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## Chapter 1: Overview of the General and Social Sector

### 1.1 Introduction

This Report covers matters arising out of the audit of State Government Departments and Autonomous Bodies under the General and Social Sector. The primary purpose of this Report is to bring to the notice of the Legislature the important results of audit. 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 of the organisations contributing to better governance.

The Report has been organised in three chapters as under:

- **Chapter 1** contains the Profile of the General and Social Sector with a brief analysis of the expenditure of the Departments under the General and Social Sector for the last five years, the authority for audit, audit jurisdiction, planning and conduct of audit, response of the Government to various audit products (Inspection Reports, Compliance Audit Paragraphs/ Performance Audits), follow up action on Audit Reports and Significant Audit Observations included in this Audit Report.
- **Chapter 2** of this Report contains observations relating to Performance Audits on General and Social Sector activities. This year, a Performance Audit on ‘Outcome of Higher Education in West Bengal’ has been included in the Report.
- **Chapter 3** of this Report contains significant observations arising out of Compliance Audit of various Departments and their functionaries. Apart from individual paragraphs, this Chapter includes a Detailed Compliance Audit on Management of Fire Services in West Bengal.

### 1.2 Profile of the General and Social Sector and Audit Universe

As per the Budget Publication, the Government of West Bengal releases 75 grants, of which 54 are active<sup>1</sup>, related to its various departments. The audit universe under General and Social Sector of the office of the Principal Accountant General (General & Social Sector Audit), West Bengal (PAG), comprises 2,429 units of various levels related to 33 Grants. It also includes 123 bodies/ authorities which are either substantially financed from the Consolidated Fund of the State or audit of which has been entrusted by the Government under various sections of the Comptroller & Auditor General’s (CAG’s) DPC (Duties, Powers and Conditions of Service) Act, 1971. List of the Departments, autonomous bodies and companies under the audit jurisdiction of the office of the Principal Accountant General (General & Social Sector Audit), West Bengal is shown in [Appendix 1.1](#).

Trend of expenditure in major Departments under the audit jurisdiction of the office of the Principal Accountant General (General & Social Sector Audit), West Bengal during 2014-19 is shown in [Table 1.1](#).

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<sup>1</sup> Against the remaining 21 grants there was no budgetary allocation.

**Table 1.1: Trend of expenditure of the Departments with annual expenditure exceeding ₹ 100 crore**  
(₹ in crore)

| Name of the Department                                    | 2014-15            | 2015-16            | 2016-17            | 2017-18            | 2018-19            |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|
| Backward Classes Welfare                                  | 645.44             | 1,484.31           | 1,068.11           | 1,664.12           | 1,755.41           |
| Correctional Administration                               | 206.38             | 197.95             | 232.73             | 270.66             | 321.99             |
| Disaster Management and Civil Defence                     | 839.48             | 1,076.76           | 1,911.82           | 1,138.20           | 1,294.84           |
| Finance   | 67,013.18          | 57,860.49          | 53,899.43          | 68,868.68          | 92,973.76          |
| Fire & Emergency Services                                 | 199.19             | 282.25             | 246.64             | 259.38             | 309.23             |
| Food & Supplies   | 1,288.35           | 3,958.69           | 8,156.28           | 9,316.91           | 10,971.79          |
| Health & Family Welfare                                   | 6,252.44           | 7,727.98           | 8,124.24           | 8,772.55           | 9,560.69           |
| Higher Education, Science & Technology and Bio-Technology | 2,520.95           | 2,661.69           | 2,996.61           | 3,024.43           | 3,638.28           |
| Home & Hill Affairs                                       | 5,757.81           | 6,160.27           | 6,639.84           | 6,789.94           | 7,994.64           |
| Housing   | 735.77             | 765.16             | 783.29             | 993.15             | 175.03             |
| Information & Cultural Affairs                            | 230.19             | 283.48             | 318.75             | 415.25             | 603.05             |
| Judicial  | 517.09             | 533.17             | 620.01             | 630.85             | 818.57             |
| Labour  | 706.38             | 652.11             | 753.50             | 841.86             | 820.43             |
| Mass Education Extension & Library Services               | 224.60             | 241.25             | 277.99             | 249.75             | 279.85             |
| Minority Affairs & Madrasah Education                     | 1,973.57           | 1,814.35           | 1,579.78           | 2,035.40           | 2,896.44           |
| Panchayats & Rural Development                            | 13,897.12          | 16,975.89          | 14,988.96          | 21,001.77          | 19,055.96          |
| Planning, Statistics and Programme Monitoring             | 348.69             | 385.38             | 370.78             | 395.88             | 281.53             |
| Public Health Engineering                                 | 1,429.32           | 1,879.02           | 1,947.16           | 3,042.55           | 2,917.92           |
| School Education  | 16,592.53          | 16,833.02          | 18,599.25          | 20,103.68          | 23,017.59          |
| Self Help Groups & Self Employment                        | 237.91             | 455.17             | 450.15             | 612.22             | 505.89             |
| Technical Education, Training & Skill Development         | 641.51             | 622.37             | 699.19             | 480.54             | 782.75             |
| Tribal Development  | 493.94             | 494.26             | 588.67             | 562.96             | 706.73             |
| Urban Development & Municipal Affairs                     | 5,571.66           | 6,727.86           | 7,805.39           | 9,520.11           | 9,677.63           |
| Women & Child Development and Social Welfare              | 3,245.11           | 3,644.86           | 3,966.39           | 4,293.77           | 6,021.09           |
| Others <sup>2</sup>                                       | 454.10             | 564.90             | 679.99             | 746.54             | 1,751.50           |
| <b>Total</b>  | <b>1,32,022.71</b> | <b>1,34,282.64</b> | <b>1,37,704.95</b> | <b>1,66,031.15</b> | <b>1,99,132.59</b> |

Source: Sub-Head Accounts and Appropriation Accounts 2014-15 to 2018-19

### 1.3 Authority for audit

Authority for audit by the CAG is derived from Articles 149 and 151 of the Constitution of India and the CAG's (Duties, Powers & Conditions of Service) Act, 1971 (DPC Act). CAG conducts audit of expenditure of State Government Departments under Section<sup>3</sup> 13 of the CAG's DPC Act. CAG is the sole auditor in respect of Autonomous Bodies, which are audited under sections

<sup>2</sup> Others include Law, Parliamentary Affairs, Governor's Secretariat, Personnel & Administrative Reforms, Legislative Assembly Secretariat, Land & Land Reforms and Refugee Relief & Rehabilitation, Youth Services and Sports, Council of Ministers and Chief Minister's Office.

<sup>3</sup> Audit of (i) all expenditure from the Consolidated Fund of State, (ii) all transactions relating to Contingency Funds and Public Accounts and (iii) all trading, manufacturing, profit & loss accounts, balance-sheets & other subsidiary accounts.

19 (2), 19 (3)<sup>4</sup> and 20 (1)<sup>5</sup> of the DPC Act. In addition, CAG also conducts audit of other Autonomous Bodies which are substantially financed by the Government under Section<sup>6</sup> 14 of DPC Act. Principles and methodologies for various audits are prescribed in the Regulations on Audit & Accounts, 2007 and Auditing Standards issued by the Indian Audit & Accounts Department.

#### **1.4 Planning and conduct of Audit**

Performance Audits and Compliance Audits are conducted as per the Annual Audit Plan (AAP). Units for Compliance Audit are selected on the basis of risk assessment of the Apex Units, Audit Units and Implementing Agencies involving matters of financial significance, social relevance, internal control systems, past instances of defalcation, misappropriation, embezzlement, *etc.*, as well as findings of previous Audit Reports.

Inspection Reports are issued to the heads of Units after completion of audit. Based on the replies received, audit observations are either settled or further action for compliance is advised. Important audit findings are processed further as Draft Paragraphs for inclusion in the Audit Report.

In case of Performance Audit, objectives and criteria are framed and discussed in entry conference with the concerned organisation. After conducting audit, the draft report is issued to the concerned Department. Observations arising out of audit efforts are also discussed with the Departmental head in the exit conference.

Formal replies furnished by the Department are carefully considered while finalising the materials for inclusion in the Audit Report. Audit Reports are laid before the State Legislature under Article 151 of the Constitution of India.

#### **1.5 Lack of response of Government to Audit**

##### *Response of the Government to Inspection Reports*

Principal Accountant General (General & Social Sector Audit), West Bengal, conducts audit of Government Departments to check for compliance to rules and regulations in transactions and to verify the regularity in maintenance of important accounting and other records as per the prescribed rules and procedures. After these audits, Inspection Reports (IRs) are issued to the Heads of Offices inspected with copies to the next higher authorities. Important irregularities and other points detected during inspection, which are not settled on the spot, find place in IRs. Serious irregularities are brought to the notice of the Government by the Office of the PAG.

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<sup>4</sup> *Audit of the accounts of Corporations (not being Companies) established by or under law made by the State Legislature in accordance with the provisions of the respective legislations or as per request of the Governor of the State in the public interest.*

<sup>5</sup> *Audit of accounts of any body or authority on the request of the Governor, on such terms and conditions as may be agreed upon between the CAG and the Government.*

<sup>6</sup> *Several non-Commercial Autonomous/ Semi-Autonomous Bodies, established to implement Schemes for employment generation, poverty alleviation, spread of literacy, health for all and prevention of diseases, environment, etc., and substantially financed by the Government, are audited under Section 14.*

As per the Regulations on Audit & Accounts, 2007, the Officer in charge of the auditee entity shall send the reply<sup>7</sup> to an Inspection Report (IR) within four weeks of its receipt. On intimation of any serious irregularity by Audit, the Government shall undertake *prima facie* verification of facts and send a preliminary report to Audit confirming or denying the facts within six weeks of receipt of intimation. Where the fact of major irregularity is not denied by the Government in the preliminary report, the Government shall further send a detailed report to Audit within three months of preliminary report indicating the remedial action taken to prevent recurrence and action taken against those responsible for the lapse.

Besides the above, Finance Department of Government of West Bengal had also issued instructions<sup>8</sup> (June 1982) for prompt response by the executive to IRs issued by the PAG to ensure timely corrective action in compliance with the prescribed rules and procedures and to ensure accountability for the deficiencies, lapses, *etc.*, observed during inspections.

A six monthly report showing the pendency of IRs is sent to the Principal Secretary/ Secretary of the respective department to facilitate monitoring and settlement of outstanding audit observations in the pending IRs.

Inspection Reports issued up to March 2019 relating to 255 offices under four departments<sup>9</sup> showed that 1,360 paragraphs relating to 350 IRs remained outstanding to the end of March 2020. Department-wise and year-wise break-up of the outstanding IRs and Paragraphs are detailed in *Appendix 1.2*.

The unsettled IRs contained 93 paragraphs involving serious irregularities like theft, defalcation, misappropriation, *etc.*, of Government money, loss of revenue and shortages, losses not recovered/ written off amounting ₹ 28.67 crore. The Department-wise and nature-wise analysis of the outstanding paragraphs of serious nature showed the following position:

**Table 1.2: Analysis of outstanding paragraphs on serious irregularities**  
(₹ in lakh)

| Name of the Department                                  | Cases of theft/ defalcation/ misappropriation |               | Loss of revenue |               | Shortage/ losses neither recovered nor written off |                 | Total      |                 |
|---|---|---------------|-----------------|---------------|--|-----------------|------------|-----------------|
|   | Paragraphs                                    | Amount        | Paragraphs      | Amount        | Paragraphs   | Amount          | Paragraphs | Amount          |
| Women & Child Development and Social Welfare            | 11  | 29.93         | 14              | 52.63         | 8  | 196.56          | 33         | 279.12          |
| Land & Land Reforms and Refugee Relief & Rehabilitation | 11  | 458.65        | 7               | 75.13         | 9  | 717.84          | 27         | 1,251.62        |
| Backward Classes Welfare                                | 2   | 31.88         | 6               | 540.75        | 9  | 151.13          | 17         | 723.76          |
| Youth Services and Sports                               | --  | --            | 6               | 275.32        | 10   | 337.48          | 16         | 612.80          |
| <b>Total</b>  | <b>24</b>                                     | <b>520.46</b> | <b>33</b>       | <b>943.83</b> | <b>36</b>  | <b>1,403.01</b> | <b>93</b>  | <b>2,867.30</b> |

Source: Inspection Reports

<sup>7</sup> Even if it is not feasible to furnish the final replies to some of the observations in the audit note or inspection report within the aforesaid time limit, the first reply shall not be delayed on that account and an interim reply may be given indicating the likely date by which the final reply shall be furnished.

<sup>8</sup> Vide Memo No. 5703 (72)/ FB dated 29 June 1982.

<sup>9</sup> Women & Child Development and Social Welfare Department; Land & Land Reforms and Refugee Relief & Rehabilitation Department; Backward Classes Welfare Department and Youth Services & Sports Department.

Audit Committees, comprising of the Principal Secretary/ Secretary of the administrative departments and representatives of the Finance Department and Audit, were formed in 25 out of 29 Departments under the General and Social Sector for expeditious settlement of outstanding Inspection Reports/ Paragraphs. Audit Committees were not formed by the remaining four Departments<sup>10</sup> under the General and Social Sector. Of the 25 Departments where Audit Committees were formed, only two meetings were held by two Departments<sup>11</sup> during April 2018 to March 2019, wherein 33 paragraphs (relating to 20 IRs) were discussed. Of which, 15 paragraphs (relating to five IRs) were settled. Though the remaining 23 Departments had Audit Committees, they did not hold any meeting during this period.

It is recommended that Government should ensure that a procedure is put in place for (i) action against officials failing to send replies to IRs/ paragraphs as per the prescribed time schedule, (ii) recovery of losses/ outstanding advances/ overpayments, *etc.*, in a time-bound manner and (iii) holding at least one meeting of each Audit Committee every quarter.

## **1.6 Response of the Departments to Draft Audit Paragraphs and Performance Audit Report**

Regulations on Audit & Accounts, 2007 stipulate that responses to Draft Audit Paragraphs proposed for inclusion in the Report of the Comptroller & Auditor General of India should be sent within six weeks<sup>12</sup>.

Draft Paragraphs and Performance Audit Report are forwarded to the Principal Secretaries/ Secretaries of the concerned Departments drawing attention to the audit findings and requesting them to send their response within prescribed time frame. It is also brought to their personal attention that in view of the likely inclusion of such paragraphs in the Audit Reports of the Comptroller & Auditor General of India which are placed before the Legislature, it would be desirable to include their comments on these audit findings.

Draft Paragraphs and Performance Audit Report proposed for inclusion in this Report were forwarded to the Secretaries of the concerned Departments between May 2020 and October 2020 through Official letters addressed to them by name. The concerned Departments/ Directorate had sent reply to three out of the thirteen Draft Paragraphs/ Performance Audit featured in Audit Report.

The response of the concerned Directorate/ Departments as well as the replies to initial Audit Memos, wherever received, have been suitably incorporated in the Report.

## **1.7 Follow-up on Audit Reports**

Audit Report for the year 2015-16, which was submitted to the Governor in February 2017, was laid on the floor of the State Legislature in March 2018, while the Audit Report for the year 2016-17 was laid in July 2019. The Audit Report for the year 2017-18 is yet to be laid on the floor of the State Legislative

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<sup>10</sup> *Mass Education Extension & Library Services, Fire & Emergency Services, Self-Help Groups & Self Employment and Tribal Development Departments.*

<sup>11</sup> *Housing and Public Health Engineering Departments.*

<sup>12</sup> *State Government's Finance (Budget) Department, in its order dated June 1982, however, directed all the Departments to submit their responses to proposed Draft Paragraphs within one month.*

Assembly (December 2020). A mechanism to ensure promptness in tabling of Audit Reports should be put in place.

After tabling of the Reports of the CAG of India in the State Legislature, the State Government Departments are required to submit *suo motu* replies to the audit observations within one month. Review of outstanding replies on paragraphs included in the CAG's Reports on the General and Social Sector on the Government of West Bengal up to 2016-17 showed that replies on 240 paragraphs pertaining to the period 1981-82 to 2016-17 involving 25 Departments (excluding omnibus paragraphs involving a number of Departments) remained outstanding as of March 2020 (*Appendix 1.3*). Out of 240 paragraphs, 47 paragraphs pertaining to 2005-06 to 2016-17 were selected for discussion by the Public Accounts Committee (PAC), while remaining 193 paragraphs pertaining to the period 1981-82 to 2016-17 have not been selected.

As stipulated in the Rules of Procedure of the PAC, Administrative Departments were required to take suitable action on the recommendations made in the Reports of PAC presented to the State Legislature and submit comments on the action taken or proposed to be taken on those recommendations within three months.

Action Taken Notes on 17 paragraphs contained in 14 Reports<sup>13</sup> of the PAC, presented to the Legislature between 1993-94 and 2018-19, had not been submitted by nine Departments<sup>14</sup> to the Legislative Assembly as of March 2020. These Reports of the PAC had suggested recovery, disciplinary action, *etc.* A significant case is elaborated in *Appendix 1.4*.

Action taken by administrative Departments on the recommendations of the PAC were, however, found to be inadequate and wanting.

## **1.8 Significant Audit Observations in this Report**

The present Report contains one Performance Audit and twelve paragraphs arising out of Compliance Audit, which *inter alia* include one Detailed Compliance Audit Paragraph.

The significant observations contained in this Report are discussed in brief in the following paragraphs.

### **1.8.1 Performance Audit observations**

#### ***Outcome of Higher Education in West Bengal***

This Performance Audit on Outcome of Higher Education in West Bengal, conducted during November 2019 to January 2020 covering period from

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<sup>13</sup> 14<sup>th</sup> PAC Report 1993-94, 36<sup>th</sup> PAC Report 1999-2000, 14<sup>th</sup> PAC Report 2002-03, 18<sup>th</sup> PAC Report 2003-04, 29<sup>th</sup> PAC Report 2004-05, 1<sup>st</sup> PAC Report 2006-07, 4<sup>th</sup> PAC Report 2006-07, 9<sup>th</sup> PAC Report 2006-07, 29<sup>th</sup> PAC Report 2009-10, 32<sup>nd</sup> PAC Report 2010-11, 33<sup>rd</sup> PAC Report 2010-11, 2<sup>nd</sup> PAC Report 2012-13, 3<sup>rd</sup> PAC Report 2012-13 and 13<sup>th</sup> PAC Report 2014-15 & 2015-16.

<sup>14</sup> (i) Refugee, Relief and Rehabilitation (erstwhile Refugee Welfare, currently Land & Land Reforms and Refugee Relief & Rehabilitation); (ii) Panchayats & Rural Development; (iii) Public Health Engineering; (iv) Finance; (v) Home & Hill Affairs; (vi) Urban Development & Municipal Affairs; (vii) School Education; (viii) Health & Family Welfare and (ix) Higher Education, Science & Technology and Bio-Technology Departments.

2014-15 to 2018-19, aimed at analyzing various outcome indicators to assess whether

1. The Higher Education system led to increased employability and progress to higher studies for students of higher education institutions.
2. The Higher Education system led to betterment of society through effective teaching learning processes and high quality research.
3. Equitable Access to Quality Higher Education was ensured for all, and
4. Governance and Management of Higher Education system was adequate and effective.

University of Burdwan and University of North Bengal and 10 *per cent* (13 in number) of colleges affiliated to these two Universities, selected by simple random sampling, were covered.

***Increase in employability and progression to higher studies:***

- Facilitating mechanisms such as placement cell, career counselling cell, alumni association and employability enhancement programmes are important tools for enhancing employability and employment opportunities of graduating students. It was observed that in the test-checked universities and colleges, these mechanisms were either non-existent or functioned inadequately and hence could not contribute much towards enhancing employability of the students. Moreover, owing to lack of maintenance of any employment related data or information by most of the test-checked Higher Education Institutions (HEIs), dependable feedback, crucial for future efforts towards enhancing employability of students, was not available.

***Betterment of society by ensuring high quality teaching-learning and research in higher education institutions:***

- With regard to the process of curriculum design and development, though the test-checked universities claimed to have followed the laid down procedures, there was insufficient evidence to conclude that crucial feedback from stakeholders, inputs from expert groups and reference to curricula of leading universities were made use of for curriculum improvement.
- Barring a few cases, none of the test-checked Higher Educational Institutions (HEIs) made any efforts to introduce value added courses in the curriculum, thereby depriving the students of the opportunity of enhancing and diversifying their knowledge.
- As regards greater academic flexibility and Choice Based Credit System (CBCS), the university level on many such aspects did not sufficiently percolate to the colleges. As a result, a large number of students were denied the chance of holistic development through additional avenues of learning beyond the core subjects.

- Shortage of teachers was another area of concern as it can adversely affect the teaching quality. Student Teacher Ratio was much more than its prescribed limit of 20:1 in Government aided colleges in Arts stream during 2018-19.
- Regarding qualification of faculty, 28 *per cent* teachers did not possess prescribed NET (National Eligibility Test) qualification in test-checked colleges. Efforts towards professional development of teachers were also insufficient. On an average only 22 *per cent* teachers attended professional development programmes in Universities.
- Lack of research activities at college level was apparent in test-checked colleges, as only two out of 13 test-checked colleges were involved in minor research works. None of the test-checked HEIs were able to produce any tangible outcomes in the form of patents and consultancies from the research they undertook during the period 2014-19.

***Access and Equity in Higher Education:***

- The Gross Enrollment Ratio (GER) of West Bengal, which ranged between 12.4 and 19.3 during 2010-19, has consistently been lower than national GER (19.4 to 26.3). It is far short of the State Government's own target of 26 to be achieved by 2020-21. Moreover, in terms of GER of SC/ ST students, West Bengal consistently lagged behind All India figures during 2014-19.
- West Bengal is at tenth position in terms of number of colleges (1,371 colleges in 2018-19) and at 29th position in terms of college density (13 colleges per lakh population) in 2018-19. The College Population Index of West Bengal (13) was less than half of All India average (28).
- No new Government/ Government aided colleges were established during last five years in five districts where both the College Population Index and the GER were lesser than the State average.
- Regional asymmetry continues to be a matter of concern. Even after lapse of two years after the end of the Twelfth FYP period (2012-17), the urban/ rural area wise distribution of colleges (rural: 55 *per cent*, urban: 45 *per cent*) falls way short of the desired balance in terms of proportion of population residing in those areas (rural: 73 *per cent*, urban: 27 *per cent*).
- Test-checked colleges were not sufficiently equipped with ICT (Information & Communication Technology) facilities. Moreover, dearth of computers in the colleges indicated that IT enabled learning by these HEIs were insufficient.
- Many of the affiliated test-checked colleges did not even fulfill the criteria of essential infrastructure for affiliation, which may compromise the learning atmosphere.

### Governance and Management

- The main governing bodies that are responsible for ensuring high quality education, were not functioning properly. Issues such as irregularity in conduct of meetings, lack of representation of important stakeholder like students and teachers led to compromise in the elements of consultative administration.
- Further, NAAC accreditation, which was an indicator of quality control, was available only for 22 *per cent* Government colleges and 57 *per cent* Government aided colleges in the State. Thus, the quality control activities at all levels of Higher Education remained unmonitored in West Bengal. This assumes significance in view of the fact that only seven *per cent* of accredited colleges under BU & NBU managed to secure A Grade from NAAC indicating scope for improvement in quality parameters of higher education being imparted in Higher Educational Institutions in the State.
- There remains ample scope for improvement in the functioning of Governing Bodies such as Court, Executive Council, *etc.* It was observed that the Governing Bodies in the test-checked HEIs did not function with full membership strength and meetings were also held without even the requisite quorum.

(Paragraph 2)

## 1.8.2 Compliance Audit Observations

### 1.8.2.1 Management of Fire Services in West Bengal

During audit of Management of Fire Services in West Bengal, several areas of concern relating to operational and management deficiencies were identified, which may potentially affect the level of preparedness and call for attention.

- Serious shortcomings like high risk buildings/ markets running without Fire Safety Certificates and fire safety measures, absence of database of high risk buildings, *etc.*, allowed the fire hazards to loom over the safety of life and property.
- As per assessment made (November 2012) by the Ministry of Home Affairs, GoI based on fire hazard and risk analysis, there was a requirement of 435 fire stations in the State. Against that requirement, the State had only 138 fire stations as of February 2020, indicating a shortage of 68 *per cent*.
- Delays in construction of fire stations and commissioning of newly constructed Fire Stations coupled with shortfall in fire stations affected the quality of delivery of fire services.
- Manpower management also remained a matter of concern, as there was substantial shortage of operational staff. Sensitization of public was found to be inadequate.
- No Fire hazard response and mitigation plan was found to have been prepared for assessing requirements of infrastructure and equipment for the entire State.

- As per norms fixed in SFAC meeting, one Hydraulic Platform/ Turn Table Ladder was required for each district depending upon presence of the high rise buildings. Test check showed that in case of three major cities namely, Howrah, Siliguri and Durgapur, no Bronto Sky Lift and/ or Turn Table Ladder was procured for respective fire divisions.
- On the financial management front, savings under major construction works was a matter of concern, given the fact that a number of under-construction Fire Stations had time overrun. Substantial expenditure incurred by the Government on procurement of fire fighting vehicles did not fructify into strengthening of the fleet.

*(Paragraph 3.1)*

### **1.8.2.2 Significant Compliance Audit Observations**

West Bengal Medical Services Corporation Limited made an excess payment of ₹ 4.93 crore to three contractors for Integrated Facility Management Services in eight Super Specialty Hospitals during March 2018 to August 2020, as it allowed payment in excess of carpet area in deviation from bid documents.

*(Paragraph 3.2)*

Contractors engaged for Pradhan Mantri Gram Sadak Yojana (PMGSY) road works under Programme Implementation Unit (PIU), Paschim Medinipur were allowed an undue financial benefit of ₹ 5.19 crore at the cost of State Government revenue by way of short-recovery of royalty (including cess) on excavated earth.

*(Paragraph 3.6)*

A contractor was allowed a payment of ₹ 90.71 lakh against unexecuted lengths of road work and drain work under a PMGSY project in Gopiballavpur-II, Jhargram. While the concerned Programme Implementing Unit failed to discharge its primary responsibilities of diligent monitoring on the works executed by the contractor, inaction of the West Bengal State Rural Development Agency (WBSRDA) in monitoring on the PIU was also evident.

*(Paragraph 3.7)*

Failure of BDO, Kandi, Murshidabad in exercising statutory checks on receipt and accounting of Government receipts led to defalcation of water tax receipt of ₹ 57.73 lakh collected by River Lift Irrigation (RLI) and Deep Tube Well Irrigation (DTW) operators during April 2013 to November 2019.

*(Paragraph 3.8)*

Decision to construct an Auditorium, involving an amount of ₹ 8.98 crore, at the selected area and failure to utilise it for intended purpose, proved to be a burden on the State Exchequer.

*(Paragraph 3.9)*

Even after establishment of a Sewage Treatment Plant (STP) in the Gayeshpur Municipal Area at a cost of ₹ 146.09 crore, the objective of prevention of discharge of untreated sewage to the river Ganga remained largely unachieved. This was due to non-completion of the work of connecting households of the Municipal Area to the STP.

*(Paragraph 3.10)*

Non-adoption of design specifications of Indian Road Congress for laying block pavement, relating to construction of car-parking space at *Subhas Sarobar* in Salt Lake, Kolkata, resulted in extra expenditure of ₹ 1.31 crore.

*(Paragraph 3.11)*

In an Elevated Road Corridor project under Kolkata Metropolitan Development Authority (KMDA), reversal of normative and approved order of layers in the bituminous wearing coat during execution led to damage of the road within one year of completion of work. KMDA could not invoke the defect liability clause of the contract as the said deviation had been done with full knowledge of KMDA. This led to an additional expenditure of ₹ 3.72 crore on re-laying of the layers.

*(Paragraph 3.12)*