



सत्यमेव जयते

**Report of the
Comptroller and Auditor General of India
on
Economic Sector
For the year ended March 2015**



Government of West Bengal

Report No. 1 of the year 2016

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PREFACE

This Report for the year ended March 2015 has been prepared for submission to the Governor of West Bengal under Article 151 of the Constitution of India.

The Report contains significant results of the Performance Audit and Compliance Audit of 27 departments of Government of West Bengal under the Economic Sector. However, other departments have been excluded and covered in related reports on General and Social Sector and Revenue Sector.

The instances mentioned in this Report are those, which came to notice in the course of test audit for the period 2014-15, as well as those which had come to notice in earlier years but could not be reported in the previous Audit Reports; instances relating to the period subsequent to 2014-15 have also been included, wherever necessary.

The Audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.

Chapter 1

Introduction

Chapter 1: Overview of Economic Sector

1.1 Introduction

This Report covers matters arising out of audit of State Government Departments and Autonomous Bodies under the Economic Sector.

For the purpose of administration in West Bengal, there are 61 Departments at the Secretariat level headed by Principal Secretaries/Secretaries who are assisted by Directors/Commissioners and subordinate officers under them. This report covers the functioning of 27 Departments of the Economic Sector listed in *Appendix-1.1*.

Of the total expenditure of ₹ 15826.56 crore incurred by these Departments, a major portion was incurred by Public Works (23.71 per cent), Power and Non-Conventional Energy Sources (10.49 per cent) and Irrigation and Waterways (10.28 per cent) during 2014-15.

1.2 Trend of expenditure

The comparative position of expenditure incurred by the Departments during the year 2014-15 along with preceding two years is given in Table no. 1.1.

Table No. 1.1: Trend of expenditure over three years

(₹ in crore)

Sl No.	Name of the Department	2012-13	2013-14	2014-15
1.	Agriculture	859.49	892.49	1255.87
2.	Agriculture Marketing	73.03	84.54	133.02
3.	Animal Resources Development	550.69	514.59	614.36
4.	Commerce and Industries	446.25	564.08	597.62
5.	Co-operation	244.14	190.03	215.72
6.	Fisheries, Aqua-culture, Aquatic Resources and Fishing Harbours	187.56	209.66	264.51
7.	Food Processing Industries and Horticulture	110.24	100.50	78.41
8.	Forest	364.09	454.27	426.10
9.	Hill Affairs	548.73	647.40	796.67
10.	Information Technology and Electronics	43.91	100.90	107.03
11.	Irrigation and Waterways	1117.37	1214.26	1626.24
12.	Land and Land Reforms	796.78	856.66	844.22
13.	Micro and Small Scale Enterprises and Textiles	434.46	460.29	513.87
14.	North Bengal Development	145.08	245.75	281.52
15.	Paschimanchal Unnayan Affairs	131.41	169.62	204.52
16.	Power and Non-Conventional Energy Sources	2077.40	2054.30	1660.56
17.	Public Works	3673.35	3255.93	3752.42
18.	Sunderban Affairs	216.80	217.75	229.21
19.	Tourism	63.04	92.42	148.70
20.	Transport	671.15	1127.66	1069.20
21.	Water Resources Investigation and Development	522.84	603.38	855.73
22.	Others (Six Departments) ¹	134.69	151.32	151.06
	Total	13412.50	14207.80	15826.56

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

¹ Bio-Technology, Consumer Affairs, Environment, Industrial Reconstruction, Public Enterprises, Science and Technology.

1.3 About this Report

This Report of the Comptroller and Auditor General of India (CAG) relates to matters arising from audit of 27 Government Departments and 18 Autonomous Bodies under the Economic Sector (*Appendix-1.2*). Compliance Audit covers examination of transactions relating to expenditure of the audited entities to ascertain whether the provisions of the Constitution of India, applicable laws, rules, regulations and various orders and instructions issued by the competent authorities are being complied with. Performance Audit examines whether the objectives of the programme/activity/department are achieved economically, efficiently and effectively.

1.4 Authority for Audit

The mandate for audit by the CAG is derived from Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) (DPC) Act, 1971. The CAG conducts audit of expenditure of the Departments of Government of West Bengal under Section 13² of the CAG's (DPC) Act. CAG is the sole Auditor in respect of Autonomous Bodies which are audited under Sections 19(2)³, 19(3)⁴ and 20(1)⁵ of the CAG's (DPC) Act. In addition, the CAG also conducts audit of other Autonomous Bodies, under Section 14⁶ of CAG's (DPC) Act, 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 CAG.

1.5 Planning and conduct of Audit

The primary purpose of this Report is to bring to the notice of the State Legislature, important results of Audit. Auditing Standards require that the materiality level for reporting should be commensurate with the nature, volume and magnitude of transactions. The findings of Audit are expected to enable the Executive to take corrective action as also to frame policies and directives that will lead to improved financial management, thus contributing to better governance.

Audit process starts with the assessment of risks faced by various Departments of Government based on expenditure incurred, criticality/complexity of activities, level of delegated financial powers, assessment of overall internal controls and concerns of the stakeholders. Previous audit findings are also considered in this exercise. Based on this risk assessment, the frequency and extent of audit are decided.

² *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 and loss accounts, balance sheets and other subsidiary accounts.*

³ *Audit of accounts of Corporation (not being companies) established by or under law made by Parliament in accordance with the provisions of the respective legislations.*

⁴ *Audit of the accounts of corporations (not being companies) established by or under law made by the State Legislature at the request of the Governor.*

⁵ *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.*

⁶ *Audit of (i) all 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.*

After completion of audit, Inspection Reports containing audit findings are issued to the heads of the Departments. The Departments are requested to furnish replies to the audit findings within one month of receipt of the Inspection Reports. Whenever replies are received, audit findings are either settled or further action for compliance is advised. Important audit observations arising out of these Inspection Reports are processed for inclusion in the Audit Reports which are submitted to the Governor of the State under Article 151 of the Constitution of India. During 2014-15, 214 units of various Departments/Organisations under the Economic Sector were audited and 235 Inspection Reports (including 36 of previous year and excluding 15 which were issued in 2015-16) containing 714 Paragraphs were issued.

1.6 Response to audit

1.6.1 Compliance Audit Observations and Performance Audit

Nine compliance audit observations and one Performance Audit report on 'Development of Pisciculture in the State' were forwarded to the Additional Chief Secretaries/Principal Secretaries/Secretaries of the Departments concerned (between June and September 2015) with the request to send their responses. Departmental replies in respect of six compliance audit observations issued during the year 2015-16 have been received. The replies have been incorporated in the Audit Report wherever applicable.

1.6.2 Follow-up on Audit Reports

With a view to ensuring accountability of the executive in respect of the issues dealt with in the Audit Reports, the Public Accounts Committee (PAC) directed that the Department concerned should furnish remedial Action Taken Notes (ATNs) on the recommendations of PAC relating to the paragraphs contained in the Audit Reports within the time frame as may be prescribed by the PAC. Audit reviewed the outstanding ATNs as of 31 August 2015 on the paragraphs included in the Report of the Comptroller and Auditor General of India, Economic Sector, Government of West Bengal and found that the Departments did not submit ATNs pertaining to 23 audit paragraphs (including five for which initial ATNs were not satisfactory) discussed by the PAC.

1.6.3 Outstanding replies to Inspection Reports

The Accountant General (Economic and Revenue Sector Audit), West Bengal arranges to conduct periodical inspections of the Government Departments to test check transactions and verify maintenance of important accounts and other records as prescribed in the rules and procedures. These inspections are followed up with Inspection Reports (IRs) incorporating irregularities detected during the inspection and not settled on the spot, which are issued to the heads of the offices inspected with copies to the next higher authorities for taking prompt corrective actions. The heads of the offices/Government are required to promptly comply with observations contained in the IRs, rectify defects and omissions and report compliance through replies. Serious financial irregularities are reported to the heads of the Departments and the Government.

Inspection Reports issued upto 31 August 2015 were reviewed and it was found that 1621 paragraphs relating to 573 IRs remained outstanding at the end of August 2015 (*Appendix- 1.3*). The large pendency of IRs, due to non-receipt of replies, was indicative of the fact that the heads of the offices and the heads of the Departments did not initiate appropriate and adequate action to rectify defects, omissions and irregularities pointed out by Audit in the IRs.

1.7 Significant Audit Observations

Performance Audit on ‘Development of Pisciculture in the State’

Pisciculture is one of the important economic activities of the State. Department of Fisheries, Aquaculture, Aquatic Resources & Fishing Harbours (Department) is responsible for activities in fishery sector in the State. The State contributes about 16.5 *per cent* of fish production and 40 *per cent* of fish seed production of the country. The contribution of fisheries sector to the Net Domestic Product of the State was 2.35 *per cent* during the year 2014-15. In 2014-15, actual fish production was 16.17 lakh MT which was about 52 *per cent* of the total potential. Significant audit findings of the Performance Audit are as follows:

- With regard to steps taken to develop pisciculture, the Department did not have updated database of water bodies, reliable estimates of production and policy to drive fish production. The database of water bodies had not been revised since 1976.
- Utilisation of beels/baors and reservoirs was only 50 and 11 *per cent* respectively. Rivers, canals and estuaries were not utilised for pisciculture at all.
- Steps taken for expansion of pisciculture like ensuring optimum utilisation of water bodies, setting up of fish farms and supply of quality fish seed was inadequate.
- The certificates of accreditation were issued to only 108 out of 621 private hatcheries in the State due to failure of the Department to make accreditation of hatcheries mandatory.
- Harmful chemicals like formalin were widely used by fish traders in lieu of ice during transportation and selling of fish to extend the shelf life of fish.
- The existing rules did not provide any means for restricting the quantity of capture/over-fishing in marine fisheries. Number of registered fishing boats including trawlers was increasing over the years resulting in low productivity and posing threat to biodiversity.
- There was acute shortage of various field level officials responsible for implementation/monitoring. These hampered the implementation and monitoring of fishery related works.
- The Department did not monitor functioning of the farms which were engaged in shrimp culture and discharged waste water into the tidal canals, violating guidelines of the Coastal Aquaculture Authority.

(Chapter 2)

Compliance Audit

Significant audit observations are given below:

- Consumer Affairs Department engaged Puja organisers arbitrarily for participation in consumer awareness programme during puja festivals and failed to ensure proper execution through proper monitoring and supervision which resulted in irregular expenditure of ₹ 2.83 crore.

(Paragraph 3.2)

- Public Works, Irrigation and Waterways and Animal Resources Development Departments failed to avail exemption of Service Tax due to failure in applying revised provisions of the Finance Act 1994 resulting in avoidable expenditure of ₹ 2.53 crore.

(Paragraph 3.4)

- Lack of co-ordination between Public Works Department (PWD) and Kolkata Metropolitan Development Authority (KMDA) coupled with injudicious decision of PWD in taking up strengthening work when the construction of the elevated corridor on the same stretch had already been taken up by KMDA, resulted in wasteful expenditure of ₹ 3.36 crore.

(Paragraph 3.7)

- **Audit of 'Reconstruction, remodelling and improvement of embankments in Sunderban area damaged by severe cyclone Aila'**

Audit examined the progress of the project implementation during the last six years (2009-10 to 2014-15). Audit noticed that objectives set for the project were not completed even after lapse of five years leaving the entire coastal zone susceptible to further breach. The key findings of audit are summarized as follows:

- GoI and the State released ₹ 525.75 crore and ₹ 111.25 crore respectively. As of March 2015, ₹ 193.64 crore was utilised after completing only 16 per cent and one per cent of the targets in respect of procurement of land and reconstruction of embankments respectively.
- As of March 2015, I&WD took up reconstruction of 45.196 km of embankments on only 1036.14 acres out of total 2336.85 acres of land already in possession. I&WD, however, failed to commence the re-construction of embankments in the remaining land of 1300.71 acres due to failure in timely implementation of rehabilitation and compensation packages.
- The rehabilitation package was finalised almost three years after commencement of the land acquisition process leading to resistance from the occupiers who refused to vacate the land without any rehabilitation package. Administrative lapses in processing the LA cases by the L&LRD also delayed acquisition of land. These two factors complicated the land acquisition process and hampered implementation of the project.
- Poor execution of the project also led to abnormal delay and loss of government revenue.

(Paragraph 3.8)

• **Audit of ‘Allowance of higher rates in different construction works’**

Audit covering 26 Public Works and Public Works (Roads) divisions were undertaken between March 2014 and June 2015 with a view to assess whether the rates of the tendered items were in compliance with the rates prescribed in the prevailing Schedule of Rates of the PW and PWRD and economy had been ensured during acceptance of the rates in the contract. The key findings of audit are summarised as follows:

- Higher rate of mechanical piling⁷ was applied in three building works though the works were executed with manual piling. This resulted in extra expenditure of ₹ 1.36 crore.
- In respect of two road works, allowance of rates of bituminous item of higher grade despite procurement of lower grade bitumen resulted in extra expenditure of ₹ 11.06 lakh.
- Economy was not maintained in selection of the variety of bitumen and also for allowance of longer road carriage. These resulted in extra expenditure of ₹ 1.79 crore.

(Paragraph 3.9)

⁷ *Mechanical piling is done using hydraulic rig machine and generally used in case of rocky/hard soil and in case of bigger diameter and higher depth boring.*

Chapter 2

Performance Audit

*Performance Audit on
Development of Pisciculture in the State*

Chapter 2: Performance Audit

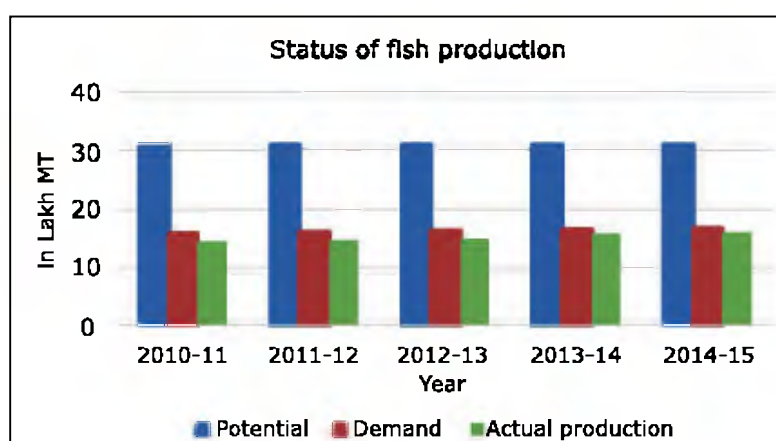
Department of Fisheries, Aquaculture, Aquatic Resources & Fishing Harbours

Development of Pisciculture in the State

2.1 Introduction

Pisciculture is an important economic activity of the State which has 8.16 lakh hectare (ha) of different inland water resources⁸ and 158 km long coast line spread over three⁹ coastal districts. The fishery sector is broadly classified into inland and marine sectors. The State contributes about 16.5 per cent of fish production and 40 per cent of fish seed production of the entire country¹⁰. The contribution of fisheries sector to the Net Domestic Product of the State was 2.35 per cent during the year 2014-15.

The Status of fish production against potential and demand in West Bengal during the last five years is depicted in the chart below:



(Source: Departmental data)

In 2014 - 15 actual fish production was 16.17 lakh MT which was about 52 per cent of the total potential¹¹.

2.2 Organisational Set Up

Department of Fisheries, Aquaculture, Aquatic Resources and Fishing Harbours (Department) is responsible for activities in the fishery sector¹². It is headed by a Principal Secretary and executes policies and programmes through Directorate of Fisheries (Directorate), West Bengal State Fishermen's Cooperative Federation

⁸ Like ponds, tanks, beels, baors, reservoirs, wetlands, rivers, streams, canals, brackish water farms etc.

⁹ North 24 Parganas, South 24 Parganas and Purba Medinipur

¹⁰ Annual Report of the Department, 2012-13

¹¹ Source:-Hand Book of Fisheries Statistics, 2013-14, Department of Fisheries, Directorate of Fisheries, Government of West Bengal

¹² Fishery means any activity or occupation or profession connected with rearing, culture, development, conservation, protection, exploitation, utilisation, extension, augmentation or disposal of fish, fish products and fish by-products.

Limited (BENFISH¹³), State Fisheries Development Corporation Limited (SFDC) and West Bengal Fisheries Corporation Limited (WBFC). Organisational set up is shown in *Appendix-2.1*.

2.3 Audit Objectives

The Performance Audit aimed to ascertain whether:

- Planning and steps taken by the Department to develop pisciculture were adequate and effective;
- Projects for infrastructure development in respect of production, storage, processing and marketing were implemented economically, efficiently and effectively; and
- Monitoring and internal control mechanisms were adequate and effective.

2.4 Audit Criteria

Audit criteria adopted for assessing the achievement of audit objectives were derived from:

- West Bengal Inland Fisheries Act 1984 and Rules made there under;
- West Bengal Marine Fishing Regulation Act 1993 and Rules made there under;
- Coastal Aquaculture Authority Act 2005;
- Guidelines issued by National Fisheries Development Board (NFDB);
- Rashtriya Krishi Vikas Yojana (RKVY) scheme provisions;
- Guidelines and instructions by Government of India, State Government and premier institutes working in the field of fishery sector;
- West Bengal Financial Rules and West Bengal Treasury Rules.

2.5 Scope and Methodology of Audit

The Performance Audit for the period 2010-11 to 2014-15 was carried out during February to July 2015 through test check of records maintained by the Department, Directorate, Fisheries Mapping Centre, WBFC, SFDC, BENFISH and their field offices/project offices in nine¹⁴ districts, selected through simple random sampling without replacement technique. The methodology adopted for achieving audit objectives with reference to audit criteria consisted of scrutiny of records, analysis of data with reference to audit criteria, issue of audit queries, joint site visit *etc.*

Audit objectives, criteria, scope and methodology were shared with the Department during an Entry Conference held on 28 April 2015. An Exit Conference was also held in November 2015 with the Principal Secretary of the Department and other officers wherein audit findings were discussed and views expressed by the Department were included in the report.

¹³ This is a society and is not under audit jurisdiction of this office.

¹⁴ South 24 Parganas, Purba Medinipur, Paschim Medinipur, Bankura, Purulia, Murshidabad, Nadia, Malda and Dakshin Dinajpur

Audit Findings

The factors relevant for increasing fish production in the State are more culturable water bodies, availability of quality seed and other inputs¹⁵, efficiency in production system, ecological sustainability, maintenance of biodiversity and funding. Audit noticed several deficiencies in these regards in addition to deficiencies in planning, maintenance of database, diversion of fund, utilisation of water bodies *etc.*, which are discussed in the succeeding paragraphs.

2.6 Planning

2.6.1 Lack of database for planning

Data related to all fishery resources *i.e.*, water bodies, fishermen, fish consumption, co-operatives, markets, sellers, craft and gear, industry, hatchery *etc.* are essential for policy making as well as for implementation of fishery oriented programmes¹⁶. A strong real-time and reliable database on various aspects of fisheries is essential for effective decision making. It was, however, observed that:

- The database of water bodies was not updated since 1976. The Department, with a view to identify the smaller water bodies in the State, took up (October 2009) the work “Mapping of smaller water bodies and development of Geographical Information System (GIS) based fishery Management System” under central sector scheme during 11th and 12th Five year Plan periods. Scrutiny, however, revealed that as of March 2015 the work was still ongoing. The status of different component of the scheme is given in the Table no. 2.1 below:

Table No. 2.1 : Status of Mapping of water bodies and Geographical Information System (GIS) based fishery Management System

Components of the scheme	Target coverage	Achievement
Mapping of smaller water bodies	18 districts	18 districts
Development of GIS application	-do-	12 districts
Hosting the GIS application in the web	-do-	2 districts

(Source: Records of Fishery Mapping Centre)

- The Department, with a view to prepare a total inventory of fisheries resource in the State, took up the work of ‘Complete Enumeration of Fishery Resources’ in 22 (December 2012) and 18 blocks (December 2013) out of total 341 blocks in the State at a cost of ₹ 98.68 lakh. The work was to be completed within three months from its commencement. Audit observed that the work was completed only in 33 blocks as of August 2015. Delay was stated to be mainly due to non-availability of enumerators and non-cooperation from district fisheries offices.

¹⁵ Supply of fish feed, water purifier, net *etc.* to fishermen.

¹⁶ Memo No 232-Fish/C-IV/6D-15/2014 dated 2nd February 2015

- The Department in February 2015 submitted a proposal of ₹ 22.02 crore to Ministry of Agriculture, Government of India for conducting Fishery Census-2016 during the 12th Plan period. However, the proposal was not approved till the date of audit (July 2015) .

The Department stated (December 2015) that the land records are kept with Land and Land Reforms (L&LR) Department. The Fisheries Department consults these records to reconcile them with GIS mapping. The Department also stated that the project was not completed due to shortage of funds as well as manpower. The reply needs to be seen in light of the fact that the application with regard to GIS mapping of smaller water bodies is yet to be completed.

Thus, data related to all fishery resources were not available with the Department which affected policy making as well as effective implementation of fishery oriented programmes.

2.6.2 Preparation of plans

Department did not prepare any long term comprehensive plan for development of pisciculture in the State. Scrutiny, however, revealed that Annual Plans of the State were prepared during the period 2010-15 without considering the inputs from all the districts. Records of the seven test checked districts regarding preparation of Annual Plans were shown in Table no. 2.2 below:

Table No. 2.2: Status of preparation of Annual Plans in the test checked districts

Name of district	Status of preparation of Annual Plans
Bankura, Malda, Nadia, Purba Medinipur and Purulia	No Annual Plan was prepared during 2010-15.
Murshidabad	Annual Plans were prepared for 2011-12 and 2012-13 after delay ranging between two and four months, no Annual Plan prepared for 2014-15.
Dakshin Dinajpur	Though Annual Plans for 2010-15 were stated to be prepared and submitted through e-mail, no records were furnished in support of the preparation and submission of the document.

(Source: Records from the district fisheries offices)

Thus, it is evident that inputs from the field units for preparation of Annual Plans were incomplete and as a result, the Annual Plans were a top down exercise. Moreover, the Annual Plans prepared by the Department did not have any information on specific targets and means to achieve them.

The Department stated (November 2015) that Annual Plans were prepared with the help of the Fisheries Directorate and other implementing agencies within the budgetary allocation of the Department. The reply is, however, not tenable as majority of the selected districts did not furnish any inputs to the Directorate for preparation of Annual Plans. Regarding long term plan, the Department stated that a visionary long term plan was always desirable, however, the same was not prepared by the Department exhaustively.

2.6.3 Implementation of the recommendations of the Task Force

A Special Task Force on Fisheries (Task Force) was constituted by the State Government in April 2013 to examine all issues relevant to rejuvenation of the fisheries sector and to suggest a road map for the future. The Task Force submitted its report in July 2013 and suggested Immediate Action Plan, Short-Term Action Plan and Long-Term Action Plan to ensure the integrity and expansion of fish seed and fish production. However, the Department had not issued (October 2015) any notification/Government order for implementation of the recommendations of the Task Force.

The Department stated (November 2015) that they had started implementing some recommendations of the Task Force wherever feasible. It further stated that the recommendations were visionary and suggestive and substantial funds were required for implementation of the recommendations of the Task Force in view of the present budgetary constraint of the Department. However, the fact remains that the department has not estimated the amount of funds it would require to implement the recommendations.

2.6.4 Estimation of fish production

Central Inland Fisheries Research Institute (CIFRI) at Barrackpore provides guidelines for estimations of inland fish catch. As per the guidelines, the whole State is to be divided into three strata on the basis of climate, rainfall, soil quality etc. From each stratum, 25-30 per cent of districts are to be selected for collection of information from inland water bodies classified into three Groups¹⁷. The information obtained from districts (fisheries statistics) is to be compiled by Monitoring Evaluation & Marketing Statistics (ME&MS) Wing of the Fisheries Directorate.

During the period 2010 -15, except the year 2011-12, districts were selected from only two strata and fish catch information was collected from only 50 per cent of selected districts. Audit further observed that fish catch information for water bodies falling under Group-II and Group-III were not considered. The data compiled for estimations of inland fish catch was, therefore, not complete.

Marine Fish production is estimated as per the 'Methodology for the estimation of marine fish landings in India' by Central Marine Fisheries Research Institute (CMFRI), Kochi. For collection of information regarding marine fish production, fishing harbours/landing centres are to be divided into zones¹⁸. Audit observed that the Department did not follow this methodology for estimation of marine catch in the State. Data was collected from the single Centre Zone for 6 -10 days against the norms of 16 -18 days in a month. In Purba Medinipur district only one landing centre was selected from a zone of 40 landing centres against the

¹⁷ Group I (Water bodies up to 10 ha) consisting of aqua culture pond and tanks, brackish water impoundments and Water logged areas, Group II (Water bodies above 10 ha area at full storage level) consisting of large irrigation tanks, Reservoirs and check dams, lakes and Ox bow lakes/ Meanders/Channel etc. and Group III consisting of rivers, canals, estuaries, lagoons and back waters.

¹⁸ Out of total 68 fish landing centres/harbours situated in two coastal districts of the State viz South 24 parganas and Purba Medinipur, seven major landing centres are treated as single centre zone and other 61 fish landing centres/harbours are divided into four zones.

norm of at least nine landing centres. No data was collected in Purba Medinipur district after October 2014. In South 24 Parganas district, the same landing centres were selected repeatedly in deviation to the methodology. ME&MS Wing stated (July 2015) that due to shortage of manpower *etc.*, estimations could not be done as per guidelines.

Deviations from guidelines to estimate fish production raises doubt about the validity of the entire exercise of estimation of fish production. Further this may also have an impact on the quality of plans made for augmentation of pisciculture in the State.

2.7 Financial Management

Sound financial management ensures availability and utilisation of funds in time and expenditure in conformity with the financial rules, regulations and orders. Scrutiny revealed that there were persistent savings, non-surrender of savings, parking of fund in Local Fund (LF) Account, delay in utilisation of fund and diversion of fund as discussed in following paragraphs:

2.7.1 Budgetary support *vis-à-vis* actual expenditure

Budget provision *vis-a-vis* expenditure of the Department during 2010 -15 is as under the Table no. 2.3:

Table No. 2.3 : Year-wise total grant *vis-à-vis* expenditure

(₹ in crore)

Year	Revenue				Capital			
	Total Grant	Expenditure	Saving(-) Excess(+)	Percentage of Savings/ Excess	Total Grant	Expenditure	Saving(-) Excess(+)	Percentage of Savings/ Excess
2010-11	135.12	136.07	(+) 0.94	1	69.53	47.78	(-) 21.75	31
2011-12	172.27	144.67	(-) 27.60	16	76.36	64.07	(-) 12.29	16
2012-13	219.29	128.80	(-) 90.49	41	67.01	51.29	(-) 15.72	23
2013-14	238.05	157.55	(-) 80.50	34	58.65	30.47	(-) 28.18	48
2014-15	247.14	206.86	(-) 40.28	16	66.05	43.32	(-) 22.73	34
Total	1011.87	773.95			337.60	236.93		

(Source: Appropriation Accounts)

From the above table it is observed that:

- The Department expended ₹ 773.95 crore and ₹ 236.93 crore against the budget provision of ₹ 1011.87 crore and ₹ 337.60 crore under Revenue and Capital heads respectively during the last five years. There was persistent savings under revenue and capital heads (except in 2010-11). Savings under the revenue head ranged from 16 to 41 *per cent* whereas savings under the capital heads ranged from 16 to 48 *per cent* which indicated unrealistic budgeting. Reasons for savings were not furnished to audit though called for. As per Appropriation Accounts, Department did not surrender such savings except in the year 2010-11. The Department did not provide any reason for non-surrender of savings.
- During 2010-11, revenue expenditure exceeded the grant by ₹ 94.69 lakh, the excess was yet to be regularised.

2.7.2 Utilisation of fund transferred to Local Fund Deposit Account of Fish Farmers Development Agency (FFDA)

West Bengal Treasury Rules 2005 (WBTR) (Rules 4.004) *inter alia* stipulated that no money should be drawn from the Consolidated Fund unless it is required for immediate disbursement and the money should be spent for the purpose for which it was provided in the Appropriation Act.

For implementation of different schemes in a district, Department places funds with Chief Executive Officer (CEO) of FFDA of the district. CEO withdraws fund from the Government Account through transfer credit to its Local Fund (LF) account which is outside Government Account. While transferring the fund to LF accounts, the amount was booked as expenditure in the Government Account. Audit observed that ₹ 94.86 crore remained unutilised in LF accounts as of March 2015 as shown in the Table no. 2.4 below for a long period in violation of the WBTR.

Table No. 2.4 : Age analysis of fund kept in LF account by FFDA

(₹ in lakh)

Year	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	Total
Balance fund	0.76	5.10	17.92	234.67	272.24	351.76	1918.89	6684.51	9485.85

(Source: Compiled from balance fund statements obtained from CEO/FFDA of selected districts)

The Directorate admitted the fact and stated (August 2015) that fund meant for different schemes under FFDA remained unutilised for considerable period due to delay in selection of site and beneficiaries.

2.7.3 Diversion of fund

According to Marine Fisheries Census 2010 conducted by CMFRI, Kochi for West Bengal, there are total 833 habitations in 188¹⁹ marine fishing Gram Panchayats in four districts²⁰ of the State. Test check of records revealed that the Department diverted ₹ 13.27 crore meant for development of infrastructural facilities in marine fishing villages to non-marine villages/areas. Further, ₹ 2.08 crore related to development of infrastructure in inland fishing villages was diverted to 35 works in three municipalities viz. Kamarhati, Krishnanagar and Egra which had no fishing village. These instances of diversion of fund would have an impact on development of pisciculture in the State.

2.8 Development of Pisciculture

2.8.1 Pisciculture through utilisation of available water bodies

The goal for the fisheries sector for the 11th Five year Plan is “Strengthening of rural and urban economy through sustained piscicultural development” which means more production by bringing in more water areas under intensive pisciculture, diversification of activities, value addition, processing, more infrastructural development and exploring the means for earning more revenue

¹⁹ South 24 Parganas-68, North 24 Parganas- 30, Howrah -23 and Purba Medinipur-67

²⁰ South 24 Parganas, North 24 Parganas, Howrah and Purba Medinipur

for the State. Approach to 12th Five year Plan of the Department also aims at exploiting all available water resources in the State for pisciculture development at the optimum level. The State has 8.16 lakh hectare (ha) of different inland water resources which consists of impounded²¹ water system and open²² water system. During the period of audit, utilisation of water resources for fishing increased from 3.32 lakh ha in March 2010 to 3.49 lakh ha in March 2015. Utilisation of beels and baors²³ and reservoirs was 50 and 11 *per cent* respectively whereas rivers, canals and estuaries were not utilised for pisciculture, as of March 2015. Audit noticed following deficiencies in utilisation of available water bodies.

2.8.1.1 Utilisation of beels and baors

There are about 150 beels and baors in the State, covering an area of 42000 ha. In addition to their role in ensuring environmental sustainability and providing habitat for various flora and fauna, these beels form important fishery resources for the State. The beels are connected with their adjacent rivers through natural waterways and channels, but siltation of linking channels gradually led to stoppage of the natural flow of water from river to the beels. To increase the production of fish, during 2010-15, the Department took up desiltation of only four beels (out of total of 150 beels) at a cost of ₹ 61.13 crore. Audit, however, observed that even after incurring such huge expenditure, fish production from these beels was much below the projected production as detailed in the Table no. 2.5 below.

Table No. 2.5 : Status of fish production after dredging against projected production

Name of the beel	Date of completion of work	Production before dredging (MT)	Projected production as per DPR (MT)	Production after dredging (MT)
Kulia beel	June 2009	16.415	82.075	21.710
Gazna beel	June 2010	15.979	160.000	13.988
Amdah beel	September 2011	25.555	258.704	22.840
Palda beel	October 2011	15.5865	Not available	16.989
Total		73.5355		75.527

(Source: Records of BENFISH)

Reasons for such short production were stated to be shortage of nets, boats, withdrawal of water from beel for cultivation *etc.*

2.8.1.2 Utilisation of reservoirs

As per National Fishery Development Board (NFDB) guidelines²⁴, annual average productivity of reservoirs can be increased to 100-500 kg per ha through stocking of fingerlings²⁵. Departmental records revealed that annual fish production from reservoirs was only 57 kg to 67 kg per ha during 2010-15. The reasons for such low production were due to their depth, non-uniform contour, distance from the fisher folk habitations *etc.* Audit observed that to increase productivity of the reservoirs and rivers, the Department stocked only 21.64 lakh fingerlings

²¹ Tanks/ponds, beels & baors of 3.94 lakh ha

²² River, Reservoirs, canals and estuaries of 4.22 lakh ha

²³ A baor is an ox bow lake. A beel is usually a depression or topographic low. Beels are smaller than baors.

²⁴ Guidelines for Fisheries Development in Reservoirs

²⁵ A very young fish of the size of a human finger (greater than 100 mm)

in reservoirs and rivers during the period 2010-14. This was in deviation from NFDB guidelines which specified minimum requirement of 5.61 crore fingerlings for reservoirs only. NFDB also specified the use of cage culture²⁶ to increase productivity which was also not introduced to increase productivity.

2.8.1.3 Utilisation of Government water bodies

As per Handbook of Fisheries Statistics 2013-14, there were 1181 Government water bodies²⁷ (area having five acre and above) under five Departments²⁸, over 28610 ha in the State. As most of these water bodies were not being utilised for fisheries, Fisheries Department decided (August 2014) that all Government Departments having water bodies under them should practise pisciculture by Department itself or through lease²⁹. Fisheries Department was to ensure supply of quality fish seeds and provide other inputs including technical assistance for pisciculture in these water bodies. It was observed that out of 1181 Government water bodies, only 393 water bodies were leased out to fishermen co-operative societies/fish production groups for pisciculture. Status of utilisation of remaining 788 Government water bodies for pisciculture was not available with the Fisheries Department.

Thus, although the 12th Five year Plan aimed at exploiting all available water resources in the State for pisciculture development at the optimum level, the State was unable to utilise its water optimally to increase fish production.

2.8.2 Development of water area through FFDA

To augment fish production/productivity as well as putting sustained efforts on development of Pond Fisheries, Jhora Fisheries and Ornamental Fisheries, schemes under Fish Farmer Development Agencies (FFDA) was brought (1980-81) under Centrally Sponsored Scheme with funding 75:25 as Central and State share. Against the target of development of 9391 ha of impounded water area for pisciculture under 'Development of Aquaculture under FFDA Programme' during 2010-15, actual achievement was only 4650.26 ha. Reasons for shortfall in achievement was attributed by the Department to setting of higher targets, selection of ineligible beneficiaries, non-sanctioning of loan by banks in favour of sponsored beneficiaries *etc.* However, the fact remains that the targets and selection of beneficiaries were made by the Directorate itself.

2.8.3 Operation of Government fish farm

Government fish farms play an important role in introduction of new technology, production of quality seeds and fish. Out of 29 fish seed farms/fish farms under the control of the Department, 15 farms were being operated by the Department itself (12 by SFDC³⁰ and three by Directorate), 10 fish farms/fish seed farms

²⁶ Rearing of fish in an enclosure, which permits water exchange and waste removal into the surrounding water.

²⁷ Water bodies under the control of different departments of the Government of West Bengal

²⁸ Fisheries, Irrigation and Waterways, Land and Land Reforms, Agriculture and Refugee Relief and Rehabilitation

²⁹ In terms of L&LR Rule

³⁰ State Fisheries Development Corporation

were leased out to private societies and the remaining four farms were not in operation. Audit noticed following shortcomings in utilisation of fish farms:

2.8.3.1 Utilisation of fish farms by SFDC

Audit observed that during 2010-15, Department released ₹ 32.88 crore to SFDC for pisciculture, renovation of ponds and construction of hatcheries against which ₹ 23.19 crore was expended and the balance amount of ₹ 9.69 crore was lying with SFDC as of March 2015. Test check of records of nine³¹ farms revealed that against overall annual target of fish production between 1319.55 MT and 1923.50 MT, actual production ranged between 962.12 MT and 1362 MT during the period 2010-15. As a result, there was short production of fish (3065.49 MT) by these fish farms during 2010-15. Project-in-charge of the farms stated that reasons for shortfall in actual production against target were harvesting of small size fish, siltation of ponds, lower water level, shortage of manpower, non-availability of seeds in proper time, less release of fish seed in the pond, deficiency in water inlet and outlet system, poaching *etc.* Thus, SFDC failed to remove deficiencies and meet production targets despite expenditure of ₹ 23.19 crore.

2.8.3.2 Non-operational Government farms

Test check of two non-operational fish seed farms (Basanti and Joypur) revealed that Basanti Fish Seed Farm (area 12 ha) was encroached upon by local people since 2004. Department's attempt (May 2010) to lease out the farm to a fishermen's society failed due to encroachment and the farm remained non-operational. ADF, Purulia incurred a sum of ₹ 69.18 lakh under RKVY (2010-11) for development of the Joypur fish seed farm which had been inoperative since 1996-97. This included setting up of an endangered fish hatchery in the farm. In spite of expenditure of ₹ 69.18 lakh, the farm remained non-operational (October 2015) for want of manpower and funds for operation of the farm. Thus, Department failed to utilise these two farms for fish seed production.

The Department accepted (December 2015) the audit observation.

2.8.4 Production and supply of quality fish seed

Availability of quality fish seed is very important for increasing fish production and also for export. Fish seed is produced in hatcheries. Departmental records revealed that fish seed production in the State had increased from 13453 million to 16717 million during 2010-15. However, Audit observed following lacunae of the Department in production of quality fish seed:

2.8.4.1 Setting up Certification & Accreditation Centre

Government of India issued (November 2010) guidelines for setting up fish seed certification and accreditation centre in the states. The guidelines also stipulated setting up an Accreditation Body at the apex level, consisting of five members

³¹ *Alampore, Alampore (UNDP), Digha, Frazerganj, Goltala, Henry Island-A, Henry Island-B, Krishnabandh and Nalban*

including Chairman, inland fisheries expert, marine fisheries expert, representative of fish seed trade and a member secretary. The Accreditation Body was to be supported by an effective fish seed law and was required to prepare a detailed manual on brood stock selection/maintenance, seed production practices and testing procedures through expert groups.

Department set up (September 2013) a Seed Certification & Accreditation Committee³² for issue of Certificate of Accreditation to hatcheries opting for certification. Certificates are to be issued by the Committee on the basis of minimum infrastructure³³ of the hatcheries which approached the Committee for accreditation. Audit observed that no fish seed law was framed as of October 2015. No representative of fish seed trade was included in the committee in violation of the guideline. Audit further observed that no manual was prepared on brood stock selection/maintenance, seed production practices and testing procedures through expert groups as mandated in the guidelines.

It was observed that certificates of accreditation were issued to only 108, out of 621 private hatcheries in the State due to failure of the Department to make accreditation of hatcheries mandatory. Although the system of accreditation is applicable to both government and private seed production units, no certificate was issued to any government hatcheries, which should have been a priority. As such, the government failed to effectively put in place a system for ensuring quality of fish seeds.

2.8.4.2 Setting up and functioning of hatcheries of endangered fish species

The Department took (2010-11) the work of construction of three³⁴ new hatcheries for endangered fish species under RKVY at an estimated cost of



Damaged Hatchery at Junput



Damaged fish hatchery at Joypur

₹ 42.18 lakh. Scrutiny of records related to two test checked hatcheries—one at Government Fish Technological Station (GFTS), Junput and another at Joypur Fish Farm, Purulia revealed that though expenditure of ₹ 24.13 lakh had been

³² Chairman- Additional Director of Fisheries (Technical), Member Secretary- Joint Director of Fisheries (ME&MS), Member- Director Joint of Fisheries (Hq), Member- Deputy Director of Concerned Zone, Member- one nominated member from the "West Bengal University of Animal and Fisheries Science"

³³ Overhead tank, quality water, seed production capacity, Brooder's Tank, Nursery Tank, Laboratory etc.

³⁴ At Junput, Purulia and Coochbehar

incurred, both were lying in damaged condition. Concerned ADFs stated (August 2015 and July 2015) that the hatchery at Junput could not be used due to defects in construction and the hatchery at Joypur was lying idle due to lack of manpower in the fish seed farm. No action was taken till June 2015 to make these hatcheries functional. Thus, the objectives of the production of seeds of endangered fish species could not be achieved in spite of expenditure of ₹ 24.13 lakh.

2.8.5 Production and supply of quality fish feed

Fish nutrition has advanced with the development of new and balanced commercial feeds that promote optimal growth and health of fish. Fish feed is produced by West Bengal Dairy and Poultry Development Corporation (WBD&PDC) and some private agencies. Against annual requirement of 50000 MT fish and prawn feed in State, actual production from WBD&PDC was 7000 MT and 6000 MT from private agencies. Gap in demand of 37000 MT was met from import of fish feed from other States. Audit observed following deficiencies with regard to fish feed production in the State:

2.8.5.1 Construction and utilisation of feed plants

Feed plant at Kanti Ganga Beel

Department decided to set up a fish feed plant³⁵ (capacity one ton per day) at an estimated cost of ₹ 67.47 lakh in September 2011 under RKVY (2010-11). Audit noticed that in spite of expenditure of ₹ 17.80 lakh on construction of a godown (in June 2012) and a work shed (in June 2014) for the feed plant, the feed plant could not be made operational as of March 2015. The concerned ADF stated (March 2015) that the plant could not be made operational due to non-provision of the required 11 KWV electric line in the estimate. As a result, the plant could not be made operational even after four years of sanction and fund of ₹ 49.67 lakh³⁶ was lying idle in the LF Account of FFDA.

Fish feed mills at Junput

Department constructed (2010) a fish feed mill³⁷ of capacity 25 tonnes per month in the campus of Government Fish Technological Station (GFTS) Junput under RKVY (2008-09) at a cost of ₹ 13 lakh. The mill was to be operated by a local fishermen's co-operative society for one year under Departmental supervision and thereafter, the mill was to be independently operated by the cooperative society. Audit observed that the mill was handed over (February 2011) to a women's co-operative society for operation after a year. During inspection of office of ADF (GFTS), Junput (May 2015), Audit noticed that the mill was lying in abandoned condition and records related to operational performance was not available in ADF office. ADF (GFTS), Junput stated that the responsibility to run the mill rested with the co-operative society and no information regarding output of the mill was available. The reply is not tenable as the mill was created out of government funds and thus, the Department should have reviewed its utilisation on a regular basis.

³⁵ *Kanti Ganga Beel in Murshidabad district*

³⁶ *Machineries: ₹ 24.99 lakh, electrification work: ₹ 4.37 lakh, recurring expenditure: ₹ 18.56 lakh and others: ₹ 1.75 lakh*

³⁷ *Plant for production of fish feed*

Procurement and supply of fish feed

To encourage fish farmers to use fish feed for enhancement of production and productivity, Department decided (May 2014) to procure feed centrally through SFDC which engaged a private agency (September 2014) for supply of fish feed. As of August 2015, SFDC had paid ₹ 21.57 crore to the agency for supply of fish feed of 6019.69 MT.

Directorate instructed (September 2014) all Zonal Dy. Directors of Fisheries to collect two samples of feed supplied by the agency from each district to check and verify composition of feed supplied. As of May 2015, only 14 feed samples were collected from five districts. These were tested by Central Inland Fisheries Research Institute, Barrackpore. As per test reports, percentage of protein contents in feed samples ranged between 17.18 and 25.51 against standard of 28-30. Further, percentage of fat contents ranged between 1.16 and 2.49 against the standard of four to eight. It was observed that till date (August 2015), the Department had not informed the results of the tests to SFDC, despite the fish feed not meeting standard specified in the NIT. It was also observed that the agency continued supplying this feed even after the test results (August 2015) not conforming to the standard.

Further as per the supply order, fish feed should last a maximum period of 6 months (*i.e.* 180 days). During site visits with Departmental staff, Audit observed that “best before 120 days from the date of manufacture” was written on each fish feed packets without mentioning manufacturing dates. Thus, not only was fish feed supplied with lesser shelf life, but the actual life of the supplied fish feed could also not be determined in the absence of date of manufacture being stamped on the fish feed packets.

Audit further observed that of 119.38 MT fish feed out of 165.375 MT fish feed supplied (between October and November 2014) to three Government Fish Farms had expired and was lying in godowns of these farms as of May 2015. Reason for non-utilisation of feed in time and supply of feed in excess of actual requirement were not on records.

The Department stated (November 2015) that actual protein content of the fish feed was as per the norms and the growth of fish was reported to be good and healthy, however, protein content in the feed was found to be lower in the test reports due to presence of moisture in the sample. The reply is, however, not tenable as moisture content of the feed sample was lower than the prescribed percentage in the test reports.

2.8.6 Implementation of schemes for expansion of pisciculture

With a view to increase fish production, Department undertook different schemes during 2010-15 like culture of monosex tilapia, distribution of minikits³⁸ to fish farmers having water bodies (area below 1 ha), aquaculture through integrated approach, composite fish culture *etc.* Audit, however, observed that these schemes were not taken up in planned manner and were discontinued after one or two

³⁸ Containing fish feed, lime and fish seed

years, as discussed in the succeeding paragraphs. Reasons for discontinuation of the scheme were not available in records.

2.8.6.1 Model project on culture of Monosex Tilapia

Monosex (male) Tilapia is a hardy, fast growing species which is disease resistant, has tolerance for poor water quality and reaches marketable size in a short time. Department took up (2010-11) 'Model project on culture of Monosex Tilapia' under RKVY to popularise Monosex Tilapia culture in and around Kolkata urban area, especially where waste water fish farming was practised.

Department sanctioned (December 2010) funds amounting to ₹ 35 lakh for implementation of 10 units³⁹ (unit cost ₹ 3.5 lakh each) in four⁴⁰ districts. However, in violation of the guidelines, four units of tilapia culture were implemented in fresh water in Purba Medinipur district.

The Department stated that they implemented tilapia culture in fresh water to show the result of Monosex Tilapia production in fresh water and the result was good and encouraging. The reply is, however, not acceptable as the objective of the project to popularise Monosex Tilapia culture in waste water was frustrated due to implementation of tilapia culture in fresh water.

2.8.6.2 Renovation of Kulia beel

To increase the productivity of Kulia beel, the Department took up (2013-14) renovation and up-gradation⁴¹ of the beel at an estimated cost of ₹ 1.10⁴² crore under RKVY. The work of re-excavation was awarded (January 2014) to a contractor at a tendered cost of ₹ 64.70 lakh for completion within 90 days. The concerned agency abandoned (November 2014) the work after completion of only 50 *per cent* of the work (the contractor was paid ₹ 29.99 lakh). During joint site visit⁴³ (March 2015) of the beel, Audit noticed that the entire surface area of the beel was covered with submerged/floating weeds which resulted in non production of fish during 2014-15. Thus, even after incurring expenditure of ₹ 59.53 lakh⁴⁴, the beel could not be put to use for production of fish.

2.8.6.3 Composite fish culture

Department formulated "Composite Fish Culture" scheme for economic upliftment of tribal people in which inputs like fish seed, fish feed, lime *etc.* along with training were to be provided to tribal fishermen. During 2010-15, Department incurred ₹ six crore for implementation of the scheme in the

³⁹ *The scheme for implantation was broken up into parts called units and each unit can be a beneficiary like government farm, cooperative society etc.*

⁴⁰ *North 24 Parganas-2 units, South 24 Parganas-3 units, Purba Medinipur-4 units and Jalpaiguri-1 unit*

⁴¹ *For saving the Kulia beel, development of scientific beel-fishery, enhancing its fish yielding capacity and enhancing the experimental efficacy.*

⁴² *Excavation work - ₹ 64.73 lakh and up-gradation work - ₹ 45.73 lakh*

⁴³ *Conducted by the Deputy Director of Fisheries, FFRTC, the Senior Audit Officer and Assistant Audit Officers of the Performance Audit Team*

⁴⁴ *Including expenditure of ₹ 29.54 lakh on fish landing platform, watcher sheds, maintenance of godown etc.*

State. As per the scheme guidelines, the culture period was to be nine months and targeted fish production was 720 kg per beneficiary.

During 2011-12, expenditure of ₹ 99.82 lakh was incurred in 10 districts covering 337 beneficiaries. From the available records, Audit observed that fish production fell short of the target⁴⁵ in respect of 121 beneficiaries out of total 141 beneficiaries in six districts⁴⁶. As per report of ADF, Bankura, main reasons for short production was seasonal nature of ponds selected as these ponds had effective water retention capacity only for six months. The reply of the ADF is not tenable in view of the fact that at the time of selection of beneficiary, availability of water during the period of culture (nine months) in the pond was not considered.

2.8.7 Research Activities

According to the 11th Five year Plan, vision for the fishery sector includes “Strengthening of research and development activities for bringing in qualitative improvement in the culture of species with the object of attaining increase of productivity with reduction in cost without compromising with quality for competing in the domestic as well as in the international markets”. In this context, audit examined the two research institutes viz. ‘Fresh water Fisheries Research and Training Centre (FFRTC)’, Kulia and ‘Aquatic Research & Health Management Centre’, Pailan under the Directorate. FFRTC was established for research/experiment on fresh water fisheries. Aquatic Research & Health Management Centre was established to provide extension support and services to fish farmers towards soil water analysis, disease diagnosis and remedial measures *etc.*

2.8.7.1 Experimental work at FFRTC

FFRTC, Kulia campus was used for experimental fish farming, culture of different fish species along with conservation of the endangered fish species. Deputy Director of Fisheries, FFRTC stated (July 2015) that no research project was taken up during the period of 2010-15 due to shortage of manpower, uneven bottom ponds, siltation of ponds, lack of infrastructural facilities *etc.* Audit, however, observed that 22 personnel including four Assistant Research Officers were posted in FFRTC against total sanctioned strength of 40 (including five assistant research officers). The Department did not take any action to remove the bottlenecks and facilitate research and utilise the research infrastructure meaningfully. Also, in the absence of research being conducted in FFRTC, the un-utilised manpower was not deployed to Pailan Research Centre, where research work was hampered due to non availability of research scholars, as discussed in the succeeding paragraph.

2.8.7.2 Research works at Pailan Research Centre

Pailan Research Centre took up (2009-10) a research project ‘Impact of climate change on marine and coastal fish production of the State and options for

⁴⁵ Actual fish production was upto 200 kg for 15 beneficiaries, in between 201 kg and 500 kg for 87 beneficiaries and in between 501 kg and 700 kg for 19 beneficiaries and production data of remaining.

⁴⁶ Bankura, Birbhum, Coochbehar, Jalpaiguri, Malda and North 24 Parganas

adaptive measures' at a cost of ₹ 10.10 lakh under funding from the State Plan. Objectives of the research project were to assess changes in commercially important fish catch, migration route/breeding ground of Hilsa fish and to suggest adaptation/mitigation measures to cope with the effects of climate change, besides proposing alternative livelihood measures for coastal fishermen *etc.* Audit observed that only ₹ 5.29 lakh was incurred (during 2009-11) on the research work as the temporary contractual research scholar engaged for the job had left midway. The Department, however, did not engage any research scholar to complete the research work, instead it abandoned (November 2012) the project. The Centre in charge stated (June 2015) that data collected from field survey had been compiled and kept in the office. The reply is not tenable as the research project was terminated without achievement of the objectives.

2.8.8 Implementation of welfare scheme for fishermen

National Scheme for the Welfare of Fishermen provides for welfare of fishermen by ensuring minimum social security to the fishermen in the event of occurrence of accident while fishing, along with relief measures during the lean season. Audit noticed several deficiencies in its implementation, as discussed below:

2.8.8.1 Group Accident Insurance for Active Fishermen

GoI introduced (2006-07) "Group Accident Insurance for Active Fishermen" for insurance cover of ₹ 1 lakh⁴⁷ in case of death and ₹ 0.50 lakh⁴⁸ in case of permanent disability to licensed/identified/registered fishermen. Annual premium of ₹ 28 per head was to be shared by Centre and State equally. Department entrusted responsibility for implementation of the scheme to the West Bengal State Fishermen's Co-operative Federation Ltd (BENFISH)⁴⁹ after identification of fishermen. During the period 2010-15, BENFISH received ₹ 44.80 lakh per year from Department for payment of insurance premium. In this regard, audit noticed the following:

- BENFISH selected United India Insurance Company Limited (UIICL) without any market survey or invitation of tenders. Annual premium was fixed at ₹ 28 per fishermen and 1.6 lakh fishermen were covered during 2010-14. In 2014-15, Central Government conducted open tender in which Oriental Insurance Company offered ₹ 20.27 per fisherman as premium which was reduced to ₹ 20.22 per fisherman, after negotiation by BENFISH, thus extending the coverage to 2.22 lakh fishermen. Thus, if the competitive rate had been obtained earlier (during 2010-14), more fishermen could have been covered.
- Fishermen population of the State was approximately 29 lakh. However, Department did not have any database of the above population. Even the database of the 1.6 lakh to 2.22 lakh fishermen covered under insurance during 2010-15 was not maintained, in

⁴⁷ ₹ two lakh from the year 2014-15

⁴⁸ ₹ one lakh from the year 2014-15

⁴⁹ An organisation under the Department of Fisheries

the absence of which, it was not possible to authenticate beneficiaries. Department accepted (August 2015) the audit observation.

- According to extant Rules any claim for insurance was to be settled within 45 days from the date of submission of claim. During 2010-15, BENFISH raised 130 claims with the Insurance Company against which only 49 cases were settled. Audit noticed that 32, 5, 4 and 40 claim cases relating to 2011-12, 2012-13, 2013-14 and 2014-15 respectively remained unsettled, reasons for which were not on record.

2.8.8.2 Saving-cum-relief Scheme

Saving-cum-Relief (SCR) Scheme is a centrally sponsored welfare scheme to provide sustenance to active fishermen during lean/ban period of three months. Active, below poverty line marine fishermen, of age below 60 years who were members of fisheries cooperative societies and did not possess any mechanized fishing boat were eligible for receiving benefits under the scheme. Selected beneficiaries were to deposit ₹ 75 per month in savings account of post office/bank during the eight fishing months with State and Central Government depositing an equal amount in savings account of each beneficiary. The accumulated amount of ₹ 1800 was to be paid to each beneficiary in three equal installments during the lean/ban period. In 2011-12, State and Central Government released a further ₹ 1.20 crore to BENFISH for distribution to 10000 fishermen during the year. Audit observed the following irregularities:

- During 2010-15, BENFISH disbursed ₹ 1.15 crore among 10559 beneficiaries leaving a balance of ₹ 1.07 crore undisbursed as of March 2015. BENFISH could not provide details/basis of selection of 10559 fishermen who benefited under the scheme. Thus, genuineness of the fishermen selected could not be ascertained in audit.
- Audit observed that none of the 2503 beneficiaries under ADF/Contai had deposited their contribution for any month in violation of conditions⁵⁰ of administrative approval. Information in this regard was not made available to audit for ADF/Diamond harbour who disbursed relief amounts to the remaining beneficiaries. Thus, BENFISH distributed ₹ 1.15 crore between 2010-11 and 2014-15 to all these 10559 beneficiaries without ensuring deposit of the contribution by them.
- Audit observed that BENFISH had received (February 2012) funds from the Central Government and submitted (May 2012) utilisation certificate of the entire amount, although ₹ 1.07 crore remained undisbursed till March 2015.

As such, the welfare schemes for fishermen suffered from infirmities relating to selection, lack of matching deposits and poor financial planning.

⁵⁰ The conditions of the administrative approval also stipulated that in case of defaults of fishermen in payment of contribution, the Government's matching grant will be limited to the number of months for which he has actually subscribed.

The Department stated (December 2015) that compilation of fresh list of beneficiaries is in progress based on the Government of India guidelines. The problems of collecting the beneficiaries' contribution will be streamlined after compilation of the list of beneficiaries under this Scheme.

2.9 Development of Infrastructure

Creation and regular maintenance of infrastructure like fishing harbours, fish landing centres, laboratories, fish markets, training centres, fish processing plants, ice plants, cold storages *etc.* are essential for development of pisciculture. Prior to creation of any infrastructure, assessment of its requirement, preparation of feasibility report, selection of site *etc.* are to be completed for optimum utilisation of scarce financial resources. However, Audit observed the following deficiencies in respect of creation and utilisation of infrastructure related to development of pisciculture.

2.9.1 Construction and utilisation of fishing harbours

To provide safe landing of fish catch and berthing facilities for the fishing fleet, infrastructure facilities like fishing harbours and fish landing centres⁵¹ are constructed. Fish harbours also include facilities like auction hall, radio communication station, boat repairing shed/dry dock, net mending shed, ice plants *etc.* Annual Plans (2010-11 and 2011-12) of Department had set a target for construction of five new fishing harbours, but construction of not even a single fishing harbour was taken up as of July 2015. Reasons for not taking up construction of new harbours were not available on record. Audit conducted (April and July 2015) joint physical inspections⁵² of all the six⁵³ existing fishing harbours and observed the following:

- Audit observed that though auction sheds were constructed in all the six harbours, facilities were not utilised. This was due to the fact that two fish markets already existed near the harbours and were frequented by fishermen from all six harbours. As such, the boat owners unloaded fish in these six harbours but did not use constructed auction sheds.
- Jetty of Sultanpur fishing harbour constructed in February 2001 was damaged in October 2010 which hampered the operation of the harbour. Consequently, petrol pump, packing room, auction rooms, net making yards are not in use for fishing purpose. The Department did not take any action to repair the damage. As a result, livelihood of 13000 fishermen dependent on this harbour was hampered.
- Audit noticed that ice plants in Digha, Shankarpur, Petuaghat, Kakdwip and Frazerganj fishing harbours operated at 23, 60, 23, 50 and 56 *per cent* of capacity respectively. Harbour officers attributed under performance of ice plants due to the fact that the rates were not competitive. Fishermen resorted to buying ice from

⁵¹ *Fish landing centres are comparatively smaller facilities for landing of catch from traditional fishing crafts*

⁵² *Conducted jointly by audit team, Special officer and Accounts officers of the Harbours or Harbour-in-charge.*

⁵³ *Shankarpur- phase-I and II, Petuaghat, Sultanpur, Kakdwip and Frazerganj*

private ice suppliers due to credit and discount facilities offered by these suppliers. Thus, without assessing the feasibility, Department constructed the ice plants, which were being used at a reduced capacity.

- Audit observed that boat repairing facility or dry docking facility at Frazerganj was not in operation since 2009-10 as BENFISH did not undertake repair work. BENFISH stated that the dry dock was damaged during dredging of the adjoining creek.



Figure : Dilapidated dry dock at Frazerganj

Thus, in absence of regular maintenance and upkeep, various facilities created in the harbours were not utilised optimally to cater to the need of the fishermen. The Department accepted (December 2015) the audit findings.

2.9.2 Construction and utilisation of fish markets

Domestic markets play a very crucial role in the development of fisheries sector in the country. Apart from ensuring nutritional and food security, it also helps in minimising post-catch losses, increase revenue and enhance employment opportunities.

2.9.2.1 Construction and utilisation of Fish and Ornamental Fish Markets

With the objective of creating infrastructure for sale/export of fish, BENFISH constructed (between January 2011 and August 2013) seven market complexes⁵⁴ for fish/ornamental fish at a cost of ₹ 24.60 crore in seven districts. Scrutiny of records and joint site visit with the Departmental officer revealed that all the seven completed fish markets were lying idle as of July 2015 due to lack of demand. Audit observed that BENFISH had not undertaken any feasibility studies or survey to assess demand before constructing the market. This resulted in unfruitful expenditure of ₹ 24.60 crore.

Audit further observed that to facilitate marketing of ornamental fish, nine marketing outlets were constructed in nine districts⁵⁵ under RKVY at an aggregate cost of ₹ 54 lakh. However, in five test checked districts⁵⁶ these markets were not being utilised. Audit observed that these marketing outlets were constructed within the campus of district offices without ascertaining the demand for construction of such outlets in office campus.

⁵⁴ Nalban at Kolkata, Raiganj (Uttar Dinajpur), Malda (Malda), Lalgola and Berhampur (Murshidabad), Bagula (Nadia), Sabang (Paschim Medinipur)

⁵⁵ Birbhum, Dakshin Dinajpur, Darjeeling, Hooghly, Murshidabad, Nadia, North 24 Parganas, Purba Medinipur and Paschim Medinipur.

⁵⁶ Purba Medinipur, Paschim Medinipur, Nadia, Murshidabad and Dakshin Dinajpur

The Department stated (December 2015) that in future, efforts would be taken to find suitable places in vicinity of the existing markets to avoid such problems.

2.9.2.2 Construction and utilisation of Fish Seed Market

WBFC constructed two fish seed markets at Rajendrapur, North 24 Parganas and at Sinhati, Bankura. While the fish seed market in Rajendrapur was operating, the market at Sinhati was not in operation. The market at Sinhati was constructed (January 2014) at a cost of ₹ 10.65 crore and handed over (May 2014) to a co-operative society for its operation and maintenance. Audit observed (May 2015) that even after passage of one year from the date of handing over, the market remained unutilized as local fishermen did not come to the market to conduct business. Audit observed that the Department constructed the fish seed markets without assessing the need for it. This resulted in unfruitful expenditure of ₹ 10.65 crore.

Thus, all the fish markets constructed by the Department were lying unutilised, leading to wastage of scarce government resources.

2.9.3 Measures to ensure quality of fish catch

Water and soil quality conditions affect overall health conditions and growth of fish. Although facilities for analysis of physical and chemical parameters of water and soil were available with Departmental district laboratories and block level laboratory cum training centres, these laboratories were not equipped to check parameters like presence of chemical preservatives in fish, quality of fish produced in sewage fed fisheries, quality of fish feed *etc.* Further, infrastructure like landing centres, regular inspections to prevent use of harmful chemicals to preserve fish *etc.* were not in place to ensure health of consumers of fish.

2.9.3.1 Check on quality of fish reared in municipal sewage/water

As per Guidelines issued by GoI, quality of fish reared in municipal sewage/water should be assessed to ensure that such fish do not pose any health hazards. In the State, 4253 ha of sewage fed water area is used for production of 2700 MT of fish annually, which is consumed in the State.

A study report⁵⁷ published in 2012 pointed out higher concentration of metals like copper, lead, zinc and cadmium in the fish cultured in waste water in shallow ponds in East Kolkata Wetlands. This is a significant health hazard as these metals can cause diseases and affect human health. During 2010-15, 3631.35 MT fish was produced by two sewage fed fisheries of SFDC. However, it was observed that no quality testing was done by SFDC prior to selling these fishes in wholesale markets for human consumption to check whether these fishes were safe for human consumption. As a result, health of unwary consumers of fish reared in these sewage waters could be compromised.

2.9.3.2 Use of harmful chemical for preservation of fish

Harmful chemicals like formalin (Formaldehyde which is a cancer causing chemical) are widely used by fish traders in lieu of ice during transportation

⁵⁷ Conducted by Paulumi Maiti and Samar Banerjee (*International Journal of Scientific and Research Publications, Volume-2, issue-6, June 2012 ISSN 2250-3153*)

and selling of fish to extend the shelf life of fish. Regular consumption of formalin-laced fish increases chance of malignancy and other health hazards.

A committee under the chairmanship of Additional Director of Fisheries (Tech) was formed (February 2014) to visit fish markets in and around Kolkata at random on a regular basis and collect fish samples for testing of presence of any chemicals used for the purpose of preservation of fish. Test report was to be submitted to the Director of Fisheries within seven days from the date of collection of the sample. Scrutiny of records revealed that upto April 2015, only one sample was collected by the Committee but the results of test were not available on record.

The Department stated that the matter was related to the Department of Health and Hygiene and that it did not have any records to show how chemicals acted upon human bodies and their metabolism. The reply is, however, not tenable as the Department itself formed a committee for regular testing of presence of any chemicals used for the purpose of preservation of fish.

2.9.3.3 Unhygienic condition of fish landing and drying centres

Fish landing and drying centres (khuties) serves as secondary fish landing centres and fish drying centres. As per NFDB guidelines, due to poor sanitary and hygienic conditions there is substantial reduction in quality of the fish landed. Provision of clean and sanitary building with ancillary facilities like potable water and ice, fly-proofing arrangements and chilled storage at fishing harbours are essential requirements to maintain quality and safety requirements for the fish landed. Marine fish suffer from contamination of pathogenic bacteria⁵⁸ due to their natural habitats, unhygienic handling practices, time lag between fish catch, icing and proper preservation, use of contaminated ice, use of poor quality water for washing, poor hygiene of the market place, lack of maintenance of cold chain *etc.* There are 53 khuties in the State. Marine fishermen assemble at these centres every year from July to March for fish catching/drying activities. Scrutiny revealed that most of khuties lacked basic amenities for providing hygienic condition of fish as detailed below:

Scrutiny of records revealed that in most of the khuties there were no arrangements for cleaning and washing fish after bringing to the centres. Further, in absence of any permanent structures, improved drying method could not be adopted. Joint site visit conducted (May 2015) with the Fishery Extension Officer (Marine) of four khuties⁵⁹ in the district of Purba Medinipur. In absence of these basic amenities, fish were being dried on sandy beach in unhygienic way which resulted decomposition. This could affect the quality of fish available to the consumer.

⁵⁸ As per research paper ISSN:2319-8753, "Management Strategies for Minimising the Incidence of Pathogenic Bacteria in Seafood at Kolkata Fish Market" published in *International Journal of Innovative Research in Science, Engineering and Technology*, Vol-1, Issue-1 November 2012

⁵⁹ Chawasuli No.1, Dadanpatrabar (Kharpai), New Jaldha and Tajpur Jaldha

2.9.3.4 PCR Laboratory at Contai

White Spot Syndrome Virus (WSSV) is a major disease which has the potential to infect cultured prawn and result in 100 per cent mortality of the entire population within three to 10 days. Polymerase Chain Reaction (PCR) is a test used for detection of WSSV infected seed. The Department sanctioned (March 2007) setting up of a PCR testing laboratory in the Digha Prawn Hatchery. The laboratory was later (February 2010) shifted to the campus of Meen Bhawan, Contai citing demand of prawn farmers for this test. Audit observed that laboratory equipments/kits worth ₹ 5.47 lakh were procured (between January 2009 and July 2011) but were not installed (May 2015) and were lying in packed/unusable condition. This was due to lack of expertise to handle/install equipments, shortage of space, non-procurement of all necessary equipments and chemicals *etc.* As a result, the objective of setting up of a PCR lab at Contai for helping prawn farmers could not be achieved.

2.10 Environment sustainability issues

Accelerated pace of human interventions and unplanned development of aquaculture led to adverse impact on the fisheries resources as well as environment as a whole. To draw the economic, social and nutritional benefits from fisheries and aquaculture in a sustainable manner, it is essential to adopt effective regulatory framework, eco-friendly fishing and aquaculture practices.

2.10.1 Absence of permit system for checking over exploitation of inshore area

As per Guidelines issued by GoI⁶⁰, licensing and registration of motorised boats should be made mandatory to curb unchecked growth of such craft and rent should be fixed on such registered boats in accordance to the types of boats and gear, and average anticipated fish catch per boat per day. Bottom trawling destroys the sea bed resulting in ecological devastation⁶¹.

Marine fisheries in the State are regulated by West Bengal Marine Fishing Regulation Act 1993. The existing Act did not provide any means like issue of permits for restricting the number of traditional craft and limiting the quantity of capture to check over-fishing in a particular zone. As per records of the Department, unplanned fishing in the coastal areas (upto a maximum distance of 50-75 kms from the shore line) and its over exploitation has resulted in a low yield (from 1.82 lakh MT in 2011-12 to 1.79 lakh MT in 2014-15) for the last several years. Scrutiny also revealed that number of registered fishing boats including trawlers had increased over the years from 5895 in 2011-12 to 12415 in 2014-15. There was no system in place to regulate the amount of catch as well as species of fishes caught. Thus, in the absence of any provision in the Act to control and regulate marine fishing, it remains unabated, posing threats to biodiversity.

⁶⁰ *for framing a legislation on inland fisheries and aquaculture for their sustainable development and management inventory.*

⁶¹ *According to "The Status of the Marine Fisheries of West Bengal Coast of the Northern Bay of Bengal and its Management Options: A Review (March 2015)" by Sachinandan Dutta, Kunal Chakraborty and Sugata Hazra.*

2.11 Monitoring and internal control mechanism

Monitoring at various levels of governance provides assurance of reliability of reporting. Further, internal controls enable the Department to identify the key problem areas, constraints and managerial needs for improvement in policy formulation, allocation of resources and setting of performance standards. The following deficiencies in monitoring were observed in Audit:

2.11.1 Monitoring and Evaluation of schemes

The overall objective of Department is to enhance fish and fish seed production through distribution of inputs and creation of infrastructure along with implementation of welfare schemes to fish farmers. Audit, however, noticed that the Department did not evaluate the impact of any scheme/program/initiative. For supervision and monitoring various schemes of Directorate and their evaluation, ME&MS Wing was created under Directorate which, however, remained engaged only in the compilation of statistics.

2.11.2 Inadequate manpower for monitoring and surveillance

Performance of any organisation and efficient implementation of programmes depends on availability of qualified and trained manpower. Scrutiny of records of the Directorate revealed that there were vacancies in key posts. Audit observed that there was acute shortage of Fishery Extension Officer (FEOs), Fishery Development Assistants and Fishery Field Assistant responsible in the field for implementation/monitoring. FEOs posted under Block Development Officer, in addition to their normal duties had to perform various work of Block Office which hampered the implementation and monitoring of fishery related works. In reply to audit query, concerned ADF stated that vacancies in the post of Block FEOs were hampering implementation of schemes, supervision, monitoring and enforcement of regulations, liaison work with the local Panchayat bodies, interaction with farmers at the time of crisis *etc.*

2.11.3 Non-maintenance of Log books of fishing boats

As per the West Bengal Marine Fishing Regulation Rules 1995 (amended in 1998), every fishing vessel shall, before starting voyage, enlist its particulars in Master Log Book to be maintained by the Fishermen Associations in all harbours/landing centres in the prescribed format. Audit, however, observed that no log books were maintained at test checked Shankarpur and Petuaghat Fishing Harbours which depicts deficiency in the system of monitoring of movement of fishing boats and their fishing operations.

2.11.4 Monitoring of brackish water farms

As per guidelines of the Department and the Coastal Aquaculture Authority (CAA), Department was to monitor stocking density, inappropriate and excess use of chemicals, waste water management, maintenance of the prescribed distance between two brackish water farms *etc.* to check environmental hazards associated with these water farms. Fish producers of brackish water

aquaculture are also required to obtain a certificate of registration from Coastal Aquaculture Authority which remains valid for a period of five years from the date of issue. A majority of these farms are situated near tidal canals and their branches and fishermen siphon saline water from tidal canals for shrimp culture. Waste water from farms is also discharged into the same canals. This method of water exchange enhances the risk of viral propagation, destruction of ecology and is the prime reason for disease outbreak.

As per the records of ADF (Brackish water), Contai, number of brackish water farms increased in Purba Medinipur District due to conversion of agricultural fields into brackish water fish farms, but without obtaining the required permission. It was observed that out of 1562 brackish water fish producers in two test checked districts, only 678 farms (486.35 ha) had valid CAA registration and the remaining 884 (573.63 ha) farms were in operation without any registration which points to the deficiencies in monitoring and functioning of brackish water farms. This does not take into account those farms which have not sought licences. Thus, lack of monitoring and supervision regarding existence of such farms poses great risks to health and sustainability of fish species.

2.12 Conclusion

With regard to steps taken to develop pisciculture, Department did not have updated database of water bodies, reliable estimates of production and policy to drive fish production. Steps taken for expansion of pisciculture like ensuring optimum utilization of water bodies, setting up of fish farms and supply of quality fish seed was inadequate. Specific schemes taken up by the Government for expansion of pisciculture were ineffective. The schemes did not meet their objectives and funding on them was rendered wasteful. Implementation of welfare scheme for fishermen was also poor with no details about selection of beneficiaries, poor fund utilisation and violation of norms. With regard to creation of infrastructure, no new harbours were constructed and there was poor maintenance of existing infrastructure. Fish markets constructed at considerable cost were lying unutilised. Infrastructure for testing was inadequate which posed danger to fish survival as well as posed health hazards to consumers. With regard to monitoring, Department did not carry out monitoring/evaluation of schemes to assess effectiveness on fish production. It had totally inadequate manpower for monitoring and surveillance at the field level, impacting effectiveness. Departmental staff did not monitor fishing of banned species/periods, fishing operation by illegal fishing boats, use of banned fishing gears/nets *etc.* Fish reared in brackish water farms were not regularly tested for levels of harmful metals. As such, the Department did not adequately achieve its objective of development of pisciculture in the State.

2.13 Recommendations

- Department should ensure that its water resources are optimally utilised for production of fish through renovation of beels, stocking of fingerlings and cage culture in open water system, pisciculture through FFDA and leasing out of Government fish farms.

- Department should strengthen the system of accreditation for ensuring availability of quality fish seed.
- Department should conduct demand survey and feasibility study prior to construction of infrastructure and should ensure utilisation of idle infrastructure by removing existing constraints.
- Government should ensure regular monitoring and testing of fish grown in brackish water to ensure that they do not pose any health risks to consumers.
- The government should put in place a licencing system to regulate deep sea fish trawling as per GoI guidelines.

Chapter 3

Compliance Audit

Chapter 3: Compliance Audit

TRANSPORT DEPARTMENT

3.1 *Wasteful expenditure*

Sanctioning of building plan for a Technology Park along with a Garment Park by HRBC without obtaining approval of the Board resulted in wasteful expenditure of ₹ 3.41 crore on building plan sanction and consultancy fees.

With a view to develop software for information technology industry and to set up an organised ready-made garment stitching and manufacturing unit, Hooghly River Bridge Commissioners (HRBC) prepared a building plan through a Consultant Architect engaged in August 2006. The building plan prepared by the Architect included three towers for Technology Park and one tower for Garment Park with total floor area of 719979.30 square feet. Of these, HRBC could only construct the Garment Park with total built up area of 269972 square feet by December 2012 at a cost of ₹ 72.53 crore.

Audit scrutiny revealed that initially the board of HRBC had decided (December 2005) to set up only the Garment Park, for which a feasibility study was conducted in August 2006. Audit, however, noticed that HRBC prepared building plan of Technology Park along with Garment Park, without approval of the board and without conducting any feasibility study for the Technology Park. HRBC paid ₹ 3.84 crore as Building Plan sanction fee (including ₹ 2.34 crore for Technology Park) to Howrah Municipal Corporation (HMC) and ₹ 2.57 crore as Consultancy Fee (including ₹ 1.07 crore for Technology Park) to the Consultant Architect. The approved plan had expired in March 2011 but construction of Technology Park was not taken up. The area earmarked for the Technology Park is now being used as bus stand along with parking space.

In reply, HRBC stated (March 2015) that the building plan of Technology Park along with Garment Park was sanctioned by HMC with the idea that the Technology Park will be constructed within the same premises of the Garment Park in 'Phase II'.

However, there was no mention of Phase II in the Administrative Approval of the project. Sanctioning of the combined building plan in anticipation of a future construction without any approval of the board thus cannot be justified. Further, sanction for building plan could have been obtained phase-wise as per provision of the Municipal Rules.

Thus, injudicious decision and poor planning of HRBC in obtaining sanction of the combined building plan resulted in wasteful expenditure of ₹ 3.41 crore.

The matter was reported to the Department in June 2015, reply was yet to be received.

CONSUMER AFFAIRS DEPARTMENT

3.2 Irregular expenditure

Department arbitrarily engaged puja organisers for participation in consumer awareness programme during puja festivals and failed to ensure proper execution through proper monitoring and supervision which resulted in irregular expenditure of ₹ 2.83 crore.

Consumer Protection Act 1986 read with Consumer Protection Rules 1987 stipulates creation of wide-spread public awareness of consumer rights and interests mainly by organising seminars and programmes at prominent public places like schools, colleges, markets, publication and distribution of leaflets, pamphlets, banners and hoardings, besides advertising through leading newspapers, periodicals and electronic media. Consumer Affairs Department is responsible for protection of the consumers' interest through various consumer awareness programmes.

Till the year 2010-11, consumer awareness programmes were being organised through Non-Government Organisations (NGOs) and Voluntary Consumer Organisations (VCOs). However, in the year 2011-12 the Department itself decided to participate at various puja mandaps for promotion of consumer awareness through setting up of stalls, display of banners and distribution of leaflets during puja festivals. The Regional Offices (ROs) were made responsible for successful implementation of the awareness programme through effective monitoring and close liaison with the puja organisers. Accordingly, 2320 puja organisers were engaged during 2011-12 to 2014-15 for setting up of stalls, display of banners and distribution of leaflets. An aggregate amount of ₹ 2.83 crore was paid to these puja organisers for taking part in the consumer awareness programme during puja festivals.

Scrutiny of the records of the Department of Consumer Affairs along with five test checked ROs⁶² revealed the following:

➤ ***Selection of clubs without policy framework***

Till 2010-11, consumer awareness programmes were conducted with the involvement of NGOs/VCOs. Information and Cultural Affairs Department (I&CAD) was also engaged for display of messages on consumer awareness at public places. No funds were given to these organisations and I&CAD for participation in consumer awareness programmes and display of messages except the cost of printing and mounting/demounting of hoardings/banners. Scrutiny, however, revealed that from 2011-12, puja organisers were involved and paid varied amount (₹ 2000 to ₹ 50000) for participation in consumer awareness programme. Audit noticed that applications were submitted directly to the

⁶² Kolkata (ESRO), Kolkata (North), Kolkata (South), Barrackpur and Bankura

Minister-In-Charge by the puja organisers and selection was made without fixing any criteria.

In reply to audit queries, the Department stated (January 2015) that footfalls and location of the clubs were considered for payment of differential amount and they were aware about the footfalls. The Department, however, failed to produce any evidence in support of their reply.

➤ ***Absence of effective monitoring, supervision and verification of claims***

The Directorate issued (June 2012 and September 2012) guidelines to its field offices regarding monitoring, supervision and verification of claims by the respective Regional Offices. Audit observed the following irregularities:

- As per the guidelines, a Consumer Welfare Officer (CWO) was to be deployed at the stalls during the puja days to monitor the activities pertaining to consumer awareness at the stalls, take photographs of stalls and monitor the smooth distribution of leaflets and also interact with the pandal hoppers during these days. Claims of the puja organisers were to be passed only on a certificate by CWO in bills that the work was done satisfactorily. Scrutiny, however, revealed that the ROs did not maintain any record in support of deployment and monitoring of the programme by CWOs. In reply, ROs accepted the audit observation and stated (January/March 2015) that the CWOs were directed verbally regarding their assignments in the programmes. It was also stated that due to inadequate manpower, it was not possible to effectively monitor the awareness programme organised through a huge number of puja organisers. Thus, the claims of the puja organisers were passed without ensuring actual execution of the awareness programme by the puja organisers.
- The guidelines also stipulated submission of documentary evidence such as photographs of stalls *etc.* along with the bills. In test checked ROs, however, audit noticed that there were no such attached photographs. As a result, audit could not verify the actual exhibition of the banners *etc.*
- The guidelines further stated that return of display materials like banners issued to the organisers was to be ensured and certified on the bill before payment. The Department issued banners and leaflets worth ₹ 19.41 lakh to the puja organisers. Audit, however, noticed that certificates regarding return of banners worth ₹ 8.74 lakh were not available on the bills. ROs also did not maintain any stock register for display materials. As a result, Department could not ensure whether the display materials were actually issued, displayed as well as returned in absence of proper stock records.

The Department in reply stated (September 2015) that henceforth the ROs were being asked to follow the guidelines, preserve the documents and maintain the stock of display materials properly for production of the same to audit.

Thus, the Department arbitrarily engaged puja organisers for participation in consumer awareness programme during puja festivals and failed to ensure proper execution through proper monitoring and supervision which resulted in irregular expenditure of ₹ 2.83 crore.

PUBLIC WORKS (ROADS) DEPARTMENT

3.3 Avoidable expenditure

The Department, in violation of IRC guidelines laid an extra layer of bituminous items in the revised scope of a road work which resulted in extra expenditure of ₹ 13.05 crore.

Indian Roads Congress (IRC⁶³) guidelines⁶⁴ for designing roads stipulate that thickness of road should be designed on the basis of CBR⁶⁵ value of the sub-grade and projected traffic volume⁶⁶ (to be determined through traffic census) during the design life of the road.

Superintending Engineer, State Highway Circle-I (SE/SHC-I), Public Works (Roads) Department awarded (June 2012) the road improvement work⁶⁷ of Kolkata-Basanti Road to a contractor at a cost of ₹ 31.32 crore for completion by June 2013. The estimated cost was revised in August 2013 to ₹ 49.73 crore due to change in the scope of work. The work was completed in October 2013 at this cost.

Audit noticed that in the original estimate, the bituminous specification (75 mm BM⁶⁸ and 25 mm BC⁶⁹) of the road was determined on the basis of traffic survey conducted (September 2011) at two locations - one within the stretch of 0.00 to 16.00 kms and another within the stretch of 60.00 to 86.00 kms. Subsequently, in consideration of increased traffic in the first 20 km stretch of the road based on a traffic census (September 2012) at 5 km point, the Department felt the need for revision of the scope of work. Accordingly, it was decided to widen the portion of the road in the first 16 kms from projected seven metres to 10 metres. The stretches from 20 kms to 29 kms and 60 kms to 86 kms were decided not to be widened as the existing road width was considered sufficient to cater to the traffic density. The entire road stretches were, however, strengthened with higher specifications (50 mm BM, 75 mm DBM⁷⁰ and 40 mm BC).

Audit observed that in the revised scope of work the entire road stretches were strengthened with an additional bituminous layer of 50 mm more than what is required as per the IRC guidelines at a cost of ₹ 13.05 crore. The Department, in reply, stated (July 2015) that higher specification of bituminous layers was provided in consideration of increased traffic in the first 20 km and also by conducting traffic census at the five and 72 km point.

⁶³ The Indian Roads Congress (IRC) is the Apex Body of Highway Engineers in the country. It issues guidelines which are updated annually.

⁶⁴ IRC 37 2001.

⁶⁵ California Bearing Ratio is the parameter for evaluation of subgrade strength of soil.

⁶⁶ Expressed in million standard axles (msa) and ESAL (Equivalent Standard Axle Load).

⁶⁷ Improvement of riding quality from 0 kmp to 29 kmp and widening and strengthening from 60 kmp to 86 kmp (excepting 16 kmp to 19.3 kmp)

⁶⁸ Bituminous Macadam

⁶⁹ Bituminous Concrete

⁷⁰ Dense Bituminous Macadam

The reply is, however, not acceptable as on the basis of the traffic census report furnished by the Department, higher specifications were not called for as per the IRC specification. Thus, the Department, in violation of IRC guidelines, laid an extra layer of bituminous items in the revised scope of a road work which resulted in extra expenditure of ₹ 13.05 crore⁷¹.

PUBLIC WORKS, IRRIGATION AND WATERWAYS AND ANIMAL RESOURCES DEVELOPMENT DEPARTMENTS

3.4 Avoidable expenditure

Public Works, Irrigation and Waterways and Animal Resources Development Departments failed to avail exemption of Service Tax (ST) due to failure in applying revised provisions of the Finance Act 1994 resulting in avoidable expenditure of ₹ 2.53 crore.

As per Finance Act 1994 (Section 68 of Chapter V), every person/organisation providing taxable service to any person/organisation shall pay Service Tax (ST) at prescribed rates in such a manner and within such period as may be prescribed. As per the Act, the service provider collects the ST from the recipient of services and remits the same to the appropriate head of the Government of India. With effect from July 2012, services provided⁷² to Government or a local authority had been excluded from the list of taxable services.

Audit scrutiny of 11⁷³ electrical divisions of Public Works Department (PWD), one division⁷⁴ of Irrigation and Waterways Department (I&WD) and one Autonomous Body⁷⁵ under Animal Resources Development Department (ARDD) revealed that the Departments continued paying ST to the service providers for services provided by them though the services were exempted with effect from July 2012. The details are as under:

- 11 electrical divisions paid ₹ 0.83 crore as ST during July 2012 to February 2015 to 306 agencies for providing services of installation and maintenance of electrical equipment in Government buildings used for public purposes like hospitals, educational institutions, offices *etc.* though ST was exempted during that period. Further, the divisions also did not ensure production of any documents by the agencies in support of remittance of ST to the appropriate head of account before passing of the bills. In reply, 10 divisions accepted (January to April 2015) the audit observation. One division was yet (May 2015) to submit any reply.

⁷¹ ₹ 9.18 crore + ₹ 3.87 crore

⁷² Construction, erection, commissioning, installation, completion, fitting out, repair, maintenance or alteration of a civil structure like canal, dam or other irrigation or any other for non-industrial or non-commercial use, works. Services of general insurance provided to Government was also exempted from the taxable list.

⁷³ South Kolkata Health, Kolkata, Central Kolkata Health, Bidhannagar, Bardhaman, North Kolkata Health, Paschim Medinipur, West Kolkata, Jalpaiguri, Darjeeling, Malda Electrical Divisions

⁷⁴ Teesta Canal Hq Division

⁷⁵ Paschim Banga Go-Sampad Bikash Sanstha (PBGSSBS)

- Executive Engineer (EE) Teesta Canal Headquarter Division, under I&WD, engaged (November 2010) a service provider for “design, project management, preparation of bill of quantities, quality control, supervision and preparation of environmental obligation report” for Teesta Barrage Project which was not taxable. The contractor was paid ₹ 9.05 crore till May 2014 which included ST of ₹ 52.18 lakh for the period from April 2012 to March 2014. In reply, I&WD stated that the services provided by a project management consultant were not included in the list of exempted services and ST was paid as per the terms of the agreement. The reply is, however, factually incorrect in view of the fact that the service provided by the consultant was a part of the work which was excluded from the ST.
- Livestock Insurance Scheme is a Government of India aided scheme being implemented by Paschim Banga Go-Sampad Bikash Sanstha (PBG SBS) with the objective to provide protection mechanism to the cattle owners against any eventual loss of their animals. Scrutiny revealed that PBG SBS under ARDD paid ₹ 10.47 crore as premium on livestock insurance to different insurance companies from July 2012 to January 2015 which include ST of ₹ 1.18 crore which was not payable. On this being pointed out by audit, PBG SBS asked (June 2015) the Insurance Company to refund the entire amount of ST if the same had not been deposited to the appropriate Government Account or submit the copy of the tax paid certificate if it had been deposited.

Non-implementation of revised provisions of the Finance Act, 1994 by the above three Departments had resulted in avoidable expenditure of ₹ 2.53 crore.

CONSUMER AFFAIRS DEPARTMENT

3.5 Misutilisation of GoI fund

Consumer Affairs Department misutilised ₹ 1.18 crore and kept the balance fund of ₹ 0.57 crore unspent for more than five years without enforcing standards of weights & measures in the State.

Consumer Affairs Department (CAD) is responsible to establish and enforce standards of weights and measures as per the Legal Metrology Act 2009 read with West Bengal Legal Metrology (Enforcement) Rules 2011 for protection of the consumer’s interest. The laboratories viz. Working Standard Laboratory (WSL)⁷⁶ and Secondary Standard Laboratory (SSL)⁷⁷ are responsible for calibration/stamping/verification of weights and measures. As per the West Bengal Legal Metrology (Enforcement) Rules, 2011, every Working Standard kept in WSL is to be verified annually by SSL. There are only two SSLs⁷⁸ for verification of 113 WSLs in the State.

⁷⁶ WSL means set of standard weight or measure which is made or manufactured by or on behalf of the Central Government or State Government for the verification of any standard weight or measure, other than national prototype, reference standard or secondary standard.

⁷⁷ SSL means set of standard weight or measure which is made or manufactured by or on behalf of the Central Government or State Government for the verification of any working standard.

⁷⁸ Kankurgachi and Siliguri

Ministry of Consumer Affairs, Food and Public Distribution, Government of India (GoI) sanctioned (January 2010) ₹ 1.75 crore under Grant-in-aid for strengthening weights and measures infrastructure in the State by constructing seven new laboratories at the rate of ₹ 25 lakh each under the condition that the laboratory building may be newly constructed/purchased outright by the State Government.

Audit scrutiny revealed that GoI accepted the proposals of the Department (July 2012 and January 2014) to construct four laboratories (two SSL and two WSL) in the office premises of the Controller of Legal Metrology (CLM) at Kankurgachi and one SSL by merging two WSL at Netaji National Institute of Consumer Education (NNICE) at Chinsurah. As of June 2015, no new laboratory was created out of GoI fund and audit observed the following irregularities in utilisation of the fund:

- CAD utilised the GoI fund of ₹ 1.00 crore on renovation of the office premises of CLM at Kankurgachi. The construction work included vertical extension of one floor for conference room, renovation of the chamber of the Minister-In-Charge and the chamber of the CLM with air conditioning machines and installation of lift which were not in conformity with the stipulated purpose of the government grant. CAD, however, furnished (July 2013) Utilisation Certificate (UC) to GoI stating that ₹ 1.00 crore had been utilised for the purpose of construction of two WSL and two SSL which was factually incorrect. Joint physical verification (January 2015) with audit team and CLM revealed that one SSL which was earlier functioning on the 3rd floor of the directorate office was shifted to the ground floor to minimise vibration effect and no new WSL/SSL was constructed.
- CAD allotted ₹ 0.49 crore (November 2014) to Controller of Legal Metrology (CLM) for purchase of furniture and laboratory instruments at the proposed SSL at NNICE, Chinsurah which is yet (May 2015) to be utilised. Audit, however, observed that purchase of laboratory instruments was not within the scope of the sanction of the GoI.
- Scrutiny further revealed that the Department, in disregard to the purposes of the Grant-in-aid, spent (March 2010) ₹ 0.18 crore on installation of kiosk, purchase of photocopier and furniture in the NNICE at Chinsurah without the approval of the GoI.

Thus, CAD utilized ₹ 1.18 crore⁷⁹ for the purposes other than those stipulated in the sanction of GoI and kept the balance fund of ₹ 0.57 crore unspent, due to which the Department failed to meet the statutory obligations of annual verifications of the weights and measures of WSL as per the Act/Rules. Audit noticed that during the last five years the SSL at Kankurgachi had carried out only 85 annual verifications and SSL, Siliguri had not done any verification at all against the target of 565 verifications in five years of all 113 WSLs.

⁷⁹ (₹ 1.00 crore + ₹ 0.18 crore)

In reply, the Department stated (June 2015) that due to temporary dislocation for renovation of the office building at Kankurgachi, verifications could not be undertaken. In respect of SSL, Siliguri verification could not be conducted due to lack of manpower and non-working condition of the manual balance. The reply indicates that GoI fund was not effectively utilised to strengthen the weights and measures infrastructure in the State.

The Department thus misutilised ₹ 1.18 crore and kept the balance fund of ₹ 0.57 crore unspent even after five years of release of Grant-in-aid by the GoI.

TRANSPORT DEPARTMENT

3.6 Loss of interest and blockage of Government money

HRBC allowed interest free mobilisation advance beyond the prescribed limit without ascertaining feasibility of the work which resulted in loss of interest of ₹ 5.66 crore. Further, the unadjusted mobilisation advance of ₹ 2.92 crore could not be recovered even after closure of the contract.

In order to reduce traffic congestion and facilitate movement of vehicles in the busy crossing of Jessore Road and Dum Dum Road at Nagerbazar, the Transport Department decided (October 2006) to construct a two lane fly-over of 1166 metre length on Jessore Road along with a 400 metre long entry ramp on Dum Dum Road. Hooghly River Bridge Commissioners (HRBC) was engaged for implementation of the project which awarded (February 2009) the construction work to a private agency at a contract price of ₹ 101.40 crore for completion by August 2010. HRBC paid (March 2009) interest free mobilisation advance of ₹ 20.28 crore (20 per cent of total contract price) against bank guarantee for the same amount. The main fly-over on the Jessore Road portion was completed and opened to traffic in March 2012 after delay of 19 months from the scheduled date of completion. After a gap of 30 months, HRBC decided (September 2014) to close the contract without constructing an entry ramp, citing non-feasibility of undertaking various additional preconstruction works⁸⁰ and escalation of rates. As of June 2015, the contractor was paid ₹ 75.34 crore.

Though there was no provision for granting mobilisation advance in the State PWD code, the State follows the provisions of the Central Public Works Department (CPWD) Code/Manual. CPWD Works Manual 2007 provides that mobilisation advance limited to 10 per cent of tendered amount at 10 per cent simple interest per annum can be sanctioned in not less than two installments against a bank guarantee for the full amount of the advance. HRBC, however, allowed interest free mobilisation advance of ₹ 20.28 crore equivalent to 20 per cent of contract price in one installment which resulted in loss of interest of ₹ 5.66 crore. As per the contract, mobilisation advance should have been recovered from the running account bills prior to the completion of 80 per cent of the contract value. As the scope of work was subsequently reduced due to non-execution of the entry ramp, contract value was also reduced and mobilisation

⁸⁰ Felling of road-side trees, relocation of utility services etc.

advance of ₹ 2.92 crore could not be recovered as yet. Audit observed that DPR envisaged construction of the project in two phases, viz. main fly-over (1166 metre length) in phase I and entry ramp (400 metre length) in phase II. HRBC, however, awarded both the phases together, without properly assessing the feasibility of construction of phase II and paid mobilisation advance in one installment. Audit further noticed that HRBC took more than five years to reduce the scope of the contract due to non-feasibility of phase II which indicated poor planning and deficient contract management leading to blockage of government fund of ₹ 2.92 crore.

Thus, arbitrary allowance of mobilisation advance coupled with poor planning and deficient contract management resulted in loss of interest of ₹ 5.66 crore and blockage of fund of ₹ 2.92 crore.

The matter was reported to the Department in July 2015, reply was yet to be received.

PUBLIC WORKS DEPARTMENT

3.7 Wasteful expenditure

Lack of co-ordination between Public Works Department (PWD) and Kolkata Metropolitan Development Authority (KMDA) coupled with injudicious decision of PWD in taking up strengthening work when the construction of the elevated corridor on the same stretch had already been taken up by KMDA resulted in wasteful expenditure of ₹ 3.36 crore.

To provide a hassle free, fast and direct link between Jinjira Bazar and Batanagar, Government of West Bengal decided (February 2009) to initiate steps for the construction of an elevated corridor on the road stretch between 8 and 15.5 kmp under Jawaharlal Nehru National Urban Renewal Mission (JNNURM). To explore possibilities regarding its implementation, Public Works Department (PWD) issued (February 2009) an advertisement inviting expression of interest for construction of this corridor. As KMDA is the nodal agency for execution of project under JNNURM, PWD decided (March 2010) not to execute this elevated corridor project and instead requested KMDA to execute it. Government of India (GoI) approved (March 2012) the project under JNNURM and accordingly KMDA took up (January 2014) the project which was under progress as of July 2015.

Audit noticed that PWD took up (December 2013) a strengthening work on the road stretch⁸¹ at an estimated cost of ₹ 6.52 crore on which this elevated corridor project was to be constructed, just before commencement⁸² (January 2014) of the elevated corridor project by KMDA. The strengthening work was subsequently abandoned (May 2015) midway rendering the expenditure of ₹ 3.36 crore on the

⁸¹ 8.00 kmp to 8.4 kmp, 8.70 kmp to 12.50 kmp, 13.50 kmp to 15.50 kmp and 16.00 to 17.00 kmp of Budge Budge Trunk Road (BBTR)

⁸² Issue of work order

incomplete road wasteful as discussed below:

- PWD requested (March 2010) KMDA to keep PWD informed about the decisions taken by KMDA so that “there is no clash of interest between the departments”. Scrutiny, however, revealed that though the elevated corridor project was approved by the GoI in March 2012 and the work was awarded in January 2014, PWD was officially informed about the approval and commencement of the project only in February 2014 which indicated a co-ordination failure between the two Departments. PWD also did not communicate with KMDA before taking up the strengthening work.
- Audit observed that even though KMDA had informed Chief Engineer (CE), PWD about approval/commencement of the project in February 2014, PWD went ahead with the strengthening work. Instead of stopping the strengthening work (only repairing of the road had been done and major work relating to strengthening like laying of bituminous layer *etc.* had not commenced), PWD continued with the work and completed it, except for putting the topmost layer of bitumen on the road. The division continued with the road work till the CE, PWD directed to stop the work only in May 2014.

The PWD in reply stated (August 2015) that the condition of the road compelled them to take up the work for smooth traffic movement. The action, however, could not be justified as the Department could have stopped the major bituminous work when KMDA informed PWD (February 2014) about commencement of the corridor project.

Thus, lack of co-ordination between PWD and KMDA coupled with injudicious decision of PWD in taking up a strengthening work when the construction of the elevated corridor on the stretch had already been taken up by KMDA resulted in wasteful expenditure of ₹ 3.36 crore.

IRRIGATION & WATERWAYS AND LAND & LAND REFORMS DEPARTMENTS

3.8 *Reconstruction, remodelling and improvement of embankments in Sunderban area damaged by severe cyclone ‘Aila’*

3.8.1 Introduction

Sunderban area in West Bengal is a cluster of 104 islands of which about 54 are inhabited by 35.57 lakh people (as per 2001 census) and the rest are reserved forests and wild life sanctuaries. A severe cyclone ‘Aila’ hit the coastal area of Sunderban in May 2009 and breached the century-old earthen embankments causing more than 300 human casualties and destruction of about four lakh houses. The Government of India (GoI) constituted (June 2009) a Task Force (TF) to assess the damage caused by Aila and to suggest remedial measures to prevent further breaches in embankments and consequent flooding of areas. TF submitted (August 2009) their final report with recommendations for short as

well as long term measures to be implemented by Irrigation and Waterways Department (I&WD), Government of West Bengal (GoWB). While short term measures were for reconstruction, remodelling and improvement of 778 km of the worst affected embankments, long term measures were for reconstruction of remaining 2500 km embankment. Administrative Approval of the short term measures was accorded in October 2010 at a cost ₹ 5032 crore⁸³ for completion by March 2013. Detailed Project Report (DPR) for the long term measures was to be prepared within February 2010, which was not prepared as of March 2015.

3.8.2 Organisational Structure

A Project Management Unit (PMU) headed by a Chief Engineer was set up in August 2010 for management and implementation of the Project. PMU runs with three Project Directors of Superintendent Engineer rank and seven Project Managers of Executive Engineer rank.

3.8.3 Audit Objectives

The audit objectives were to evaluate whether:

- the Project was implemented as envisaged by Task Force/DPR; and
- the monitoring of the project was adequate and effective.

3.8.4 Scope and Methodology of Audit

Audit was conducted between January and March 2015 in office of the PMU and four implementing Division Offices⁸⁴. Offices of the two Special Land Acquisition Offices⁸⁵ of L&LRD responsible for land acquisition on priority basis were also selected for audit.

3.8.5 Target and Achievement

The targets in respect of procurement of land and reconstruction of embankments as per the DPR *vis-a-vis* achievements as of March 2015 are shown below in Table no. 3.1:

Table No. 3.1: Target *vis-a-vis* achievement

Description of Works	Target		Target date of completion	Achievement up to March 2015			
	Physical	Financial (₹ in crore)		Physical	Per cent	Financial (₹ in crore)	Per cent
Procurement of land (acres)	14209	876	June 2012	2336.85	16	101.86	12
Reconstruction of Embankments completed (km)	778	4245	March 2013	6.575	1	91.78	2
				Total		193.64	

(Source: Departmental records)

Scrutiny revealed that GoI and the State released ₹ 525.75 crore and ₹ 111.25 crore respectively during 2009-15 for short term measures. As of

⁸³ To be shared between GoI and GoWB in the ratio of 75:25

⁸⁴ Canals Division, Basirhat Division, Jaynagar Division and Kakdwip Division of I&WD

⁸⁵ Special LAO, North 24 Parganas and Special LAO, South 24 Parganas of L&LRD

March 2015, ₹ 193.64 crore was utilised after completing only 16 *per cent* and one *per cent* of the targets in respect of procurement of land and reconstruction of embankments respectively. Audit noticed that due to failure in utilising fund by I&WD and L&LRD, further fund was not released by GoI & GoWB.

3.8.6 Audit Findings

The Task Force recommended for reconstruction of 778 km embankments by March 2012 adopting the mission mode. However, only 6.575 km of embankment was reconstructed as of March 2015 leaving the entire area and its habitation under threat of being completely washed away if a cyclone strikes again. The reasons for poor achievement are brought out in the succeeding paragraphs:

3.8.6.1 Failure to commence re-construction of embankments

As of March 2015, I&WD took up reconstruction of 45.196 km of embankments on only 1036.14 acres out of total 2336.85 acres of land already in possession. I&WD, however, failed to commence the reconstruction of embankments in remaining land of 1300.71 acres due to failure in timely implementation of rehabilitation and compensation packages.

Implementation of rehabilitation package

With a view to acquire land free from all encumbrances, DPR for the project had envisaged compensation to land owners through a compensation package as well as rehabilitation package to the sharecroppers and the dwellers occupying the land. I&WD issued (December 2009) a Government Order (GO), stipulating a financial compensation to the land owners as well as rehabilitation package⁸⁶ to the affected persons. As per the GO, payment of entire sum under rehabilitation package should be made to the beneficiaries in one lump before taking possession of the land. I&WD proposed (between March and October 2010) total 190 cases to L&LRD for acquisition of 5559.74 acres of land.

Scrutiny, however, revealed that L&LRD started rehabilitation package only from April 2013, after issue of the notification for commencement of rehabilitation package in October 2012. However, they had started acquiring land since January 2011. As of April 2013 (commencement date of the rehabilitation package), 1096.76 acres land had already been handed over to I&WD without implementation of any rehabilitation package to the affected persons. Thus, the actual implementation of the rehabilitation package started after a lapse of three years from the issue of the GO by I&WD in December 2009. As of March 2015, L&LRD could finalise only 33 cases and paid ₹ 7.83 crore to 1627 beneficiaries against the proposals of 190 land acquisition (LA) cases.

Audit observed from the report of the Secretary of the I&WD that the Department faced problems in implementation due to resistance from the occupiers (sharecroppers, dwellers *etc.*) who were refusing to vacate the land without any rehabilitation package. Thus, implementation of project was hampered for non-availability of land free of encumbrances due to failure of L&LRD to implement the rehabilitation package timely.

⁸⁶ *This inter alia included house building grant, relocation grant to the affected families and wages to the registered and non-registered sharecroppers.*

Implementation of compensation package

I&WD submitted (between March and October 2010) the proposals of 5559.74 acres of land to the L&LRD. For speedy processing and disposal of LA cases, L&LRD constituted (October and November 2009⁸⁷) two Special Land Acquisition (LA) Cells. As per LA Manual, each LA case is to be processed within 105 days⁸⁸ under emergency section of the LA Act. Scrutiny of records revealed that as of March 2015, in handing over 2336.85 acres land, L&LRD took 234 to 1743 days⁸⁹ from the date of the receipt of the proposals from the I&WD to the date of handing over of the land against the stipulated 105 days (*Appendix-3.1*).

In reply, Special Land Acquisition Officers of the two districts stated that delay was partly because of administrative problem within L&LRD and partly because of receipt of incomplete/revised proposals from I&WD. However, they did not quantify the exact period of delay attributable to I&WD. Audit, however, observed that L&LRD took 152 to 1346 days (*Appendix-3.1*) even after notification u/s 4 in which I&WD had no role.

Thus, administrative lapses in processing the LA cases by the L&LRD delayed acquisition of land which hampered implementation of the project.

3.8.6.2 Non-fulfillment of objectives for which land was acquired

The DPR provided for acquisition of 5853 acres of land for use as borrow pits, *i.e.* on land adjacent to the embankment on the country side (opposite to river/sea-side) for the purpose of extraction of soil for reconstruction of embankments and future maintenance of embankments, out of total 14209 acres of land required for the project. The proposed borrow pit land was also to be used for other activities like rain water harvesting, cattle feeding, agriculture, fisheries *etc.* As of March 2015, I&WD acquired total 2336.85 acres of land including 958 acres of borrow pit land.

Scrutiny of records revealed that the actual reconstruction of embankment was done by carrying soil (50 to 95 *per cent*) from distant places, instead of using borrow pit land acquired at a cost of ₹ 59.11 crore. I&WD stated that additional soil was to be carried from distant places due to non-availability of soil in these borrow pits which had in the meantime become ditches and been eroded. I&WD also incurred ₹ 31.62 crore⁹⁰ on carriage of soil from the distant places. The envisaged activities like rainwater harvesting, agriculture *etc.* had not yet been taken up on the borrow pit land.

⁸⁷ For North and South 24 Parganas districts respectively

⁸⁸ Between the date of receipt of proposal and the date of issue of notification u/s 4-2 days, from the date of issue of notification u/s 4 to the date of delivery of possession of land-103 days.

⁸⁹ 234 days to 365 days-4 cases, 366 days to 730 days-11 cases, 731 days to 1095 days-34 cases, 1096 days to 1460 days-24 cases, 1461 days to 1743 days-7 cases.

⁹⁰ Payment of ₹ 10.27 crore already made and ₹ 21.35 crore are yet to be paid.

3.8.7 Financial Management

3.8.7.1 Delayed processing of LA cases led to extra expenditure

As per the LA Act 1894, additional compensation is payable at the rate of 12 *per cent* per annum on the total land value for the period from the date of publication of notice for acquisition of land u/s 4(1) to the date of declaration of award u/s 11A for LA compensation. The manual⁹¹ stipulated maximum 73 days between date of publication of notification and making of the award. Scrutiny revealed that due to delay in processing of LA cases, there was considerable delay in making the award and as a result, LAO had to pay ₹ 10.26 crore as additional compensation against ₹1.64 crore admissible. This resulted in avoidable extra expenditure of ₹ 9.47 crore on additional compensation (*Appendix 3.2*).

Further, administrative cost at the rate of 10 *per cent* of the total land acquisition cost was admissible to L&LRD as per provision of the Act. As of April 2015, L&LRD paid ₹ 86.35 crore on account of LA compensation, thus, ₹ 8.64 crore (*i.e.* 10 *per cent*) was admissible to L&LRD as administrative cost. Scrutiny, however, revealed that ₹ 15.52 crore was actually incurred on account of administrative cost which resulted in excess expenditure of ₹ 6.88 crore (₹ 15.52 crore - ₹ 8.64 crore).

3.8.7.2 Loss of interest

Though there was no provision for granting Mobilisation Advance (MA) in the State PWD Code, the State follows the provisions of the Central Public Works Department (CPWD) Code/Manual. CPWD Manual 2007 provides that mobilisation advance limited to 10 *per cent* of tendered amount at 10 *per cent* simple interest per annum can be sanctioned in not less than two installments against a bank guarantee for the full amount of the advance. Audit, however, noticed that the Department in violation of the CPWD manual allowed interest free mobilisation advance of ₹ 76 crore which resulted in loss of interest to the tune of ₹ 14.33 crore as discussed below:

- Scrutiny of seven contract packages which were awarded at the tendered cost of ₹ 685.02 crore revealed that the contracts stipulated interest-free MA for 10 *per cent* of the contract price. The contractors were paid MA of ₹ 68.50 crore between March 2012 and December 2012 against bank guarantees. All the seven contracts were terminated between January 2014 and August 2014⁹² and only ₹ 0.55 crore of MA for one completed work could be recovered in December 2014. The bank guarantees against remaining six packages of ₹ 67.95 crore were encashed (between January and March 2014) after termination of these contracts. Non-levy of interest on MA granted to the agencies in violation of CPWD manual resulted in loss of interest of ₹ 10.95 crore.
- A consultant engaged in July 2010 as 'Project Management Service Provider' for preparation and evaluation of bids, project planning & monitoring,

⁹¹ 'Land Acquisition – A New Approach 2006'

⁹² Due to poor progress of the works

supervision and quality control *etc.* was paid (August and September 2010) an interest free MA of ₹ 7.50 crore against submission of bank guarantee of the same amount. The MA was to be recovered from the progressive bills in three installments. The agreement was terminated in July 2013. As of March 2015, the claim of the consultant for the work done was not settled. MA of ₹ 7.50 crore remained with the consultant and the bank guarantee could not be encashed due to non-settlement of claim of the agency. Thus, non-levy of interest resulted in a loss of interest of ₹ 3.38 crore (at the rate of 10 *per cent* per annum on ₹ 7.50 crore for 4 years 6 months).

I&WD stated (December 2015) that MAs were given to the contractors as per provisions of the contract with the approval of the Departmental Project Management Committee. However, the fact remains that the provision of the CPWD manual does not provide for interest free mobilisation advance.

3.8.7.3 Loss of royalty

Audit scrutiny revealed that construction of the river embankment was executed (between March 2013 and March 2015) with 9.51 lakh cum of carried earth by 27 contractors. As per the terms of the contract, royalty charges were to be borne by the contractors and the rate quoted by them should include the royalty charges⁹³, if applicable. Records of District Land & Land Reforms Officers (DL&LRO) of South and North 24 Parganas, however, revealed that in violation of the provisions of the Rules⁹⁴, the contractors had neither obtained any lease or quarry permit from the respective DL&LROs nor paid any royalty to the Government as applicable in respect of the carried earth used by them. Audit observed that the Department did not insert any provision in the contract to make it compulsory for the contractors to submit royalty payment certificates to ensure actual remittance of royalty to the government.

I&WD, in reply, stated (December 2015) that recovery of royalty charges from the contractors entrusted with earthwork did not arise as royalty charges had not been taken into account in item rate of earthwork. The reply is, however, not appropriate because, as per the terms of contract, agencies were to quote item rate inclusive of royalty charge.

Thus, absence of any monitoring and control exercised by I&WD led to loss of revenue to government to the tune of ₹ 2.28 crore due to non-recovery of royalty.

3.8.8 Monitoring

In October 2010, a Land Acquisition Management Committee was constituted with Additional Chief/Principal Secretary of L&LRD as its head with the concurrence of FD to meet at least once in a month or as required in order to monitor/review process of land acquisition, to identify bottlenecks and to take remedial action. Monitoring Committees at Block Level, District Level and State Level under the Chairmanship of concerned *Sabhapati*, *Sabhadhipati* and

⁹³ As per SOR of Eastern Circle (EC), Irrigation and Waterways Directorate effective from 16 August 2012

⁹⁴ West Bengal Minor Minerals Rules, 2002

MIC of I&WD respectively was constituted to ensure inter-Departmental co-ordination at various levels. Audit observed that no monthly meeting of these committees at any level was found to have been held since the project began in October 2009. Thus, there was no proper monitoring of execution of the project. I&WD accepted (December 2015) that regular meetings of these committees could not be conducted.

3.8.9 Conclusion

The objectives of the project which was to reconstruct embankments damaged by Aila cyclone in mission mode remained unachieved. Only 2336.85 acres of land out of total requirement of 5559.74 acres could be delivered for possession in five years and only 6.575 km of embankment against the target of 778 km were reconstructed as of March 2015 against the target date of March 2013. The rehabilitation package was finalised almost three years after commencement of the land acquisition process leading to resistance from the occupiers (sharecroppers, dwellers etc.) who were refusing to vacate the land without any rehabilitation package. Administrative lapses in processing the LA cases by the L&LRD also delayed acquisition of land. These two factors complicated the land acquisition process and hampered implementation of the project. Poor execution of projects also led to loss of government revenue. Thus, objectives set for the project were not completed even after a lapse of 5 years leaving the entire coastal zone susceptible to further breach.

PUBLIC WORKS, PUBLIC WORKS (ROADS) DEPARTMENT

3.9 Allowance of higher rates in different construction works

3.9.1 Introduction

The Department prepares estimates on the basis of the prevailing Schedule of Rates (SOR) of the Department which is prepared in pursuance of the Public Works Code (Vol-I) and intended to cover items of roads, bridges and building works and also items connected with carriage of materials. The rates appearing in the SOR are worked out on the basis of current market rates of materials and equipments as well as labour rate laid down by the Labour Department, Government of West Bengal.

The Audit was conducted with the objectives to assess:

- Whether the rates of the tendered items were in compliance with the rates prescribed in the prevailing Schedule of Rates (SOR) of the relevant Departments;
- Economy had been ensured during acceptance of the rates in the contract.

3.9.2 Audit Criteria

- Prevailing Departmental SOR;
- West Bengal Financial Rules (WBFR);
- Approved detailed estimates and rate analysis of the respective works;
- Specifications of Indian Roads Congress and
- Bureau of Indian Standards.

3.9.3 Audit Scope and Coverage

The Audit was undertaken between May 2014 and June 2015 covering the period from 2011-12 to 2014-15 and involved scrutiny of records relating to implementation of road and building works in 26 divisions of PWD and PWRD selected through risk analysis.

Results of audit are as follows:

3.9.4 Audit findings

3.9.4.1 Extra expenditure of ₹ 1.36 crore

Piling work for construction of buildings/bridges is done by two methods viz., mechanical piling using hydraulic rig machine and manual piling using tripod, winches, hammers etc. Hydraulic piling is generally used in case of rocky/hard soil and in case of bigger diameter and higher depth boring. Manual piling, on the other hand, is used in case of sand/clayey/soft soil and in cases of smaller diameter and lower depth boring. Rate for hydraulic piling is substantially higher (almost double) than the rate for manual piling⁹⁵.

Scrutiny of records of the Executive Engineer (EE), Bidhan Nagar Division –II (PWD) revealed that three building works were completed (between 2010 and 2012) at a total cost of ₹ 15.49 crore. The estimates were prepared on the basis of the SOR of PWRD of 1998-99 as revised in January 2008 where no separate rate for mechanical or manual piling was mentioned. Separate rates of piling work for mechanical and manual methods were specified in the SOR of PWRD effective from 14 November 2008. Any work executed after that date should have taken those rates into consideration.

Audit observed that though these three works were executed with manual piling, the higher rate of mechanical piling was applied. Audit observed that Notice Inviting Tenders (NITs) of the above three works were issued (17 November 2008 and 22 January 2009) after the new SOR of 2008-09 had come into force. This resulted in avoidable extra expenditure of ₹ 1.36 crore.

3.9.4.2 Extra expenditure due to allowance of the rates of higher grade bitumen

SOR of PWRD specifies rates of different grade of bitumen on the basis of which rates of different bituminous items are prepared and incorporated in the estimate.

⁹⁵ The rate of hydraulic piling was ₹ 1574 - ₹ 4215 and the rate of manual piling was ₹ 760 - ₹ 2270.

The rates of the SOR are also revised from time to time on the basis of changes in the market rate.

Hooghly Highway Division-II, PWRD awarded (December 2012 and January 2015) two road works⁹⁶ at the tendered cost of ₹ 4.12 crore. Scrutiny of records revealed that the rates of bituminous item was arrived at considering the rate of higher grade of bitumen (VG-40) and payment was made accordingly. However, audit observed from the challans for procurement of bitumen submitted by the contractors that lower grade bitumen (Bitumen-10/20) was actually procured. Thus, the contractors were paid at higher rate although lower grade bitumen was used, thereby extending undue benefit of ₹ 11.06 lakh.

In reply the PWRD stated (October 2015) that due to absence of rate of lower grade bitumen (Bitumen-10/20) in the SOR, the rate of higher grade bitumen (VG-40) was considered in the estimate and that the market price of higher grade bitumen was less than that of the lower grade. The reply is factually incorrect as SOR provides rate of lower grade bitumen and price of higher grade bitumen is more than the lower grade bitumen as per SOR.

3.9.4.3 Avoidable expenditure due to non-observance of economy

As per SOR of PWRD rate of packed bitumen (which is sold in drums) is higher than the bulk bitumen (which is sold in large containers). Though the quality of both these two varieties are same, the Department did not formulate any uniform guidelines for use of a particular variety of bitumen in a work. Audit of the seven test checked divisions revealed that two divisions⁹⁷ in respect of five road works executed between July 2011 and October 2013 at an estimated cost of ₹ 16.83 crore used packed bitumen without any recorded reason. On the other hand five other divisions used bulk bitumen in execution of 12 road works executed between September 2011 and March 2013 at cost of ₹ 93.18 crore. Thus, the Department could have saved ₹ 31.79 lakh if the road works were executed with bulk bitumen.

3.9.4.4 Extra expenditure due to consideration of longer distance of carriage

SOR of PWD stipulated rates of different size of stone materials available at different railway yards. The rates of items requiring stones are arrived at on the basis of rates of stones at the nearest railway yards and the road carriage from the railway yard to the work site.

Scrutiny of records in respect of six building works and two road works executed by three divisions⁹⁸ under PWD and PWRD at a cost of ₹ 54.31 crore revealed that the rates of different stone-chip-consuming items were inflated due to consideration of longer road carriage, in violation of the prevailing SOR. Audit

⁹⁶ *Link road between Sankarnagar Bridge and SH-13 from 0.95 kmp to 2.22 kmp and Singur-Banomalipur Road from 0.00 kmp to 7.50 kmp*


⁹⁷ *Coochbehar Division (PWD) and Howrah Construction Division (PWD).*

⁹⁸ *Bidhannagar West Division (PWD), Hooghly Highway Division-I (PWRD) and Suburban Division (PWD).*

noticed that carriage from farther railway stack-yard (Dankuni situated at a distance of between 38 and 46 kms away from the work sites) were allowed, though the same were available at nearer railway stack-yards (at Ballyganj and Tarakeswar, only 5 to 29 kms away from the work sites). This resulted in extra expenditure of ₹ 1.47 crore.

In reply, PWRD stated (October 2015) that longer distance railway stack yard was considered as per availability of unloading facility. The reply, however, is not acceptable as it was observed that in respect of two other works during the same period, the rate of stones from the nearer railway stack yard was considered indicating availability of the required facilities.

Kolkata
The 25 FEB 2016


(NAMEETA PRASAD)
Accountant General
(Economic and Revenue Sector Audit),
West Bengal

Countersigned

New Delhi
The 29 FEB 2016


(SHASHI KANT SHARMA)
Comptroller and Auditor General of India

Appendices

Appendix – 1.1
(Refer paragraph 1.1, page-1)
Statement of 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)	Information Technology and Electronics
14)	Irrigation and Waterways
15)	Land and Land Reforms
16)	Micro and Small Scale Enterprises and Textiles
17)	North Bengal Development
18)	Paschimanchal Unnayan Affairs
19)	Power and Non-Conventional Energy Sources
20)	Public Enterprises and Industrial Reconstruction*
21)	Public Works
22)	Science and Technology
23)	Sericulture**
24)	Sunderban Affairs
25)	Tourism
26)	Transport
27)	Water Resources Investigation and Development

**Public Enterprises and Industrial Reconstruction Departments were merged vide notification no. 841-Home (Cons)/R2R (Cons)—05/2014 dated 14th October 2014 and renamed as Public Enterprises and Industrial Reconstruction.*

***Bifurcated from Micro and Small Scale Enterprises and Textiles Department from 1st April 2015.*

Appendix – 1.2

(Refer paragraph 1.3, page-2)

Statement of list of Autonomous Bodies

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

Appendix – 1.3

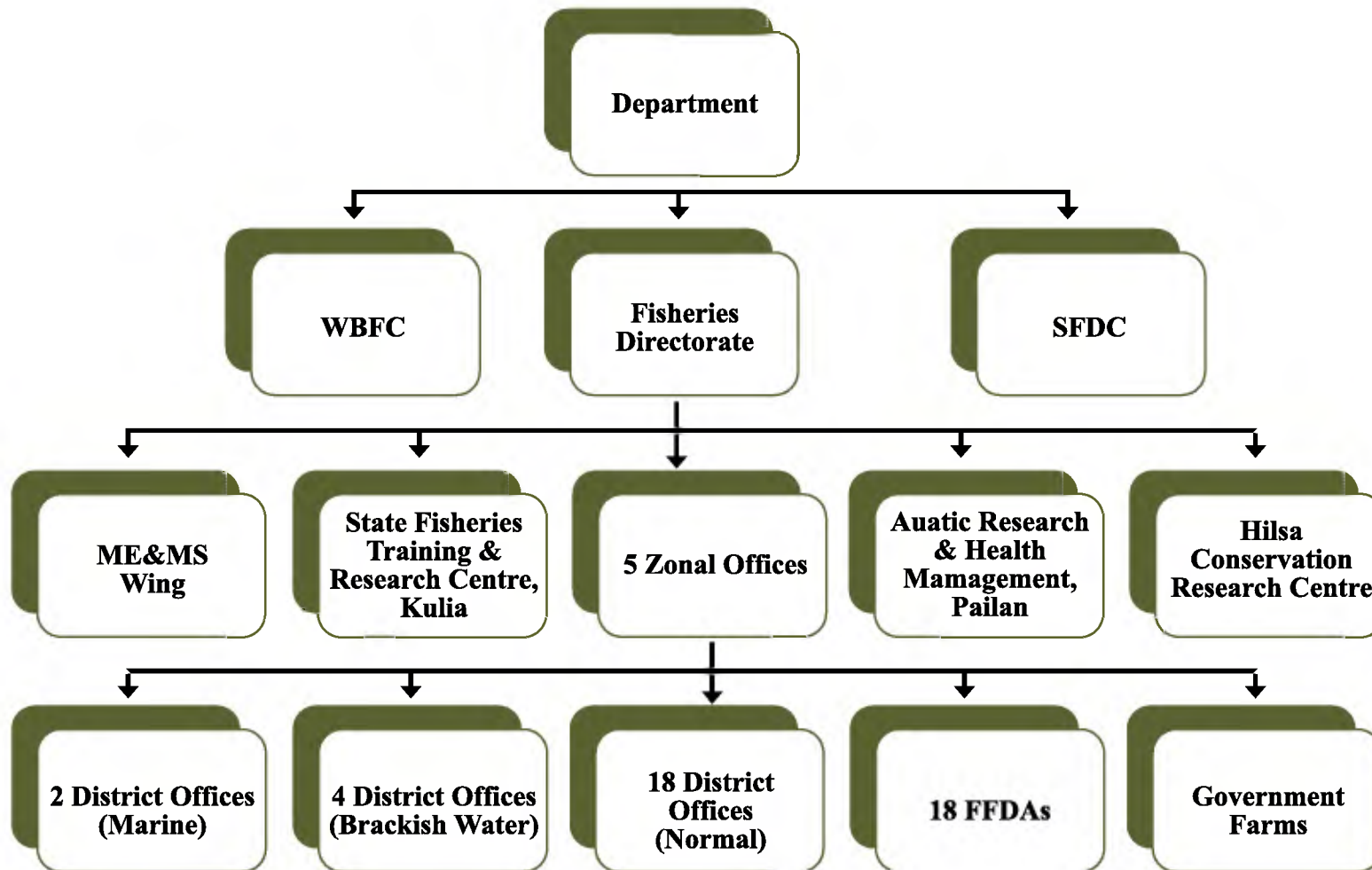
(Refer paragraph 1.6.3, page-4)

Statement of Department-wise break up of outstanding IRs and Paras

Name of the Department	Number of IRs/Paragraphs pending as of 31 August 2015	
	IRs	Paragraphs
Agriculture	155	541
Agriculture Marketing	24	47
Animal Resources Development	27	98
Bio-Technology	1	7
Commerce and Industries	5	9
Consumer Affairs	22	48
Co-operation	24	56
Fisheries, Aqua-culture, Aquatic Resources and Fishing Harbours	17	42
Forest	5	8
Irrigation and Waterways	82	205
Land and Land Reforms	15	49
Micro and Small Scale Enterprises and Textiles	27	67
Paschimanchal Unnayan Affairs	1	5
Public Enterprises & Industrial Reconstruction	1	2
Public Works	59	156
Public Works (Social Sector)*	15	39
Public Works (Roads)	25	69
Sunderban Affairs	4	10
Tourism	1	3
Transport	1	4
Water Resources Investigation and Development	62	156
Total	573	1621

* *Erstwhile Public Works (Construction Board) known as Public Works (Social Sector) vide Notification No. 90 dated 28th March 2014*

Appendix-2.1
Organizational Set Up
(Refer paragraph 2.2, page-8)



Appendix – 3.1

(Refer paragraph 3.8.6.1, page- 45)

Statement showing delay in processing of LA cases

Sl. No.	Name of Mouza	Area of Land requisitioned by KB (in Acres)	Date of submission of proposals by RB	Date of Publication of notification u/s 4(1)	Date of handing over of possession of land to RB	Days taken by LA Authority in handing over possession to RB	Days taken from submission of proposals by RB the date of notification u/s 4(1)	Days taken by LA authority in handing over possession after notification u/s 4(1)
234 days to 350 days								
1	Thangora	6.617	19-05-2010	09-08-2010	07-01-2011	234	82	152
2	Bankra	3.91	03-06-2010	02-09-2010	18-02-2011	261	91	170
3	Kalinagar	5.965	12-05-2010	22-07-2010	10-03-2011	303	71	232
4	Bijohnagar	62.83	12-03-2010	29-07-2010	24-02-2011	350	139	211
375 days to 725 days								
5	Khasbas	10.19	09-02-2010	24-06-2010	18-02-2011	375	135	240
6	Putiamathbari	16.26	06-05-2010	19-11-2010	23-06-2011	414	197	217
7	Banshymnagar	10.583	24-03-2010	06-08-2010	08-06-2011	442	135	307
8	Dakshin Surendragunj	23.38	09-03-2010	25-08-2010	27-05-2011	445	169	276
9	Hetalhari	52.34	07-04-2010	08-03-2011	06-02-2012	671	335	336
10	Harbhangi	46.591	11-05-2010	25-11-2010	30-03-2012	690	198	492
11	Upendranagar	12.57	08-06-2010	06-12-2010	15-05-2012	708	181	527
12	Singherkati	7.416	29-04-2010	30-09-2010	12-04-2012	715	154	561
13	Nagendrapur	6.114	26-06-2010	01-06-2011	10-06-2012	716	340	376
14	Mrityunjoynagar	21.78	05-04-2010	08-11-2010	28-03-2012	724	217	507
15	Beguakhali	91.85	23-03-2010	29-09-2010	16-03-2012	725	190	535

Sl. No.	Name of Mouza	Area of Land requisitioned by RB (in Acres)	Date of submission of proposals by RB	Date of Publication of notification u/s 4(1)	Date of handing over of possession of land to RB	Days taken by LA Authority in handing over possession to RB	Days taken from submission of proposals by RB to the date of notification u/s 4(1)	Days taken by LA authority in handing over possession after notification u/s 4(1)
				733 days to 1074 days				
16	Uttardanga	60.33	26-03-2010	05-10-2010	27-03-2012	733	193	540
17	Buraburirtat	9.537	07-04-2010	13-07-2010	10-04-2012	735	97	638
18	Bali	45.265	24-03-2010	06-10-2010	10-04-2012	749	196	553
19	Indra Narayanpur	9.683	18-10-2011	28-06-2012	07-11-2013	752	254	498
20	Shibpur	60.03	23-03-2010	29-07-2010	07-05-2012	777	128	649
21	Sulkuni Abad	8.54	26-03-2010	07-01-2011	11-05-2012	778	287	491
22	Chunakhali	21.255	31-03-2010	27-08-2010	25-05-2012	787	149	638
23	Chharni-Khali	24.344	11-05-2010	25-11-2010	12-07-2012	794	198	596
24	Bermajur	14.757	09-02-2010	09-09-2010	18-04-2012	800	212	588
25	Bagbagan Sheet No 1	20.4	15-12-2011	01-08-2012	26-02-2014	805	230	575
26	Mandirtala	3.337	07-04-2010	23-11-2010	25-06-2012	811	230	581
27	Banstala	23.99	26-03-2010	21-01-2011	20-06-2012	818	301	517
28	Chintamonipur	2.2	24-03-2010	25-08-2010	27-06-2012	827	154	673
29	Dasapur	1.85	15-07-2010	17-02-2011	08-11-2012	848	217	631
30	Atapur	45.29	30-06-2011	23-12-2011	30-10-2013	854	176	678
31	Khorgachhi	5.6	21-12-2010	24-02-2012	22-04-2013	854	430	424
32	Charalkhali	32.151	31-08-2010	18-01-2011	21-01-2013	875	140	735
33	Uttar Surendragunge	6.739	08-06-2010	10-01-2011	08-11-2012	885	216	669
34	Atapur	39.245	30-06-2011	27-02-2012	04-12-2013	889	242	647
35	Narayanganj Sheet II	17.839	19-05-2010	19-01-2011	07-11-2012	904	245	659

Sl. No.	Name of Mouza	Area of Land requisitioned by RB (in Acres)	Date of submission of proposals by RB	Date of Publication of notification u/s 4(1)	Date of handing over of possession of land to RB	Days taken by LA Authority in handing over possession to RB	Days taken from submission of proposals by RB to the date of notification u/s 4(1)	Days taken by LA authority in handing over possession after notification u/s 4(1)
36	Atapur	28.915	30-06-2011	23-12-2011	31-12-2013	916	176	740
37	Chakkanpukur	11.975	31-08-2010	12-11-2010	12-04-2013	956	73	883
38	Dhoblat	120.98	23-03-2010	25-10-2010	07-11-2012	961	216	745
39	Muriganga	59.05	23-03-2010	08-09-2010	07-11-2012	961	169	792
40	Malekanghumti	50.135	24-03-2011	05-12-2011	11-11-2013	964	256	708
41	Mahabbatnagar	6.25	23-06-2010	27-01-2011	13-02-2013	967	218	749
42	Dwarirjanganal	55.721	03-06-2010	03-01-2012	24-01-2013	967	579	388
43	Mathurakhanda	65.59	07-04-2010	18-02-2011	12-12-2012	981	317	664
44	Paschim Sripatinagar	5.67	21-06-2010	01-03-2011	27-02-2013	983	253	730
45	Sonakhali	39.25	31-03-2010	28-02-2011	12-12-2012	988	334	654
46	Perghumti	21.189	11-05-2010	08-02-2012	29-01-2013	995	638	357
47	Atapur	75.765	30-06-2011	27-02-2012	20-03-2014	995	242	753
48	Chakpatli	9.414	26-03-2010	20-08-2010	26-02-2013	1069	147	922
49	Madhabkati	114.278	09-02-2011	03-01-2012	17-01-2014	1074	328	746
				1116 days to 1455 days				
50	Krishnadaspur (Patharpratima)	22.482	07-04-2010	10-11-2010	26-04-2013	1116	217	899
51	Bajitpur	5.528	26-03-2010	20-01-2011	24-04-2013	1126	300	826
52	Jogeshjonj	29.673	09-02-2010	13-07-2010	14-03-2013	1130	154	976
53	Tushkhali	59.581	08-12-2010	10-02-2011	24-01-2014	1144	64	1080
54	Kailashpur	6.562	29-06-2010	07-06-2011	12-09-2013	1172	343	829
55	Harishpur	15.145	11-11-2010	28-12-2011	28-01-2014	1175	412	763

Sl. No.	Name of Mouza	Area of Land requisitioned by RB (in Acres)	Date of submission of proposals by RB	Date of Publication of notification u/s 4(1)	Date of handing over of possession of land to RB	Days taken by LA Authority in handing over possession to RB	Days taken from submission of proposals by RB to the date of notification u/s 4(1)	Days taken by LA authority in handing over possession after notification u/s 4(1)
56	Jhupkhali	17.968	26-11-2010	21-01-2011	31-03-2014	1222	56	1166
57	Hemnagar	37.775	11-05-2010	04-01-2012	30-09-2013	1239	603	636
58	Dhamakhali	16.675	28-12-2010	05-12-2011	29-05-2014	1249	342	907
59	Garkhali	31.674	11-06-2010	06-07-2011	21-11-2013	1260	390	870
60	Bamankhali	12.44	06-04-2010	15-12-2010	07-10-2013	1281	253	1028
61	Hogalduri	13.644	29-04-2010	29-06-2011	01-11-2013	1283	426	857
62	Rampur	28.501	14-09-2010	18-01-2011	21-03-2014	1285	126	1159
63	Ramapur	28.999	01-12-2010	18-01-2011	23-07-2014	1331	48	1283
64	Dakshin Laxminarayanpur	20.47	24-03-2010	16-01-2012	15-11-2013	1333	663	670
65	Kalinagar	26.929	06-05-2010	21-01-2011	21-01-2014	1357	260	1097
66	Lahiripur Sheet No 2	19.16	04-10-2010	18-09-2012	09-07-2014	1375	715	660
67	Lahiripur Sheet No 3	41.7	04-10-2010	18-09-2012	09-07-2014	1375	715	660
68	Lahiripur Sheet No 4	71.84	04-10-2010	18-09-2012	11-07-2014	1377	715	662
69	Bagbagan Sheet No 2	16.41	19-05-2010	01-08-2012	25-02-2014	1379	805	574
70	Bagbagan Sheet No 3	47.03	19-05-2010	10-10-2012	26-02-2014	1380	875	505
71	Kalitala	40.265	16-03-2010	20-01-2011	08-01-2014	1395	310	1085
72	Indraprastha	6.217	06-04-2010	10-06-2011	04-03-2014	1429	430	999
73	Gopalnagar Uttar	4.406	27-10-2010	10-07-2012	20-10-2014	1455	622	833
				1488 days to 1743 days				
74	Lux Bagan	66.74	21-06-2010	06-08-2012	17-07-2014	1488	777	711
75	Chaktangramari	6.63	26-03-2010	19-01-2012	28-05-2014	1525	664	861

Sl. No.	Name of Mouza	Area of Land requisitioned by RB (in Acres)	Date of submission of proposals by RB	Date of Publication of notification u/s 4(1)	Date of handing over of possession of land to RB	Days taken by LA Authority in handing over possession to RB	Days taken from submission of proposals by RB the date of notification u/s 4(1)	Days taken by LA authority in handing over possession after notification u/s 4(1)
76	Monipur	68.946	07-07-2010	05-12-2011	25-09-2014	1542	516	1026
77	Hatgacha	38.095	03-06-2010	05-12-2011	15-10-2014	1596	550	1046
78	Dakshin Shibpur	10.585	08-06-2010	31-01-2012	20-11-2014	1627	602	1025
79	Nadabhanga	52.703	19-05-2010	26-05-2011	30-01-2015	1718	372	1346
80	Debnagar	11.271	31-03-2010	26-12-2011	06-01-2015	1743	635	1108

Appendix – 3.2

(Refer paragraph 3.8.7.1, page-46)

Statement showing avoidable expenditure due to delay in processing of LA cases

Sl. No.	L.A Case No.	Name of Mouza	Area of land (Acres)	Total value of land on which addl. compensation of 12 per cent p.a. allowed (₹)	Amount of addl. compensation actually allowed (₹)	Addl. compensation payable for maximum 73 days as admissible under LA Act, 1894 (New Approach) (₹)	Extra addl. compensation allowed due to delay in making award beyond 73 days (₹)	Extra administrative cost charged @ 10 per cent on Column-8 due to delay in making award beyond 73 days (₹)	Total extra amount allowed in award due to delay in making award beyond 73 days (₹)
1	4/62 of 2010-11	Mathurakhanda	65.59	14734731	2210210	353634	1856576	185658	2042234
2	4/34 of 2010-11	Hetalbari	52.34	16541754	3142933	397002	2745931	274593	3020524
3	4/7 of 2010-11	Bijoy nagar	62.83	13106108	655305	314547	340759	34076	374835
4	4/65 of 2010-11	Sonakhali	39.25	11498196	1839711	275957	1563755	156375	1720130
5	4/27 of 2010-11	Chunakhali	21.26	8422086	1431755	202130	1229625	122962	1352587
6	4/32 of 2010-11	Bamankhali	12.44	3301602	792385	79238	713146	71315	784461
7	4/21 of 2010-11	Mrityunjoynagar	21.78	5479582	602754	131510	471244	47124	518368
8	4/53 of 2010-11	Mahabbatnagar	6.25	1250000	237500	30000	207500	20750	228250
9	4/63 of 2010-11	Dumkal	23.28	4333436	780018	104002	676016	67602	743618
10	4/22 of 2010-11	Kailashpur	6.56	1079159	172666	25900	146766	14677	161442
11	4/22 of 2010-11	Mandirtala	3.37	1052469	105247	25259	79988	7999	87986

Sl. No.	L.A Case No.	Name of Mouza	Area of land (Acres)	Total value of land on which addl. compensation of 12 per cent p.a. allowed (₹)	Amount of addl. compensation actually allowed (₹)	Addl. compensation payable for maximum 73 days as admissible under LA Act, 1894 (New Approach) (₹)	Extra addl. compensation allowed due to delay in making award beyond 73 days (₹)	Extra administrative cost charged @ 10 per cent on Column-8 due to delay in making award beyond 73 days (₹)	Total extra amount allowed in award due to delay in making award beyond 73 days (₹)
12	4/67 of 2010-11	Nagendrapur	6.11	1041709	125005	25001	100004	10000	110005
13	4/12 of 2010-11	Shibpur	60.03	12916262	2324927	309990	2014937	201494	2216430
14	4/24 of 2010-11	Beguakhali	91.85	30015751	2101103	720378	1380725	138072	1518797
15	4/26 of 2010-11	Muriganga	59.05	21574805	1725984	517795	1208189	120819	1329008
16	4/36 of 2010-11	Dhoblat	120.98	24398431	2927812	585562	2342249	234225	2576474
17	4/10 of 2011-12	Gopalnagar uttar	4.41	1152720	126799	27665	99134	9913	109047
18	4/14 of 2010-11	Durgagobindapur	9.38	2527640	404422	60663	343759	34376	378135
19	4/11 of 2010-11	Laxmipur	8.57	1283080	307939	30794	277145	27715	304860
20	4/49 of 2010-11	Daspur	1.85	1523441	213282	36563	176719	17672	194391
21	4/64 of 2010-11	D Kashinagar	10.33	1696175	203541	40708	162833	16283	179116
22	4/5 of 2012-13	Dakshin Shibpur	10.59	2805248	392735	67326	325409	32541	357950
23	4/50 of 2010-11	Uttar Surendraganj	6.74	1040058	156009	24961	131047	13105	144152
24	4/2 of 2012-13	Sitarampur	79.07	20751981	2490238	498048	1992190	199219	2191409
25	4/61 of 2010-11	Indrapastha	6.22	1014439	101444	24347	77097	7710	84807

Sl. No.	L.A Case No.	Name of Mouza	Area of land (Acres)	Total value of land on which addl. compensation of 12 per cent p.a. allowed (₹)	Amount of addl. compensation actually allowed (₹)	Add. compensation payable for maximum 73 days as admissible under LA Act, 1894 (New Approach) (₹)	Extra addl. compensation allowed due to delay in making award beyond 73 days (₹)	Extra administrative cost charged @ 10 per cent on Column-8 due to delay in making award beyond 73 days (₹)	Total extra amount allowed in award due to delay in making award beyond 73 days (₹)
26	4/19 of 2010-11	Chintamonipur	2.20	404628	64742	9711	55031	5503	60534
27	4/10 of 2010-11	Banashyamnagar	10.58	2332231	174919	55974	118945	11895	130840
28	4/12 of 2011-12	D.Laxminarayanpur	10.47	4968362	815369	119241	696128	69613	765741
29	4/2 of 2012-13	Indranarayanpur	6.93	1564470	187737	37547	150190	15019	165209
30	4/31 of 2010-11	Krishnadaspur	22.48	3716250	1040550	89190	951360	95136	1046496
31	4/46 of 2010-11	Paschim Sripatinagar	5.67	1000008	240002	24000	216002	21600	237602
32	4/20 of 2010-11	Dakshin Surendraganj	23.38	3889135	194456	93339	101117	10112	111228
33	4/9 of 2010-11	Buraburirtat	9.54	1472250	235560	35334	200226	20023	220249
34	4/47 of 2010-11	Upendranagar	12.57	2166500	259980	51996	207984	20798	228782
35	4/23 of 2010-11	Bali	45.27	13622350	1089787	326936	762851	76285	839136
36	4/25 of 2010-11	Uttardanga	60.33	13199208	1055937	316781	739156	73916	813072
37	4/16 of 2010-11	Thangora	6.62	1582076	79104	37970	41134	4113	45248
38	4/44 of 2010-11	Narayanganj	17.84	3743121	561468	89835	471633	47163	518796
39	4/9 of 2010-11	Nadabhanga	52.71	17654509	2295087	423708	1871379	187138	2058517

Sl. No.	L.A Case No.	Name of Mouza	Area of land (Acres)	Total value of land on which addl compensation of 12 per cent p a allowed (₹)	Amount of addl. compensation actually allowed (₹)	Addl. compensation payable for maximum 73 days as admissible under LA Act, 1894 (New Approach) (₹)	Extra addl. compensation allowed due to delay in making award beyond 73 days (₹)	Extra administrative cost charged @ 10 per cent on Column-8 due to delay in making award beyond 73 days (₹)	Total extra amount allowed in award due to delay in making award beyond 73 days (₹)
40	4/8 of 2012-13	Debnagar	11.27	5414292	866287	129943	736344	73634	809978
41	4/8 of 2010-11	Kalinagar	5.97	4242157	296951	101812	195139	19514	214653
42	4/29 of 2010-11	Harbhangi	49.59	8069186	726227	193660	532567	53257	585823
43	4/48 of 2010-11	Hogalduri	13.64	2855472	742423	68531	673892	67389	741281
44	4/2 of 2011-12	Garkhali	31.67	6411429	1154057	153874	1000183	100018	1100201
45	4/40 of 2010-11	Chharanikhali	24.34	3844302	198535	92263	106272	10627	116899
46	4/4 of 2012-13	Chuprihora	18.47	4947710	593725	118745	474980	47498	522478
47	4/14 of 2012-13	Bagbagan Sheet-1	20.40	9677960	1645253	232271	1412982	141298	1554280
48	4/13 of 2012-13	Bagbagan Sheet-2	16.41	6306481	1072102	151356	920746	92075	1012821
49	4/2 of 2012-13	Bagbagan Sheet-3	47.03	11841863	1744662	284205	1460457	146046	1606503
50	4/3 of 2012-13	P. Surendranagar	12.94	4040595	735278	96974	638304	63830	702134
51	4/18 of 2012-13	Lahiripur Sheet 2	19.16	3103274	479774	74479	405295	40530	445825
52	4/19 of 2012-13	Lahiripur Sheet 3	41.7	14446456	2233462	346715	1886747	188675	2075422
53	4/17 of 2012-13	Lahiripur Sheet 4	71.84	16546416	2558121	397114	2161007	216101	2377108

Sl. No.	L.A Case No.	Name of Mouza	Area of land (Acres)	Total value of land on which addl. compensation of 12 per cent p.a. allowed (₹)	Amount of addl. compensation actually allowed (₹)	Addl. compensation payable for maximum 73 days as admissible under LA Act, 1894 (New Approach) (₹)	Extra addl. compensation allowed due to delay in making award beyond 73 days (₹)	Extra administrative cost charged @ 10 per cent on Column-8 due to delay in making award beyond 73 days (₹)	Total extra amount allowed in award due to delay in making award beyond 73 days (₹)
54	4/8 of 2012-13	Luxbagan	66.74	19747841	3328458	473948	2854510	285451	3139961
55	4/7 of 2012-13	Ramtanunagar	31.34	7242180	1086327	173812	912515	91251	1003766
56	4/16 of 2011-12	Budhakhali	50.74	7547731	1132160	181146	951014	95101	1046116
57	4/15 of 2012-13	Chhotomollakhali	61.19	15141634	2542135	363399	2178736	217874	2396609
58	4/39 of 2010-11	Sajinatala	20.64	4575460	759150	109811	649339	64934	714273
59	4/7 of 2011-12	Indrapur	21.68	3527775	811389	84667	726722	72672	799395
60	4/16 of 2010-11	Jogeshgonj	29.67	9233400	838445	221602	616843	61684	678528
61	4/19 of 2010-11	Singherkati	7.42	1621532	145938	38917	107021	10702	117723
62	4/25 of 2010-11	Bermajur	14.76	2213550	221355	53125	168230	16823	185053
63	4/26 of 2010-11	Chak Tangramari	6.63	3554006	622876	85296	537580	53758	591338
64	4/10 of 2010-11	Bajitpur	5.53	4138850	869157	99332	769825	76982	846807
65	4/5 of 2010-11	Khosbas	10.19	1756979	89246	42167	47079	4708	51786
66	4/45 of 2010-11	Kalitala	40.27	7673519	1995115	184164	1810951	181095	1992046
67	4/20 of 2010-11	Chalkpatli	9.41	2250566	468611	54014	414597	41460	456057

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68	4/48 of 2010-11	Putiamathbari	16.21	2769484	83085	66468	16617	1662	18279
69	4/28 of 2010-11	Bankra	3.91	531197	20475	12749	7726	773	8499
70	4/69 of 2010-11	Banstala	23.99	3598500	287880	86364	201516	20152	221668
71	4/31 of 2010-11	Charalkhali	32.15	17782853	3364613	426788	2937825	293782	3231607
72	4/82 of 2010-11	Hemnagar	37.78	13411239	2145798	321870	1823928	182393	2006321
73	4/33 of 2010-11	Tushkhali	59.58	19466902	5061395	467206	4594189	459419	5053608
74	4/57 of 2010-11	Malekhanghumti	50.35	18522389	3148806	444537	2704269	270427	2974696
75	4/56 of 2010-11	Parghumti	21.19	8327606	457448	199863	257585	25759	283344
76	4/3 of 2011-12	Atapur	45.29	8768430	1551171	210442	1340729	134073	1474802
77	4/12 of 2011-12	Atapur	28.92	4544518	619175	109068	510107	51011	561117
78	4/13 of 2011-12	Atapur	39.25	8803842	1179232	211292	967940	96794	1064734
79	4/14 of 2011-12	Atapur	75.77	14608400	1956725	350602	1606123	160612	1766736
80	4/44 of 2010-11	Ramapur	29.00	7212531	996908	173101	823807	82381	906188
81	4/01 of 2011-12	Hatgacha	38.10	8333505	1669441	200004	1469437	146944	1616381

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82	4/32 of 2010-11	Monipur	68.95	13849403	2908375	332386	2575989	257599	2833588
83	4/70 of 2010-11	Khorgachhi	5.60	3438607	393290	82527	310763	31076	341840
84	4/60 of 2010-11	Harishpur	15.15	3453729	621671	82889	538782	53878	592660
85	4/34 of 2010-11	Dhamakhali	16.68	4541092	785422	108986	676436	67644	744079
86	4/71 of 2010-11	Madhabkati	114.28	24591064	4426392	590186	3836206	383621	4219827
87	4/23 of 2010-11	Sulkuniabad	8.54	1270270	94766	30486	64280	6428	70707
88	4/24 of 2010-11	Chakkhanpukur	11.98	1857853	334414	44588	289826	28983	318808
89	4/29 of 2010-11	Jhupkhali	17.97	4237416	1144102	101698	1042404	104240	1146644
90	4/30 of 2010-11	Rampur	28.50	6089758	1678271	146154	1532117	153212	1685328
91	4/43 of 2010-11	Kalinagar	26.93	6748651	2026814	161968	1864846	186485	2051331
92	4/38 of 2010-11	Dwarirjanganl	55.72	9898435	1781718	237562	1544156	154416	1698571
TOTAL			2709.15	684486251	102561028	16427668	86133359	8613340	94746693

Glossary

Glossary

Abbreviation	Full form
AB	Autonomous Body
ADF	Assistant Director of Fisheries
ARDD	Animal Resources Development Department
ATN	Action Taken Note
BBTR	Budge Budge Trunk Road
BC	Bituminous Concrete
BENFISH	West Bengal State Fishermen's Co-operative Federation Limited
BIS	Bureau of Indian Standards
BM	Bituminous Macadam
CAA	Coastal Aquaculture Authority
CAD	Consumer Affairs Department
CAG	Comptroller and Auditor General
CBR	California Bearing Ratio
CE	Chief Engineer
CEO	Chief Executive Officer
CIFRI	Central Inland Fisheries Research Institute
CLM	Controller of Legal Metrology
CMFRI	Central Marine Fisheries Research Institute
CPWD	Central Public Works Department
CWO	Consumer Welfare Officer
DBM	Dense Bituminous Macadam
DL&LRO	District Land and Land Reforms Officer
DPR	Detailed Project Report
EE	Executive Engineer
ESAL	Equivalent Standard Axle Load
FEO	Fishery Extension Officer
FFDA	Fish Farmers Development Agency
FFRTC	Freshwater Fisheries Research and Training Centre
GFR	General Financial Rules
GFTS	Government Fish Technology Station
GIS	Geographical Information System
GO	Government Order
GoI	Government of India
GoWB	Government of West Bengal
Ha	Hectare
HMC	Howrah Municipal Corporation
HRBC	Hooghly River Bridge Commissioners
I&CAD	Information and Cultural Affairs Department
I&WD	Irrigation and Waterways Department
IRC	Indian Roads Congress
IR	Inspection Report
JNNURM	Jawaharlal Nehru National Urban Renewal Mission
KMDA	Kolkata Metropolitan Development Authority
L & LR	Land and Land Reforms

Abbreviation	Full form
LA	Land Acquisition
LAO	Land Acquisition Officer
LF	Local Fund
MA	Mobilisation Advance
ME&MS	Monitoring, Evaluation & Marketing Statistics
MOUs	Memorandum of Understanding
MT	Metric Tonne
NFDB	National Fisheries Development Board
NGO	Non-Government Organisation
NIT	Notice Inviting Tender
NNICE	Netaji National Institute of Consumer Education
PAC	Public Accounts Committee
PBGSBS	Paschim Banga Go Sampad Bikash Sanstha
PC	Premix Carpet
PCR	Polymerase Chain Reaction
PMU	Project Management Unit
PSE	Public Sector Enterprise
PWD	Public Works Department
RCC	Reinforced Concrete Cement
RKVY	Rashtriya Krishi Vikas Yojana
RMC	Regional Market Committee
RO	Regional Office
SAD	Sunderban Affairs Department
SCR	Savings-cum-Relief
SE	Superintending Engineer
SFDCL	State Fisheries Development Corporation Ltd.
SHGs	Self Help Group
SOR	Schedule of Rates
SSL	Secondary Standard Laboratory
ST	Service Tax
TF	Task Force
UCs	Utilisation Certificate
UIICL	United India Insurance Company Limited
UNDP	United Nations Development Programme
VCO	Voluntary Consumer Organisation
WBFCL	West Bengal Fisheries Corporation Ltd.
WBSMB	West Bengal State Marketing Board
WBTR	West Bengal Treasury Rules
WSL	Working Standard Laboratory
WSSV	White Spot Syndrome Virus

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