

## Table of Contents

	Paragraph	Page
<b>Preface</b>		v
<b>Chapter 1: Overview of the General and Social Sector</b>		<b>1</b>
<b>Chapter 2: Performance Audits</b>		
<b>Correctional Administration Department</b>		
Working of Correctional Homes in West Bengal	2.1	5
<b>Health &amp; Family Welfare Department</b>		
Medical Education in West Bengal	2.2	28
<b>Panchayat &amp; Rural Development Department</b>		
Pradhan Mantri Gram Sadak Yojana	2.3	48
<b>Food &amp; Supplies Department</b>		
Working of West Bengal State Warehousing Corporation	2.4	67
<b>Chapter 3: Compliance Audit</b>		
<b>Disaster Management Department</b>		
Excess payment on procurement of NGR wheat	3.1	89
<b>Finance Department</b>		
Non realisation of proceeds of equity transferred	3.2	90
IT audit of Computerisation of Salary Accounts	3.3	91
<b>Finance, Public Health Engineering, Health &amp; Family Welfare and Agriculture Marketing Departments</b>		
Payment of interest-free mobilisation advance to contractors	3.4	98
<b>Health &amp; Family Welfare Department</b>		
Excess expenditure on account of service tax	3.5	101
Loss of interest due to non-adherence to the directives of State samiti	3.6	102
<b>Higher Education and Urban Development Departments</b>		
Blockage of funds	3.7	103
<b>Labour Department</b>		
Irregular payment of FAWLOI assistance	3.8	104
<b>North Bengal Development Department</b>		
Infructuous expenditure on incomplete construction of two bridges	3.9	106
<b>Panchayat &amp; Rural Development Department</b>		
Defalcation of Government receipts	3.10	108
Creation and utilisation of assets under SGSY	3.11	110
<b>Public Health Engineering Department</b>		
Deficiencies in tender/ contract management under PHE Department	3.12	118
<b>Sports Department</b>		
Promotion of sports and creation/ utilisation of sports infrastructure in West Bengal	3.13	124

	<b>Paragraph</b>	<b>Page</b>
<b>Urban Development Department</b>		
<b><i>Siliguri Jalpaiguri Development Authority</i></b>		
Fraudulent payment on sewage pumping stations	<b>3.14</b>	<b>134</b>
Unfruitful expenditure on centre for perishable cargo	<b>3.15</b>	<b>136</b>
<b><i>Kolkata Metropolitan Development Authority</i></b>		
Failure of Kumartuli Urban Renewal Project	<b>3.16</b>	<b>137</b>
<b><i>Shriniketan Santiniketan Development Authority</i></b>		
Excess expenditure on purchase of land	<b>3.17</b>	<b>139</b>
<b>General</b>		
Cash management in Government Departments	<b>3.18</b>	<b>140</b>
Lack of response of Government to Audit	<b>3.19</b>	<b>141</b>