months. The delay was mainly due to failure of the department in finalisation of tender. Audit noticed in respect of one work, due to delay of 10 months in issue of work order, supplementary items of ₹ 34.42 lakh were to be executed subsequently to repair potholes.

The department stated (December 2012) that work order must be issued at present within 120 days from the date of opening of Tender and a Committee was also constituted to review the tender form.

#### **2.1.11.4 No action for delay in commencement of work**

In one selected division (Hooghly Highway) the work “Widening and Strengthening of Jagatballavpur-Sitapur-Jangipara Road (0-10.225 kmp)” was commenced with a delay of seven months, which led to deterioration of the hard crust of the road due to ensuing monsoon. Thus, the department paid ₹ 15.69 lakh to the contractor to rectify the damages caused by monsoon. We noticed that the delay in commencement was due to the lapse on the part of contractor, but no action was taken by the division against the contractor. On the contrary an additional payment for damages due to monsoon was made to the contractor.

#### **2.1.11.5 Irregular extension of time:**

In terms of clause 5 of the contract agreement (Form 2911), time extension was to be applied by the contractor within seven days if apprehending any hindrance to complete the work in time. The Divisional Officer shall authorise such extension if in his opinion such extension deemed essential.

In four selected divisions<sup>30</sup>, audit observed that in four cases Divisional Officer had paid the final payment amounting to ₹ 6.90 crore without approval of extension of time. In remaining three cases the work was still in progress beyond scheduled date of completion but the contractors did not apply for extension of time.

The department stated that the matter would be examined and intimated to audit.

<sup>30</sup> Bankura, Berhamopore-I divisions under PWD; Dakshin Dinajpur HW and Howrah HW divisions under PWRD

### 2.1.12 Quality Control

For effective quality control the department should ensure that adequate technical personnel and a well-equipped laboratory system are available. Periodical tests on material, concrete and finished works were to be conducted as per the requirements of the Indian Road Congress (IRC). Following deficiencies were noticed during the course of audit:

- As per para 901.10 of IRC, the contractor should furnish test certificates of materials to be used in work. As per contract clause authenticated documents for purchase of bitumen alongwith test certificates were to be submitted from any government approved testing laboratories. In eight selected divisions<sup>31</sup>, 65 road works valuing ₹ 340.57 crore were executed. Audit scrutiny revealed that no such test certificate was attached with the bills when those were passed for payment.

The department stated (December 2012) that testing was not conducted as the bitumen was purchased from Indian Oil Corporation and Hindustan Petroleum. The reply is not tenable as the bitumen was purchased by the contractor and in absence of challans and test certificates the source of purchase as well as quality of bitumen could not be ensured.

- To ascertain the thickness of the WMM, BM etc laid on the road surface bore hole test was to be conducted by digging holes in the finished layers of the road. Scrutiny of records revealed that none of the selected division except Barasat Highway division-II was in possession of bore hole test report.

### 2.1.13 Road Safety issues

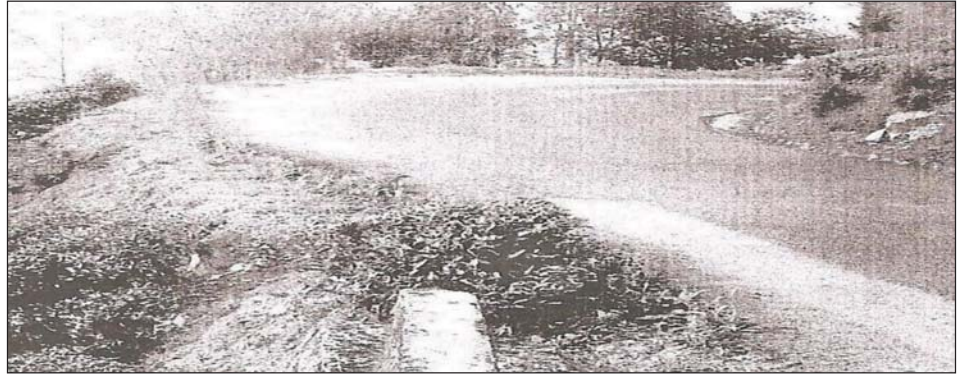
For smooth traffic movement and to reduce traffic accidents road safety measures like sign boards, guard post, road marking, parapet<sup>32</sup> etc. were required to be assessed while taking up any road works. In Malda Highway division, guard post was fixed while taking up the work of widening and strengthening of Mothabari-Sadullahpur road from 0-6.795 kmp. Though setting up of 12 signboards was considered in the estimate but only two were fixed. In Darjeeling Highway division, audit observed that road safety measures like “construction of parapets in the road curves” were not taken into account while preparing the estimate by the division for the work of “Improvement of Garidhura-Mirik-Simanabusti road”. In other selected divisions road safety measures were not at all considered while preparing the estimates.

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<sup>31</sup> Burdwan-I, Nadia, Midnapur-I, Berhampur-I, Darjeeling divisions under PWD, Howrah HW, Tamluk HW and Barasat-II HW under PWRD

<sup>32</sup> Low protective wall along the edge of the road





**Garidhura- Mirik- Simanabusty Road without parapet**

#### **2.1.14 Monitoring**

Monitoring at pre-work, post-work and during execution stages is essential to ensure that execution has been carried out as per plan and is capable of fulfilling the desired expectation of the stakeholders. Audit scrutiny revealed following deficiencies in monitoring:

- The Department had two Planning and Monitoring units at the Directorate level viz. Planning & Monitoring Cell under PWD and Monitoring Cell under PWRD. Scrutiny revealed that Planning & Monitoring Cell of PWD was created to co-ordinate the activities of executing divisions. But no such function was discharged by the Cell. In reply, the Cell authorities stated (February 2012) that no information of road works was provided to the Cell by the directorate and the Cell had to restrict their activities only in preparation of Schedule of Rates and Telephone Directory of the department. However, directorate stated (July 2012) that the Cell would be made functional for checking the quality of works in a regular manner. Monitoring Cell of PWRD was at present entrusted with the task of vetting the estimates received from the divisions, prior to the approval of the CE. The CE also stated that the Cell did not make any field visit to monitor the ongoing road works. The department stated (December 2012) that at present the cells were being used for monitoring purpose.
- Physical and Financial Progress Reports are essential tools to monitor ongoing road works. PWRD stated (July 2012) that they received such reports from circle offices on quarterly basis. The directorates could not produce any report in support of their statement. State Highway Circle (SHC) -IV stated (March 2012) that such reports were prepared as and when required. SHC-VI stated (May 2012) that such reports were prepared time to time. Audit observed that the selected divisions did not prepare and submit any periodic progress report to monitoring authorities (SE and CE).
- In the project report intended benefits to the stakeholders from road works are highlighted. However, no post work analysis was done in any of the selected division to assess total benefits that were delivered to the stake holders after completion of the road works.

- Further, in 14 selected divisions there exists a total vacancy of 260 staff<sup>33</sup> meant for monitoring work at division level. Thus, the monitoring functions at divisional level could not be exercised properly due to the shortage of manpower.

#### **2.1.15 Conclusion**

The Performance Audit revealed that the length of roads under the department remained static during 2007-12 despite increase in traffic. Major repair and widening work was not taken up as required by the divisions. The department did not maintain adequate database of roads as per IRC guidelines which are essentially required for planning of maintenance and improvement of roads. Perspective Plan, Vision Plan and Road Development Policy were not prepared, in absence of which road works were selected for execution on ad-hoc basis. The department prepared the budget estimates on the basis of annual meetings with the divisions and not as per the West Bengal Financial Rule. Some selected divisions did not utilise the available fund fully where as some other divisions parked unspent fund with Resource Division to avoid lapse of budget grant. We also observed number of deficiencies in executing the road works where roads were improved and strengthened without/inadequate traffic survey and CBR test, with inadequate crust thickness. Further, some road works were executed ignoring road safety issue and without ensuring quality. Planning and monitoring cell was also non-functional.

#### **2.1.16 Recommendations**

- *A comprehensive data base should be maintained and updated regularly as per IRC guidelines.*
- *The department should prepare a long term master plan/perspective plan to be splitted into actionable items over the years for timely completion of the selected schemes according to the availability of the financial resources.*
- *Budget estimates should be realistically prepared and budgetary control to be strengthened to curb diversion of funds.*
- *Pre-work survey and tests needs to be strengthened.*
- *Work estimates should be prepared and executed strictly according to IRC specifications and departmental instructions/standards.*
- *Stringent quality control measures to be adopted for development and maintenance of roads.*
- *Effective monitoring of the execution of road works needs to be done to avoid unfruitful/wasteful expenditure.*

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<sup>33</sup> Assistant Engineer-3, Sub Assistant Engineer-37 and Work Assistant-220

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**Agriculture Department**
**2.2 National Food Security Mission****Executive Summary**

With a view to increase production of rice, wheat and pulses through area expansion and enhancement of productivity, National Food Security Mission, a 100 *per cent* centrally sponsored scheme was launched in 2007-08 in India. In West Bengal, eight districts for rice, four districts for wheat and seventeen districts for pulses were selected under the scheme.

We conducted the Performance Audit to assess the performance of the scheme during the period from 2007-08 to 2011-12 which revealed:

**Highlights:**

- The scheme's objective to produce additional quantity of rice, wheat and pulses by the end of March 2012 remained unachieved despite expenditure of ₹ 206.62 crore for this purpose during the period 2007-08 to 2011-12.  
**(Paragraph 2.2.7)**
- The potentiality of the districts to take up activities under the scheme was not determined in absence of base line survey and feasibility study.  
**(Paragraph 2.2.8)**
- The objective of the scheme for distribution of quality seed at a subsidised rate was frustrated due to non-functioning of District Seed Committees. Farmers were not interested in receiving seeds under the scheme as the price of seeds supplied to them was more or less equal to the market rate.  
**(Paragraph 2.2.9.1)**
- The objectives of Demonstration Centres meant to disseminate improved practices were not fulfilled mainly due to non-receipt of seeds and other inputs in time, shortage of manpower, non-involvement of scientist from State Agricultural Universities/Krishi Vigyan Kendras in running the Centre and monitoring deficiencies.  
**(Paragraph 2.2.9.2)**
- Farm Implements required for improving efficiency of the farmers in field operations and for economising the cost of cultivation were neither demonstrated nor made available to the farmers in time and at affordable price. Besides, the procurement of farm implements valuing ₹ 47.52 crore was irregular as these were procured and distributed to the beneficiaries without fixing the price in violation of the guidelines.  
**(Paragraph 2.2.9.4)**

- Farmers' Field Schools for dissemination of improved crop production technology for higher productivity remained unfulfilled as course curriculum suiting the local conditions were not devised.  
(Paragraph 2.2.9.5)
- Adequate publicity of the scheme among the farmers was not made. The State did not prepare the list of beneficiaries according to the priority; thereby possibility of deprivation to the priority category beneficiaries cannot be ruled out.  
(Paragraphs 2.2.9.7 & 2.2.10)
- The State could not utilise the approved annual outlay over the period of five years. The unspent balance stood at ₹ 13.12 crore at the end of March 2012. The State received less funds aggregating to the tune of ₹ 83.87 crore from the Central Government than the approved outlay due to their inability in spending the money received.  
(Paragraph 2.2.11)
- Project Monitoring Team constituted in December 2007 remained non-functional due to lack of manpower.  
(Paragraph 2.2.12)

### 2.2.1 Introduction

Agriculture in West Bengal (WB) is the most important means of livelihood. About 65 per cent of the population of the State lives in villages of which over 95 per cent are small and marginal farmers. Area-wise, WB is the 13<sup>th</sup> among 35 States and union territories of India having higher population density per unit area and lowest per capita land area among the States of the country.

National Food Security Mission (NFSM) was launched (from Rabi<sup>34</sup> season 2007-08) in 312 identified districts (136 districts under rice, 141 districts under wheat and 171 districts under pulses) in 17 States of the country to increase cereal and pulses production by at least 20 million tones (10 million tones rice, eight million tones wheat and two million tones pulses) by 2012 apart from the usual year to year production generated in the remaining districts. In WB, eight districts<sup>35</sup> with 26.7 lakh hectare, four districts<sup>36</sup> with 0.8 lakh hectare and five districts<sup>37</sup> with 130.30 lakh hectare were selected for production of rice, wheat and pulses respectively under NFSM. Further, under Accelerated Pulses Production Programme (A3P) another 12 districts<sup>38</sup> were included under NFSM from 2010-11.

The objectives of the scheme were to:

- increase production of rice, wheat and pulses through area expansion and enhancement of productivity in the identified districts;

<sup>34</sup> Rabi season is from November to May

<sup>35</sup> Coochbehar, Dinajpur (North), Howrah, Jalpaiguri, Midnapur (East), Midnapur (West), Purulia and 24 Parganas (South)

<sup>36</sup> Coochbehar, Dinajpur (North), Dinajpur (South) and Jalpaiguri

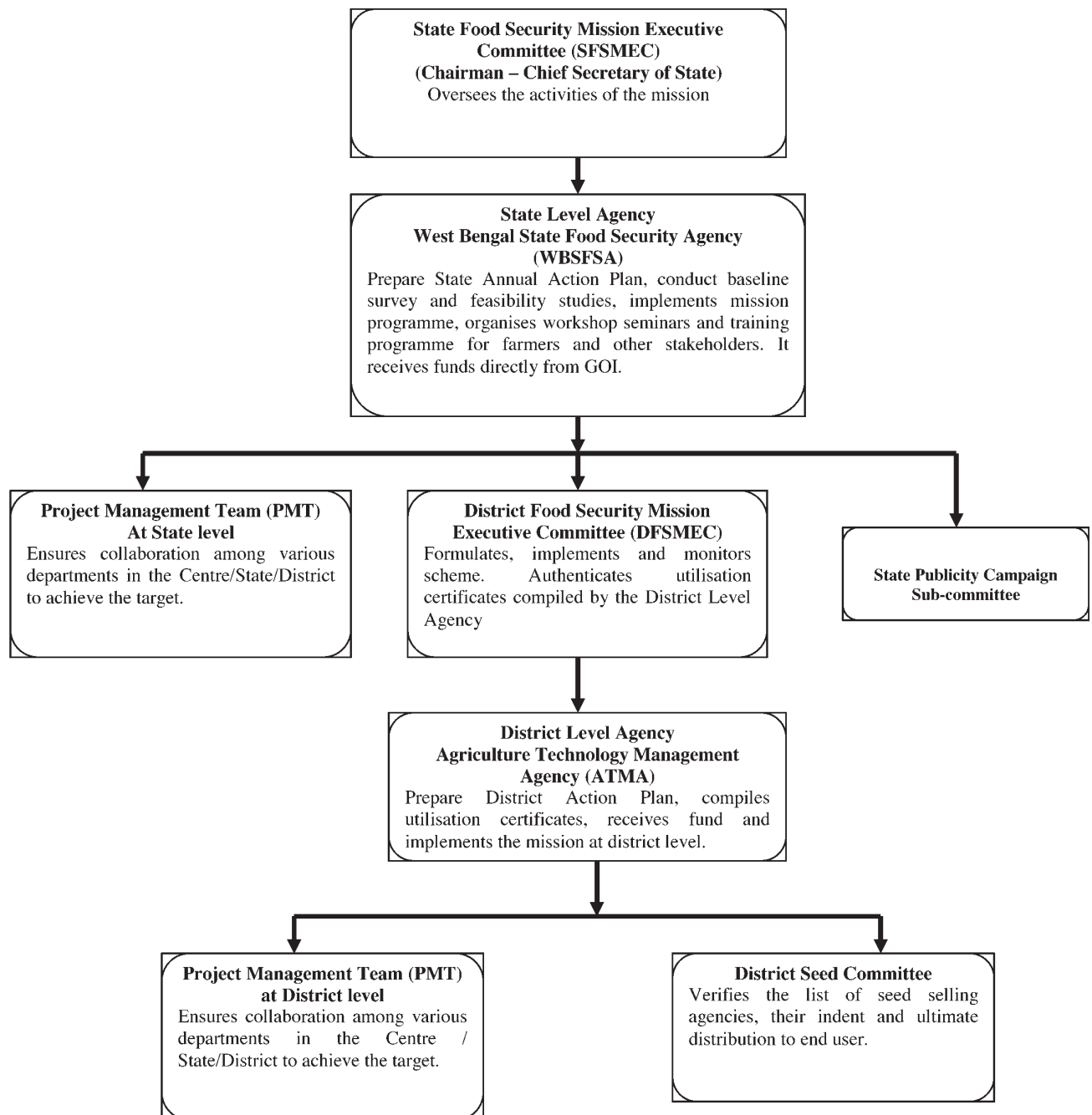
<sup>37</sup> Birbhum, Malda, Murshidabad, Nadia and Purulia

<sup>38</sup> Jalpaiguri, Coochbehar, Dinajpur (North), Dinajpur (South), 24 Parganas (North), 24 Parganas (South), Howrah, Hooghly, Bardhaman, Bankura, Midnapur (West) and Midnapur (East).

- restore soil fertility and productivity at the individual farm level and
- create employment opportunities and enhance farm level economy to restore confidence among the farmers.

### 2.2.2 Organisational set up

The Organisational set up in the State for implementation of NFSM is shown in the following chart:



National Food Security Mission Executive Committee (NFSMEC) oversees the activities of the Mission at the national level. It approves the individual

State Action Plans. The State Food Security Mission Executive Committee (SFSMEC) under the chairmanship of the Chief Secretary of the State and the District Food Security Mission Executive Committee (DFSMEC) under the chairmanship of the District Magistrate are to oversee the activities, formulate and monitor the implementation of the scheme in the State and district level respectively.

### **2.2.3 Audit Objectives**

We conducted the Performance Audit to ascertain whether:

- the objectives of the scheme to increase the production of rice, wheat and pulses were achieved in the identified districts;
- scheme was properly planned and executed economically, efficiently and effectively in compliance with the various interventions<sup>39</sup> of the scheme;
- funds were released, accounted for and utilised by the State Government in compliance with the provisions of scheme;
- all requisite records and data maintained at various levels and monitoring and evaluation has been done as per prescribed guidelines.

### **2.2.4 Audit Criteria**

The main sources for the audit criteria were as under

- NFSM guidelines;
- Provision of General Financial Rules and
- Instructions issued through Government Orders from time to time.

### **2.2.5 Audit Methodology**

We conducted the Performance Audit during January 2012 to July 2012. Out of 17 districts in the State of West Bengal where NFSM were launched, five districts<sup>40</sup> were selected for detailed examination through “Population Proportional to size Replacement Sampling Method” for coverage in Performance Audit. Besides, the Department of Agriculture and its directorates were also covered. In selected districts information and clarifications were gathered through questionnaires issued to the authorities, examination of records and organising meetings with the stakeholders in presence of the district level officers. Photographs were also taken at the work sites, where considered necessary, to support the facts.

### **2.2.6 Acknowledgement**

An Entry Conference was held in May 2012 with the Secretary, Department of Agriculture wherein the audit objectives, scope, criteria and methodology of audit were explained to the department. The findings of the Performance Audit

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<sup>39</sup> Like Demonstration Centers, Seed, Nutrient Management/Soil ameliorants, Mechanisation, Integrated Pest Management, Farmers Field School, Publicity, Mass Media and Information Technology, award for the best performing districts etc.

<sup>40</sup> Dinajpur (North), Jalpaiguri, Midnapur (East), Purulia and 24 Parganas (South).



forwarded to the Government in September 2012 were discussed with the Secretary, Agriculture Department and other senior officials in an Exit Conference held in October 2012. The replies received from the department have been suitably incorporated in the respective paragraphs. We acknowledge the co-operation of the Department of Agriculture in providing necessary information and records to audit.

### Audit Findings

The Performance Audit revealed several deficiencies in production performance, planning, programme intervention and monitoring of the scheme which are mentioned in the succeeding paragraphs.

#### 2.2.7 Production performance

Activities of the NFSM started in the State in the year 2008-09. Area under cultivation of rice, wheat and pulses and its production and yield in the State under NFSM during 2007-08 to 2011-12 over the base year level (i.e.; 2006-07 pre NFSM) is depicted in the table and diagram below:

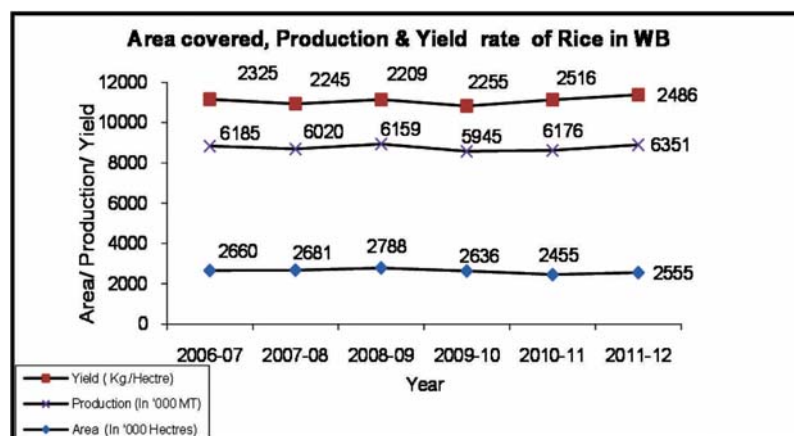
**Table 2.2.1: Year-wise position of area, production and yield of rice, wheat and pulses in NFSM districts in WB during 2007-08 to 2010-12.**

| Year  | Area<br>(in 000'Hectare) |       |        | Production<br>(in 000'MT) |       |        | Yield (in Kg/000<br>Hectare) |       |        |
|---|--------------------------|-------|--------|---------------------------|-------|--------|------------------------------|-------|--------|
|   | Rice                     | Wheat | Pulses | Rice                      | Wheat | Pulses | Rice                         | Wheat | Pulses |
| 2006-07   | 2660                     | 73    | 152    | 6185                      | 166   | 109    | 2325                         | 2274  | 717    |
| 2007-08   | 2681                     | 77    | 142    | 6020                      | 197   | 118    | 2245                         | 2558  | 831    |
| 2008-09   | 2788                     | 68    | 126    | 6159                      | 158   | 97     | 2209                         | 2324  | 770    |
| 2009-10   | 2636                     | 75    | 123    | 5945                      | 189   | 111    | 2255                         | 2520  | 902    |
| 2010-11   | 2455                     | 77    | 196    | 6176                      | 200   | 176    | 2516                         | 2597  | 898    |
| 2011-12   | 2555*                    | 77    | 198*   | 6351*                     | 195   | 176*   | 2486*                        | 2532  | 889*   |
| Percentage of shortfall in achievement of additional production** | No target fixed          |       |        | 88                        | 64    | 52     | No target fixed              |       |        |

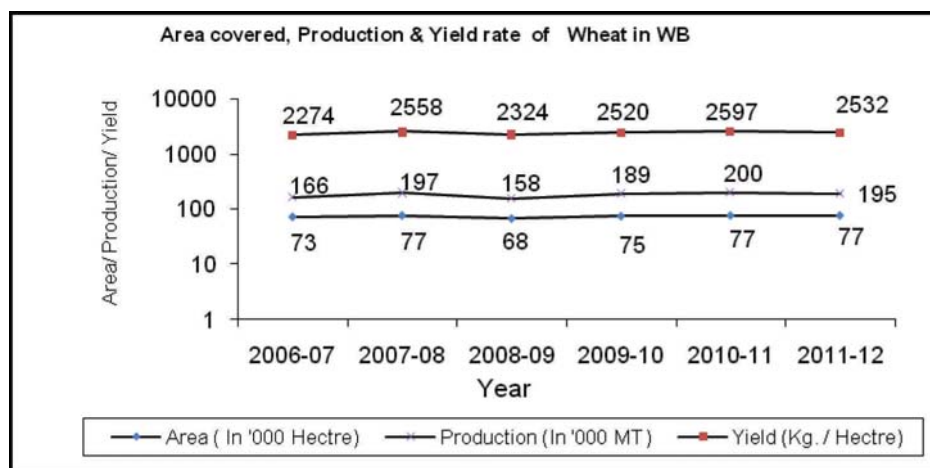
(Source: Departmental figures)

\*Provisional figure

\*\*During 2007-12 additional targets for production of 14 LMT, 0.8 LMT and 1.40 LMT were given in respect of rice, wheat and pulses respectively from those of the respective productions in 2006-07

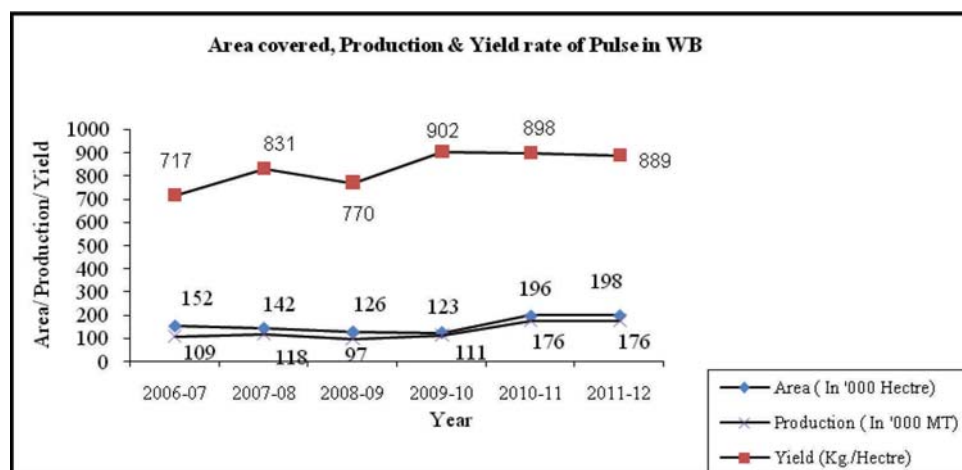






The base year production level in 2006-07 (pre-NFSM) together with the additional quantity to be produced during the plan period was the targeted production by end of the plan (March 2012). Accordingly, the State was to produce additional 14 lakh MT rice, 0.80 lakh MT wheat and 1.40 lakh MT pulses in the 11<sup>th</sup> plan period.

Scrutiny, however, revealed that there was shortfall in achievement of additional targeted production by 88 per cent, 65 per cent and 52 per cent in rice, wheat and pulses respectively. The production of rice during 2007-08 to 2010-11 remained less than the base year production level in 2006-07. However, in 2011-12 the production increased marginally above the base level of 2006-07. The production level of wheat and pulses though increased but could not achieve the target.



The Department stated (November 2012) that due to rapid urbanisation and alternative cropping, the area of cultivation under rice got reduced causing stagnation in total production. Productivity of wheat could not be achieved due to short span of winter in the State. In the case of pulses, the department stated that there was difficulty in preservation of seeds due to climatic condition.

The reply of the department was not tenable as the area cultivated under wheat and pulses increased despite rapid urbanisation and the targets were fixed

considering the climatic conditions in the State. Thus, the department failed to achieve the mission objective to increase the production through area expansion.

We observed that though the yield in respect of rice, wheat and pulses was increasing yet, the performance of production could have been far better as there were instances of failure of the Government in implementation of the interventions like purchase and distribution of seeds, demonstration centers, soil ameliorants, farm implements, Farmers Field Schools etc which are discussed in the subsequent paragraphs.

Thus, the objective of the NFSM to increase production through area expansion and enhancement of productivity in the identified districts remained underachieved even after incurring expenditure of ₹ 206.62 crore under NFSM during 2007-08 to 2011-12.

### 2.2.8 Planning

NFSM guidelines (Paragraph 12.1) stipulate that the Department of Agriculture and Co-operation, Government of India (GOI) will communicate the tentative annual outlay to the States indicating component-wise and district-wise allocation. The district level agency named Agriculture Technology Management Agency (ATMA) will prepare the Annual Action Plan (AAP) keeping in view their priority and potential and submit the plan to the state level agency (WBSFSA). WBSFSA will consolidate district plans and prepare state level AAP duly vetted by the SFSMEC and submit to the Ministry of Agriculture, GOI for approval by the NFSMEC. WBSFSA will also prepare Perspective Plan in consonance with the mission's goals and objectives in co-ordination with State Agricultural Universities (SAUs) and Indian Council of Agricultural Research (ICAR). Paragraph 4.9 of the guidelines further stipulate that base line survey and feasibility studies in the area of operation (district, sub-district or a group of districts) are to be conducted to determine the status of crop production, its potential and demand. The State Department of Economics and Statistics, Bureau of Applied Economics and Statistics (BAES) in the State would be involved in baseline survey to know the resource endowment of the farmers and the level of productivity (Paragraph: 10 of guideline).

We observed that:

- On receipt of tentative AAP of each year from the GOI, the State was modifying the tentative annual targets without any inputs from the districts and the same submitted to the GOI for approval.
- Two<sup>41</sup> out of the five selected districts confirmed that they had not prepared any AAP. One district<sup>42</sup> submitted AAP at the State level review meetings without any input from block level though the plan was to be finally implemented at block level. Remaining two districts<sup>43</sup>

<sup>41</sup> Purulia and Dinajpur (North).

<sup>42</sup> 24 Parganas (South)

<sup>43</sup> Jalpaiguri and Midnapur (East)

stated to have prepared the AAP, could not produce the same when asked for in audit.

- Neither the SAU and ICAR was consulted for preparation of APP nor the Perspective Plan prepared as envisaged in the guidelines.
- BAES was not assigned the job of preparation of baseline survey and feasibility study was also not conducted as envisaged under NFSM guidelines.

The department stated (November 2012) that due to shortage of manpower in the districts, Perspective Plan could not be prepared. In future, before preparing the AAP, the SAUs and ICAR institutes in the State would be consulted and BAES would also be assigned for preparation of baseline survey and data collection work.

Thus, in absence of Perspective Plan, baseline survey and feasibility study, the department could not assess the status of crop production, potential and demand. The requirement of the districts under NFSM could not be precisely ascertained in absence of feed back from the districts.

### **2.2.9 Target and achievements in “Programme Intervention”**

In order to enhance the efficiency of the farmers in performing field operations and economise upon the cost of cultivation, there are provision of ‘Programme Interventions’ in NFSM which include the following activities:

- Seed procurement and distribution;
- Formation of Demonstration Centres;
- Nutrient Management / Soil ameliorants;
- Assistance/Distribution of Farm Implements and
- Training of farmers through Farmers’ Field School (FFS) etc.

In total there were 14 interventions under rice and 11 interventions each under wheat and pulses. Each intervention having an interactive role with other interventions and their synchronised implementation under each component could only produce the intended results.

Component wise intervention targets and achievements of the State and five selected districts are discussed in the succeeding paragraphs.

#### **2.2.9.1 Seed**

Seed is one of the most critical input for enhancing productivity of crops. NFSM guideline (Paragraph 14.2) provides financial assistance for production of hybrid rice seed as well as breeder<sup>44</sup>, foundation<sup>45</sup> and

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<sup>44</sup>Breeder seed is the kind of seed directly controlled by the originating or sponsoring plant breeding institution, or person, or designee thereof. As applied to certified seed, breeders seed is the source for the production of seed of the other classes of certified seed.

<sup>45</sup>Foundation seed is seed which is the progeny of breeder or Foundation seed produced under control of the originator or sponsoring plant breeding institution, or person, or designee thereof. Foundation seed is a class of certified seed which is produced under procedures established by the certifying agency for the purpose of maintaining genetic purity and identity

certified<sup>46</sup> pulses seed. Similarly, provision for financial assistance was also made for distribution of hybrid and High Yielding Varieties (HYV) of rice seed and improved varieties of wheat and pulses seed. Further, to popularise recently released and pre-released varieties of rice and wheat seed, adequate allocation was made for distribution of rice and wheat seed minikits.

Physical and financial achievement in purchase, production and distribution of seeds under NFSM during last five years are indicated in the table below:

**Table 2.2.2: Target and Achievement of purchase, production and distribution of Seed of the State and selected districts during 2007-12.**

(Physical in Quintal and Financial in ₹ in lakh)

| Intervention                       | State  |         |             |         | Selected Districts |         |             |        |
|------------------------------------|--------|---------|-------------|---------|--------------------|---------|-------------|--------|
|                                    | Target |         | Achievement |         | Target             |         | Achievement |        |
|                                    | Phy    | Fin     | Phy         | Fin     | Phy                | Fin     | Phy         | Fin    |
| <b>Production</b>                  |        |         |             |         |                    |         |             |        |
| Hybrid Rice Seed                   | 18500  | 185.00  | 2240        | 22.40   | 9628               | 96.28   | 830         | 8.30   |
| Foundation Pulses Seed             | 17582  | 175.62  | 1935        | 19.55   | 983                | 9.83    | 100         | 1.00   |
| Certified Pulses Seed              | 15850  | 158.50  | 9202        | 92.02   |                    |         |             |        |
| <b>Distribution</b>                |        |         |             |         |                    |         |             |        |
| Hybrid Rice Seed                   | 45431  | 908.62  | 180         | 3.60    | 23835              | 476.68  | 117         | 2.35   |
| High Yielding Variety Rice Seed    | 826200 | 4131.00 | 279763      | 1167.98 | 460856             | 2386.78 | 155697      | 875.09 |
| High Yielding Variety Wheat Seed   | 86000  | 430.00  | 24397       | 139.62  | 53150              | 265.75  | 18919       | 100.73 |
| Certified Pulses Seed              | 43405  | 520.86  | 5431        | 65.86   | 5568               | 304.42  | 0           | 0.00   |
| Purchase of Breeder Seed of Pulses | 1367   | 71.65   | 19          | 0.97    | 91                 | 4.74    | 0           | 0.00   |

(Source: Progress Reports of the State and selected districts)

Component wise (rice, wheat and pulses) target and achievement for the State as a whole and in five selected districts is indicated in **Appendix-2.2.1**.

### 2.2.9.1.1 Purchase and distribution of Seed

NFSM guideline emphasises importance of District Seed Committee (DSC) for effective implementation of the scheme. Accordingly, the DSCs were constituted (December 2007) with Principal Agricultural Officer (Chairman) and five other members from different fields for all NFSM districts. The objectives of the DSC were to bring the Seed Replacement Ratio (SRR)<sup>47</sup> upto 33 per cent (in respect of the rice and wheat) in identified districts and to enhance the productivity level to assist for purchase of high yield quality seeds released during last 10 years. The DSC was also to bring to the notice of the State Level Seed Committee any information, suggestion as may be deemed fit.

<sup>46</sup>Certified seed shall be the progeny of Breeder, Foundation or Registered seed so handled as to maintain satisfactory genetic purity and identity and which has been acceptable to the certifying agency.

<sup>47</sup> Seed Replacement Ratio is the percentage certified/quality seeds sown to the total seed utilised for the crop.

In selected districts, audit did not come across any minute of meetings of DSC, held during 2007-08 to 2011-12. Non-functioning of DSC affected purchase and distribution of high yield quality seeds adversely as discussed below:

**Rice:**

Distribution of certified HYVs seed and Hybrid Rice Seed had always been substantially less during 2008-09 to 2011-12 than the physical targets assigned to the State and thereby there was shortfall in utilisation of fund for providing assistance towards distribution of seeds. The shortfall was due to lack of monitoring by DSC.

**Wheat:**

Distribution of certified seed of HYV was very low during 2008-09 to 2009-10 which ranged between maximum 41 *per cent* in 2009-10 and minimum 10 *per cent* in 2008-09.

**Pulses:**

The breeder seeds provide the source of production of 'Foundation' and 'Certified' pulses seeds. Scrutiny, however, revealed that purchase of breeder seeds was 0.41 *per cent* and 19 *per cent* in the year 2008-09 and 2010-11 against the targets fixed. No purchase was made against the target in the year 2009-10 and 2011-12. As a result, target for production of 'Foundation' and 'Certified' seeds and distribution thereof was not achieved. During 2007-12 achievement of production of 'Foundation' seeds against the target ranged between 100 *per cent* in 2011-12 and three *per cent* in 2008-09. There was no achievement during 2009-10. Further, achievement of production during 2007-12 of 'Certified' seeds ranged between 100 *per cent* in 2011-12 and 25 *per cent* in 2009-10. There was no production in 2008-09. Also, achievement of distribution during 2007-12 of 'Certified' pulses seeds was 13 *per cent* in 2010-11 and 0.36 *per cent* in 2009-10.

Audit scrutiny revealed lack of infrastructure for cultivation of seeds, technical supervision by certification agencies and storage facilities at district level factored in non-achievement of target in the production of Hybrid Rice Seed. The district authorities stated (March to July 2012) that the farmers were not interested in receiving seed under NFSM as price of seed after subsidy supplied by WBSSC Ltd. was more or less same of the market rate. This indicated lapses on the part of the DSC to fulfill the objective of the NFSM in distribution of quality seed in a subsidised rate. Mid Term Evaluation Report of the department (2008-09) also pointed out that Seed Committees in the districts were not found working as scheduled in the operational guidelines due to non availability of quality seeds.

The Department stated (November 2012) that as the entire procurement of seed was centrally done by WBSSC Ltd., the function of the seed committee was not in picture. The reply was not tenable as the department itself entrusted DSC for monitoring the purchase and distribution of seeds. Further, the

responsibility assigned to DSC as per NFSM guidelines was not discharged by WBSSC Ltd.

### 2.2.9.2 Demonstration Centre

Demonstration of 'improved package of practice' (IPP) of rice and wheat, 'System of Rice Intensification' (SRI) and hybrid rice were to be conducted at farmers' field to create awareness about the improved practices (Improved/hybrid seed, fertiliser management and other practices). Demonstration of pulses was introduced under the Accelerated Pulses Production Programme (A3P) from 2010-11. The department would run Demonstration Centres (DCs) in collaboration with State Agriculture Universities (SAUs), Indian Council of Agriculture Research (ICAR) Institutes, Krishi Vigyan Kendras (KVK) and reputed NGOs. Identification of technologies and critical inputs were very important steps in a DC which should be identified in consultation with the SAUs / KVKs. As per NFSM guidelines, display boards should be put on demonstration plots with full information of the farmers and critical inputs applied on the plots. The results of the demonstration should be compiled at block, district and State level in the form of a booklet.

Year-wise target and achievement of DCs in the State and five selected districts under NFSM during last five years ended 31 March 2012 are indicated in *Appendix-2.2.2*. An abstract thereof is given in the table below:

**Table 2.2.3: Target and achievement of Demonstration Centres in the State as well as in five selected districts during 2007-12 under NFSM**

(Physical in number and Financial ₹ in crore)

|                    | State        |              |              |            |              | Selected District |             |              |            |             |
|--------------------|--------------|--------------|--------------|------------|--------------|-------------------|-------------|--------------|------------|-------------|
|                    | Target       |              | Achievement  |            |              | Target            |             | Achievement  |            |             |
|                    | Physical     | Financial    | Physical     | Percentage | Financial    | Physical          | Financial   | Physical     | Percentage | Financial   |
| <b>Rice-IPP</b>    | 22998        | 5.75         | 25680        | 112        | 6.32         | 15576             | 3.89        | 14892        | 96         | 3.58        |
| <b>Rice-Hybrid</b> | 7902         | 2.37         | 7558         | 96         | 2.26         | 4834              | 1.45        | 3588         | 74         | 1.03        |
| <b>Rice-SRI</b>    | 10768        | 3.23         | 10289        | 96         | 3.05         | 6278              | 1.88        | 4930         | 79         | 1.42        |
| <b>Wheat</b>       | 1727         | 0.35         | 1414         | 82         | 0.28         | 1121              | 0.22        | 961          | 86         | 0.19        |
| <b>Pulses</b>      | 1500         | 0.30         | 1500         | 100        | 0.30         | 600               | 0.12        | 550          | 92         | 0.11        |
| <b>TOTAL</b>       | <b>44895</b> | <b>12.00</b> | <b>46441</b> |            | <b>12.21</b> | <b>28409</b>      | <b>7.56</b> | <b>24921</b> |            | <b>6.33</b> |

(Source: Progress Reports of the State and selected districts)

Scrutiny of reports and returns revealed that 46441 DCs were implemented at a cost of ₹ 12.21 crore in the State against the target of 44895 DCs during the period under audit. Selected districts implemented 24921 DCs at a cost of ₹ 6.33 crore during the same period against the targets of 28409 DCs.

Records of the selected districts revealed the following deficiencies in implementation of the DCs:

i) Timely delivery of agricultural inputs was essential for successful running of DCs. Scrutiny, however, revealed that in 12 selected blocks in three districts<sup>48</sup> supplying agencies delivered inputs in respect of 399 DCs after expiry of cut off dates and in staggered manner. Table-2.2.4 indicates some of the cases of delay in supply of DC inputs:

<sup>48</sup> Dinajpur (North), Purulia and Jalpaiguri.



**Table 2.2.4: Some illustrations of delayed supply of inputs for DCs**

| Sl | District         | Crop                  | Supply Order no and date | Cut Off date for supply | Sowing period  | Date of supply |
|----|------------------|-----------------------|--------------------------|-------------------------|----------------|----------------|
| 1  | Dinajpur (North) | Rice 07-08 (Hybrid)   | 626 dt 09.06.08          | -                       | June to August | 21.01.09       |
|    |                  | Rice (Kh) 08-09 (Hyb) | -Do-                     | -                       | June to August | 17.12.08       |
|    |                  | Rice (Kh) 10-11 (IPP) | 685 dt 27.07.10          | 13.08.10                | June to August | 06.10.10       |
|    |                  | Rice (Kh) 10-11 (SRI) | -Do-                     | -Do-                    | June to August | 06.10.10       |
| 2  | Purulia          | Rice 07-08 (IPP)      | 746 dt 01.07.08          | -                       | June to August | 03.09.08       |
|    |                  | Rice 07-08 (Hyb)      | -Do-                     | -                       | June to August | 03.09.08       |
|    |                  | Rice 08-09 (IPP)      | -Do-                     | -                       | June to August | 03.09.08       |
|    |                  | Rice 08-09 (SRI)      | -Do-                     | -                       | June to August | 03.09.08       |
|    |                  | Rice 08-09 (Hyb)      | 759 dt 03.07.08          | -                       | June to August | 08.09.08       |
| 3  | Jalpaiguri       | Rice 07-08 (Hyb)      | 959 dt 03.06.08          | 25.06.08                | June to August | 13.01.09       |
|    |                  | Rice 08-09 (Hyb)      | -Do-                     | 25.06.08                | June to August | 13.01.09       |

(Source: Supply orders and stock register of receipt by the concerned Block)

From the above it is evident that the inputs were delivered well after the sowing period. The delay for late supply was due to lack of infrastructure with WBSSC Ltd. which is the main supplier of seed to the department. The Impact of late supply of the inputs beyond the cut-off dates could not be ascertained as records of yield of food grain through DCs was not maintained. Thus, not only the desired objective of DCs could not be achieved but also the achievement in terms of number of DCs was doubtful.

The department in reply stated (November 2012) that steps would be taken to ensure timely supply of inputs and proper monitoring of DCs.

ii) As per NSFM guideline (para 14.1/XIV) the results of demonstrations should be compiled at block, district and State level. Audit scrutiny revealed that the Block level officers (ADAs) in all the selected blocks had not maintained complete information of the DCs. Further, the results of DCs were not compiled in the form of a booklet at State level, though required as per guidelines. As a result, the success and failure of DCs could not be ascertained.

The department stated (November 2012) that the results of DC would be compiled at the State level in the form of booklet.

iii) Records of the selected districts further revealed that expenditure of ₹ 30 lakh was incurred on distribution of publicity materials, placards, display boards, posters and pamphlets. Display boards were not placed in most of the DC plots and those placed at selected plots did not contain complete information required as per the guidelines. Thus, awareness about modern technologies in cultivation could not be disseminated to the farmers. Photographs given below indicate display board of DC with incomplete information / without display board.





Incomplete information in display board of DC at GP: Bahadur, Jalpaiguri, Sadar Block

DC without display board at GP: Patkata, Jalpaiguri Sadar Block

Out of selected districts, three districts Dinajpur (North), Midnapur (East) and Purulia admitted (March, April and June 2012) the audit observations.

iv) As per Para 14.1/XIII of the NFSM guidelines a field day was to be organised during reproductive phase of the crop preferably at grain filling stage with participation of scientists from SAUs/KVKs. All the selected districts in reply stated (March and April 2012) that they could not arrange visit of scientists to DCs. However, five selected districts had reported an expenditure of ₹ 62 lakh on visit of scientists from SAUs/KVKs to DCs. Thus, the expenditure incurred on this account was doubtful.

v) The DC registers maintained at Itahar and Raiganj Blocks under Dinajpur (North) district revealed that they had conducted demonstration at 156 and 296 DCs respectively during 2008-09 and 2010-11. Of which only 71 and 219 DCs achieved production more than the average yearly district production level. The remaining DCs failed to achieve the average district production level for the respective year. The facts were endorsed by the selected Itahar and Raiganj Blocks. Performance of DCs in other selected blocks could not be ascertained in absence of proper maintenance of records.

Thus, the objective of setting up of DCs was not fully achieved mainly due to non-receipt of seeds and other inputs in time, non-compilation of results of DCs and lack of monitoring.

### 2.2.9.3 Nutrient management / Soil ameliorant<sup>49</sup>

As per Paragraph 11 of the NFSM guidelines, at least 33 *per cent* of the fund was to be allocated for small, marginal and women farmers. The allocation to SC/ST farmers was to be made proportionate to their population in the district. All the farmers were entitled to avail the assistance for various components of the mission limited to five hectares in a season. Lime / micronutrients / plant protection chemical was to be supplied to the farmers for use in cultivation for enhancement of soil fertility and productivity. Paragraph 14 of the guidelines also provides that the DFSMEC will finalise the list of beneficiaries in consultation with the Panchayat bodies.

<sup>49</sup>Stuff that makes the soil more pleasant for plants to grow in and/or provides nutrients for the plants.

Targets and achievements of distribution of lime, micronutrients and plant protection chemicals in the State under NFSM and five selected districts during the last five years are given in table below:

**Table 2.2.5: Target vis-à-vis achievement of distribution of Lime, Micronutrients and Plant Protection Chemicals during 2007-12 under NFSM.**

(Physical in ha and Financial ₹ in lakh)

| Intervention          | State          |                |                |     |                | Selected districts |                |               |     |                |  |           |
|-----------------------|----------------|----------------|----------------|-----|----------------|--------------------|----------------|---------------|-----|----------------|--|-----------|
|                       | Target         |                | Achievements   |     |                | Target             |                | Achievements  |     |                |  |           |
|                       | Phy            | Fin            | Phy            | %   | Fin            | Phy                | Fin            | Phy           | %   | Fin            |  |           |
| <b>Lime</b>           |                |                |                |     |                |                    |                |               |     |                |  | App-2.2.3 |
| <b>Rice</b>           | 690070         | 3450.85        | 581097         | 84  | 2880.52        | 396272             | 1981.38        | 339431        | 86  | 1689.45        |  |           |
| <b>Wheat</b>          | 30882          | 154.41         | 17986          | 58  | 89.39          | 21226              | 106.13         | 11191         | 53  | 55.52          |  |           |
| <b>Pulses</b>         | 78600          | 589.50         | 47415          | 60  | 361.07         | 11064              | 82.32          | 1410          | 13  | 8.67           |  |           |
| <b>Total :</b>        | <b>799552</b>  | <b>4194.76</b> | <b>646498</b>  |     | <b>3330.98</b> | <b>428562</b>      | <b>2169.83</b> | <b>352032</b> |     | <b>1753.64</b> |  |           |
| <b>Micronutrients</b> |                |                |                |     |                |                    |                |               |     |                |  | App-2.2.4 |
| <b>Rice</b>           | 731700         | 3658.50        | 791121         | 108 | 3627.41        | 434752             | 2173.76        | 460853        | 106 | 1986.24        |  |           |
| <b>Wheat</b>          | 202300         | 1011.50        | 199902         | 99  | 908.33         | 142545             | 712.73         | 125015        | 88  | 581.61         |  |           |
| <b>Pulses</b>         | 81000          | 405.00         | 71400          | 88  | 342.68         | 10863              | 54.32          | 9981          | 92  | 48.37          |  |           |
| <b>Total :</b>        | <b>1015000</b> | <b>5075.00</b> | <b>1062423</b> |     | <b>4878.42</b> | <b>588160</b>      | <b>2940.81</b> | <b>595849</b> |     | <b>2616.22</b> |  |           |
| <b>P P Chemicals</b>  |                |                |                |     |                |                    |                |               |     |                |  | App-2.2.5 |
| <b>Rice</b>           | 444068         | 2216.34        | 477384         | 108 | 2129.27        | 262128             | 1310.29        | 271096        | 103 | 1112.09        |  |           |
| <b>Pulses</b>         | 98193          | 712.82         | 101671         | 104 | 732.31         | 11674              | 81.94          | 10927         | 94  | 76.86          |  |           |
| <b>Total :</b>        | <b>542261</b>  | <b>2929.16</b> | <b>579055</b>  |     | <b>2861.58</b> | <b>273802</b>      | <b>1392.23</b> | <b>282023</b> |     | <b>1188.95</b> |  |           |

(Source: Progress Reports of the State and selected districts)

We observed that though physical targets for nutrient management / soil ameliorant were almost achieved but the objective of enhancement of soil fertility and productivity were not fulfilled due to following deficiencies:

- Physical reports and returns of three selected districts<sup>50</sup> revealed that department sub-allotted all inputs received from the WBSSC Ltd. and from other agencies among Gram Panchayats without providing any guideline for distribution among the farmers and without preparing any list of beneficiary farmers with the help of the Panchayat bodies. In the remaining two districts<sup>51</sup> audit noticed that the status of the farmers i.e. marginal/SC/ST/women etc. was not mentioned in the muster rolls. Thus, there was no scope to verify whether priority classes of the farmers as envisaged in the NFSM guidelines were benefited.

- Out of 119 supply orders the purchaser did not mention crop season in 88 orders for which the materials were to be supplied. We further observed that 14 orders were issued after the crop season for which agricultural inputs were required. The supplying agencies delivered inputs after expiry of cut off dates. Therefore, inputs could not be distributed among farmers within the cropping season. Interaction with the farmers of the selected blocks in presence of departmental staff with regard to supply of agricultural inputs revealed that 92 out of 95 farmers did not receive agricultural inputs in time. As a result, adverse impact was possible.

The department, while accepting the audit observations, stated (November 2012) that the implementing districts would be instructed to

<sup>50</sup> 24 Parganas(South), Medinipur(East) and Jalpaiguri.

<sup>51</sup> Purulia and Dinajpur North.

circulate the guidelines to the block level officers to keep records properly. It also stated that steps have already been taken to ensure the supply of inputs within the stipulated time.

#### 2.2.9.4 Farm Implements

NFSM guidelines provide that mechanisation in rice, wheat and pulses will help in timely completion of field operations, add to the efficiency of the farmers in performing field operations and also economise upon the cost of cultivation. Scheme guidelines also provide for assistance of 50 per cent cost of the farm implements<sup>52</sup> or the ceiling amount fixed for each machines whichever is less would be paid to the beneficiary farmers. The SFSMEC would nominate the agency for supplying the farm implements to the selected farmers at a fixed price. The beneficiary list prepared by the District Agriculture Officer in consultation with the Panchayat bodies would be approved by the DFSMEC. Target and achievement of distribution of farm implements of the State during 2007-08 to 2011-12 is shown in the table below:

**Table 2.2.6: Target and achievement of distribution of Farm Implements of the State during 2007-12 under NFSM**

(Physical in number and Financial ₹ in crore)

| Farm Implements      | State         |              |               |              | Selected Districts |              |              |              |
|----------------------|---------------|--------------|---------------|--------------|--------------------|--------------|--------------|--------------|
|                      | Target        |              | Achievement   |              | Target             |              | Achievement  |              |
|                      | Phy           | Fin          | Phy           | Fin          | Phy                | Fin          | Phy          | Fin          |
| Conoweeder & Others  | 55975         | 16.79        | 66823         | 15.41        | 33620              | 10.09        | 32203        | 8.99         |
| K. S. Sprayer        | 47600         | 14.28        | 50244         | 9.59         | 23828              | 7.15         | 27149        | 4.82         |
| Zero Till Seed Drill | 1780          | 2.67         | 265           | 0.40         | 931                | 1.40         | 143          | 0.21         |
| Multi Crop Planter   | 1785          | 2.68         | 117           | 0.17         | 580                | 0.87         | 98           | 0.15         |
| Seed Drill           | 1615          | 2.42         | 179           | 0.27         | 717                | 1.08         | 135          | 0.20         |
| Power Weeder         | 625           | 0.94         | 71            | 0.11         | 369                | 0.55         | 0            | 0.00         |
| Rotavator            | 896           | 2.69         | 81            | 0.41         | 500                | 1.41         | 14           | 0.04         |
| Sprinkler Set        | 638           | 0.48         | 133           | 0.10         | 61                 | 0.05         | 0            | 0.00         |
| Pump Set             | 23210         | 23.21        | 21550         | 21.06        | 11413              | 11.41        | 7492         | 8.07         |
| <b>Total</b>         | <b>134124</b> | <b>66.16</b> | <b>139463</b> | <b>47.52</b> | <b>72019</b>       | <b>34.01</b> | <b>67234</b> | <b>22.48</b> |

(Source: Annual progress reports)

The distribution targets fixed for Zero Till Seed Drill, Multi Crop Planters, Seed Drill, Power Weeders, Rotavator and pump sets remained unfulfilled to a large extent. Mid term evaluation conducted by the department in 2008-09 pointed out that fund (₹ 25.80 lakh as per progress report) for farm implements (like zero till seed drill and Rotavator) could not be utilised as these machines were neither affordable nor properly demonstrated. 86 out of 103 farmers interviewed in two<sup>53</sup> districts viewed that farm implements were not available in time and price was also higher than the market price.

Further scrutiny revealed that in the review meeting of NFSM (December 2009), it was decided to maintain a uniform and standard quality of improved implements and to distribute those machineries at reasonable

<sup>52</sup>Conoweeder, Wheel Hoe, Seed Drill, Zero Till Seed Drill, Multi Crop Planter, Rotavators, Knapsack Sprayer, Sprinkler set, Pumpset and Power Weeders.

<sup>53</sup> Dinajpur (North) and Purulia.

price among the beneficiaries from the listed manufacturers and vendors. The meeting also decided to link up midterm bank loan through Kissan Credit Card which would be helpful to the farmers. Mid Term Evaluation Report (2008-09) conducted by the department also pointed out that price difference between the implements supplied by the WBSSC and implements available in local/ regional markets was often wide and hindering farmers availing the subsidy amount. However, the department yet to evolve any mechanism to make the farm implements affordable to the farmers.

The State department of Agriculture decided (December 2008) that all agricultural inputs including Farm Implements relating to NFSM would be supplied by the WBSSC Ltd. Audit scrutiny revealed that the department did not fix the price of different farm implements supplied by the agency during 2007-08 to 2011-12 though it was required as per NFSM guideline. Thus, the department had no control over the rates of farm implements fixed by the agency. Thus, procurements of 139463 farm implements at a cost of ₹ 47.52 crore (*Appendix-2.2.6*) during 2007-08 to 2011-12 for distribution among beneficiary farmers were considered irregular.

The Department accepted (November 2012) the audit observation and stated that necessary steps would be taken.

### 2.2.9.5 Farmers' Field School (FFS)

Paragraph 14.9 of the guidelines stipulates that the Farmers Field School (FFS) was to provide first hand information to the farmers in the field to adopt improved crop production technologies for higher productivity. Each school site should be selected in close proximity of a good DC for each season. DFSMEC would approve location and list of beneficiaries for each FFS prepared by the district Agriculture Officer in consultation with the Zilla Parishad. District level consultants should invariably be associated for running these schools and be responsible for development of course curriculum in consultation with State consultant as well as with the scientists of KVKs. There will be one FFS for every one thousand hectare of area. One facilitator would be identified by the department to run the school.

Statement of target and achievement of FFS under NFSM in the State and in selected districts during the last five years are indicated in table below:

**Table 2.2.7: Target vis-à-vis achievement in conducting FFS during 2007-12**

(Physical in number and Financial ₹ in crore)

| Intervention        | State       |             |             |             | Selected Districts |             |             |             |
|---------------------|-------------|-------------|-------------|-------------|--------------------|-------------|-------------|-------------|
|                     | Target      |             | Achievement |             | Target             |             | Achievement |             |
|                     | Phy         | Fin         | Phy         | Fin         | Phy                | Fin         | Phy         | Fin         |
| <b>Rice:</b>        | 2666        | 4.53        | 2231        | 3.79        | 1593               | 2.71        | 1268        | 2.15        |
| <b>Wheat:</b>       | 111         | 0.19        | 103         | 0.18        | 50                 | 0.09        | 43          | 0.07        |
| <b>Pulses:</b>      | 475         | 0.81        | 296         | 0.50        | 60                 | 0.10        | 44          | 0.07        |
| <b>Grand Total:</b> | <b>3252</b> | <b>5.53</b> | <b>2630</b> | <b>4.47</b> | <b>1703</b>        | <b>2.90</b> | <b>1355</b> | <b>2.29</b> |

(Source: Progress Reports of the State and selected districts)

The department conducted 2630 FFS in the NFSM district during the period under audit (at a cost of ₹ 4.47 crore) against the target of 3252 FFS (at an approved outlay of ₹ 5.53 crore). In selected districts 1355 FFS was conducted (at a cost of ₹ 2.29 crore) against the targets of 1703 (at an approved outlay of

₹ 2.90 crore) during the period under audit (details in **Appendix-2.2.7**). The districts<sup>54</sup> authorities stated (March to September 2012) in reply to audit observations that the shortfall in running FFS was mainly due to shortage of technical staff (consultant, technical assistant and facilitator).

Audit observed the following deficiencies in conducting FFS in the selected districts.

- District level consultant/assistant technician or other responsible agriculturists from the KVKs/SAUs was not associated for conducting FFS though required in the guidelines. Specific course curriculum to suit the local conditions was not developed by the District Consultant in consultation with State Consultant as well as with the scientists of the KVKs. As a result, expertise of the KVKs/SAUs was not put to use for dissemination of knowledge to the farmers.
- Facilitators to run these schools were not identified by the department. However, the Assistant Director of Agriculture (ADA) of the concerned blocks provided trainings with their limited local resources.
- In Midnapur (East) district, the district authority made advances of ₹ 44.20 lakh to three ADAs (Admn) during 2007-08 to 2010-11 and ₹ 2.89 lakh to 10 ADAs in 2011-12 for conducting 260 FFS and 17 FFS trainings respectively. Audit found that advances still remained unadjusted as on date (July 2012) and could not verify the expenditure incurred due to non-submission of expenditure details.
- In 20 blocks of Purulia district, an amount of ₹ 35.40 lakh sanctioned for conducting 263 FFS, eight blocks have drawn advance of ₹ 5.63 lakh for conducting 43 FFS during 2008-09 to 2010-11 and was still unadjusted (April 2012). The remaining blocks have not even drawn any advance for conducting 220 FFS.

Thus, the objective of higher productivity through improved crop production technology could not be disseminated to the beneficiaries.

The department accepted (November 2012) the facts and stated that proper course curriculum would be developed in consultation with SAUs/KVKs and the districts would be instructed to submit the correct report in this regard.

### **2.2.9.6 Award for Best Performing District**

Paragraph 14.11 of the NFSM guidelines provided award of ₹ 5 lakh in every two years to the best performing district for each component – rice, wheat and pulses under NFSM. The State Level Agency will make proposals regarding awards to the GOI duly vetted by the SFSMEC.

The department even after receipt of funds from the GOI in this regard did not utilise same as it could not evaluate the performance of the districts. The State was deprived of the benefit of ₹ 30 lakh meant for awarding best performing districts and to make them motivated for better performance.

The department admitted the facts and stated (November 2012) that evaluation would be made in future for awarding best performing districts.

<sup>54</sup> Jalpaiguri, Dinajpur (North), Midnapur (East) and Purulia.



### 2.2.9.7 Media and Publicity

For popularising NFSM and to make the farmers aware of the benefits, Paragraph 14.10 of the guidelines stipulated wide publicity to be undertaken through print, electronic media and other methods.

The department allotted ₹ 18.66 lakh (July 2009) to 13 NFSM districts towards outdoor field publicity as detailed in table below.

**Table 2.2.8: Allotment of fund for Media and Publicity**

| Sl. No. | Item                  | Unit (Nos)  | Allotment of fund<br>(₹ in lakh) |
|---------|-----------------------|-------------|----------------------------------|
| 1       | Wall Paintings        | 900         | 13.68                            |
| 2       | Hoardings(10ft x20ft) | 45          | 2.61                             |
| 3       | Bus-Panels            | 150         | 2.37                             |
|         | <b>Total:</b>         | <b>1095</b> | <b>18.66</b>                     |

(Source: GO No 1306-Inpt/9M-11/09 dated 01.07.09)

Audit scrutiny revealed that ₹ 7.59 lakh for outdoor field publicity in August 2009 was paid to the selected districts. Four districts<sup>55</sup> kept the entire fund of ₹ 5.63 lakh un-utilised while one district<sup>56</sup> utilised only ₹ 0.47 lakh against receipt of ₹ 1.97 lakh.

The department admitted (November 2012) the audit observation and stated that emphasis on publicity would be given in future.

### 2.2.10 Beneficiary Farmers

Paragraph 11 of NFSM guidelines stipulates that at least 33 *per cent* allocation of the fund is to be provided for marginal, small and woman farmers. Further, the allocation to Scheduled Caste (SC)/ Scheduled Tribe (ST) farmers will be made proportionate to their population in the district. Paragraph 5.1 of the guidelines also provides that the Panchayat institutions will be involved for selection of beneficiary and identification of priority areas for the implementation of mission interventions. The DFSMEC will finalise the list of beneficiaries in consultation with the panchayats.

Scrutiny, however, revealed that the details (like name, caste, land holding etc) of the farmers were not recorded at block/district/State level. Thereby, it could not be ascertained in audit how the department selected the targeted farmers for extending benefits of the mission.

The department admitted (November 2012) the observation and stated that the districts would be advised to maintain particulars of the farmers in future as required.

### 2.2.11 Financial Management

Paragraph 7 of NFSM guidelines stipulates that the WBSFSA shall receive funds directly from the GOI with the approval of the NFSMEC. The WBSFSA would make fund available to the ATMA according to the approved programme of the districts. The ATMA will furnish utilisation certificates to

<sup>55</sup> Dinajpur (North), Purulia, Midnapur(East) and Jalpaiguri.

<sup>56</sup> 24 Parganas (South)

the WBSFSA. The WBSFSA in turn will submit consolidated utilisation certificates authenticated by the SFSMEC to the Ministry of Agriculture, GOI for further release of fund.

Year-wise availability and utilisation of fund under NFSM during last five years ending 31 March 2012 is indicated in the table below:

**Table 2.2.9: Year-wise availability vis-a vis utilisation of fund under NFSM during 2007-12.**

(₹ in crore )

| Year         | Annual Outlay | Previous unspent balance | Receipt       | Total | Expenditure   | Current unspent balance |
|--------------|---------------|--------------------------|---------------|-------|---------------|-------------------------|
| 2007-08      | 10.22         | Nil                      | 10.22         | 10.22 | Nil           | 10.22                   |
| 2008-09      | 70.39         | 10.22                    | 65.37         | 75.58 | 47.75         | 27.83                   |
| 2009-10      | 100.04        | 27.83                    | 71.65         | 99.48 | 77.00         | 22.48                   |
| 2010-11      | 65.42         | 22.48                    | 33.94         | 56.41 | 49.89         | 6.52                    |
| 2011-12      | 57.56         | 6.52                     | 38.58         | 45.10 | 31.98         | 13.12                   |
| <b>Total</b> | <b>303.63</b> |                          | <b>219.76</b> |       | <b>206.62</b> |                         |

(Source: Approved Annual Action Plan and Progress Reports of the State)

NFSM activities started in the State in the year of 2008-09 instead of 2007-08 due to lack of preparedness on the part of State. GOI had released ₹10.22 crore for the period 2007-08 to the State in February and March 2008. The WBSFSA did not release any fund to ATMAs for carrying out activities under NFSM. All 13 NFSM districts, as well as the State had, however, reported 100 percent achievement of physical targets except one intervention (Miscellaneous expenses) in the year 2007-08 in their Progress Reports. However, the fund was shown un-utilised in the utilisation certificates for the year 2007-08. The fund for the year 2007-08 was spent in 2008-09 and 2009-10 and utilisation certificates were accordingly issued. The department in reply admitted (November 2012) the audit observation.

The State could not utilise the approved annual outlays and the unspent balances were revalidated in the subsequent years, thereby, the State had short received ₹ 83.87 crore (₹ 303.63 - ₹ 219.76) than the approved outlay under NFSM during the period from 2007-08 to 2011-12. Further, the State could utilise ₹ 206.62 crore out of ₹ 219.76 crore received. Thus, there was non-utilisation of fund of ₹ 13.12 crore as on March 2012.

24 Parganas (South) district diverted NFSM fund amounting to ₹ 2.69 lakh, ₹ 5.44 lakh and ₹ 12.20 lakh out of total expenditure of ₹15.18 crore and spent on items not related to NFSM activities in the year 2009-10, 2010-11 and 2011-12 respectively. The department stated (November 2012) that effective steps would be taken in this regard.

Test check of Progress Reports of two selected districts<sup>57</sup> revealed that following components were not executed by the district authorities as shown in the table below:

<sup>57</sup> 24 Parganas (South) and Jalpaiguri



**Table 2.2.10: Component wise non-utilisation of approved outlay under NFSM**

(₹ in lakh)

| Sl. No.  | Component                  | Approved Outlay | Fund Received | Fund Utilised |
|----------|----------------------------|-----------------|---------------|---------------|
| <b>A</b> | <b>24 Parganas (South)</b> |                 |               |               |
| 1        | Rice 11-12                 | 348.46          | 285.31        | Nil           |
| 2        | Pulses 10-11               | 17.38           | 11.38         | Nil           |
| 3        | Pulses 11-12               | 33.38           | 8.00          | Nil           |
|          | <b>Total</b>               | <b>399.22</b>   | <b>304.69</b> | <b>Nil</b>    |
| <b>B</b> | <b>Jalpaiguri</b>          |                 |               |               |
|          | Pulses 11-12               | 14.09           | 9.09          | Nil           |

(Source: Annual Action Plan and Progress Report)

The reasons for non-utilisation of fund were mainly due to non-availability of certified seed in case of pulses and in case of rice, WBSSC Ltd. failed to supply the critical inputs in time.

Poor planning, inadequate manpower and dismal performance in achieving physical targets under some interventions were the main reasons for non-utilisation of fund and as a result the State received less funds from the GOI in the subsequent years.

#### **2.2.11.1 Acco unts**

Paragraph 4.8 of the guidelines stipulates that both the WBSFSA and the ATMA would maintain separate accounts for the NFSM fund as per the Account Code to be prescribed by the NFSMEC. The Annual accounts would be duly audited by the chartered accountants.

No prescribed Account Code had been received from NFSMEC. Mid-term evaluation by the department in 2008-09 pointed out that fund from other ongoing schemes like ATMA got mixed up with fund received under NFSM. Accounts, cash book and bank accounts were required to be maintained separately for NFSM fund. These were not maintained due to shortage of staff. Annual accounts of WBSFSA for the year 2007-08 to 2009-10 and one ATMA, Midnapur (East) for the year 2007-08 to 2010-11 were prepared and audited by the chartered accountants. The accounts of other four districts were not prepared. In the absence of preparation/certification of accounts, the reasonable assurance about regularity of the receipt and proper utilisation of fund could not be ascertained. Thus, intended purpose could not be obtained.

Audit further observed that several scheme funds (NFSM, AGRISNET and National Project on Management of Soil Health and Fertility) had been kept in one savings bank account opened in the name of the WBSFSA at State level and in the accounts of ATMA at district level. However, in Purulia district, interest on NFSM fund amounting to ₹ 44.93 lakh for the period from 2008 to 2012 was shown separately in the cash book. In other selected districts and State account, an interest of ₹ 5.21<sup>58</sup> crore shown in the cash book earned by different schemes including NFSM upto December 2011. In absence of separate bank account the amount of interest earned by NFSM fund could not be ascertained in audit.

<sup>58</sup> State: ₹ 309.80 lakh, Dinajpur (North): ₹ 80.73 lakh, 24 Parganas (South): ₹ 39.30 lakh, Midnapur (East): ₹ 55.04 lakh, Jalpaiguri: ₹ 35.96 lakh and Purulia: ₹ 44.93 lakh

Three selected districts<sup>59</sup> maintained separate cash book for NFSM and the remaining two districts<sup>60</sup> maintained single cash book for recording all transactions of schemes like ATMA, Rashtriya Krishi Bikash Yojana and NFSM.

The department stated (November 2012) that steps have been taken to prepare accounts and get those audited by different Chartered Accountants and steps were also being taken to maintain separate bank account for NFSM in the State as well as district levels.

### **2.2.11.2 Double Payment to WBSSC Ltd.**

WBSSC Ltd. supplied micronutrients (Boron) to six blocks under Alipurduar Sub-division between 08 February 2010 and 09 February 2010 against a supply order (dated 04 January 2010). ATMA paid an amount of ₹ 11.69 lakh to WBSSC Ltd. on 23 April 2010. Against the same supply order, the WBSSC Ltd. had submitted another bill on 30 March 2010 for the same materials and same amount under similar challan number. The bill was paid again on 13 August 2010.

In reply to an audit query, WBSSC Ltd accepted (August 2012) the double payment pointed out by audit and committed to adjust the amount in future payment.

Audit further observed that WBSSC Ltd. had shown 159 bills of ₹ 1.31 crore receivable from Jalpaiguri District as of July 2012. ATMA, Jalpaiguri had stated (July 2012) that all these bills were already paid to WBSSC Ltd.

Audit noticed that bill related discrepancies were not reconciled between records maintained at WBSSC Ltd. and ATMAs. No system exists for obtaining confirmation about amount outstanding in bills from either side which were essentially required for correct accounting.

The department admitted the audit observation and stated (November 2012) that steps would be taken for recovery and fixing responsibility. Necessary reconciliation would also be made.

### **2.2.12 Monitoring and Evaluation**

As per NFSM guidelines, a Project Management Team (PMT) will be constituted at the State and district level. The SFSMEC and DFSMEC will monitor progress of implementation of the NFSM in the identified districts through the Project Manager of the PMT at the State / district level assisted by technical experts appointed on contractual basis. The PMT will consist of the Principal Agricultural Officer (Chairman), representatives from KVK/SAU, NGO, agronomist, consultant and technical assistant (members). The PMT will closely monitor the implementation of each DC and other interventions as well as record the data of crop yield in DC plots through crop cutting experiment samples and concurrently evaluate success of the programme. The results of each demonstration will be compiled at block, district and State level in the form of a booklet with references to some success stories. Close monitoring of achievements of physical and financial targets of interventions

<sup>59</sup> South 24 Parganas, Purulia and Jalpaiguri.

<sup>60</sup> Dinajpur (North) and Midnapur (East).

will be conducted and submitted quarterly/annually to the district/State level. The State Statistical and Economic Department (SSED) was to evaluate the performance of the mission in each year.

Test check of records of the department and selected districts revealed that

- PMTs were constituted in December 2007 for all NFSM districts. The Evaluation Report prepared by the department in 2008-09 pointed out that PMTs were not found operational due to shortage of manpower. In reply to audit observation four out of five districts stated (March 2012 to July 2012) that PMT could not monitor implementation of NFSM properly due to shortage of consultants and technical assistants.
- Yearly concurrent evaluation by the State department of Economics and Statistics was not assigned to the Department of Statistics and Programme Implementation, West Bengal.

The department accepted the audit observation and stated (November 2012) that the State Department of Economics and Statistics would be assigned concurrent evaluation.

### 2.2.13 Man Power

As per Paragraph 4.16 of the guideline, the PMTs of the State and the district will be assisted by consultants and technical assistants who shall be appointed on contractual basis for implementation of the mission programme.

Sanctioned strength vis-à-vis men in position of consultants/technical assistant in the State are shown in table below:

**Table 2.2.11 : Sanctioned strength vis-à-vis men in position of Consultants/ Technical Assistant in the State as on July 2012.**

(Figures in numbers)

| Component | Sanctioned |                     | Engaged    |                     | Vacant     |                     |
|-----------|------------|---------------------|------------|---------------------|------------|---------------------|
|           | Consultant | Technical Assistant | Consultant | Technical Assistant | Consultant | Technical Assistant |
| Rice      | 10         | 34                  | 7          | 12                  | 3          | 22                  |
| Wheat     | 6          | 18                  | 1          | 2                   | 5          | 16                  |
| Pulses    | 6          | 12                  | 3          | 6                   | 3          | 6                   |
| Total     | 22         | 64                  | 11         | 20                  | 11         | 44                  |

(Source: Departmental records)

Scrutiny revealed that 11 posts of consultant and 44 posts of technical assistant remained vacant (July 2012). The scheme has been suffering adversely in areas of preparation, submission of report/returns, field visits and smooth running of FFS etc. due to shortage of consultant and technician. Urgency to fill up the vacant posts for smooth functioning was raised (December 2008 and February 2011) in departmental note and meeting. But the department did not take any further action in this regard.

Besides, 625 posts of Krishi Prajukti Sahayak (KPS) in the selected districts, who provide training in FFS and prepare list of beneficiaries in consultation with local Gram Panchayat, were not filled up till July 2012. Dissemination of technical knowledge to the farmers was, therefore, badly affected due to vacancy in KPS posts.

The department in reply (November 2012) stated that efforts had been taken to fill up vacancies at different levels.

## **2.2.14 Other points of interest**

### **2.2.14.1 Undue assistance to the farmers**

As per NFSM guidelines, financial assistance of ₹ 500 per hectare was to be provided for micronutrients. Deputy Director of Agriculture (Admn), Dinajpur (North) had procured micronutrients at a cost of ₹ 1.58 crore for use in 24456 hectare under the component wheat in 2009-10. Expenditure for supplying micronutrients to 24456 hectare should have been ₹ 1.22 crore as per guidelines (24456 X ₹ 500/hectare). DDA (Admn), Dinajpur (North) had spent ₹ 35.64 lakh<sup>61</sup> in excess of the entitlement.

The department stated (November 2012) that the matter would be looked into and would be regularised in due course.

### **2.2.14.2 Irregular Purchases**

West Bengal Financial Rule<sup>62</sup> provides that open tenders shall invariably be invited for supply of articles or stores or for execution of works and services worth ₹ 20000 and or more. The department issued orders in December 2008 to procure all agricultural inputs from the WBSSC Ltd. If WBSSC Ltd. failed to supply the required inputs within the period stipulated by NFSM districts, the Principal Agriculture Officer (re-designated as Dy. Director of Agriculture, Admn.) may locally procure the required inputs observing existing financial rules.

Records of the selected districts revealed that Dinajpur (North) procured agricultural inputs of ₹ 3.74 crore during December 2008 to August 2009 from agencies other than WBSSC Ltd. without obtaining any tender/quotation.

The department accepted (November 2012) the audit observation and stated that the matter would be investigated and action would be taken accordingly.

### **2.2.14.3 Infructuous Expenditure**

In order to provide irrigation water to the marginal farmers during cultivation of aman paddy 2009-10, DDA/Admn, Dinajpur (North) issued work orders to Jaber Engineering Works in September 2009 for sinking 500 Krishak Bandhu Paddle Pump at an estimated cost of ₹ 12.18 lakh with the stipulation to complete the work of sinking within three months from the date of issue of work order.

Records revealed that for installation of pumps the name of the beneficiary farmers was recommended on or after June 2010. These pumps were installed after expiry of sowing period of aman paddy (sowing period June to August 2009). DDA/Admn had so far paid (January 2012) ₹ 3.34 lakh for installation of 137 pump sets. Site visit of 31 Krishak Bandhu Paddle Pumps in three selected blocks under Dinajpur (North) block revealed that 14 pumps were lying defunct. The beneficiary farmers stated that capacity of the pump

<sup>61</sup> ₹ 157.92 lakh minus ₹ 122.28 lakh.

<sup>62</sup> Note below 47(11).

installed was insufficient to provide irrigation water for paddy and wheat cultivation. Therefore, they were utilising the remaining 17 pumps for other purposes. Thus, expenditure of ₹ 3.34 lakh on installation of 137 Krishak Bandhu Paddle Pumps had turned to be unfruitful.



Defunct paddle pump in Sarkar Para

Goalpokha-I Block, Dinajpur (North)

The department also stated that detailed investigation would be done and steps would be taken accordingly (November 2012).

### 2.2.15 Conclusion

Performance of National Food Security Mission in the State was not satisfactory as the objective of the scheme to produce additional quantity of rice, wheat and pulse by the end of March 2012 largely remained unachieved despite expenditure of ₹ 206.62 crores for this purpose. There was absence of perspective plan, base line survey and feasibility study, due to which the department could not assess the status of crop production, potential and demand in various districts. Due to non-functioning of District Seed Committee, purchase and distribution of high yield quality seed was adversely affected. The objectives of Demonstration Centres to disseminate improved practices were also not fulfilled due to non-receipt of seeds and other inputs in time, shortage of manpower, non-involvement of scientist from SAUs/KVKs in running Demonstration Centres and deficiency in monitoring. Further, the Farm Implements required for efficiency as well as economy in cultivation were neither demonstrated nor made available in time and at affordable price. The objective of the scheme was also marred due to its inadequate publicity amongst farmers as well as non preparation of priority list. Further, the monitoring was also affected as the Project Monitoring Team constituted for the purpose remained non functional due to lack of manpower.

### 2.2.16 Recommendations

- *The Department needs to prepare plans based on the requirement of the districts under NFSM. Beneficiary lists should be prepared category wise as per NFSM guidelines.*

- *Adequate publicity of NFSM programme among farmers needs to be ensured. Demonstration Centres should be manned properly, supervised with technical experts and interesting case studies recorded to create awareness about the improved practices.*
- *The department needs to evolve mechanism to make the farm implements affordable to the farmers. Agriculture inputs should be procured so that the same may reach the beneficiary farmers for application in specified crops in appropriate time.*
- *District Seed Committee needs to be made functional to enhance the productivity level and to assist purchase of quality seeds of high yielding varieties.*



# **Chapter 3**

## **Compliance Audit**

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**Chapter 3 : Compliance Audit**
**Fisheries, Aquaculture, Aquatic Resources and Fishing Harbours  
Department**
**3.1 Unproductive expenditure on a fish landing center**

**A fish landing centre constructed at an expenditure of ₹ 3.80 crore remained inoperative for more than three years as the facilities like ice plant and diesel pump could not be constructed. As a result, the objective of providing fish landing facilities to fishermen remained unachieved.**

Maya Goalini Ghat at Sagar Island in South 24-Parganas is situated at the confluence of river Hooghly and the Bay of Bengal and has been a traditional fish landing centre without permanent fish landing infrastructure and shore based facilities. With a view to facilitate easy berthing of mechanised fishing vessels, landing of fish catches, cleaning and hygienic maintenance of catches and providing shore based facilities under 50 per cent centrally sponsored scheme of "Development of Marine Fisheries, Infrastructure and Post Harvest Operations", Government of India<sup>63</sup> (GOI) accorded administrative approval (December 2005) for establishment of a Fish Landing Centre (FLC) at Maya Goalini Ghat at an estimated cost of ₹ 3.46 crore. West Bengal Fisheries Corporation Limited (WBFCL) under Fisheries Department was the implementing agency. Construction of the FLC was completed (August 2008) at a cost of ₹ 3.80 crore but remained un-operational (December 2012).

Scrutiny of the records of the department (June 2011) and WBFCL (December 2011) revealed that the local fishing communities desired (August 2008 to February 2009) to utilise the FLC immediately. However, the FLC could not be utilised as WBFCL had not provided the requisite infrastructure like ice plant, fuel pump and staff required for its operation. Being unable to operationalise the FLC, WBFCL subsequently with the approval of Fisheries Department, handed over (June 2009) the possession of the FLC without building the requisite infrastructure to a local fishermen's Co-operative<sup>64</sup> without making provision of any financial obligation and control.

Audit conducted joint physical verification of the site with the WBFCL authorities in November 2011 and found that the fish landing activities could not be commenced since inauguration of FLC in the absence of infrastructure. Moreover, the traditional use of the site for trawler service and net repairing got disrupted due to silt deposition in the approach canal connecting FLC with the main river. It was also noticed that one of the jetties (the lower one, which was to accommodate vessels during low tide) had become unusable due to prolonged non-utilisation and siltation. Moreover, in the absence of maintenance, physical condition of the remaining part of the FLC also deteriorated.

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<sup>63</sup> Ministry of Agriculture, Department of Animal Husbandry, Dairying and Fisheries

<sup>64</sup> Sagar Samudrik Samabai Samity

This indicates that the department did not take any concerted effort to remove the infrastructural bottlenecks to operationalise the FLC and shrug off its responsibility by handing over of the entire project to a co-operative agency. Thus, the failure of the Fisheries Department in providing basic facilities like ice plant and fuel pump resulted in non-functioning of the Fish Landing Centre for more than three years rendering the expenditure ₹ 3.80 core unfruitful and unproductive and deferred the purpose of the project.



**Fig 1:-FLC compound of Maya Goalini Ghat**



**Fig 2:-Lower and upper jetty of FLC**

The department stated (December 2012) that ice plant and diesel pump were prohibitory activities as per Coastal Regulation Zone-I (CRZ-I) Rules 1991 and also not essential for running a FLC as the same was used only for berthing of vessels and resting place for fishermen. It also added that dredging for de-siltation was not feasible as it would bear huge cost.

The reply is not tenable as Ministry of Environment and Forest (MOEF), GOI while approving the project categorised the site as CRZ-III area where construction of ice plant and fuel pump was not prohibited. Thus, the project which *inter alia* envisaged promotion of fishing activities was yet to be commenced inspite of incurring expenditure of ₹ 3.80 crore due to infrastructural bottlenecks resulting the created assets unfruitful.

**Housing, Irrigation & Waterways, Water Resources Investigation and Development, Municipal Engineering, Public Health Engineering, Public Works, Public Works (Roads), Public Works (Construction Board), Sundarban Affairs and Urban Development Departments**

### **3.2 Expenditure out of tax receipts without authorisation**

**Tax receipts of ₹ 207.17 crore during 2009-11 deducted at source from the contractors' bills and the salary bills of the work charged establishment by the departments were utilised without valid authorisation.**

Appendix 5 of Rule 3.15 and 4.023 of West Bengal Treasury Rules (WBTR) provides that all moneys received by or tendered to the Government on account of revenues of the state shall not be appropriated to meet departmental expenditure, nor otherwise kept apart from the Government account save as

otherwise provided in the WBTR. Letter of credits (LOCs) issued for execution of works to the Executive Engineers (EEs) by the respective departments in consultation with Finance Department equals to gross value of the works including Income Tax (IT), Value Added Tax (VAT)/Sales Tax (ST) and Profession Tax (PT). While executing various works, all the divisions maintaining accounts under the Public Works accounting system deduct three types of taxes IT, VAT/ST and PT from the contractors' bills and salary bills of Work Charged Establishment (WCE).

During audit it was observed that 10 Departments<sup>65</sup> under public works accounting system deducted ₹ 207.17 crore towards three tax receipts (IT, ST/VAT and PT) from the contractors' bills and salary bills of WCE during 2009-10 and 2010-11 as detailed in the table below:

**Table 3.1: Deductions of IT, VAT/ST and PT at source**

(₹ in crore)

| Sl. No       | Name of the Department | Income Tax   |              | VAT/Sales Tax |              | P. Tax      |             | Total         |
|--------------|------------------------|--------------|--------------|---------------|--------------|-------------|-------------|---------------|
|              |                        | 2009-10      | 2010-11      | 2009-10       | 2010-11      | 2009-10     | 2010-11     |               |
| 1.           | I & W                  | 10.58        | 7.51         | 5.58          | 4.41         | 0.23        | 0.19        | 28.50         |
| 2.           | WRID                   | 0.99         | 0.99         | 1.26          | 1.00         | 0.00        | 0.00        | 4.24          |
| 3.           | PHE                    | 14.56        | 12.89        | 13.84         | 13.60        | 0.03        | 0.02        | 54.94         |
| 4.           | CB                     | 1.56         | 1.70         | 1.64          | 1.91         | 0.09        | 0.00        | 6.90          |
| 5.           | PW                     | 15.20        | 10.07        | 15.27         | 11.15        | 0.13        | 0.06        | 51.88         |
| 6.           | Housing                | 1.27         | 1.38         | 0.52          | 0.61         | 0.03        | 0.02        | 3.83          |
| 7.           | M.E.                   | 0.27         | 0.37         | 0.27          | 0.41         | 0.00        | 0.00        | 1.32          |
| 8.           | PW (Roads)             | 13.11        | 12.82        | 11.60         | 11.88        | 0.15        | 0.12        | 49.68         |
| 9.           | SA                     | 1.68         | 1.18         | 1.47          | 1.15         | 0.00        | 0.00        | 5.48          |
| 10.          | UD                     | 0.13         | 0.14         | 0.07          | 0.05         | 0.01        | 0.00        | 0.41          |
| <b>Total</b> |                        | <b>59.35</b> | <b>49.05</b> | <b>51.52</b>  | <b>46.17</b> | <b>0.67</b> | <b>0.41</b> | <b>207.17</b> |

(Source: VLC data)

Scrutiny revealed that surplus LOC to the extent of above TDS from contractors' bills and salary bills of the WCE have been utilised by the EEs for the purposes other than which the gross LOC was issued.

The matter was taken up (June 2012) with all the departments including the Finance Department, of which reply of only the Public Works Department was received. The department (July 2012) accepted the audit contention that money deducted from the contractors' and WCE bills should not be utilised for any other purpose and should be remitted to the Government account and issued order accordingly.

Thus, it is evident that Tax revenue of ₹ 207.17 crore (IT-₹ 108.40 crore + VAT/Sales Tax-₹ 97.69 crore + P. Tax-₹ 1.08 crore) deducted at source from the contractors' bills and the salary bills of WCE during 2009-11 were utilised by the Engineering Divisions without any valid authorisation and against the purpose for which it was meant.

<sup>65</sup>Irrigation and Waterways(I&W), Water Resources Investigation and Development (WRI&D), Public Health Engineering (PHE), Public Works (PW), Public Works Roads (PW Roads), Public Works Construction Board (CB), Housing, Municipal Engineering (ME), Sundarban Affairs (SA) and Urban Development (UD)

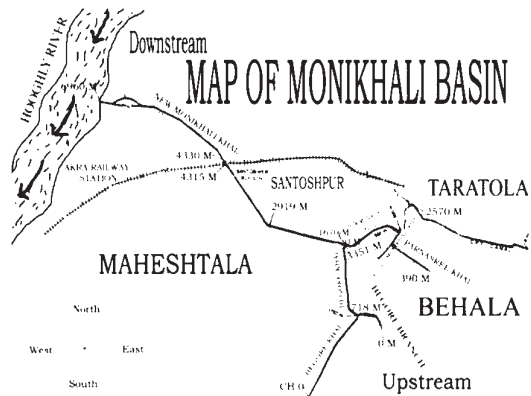
**Irrigation and Waterways Department**

**3.3 Unfruitful expenditure**

**The objective to provide relief to the inhabitants from drainage congestion and flooding during monsoon remained largely unachieved as the excavation work could not be completed due to improper planning, frequent change in work methodology, non-completion of resettlement of canal bank dwellers resulting in unfruitful expenditure of ₹ 4.35 crore on canal excavation work.**

Kolkata Environmental Improvement Project (KEIP) financed by Asian Development Bank (ADB) loan is being executed by Kolkata Municipal Corporation and Government of West Bengal jointly to arrest the environmental degradation and improve the quality of life in the outer boroughs of Kolkata Metropolitan Area. One of the main components of the project was rehabilitation of the canal systems. The Project Director, Project Management Unit, Irrigation and Waterways Department (PD, PMU, I&WD), KEIP was responsible for executing the works.

With an objective to provide relief to the inhabitants of the Behala and localities under Maheshtala Municipalities in Monikhali basin by effective drainage of storm water to river Hooghly, excavation works of the New Monikhali Canal (NMC) (6960 metre in length) along with its tributaries<sup>66</sup> in the upstream as well as downstream was to be executed. The work of upstream was completed (April 2009) at a cost of ₹ 9.61crore.



Further, the work at downstream reach was awarded (March 2007) to a contractor at a contract value of ₹ 7.67 crore for completion by October 2008. The work was, however, terminated in March 2010 after excavation of 1490 metre out of 5250 m i.e. 28 per cent in intermittent stretches and construction of 350 metre lining after payment of ₹ 1.14 crore. In this regard audit made the following observations:

- Technical specification of the contract of the work in the downstream portion stipulated excavation to be carried out by dry method through construction of cross bundh across the canal. However, during execution it was found that excavation of the canal by dry method was not feasible due to encroachment and insufficient space for diversion of huge discharge of the canal. As a result, it was decided (November 2008) to change the methodology and wet excavation was resorted to. The contractor was not willing to continue the work with the modified scope of work and the

<sup>66</sup>Upper Monikhali (1700 m), CPT (2570 m), Begore Khal (3351 m), Begore Branch (716 m), Defunct Monikhali (568 m) and Parnashree (400 m) canals

contract had to be foreclosed (March 2010). ADB attributed poor design and planning for the foreclosure of the contract. Subsequently, an estimate of ₹ 11.64 crore was prepared (August 2010) for completing the balance work in revised methodology by wet excavation. The department, however, decided (May 2011) not to implement the balance work under ADB fund as it did not consider feasible to execute the work on the conditions laid down by the ADB authority<sup>67</sup>.

- Excavation of upstream canal stretch without excavation of downstream stretch would result in obstruction of free flow of water through the unexcavated downstream stretch which would result in impounding of water in the upstream of the canal stretches with consequent re-siltation especially in portion excavated earlier. Thus, the upstream and downstream stretches (intermittent stretches) of the canal excavated between December 2006 and March 2010 would be silted up soon due to obstruction of free flow of discharge of the canal for non excavation of full stretch of the downstream portion of the canal. The department also reported (January 2009) that the expenditure incurred towards the rehabilitation of NMC under KEIP would be of no use and would be a total wastage of public money because the rehabilitated portion of canals would be re-silted very soon.

The department while admitting (November 2012) the fact stated that canal rehabilitation work was taken up before resettlement of canal bank dwellers. They also stated that the competent authority was being pursued to arrange funds for the balance work in the downstream stretches from other sources and in such case funds spent on excavation of upstream portion would be fruitful. The reply is not tenable as the department was yet to take up the balance work even after almost four years of completion of the upstream work (November 2012).

Thus, the objective to provide relief to the inhabitants from drainage congestion and flooding during monsoon remained largely unachieved; besides expenditure of ₹ 4.35<sup>68</sup> crore remained unfruitful.

#### Power and Non-Conventional Energy Sources Department

#### 3.4 Irregularities in installation of biogas plants and drawal of central subsidy

**Even after eight years of commencement of the programme, 27 per cent of the biogas plant for which an advance of ₹ 2.43 crore had been paid to the NGOs remained incomplete. Further, status of 25566 completed plants installed at a cost of ₹ 11.50 crore was not verified as per project guidelines. Besides, ₹ 59.74 lakh of central subsidy was irregularly drawn by the NGOs due to lack of monitoring and supervision by the nodal agency.**

<sup>67</sup> not to start work without resettlement of dwellers or to carry out work without disturbing the dwellers

<sup>68</sup> Cost of excavation of canal : ₹ 3.96 crore in the upstream work and ₹ 0.39 crore in the downstream work



### Introduction

National Biogas and Manure Management Programme (NBMMP) is a 100 per cent centrally sponsored scheme introduced in 1989 by the Ministry of New and Renewable Energy (MNRE), Government of India. The main objective of the programme was to provide fuel for cooking purposes, organic manure to rural households through family type biogas plants, to mitigate drudgery of rural women and reduce pressure on forest and accentuate social benefits. Till 2005-06, West Bengal Renewable Energy Development Agency (WBREDA) under the Department of Power and Non-Conventional Energy Sources, Government of West Bengal was implementing the programme through Cottage and Small Scale Industries Department (C&SSID). Since 2005-06, WBREDA has taken over the entire activity to get the NBMMP implemented through non government organisations (NGOs) after C&SSID relinquished the responsibility. The programme was implemented under old subsidy pattern till October 2009 and thereafter on an enhanced subsidy pattern.

NBMMP under old subsidy pattern included Central Subsidy (CS) ranging between ₹ 2100 and ₹ 4500, additional subsidy at the rate of ₹ 500 for latrine link (ASLL) plants and at the rate of ₹ 700 (₹ 800 for hilly districts) for Turn Key Job Fee (TKJF)<sup>69</sup> available to the implementing agency for three years warranty for trouble free functioning of the plants set up on turn-key basis.

During the course of audit (November 2011 to February 2012) the following observations were made:

#### *Financial outlay vis a vis expenditure and Programme status*

MNRE placed (between March 2007 and April 2011) ₹ 21.63 crore under the disposal of the Director, WBREDA for construction of 46076 biogas plants through NGOs for the programme years 2005-06 to 2009-10 (under old subsidy pattern) which were to be completed by March 2012.

The physical and financial progress of NBMMP during the period was shown in table below:

**Table 3.2: Physical and financial progress of NBMMP during 2005-06 to 2009-10**

| Programme Year | Plants allotted to NGOs | Plants completed | Plants not yet completed | Subsidy amount received | Amount released to agencies on completed plants | Unadjusted advance with the agencies | Fund lying with WBREDA |
|----------------|-------------------------|------------------|--------------------------|-------------------------|---|--------------------------------------|------------------------|
|                |                         |                  |                          |                         |   |                                      |                        |
| 2005-06        | 7578                    | 4378             | 3200                     | 3.32                    | 1.96  | 0.61                                 | 0.75                   |
| 2006-07        | 8500                    | 8150             | 350                      | 3.81                    | 3.64  | 0.06                                 | 0.11                   |
| 2007-08        | 11000                   | 9000             | 2000                     | 4.86                    | 3.91  | 0.33                                 | 0.62                   |
| 2008-09        | 15000                   | 9650             | 5350                     | 6.53                    | 4.25  | 1.11                                 | 1.17                   |
| 2009-10        | 3998                    | 1903             | 2095                     | 1.72                    | 0.83  | 0.32                                 | 0.57                   |
| <b>Total</b>   | <b>46076</b>            | <b>33081</b>     | <b>12995</b>             | <b>20.24</b>            | <b>14.59</b>                                    | <b>2.43</b>                          | <b>3.22</b>            |

(Source: records of WBREDA)

<sup>69</sup>The Turn-key Job Fee is linked with three years' warranty for trouble-free functioning of biogas plants set up on turn-key basis subject to the condition that the turnkey worker would visit the plants twice in a year at least during the warranty period.

Scrutiny of records, however, revealed that 12995 plants were yet to be completed (December 2012) even after a lapse of more than one to four years after the scheduled date of completion. Advance subsidy of ₹ 2.43 crore released to C&SSID and NGOs remained unadjusted for one to four years. Further, it was noticed that WBREDA furnished statement of expenditure and Utilisation Certificates (UCs) to MNRE against the subsidy of ₹ 20.24 crore although a sum of ₹ 3.22 crore have remained unutilised in the bank account.

The department stated (August 2012) that the accumulation of ₹ 3.22 crore was due to withholding balance payment to C&SSID and NGOs in respect of advance from WBREDA.

### **Monitoring**

As per the scheme guidelines (December 2004), WBREDA was required to maintain a database of the beneficiaries. A photograph of the beneficiary and its biogas plant were also required to be kept in the subsidy disbursement registers. Further, to avoid duplication in payment of subsidy and TKJF, it was obligatory on the part of NGOs to provide time to time information to WBREDA about the biogas plants set up by them. In order to ensure that incomplete/non-commissioned plants were not included in the monthly report and for claiming subsidy by the NGOs, it was mandatory that all the plants set up by the NGOs during each quarter were to be physically verified by WBREDA and a certificate to that effect was to be recorded. State Nodal Department and Programme Implementing Agency were also required to engage an independent organisation or reputed NGO for monitoring and evaluation of the programme.

Audit observed lack of supervision and monitoring on the part of the WBREDA as discussed below:

WBREDA was to disburse the central subsidies to the NGOs in installments. On submission of complete list of beneficiaries with photographs of plants installed and UCs, the balance amount was to be released after physical verification of plants. Scrutiny of records, however, revealed that WBREDA verified only 7515 out of 33081 completed plants through different agencies i.e IIT, Khargapur and Manoranjan Roy Energy Education Centre (MREEC) though they were appointed for 100 *per cent* verification. Physical verification for the remaining plants constructed at a cost of ₹ 11.50 crore<sup>70</sup> and reported to be completed, was not done by WBREDA.

It was further observed that the agencies could not verify the completed plants as WBREDA failed to provide the complete list of beneficiaries to the agencies. Thus, the objective of physical verification of plant remained unfulfilled.

<sup>70</sup> 25566X ₹4500

Further, it was also noticed that WBREDA could not update the database of all the beneficiaries under the scheme and database of 30867 beneficiaries against 33081 was completed till August 2012.

***Irregularities in payment of subsidy***

Audit scrutiny of the beneficiary database of the completed plants prepared by WBREDA revealed irregularities in disbursement of central subsidy to the tune of ₹ 59.74 lakh as discussed below:

- Beneficiaries were not eligible to obtain a second subsidy within seven years from sanction of the first subsidy. Scrutiny of database of beneficiaries prepared by WBREDA alongwith joint physical verification by audit and WBREDA officials revealed that 538 unique beneficiary names were replicated (frequency of replication was two to six) in the beneficiaries-list resulted in additional payment of ₹ 28 lakh central subsidy and TKJF to 606 fictitious beneficiaries.
- Names of 20 other beneficiaries were replicated with slight modification of middle name or spelling of the village and subsidy was paid in 41 cases. As a result, 21 beneficiaries were paid ₹ 0.88 lakh towards central subsidy and TKJF.
- The photographs of the beneficiaries alongwith completed biogas plants were repeatedly used by 15 NGOs in 246 claim forms resulting in additional payment of ₹ 10.33 lakh towards central subsidy and TKJF.
- In 15 cases subsidy worth ₹ 0.71 lakh was withdrawn by manipulation of names in claims forms.
- Though as per scheme guidelines subsidy was to be granted to only one member of family, however, in 419 cases subsidy was drawn simultaneously in the name of daughter and father/wife and husband without ascertaining their family status resulting in irregular release of subsidy of ₹ 17.85 lakh.
- In 23 cases WBREDA allowed central subsidy of ₹ 1.97 lakh in the name of three generations of a family without verifying the existence of separate establishment.

WBREDA while admitting the observation stated (February 2012) that recovery would be effected. The department also assured (August 2012) recoveries and framing of stringent policies.

## Public Works Department

### 3.5 Arbitrary and unauthorised appropriation

**Chief Engineer, Public Works Department arbitrarily issued LOC to the divisions for the Work Charged Establishment resulting in huge unspent balance. The unspent balance of ₹ 4.11 crore was utilised for the purposes against which there was no authorisation**

West Bengal Financial Rules (WBFR) provides that each head of the department is responsible for observance of all financial rules and regulations by his office. The controlling officer must see that the total expenditure is kept within the limits of the authorised appropriation as well as the fund allotted to spending units are expended in the public interest and upon objects for which the money was provided.

Chief Engineer (CE) being the controlling officer of the Public Works (PW) Directorate is authorised to issue LOC to the PW Divisions for salaries of Work Charged Establishment (WCE) specifying the Head of Account against which the expenditure to be debited. Scrutiny of the monthly accounts of 28 PW Divisions revealed that during 2010-11, the CE had released LOC of ₹ 8.24 crore (*Appendix-3.1*) to meet the expenses towards WCE. However, gross expenditure on WCE in these divisions was only ₹ 4.13 crore (50.12 per cent) during the same period. Besides, the net payment towards WCE from LOC was even less to the extent of statutory deductions from the bills (like GPF, P Tax and recovery of loans and advances, if any) as the same was not paid but only book adjustment entry was effected in this regard.

However, these 28 PW Divisions instead of surrendering the savings of ₹ 4.11 crore had arbitrarily utilised the same on object head under which funds were not provided and there was no authorisation for such diversions/expenditure. Besides the controlling officers neither assessed the actual requirement nor exercised any monitoring over the expenditure incurred by the divisions.

The department while admitting (August 2012) the facts stated that the savings from WCE fund were utilised on items where there was no budget provision. They further stated that a circular has been issued to all the divisions to check such expenditure.

## Public Works and Public Works (Roads) Department

### 3.6 Loss of government revenue on toll

**Public Works and Public Works (Roads) Department suffered loss of revenue of ₹ 73.80 crore due to irregularities in toll collection, non-approval of reserve bid price and non-finalisation of tenders for collection of toll.**

The Indian Tolls Act 1851 enables the State Government to levy toll at such rates as it thinks fit, upon vehicles plying on any road or bridges under its jurisdiction. Toll levied under the Act shall be deemed as public revenue (non-tax revenue) and the net proceeds thereof shall be utilised for the construction,

repair and maintenance of roads and bridges. Public Works (Roads) Department (PWRD) issued notification (31 January 2003) to introduce (w.e.f. 1 March 2003 or after entering into contract with private agency, whichever is later) toll charges on 15 recently constructed bridges and to enhance toll charges in respect of the five existing bridges after expiry of existing contract. Selection of private agency for toll collection was to be finalised through competitive bidding after fixing reserve bid price on the basis of traffic census report.

Records relating to collection of toll on these 20 bridges revealed that four bridges<sup>71</sup> had since been handed over to the National Highway Wing between February 2004 and May 2007. In Five bridges toll is being collected through private agencies and in other 11 bridges toll is not being collected. The deficiencies noticed in audit are as under:

### **3.6.1 Loss of ₹ 3.16 crore due to irregularities in collecting toll**

During the period 2008-09 to 2011-12, the department could generate revenue worth ₹ 12.90 crore by leasing out toll collection of five<sup>72</sup> bridges to private agencies on the basis of competitive bidding. However, in two out of the above five bridges the department sustained a loss of revenue ₹ 3.16 crore due to the following irregularities:

#### ***Loss due to inaction of the department***

Agency X has been collecting toll from “Nalini Bagchi Setu” at the rate of ₹ 6001 per day since April 2000. In August 2007 the department approved a reserve bid price of ₹ 19930 per day on the basis of traffic survey conducted for three days in March 2006 against the stipulated seven days survey. Subsequently to engage agency for toll collection, the EE, Berhampore Division-II, PWD, invited two Notice Inviting Bids (NIBs) in July 2008 and September 2008; but in both instances no eligible agency applied. The division again invited NIB in December 2009 and the highest bid was offered by agency X at the rate of only ₹ 6700 per day. It was rejected because it was well below the reserve bid price of the department. Again, the division invited NIB in July 2010 and the same agency X offered the highest bid at the rate of ₹ 6701 per day. The division turned down the offer again. The EE in November 2010 attributed this to “formation of ring among the participating bidders”. However, agency X was allowed to collect toll over the period at the rate of ₹ 6001 per day.

Audit observed that no measures were taken by the authority to break down the “ring formation among the participants” so as to obtain competitive rate as per approved reserve price. Further, the NIBs were circulated in only one local Bengali newspaper having limited circulation as against the prescribed guidelines to publish in at least three leading dailies in English, Hindi and Bengali for a wide circulation. As a result, competition could not be generated and favourable rates for toll collection was not received through bidding resulting in loss of revenue of ₹ 2.51 crore<sup>73</sup>.

<sup>71</sup>Tilparabarrage (May 2007), Pandaveswar Bridge (April 2007), Mahananda Bridge (February 2004) and Sil Torsa Bridge (July 2004)

<sup>72</sup>Gouranga Setu, Kashiram Das Setu, Lochan Das Setu, Iswar Gupta Setu and Nalini Bagchi Setu.

<sup>73</sup>01.09.2007 to 30.04.2012 i.e 1804 days @ (₹19930-₹6001) = ₹2,51,27,916



The EE stated (May 2012) that wide circulation of the bid notice would be made henceforth to break the ring and obtain competitive rates.

***Loss due to delay in finalisation of bid***

The PWRD had been collecting toll from the Iswar Gupta Setu since January 1990 through private agencies.

Audit observed that in order to invite fresh bid after expiry of the existing contract (20 May 2009) the department conducted (November 2008 and April 2009) a traffic survey and approved (June 2009) the reserve bid price at ₹ 57188 per day. Accordingly, NIB was invited (June 2009) for selection of agency. The highest bid of ₹ 41751 per day was offered by the existing agency which was below the reserve bid price. The department allowed (August 2009) the existing agency to continue on their offered rate for six months from 21 May 2009 with the condition that the agency would be retained for further six months (December 2009 to May 2010) if it agreed to pay the reserve bid price for the extended six months; otherwise fresh tender was to be invited.

Scrutiny, however, revealed that the agency was awarded the contract without execution of the lease deed. As a result, when the agency denied to pay the reserve bid price for the extended period, the department could not enforce any action against the agency. After revaluation of the reserve bid price, fresh NIB was floated in July 2010. However, due to delay in finalisation of the bid, the agency was allowed to realise the toll at their offered rate of ₹ 41751 per day till finalisation of the bid process (January 2011).

Thus, due to non-execution of lease deed and delay in finalisation of the bid, the agency was allowed to realise the toll at the rate of ₹ 41751 per day instead of ₹ 57188 per day upto 12 January 2011 which resulted in revenue loss of ₹ 0.65 crore (₹ 15437 X 421 days).

**3.6.2 Loss of ₹ 70.64 crore due to failure in introduction of toll collection on bridges**

Though PWRD notified in January 2003 to introduce toll on eleven newly constructed as well as existing bridges, audit scrutiny revealed that in respect of nine bridges the divisions could not introduce toll as on May 2012 due to non approval of the reserve bid price. The respective divisions calculated the reserve bid price on the basis of traffic survey data and forwarded (between February 2003 and March 2009) the same to the department for approval. The department, however, had not initiated any action to accord approval even after a lapse of a period ranging between 39 and 112 months. As a result, the divisions could not introduce any toll and the Government had to sustain loss of revenue of ₹ 66.40 crore detailed in *Appendix-3.2*. In the remaining two bridges the department also sustained loss of revenue of ₹ 4.24 crore as discussed below:

***Government revenue kept in the Local fund Account of Zilla Parishad. Besides, loss of revenue due to inaction of the department***

After opening of the Harekrishna Koner Bridge at Karlaghat over river Damodar in Burdwan district in July 2002, Burdwan Zilla Parishad (BZP) was assigned by the department for collection of toll on temporary basis and deposit the proceeds to the appropriate receipt head at regular intervals. PWRD was to introduce toll under the administrative control of the department by November 2002. BZP started collection of toll from the bridge



since August 2002 through an agency and continued to collect toll from the bridge upto 13 May 2011. During this period BZP collected ₹ 89.35 lakh and kept the fund in their local fund account without remitting to the receipt head of PWRD in violation of the Government order.

The department, though, assessed (November 2004) the reserve price of ₹ 4575 per day considering the traffic census data but was yet to be approved (February 2012). Non-approval of reserve bid price had resulted in continuation of toll collection by BZP and an amount of ₹ 89.35 lakh so far collected by BZP had not been deposited in the department's accounts. Further, due to non finalisation of the reserve bid price, there was short collection of revenue to the extent of ₹ 65.34 lakh<sup>74</sup>.

**Revenue loss of ₹3.59 crore due to failure in finalisation of tenders for toll collection.**

Para 4.1.2 of the Comptroller and Auditor General's Audit Report (Civil) for the year 2004-05 highlighted the loss of revenue of ₹ 1.26 crore during March 2003 to August 2005 due to delay in approval of collection of toll on Netaji Subhas bridge over river Damodar at Dishergarh in Purulia district on Purulia-Barakar Road. Accordingly, in order to take corrective action the department instructed (June 2005) the concerned EE to take appropriate steps for inviting bid for collection of tolls.

Audit scrutiny (February 2012), however, revealed that the reserve bid price of ₹ 13823 per day was fixed on the basis of the traffic survey and was approved in June 2005, after a lapse of more than two years. Sealed bids, though, invited twice (July 2005 and August 2005) for selection of the agency to collect toll; but were cancelled due to non observance of tendering formalities. PWRD decided (July 2007) to conduct fresh traffic survey in order to determine realistic reserve bid price as the previous reserve price was fixed five years back. Revised reserve bid price of ₹ 16763 was approved (March 2009) and contract for collection of toll was awarded (August 2009) to a private agency at rate of ₹ 24663 per day for a period of one year with effect from 4 September 2009. However, PWRD could not introduce toll collection of the bridge on the pretext of agitation by some local miscreants and terminated the contract in April 2010. Meanwhile, the bridge was handed over (November 2009) to Public Works Department (PWD) and the respective division of PWD also did not introduce toll collection (as on February 2012). On being enquired, the division, stated (February 2012) that no instruction had been received from the higher authority in this regard.

Thus, due to lack of initiative, PWRD and PWD could not introduce collection of toll over the bridge even after 10 years of opening of the bridge leading to a loss of revenue of ₹ 3.59 crore<sup>75</sup> during the period during September 2005 to February 2012.

The above matter was reported to the department in June 2012; reply has not yet been received (January 2013).

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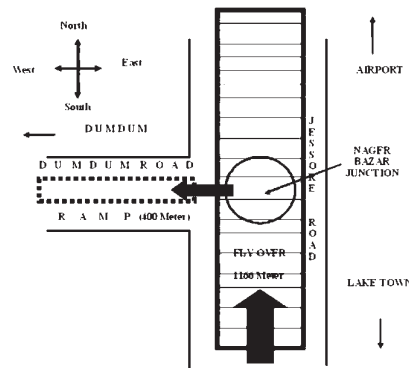
<sup>74</sup> Reserve bid price of ₹4575 per day for the period between 01.01.2004 to 31.12.2012 (₹1.35 crore)- actual collection by BZP during this period (₹69.66 lakh)

<sup>75</sup> ₹ 13825X 1297 days (September 2005 to 22 March 2009) + ₹16763X 1069 days (23 March 2009 to February 2012).

## Transport Department

### 3.7 Loss due to lapses in tendering process

**HRBC shouldered huge financial burden due to acceptance of tender at abnormally higher rate for a flyover construction project. Besides, the project inordinately delayed due to deficiencies in preliminary survey and investigations which resulted inavoidable expenditure to the tune of ₹ 3.38 crore. HRBC also unauthorisedly allowed ₹ 1.64 crore extra to the contractor on third party quality control and supervision.**



SKETCH OF NAGERBAZAR JUNCTION



Entry ramp of Dum Dum Road not yet constructed

To reduce traffic congestion and facilitate through movement of vehicles in the busy crossing of Jessore Road and Dum Dum Road at Nagerbazar, the Department decided (October 2006) to construct a two lane flyover of 1166 metre length on Jessore Road alongwith a 400 metre long entry ramp on Dum Dum Road. The project was administratively approved in December 2007 at an estimated cost of ₹ 61 crore on the basis of a preliminary estimate prepared in November 2007. It was also decided that the project was to be completed within 12 months by Hooghly River Bridge Commissioners (HRBC) under the administrative control of the Transport Department. Subsequently, Ministry of Urban Development, Government of India decided (October 2008) for funding the project under Jawharlal Nehru National Urban Renewal Mission (JnNURM) at a revised estimated cost of ₹ 48.09 crore (GOI's share- ₹ 16.83crore and State Government share ₹ 31.26 crore) after disallowing some of the items like cost on survey, traffic management, barricading, quality control, consultancy charges, price adjustment and supplementary items.

The HRBC awarded (February 2009) the construction work to a private agency at a cost of ₹ 107.08<sup>76</sup> crore for completion by August 2010 against revised estimate of ₹ 68 crore. The fly-over on the Jessore Road portion was completed and opened to traffic in March 2012. The work of entry ramp on Dum Dum Road was given extension upto June 2013 as the land required for construction was not yet provided to the contractor; thereby traffic congestion of the junction remained chaotic as before. The contractor was paid ₹ 82.62

<sup>76</sup>Including Provisional Sum-1 for third party quality control, Provisional Sum-2 for supplementary works and Provisional Sum-3 for price adjustment of ₹ 5.68 crore

crore upto November 2012. Audit scrutiny revealed deficiencies in the preliminary survey, tendering and execution as discussed below.

### **3.7.1 Avoidable expenditure of ₹3.38 crore**

HRBC, to avoid delay, engaged a consultant (November 2006) for preparation of Feasibility Study Report (FSR), Detailed Project Report (DPR) and tender documents for construction of Nagerbazar flyover on negotiation basis without calling for competitive tender violating the provision of West Bengal Financial Rule to avoid the delay. The Consultant was to submit the reports in February 2007. However, it had submitted the FSR in May 2007, Preliminary Project Report in June 2007 and the DPR and the tender documents in May 2008, after a delay of more than one year. The consultant was paid ₹ 62.70 lakh till March 2012.

As per the contract the consultant was required to conduct sub-soil investigation and locate underground utilities along with preparation of engineering drawings. Audit scrutiny, however, revealed that the contractor engaged for the construction of the fly-over later on prayed for extension of contractual period several times mainly on the grounds like “difficulties in locating underground utilities” and “changing design and alignment” and thereby more than 10 months was lost in initial probing. This indicated deficiency in preliminary survey and investigation carried out by the consultant which was one of the main reasons for delay in completion of the project. Audit further noticed that substantial delay also took place due to failure of HRBC to provide obstruction free site. All these factors attributed to a delay of over three years leading to avoidable expenditure as discussed below:

Contract for construction of the fly-over *inter alia* provided for reimbursement of expenditure for conducting survey, traffic management, provision of site office, hire charges of field laboratories and vehicles, telecommunications etc. for a period ranging from 19 to 57 months with a total provision of ₹ 2.31 crore. However, as the contract had already been delayed for more than three years the contractor was paid an amount of ₹ 3.86 crore upto November 2012 for the period ranging between 31 months and 83 months resulting in extra avoidable expenditure of ₹ 1.54 crore. Further, escalation amounting to ₹ 1.84 crore has already (November 2012) been paid to the contractor.

The department stated (July 2012) that the procedure of locating existing underground utilities of the road was based on available drawings and data of the owning agencies<sup>77</sup> which was usually adopted to finalise foundation locations and preparation of DPR of the project. HRBC further stated that during actual execution, some more uncharted utility pipes were found for which no information could be made available earlier by the owning agencies. This implied that drawings and designs prepared by the consultant were based merely on the information supplied by the owning agencies and no preliminary survey and investigations were performed by the consultant as required in the agreement.

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<sup>77</sup> Utility service provider of electricity, telephones, water etc.

### 3.7.2 Irregularities in tendering process

Immediately on the decision (October 2006) of the Transport Department for the construction of the fly-over, HRBC issued (16 November 2006) the Notice Inviting Prequalification (NIP) for selection of eligible contractors before preparing any FSR and DPR. It was published in three newspapers<sup>78</sup> of Kolkata edition only. Besides, details of work to be undertaken were neither described in the notice nor were uploaded on the website as per guidelines of the Central Vigilance Commission. No specific date for declaration of selected applicants in NIP was mentioned because HRBC considered fixing the date after obtaining administrative approval.

HRBC stated (July 2012) that as per direction of the Transport Department considering urgency of the work, HRBC issued NIP as the first step of the tender process so that the process of selection of pre-qualified bidders would be completed by the time of preparation of the DPR and Tender document.

Scrutiny revealed that after obtaining administrative approval in December 2007 HRBC invited (April 2008) three agencies (A, B & C)<sup>79</sup> to purchase the bid documents in May 2008. However, only two agencies A and B purchased the bid documents. HRBC could not produce any document to audit regarding the number of bidders applied for NIP and the process of selection of prequalified bidders. In absence of records, veracity of prequalification of bidders could not be ascertained. Meanwhile, Transport Department proposed (May 2008) that the project was to be funded under JnNURM. Accordingly, all the correspondences between June to August 2008 were made only to A and B. Accounts wing of HRBC objected (August 2008) the bidding process on the ground of violation of West Bengal Financial Rule (WBFR)<sup>80</sup> which *inter alia* stipulated that financial offer of at least three bidders should be considered to avail competitive rate for selection of an agency. HRBC then insisted C (September 2008) to purchase the tender document by extending the date of purchase up to 26 September 2008. C purchased the tender document on 23 September 2008. HRBC again extended the date of submission of tender document twice to facilitate participation of C in the tendering process. Finally, C submitted the bid document in November 2008 and all the three bidders were declared technically qualified. 'A' was selected as the lowest bidder and the department accepted its offer of ₹ 107.08 crore.

The department stated (July 2012) that in every stage of the tender process except in regard to purchase of tender document all the three agencies participated in responsive manner.

The reply is, however, not tenable as HRBC in order to regularise the tendering process after objection raised by the accounts wing included C which was non responsive. This indicates that the whole process of awarding contracts was done in contrary to the Rules.

<sup>78</sup> *Ajkal (Bengali), The Statesman (English) and The Times of India (English).*

<sup>79</sup> *A-Senbo Engineering Ltd, B-Tantia Construction Ltd, C-ITD Cementation India Ltd*

<sup>80</sup> *Rule 47 read with G.O no- 10500-F*

**3.7.3 Acceptance of tender at abnormally high rate.**

Audit noticed that though the lowest offer was 57 per cent higher than the revised estimate of ₹ 68 crore, the Transport Department accepted (December 2008) the offer.

The department stated (July 2012) that there was abnormal price hike of construction material between preparation of the estimate (November 2007) and submission of financial bid (November 2008).

The reply is not tenable as it may be seen from the table below that the price of major construction items viz. iron and steel, cement and basic metal alloys and metal products was stable between the period of preparation of the estimate and submission of financial bid as per Whole Sale Price Index published in the Reserve Bank of India (RBI) Bulletin (Base-1993-94-100).

**Table 3.3: Comparison of Whole Sale Price Index of May 2008 and November 2008**

| Name of the item                      | Whole Sale Price Index in the month of May 2008 (at the time of preparation of estimate) | Whole Sale Price Index in the month of November 2008 (at the time of submission of financial bid). |
|---------------------------------------|--|--|
| Iron and Steel.                       | 352.4  | 328  |
| Cement                                | 219.2  | 225.2  |
| Basic metal alloys and metal products | 315.9  | 305  |

(Source: Bulletin of Reserve Bank of India)

**3.7.4 Unauthorised expenditure of ₹1.64 crore on quality control beyond the terms of contract.**

The contract amount of ₹ 107.08 crore included a provision of ₹ 18 lakh as Provisional Sum No. 1 for engaging third party consultant for quality control. General condition of the contract provided that HRBC would select third party quality control agency but all fees and expenses on engagement of third party consultant would be paid by the contractor from the provisional sum. In violation to the contractual agreement, HRBC engaged (June 2009) an agency at a contract fees of ₹ 74.19 lakh for third party quality control and paid ₹ 1.54 crore directly to the agency as on February 2012. Audit observed that the Management of HRBC not only engaged the agency for third party quality control without any approval from the department but also incurred an expenditure of ₹ 80.00 lakh in excess of the tendered provision.

Besides, the contract (technical specification-Volume-II) stipulated engagement of Inspection Authority for structural steel to inspect, examine, test materials, workmanship/and performance of any part of the works. All fees and expenses for the inspection work shall be the responsibility of the contractor. No separate measurement shall be done and payment will be considered incidental to the works. Vice Chairman, HRBC, however, substituted the above provision by issuing an addendum (October 2008) to the tender documents which stipulated that all fees and expenses for the work would be paid by the contractor from provisional sum No 1. This modification to the clause of tender documents was carried out without the approval of



HRBC Board. However, during execution HRBC engaged an inspection authority in February 2010 for steel fabrication works and paid (March 2012) ₹ 27.93 lakh from the provisional sum.

The department stated (July 2012) that excess expenditure had to be made to cater the entire construction period including extended period which was granted to the contractor and final approval of the Board and the Government would be taken after completion of the work.

The reply is not tenable because engagement of third party quality control consultant and inspecting authority was within the scope of the contract and as per the contract all fees and expenses for the services were to be paid by the contractor from the provisional sum provided in the contract. Thus, expenditure of ₹ 1.64 crore<sup>81</sup> paid to the consultants beyond the scope of the contract, was unauthorised.

**Kolkata  
The**

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

**Countersigned**

**New Delhi  
The**

**(VINOD RAI)  
Comptroller and Auditor General of India**

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<sup>81</sup>[₹1.54 crore + ₹ .28crore] – ₹0.18 crore



# Appendices

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**Appendix – 1.1**  
(Refer paragraph 1.2, page- 3)  
**Statement showing list of Departments**

| Sl. No. | Name of the Department  |
|---------|---|
| 1       | Agriculture   |
| 2       | Agriculture Marketing   |
| 3       | Animal Resources Development                                    |
| 4       | Bio-Technology  |
| 5       | Commerce and Industries   |
| 6       | Consumer Affairs  |
| 7       | Co-operation  |
| 8       | Environment   |
| 9       | Fisheries, Aqua-culture, Aquatic Resources and Fishing Harbours |
| 10      | Food Processing Industries and Horticulture                     |
| 11      | Forest  |
| 12      | Hill affairs  |
| 13      | Industrial Reconstruction                                       |
| 14      | Information Technology  |
| 15      | Irrigation and Waterways  |
| 16      | Land and Land Reforms   |
| 17      | Micro and Small Scale Enterprises                               |
| 18      | Paschimanchal Unnayan Affairs                                   |
| 19      | Power and Non-Conventional Energy Sources                       |
| 20      | Public Enterprises  |
| 21      | Public Works  |
| 22      | Public Works (Construction Board)                               |
| 23      | Public Works (Roads)  |
| 24      | Science and Technology  |
| 25      | Sunderban Affairs   |
| 26      | Tourism   |
| 27      | Transport   |
| 28      | Water Resources Investigation and Development                   |

**Appendix – 1.2**

(Refer paragraph 1.2, page-3)

**Statement showing list of PSUs**

| Sl. No.                           | Name of the Department  | Name of the PSUs   |
|-----------------------------------|---|--|
| <b>WORKING PSUs</b>               |   |  |
| 1.                                | Agriculture   | West Bengal State Seed Corporation Limited   |
| 2.                                | Agriculture Marketing   | Paschimbanga Agri Marketing Corporation Limited                                    |
| 3.                                | Animal Resources Development                                    | West Bengal Dairy and Poultry Development Corporation Limited                      |
|                                   |   | The West Bengal Livestock Processing Development Corporation Limited               |
|                                   |   | West Bengal Backward Classes Development and Finance Corporation                   |
| 4.                                | Commerce and Industries   | West Bengal Industrial Development Corporation Limited (WBIDC Limited)             |
|                                   |   | West Bengal Industrial Land Holdings Private Limited (subsidiary of WBIDC Limited) |
|                                   |   | West Bengal Mineral Development and Trading Corporation Limited                    |
|                                   |   | West Bengal Pharmaceutical and Phytochemical Development Corporation Limited       |
|                                   |   | Haldia Petrochemicals Limited  |
|                                   |   | WEBFIL Limited   |
|                                   |   | West Bengal Tea Development Corporation Limited                                    |
|                                   |   | Greater Calcutta Gas Supply Corporation Limited                                    |
|                                   |   | West Bengal Trade Promotion Organisation(subsidiary of WBIDC Limited)              |
|                                   |   | West Bengal Industrial Infrastructure Development Corporation                      |
| West Bengal Financial Corporation |   |  |
| 5.                                | Fisheries, Aqua-culture, Aquatic Resources and Fishing Harbours | The State Fisheries Development Corporation Limited                                |
|                                   |   | West Bengal Fisheries Corporation Limited  |
| 6.                                | Food Processing Industries and                                  | West Bengal State Food Processing and Horticulture                                 |

| Sl.No | Name of the Department                    | Name of the PSUs  |
|-------|---|---|
|       | Horticulture                              | Development Corporation Limited   |
| 7.    | Forest                                    | West Bengal Forest Development Corporation Limited  |
| 8.    | Information and Technology                | West Bengal Electronics Industry Development Corporation Limited (WBEIDC Limited)               |
|       |   | Webel Venture Capital Limited (subsidiary of WBEIDC Limited)                                    |
|       |   | New Town Telecom Infrastructure Development Corporation Limited (subsidiary of WBHIDCO Limited) |
|       |   | Webel Electronic Communication Systems Limited (subsidiary of WBEIDC Limited)                   |
|       |   | Webel Mediatronics Limited (subsidiary of WBEIDC Limited)                                       |
|       |   | Webel Informatics Limited (subsidiary of WBEIDC Limited)  |
|       |   | Webel Technology Limited (subsidiary of WBEIDC Limited)   |
| 9.    | Micro and Small Scale Enterprises         | West Bengal Handicrafts Development Corporation Limited   |
|       |   | The West Bengal Small Industries Development Corporation Limited (WBSIDC Limited)               |
|       |   | The Kalyani Spinning Mills Limited  |
|       |   | Mayurakshi Cotton Mills (1990) Limited  |
|       |   | The West Dinajpur Spinning Mills Limited  |
|       |   | Silpabarta Printing Press Limited (subsidiary of WBSIDC Limited)                                |
| 10.   | Power and Non-Conventional Energy Sources | Durgapur Coke Oven Limited  |
|       |   | New Town Electric Supply Company Limited (subsidiary of WBHIDCO Limited)                        |
|       |   | West Bengal State Electricity Distribution Company Limited                                      |
|       |   | West Bengal State Electricity Transmission Company Limited                                      |
|       |   | The Durgapur Projects Limited   |

| Sl. No. | Name of the Department                        | Name of the PSUs  |
|---------|---|---|
|         |   | The West Bengal Power Development Corporation Limited                                 |
|         |   | West Bengal Green Energy Development Corporation Limited                              |
| 11.     | Public Enterprises                            | Mackintosh Burn Limited   |
|         |   | Neo Pipes and Tubes Company Limited   |
|         |   | Britannia Engineering Limited   |
|         |   | The Shalimar Works (1980) Limited   |
|         |   | The Electro Medical and Allied Industries Limited                                     |
|         |   | Westinghouse Saxby Farmer Limited   |
|         |   | Durgapur Chemicals Limited  |
|         |   | Eastern Distilleries and Chemicals Limited  |
|         |   | Gluconate Health Limited  |
|         |   | National Iron and Steel Company (1984) Limited  |
|         |   | Saraswaty Press Limited   |
|         |   | West Bengal Text Book Corporation (P) Limited (subsidiary of Saraswaty Press Limited) |
|         |   | West Bengal State Warehousing Corporation   |
| 12.     | Sunderban Affairs                             | Sunderban Infrastructure Development Corporation Limited                              |
| 13.     | Tourism                                       | West Bengal Tourism Development Corporation Limited                                   |
| 14.     | Transport                                     | West Bengal Transport Infrastructure Development Corporation Limited                  |
|         |   | The Calcutta Tramways Company(1978) Limited   |
|         |   | West Bengal Surface Transport Corporation Limited                                     |
|         |   | Calcutta State Transport Corporation  |
|         |   | North Bengal State Transport Corporation  |
|         |   | South Bengal State Transport Corporation  |
| 15.     | Water Resources Investigation and Development | West Bengal Agro Industries Corporation Limited                                       |
|         |   | West Bengal State Minor Irrigation Corporation Limited                                |
|         |   | West Bengal Women Development Undertaking   |

| Sl.No.                  | Name of the Department            | Name of the PSUs  |
|-------------------------|-----------------------------------|---|
| <b>Non-working PSUs</b> |                                   |   |
| 1.                      | Commerce and Industries           | The Infusions (India) Limited<br>West Bengal Sugar Industries Development Corporation Limited   |
| 2.                      | Forest                            | West Bengal Wasteland Development Corporation Limited   |
| 3.                      | Information Technology            | Webel Electro-Optics Limited (subsidiary of WBEIDC Limited)<br>Webel Consumer Electronics Limited (subsidiary of WBEIDC Limited)  |
| 4.                      | Micro and Small Scale Enterprises | West Bengal Handloom and Power Loom Development Corporation Limited<br>Pulver Ash Projects Limited (Subsidiary of WBSIDC Limited)<br>West Bengal Ceramic Development Corporation Limited<br>The West Bengal State Leather Industries Development Corporation Limited<br>The West Bengal Projects Limited (subsidiary of WBSIDC Limited) |
| 5.                      | Public Enterprises                | West Bengal Plywood and Allied Products Limited<br>Krishna Silicate and Glass (1987) Limited<br>The Carter Pooler Engineering Company Limited<br>Lily Products Limited  |
| 6.                      | Tourism                           | Great Eastern Hotel Authority   |



**Appendix – 1.3**

(Refer paragraph 1.2, Page-3)

**Statement showing list of Autonomous Bodies**

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

**Appendix – 1.4**  
(Refer paragraph 1.4.1, page-4)

**Statement showing position of pending explanatory notes**

| Sl. No. | Name of Department                          | Year of Audit Report (Civil) | Total No. of Paragraphs |
|---------|---|------------------------------|-------------------------|
| 1.      | Agriculture                                 | 1984-1985                    | 1                       |
|         |   | 1985-1986 Vol. I             | 1                       |
|         |   | 1987-1988 No.1               | 1                       |
|         |   | 1991-1992 No 4               | 1                       |
|         |   | 1994-1995 No.3               | 1                       |
|         |   | 1996-1997 No.3               | 1                       |
|         |   | 2006-2007                    | 1                       |
| 2.      | Agricultural Marketing                      | 2010-11                      | 1                       |
| 3.      | Animal Resources Development                | 2005-2006                    | 1                       |
|         |   | 2007-2008                    | 1                       |
|         |   | 2009-2010                    | 1                       |
| 4.      | Commerce and Industries                     | 2006-2007                    | 1                       |
| 5.      | Co-operation                                | 2007-2008                    | 3                       |
|         |   | 2008-09                      | 1                       |
| 6.      | Food Processing Industries and Horticulture | 2010-11                      | 1                       |
| 7.      | Forest                                      | 1999-2000 Vol I              | 1                       |
|         |   | 2006-2007                    | 1                       |
|         |   | 2007-2008                    | 1                       |
| 8.      | Industrial Reconstruction                   | 2007-2008                    | 2                       |
|         |   | 2010-11                      | 1                       |
| 9.      | Irrigation and Waterways                    | 1981-1982                    | 1                       |
|         |   | 1982-1983                    | 1                       |
|         |   | 1983-1984                    | 1                       |

| Sl. No. | Name of Department                             | Year of Audit Report (Civil) | Total No. of Paragraphs |
|---------|--|------------------------------|-------------------------|
|         |  | 1984-1985                    | 4                       |
|         |  | 1985-1986 (Vol.I)            | 2                       |
|         |  | 1986-1987 (Vol.I)            | 5                       |
|         |  | 1987-1988 (No.I)             | 1                       |
|         |  | 1988-1989 (No.4)             | 2                       |
|         |  | 1989-1990 (No.3)             | 1                       |
|         |  | 1990-1991 (No.3)             | 2                       |
|         |  | 1991-1992 (No.3)             | 3                       |
|         |  | 1993-1994 (No.3)             | 1                       |
|         |  | 1994-1995 (No.3)             | 1                       |
|         |  | 1996-1997 (No.3)             | 1                       |
|         |  | 1998-1999 (No.2)             | 1                       |
|         |  | 1999-2000 (No.1)             | 1                       |
|         |  | 2000-2001 (Vol.I)            | 1                       |
|         |  | 2001-2002                    | 1                       |
|         |  | 2002-2003                    | 1                       |
|         |  | 2008-2009                    | 1                       |
|         |  | 2009-2010                    | 1                       |
| 10.     | Micro and Small Scale Enterprises and Textiles | 2005-2006                    | 1                       |
| 11.     | Paschimanchal Unnayan Affairs                  | 2010-11                      | 1                       |
| 12.     | Power and Non-Conventional Energy Sources      | 2006-2007                    | 1                       |
|         |  | 2010-11                      | 1                       |
| 13.     | Public Enterprises                             | 2006-2007                    | 1                       |
| 14.     | Public Works                                   | 2001-2002                    | 1                       |
|         |  | 2004-2005                    | 1                       |
|         |  | 2007-2008                    | 2                       |
|         |  | 2009-2010                    | 1                       |
| 15.     | Public Works                                   | 1999-2000(Vol. II)           | 1                       |

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| Sl. No. | Name of Department                           | Year of Audit Report (Civil) | Total No. of Paragraphs |
|---------|--|------------------------------|-------------------------|
|         | (Commissioners for the Rabindra Setu)        |                              |                         |
| 16.     | Public Works (Roads)                         | 1999-2000 Vol II             | 1                       |
|         |  | 2010-11                      | 3                       |
| 17.     | Water Resource Investigation and Development | 1997-1998 ( No. 3)           | 1                       |
|         |  |                              | 72                      |

**Appendix 2.1.1**

(Refer paragraph 2.1.9.3 , page 16)

**Statement showing Non-plan fund diverted and used for plan works**

| Sl No | Name of works  | Tender No                        | Expenditure incurred (₹ in lakh) | Division                              |
|-------|--|----------------------------------|----------------------------------|---------------------------------------|
| 1     | Widening & strengthening (W/S) of Jalpaiguri-Haldibari road from 0.00 to 0.30 kmp during 2008-09 .   | 72 of 2008-09 of EE/Jal Div.     | 4.80                             | Jalpaiguri Division, PWD              |
| 2     | W/S of Jalpaiguri-Haldibari road from 0.935 to 1.245 kmp during 2008-09 .  | 73 of 2008-09 of EE/Jal Div.     | 4.95                             | -Do-                                  |
| 3     | W/S of Jalpaiguri-Haldibari road from 0.312 to 0.935 kmp during 2008-09.   | 99 of 2008-09 of EE/Jal Div.     | 9.98                             | -Do-                                  |
| 4     | W/S of Buxa-Forest road from 17.00 to 18.00 kmp during 2009-10.  | 12 of 2009-10 of SE/NBCC-I       | 29.35                            | Alipurduar Construction Division, PWD |
| 5     | W/S of Buxa-Forest road from 18.00 to 19.00 kmp during 2009-10.  | 13 of 2009-10 of SE/NBCC-I       | 29.39                            | -Do-                                  |
| 6     | W/S of Buxa-Forest road from 22.00 to 23.00 kmp during 2009-10.  | 14 of 2009-10 of SE/NBCC-I       | 22.00                            | -Do-                                  |
| 7     | W/S of Buxa-Forest road from 23.00 to 24.00 kmp during 2009-10.  | 15 of 2009-10 of SE/NBCC-I       | 10.35                            | -Do-                                  |
| 8     | W/S of Buxa-Forest road from 24.00 to 25.00 kmp during 2009-10.  | 16 of 2009-10 of SE/NBCC-I       | 21.87                            | -Do-                                  |
| 9     | W/S of Ghoom-Simana road from 13.00 to 14.00 kmp under Darjeeling Sub-Division during 2008-09.   | 115/Dj of 2008-09 of EE          | 8.44                             | Darjeeling Division, PWD              |
| 10    | W/S of Bolgona-Gushkara-Mankar road from 19.00 to 20.00 kmp.   | 28/BDN of 2007-08 of SE/WC-I PWD | 43.71                            | Burdwan Division-I, PWD               |
| 11    | W/S of Attagarh-Saktigarh road from 0.00 to 4.42 kmp.  | 6/BDN of 2008-09 of SE/WC-I PWD  | 172.91                           | -Do-                                  |
| 12    | W/S (with Geo-Synthetic) to Fulbari-Kumarganj road from 20.30 to 21.015 kmp for developing Chandganj bus stoppage by raised kerb and drainage etc. with providing Rigid Pavement from 21.015 to 21.215 kmp during 2010-11. | 16/DDHD/2010-11 of SE/SHC-VII    | 99.56                            | Dakshin Dinajpur HW Division, PWRD    |
|       | <b>Total</b>   |                                  | <b>457.31</b>                    | <b>5 divisions</b>                    |

(Source: Records of selected divisions)

### Appendix 2.1.2

(Refer paragraph 2.1.9.4 , page 16)

#### Statement showing Payment made to Resources Divisions-II in March during 2007-12

(₹ in lakh)

| Division                  | Year    | Amount paid in March | Existing Balance | Amount adjusted | Outstanding balance as on 31 <sup>st</sup> March |
|---------------------------|---------|----------------------|------------------|-----------------|--|
| Midnapore Division-I, PWD | 2007-08 | 175.00               | 3.32             | 2.96            | 175.36   |
|                           | 2009-10 | 150.00               | 29.56            | -Nil-           | 179.56   |
|                           | 2011-12 | 116.00               | 4.80             | 17.19           | 103.61   |
| Tamluk HW Division, PWRD  | 2007-08 | 131.75               | 50.68            | Nil             | 182.43   |
|                           | 2011-12 | 310.21               | 57.52            | 43.51           | 324.22   |
| Darjeeling Division, PWD  | 2007-08 | 20.00                | 97.43            | 13.56           | 103.87   |
|                           | 2008-09 | 15.00                | 109.22           | 40.74           | 83.48  |
|                           | 2009-10 | 40.00                | 113.04           | 12.37           | 140.67   |
|                           | 2010-11 | 15.00                | 103.64           | -Nil-           | 118.64   |
| Burdwan Division-I, PWD   | 2007-08 | 75.00                | 90.54            | 56.15           | 109.39   |
|                           | 2009-10 | 13.00                | 88.09            | Nil             | 101.09   |
|                           | 2011-12 | 50.00                | 99.03            | Nil             | 149.03   |
| Bankura Division, PWD     | 2011-12 | 75.00                | 53.85            | Nil             | 128.85   |
| Nadia Division, PWD       | 2007-08 | 100.00               | 46.52            | -Nil-           | 146.52   |
|                           | 2008-09 | 115.00               | 72.08            | -Nil-           | 187.08   |
|                           | 2009-10 | 100.00               | 49.43            | -Nil-           | 149.43   |
|                           | 2010-11 | 50.00                | 17.59            | -Nil-           | 67.59  |
|                           | 2011-12 | 65.00                | 41.87            | 19.53           | 87.34  |
| <b>Total 6 Divisions</b>  |         | <b>1615.96</b>       | <b>1128.21</b>   | <b>206.01</b>   |  |

(Source: Records of selected divisions)



**Appendix 2.1.3**

(Refer paragraph 2.1.10.1.1, page 18)

**Statement showing Inadequate Traffic survey**

| Sl. No | Name of the work  | Estimated cost<br>(₹ in lakh) | Name of<br>Division                     | Days                | Hours<br>/day                    |
|--------|---|-------------------------------|---|---------------------|----------------------------------|
| 1      | Widening & strengthening (W/S) of Kotasur-Ramnagar road from 0.00 to 17.25 kmp                          | 458.64                        | Birbhum HW<br>Division<br>PWRD          | 01                  | 24                               |
| 2      | W/S of Bolpur- Kankalitala road from 11.50 to 23.50 kmp   | 446.91                        | -Do-                                    | June'07<br>&Aug.'07 | Not<br>Available<br>(NA)         |
| 3      | W/S of Kastogoria HealthCentre road from 0.00 to 5.50 kmp   | 261.12                        | -Do-                                    | 01                  | 24                               |
| 4      | W/S of Chowhatta-Hatia-Sainthia road from 0.00 to 18.672 kmp  | 748.97                        | -Do-                                    | 01                  | 24                               |
| 5      | W/S of Panchami- Hatgachia road from 0.00 to 5.50 kmp   | 260.51                        | -Do-                                    | 3                   | 24                               |
| 6      | W/S of Rajnagar- Khairasole road from 0.00 to 19.80 kmp   | 509.08                        | -Do-                                    | 03                  | 24                               |
| 7      | Strengthening and Hard Shouldering of Kholapota-Baduria-Maslandapur-Habra road from 24.40 to 32.00 kmp  | 363.78                        | Barasat<br>Division,<br>PWD             | 03                  | Date &<br>Hours not<br>mentioned |
| 8      | W/S of Kholapota-Baduria-Maslandapur-Habra road from 03.00 to 15.00 kmp                                 | 914.18                        | -Do-                                    | 03                  | 24                               |
| 9      | W/S of Basirhat-Pifa-Raghabpur-Murarisha-Kalinagar road from 0.00 to 11.00 kmp                          | 851.87                        | -Do-                                    | 03                  | 24                               |
| 10     | W/S of Basirhat-Pifa-Raghabpur-Murarisha-Kalinagar road from 11.00 to 26.50 kmp                         | 1125.31                       | -Do-                                    | 03                  | 24                               |
| 11     | W/S of Sayestanagar-Kaiguri-Chituri road. 0.00 to 17.70 kmp   | 1425.26                       | -Do-                                    | 03                  | 24                               |
| 12     | Strengthening of Banipur Rastriya Kalyan Bhaban road from 0.00 to 2.00 kmp                              | 77.28                         | -Do-                                    | 03                  | 24                               |
| 13     | Strengthening of Banipur Rastriya Kalyan Bhaban road from 2.00 to 5.00 kmp                              | 109.67                        | -Do-                                    | 03                  | 24                               |
| 14     | Strengthening of Barasat- Basirhat road from 10.00 to 23.00 kmp, 29.00 to 36.00 kmp, 36.00 to 40.00 kmp | 773.00                        | -Do-                                    | 03                  | 24                               |
| 15     | W/S of Babu-Shyama-Charan-Ghosh road from 0.00 to 9.00 kmp  | 596.29                        | -Do-                                    | 03                  | 24                               |
| 16     | W/S of Ayeshabag- Harirampur road from 0.00 to 12.00 kmp  | 639.42                        | Murshidabad<br>HW Division.-<br>I, PWRD | 1                   | --                               |
| 17     | W/S of Panchagram- Lalbag road from 14.00 to 19.375 kmp   | 231.62                        | -Do-                                    | 2                   | 6                                |
| 18     | W/S of Usthi-Dostipur road from 0.00 to 6.75 kmp  | 575.78                        | Diamond<br>Harbour<br>Division,<br>PWD  | 01                  | 10                               |
| 19     | W/S of Garia- Mathurapur road from 37.00 to 50.00 kmp   | 776.70                        | -Do-                                    | 02                  | 24                               |

| Sl. No | Name of the work  | Estimated cost<br>(₹ in lakh) | Name of Division                   | Days | Hours /day |
|--------|---|-------------------------------|------------------------------------|------|------------|
| 20     | W/S of Jagatballavpur- Sitapur-Jangipara road from 0.00 to 10.225 kmp(RIDF-XII)   | 325.21                        | Hooghly HW Division-I, PWRD        | 1    | 24         |
| 21     | W/S of Khayan- Itachuna road from 0.00 to 4.10 to kmp.  | 174.40                        | -Do-                               | 1    | 24         |
| 22     | W/S of Gopiballavpur- Nayagram road from 15.00 to 21.50 kmp   | 289.51                        | Midnapore HW Division-II, PWRD     | 03   | NA         |
| 23     | W/S of Belpahari-Banshpahari road from 0.00 to 12.00 kmp  | 253.75                        | -Do-                               | 03   | NA         |
| 24     | W/S of Lalgarh-Ramgarh road from 0.00 to 15.00 kmp.   | 803.03                        | -Do-                               | 03   | 24         |
| 25     | W/S of Chandrakona-Goaltore-Sarenga-Simlighat road from 3.80 to 10.00 kmp   | 290.90                        | -Do-                               | 03   | 24         |
| 26     | W/S of Plassey Monument-Mira road from 0.00 to 3.20 kmp during 2010-11 under State Plan Head  | 150.94                        | Nadia Division PWD                 | 01   | 24         |
| 27     | W/S of Beldanga-Patikabari road from 24.00 to 29.00 kmp and 30.00 to 34.80 kmp under RIDF-XV during 2009-10   | 673.44                        | Berhampore Division-I, PWD         | 01   | 24         |
| 28     | Strengthening of Berhampore-Kandi-Sultanpur road from 4.60 to 10.00 kmp during 2010-11  | 265.29                        | -Do-                               | 01   | NA         |
| 29     | W/S of Bankura-Khatra-Ranibundh road from 52.75 to 60.00 kmp during 2007-08 under RIDF-XII  | 197.09                        | Bankura Division, PWD              | 03   | NA         |
| 30     | W/S of Bankura-Durgapur road (SH-9) from 0.00 to 40.505 kmp excluding 1700 mtr near Borjora   | 3504.25                       | -Do-                               | 03   | NA         |
| 31     | W/S of Taldangra-Bansha road (2 <sup>nd</sup> Portion) from 7.00 to 14.08 kmp during 2009-10 under RIDF-XIV.  | 644.99                        | -Do-                               | 03   | NA         |
| 32     | W/S of Taldangra-Bansha road (2 <sup>nd</sup> Portion) from 0.00 to 7.00 kmp during 2009-10 under RIDF-XIV.   | 632.66                        | -Do-                               | 03   | NA         |
| 33     | W/S of Shibdanga More to Gobindapur Road from 10.00 to 20.80 kmp under RIDF-XVI.  | 709.83                        | -Do-                               | 03   | NA         |
| 34     | Widening & strengthening of Shibdanga More to Gobindapur road from 0.00 to 10.00 kmp under RIDF-XVI.  | 688.26                        | -Do-                               | 03   | NA         |
| 35     | W/S of Harirampur-Beldangi road from 0.00 to 9.40 kmp during 2008-09 (phase-I) under RIDF-XIV   | 551.01                        | Dakshin Dinajpur HW Division, PWRD | 01   | 24         |
| 36     | W/S of Kushmandi-Mahipaldighi road from 0.00 to 5.50 kmp during 2010-11 under RIDF-XV   | 299.01                        | -Do-                               | 02   | 24         |
| 37     | W/S of Kushmandi-Mahipaldighi road from 5.50 to 10.80 kmp during 2010-11 under Plan head  | 285.47                        | -Do-                               | 01   | 24         |
| 38     | W/S of Fulbari-Kumarganj road from 5.00 to 9.00 kmp during 2008-09 under RIDF-XII   | 153.61                        | -Do-                               | 01   | 24         |
| 39     | W/S (with Geo-Synthetic) of Fulbari-Kumarganj road from 20.30 to 21.015 kmp for developing Chandganj bus stoppage by raised kerb and drainage etc. with providing Rigid Pavement from 21.015 to 21.215 kmp during 2010-11 under Non-Plan Head | 100.73                        | -Do-                               | 01   | 24         |

| Sl. No       | Name of the work  | Estimated cost<br>(₹ in lakh) | Name of<br>Division                | Days | Hours<br>/day |
|--------------|---|-------------------------------|------------------------------------|------|---------------|
| 40           | Improvement of Burdwan –Bolpur road from 0.00 to 27.13 kmp under CRF  | 3478.82                       | Burdwan<br>Division,<br>PWD        | 03   | 24            |
| 41           | W/S of Memari-Chalkdighi-Tarakeswar road from 0.00 to 30.16 kmp under RIDF-XI   | 1163.76                       | -Do-                               | 01   | 24            |
| 42           | W/S of Attagarh-Saktigarh road from 0.00 to 4.42 kmp under 12 <sup>th</sup> F.C.                                      | 168.97                        | -Do-                               | 01   | 24            |
| 43           | W/S of Burdwan-Amarbagh road from 0.00 to 32.20 kmp under Core Plan (Phase-I from 1.65 to 32.20 kmp)                  | 3453.80                       | -Do-                               | 03   | 24            |
| 44           | W/S of Mahachanda road from 0.00 to 10.20 kmp under RIDF-XIV  | 905.48                        | -Do-                               | 03   | 24            |
| 45           | W/S of Midnapur-Keshpur-Naragole road from 20.5 to 24.20 kmp during 2007-08 under RIDF-XII.                           | 163.28                        | Midnapore<br>Division-I,<br>PWD    | 03   | NA            |
| 46           | Strengthening & improvement of Lodhasuli-Dohijuri-Kupannad road from 36.50 to 39.00 kmp during 2008-09 under RIDF-XIV | 97.94                         | -Do-                               | 03   | NA            |
| 47           | W/S of OT Road to Kola from 0.00 to 5.775 kmp during 2009-10 under RIDF-XIV   | 218.00                        | -Do-                               | 03   | NA            |
| 48           | W/S of Radhanagar-Birsingha road from 0.00 to 4.70 kmp during 2009-10 under RIDF-XIV                                  | 239.11                        | -Do-                               | 03   | NA            |
| 49           | W/S of Patsimulia-Boaldah road from 0.00 to 10.75 kmp under RIDF-XV   | 457.93                        | Barasat HW<br>Division-II,<br>PWRD | 03   | NA            |
| 50           | W/S of Bamungachi-Bamunmura road from 0.00 to 6.75 kmp under RIDF-XV  | 245.58                        | -Do-                               | 03   | NA            |
| <b>Total</b> |   | <b>32731.44</b>               | <b>13 Divisions</b>                |      |               |

*(Source: Records of selected divisions)*

**Statement showing the works without any traffic survey**

| Sl. No | Name of the work   | Estimated cost (₹ in lakh) | Name of Division                    |
|--------|--|----------------------------|-------------------------------------|
| 1      | W/S of Serakol- Amratola road from 0.75 to 6.20 kmp        | 187.90                     | Diamond<br>Harbour<br>Division, PWD |
| 2      | W/S of Krishnachandrapur-Nalua road from 0.00 to 2.45 kmp  | 88.46                      | -Do-                                |
| 3      | Strengthening of Usthi- Serakol road from 0.00 to 9.00 kmp | 222.62                     | -Do-                                |
| 4      | W/S of Mothabari-Sadullhapur road from 0.00 to 6.795 kmp   | 392.96                     | Malda HW<br>Division, PWRD          |

| Sl. No | Name of the work   | Estimated cost (₹ in lakh) | Name of Division             |
|--------|--|----------------------------|------------------------------|
| 5      | W/S of remaining portion of Bamungola-Habibpur road from 0.00 to 4.00 kmp  | 337.44                     | -Do-                         |
| 6      | W/S of Gazole Beldangi road from 0.00 to 5.60 kmp  | 284.24                     | -Do-                         |
| 7      | W/S of Paharpur to Swarupganj road from 0.00 to 11.95 kmp  | 639.99                     | -Do-                         |
| 8      | W/S of Adina-Pandua road from 0.00 to 3.00 kmp   | 197.05                     | -Do-                         |
| 9      | W/S of Bhaluka road Railway Station to Tulshihata road from 5.00 to 13.60 kmp (terminated)   | 577.80                     | -Do-                         |
| 10     | W/S of Bhaluka road Railway Station to Tulshihata road from 0.00 to 5.00 kmp   | 320.80                     | -Do-                         |
| 11     | W/S of Chanchal-Khabra-Churamon Ghat road from 0.00 to 9.50 kmp  | 323.13                     | -Do-                         |
| 12     | W/S of Peshoke-Mungpoo road from 0.00 to 17.00 kmp   | 640.46                     | Darjeeling HW Division, PWRD |
| 13     | W/S of Garidhura-Mirik-Simanabusti road from 30.00 to 45 kmp   | 765.21                     | -Do-                         |
| 14     | W/S of Kharibari-Phansidewa upto Bajuriagoach BOP with a link to Chatterhat road from 0.00 to 8.60 kmp   | 516.00                     | -Do-                         |
| 15     | W/S of Garidhura-Mirik-Simanabusti road from 10.00 to 15.00 kmp  | 236.23                     | -Do-                         |
| 16     | W/S of Berachampa-Habra road via Prithiva from 0.00 to 17.85 kmp (Group-III from 11.85 to 17.85kmp ) under Plan head                                   | 322.56                     | Barasat HW Division-II, PWRD |
| 17     | W/S of Berachampa-Habra road via Prithiva from 0.00 to 17.85kmp (Group-II from 5.50kmp to 11.85 kmp ) under Plan head                                  | 325.39                     | -Do-                         |
| 18     | W/S of Gobardanga-Gopalpurhat road from 8.80 to 16.35 kmp (including construction of 2 nos RCC bridge on Cast-in-situ RCC bored piles) under Plan head | 468.23                     | -Do-                         |
| 19     | W/S of Berachampa-Habra road via Prithiva from 0.00 to 17.85 kmp (Group-I from 0.00 to 5.50 kmp ) under Plan head                                      | 247.24                     | -Do-                         |
| 20     | W/S of Mankur-Bakshirhat road from 0.00 to 3.00 kmp under RIDF-XI  | 120.99                     | Howrah HW Division, PWRD     |
| 21     | W/S of Kulgachia-Tulsiberia road from 0.00 to 5.50 kmp under RIDF-XII  | 200.18                     | -Do-                         |
| 22     | Improvement of Domjur-Andul road from 1.00 to 6.00 kmp under RIDF-XIV  | 217.09                     | -Do-                         |
| 23     | W/S of Bagnan-Bainan-Gaighata road from 0.00 to 4.80 kmp under RIDF-XIV  | 265.94                     | -Do-                         |
| 24     | W/S of Maheshpur-Birshibpur-Hatgachia-Boaliaghat road from 0.00 to 8.77 kmp under RIDF-XIII  | 567.37                     | -Do-                         |

| Sl. No       | Name of the work  | Estimated cost (₹ in lakh) | Name of Division |
|--------------|---|----------------------------|------------------|
| 25           | Improvement of Sankrail-Manikpur-Hirapur road from 3.00 to 6.00 kmp under Plan head | 168.31                     | -Do-             |
| <b>Total</b> |   | <b>8633.59</b>             | 5 Divisions      |

(Source: Records of selected divisions)

### Appendix 2.1.4

(Refer paragraph 2.1.10.3, page 20)

#### Statement showing delay in completion of the road works

| Name of Division             | Sl No | Name of work   | Estimated cost (₹ in lakh) | Scheduled date of completion | Actual date of completion | Delay (in month) | Reason of delay  |
|------------------------------|-------|--|----------------------------|------------------------------|---------------------------|------------------|--|
| Jalpaiguri HW Division PWRD  | 1     | Improvement and strengthening of a road from Sonarpore More of NH-31 to Hasimara of NH-31/D via Chilapota from 0.00 to 25.40 kmp | 724.49                     | 23.04.08                     | 17.07.09                  | 15               | Procedural delay in revised administrative approval for supplementary items. |
|                              | 2     | Improvement of Riding Quality of Ethelbari-Khagenhat road from 0.00 to 2.00 kmp  | 99.47                      | 22.10.10                     | 15.03.11                  | 5                | Not available (NA)   |
|                              | 3     | Widening and strengthening (W/S) of Dhupguri-Falakata road from 15.27 to 21.70 kmp   | 693.03                     | 07.05.11                     | 09.12.11                  | 7                | NA   |
| Bankura HW Division PWRD     | 4     | W/S of Rangamati-Ashuria-Dejuri road from 0.00 to 16.40 kmp  | 730.27                     | 17.01.08                     | 13.04.09                  | 15               | NA   |
|                              | 5     | W/S of Bishnupur-Sonamukhi-rangamati road from 6.10 to 38.60 kmp   | 1750.20                    | 07.07.08                     | 20.04.09                  | 9                | NA   |
|                              | 6     | W/S of Chandrakona-Goaltore-Sarenga-Simlighat road from 29.00 to 36.60 kmp   | 308.80                     | 22.07.08                     | 31.03.09                  | 6                | NA   |
|                              | 7     | W/S of Simlapal-Sarenga-Bamundiaghat road from 09.00 to 21.00 kmp  | 487.60                     | 02.02.08                     | 31.12.08                  | 10               | NA   |
|                              | 8     | Improvement of Indus-Sashpur-Akui road from 0.00 to 7.00 kmp   | 607.43                     | 23.12.10                     | 17.06.11                  | 5                | NA   |
|                              | 9     | Improvement of Saltola-Mejhia road from 0.00 to 19.169 kmp   | 669.34                     | 02.12.07                     | 20.08.09                  | 8                | Change in the stone material variety   |
|                              | 10    | W/S of Khatra-Ambikanagar road from 0.00 to 10.00 kmp  | 403.67                     | 25.08.08                     | 02.03.09                  | 6                | NA   |
| Darjeeling HW Division, PWRD | 11    | W/S of Garidhura-Mirik-Simanabusty road from 10.00 to 15.00 kmp  | 236.23                     | 26.02.10                     | 27.08.10                  | 6                | NA   |
|                              | 12    | Improvement of Riding Quality of Valukhope Bye Pass from 0.00 to 3.75 kmp  | 168.32                     | 06.04.11                     | In progress               | 12               | NA   |
| Birbhum HW Division, PWRD    | 13    | W/S of Palita-Ramjibanpur road from 0.00 to 8.275 kmp  | 575.35                     | 30.10.06                     | 31.01.08                  | 15               | NA   |
|                              | 14    | W/S of Nalhati-Rajgram road from 0.00 to 16.00 kmp & 22.00 to 23.00 kmp  | 1270.91                    | 01.11.06                     | 31.11.08                  | 25               | NA   |
|                              | 15    | W/S of Suri-Rajnagar road from 0.00 to 4.00 kmp, 16.50 to 21.50 kmp & 22.50 to 26.50 kmp   | 284.13                     | 01.10.06                     | 09.03.09                  | 29               | NA   |
|                              | 16    | W/S of Nanoor-Basapara road from 0.00 to 8.00 kmp  | 197.81                     | 01.09.06                     | 15.05.08                  | 20               | NA   |



| Name of Division             | SI No | Name of work  | Estimated cost (₹ in lakh) | Scheduled date of completion | Actual date of completion | Delay (in month) | Reason of delay   |
|------------------------------|-------|---|----------------------------|------------------------------|---------------------------|------------------|---|
|                              | 17    | Improvement of Kirnahar-Ramghati road   | 181.27                     | 31.01.08                     | In progress (06/12)       | 53               | NA  |
|                              | 18    | W/S of Kotasur-Ramnagar road from 0.00 to 17.25 kmp   | 458.64                     | 09.12.08                     | 31.03.11                  | 27               | Plying of heavy loaded vehicle damaged the road and public agitation.                 |
|                              | 19    | W/S of Panchami-Hatgachhia road from 0.00 to 5.50 kmp   | 260.51                     | 09.11.08                     | In progress (06/12)       | 43               | Very high traffic intensity and heavy loaded trucks slowed down the widening process. |
|                              | 20    | W/S of Nanoor-Basapara road from 8.00 to 16.00 kmp  | 341.19                     | 09.09.08                     | 30.03.10                  | 18               | Local disturbance   |
|                              | 21    | W/S of Bolpur-Kankalitala-Lavpur road from 0.00 to 11.50 kmp  | 595.89                     | 08.02.11                     | In progress               | 15               | Land problem  |
|                              | 22    | W/S of Chowhatta-Hatia-Sainthia road from 0.00 to 18.60 kmp   | 748.97                     | 08.05.11                     | In progress               | 13               | Public agitation demanded extra works.  |
|                              | 23    | W/S of Rajnagar-Khairasol road from 0.00 to 19.80 kmp   | 509.08                     | 31.10.11                     | In progress               | 8                | Public resistance for the issue of quality of work                                    |
|                              | 24    | W/S of Kastogoria Health Centre road from 0.00 to 5.50 kmp  | 261.12                     | 22.10.11                     | In progress               | 8                | Very high traffic intensity and heavy loaded trucks slowed down the widening process. |
|                              | 25    | W/S of Lohapur station link road from 0.00 to 2.00 kmp  | 115.96                     | 05.12.11                     | In progress               | 6                | NA  |
| Coochbehar HW Division, PWRD | 26    | Improvement & strengthening of Dewanhat-Balarampur road from 0.00 to 13.00 kmp  | 534.81                     | 27.06.08                     | 13.04.09                  | 9                | NA  |
|                              | 27    | W/S of Tufanjang-Balabhut road from 0.00 to 12.00 kmp   | 571.83                     | 09.02.11                     | 31.10.11                  | 8                | Unexpected rain   |
|                              | 28    | Improvement & widening of Sutkabari Bazar of SH-12A from 82.55 to 82.90 kmp   | 28.36                      | 08.11.10                     | 11.04.11                  | 5                | NA  |
|                              | 29    | Improvement of Dinhata Bazar area on Dinhata-Balarampur road from 0.25 to 1.65 kmp & construction of surface drain on Dinhata-Balarampur road from 1.51 to 1.65 kmp | 48.61                      | 06.06.11                     | 14.03.12                  | 9                | NA  |
|                              | 30    | Improvement & widening of Tapurhat Bazar area on SH-12A from 85.50 to 85.61 kmp   | 11.82                      | 28.08.10                     | 28.02.11                  | 6                | NA  |
|                              | 31    | Improvement & widening of Tapurhat Bazar area on SH-12A from 85.61 to 85.75 kmp   | 11.71                      | 28.08.10                     | 29.04.11                  | 8                | NA  |
|                              | 32    | Improvement & widening of Sutkabari Bazaar of SH-12A from 82.90 to 83.05 kmp  | 12.15                      | 28.08.10                     | 24.03.11                  | 7                | NA  |

| Name of Division              | Sl No | Name of work  | Estimated cost<br>(₹ in lakh) | Scheduled date of completion | Actual date of completion | Delay (in month) | Reason of delay   |
|-------------------------------|-------|---|-------------------------------|------------------------------|---------------------------|------------------|-------------------|
|                               | 33    | Improvement & widening of Satmile Bazar area on SH-12A from 77.55 to 77.70 kmp              | 12.78                         | 28.08.10                     | 14.03.11                  | 7                | NA                |
|                               | 34    | Flank widening including toe protection on SH-12A from 86.00 to 87.00 kmp                   | 15.66                         | 15.04.11                     | In progress               | 10               | Assembly Election |
|                               | 35    | Flank widening including toe protection on SH-12A from 85.00 to 86.00 kmp                   | 16.15                         | 15.04.11                     | In progress               | 10               | Assembly Election |
|                               | 36    | Flank widening including toe protection on SH-12A from 87.00 to 88.00 kmp                   | 12.72                         | 15.04.11                     | In progress               | 10               | Assembly Election |
|                               | 37    | Flank widening including toe protection on SH-12A from 90.00 to 91.00 kmp                   | 10.88                         | 15.04.11                     | In progress               | 10               | Assembly Election |
|                               | 38    | Flank widening including toe protection on SH-12A from 84.00 to 85.00 kmp                   | 14.43                         | 15.04.11                     | In progress               | 10               | Assembly Election |
|                               | 39    | Flank widening including toe protection on SH-12A from 83.00 to 84.00 kmp                   | 10.75                         | 15.04.11                     | In progress               | 10               | Assembly Election |
|                               | 40    | Flank widening including toe protection on SH-12A from 89.00 to 90.00 kmp                   | 10.88                         | 15.04.11                     | In progress               | 10               | Assembly Election |
|                               | 41    | Flank widening including toe protection on SH-12A from 88.00 to 89.00 kmp                   | 10.47                         | 15.04.11                     | In progress               | 10               | Assembly Election |
|                               | 42    | Flank widening including toe protection on SH-12A from 91.00 to 91.50 kmp                   | 10.53                         | 15.04.11                     | In progress               | 10               | Assembly Election |
|                               | 43    | Flank widening including toe protection on SH-12A from 91.50 to 92.00 kmp                   | 10.53                         | 15.04.11                     | In progress               | 10               | Assembly Election |
| Malda HW Division, PWRD       | 44    | Construction of concrete pavement at Kaliachak-Niamatpur road from 0.00 to 0.60 kmp.        | 97.08                         | 10.05.08                     | 25.08.09                  | 15               | NA                |
|                               | 45    | W/S of Mothabari-Sadullapur road from 0.00 to 6.795 kmp                                     | 392.96                        | 10.08.10                     | 18.01.11                  | 5                | NA                |
|                               | 46    | Construction of concrete pavement at Kaliachak-Gopalgange road from 3.973 to 4.00 kmp.      | 5.55                          | 12.08.10                     | 20.02.12                  | 18               | NA                |
|                               | 47    | Construction of concrete pavement at Pukuria - Goborjana road from 0.00 to 0.081kmp.        | 7.80                          | 27.08.10                     | 21.01.11                  | 5                | NA                |
|                               | 48    | Construction of concrete pavement at Baharal-Araidanga-Madiaghat road from 0.00 to 0.10 kmp | 15.89                         | 11.09.10                     | 14.02.11                  | 5                | NA                |
|                               | 49    | Construction of concrete pavement at Pukuria - Kumarganj road from 4.00 to 5.00 kmp.        | 20.39                         | 26.09.10                     | 21.02.11                  | 5                | NA                |
| Diamond Harbour Division, PWD | 50    | W/S of Serakole- Amratala road from 0.75 to 6.20 kmp  | 187.90                        | 12.10.06                     | 14.03.08                  | 17               | NA                |
|                               | 51    | W/S of Usthi-Dostipur road from 0.00 to 6.75 kmp  | 575.78                        | 20.10.10                     | 31.03.11                  | 5                | NA                |

| Name of Division                | Sl No | Name of work  | Estimated cost (₹ in lakh) | Scheduled date of completion | Actual date of completion | Delay (in month) | Reason of delay   |
|---------------------------------|-------|---|----------------------------|------------------------------|---------------------------|------------------|---|
| Hooghly HW Division-I, PWRD     | 52    | Improvement of Chandannagar-Nasipur road from 0.00 to 10.626 kmp                | 335.77                     | 25.10.08                     | 02.08.10                  | 21               | NA  |
|                                 | 53    | Improvement of Jagatballavpur-Sitapur-Jangipurpara road from 0.00 to 10.225 kmp | 325.21                     | 25.10.08                     | In progress               | 44               | Damaged culverts caused hindrance to access to the site and public resistance led to change in scope of work along with delay in shifting utility services. |
|                                 | 54    | Improvement of Arambagh-Gourhati-Bandar road from 11.00 to 21.60 kmp            | 430.34                     | 17.12.09                     | In progress               | 30               | Local disturbance   |
|                                 | 55    | Improvement of Bora-Seakhala-Jangipara road from 10.30 to 17.80 kmp             | 305.21                     | 17.09.09                     | In progress               | 33               | Local disturbance   |
|                                 | 56    | Improvement of Kotalpur-Kamarpukur road from 6.00 to 13.70 kmp                  | 428.90                     | 07.12.09                     | 20.12.10                  | 12               | NA  |
|                                 | 57    | W/S of extended length of Chandannagar-Nasipur road from 0.00 to 0.997 kmp      | 44.86                      | 14.04.09                     | In progress               | 38               | Difficulty in closure of traffic at Bazar Potion  |
|                                 | 58    | Improvement of Jagatpur-Dharampur road from 16.30 to 21.00 kmp                  | 181.64                     | 18.02.10                     | In progress               | 28               | River Mundeswari causes frequent failure of embankment which led to protective works  |
|                                 | 59    | Improvement of Arambagh-Tirol Road from 0.00 to 8.00 kmp                        | 250.16                     | 22.07.11                     | 17.01.12                  | 5                | Change of scope of work (additional BM execution)   |
|                                 | 60    | Multi-cell box culvert in Kalachara to Bhagabatipur road at 2nd kmp             | 44.85                      | 29.04.09                     | 07.04.10                  | 11               | NA  |
| Midnapore HW Division-II, PWRD  | 61    | W/S of Belpahari-Banshpahari road from 0.00 to 12.00 kmp                        | 253.75                     | 03.10.08                     | 21.04.09                  | 6                | NA  |
|                                 | 62    | W/S of Midnapore-Anandanagar-Chandra-Dheruaghat Road from 15.00 to 24.20 kmp    | 357.40                     | 28.09.09                     | 31.01.11                  | 16               | NA  |
|                                 | 63    | W/S of Dohiguri-Binpur-Shilda-Hatiari road (SH-9) from 23.50 to 31.50 kmp       | 402.08                     | 16.04.10                     | 27.05.11                  | 13               | NA  |
|                                 | 64    | W/S of Dharsha-Belpahari road from 0.00 to 7.00 kmp                             | 289.87                     | 22.07.10                     | 10.01.11                  | 5                | NA  |
|                                 | 65    | W/S of Lodhasuli-Ragra road from 0.00 to 11.00 kmp                              | 475.44                     | 05.06.11                     | In progress               | 9                | NA  |
| Murshidabad HW Division-I, PWRD | 66    | W/S of Panchgram-Nabagr-m-Lalbagh from 14.00 to 17.00 kmp                       | 116.26                     | 21.03.09                     | 14.09.10                  | 18               | NA  |

| Name of Division                   | SI No               | Name of work  | Estimated cost (₹ in lakh)  | Scheduled date of completion | Actual date of completion | Delay (in month) | Reason of delay                                      |
|------------------------------------|---------------------|---|---|------------------------------|---------------------------|------------------|--|
|                                    | 67                  | W/S of Sagardighi to NH-34 (Suki more) from 0.00 to 6.70 kmp  | 217.66  | 30.06.11                     | 26.12.11                  | 6                | NA   |
| Burdwan HW Division-I, PWRD        | 68                  | Construction of road from Kusumgram-Samaspur including bridge over Nilerchar Khal   | 322.15  | 19.04.07                     | 26.02.09                  | 22               | NA   |
|                                    | 69                  | W/S of Saptagram-Tribeni-Kalna-Katwa road (SH-6) from 33.88 to 83.00 kmp  | 5349.40   | 26.02.11                     | In progress               | 16               | NA   |
|                                    | 70                  | Improvement of link road from Mirjapur-Kaligram-Kusumgram road to Jamar Health Centre   | 64.49   | 31.07.09                     | 10.02.11                  | 19               | NA   |
|                                    | 71                  | W/S of Kusumgram-Samaspur road  | 425.38  | 11.01.11                     | 07.12.11                  | 11               | NA   |
|                                    | 72                  | Construction of Samaspur-Muksimpara road from 1.05 to 5.30 kmp (Balance )   | 283.43  | 11.01.11                     | In progress               | 17               | LA problem   |
|                                    | 73                  | W/S of Nabadwip Municipal link road from 0.00 to 1.50 kmp   | 64.70   | 17.10.11                     | 19.03.12                  | 5                | NA   |
|                                    | 74                  | W/S of Nabadwip Municipal link road from 1.50 to 2.50 kmp   | 53.86   | 17.10.11                     | In progress               | 5                | NA   |
|                                    | Nadia Division, PWD | 75  | W/S of Bethuadahari-Bhagirathi road from 0.00 to 10.90 kmp during 2007-08 | 443.13                       | 14.10.09                  | In progress      | 29   |
| 76                                 |                     | Repairing & strengthening of Plassey-Betai road from 19.00 to 30.00 kmp during 2007-08  | 275.94  | 14.04.09                     | 24.09.09                  | 5                | NA   |
| 77                                 |                     | W/S of Plassey-Betai road from 0.00 to 9.00 kmp during 2009-10 under RIDF-XV  | 493.55  | 18.10.11                     | In progress               | 5                | NA   |
| Bankura Division, PWD              | 78                  | W/S of Bankura-Khatra-Ranibundh road from 47.00 to 52.75 kmp during 2007-08.  | 175.96  | 01.08.08                     | 17.08.09                  | 12               | Local disturbance                                    |
|                                    | 79                  | Special repair to Beliapore-Sonamukhi-Patrasayar-Rasulpur road from 1.00 to 3.00 kmp during 2008-09.  | 97.46   | 09.07.09                     | In progress               | 33               | Rainy season and crisis of skilled labour            |
|                                    | 80                  | Improvement of Bankura-Saltora road from 0.00 (Machantala) to 3.20 kmp (Katjuridanga) along with adjacent link road from SBI More to Tamlibundh More. | 190.33  | 14.06.10                     | 20.01.12                  | 19               | Not getting of sanction from the competent authority |
| Dakshin Dinajpur HW Division, PWRD | 81                  | W/S of Kushmandi-Mahipaldighi road from 0.00 to 5.50 kmp during 2010-11.  | 299.01  | 06.03.11                     | 29.08.11                  | 5                | NA   |
|                                    | 82                  | Improvement of Tapan-Kardaha-Vikahar-Amtolighat road from 12.40 to 16.00 kmp  | 115.36  | 20.05.08                     | 15.02.09                  | 9                | NA   |
|                                    | 83                  | Strengthening of sub-grade of Fulbari-Kumarganj road by Geo-Textile and drainage gallery  | 38.53   | 15.02.10                     | 28.02.11                  | 17               | NA   |
|                                    | 84                  | Improvement of Gangarampur-Tapan road from 0.00 to 4.00 kmp   | 194.70  | 06.09.10                     | In progress               | 19               | NA   |
|                                    | 85                  | W/S of Kamarpara-Kurmail-Chengispur road from 0.00 to 0.75 kmp  | 57.05   | 22.07.11                     | 24.02.12                  | 7                | NA   |

| Name of Division                      | Sl No | Name of work  | Estimated cost (₹ in lakh) | Scheduled date of completion | Actual date of completion | Delay (in month) | Reason of delay  |
|---------------------------------------|-------|---|----------------------------|------------------------------|---------------------------|------------------|--|
|                                       | 86    | W/S of Mirzapur-Banshihari road 0.00 to 15.00 kmp   | 678.66                     | 22.11.07                     | 30.05.08                  | 6                | NA   |
|                                       | 87    | W/S of Fulbari-Kumarganj road 5.00 to 9.00 kmp  | 153.61                     | 09.06.08                     | 06.04.09                  | 10               | NA   |
|                                       | 88    | W/S of Doulatpur-Harirampur-Deoband road from 0.00 to 7.50 kmp  | 387.56                     | 05.06.10                     | 08.09.11                  | 14               | NA   |
| Midnapore Division-I, PWD             | 89    | W/S of Midnapur-Keshpur-Naragole road from 20.50 to 24.20 kmp during 2007-08 .  | 163.40                     | 02.04.08                     | 21.12.08                  | 8 and ½          | NA   |
|                                       | 90    | Strengthening of Chandrakona-Ghatal road (SH-4) from 0.00 to 8.00 kmp & 30.00 to 43.275 kmp   | 1153.58                    | 03.07.11                     | In progress               | 9                | NA   |
| Barasat HW Division-II, PWRD          | 91    | W/S of Chandpara-Nahata road from 0.00 to 10.23 kmp .   | 427.16                     | 11.02.09                     | 15.07.09                  | 5                | NA   |
|                                       | 92    | W/S of Berachampa-Habra Road via Prithiva from 0.00 to 17.85 kmp (Group-III from 11.85 to 17.85 kmp )                                   | 322.56                     | 06.08.08                     | 28.03.09                  | 8 & ½            | NA   |
|                                       | 93    | W/S of Berachampa-Habra Road via Prithiva from 0.00 to 17.85 kmp (Group-II from 5.50 to 11.85 kmp ).                                    | 325.39                     | 06.08.08                     | 06.05.09                  | 9                | Due to materials & labour crisis.  |
|                                       | 94    | W/S of Gobardanga-Gopalpurhat road from 8.80 to 16.35 kmp (including construction of 2 nos RCC bridge on Cast-in-situ RCC bored piles). | 468.23                     | 23.03.09                     | 07.02.11                  | 22               | Due to materials & labour crisis.  |
|                                       | 95    | W/S of Berachampa-Habra road via Prithiva from 0.00 to 17.85 kmp (Group-I from 0.00 to 5.50 kmp).                                       | 247.24                     | 06.07.08                     | 12.02.09                  | 7                | Due to materials & labour crisis.  |
|                                       | 96    | W/S of Bamungachi-Bamunmura road from 0.00 to 6.75 kmp.   | 245.58                     | 14.08.10                     | 15.03.12                  | 19               | Delay in decision regarding location of outlet of drain from Panchayet and BDO |
| Alipurduar Construction Division, PWD | 97    | Widening of Alipurduar-Kumargram road from 0.00 to 1.485 kmp.   | 583.56                     | 07.07.10                     | In progress               | 21               | NA   |
| Berhampore Division-I, PWD            | 98    | Strengthening of Berhampore-Kandi-Sultanpur road (SH-11) from 3.00 to 4.50 kmp.   | 86.60                      | 15.11.11                     | In progress               | 5                | NA   |
|                                       | 99    | W/S of Berhampore-Bhagawangola-Lalgola-Raghunathganj road from 55.20 to 58.20 kmp   | 208.51                     | 14.11.11                     | In progress               | 5                | NA   |
| Howrah HW Division, PWRD              | 100   | Improvement of Munshirhat-Pero-Khila-Rajapur road from 5.00 to 13.60 kmp with construction of 2 nos. culvert.                           | 279.02                     | 19.12.09                     | In progress               | 27               | NA   |
|                                       | 101   | W/S of Maheshpur-Birshibpur-Hatgachia-Boaliaghat road from 0.00 to 8.77 kmp.  | 567.37                     | 31.08.10                     | In progress               | 19               | NA   |

| Name of Division              | Sl No | Name of work   | Estimated cost (₹ in lakh) | Scheduled date of completion | Actual date of completion | Delay (in month) | Reason of delay |
|-------------------------------|-------|--|----------------------------|------------------------------|---------------------------|------------------|-----------------|
|                               | 102   | Improvement of Sankrail-Manikpur-Hirapur road from 3.00 to 6.00 kmp.   | 168.31                     | 26.03.10                     | In progress               | 24               | NA              |
|                               | 103   | Improvement of Amta-Rajapur-Dihbhursut road from 0.00 to 12.00 kmp under Plan Head                                     | 279.85                     | 26.04.10                     | 31.10.10                  | 6                | monsoon         |
|                               | 104   | Improvement of Link road from Sarenga Bridge to Nalpur Railway Station.  | 120.00                     | 27.05.11                     | In progress               | 10               | NA              |
| Burdwan Division-I, PWD       | 105   | Improvement of Burdwan –Bolpur road from 0.00 to 27.13 kmp.  | 3478.82                    | 10.02.08                     | 31.03.09                  | 13               | NA              |
|                               | 106   | W/S of Uchalan-Eklakhi road from 0.00 to 6.30 kmp.   | 231.28                     | 01.11.08                     | 14.04.09                  | 5 & ½            | NA              |
|                               | 107   | W/S of Uchalan-Dighalgram road from 0.00 to 6.20 kmp.  | 204.13                     | 15.10.08                     | 14.04.09                  | 6                | NA              |
|                               | 108   | W/S of Memari-Chalkdighi-Tarakeswar road from 0.00 to 30.16 kmp.   | 1163.76                    | 07.08.09                     | In progress               | 32               | NA              |
|                               | 109   | W/S of Memari-Manteswar road from 27.00 to 31.30 kmp.  | 167.68                     | 14.10.08                     | 19.06.09                  | 8                | NA              |
|                               | 110   | W/S of Mahachanda road from 0.00 to 10.20 kmp.   | 905.48                     | 27.04.11                     | In progress               | 11               | NA              |
|                               | 111   | W/S of Burdwan-Katwa road from 28.00 to 30.00 kmp & 35.00 to 36.00 kmp.  | 256.14                     | 26.06.11                     | In progress               | 9                | NA              |
| Jalpaiguri Division, PWD      | 112   | Improving of riding surface by mastic asphalt Siliguri-Jalpaiguri road from 119.00 to 123.00 kmp                       | 276.69                     | June '10                     | March '11                 | 9                | NA              |
|                               | 113   | Improving of riding surface by mastic asphalt Jalpaiguri- Haldibari road from 0.00 to 2.00 kmp                         | 138.34                     | June '10                     | March '11                 | 9                | NA              |
| Darjeeling Division, PWD      | 114   | Replacement of damaged dry arch culvert into RCC slab in between 5.00 kmp and 6.00 kmp of Lebong Cart.                 | 6.55                       | 10.09.09                     | 30.04.10                  | 7 & ½            | NA              |
|                               | 115   | Replacement of damaged dry arch culvert No 11 converted into RCC slab in between 4.00 kmp and 5.00 kmp of Peshoke road | 7.30                       | 10.09.09                     | 27.03.10                  | 6 & ½            | NA              |
|                               | 116   | Replacement of damaged dry arch culvert No 32 converted into RCC slab in between 4.00 kmp and 5.00 kmp of Peshoke road | 6.83                       | 10.09.09                     | 30.05.10                  | 8 & ½            | NA              |
| 24 Parganas HW Division, PWRD | 117   | Improvement of Kalabaru-Chalkberia road from 0.00 to 5.00 kmp  | 172.65                     | 11.08.08                     | 06.06.09                  | 9                | NA              |
|                               | 118   | Improvement of Basanti-Herobhanga road 0.00 to 10.00 kmp   | 790.88                     | 23.08.09                     | 04.03.10                  | 6                | NA              |
|                               | 119   | Improvement of Ghutiari Sharif-Chakberia road from 0.00 to 5.00 kmp  | 276.00                     | 30.04.10                     | 10.12.10                  | 7                | NA              |
|                               | 120   | Rigid pavement at Basanti Bazar -520 mtr   | 170.14                     | 09.08.10                     | In progress               | 13               | NA              |

| Name of Division   | Sl No | Name of work   | Estimated cost (₹ in lakh) | Scheduled date of completion | Actual date of completion | Delay (in month) | Reason of delay |
|--|-------|--|----------------------------|------------------------------|---------------------------|------------------|-----------------|
| Alipur Division, PWD   | 121   | Strengthening & improvement of shoulder and existing pavement including protective works of Garia-Boral road from 0.48 to 2.00 kmp | 38.23                      | 21.07.07                     | 08.02.08                  | 6                | NA              |
|  | 122   | Strengthening & improvement of shoulder and existing pavement including protective works of Garia-Boral road from 8.00 to 8.82 kmp | 38.26                      | 21.07.07                     | 27.12.08                  | 5                | NA              |
|  | 123   | W/S of Raja S.C. Mullick road (from Ganguli Bagan to 45 Bus Stand) for a length of 650 m   | 239.71                     | 01.12.09                     | In progress               | 26               | NA              |
|  | 124   | W/S of Raja S.C. Mullick road (from Military road to Ganguli Bagan Market) for a length of 650 m                                   | 258.05                     | 01.12.09                     | In progress               | 26               | NA              |
| <b>Total</b>   |       |  | <b>44435.04</b>            |                              |                           |                  |                 |
| <b>Total- 24 nos Divisions</b><br><b>Total nos. of delayed works delayed by 5 months and above -124</b><br><b>Delay ranging between five and 53 months</b> |       |  |                            |                              |                           |                  |                 |



### Appendix 2.1.5

(Refer paragraph 2.1.11.1, page 24)

#### Statement showing tenders accepted at low contractual percentage and subsequently supplementary or excess items executed

| Division                        | Sl No | Name of Works   | Tender no.                 | Estimated cost(₹ in lakh) | Contractual percentage | Estimated cost of supplementary/excess /substituted items | Delay in completion (in month) |
|---------------------------------|-------|---|----------------------------|---------------------------|------------------------|---|--------------------------------|
| Tamluk HW Division PWRD         | 1     | Widening and strengthening (W/S) of Egra-Bajkul road from 30.00 to 43.00 kmp  | 17 of 2010-11 of SE        | 1047.23                   | 31.28% less            | 362.05  | -                              |
|                                 | 2     | W/S of Egra-Bajkul road from 43.00 to 51.40 kmp   | 10 of 2010-11 of SE        | 649.09                    | 37.74% less            | 232.33  | -                              |
|                                 | 3     | W/S of Khejuri-Heria road from 0.00 to 13.00 kmp  | 01 of 2010-11 of SE        | 857.42                    | 27.09% less            | 253.15  | 5 & ½                          |
| Nadia Division, PWD             | 4     | Special repair to Krishnagar-Majhdia road from 2.50 to 3.50 kmp   | 4/K of 2009-10 of EE       | 9.99                      | 37.51% less            | 0.99  | -                              |
|                                 | 5     | Special repair to Krishnagar-Karimpur-Jalangi road from 24.00 to 25.00 kmp  | 96/K of 2011-12 of EE      | 10.22                     | 22.50% less            | 0.31  | -                              |
|                                 | 6     | Special repair to Krishnagar-Karimpur-Jalangi road from 20.00 to 22.00 kmp  | 101/K of 2011-12 of EE     | 19.93                     | 25.99% less            | 0.60  | -                              |
| Murshidabad HW Division-I, PWRD | 7     | Improvement of Curzon road 0.00 to 5.258 kmp  | 04/B of 2011-12 of SE      | 120.92                    | 27.99 % less           | 11.94   | -                              |
| Coochbehar HW Division, PWRD    | 8     | Improvement and strengthening of Changrabandha- Mathabhanga Coochbehar road (SH-12A) from 18.00 to 31.00 kmp and 40.00 to 44.00 kmp | 2/C of 2010-11 of SE       | 622.52                    | 25.20%less             | 48.39   | -                              |
| Hooghly HW Division-I, PWRD     | 9     | W/S of Jagatballavpur-Sitapur-Jangipara road from 0.00 to 10.225 kmp  | 14/H-1 of 2007-08 of SE    | 325.21                    | 34.69% less            | 24.03   | 44                             |
| Jalpaiguri HW Division PWRD     | 10    | W/S of Haldibari Bye Pass from 0.00 to 6.00 kmp   | 21/J/2010-11 of SE         | 232.92                    | 29.05% less            | 17.89   | -                              |
|                                 | 11    | W/S of Dhupguri-Falakata road from 15.27 to 21.70 kmp   | 1 of SE/SHC-IV             | 672.70                    | 27% less               | 74.03   | 7                              |
| Bankura HW Division, PWRD       | 12    | W/S of Bishnupur -Sonamukhi-Rangamati road from 24.00 to 32.00 kmp  | 32 of 2007 08 of SE/SHC-VI | 394.94                    | 25.04 % less           | 11.68   | 10                             |
|                                 | 13    | W/S of Bishnupur -Sonamukhi-Rangamati road from 32.00 to 38.60 kmp  | 33 of 2007 08 of SE/SHC-VI | 336.63                    | 25.04% less            | 11.85   | 10                             |
| Burdwan HW Division-I, PWRD     | 14    | W/S of Link road from Saptagrm-Tribeni-Kalna-Katwa road to Kalna Ferryghat from 0.00 to 2.50kmp W1-IV/6 of 2011-12 – para-3         | 18/BN of 2010-11 of SE     | 143.16                    | 38.10% less            | 22.49   |                                |

| Division                | Sl No | Name of Works  | Tender no.              | Estimated cost(₹ in lakh) | Contractual percentage | Estimated Cost of supplementary/excess/substituted items | Delay in completion (in month) |
|-------------------------|-------|--|-------------------------|---------------------------|------------------------|--|--------------------------------|
| Bankura Division PWD    | 15    | W/S of Bankura-Khantra-Ranibundh road WI-III/7 of 2009-10 (2nd Qtr) Para-1 | -                       | 175.96                    | 37.85% less            | 24.14  |                                |
| Burdwan Division-I, PWD | 16    | Improvement of Burdwan – Arambag road from 1.65 to 32.00 kmp               | 26/BDN of 2008-09 of SE | 3453.80                   | 19.51% less            | 177.43   |                                |
| <b>10 Divisions</b>     |       | <b>Total</b>   |                         | <b>9072.64</b>            |                        | <b>1273.30</b>   | <b>5 cases</b>                 |

(Source: Divisional Records)

## Appendix-2.2.1

(Refer paragraph 2.2.9.1, Page-37)

## Statement of Targets and Achievements of production and distribution of rice, wheat and pulse seed of the state and five selected districts during 2007-08 to 2011-12

(Physical in quintal and Financial in ₹ in lakh)

| Interventions                    | State            |                |                  |                | Selected Districts |                  |                |                  |               |
|----------------------------------|------------------|----------------|------------------|----------------|--------------------|------------------|----------------|------------------|---------------|
|                                  | Target           |                | Achievement      |                | Name of Districts  | Target           |                | Achievement      |               |
|                                  | Phy              | Fin            | Phy              | Fin            |                    | Phy              | Fin            | Phy              | Fin           |
| <b>Production :</b>              |                  |                |                  |                |                    |                  |                |                  |               |
| Hybrid Rice Seed                 | 18500.00         | 185.00         | 2240.00          | 22.40          | Dinajpur (N)       | 1537.60          | 15.38          | 0.00             | 0.00          |
|                                  |                  |                |                  |                | Purulia            | 1974.00          | 19.74          | 0.00             | 0.00          |
|                                  |                  |                |                  |                | 24 Parganas(S)     | 1520.00          | 15.20          | 0.00             | 0.00          |
|                                  |                  |                |                  |                | Midnapur (E)       | 2896.00          | 28.96          | 0.00             | 0.00          |
|                                  |                  |                |                  |                | Jalpaiguri         | 1700.00          | 17.00          | 830.00           | 8.30          |
| <b>Total:</b>                    | <b>18500.00</b>  | <b>185.00</b>  | <b>2240.00</b>   | <b>22.40</b>   |                    | <b>9627.60</b>   | <b>96.28</b>   | <b>830.00</b>    | <b>8.30</b>   |
| Foundation Pulse Seed            | 17582.00         | 175.62         | 1934.76          | 19.55          | Purulia            | 983.00           | 9.83           | 100.00           | 1.00          |
| Certified Pulse Seed             | 15850.00         | 158.50         | 9202.00          | 92.02          |                    |                  |                |                  |               |
| <b>Distribution :</b>            |                  |                |                  |                |                    |                  |                |                  |               |
| Hybrid Rice Seed                 | 45430.84         | 908.62         | 180.24           | 3.60           | Dinajpur (N)       | 4771.60          | 95.43          | 10.00            | 0.20          |
|                                  |                  |                |                  |                | Purulia            | 3164.00          | 63.27          | 0.00             | 0.00          |
|                                  |                  |                |                  |                | 24 Parganas(S)     | 3975.00          | 79.50          | 7.41             | 0.15          |
|                                  |                  |                |                  |                | Midnapur (E)       | 6714.00          | 134.28         | 10.00            | 0.20          |
|                                  |                  |                |                  |                | Jalpaiguri         | 5210.00          | 104.20         | 90.00            | 1.80          |
| <b>Total:</b>                    | <b>45430.84</b>  | <b>908.62</b>  | <b>180.24</b>    | <b>3.60</b>    |                    | <b>23834.60</b>  | <b>476.68</b>  | <b>117.41</b>    | <b>2.35</b>   |
| High Yielding Variety Rice Seed  | 826200.00        | 4131.00        | 279763.00        | 1167.98        | Dinajpur (N)       | 81660.00         | 408.30         | 6307.30          | 33.94         |
|                                  |                  |                |                  |                | Purulia            | 54492.00         | 286.91         | 1005.00          | 5.03          |
|                                  |                  |                |                  |                | 24 Parganas(S)     | 98321.00         | 559.65         | 23328.00         | 163.62        |
|                                  |                  |                |                  |                | Midnapur (E)       | 147337.00        | 736.69         | 67766.00         | 386.04        |
|                                  |                  |                |                  |                | Jalpaiguri         | 79046.00         | 395.23         | 57291.00         | 286.46        |
| <b>Total:</b>                    | <b>826200.00</b> | <b>4131.00</b> | <b>279763.00</b> | <b>1167.98</b> |                    | <b>460856.00</b> | <b>2386.78</b> | <b>155697.30</b> | <b>875.09</b> |
| High Yielding Variety Wheat Seed | 86000.00         | 430.00         | 24396.60         | 139.62         | Dinajpur (N)       | 33000.00         | 165.00         | 3649.00          | 24.38         |
|                                  |                  |                |                  |                | Jalpaiguri         | 20150.00         | 100.75         | 15270.00         | 76.35         |
| <b>Total:</b>                    | <b>86000.00</b>  | <b>430.00</b>  | <b>24396.60</b>  | <b>139.62</b>  |                    | <b>53150.00</b>  | <b>265.75</b>  | <b>18919.00</b>  | <b>100.73</b> |
| Certified Pulse Seed             | 43405.00         | 520.86         | 5431.44          | 65.86          | Dinajpur (N)       | 150.00           | 1.80           | 0.00             | 0.00          |
|                                  |                  |                |                  |                | Purulia            | 4373.00          | 52.48          | 0.00             | 0.00          |
|                                  |                  |                |                  |                | 24 Parganas(S)     | 545.00           | 6.54           | 0.00             | 0.00          |
|                                  |                  |                |                  |                | Midnapur (E)       | 300.00           | 241.20         | 0.00             | 0.00          |
|                                  |                  |                |                  |                | Jalpaiguri         | 200.00           | 2.40           | 0.00             | 0.00          |
| <b>Total:</b>                    | <b>43405.00</b>  | <b>520.86</b>  | <b>5431.44</b>   | <b>65.86</b>   |                    | <b>5568.00</b>   | <b>304.42</b>  | <b>0.00</b>      | <b>0.00</b>   |
| Purchase of Pulse Breeder Seed   | 1367.00          | 71.56          | 18.89            | 0.97           | Purulia            | 90.51            | 4.74           | 0.00             | 0.00          |
| <b>Total:</b>                    | <b>1367.00</b>   | <b>71.56</b>   | <b>18.89</b>     | <b>0.97</b>    |                    | <b>90.51</b>     | <b>4.74</b>    | <b>0.00</b>      | <b>0.00</b>   |

**Appendix-2.2.2**  
(Refer paragraph 2.2.9.2, Page-39)

**Statement of Targets & Achievements of Rice, Wheat and Pulses Demonstration Centers in the State as a whole and selected districts during the period 2007-08 to 2011-12**

(Physical in no & Financial in ₹ in lakh)

| Interventions                        | State        |                |              |                | Selected Districts |              |               |              |               |
|--------------------------------------|--------------|----------------|--------------|----------------|--------------------|--------------|---------------|--------------|---------------|
|                                      | Target       |                | Achievement  |                | Name of Districts  | Target       |               | Achievement  |               |
|                                      | Phy          | Fin            | Phy          | Fin            |                    | Phy          | Fin           | Phy          | Fin           |
| <b>Rice</b>                          |              |                |              |                |                    |              |               |              |               |
| Improved Package of Practise (IPP)   | 22998        | 574.95         | 25680        | 632.36         | Dinajpur (N)       | 2894         | 72.35         | 2554         | 62.30         |
|                                      |              |                |              |                | Purulia            | 2447         | 61.19         | 2027         | 45.16         |
|                                      |              |                |              |                | 24 Parganas(S)     | 4772         | 119.31        | 4117         | 96.06         |
|                                      |              |                |              |                | Midnapur (E)       | 3359         | 83.98         | 4074         | 101.85        |
|                                      |              |                |              |                | Jalpaiguri         | 2104         | 52.60         | 2120         | 53.00         |
| <b>Total:</b>                        | <b>22998</b> | <b>574.95</b>  | <b>25680</b> | <b>632.36</b>  |                    | <b>15576</b> | <b>389.43</b> | <b>14892</b> | <b>358.37</b> |
| Hybrid Rice                          | 7902         | 237.06         | 7558         | 225.82         | Dinajpur (N)       | 795          | 23.85         | 415          | 11.11         |
|                                      |              |                |              |                | Purulia            | 1083         | 32.49         | 608          | 16.48         |
|                                      |              |                |              |                | 24 Parganas(S)     | 850          | 25.50         | 392          | 10.54         |
|                                      |              |                |              |                | Midnapur (E)       | 1195         | 35.85         | 1195         | 35.85         |
|                                      |              |                |              |                | Jalpaiguri         | 911          | 27.33         | 978          | 29.34         |
| <b>Total:</b>                        | <b>7902</b>  | <b>237.06</b>  | <b>7558</b>  | <b>225.82</b>  |                    | <b>4834</b>  | <b>145.02</b> | <b>3588</b>  | <b>103.32</b> |
| System of Rice Intensification (SRI) | 10768        | 323.04         | 10289        | 305.45         | Dinajpur (N)       | 1100         | 33.00         | 710          | 20.77         |
|                                      |              |                |              |                | Purulia            | 1379         | 41.37         | 674          | 18.73         |
|                                      |              |                |              |                | 24 Parganas(S)     | 1080         | 32.40         | 449          | 9.91          |
|                                      |              |                |              |                | Midnapur (E)       | 1598         | 47.94         | 1598         | 47.94         |
|                                      |              |                |              |                | Jalpaiguri         | 1121         | 33.63         | 1499         | 44.97         |
| <b>Total:</b>                        | <b>10768</b> | <b>323.04</b>  | <b>10289</b> | <b>305.45</b>  |                    | <b>6278</b>  | <b>188.34</b> | <b>4930</b>  | <b>142.32</b> |
| <b>Wheat</b>                         | 1727         | 34.54          | 1414         | 28.25          | Dinajpur (N)       | 673          | 13.46         | 488          | 9.76          |
|                                      |              |                |              |                | Jalpaiguri         | 448          | 8.96          | 473          | 9.46          |
| <b>Total:</b>                        | <b>1727</b>  | <b>34.54</b>   | <b>1414</b>  | <b>28.25</b>   |                    | <b>1121</b>  | <b>22.42</b>  | <b>961</b>   | <b>19.22</b>  |
| <b>Pulse</b>                         | 1500         | 30.00          | 1500         | 30.00          | Dinajpur (N)       | 50           | 0.60          | 25           | 0.95          |
|                                      |              |                |              |                | Purulia            | 500          | 10.00         | 500          | 9.37          |
|                                      |              |                |              |                | 24 Parganas(S)     | 15           | 0.30          | 0            | 0.00          |
|                                      |              |                |              |                | Midnapur (E)       | 10           | 0.20          | 0            | 0.00          |
|                                      |              |                |              |                | Jalpaiguri         | 25           | 0.50          | 25           | 0.50          |
| <b>Total:</b>                        | <b>1500</b>  | <b>30.00</b>   | <b>1500</b>  | <b>30.00</b>   |                    | <b>600</b>   | <b>11.60</b>  | <b>550</b>   | <b>10.82</b>  |
| <b>Grand Total:</b>                  | <b>44895</b> | <b>1199.59</b> | <b>46441</b> | <b>1221.88</b> |                    | <b>28409</b> | <b>756.81</b> | <b>24921</b> | <b>634.05</b> |

## Appendix-2.2.3

(Refer paragraph 2.2.9.3, Page-42)

## Statement of Targets &amp; Achievements of Lime distribution of the State as a whole and selected districts during 2007-08 to 2011-12

(Physical in hectare &amp; Financial in ₹ in lakh)

| Components          | State         |                |               |                | Selected Districts  |               |                |               |                |
|---------------------|---------------|----------------|---------------|----------------|---------------------|---------------|----------------|---------------|----------------|
|                     | Target        |                | Achievements  |                | Name of Districts   | Target        |                | Achievements  |                |
|                     | Physical      | Financial      | Physical      | Financial      |                     | Physical      | Financial      | Physical      | Financial      |
| <b>Rice</b>         | 690070        | 3450.85        | 581097        | 2880.52        | Dinajpur (North)    | 83457         | 417.29         | 75658         | 357.27         |
|                     |               |                |               |                | Purulia             | 56515         | 282.58         | 29998         | 148.00         |
|                     |               |                |               |                | 24 Parganas (South) | 86255         | 431.28         | 64622         | 338.40         |
|                     |               |                |               |                | Midnapur (East)     | 87401         | 437.01         | 87401         | 437.01         |
|                     |               |                |               |                | Jalpaiguri          | 82644         | 413.22         | 81752         | 408.77         |
| <b>Total:</b>       | <b>690070</b> | <b>3450.85</b> | <b>581097</b> | <b>2880.52</b> |                     | <b>396272</b> | <b>1981.38</b> | <b>339431</b> | <b>1689.45</b> |
| <b>Wheat</b>        | 30882         | 154.41         | 17986         | 89.39          | Dinajpur (North)    | 13986         | 69.93          | 6021          | 29.67          |
|                     |               |                |               |                | Jalpaiguri          | 7240          | 36.20          | 5170          | 25.85          |
| <b>Total:</b>       | <b>30882</b>  | <b>154.41</b>  | <b>17986</b>  | <b>89.39</b>   |                     | <b>21226</b>  | <b>106.13</b>  | <b>11191</b>  | <b>55.52</b>   |
| <b>Pulse</b>        | 78600         | 589.50         | 47415         | 361.07         | Dinajpur (North)    | 470           | 3.53           | 0             | 0.00           |
|                     |               |                |               |                | Purulia             | 8549          | 64.12          | 465           | 2.25           |
|                     |               |                |               |                | 24 Parganas (South) | 900           | 6.75           | 0             | 0.00           |
|                     |               |                |               |                | Midnapur (East)     | 675           | 5.07           | 675           | 5.07           |
|                     |               |                |               |                | Jalpaiguri          | 470           | 2.85           | 270           | 1.35           |
| <b>Total:</b>       | <b>78600</b>  | <b>589.50</b>  | <b>47415</b>  | <b>361.07</b>  |                     | <b>11064</b>  | <b>82.32</b>   | <b>1410</b>   | <b>8.67</b>    |
| <b>Grand Total:</b> | <b>799552</b> | <b>4194.76</b> | <b>646498</b> | <b>3330.98</b> |                     | <b>428562</b> | <b>2169.83</b> | <b>352032</b> | <b>1753.64</b> |

**Appendix-2.2.4**

(Refer paragraph 2.2.9.3, Page-42)

**Statement of Targets & Achievements of distribution of Micronutrients of the State as a whole and Selected districts during 2007-08 to 2011-12**

(Physical in hectare & Financial in ₹ in lakh,

| Components          | State          |                |                |                | Selected Districts  |               |                |               |                |
|---------------------|----------------|----------------|----------------|----------------|---------------------|---------------|----------------|---------------|----------------|
|                     | Target         |                | Achievements   |                | Name of Districts   | Target        |                | Achievements  |                |
|                     | Physical       | Financial      | Physical       | Financial      |                     | Physical      | Financial      | Physical      | Financial      |
| <b>Rice</b>         | 731700         | 3658.50        | 791121         | 3627.41        | Dinajpur (North)    | 78527         | 392.63         | 84424         | 392.63         |
|                     |                |                |                |                | Purulia             | 81710         | 408.55         | 81710         | 407.58         |
|                     |                |                |                |                | 24 Parganas (South) | 92030         | 460.15         | 110759        | 266.85         |
|                     |                |                |                |                | Midnapur (East)     | 111400        | 557.00         | 111525        | 557.00         |
|                     |                |                |                |                | Jalpaiguri          | 71085         | 355.43         | 72435         | 362.18         |
| <b>Total:</b>       | <b>731700</b>  | <b>3658.50</b> | <b>791121</b>  | <b>3627.41</b> |                     | <b>434752</b> | <b>2173.76</b> | <b>460853</b> | <b>1986.24</b> |
| <b>Wheat</b>        | 202300         | 1011.50        | 199902         | 908.33         | Dinajpur (North)    | 95340         | 476.70         | 85000         | 381.55         |
|                     |                |                |                |                | Jalpaiguri          | 47205         | 236.03         | 40015         | 200.06         |
| <b>Total:</b>       | <b>202300</b>  | <b>1011.50</b> | <b>199902</b>  | <b>908.33</b>  |                     | <b>142545</b> | <b>712.73</b>  | <b>125015</b> | <b>581.61</b>  |
| <b>Pulse</b>        | 81000          | 405.00         | 71400          | 342.68         | Dinajpur (North)    | 340           | 1.70           | 538           | 1.70           |
|                     |                |                |                |                | Purulia             | 8473          | 42.37          | 8473          | 41.82          |
|                     |                |                |                |                | 24 Parganas (South) | 980           | 4.90           | 0             | 0.00           |
|                     |                |                |                |                | Midnapur (East)     | 700           | 3.50           | 700           | 3.50           |
|                     |                |                |                |                | Jalpaiguri          | 370           | 1.85           | 270           | 1.35           |
| <b>Total:</b>       | <b>81000</b>   | <b>405.00</b>  | <b>71400</b>   | <b>342.68</b>  |                     | <b>10863</b>  | <b>54.32</b>   | <b>9981</b>   | <b>48.37</b>   |
| <b>Grand Total:</b> | <b>1015000</b> | <b>5075.00</b> | <b>1062423</b> | <b>4878.42</b> |                     | <b>588160</b> | <b>2940.81</b> | <b>595849</b> | <b>2616.22</b> |

**Appendix-2.2.5**

(Refer paragraph 2.2.9.3, Page-42)

**Statement of Targets & Achievements of distribution of Plant Protection Chemicals of the State as a whole and Selected districts during 2007-08 to 2011-12**

(Physical in hectare &amp; Financial in ₹ in lakh)

| Component           | State         |                |               |                | Selected Districts  |               |                |               |                |
|---------------------|---------------|----------------|---------------|----------------|---------------------|---------------|----------------|---------------|----------------|
|                     | Target        |                | Achievements  |                | Name of Districts   | Target        |                | Achievements  |                |
|                     | Physical      | Financial      | Physical      | Financial      |                     | Physical      | Financial      | Physical      | Financial      |
| <b>Rice</b>         | 444068        | 2216.34        | 477384        | 2129.27        | Dinajpur (North)    | 43496         | 217.48         | 46662         | 193.48         |
|                     |               |                |               |                | Purulia             | 52926         | 264.28         | 42356         | 208.91         |
|                     |               |                |               |                | 24 Parganas (South) | 55866         | 279.33         | 77388         | 186.25         |
|                     |               |                |               |                | Midnapur (East)     | 66890         | 334.45         | 66890         | 334.45         |
|                     |               |                |               |                | Jalpaiguri          | 42950         | 214.75         | 37800         | 189.00         |
| <b>Total:</b>       | <b>444068</b> | <b>2216.34</b> | <b>477384</b> | <b>2129.27</b> |                     | <b>262128</b> | <b>1310.29</b> | <b>271096</b> | <b>1112.09</b> |
| <b>Pulse</b>        | 98193         | 712.82         | 101671        | 732.31         | Dinajpur (North)    | 225           | 1.55           | 278           | 1.13           |
|                     |               |                |               |                | Purulia             | 10079         | 73.54          | 10079         | 72.88          |
|                     |               |                |               |                | 24 Parganas (South) | 650           | 3.25           | 0             | 0.00           |
|                     |               |                |               |                | Midnapur (East)     | 470           | 2.35           | 470           | 2.35           |
|                     |               |                |               |                | Jalpaiguri          | 250           | 1.25           | 100           | 0.50           |
| <b>Total:</b>       | <b>98193</b>  | <b>712.82</b>  | <b>101671</b> | <b>732.31</b>  |                     | <b>11674</b>  | <b>81.94</b>   | <b>10927</b>  | <b>76.86</b>   |
| <b>Grand Total:</b> | <b>542261</b> | <b>2929.16</b> | <b>579055</b> | <b>2861.58</b> |                     | <b>273802</b> | <b>1392.23</b> | <b>282023</b> | <b>1188.95</b> |



**Appendix-2.2.6**

(Refer paragraph 2.2.9.4, Page-42)

**Statement of Targets & Achievements of distribution of Farm Machineries of the State as a whole and selected districts during 2007-08 to 2011-12**

(Physical in no & Financial in ₹ in lakh)

| Farm Implements                    | State        |                |              |                | Selected Districts |              |                |              |               |
|------------------------------------|--------------|----------------|--------------|----------------|--------------------|--------------|----------------|--------------|---------------|
|                                    | Target       |                | Achievement  |                | Name of Districts  | Target       |                | Achievement  |               |
|                                    | Phy          | Fin            | Phy          | Fin            |                    | Phy          | Fin            | Phy          | Fin           |
| Conoweeder & Other farm Implements | 55975        | 1679.25        | 66823        | 1540.83        | Dinajpur (N)       | 5094         | 152.82         | 9606         | 156.63        |
|                                    |              |                |              |                | Purulia            | 6798         | 203.94         | 6266         | 143.35        |
|                                    |              |                |              |                | 24 Pargan (S)      | 6795         | 203.95         | 5477         | 216.71        |
|                                    |              |                |              |                | Midnapur (E)       | 9525         | 285.75         | 5831         | 231.94        |
|                                    |              |                |              |                | Jalpaiguri         | 5408         | 162.24         | 5023         | 150.69        |
| <b>Total:</b>                      | <b>55975</b> | <b>1679.25</b> | <b>66823</b> | <b>1540.83</b> |                    | <b>33620</b> | <b>1008.70</b> | <b>32203</b> | <b>899.32</b> |
| Knap Sack Sprayer                  | 47600        | 1428.00        | 50244        | 958.79         | Dinajpur (N)       | 5130         | 153.90         | 18400        | 174.22        |
|                                    |              |                |              |                | Purulia            | 5167         | 155.01         | 1385         | 33.14         |
|                                    |              |                |              |                | 24 Pargan (S)      | 4147         | 124.41         | 1771         | 38.34         |
|                                    |              |                |              |                | Midnapur (E)       | 5440         | 163.20         | 2410         | 141.30        |
|                                    |              |                |              |                | Jalpaiguri         | 3944         | 118.27         | 3183         | 95.49         |
| <b>Total:</b>                      | <b>47600</b> | <b>1428.00</b> | <b>50244</b> | <b>958.79</b>  |                    | <b>23828</b> | <b>714.79</b>  | <b>27149</b> | <b>482.49</b> |
| Zero Till Seed Drill               | 1780         | 267.00         | 265          | 39.75          | Dinajpur (N)       | 294          | 44.10          | 0            | 0.00          |
|                                    |              |                |              |                | Purulia            | 155          | 23.25          | 0            | 0.00          |
|                                    |              |                |              |                | 24 Pargan (S)      | 118          | 17.70          | 0            | 0.00          |
|                                    |              |                |              |                | Midnapur (E)       | 161          | 24.15          | 0            | 0.00          |
|                                    |              |                |              |                | Jalpaiguri         | 203          | 30.45          | 143          | 21.45         |
| <b>Total:</b>                      | <b>1780</b>  | <b>267.00</b>  | <b>265</b>   | <b>39.75</b>   |                    | <b>931</b>   | <b>139.65</b>  | <b>143</b>   | <b>21.45</b>  |
| Multi Crop Planters                | 1785         | 267.75         | 117          | 17.47          | Dinajpur (N)       | 136          | 20.40          | 0            | 0.00          |
|                                    |              |                |              |                | Purulia            | 176          | 26.40          | 0            | 0.00          |
|                                    |              |                |              |                | 24 Pargan (S)      | 71           | 10.65          | 0            | 0.00          |
|                                    |              |                |              |                | Midnapur (E)       | 98           | 14.70          | 0            | 0.00          |
|                                    |              |                |              |                | Jalpaiguri         | 99           | 14.85          | 98           | 14.70         |
| <b>Total:</b>                      | <b>1785</b>  | <b>267.75</b>  | <b>117</b>   | <b>17.47</b>   |                    | <b>580</b>   | <b>87.00</b>   | <b>98</b>    | <b>14.70</b>  |
| Seed Drill                         | 1615         | 242.25         | 179          | 26.79          | Dinajpur (N)       | 249          | 37.35          | 0            | 0.00          |
|                                    |              |                |              |                | Purulia            | 137          | 20.55          | 0            | 0.00          |
|                                    |              |                |              |                | 24 Pargan (S)      | 71           | 10.65          | 0            | 0.00          |
|                                    |              |                |              |                | Midnapur (E)       | 97           | 14.55          | 0            | 0.00          |
|                                    |              |                |              |                | Jalpaiguri         | 163          | 25.20          | 135          | 20.25         |
| <b>Total:</b>                      | <b>1615</b>  | <b>242.25</b>  | <b>179</b>   | <b>26.79</b>   |                    | <b>717</b>   | <b>108.30</b>  | <b>135</b>   | <b>20.25</b>  |
| Power Weeders                      | 625          | 93.75          | 71           | 10.65          | Dinajpur (N)       | 68           | 10.20          | 0            | 0.00          |
|                                    |              |                |              |                | Purulia            | 75           | 11.25          | 0            | 0.00          |
|                                    |              |                |              |                | 24 Pargan (S)      | 70           | 10.50          | 0            | 0.00          |
|                                    |              |                |              |                | Midnapur (E)       | 96           | 14.40          | 0            | 0.00          |
|                                    |              |                |              |                | Jalpaiguri         | 60           | 9.00           | 0            | 0.00          |
| <b>Total:</b>                      | <b>625</b>   | <b>93.75</b>   | <b>71</b>    | <b>10.65</b>   |                    | <b>369</b>   | <b>55.35</b>   | <b>0</b>     | <b>0.00</b>   |
| Rotavator                          | 896          | 268.80         | 81           | 40.50          | Dinajpur (N)       | 191          | 57.30          | 9            | 2.70          |
|                                    |              |                |              |                | Purulia            | 101          | 21.30          | 0            | 0.00          |
|                                    |              |                |              |                | 24 Pargan (S)      | 42           | 12.60          | 1            | 0.30          |
|                                    |              |                |              |                | Midnapur (E)       | 54           | 16.20          | 0            | 0.00          |
|                                    |              |                |              |                | Jalpaiguri         | 112          | 33.60          | 4            | 1.20          |
| <b>Total:</b>                      | <b>896</b>   | <b>268.80</b>  | <b>81</b>    | <b>40.50</b>   |                    | <b>500</b>   | <b>141.00</b>  | <b>14</b>    | <b>4.20</b>   |
| Sprikler Sets                      | 638          | 47.88          | 133          | 10.00          | Dinajpur (N)       | 0            | 0.00           | 0            | 0.00          |
|                                    |              |                |              |                | Purulia            | 61           | 4.58           | 0            | 0.00          |
|                                    |              |                |              |                | 24 Pargan (S)      | 0            | 0.00           | 0            | 0.00          |
|                                    |              |                |              |                | Midnapur (E)       | 0            | 0.00           | 0            | 0.00          |
|                                    |              |                |              |                | Jalpaiguri         | 0            | 0.00           | 0            | 0.00          |
| <b>Total:</b>                      | <b>638</b>   | <b>47.88</b>   | <b>133</b>   | <b>10.00</b>   |                    | <b>61</b>    | <b>4.58</b>    | <b>0</b>     | <b>0.00</b>   |
| Pump Set                           | 23210        | 2321.00        | 21550        | 2105.81        | Dinajpur (N)       | 2329         | 232.90         | 1796         | 177.96        |
|                                    |              |                |              |                | Purulia            | 2212         | 221.20         | 1579         | 144.81        |
|                                    |              |                |              |                | 24 Pargan (S)      | 2527         | 252.70         | 2258         | 182.86        |
|                                    |              |                |              |                | Midnapur (E)       | 2313         | 231.30         | 470          | 162.90        |
|                                    |              |                |              |                | Jalpaiguri         | 2032         | 203.20         | 1389         | 138.90        |
| <b>Total:</b>                      | <b>23210</b> | <b>2321.00</b> | <b>21550</b> | <b>2105.81</b> |                    | <b>11413</b> | <b>1141.30</b> | <b>7492</b>  | <b>807.43</b> |

## Appendix-2.2.7

(Refer paragraph 2.2.9.5, Page-45)

## Statements of Targets &amp; Achievements of Farmers' Field School (FFS) of the State as a whole and five selected districts during 2007-08 to 2011-12

(Physical in no &amp; Financial in ₹ in lakh)

| Components          | State       |               |              |               | Selected Districts  |             |               |              |               |
|---------------------|-------------|---------------|--------------|---------------|---------------------|-------------|---------------|--------------|---------------|
|                     | Target      |               | Achievements |               | Name of Districts   | Target      |               | Achievements |               |
|                     | Physical    | Financial     | Physical     | Financial     |                     | Physical    | Financial     | Physical     | Financial     |
| Rice                | 2666        | 453.22        | 2231         | 378.95        | Dinajpur (North)    | 231         | 39.27         | 148          | 25.16         |
|                     |             |               |              |               | Purulia             | 314         | 53.38         | 314          | 53.08         |
|                     |             |               |              |               | 24 Parganas (South) | 389         | 66.13         | 231          | 39.27         |
|                     |             |               |              |               | Midnapur (East)     | 403         | 68.51         | 324          | 55.08         |
|                     |             |               |              |               | Jalpaiguri          | 256         | 43.52         | 251          | 42.67         |
| <b>Total:</b>       | <b>2666</b> | <b>453.22</b> | <b>2231</b>  | <b>378.95</b> |                     | <b>1593</b> | <b>270.81</b> | <b>1268</b>  | <b>215.26</b> |
| Wheat               | 111         | 18.87         | 103          | 17.51         | Dinajpur (North)    | 25          | 4.25          | 18           | 3.06          |
|                     |             |               |              |               | Jalpaiguri          | 25          | 4.25          | 25           | 4.25          |
| <b>Total:</b>       | <b>111</b>  | <b>18.87</b>  | <b>103</b>   | <b>17.51</b>  |                     | <b>50</b>   | <b>8.5</b>    | <b>43</b>    | <b>7.31</b>   |
| Pulse               | 475         | 80.75         | 296          | 50.32         | Dinajpur (North)    | 4           | 0.68          | 0            | 0.00          |
|                     |             |               |              |               | Purulia             | 44          | 7.48          | 40           | 6.80          |
|                     |             |               |              |               | 24 Parganas (South) | 4           | 0.68          | 0            | 0.00          |
|                     |             |               |              |               | Midnapur (East)     | 4           | 0.68          | 0            | 0.00          |
|                     |             |               |              |               | Jalpaiguri          | 4           | 0.68          | 4            | 0.68          |
| <b>Total:</b>       | <b>475</b>  | <b>80.75</b>  | <b>296</b>   | <b>50.32</b>  |                     | <b>60</b>   | <b>10.2</b>   | <b>44</b>    | <b>7.48</b>   |
| <b>Grand Total:</b> | <b>3252</b> | <b>552.84</b> | <b>2630</b>  | <b>446.78</b> |                     | <b>1703</b> | <b>289.51</b> | <b>1355</b>  | <b>230.05</b> |

**Appendix-3.1**

(Refer Paragraph 3.5, Page-63)

**Details of LOC received vis a vis cheques drawn for salaries of Work Charged Establishment**

(in ₹)

| Sl. No.            | Name of the Division           | LOC released during 2010-11 for Work Charged Establishment | Gross expenditure on Work Charged Establishment | Excess LOC released on Work Charged Establishment |
|--------------------|--------------------------------|--|---|---|
| 1.                 | Asansol                        | 1980000  | 1414886   | 565114  |
| 2.                 | Bankura                        | 12951600   | 11142275  | 1809325   |
| 3.                 | Berhampore -I                  | 2590000  | 273526  | 2316474   |
| 4.                 | Berhampore -II                 | 1860000  | 163767  | 1696233   |
| 5.                 | Bidhan Nagar -II               | 906000   | 513391  | 392609  |
| 6.                 | Birbhum                        | 3250000  | 456004  | 2793996   |
| 7.                 | Burdwan                        | 7535000  | 3124347   | 4410653   |
| 8.                 | Central Kolkata -I             | 2370000  | 1576269   | 793731  |
| 9.                 | Central Kolkata Electrical     | 4970000  | 1156000   | 3814000   |
| 10.                | Dakshin Dinajpur               | 1530000  | 1285596   | 244404  |
| 11.                | Diamond Harbour                | 990000   | 485881  | 504119  |
| 12.                | Hooghly                        | 5000000  | 2423175   | 2576825   |
| 13.                | Howrah Construction            | 765000   | 91000   | 674000  |
| 14.                | Howrah                         | 3040000  | 156709  | 2883291   |
| 15.                | Jalpaiguri                     | 3780000  | 1143517   | 2636483   |
| 16.                | Kalyani Construction           | 1513000  | 1195528   | 317472  |
| 17.                | Kharagpur                      | 6600000  | 6243951   | 356049  |
| 18.                | Malda Electrical               | 1625000  | 1485955   | 139045  |
| 19.                | Metropolitan Sports Electrical | 1213000  | 417237  | 795763  |
| 20.                | Midnapore Electrical           | 1800000  | 1227275   | 572725  |
| 21.                | Nadia Construction             | 1674000  | 156691  | 1517309   |
| 22.                | Nadia                          | 2592000  | 1038893   | 1553107   |
| 23.                | North Bengal Construction      | 2410000  | 2000965   | 409035  |
| 24.                | North Suburban                 | 3200000  | 851473  | 2348527   |
| 25.                | Suburban                       | 1550000  | 252955  | 1297045   |
| 26.                | West Kolkata                   | 1548000  | 545978  | 1002022   |
| 27.                | West Kolkata Electrical        | 1430000  | 276758  | 1153242   |
| 28.                | Western Electrical-II          | 1792000  | 241475  | 1550525   |
| <b>Grand Total</b> |                                | <b>82464600</b>  | <b>41341477</b>                                 | <b>41123123</b>                                   |

Source:- Divisional Monthly Accounts

## Appendix 3.2

(Refer Paragraph 3.6.2, Page-65)

## Status of implementation of toll tax on different bridges under PWRD

| Sl. No.      | Name of the bridge   | Name of the division              | Reserve bid price (₹ per day) | Date of submission to higher authority for approval | Date of approval of Reserve bid price | Loss due to non finalisation of contract for toll (₹ in crore) |
|--------------|--|-----------------------------------|-------------------------------|---|---------------------------------------|--|
| 1            | Aban Setu at Vedia   | Burdwan Highway Division-III      | 4954                          | February 2003                                       | Not yet approved                      | 1.66   |
| 2            | Bridge over Ichamati at Sangrampur                               | Barasat Highway Division-I        | 8984                          | November 2003                                       | Not yet approved                      | 2.78   |
| 3            | Bridge over Bhagirathi at Jangipur                               | Murshidabad Highway Division-I    | 14174                         | March 2005  | Not yet approved                      | 3.66   |
| 4            | Bridge over river Damodar on Uluberia-Shyampur Road at Garchumuk | Howrah Highway Division           | 109030                        | March 2009  | Not yet approved                      | 12.43  |
| 5            | Bridge over Tangon at Aihi on Malda Bulbulchandi Road.           | Malda Highway Division.           | 6502                          | November 2008                                       | Not yet approved                      | 0.84   |
| 6            | Bridge over Gilandi on Dhupguri-Falakata Road                    | Jalpaiguri Highway Division       | 55202                         | May 2003  | Not yet approved                      | 17.88  |
| 7            | Bridge over river Dharala near Changrabandha                     | Coochbehar Highway Division       | 20697                         | May 2003  | Not yet approved                      | 6.71   |
| 8            | Bridge over river Torsa on Coochbehar Dinhata road               | Coochbehar Highway Division       | 34828                         | May 2003  | Not yet approved                      | 11.28  |
| 9            | Bridge over river Tangon   | Dakshin Dinajpur Highway Division | 28260                         | May 2003  | Not yet approved                      | 9.16   |
| <b>Total</b> |  |                                   |                               |   |                                       | <b>66.40</b>   |

Source:- Divisional records

# **Glossary**

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## Glossary

|         |  |
|---------|--|
| AAP     | Annual Action Plan                                 |
| ADA     | Assistant Director of Agriculture                  |
| ADB     | Asian Development Bank                             |
| A3P     | Accelerated Pulses Production Programme            |
| AG(A&E) | Accountant General (Accounts & Entitlement)        |
| ASLL    | Additional Subsidy for Latrine Link                |
| ATMA    | Agriculture Technology Management Agency           |
| ATN     | Action Taken Notes                                 |
| BADP    | Border Area Development Programme                  |
| BAES    | Bureau of Applied Economics and Statistics         |
| BE      | Budget Estimate                                    |
| BM      | Bituminous Macadam                                 |
| BSF     | Border Security Force                              |
| BZP     | Burdwan Zilla Parishad                             |
| C&AG    | Comptroller and Auditor General of India           |
| CBR     | California Bearing Ratio                           |
| CE      | Chief Engineer                                     |
| CRF     | Central Road Fund                                  |
| CRZ     | Coastal Regulation Zone                            |
| C&SSID  | Cottage and Small Scale Industries Department      |
| CS      | Central Subsidy                                    |
| DC      | Demonstration Centre                               |
| DDA     | Deputy Director of Agriculture                     |
| DFSMEC  | District Food Security Mission Executive Committee |
| DOR     | District Other Road                                |
| DPC Act | Duties, Powers and Conditions of Service Act       |
| DPR     | Detailed Project Report                            |
| DSC     | District Seed Committee                            |
| EE      | Executive Engineer                                 |
| FFS     | Farmers Field School                               |
| FLC     | Fish Landing Centre                                |
| FSR     | Feasibility Study Report                           |
| GOI     | Government of India                                |
| GOWB    | Government of West Bengal                          |
| HRBC    | Hoogly River Bridge Commissioners                  |

|        |  |
|--------|--|
| HYV    | High Yielding Varieties                            |
| ICAR   | Indian Council of Agricultural Research            |
| IPP    | Improved Package of Practices                      |
| IRs    | Inspection Reports                                 |
| IRC    | Indian Road Congress                               |
| IT     | Income Tax   |
| I&WD   | Irrigation & Waterways Department                  |
| JnNURM | Jawaharlal Nehru National Urban Renewal Mission    |
| KEIP   | Kolkata Environmental Improvement Project          |
| kmp    | Kilometer post                                     |
| KVK    | Krishi Vigyan Kendra                               |
| LOC    | Letter of Credit                                   |
| MNRE   | Ministry of Non-Conventional Renewable Energy      |
| MOEF   | Ministry of Environment & Forest                   |
| MREEC  | Manoranjan Roy Energy Education Centre             |
| msa    | million standard axle                              |
| MT     | Metric Tons  |
| NABARD | National Bank of Agriculture and Rural Development |
| NBMMP  | National Biogas and Manure Management Programme    |
| NFSM   | National Food Security Mission                     |
| NFSMEC | National Food Security Mission Executive Committee |
| NGO    | Non Government Organisation                        |
| NIB    | Notice Inviting Bid                                |
| NIP    | Notice Inviting Prequalification                   |
| NIT    | Notice Inviting Tender                             |
| PAC    | Public Accounts Committee                          |
| PD     | Project Director                                   |
| PMT    | Project Management Team                            |
| PMU    | Project Management Unit                            |
| PP     | Plant Protection                                   |
| PSU    | Public Sector Undertaking                          |
| PT     | Professional Tax                                   |
| PWD    | Public Works Department                            |
| PWRD   | Public Works (Roads) Department                    |
| RBI    | Reserve Bank of India                              |
| RD     | Resource Division                                  |
| RE     | Revised Estimate                                   |



|                             |   |
|-----------------------------|---|
| RIDF                        | Rural Infrastructure Development Fund           |
| SAR                         | Separate Audit Report                           |
| SAU                         | State Agricultural University                   |
| SC<br>(as in paragraph 2.2) | Seed Committee                                  |
| SC<br>(as in paragraph 2.1) | Scheduled Caste                                 |
| SE                          | Superintending Engineer                         |
| SFSMEC                      | State Food Security Mission Executive Committee |
| SH                          | State Highway                                   |
| SHC-IV                      | State Highway Circle -IV                        |
| SHC-VI                      | State Highway Circle -VI                        |
| SRI                         | System of Rice Intensification                  |
| SRR                         | Seed Replacement Ratio                          |
| SSCA                        | State Seed Certification Agency                 |
| SSED                        | State Statistical and Economic Department       |
| ST<br>(as in chapter 2)     | Scheduled Tribe                                 |
| ST<br>(as in chapter 3)     | Sales Tax                                       |
| TEs                         | Transfer Entries                                |
| TDS                         | Tax Deducted at Source                          |
| TKJF                        | Turn Key Job Fee                                |
| VAT                         | Value Added Tax                                 |
| WB                          | West Bengal                                     |
| WBFLC                       | West Bengal Fisheries Corporation Limited       |
| WBFR                        | West Bengal Financial Rule                      |
| WBREDA                      | West Bengal Renewable Energy Development Agency |
| WBSFSA                      | West Bengal State Food Security Agency          |
| WBSSC Ltd.                  | West Bengal State Seed Corporation Limited      |
| WBTR                        | West Bengal Treasury Rules                      |
| WCE                         | Work Charged Establishment                      |
| WMM                         | Wet Mix Macadam                                 |
| W&S                         | Widening & Strengthening                        |