Chapter 4: Chief Controlling Officer based Audit

WATER RESOURCES INVESTIGATION & DEVELOPMENT DEPARTMENT

4 Functioning of Water Resources Investigation & Development Department

Executive Summary

Water Resources Investigation and Development Department (WRIDD) of the Government of West Bengal is responsible for planning, conservation, development, utilisation and management of water resources in sustainable manner for both the surface and groundwater in the Minor Irrigation (MI) sector. The Department plays a pivotal role in ensuring assured irrigation for agriculture by bringing more and more cultivable land under assured irrigation with minimum time and investment. The Chief Controlling Officer based audit of WRIDD was conducted to assess the performance of the Department during the period 2006-11. Audit observed some areas of concern relating to institutional, compliance and programme implementation, which affected the performance of the Department and call for Government attention.

- With a view to reduce excessive stress on ground water the 11th Five Year Plan envisaged special emphasis on utilisation of surface water for creation of MI potential. The Department, however, continued to depend more on ground water for creation of Irrigation Potential (IP) in disregard to the plan proposal.

- Vacancies in key posts and inadequate infrastructure of the State Water Investigation Directorate (SWID) adversely affected implementation of West Bengal Ground Water Resources Act, 2005. The laboratories were not properly equipped to analyse the chemical parameters effectively due to non-availability of modern instruments, non-functional equipments and irregular supply of chemicals/testing kits. None of the laboratories was equipped for testing of heavy metals, inorganic and organic pesticides, virological and bacteriological analysis of water samples.

- Internal control mechanism of the Department was found deficient. There was no departmental manual for guidance of the officers and staff in carrying out their duties and for exercising internal control over the activities of the Department.

- Water rates fixed were not in commensurate with the operation and maintenance cost. Further, water rate of ₹ 9.50 crore remained unrealised.

- During 2006-11, 11990 MI schemes having command area 1.08 lakh ha handed over to unregistered beneficiary committees. Despite huge investment in these schemes the Department did not put an effective mechanism in place for maintenance and monitoring of the schemes to ensure optimum utilisation of created potential.

- Deficiencies in procurement, storage and accounting of materials were noticed. Material was procured in excess of requirement which resulted in piling of surplus materials for years.

- Utilisation of irrigation potential of government operated MI schemes ranged between 29 *per cent* and 37 *per cent* during the period 2006-10 due to defunct schemes, reduction of designed command areas by habitation, insufficient maintenance and irregular power supply. The Department did not take effective step to revitalise the defunct schemes.

- Lack of seriousness in implementation of the Act was noticed as permits were not obtained from SWID prior to installation of 3705 groundwater based MI schemes by Water Resources Development Directorate (WRDD). Workshops on mass awareness were conducted only in eight districts during the first five years of implementation of the Act.

4.1 Introduction

Agriculture is the primary occupation in West Bengal which contributes about 20 *per cent* of the Net State Domestic Product. About 70 *per cent* of the population are dependent on agriculture for their livelihood. Minor Irrigation (MI) has played a pivotal role in boosting agricultural production in the State by bringing more and more land under assured irrigation round the year. MI schemes[1], which require less investment and low maintenance cost are more acceptable to the farmers. The ultimate gross potential of MI schemes in the State has been assessed at 44.34 lakh hectares (ha) against 26.83 lakh ha through Major and Medium Irrigation (MMI) Schemes[2]. Total Irrigation Potential (IP) created[3] upto 2008-09 was 38.99 lakh ha (72 *per cent*) under MI schemes against 15.76 lakh ha (28 *per cent*) under MMI project.

The MI Schemes from both the surface water and groundwater are executed and operated by the Water Resources Investigation and Development Department (WRIDD). The Department is responsible for planning, conservation, development, utilisation and management of water resources in sustainable manner in the MI sector. The Government introduced 'West Bengal Ground Water Resources Management, Control and Regulation (WBGWR) Act, 2005' for conservation and management of groundwater, which is also implemented by the Department.

4.2 Organisational structure

The Department is headed by a Secretary who is the Chief Controlling Officer (CCO). There are two Directorates viz Water Resources Development Directorate (WRDD) and State Water Investigation Directorate (SWID), four

[1] *Irrigation schemes having command area up to 2000 ha*
[2] *Irrigation schemes having command area more than 2000 ha*
[3] *As per Economic Review 2009-10, published by Bureau of Applied Economics & Statistics, Development & Planning Department, Government of West Bengal.*

Command Area Development Authorities[4] (CADA) and two undertakings namely West Bengal State Minor Irrigation Corporation Limited (WBSMICL) and West Bengal Agro-Industries Corporation Limited (WBAICL) under this Department ***(Appendix 4.1)***.

The function of WRDD is mainly to develop existing potential of water resources available in the State for irrigation through construction and maintenance of MI schemes[5] utilising groundwater by Agri-Irrigation (AI) divisions as well as surface water by Agri-Mechanical (AM) divisions. This Directorate also takes up various surface water diversion schemes, digging of water harvesting tanks, drip, sprinkler and hydram schemes.

The SWID carries out investigation and assessment of surface water and groundwater resources in the State. The WBGWR Act, 2005 and the Rules made thereunder are implemented through SWID. It also provides technical assistance in respect of feasibility of MI structures including augmentation of water resources through various conservative/ artificial recharge measures.

The Command Area Development & Water Management (CADWM) Programme was started from 1974-75 in Kangsabati, Mayurakshi and Damodar Valley Projects and from 1999-2000 in Teesta Irrigation Project. The primary objective of CADWM Programme was to bridge the gap between the irrigation potential created through the canal network of the major irrigation schemes and the area actually irrigated to make the best use of the available land and water resources to increase agricultural production.

4.3 Audit objectives

The audit was conducted to examine the overall functioning of the Department and to assess whether

- the planning process and the manpower management was effective; infrastructure and monitoring mechanism was adequate;
- the financial rules, orders and the procedures in budget preparation were complied with;
- the operation & maintenance of the created schemes and material and store management were efficient;
- the service delivery in terms of execution and utilisation of MI schemes and implementation of the WBGWR Act, 2005 were effective.

4.4 Audit criteria

The audit findings were benchmarked against the following criteria:

- National Water Policy 2002

[4] *Teesta CADA, Damodar Valley CADA, Kangsabati CADA and Mayurakshi CADA*

[5] *Heavy Duty Tube Wells (HDTW), Medium Duty Tube Wells (MDTW), Low Duty Tube Wells (LDTW) and Shallow Tube Wells (STW) in the ground water sector and Major RLI, Midi RLI, Mini RLI, Check Dams etc in the surface water sector*

- West Bengal Ground Water Resources (Management, Control and Regulation) Act, 2005 and the Rules made thereunder
- Command Area Development and Water Management Programme Guidelines
- Accelerated Irrigation Benefits Programme (AIBP) Guidelines, Rural Infrastructure Development Fund (RIDF) Guidelines
- Instructions issued by the Government of West Bengal (GoWB) and the Ministry of Water Resources (MoWR)
- West Bengal Financial Rules, West Bengal Treasury Rules 2005 and the Central Public Works Accounts Code

4.5 Audit scope, methodology and sampling procedure

The functioning of the Department was reviewed during the period from 2006-07 to 2010-11 between February and June 2011 covering the Department, WRDD and SWID. The records of 30 out of total 66 divisions in seven sample districts[6] of the State (***Appendix 4.2***) were test checked. Before commencing the scope, objectives and criteria of audit were discussed with the Secretary and the other officers of the Department in an entry conference (March 2011). The audit findings were also discussed (October 2011) in an exit conference. The Department sent a written response to the draft report in November 2011. The views of the Department had been suitably incorporated in this report.



The audit methodology involved collection of documentary evidence, field visits by the audit teams, photographs and interactions with farmers/ beneficiaries of the schemes at the grass root level.

Audit findings

4.6 Institutional arrangements

With the objective of augmenting the existing irrigation potential as well as to create additional potential and to investigate and assess water resources, a well defined institutional arrangement of the Department is required. Efficient planning based on reliable and current database, proper allocation of budgetary and human resources, effective internal controls and monitoring etc. ensure efficient functioning of the Department. Audit scrutiny revealed some deficiencies in the institutional arrangements as discussed in the succeeding paragraphs.

[6] *Bankura, Bardhaman, Dakshin Dinajpur, East Medinipur, Jalpaiguri , Kolkata and Nadia*

4.6.1 Planning

For effective implementation of the MI schemes and the WBGWR Act, 2005 the Department was required to prepare a Five year plan, which was to be staggered into Annual Action Plans (AAPs), based on current data base of ground water and surface water resources, achievement of creation and operation of MI schemes already planned/taken up etc. The deficiencies noticed in audit are discussed below:

4.6.1.1 Fourth Minor Irrigation Census Report

Planning (2006-11) was based on data base of 3rd MI Census of 2000-01

Rationalisation of MI statistics was launched in 1986-87 by Government of India to build a comprehensive and reliable database of number of MI structures created and potential utilised through these schemes. Accordingly, an all India census of MI structures was to be conducted on quinquennial basis.

Audit observed that the 3rd MI Census with the reference year 2000-01 was published in December 2003. The 4th MI census (2006-07) taken up in July 2007 was scheduled to be published by June 2010. However, a draft State level report has been prepared only in October 2011. Thus the plans (2006-11) prepared by the Department was based on the database of 3rd MI Census.

The Director, SWID stated (July 2011) that the field work was delayed due to shortage of manpower. Validation work suffered due to discrepancy of data and rechecking of data upto village level which took much time.

4.6.1.2 District profile and estimation of dynamic ground water resources

District profiles and District plans were not prepared even after six years of enactment of the WBGWR Act

As per section 9 of the Act, SWID was to prepare district wise profile of ground water resources and district plan for conservation, maintenance and utilisation of ground water for every five year period. However, scrutiny revealed that district profiles and district plans were not prepared for any of the districts in the State as of October 2011 even after six years of enactment of the Act.

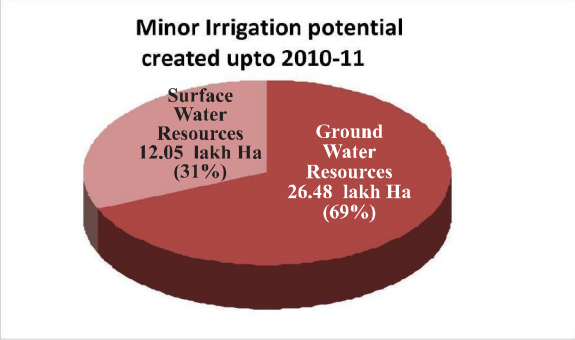
As per National Water Policy, 2002, the groundwater resources should be re-assessed periodically. Estimation of dynamic groundwater resources in West Bengal was made in March 2004 by SWID jointly with Central Ground Water Board (CGWB). Out of total 341 blocks in the State, ground water assessment was made in respect of 269 blocks excluding 72 saline infested blocks (59 in the coastal area and 13 in northern hilly region). Fresh estimation of dynamic ground water resources in the State was made in 2008-09. The Report of the latest estimation was not finalised as of July 2011. Lack of comprehensive and current data adversely affected the planning and execution of the MI schemes. Further, Section 7 (3) of the Act provided issuance of permits for sinking of new tube wells after scrutiny of the application forms in terms of quantity and quality of ground water. Audit noticed that due to non availability of latest assessment data, the SWID had to follow the categorisation of block as per estimation of ground water resources done in March 2004 while issuing permits for sinking of new tube wells. The possibility of over exploitation of ground water in some areas can not be ruled out and the whole exercise of issuing permits for sinking of new tube wells based on assessment of ground water availability was rendered infructuous.

4.6.1.3 Deficiencies in planning

Plans were prepared without obtaining inputs from the field offices

The Five year plan (2007-12) and the Annual plans for the years 2006-07 to 2010-11 were prepared by the Department based on data of 3rd MI census. The plans prepared by the Department were based on top down approach as necessary inputs were not obtained from the field offices. Besides, the targets were fixed in the Five Year Plans and Annual plans on lump sum basis without any details and proper analysis of the previous years' achievement/shortfall. The Department, in reply, stated (November 2011) that the Annual plans were prepared after considering achievements in the previous year. The reply was, however, not tenable as the targets were fixed by the Department unrealistically during 2006-11 despite huge shortfalls in the previous year (as discussed in para 4.8.1).

As per assessment of dynamic ground water resources conducted in March 2004, 38 blocks out of 341 blocks in the State were categorised as '**Critical**' and '**Semi-critical**' because of significant decline of water level. With a view to reducing excessive exploitation on ground water, 11th Five Year Plan (2007-12) envisaged special emphasis on utilisation of surface water through implementation of River Lift Irrigation (RLI) schemes, construction of water harvesting tanks, surface flow MI schemes and some new schemes such as drip, sprinkler and hydram.



Audit scrutiny revealed that 26.48 lakh ha and 12.05 lakh ha irrigation potential was created through ground and surface water resources respectively in the State up to 2010-11. During 2006-11 WRDD created 10812 ground water based MI schemes having command area of 73359 ha and handed over those to the beneficiary committees whereas only 1178 surface based MI schemes having command area of 34717 ha were created and handed over during the same period. Further, only five sprinkler irrigation structures have been created during this period. Similarly, SWID undertook only 34 pilot schemes like construction of percolation tank and roof top rain water harvesting for artificial recharge in drought prone districts and semi/critical blocks of which only 28 were completed as of March 2011. Thus, the Department continued to depend more on ground water for creation of Irrigation Potential in disregard to the plan proposal.

Department continued to depend more on ground water for creation of Irrigation Potential

The Department in reply (November 2011) accepted the need for expanding the infrastructure for capturing of rain water for economic use and stated that adequate steps would be taken towards increasing the water use efficiency in irrigation prior to putting ban on ground water extraction.

4.6.1.4 Lack of preliminary survey and investigation in selection of schemes

Inadequate survey and investigation resulted in dropping of 131 MI schemes after approval

Irrigation schemes were required to be taken up after carrying out detailed survey of availability and requirement of water considering hydrological, environmental and ecological aspects of the schemes. As per guidelines for issue of water availability certificate for RLI schemes, SWID was required to consider data of three years to assess the sustainability of the water sources.

The proposals of the new schemes are investigated by the departmental engineers for preparation of the techno feasibility reports after obtaining clearance of availability of required water from SWID. The list of feasible schemes is submitted to District Site Selection Committee (DSSC) for approval. Approved schemes are taken up by the Department for execution under fund from Rural Infrastructure Development Fund (RIDF), Accelerated Irrigation Benefit Programme (AIBP) and State Plan.

The Department took up 14,046 schemes under RIDF-VIII to RIDF-XV and AIBP-Phase-I during 2002-10 of which 131 schemes having an estimated cost of ₹ 22.31 crore were dropped after approval ***(Appendix 4.3).*** Further, sites of 102 MI schemes under RIDF projects[7] were subsequently changed which resulted in delay in completion.

The Department attributed (November 2011) non-availability of suitable aquifer, change of river courses and dried up water sources as reasons for dropping of the schemes after approval. Scrutiny, however, revealed that SWID considered the water availability data of a particular date against the prevailing norms of three consecutive years before issuing water availability certificate towards installation of RLI schemes. Thus, adequate survey and investigations were not conducted before submission of proposals for construction of the MI schemes.

4.6.2 Manpower Management

Huge vacancies in key posts affected the performance and service delivery of the Department

The performance of any organisation and efficient implementation of programmes depends on availability of qualified and trained manpower. Audit scrutiny revealed that the Department did not carry out assessment of its manpower requirement, taking into account the present and future needs to fulfil its objectives. There were vacancies in key posts including 93 Assistant Engineers, 230 Sub-Assistant Engineers, 329 Mechanic/Draftsman/Surveyor and 3326 operators ***(Appendix 4.4)*** which affected the performance and service delivery, maintenance of important records, monitoring of handed over schemes, reconciliation of electric bills etc. The Department replied (November 2011) that assessment of man-power requirement was underway, taking into account of the future needs and exact competencies.

Further, as per departmental guidelines, transfer of an officer or staff shall be on expiry of five years of service at a particular place. In 11 test checked divisions, it was noticed that 50 employees out of 160 employees remained posted in the same division for a period in excess of five years in violation of

[7] *RIDF-X, XI, XII and XIII*

departmental guidelines ***(Appendix 4.5).*** Periodical change of posting of officers and staff is essential as it provides an opportunity to personnel to acquire working knowledge in all sphere of the functioning of the Directorates.

Induction training was not imparted to the newly recruited Assistant Engineers

The Assistant Engineers posted in sub-divisions under WRDD have to perform the functions of Drawing and Disbursing Officers (DDOs). Therefore, induction training to newly recruited Assistant Engineers is essential for discharging the duties of DDOs and also for day-to-day technical work. Scrutiny of records of the WRDD, however, revealed that 71 Assistant Engineers were recruited during 2006-11 through West Bengal Public Service Commission. However, no training was imparted to make them aware of their duties and responsibilities before posting to different field units just after recruitment. In the exit conference the Secretary, WRIDD admitted (October 2011) the audit observation.

4.6.2.1 Idling of drilling units in SWID

Unfruitful expenditure of ₹ 7.53 crore towards pay and allowances of idle staff of Drilling Divisions

Four Drilling divisions[8] along with 15 sub-divisions under the Drilling circle of SWID were created (1975) with the objective to investigate and explore the ground water resources through drilling of tube-wells. However, no exploratory drilling work was conducted by the divisions after June 2000. As a result, man and machineries engaged with the drilling work remained idle since then. Not only work of drilling exploratory tube-wells has been suspended but also installations of MI schemes were hampered due to non-availability of rig machines. Conditions of the existing rig machines and other machineries under those divisions had deteriorated to a great extent requiring thorough overhauling, major repairing and replacement of major spare parts. A proposal for revival of the Drilling Units at an estimated cost of ₹ 63.70 lakh was submitted (December 2009) by the Director, SWID. The Department neither took any action to repair the drilling machineries nor deployed 25 idle staff including 11 technical staff engaged in those divisions elsewhere for their gainful utilisation. Consequently, expenditure of ₹ 7.53 crore incurred (during 2006-11) on pay and allowances[9] of the idle staff was unfruitful. The Department stated (November 2011) that the exploration works of drilling was being outsourced presently and the Drilling circle would be wound up gradually. The idle staff were being transferred to the other divisions in a phased manner.

4.6.3 Inadequate infrastructure of SWID

WBGWR Act, 2005 provides for creation of three tiers of authorities i.e. State Level Ground Water Resources Development Authority (SLA) as the Apex body, Corporation Level Ground Water Resources Development Authority (CLA) for the Kolkata Municipal Area and District Level Ground Water Resources Development Authorities (DLA) for each of the 18 districts for implementation of the WBGWR Act, 2005. Accordingly, SWID has been declared as the functional organ of the SLA. The Director, SWID has been made (September 2005) the ex-officio Chairman of the SLA and the Superintending Geologist of the Geological Circle of SWID is the

[8] *Drilling Divisions No. I, II, III and IV at Medinipur, Bardhaman, Krishnagar and Jalpaiguri respectively*

[9] *Salaries, wages, travelling expenses and medical reimbursement*

Inadequate infrastructure and manpower badly hampered implementation of the WBGWR Act, 2005

Member-Secretary of the SLA and CLA. The office of the Superintending Geologist has been made the Secretariat of the SLA and the CLA. Nine existing Geological sub-divisions along with nine newly created were assigned to the task of DLA to cover all the districts. However, required manpower was not deployed for proper functioning of the sub-divisions.

After enactment of the WBGWR Act, 2005 the work load of the Geological Wing of SWID has increased manifold like issuance of permit and certificate of registration, conduct mass awareness programme, preparation of district profile etc. Scrutiny, however, revealed that the work of issuance of 'Permits' and 'Certificate of Registration', preparation of pre and post monsoon depth of water level maps, project completion report of ground water level monitoring and preparation of district profiles on ground water resources were hampered badly due to inadequate infrastructure and manpower as discussed in paragraph 4.8.2. In reply to audit queries, the Senior Geologists of the three test checked Geological Divisions[10] stated that infrastructural facilities like office space, inspection vehicle and adequate manpower had not been provided to perform the functions of DLA. Scrutiny also revealed that the Geological Information System software and Remote Sensing software were not available with the Geological Divisions which affected up-dation of Hydro geological reports and maps.

4.6.3.1 Inadequate infrastructure of laboratories

Poor infrastructure affected the testing of water samples as envisaged in the Act

Qualitative assessment of ground water resources of the State through periodical analysis, study and review of the physical, chemical, bacteriological and viorological qualities was to be conducted by the laboratories under SWID. Audit scrutiny revealed that prior to enactment of the WBGWR Act, 2005, there were five[11] Chemical and Hydrological laboratories under SWID for monitoring the quality of ground water. To strengthen the Chemical Wing of SWID eight[12] new laboratories were sanctioned in September 2006 out of which three[13] laboratories could not be made functional (June 2011) due to non-deployment of manpower. There was also shortage of manpower[14] both skilled and un-skilled in the existing laboratories. The laboratories were not in a position to analyse chemical parameters effectively due to non-availability of modern instruments[15], non-functional instruments ***(Appendix 4.6)*** and irregular supply of chemicals/testing kits. Records of Central Laboratory, SWID revealed that in absence of modern instruments, impurities like arsenic and iron were tested by test kits which did not produce accurate results. Further, none of the laboratories in the State was equipped for testing of heavy metals, inorganic and organic pesticides, virological and bacteriological analysis of water samples as envisaged in the Act. The Department stated (November 2011) that upgrading the testing capabilities of the laboratories

[10] *Geological Division-I (Bankura), Geological Division-II (Bardhaman) and Geological Division-IV (Jalpaiguri)*
[11] *Central Laboratory, Kolkata, Regional Chemical Laboratories at Berhampore, Bardhaman, Jalpaiguri and Medinipur,*
[12] *Barasat, Coochbehar, Diamond Harbour, Jalpaiguri, Krishnagar, Malda, Purulia and Suri*
[13] *Coochbehar, Dinajpur and Purulia*
[14] *14 vacancies out of 26 sanctioned posts of Chemist, Assistant Chemist and Laboratory Attendant.*
[15] *Atomic Absorption Spectrophotometer for detection of arsenic, UV visible Double beam Spectrophotometer for iron, fluoride*

would be done under the forthcoming West Bengal Accelerated Development of Minor Irrigation Project (WBADMIP).

4.6.4 Internal Controls and Monitoring

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

4.6.4.1 Departmental Manual not prepared

Departmental Manual *inter alia* stipulates rules and regulations, procedures, instructions, responsibility structures, control mechanisms and prescribed formats and periodicity of report returns to be submitted to the appropriate authorities and also provide guidelines for execution of schemes/projects. This is essential for guidance of the officers and staff in carrying out their duties and also for exercising proper internal control over activities of the Department.

Scrutiny revealed that the Department issued administrative orders and guidelines on its various functions. However, the Department had not prepared any Departmental Manual till date (November 2011). Audit observed that there was no clear cut demarcation of functional responsibility at various levels, laid down procedures of monitoring of groundwater level, collection and preservation of water samples, procedures of testing of different parameters of ground and surface water for irrigation purposes.

The Department stated (November 2011) that the orders and guidelines were issued time to time to bring uniformity in practices and procedures. In the exit conference the Secretary, WRIDD stated that the Financial and Technical Manuals prepared under WBADMIP would be followed in the Department. The Department also stated that a manual for preparation of Scheme Development and Management Plan was under preparation.

4.6.4.2 Annual inspection of field units

Prescribed Annual inspections of Divisions and Sub-divisions not conducted

Periodical inspection by the departmental officers is an important and effective tools to ensure proper functioning of the field units. Rules 161 and 162 of WBFR provides that Superintending Engineers (SEs) and Executive Engineers (EEs) were required to conduct annual inspection of divisions and sub-divisions under their respective control.

Audit scrutiny, however, revealed that 21 out of 24 test checked divisions[16] were not inspected by the concerned SEs and 66 sub-divisions out of 81 (under the 24 test checked divisions) were not inspected by the concerned EEs during 2006-11. Thus, the compliance by the divisional and sub divisional officers with the prescribed rules, procedures and instructions and also maintenance of important records and registers were not ensured by the SEs and EEs.

[16] *20Divisions of WRDD and 4 Divisions of SWID*

The Department stated (November 2011) that instructions have been issued to ensure regular inspection of the field units and submission of reports to the Department for necessary evaluation.

4.6.4.3 Non-maintenance of important registers/records

Important records like Instruction Book, Assets Register and Survey Report Register not maintained

Para 26.2 of Central Public Works Departmental Manual provides for maintenance of site instruction book by the contractor to note down instructions issued from time to time by the departmental authority during site visits. The book should be submitted to the division along with the final bill to monitor whether the instructions issued were followed by the contractors. Scrutiny of records, however, revealed that site instruction books were not issued to the contractors in 19 test checked divisions ***(Appendix 4.7).***

As per Government order (June 2006) all administrative departments including their field offices are required to maintain Assets Register with immediate effect. WBFR also stipulates that each divisional officer will keep a register of all immovable Government property including land and buildings within his division. Scrutiny revealed that 15 test checked divisions ***(Appendix 4.7)*** did not maintain Assets Registers. As a result, the management was unaware of the actual status of the assets at their disposal, encroachment, if any, and their safe custody. Further, Survey Report Register and Theft case file were also not maintained by 13 and 12 test checked divisions respectively. The Department stated (November 2011) that records would be maintained as per Public Works Department Rules.

4.6.4.4 Absence of Internal Audit

Internal audit is an important tool for the management to ascertain the accuracy and effectiveness of the internal control mechanism. There was no separate internal audit wing in the Department. Internal audit wing of the Finance Department also did not conduct any audit in any of the test checked divisions during 2006-11. In reply, the Department stated (November 2011) that the proposal to create a separate internal audit wing was in active consideration.

4.6.4.5 Response to Government audit

Periodical inspection of the field units of the Department is conducted by the Audit team to test check the transactions and verify the maintenance of the important accounts and records as prescribed in the rules and procedures. The irregularities noticed in the inspections are followed up with the inspection reports (IRs) incorporating irregularities detected during the inspection. IRs are issued to the heads of offices inspected with copies to the next higher authorities for taking prompt corrective action and report their compliance to us.

It was, however, noticed that out of the IRs issued between April 2006 and March 2011, 180 paragraphs relating to 57 IRs remained outstanding as of March 2011 ***(Appendix 4.8)*** for want of comments of the Government, non-regularisation of expenditure etc. Further, 90 paragraphs related to 46 IRs issued between April 1984 and March 2006 remained outstanding.

Meetings of the Audit committee, comprising the Secretary of the Department and representatives of the Finance Department and the officials from the office of the Accountant General (Receipt, Works and Local Bodies Audit), West Bengal could be held in only six occasions[17] during 2006-11 for expeditious settlement of the outstanding paragraphs and IRs.

Lack of response to audit observations depicted lack of proper accountability mechanism on the part of the Department. The Department stated (November 2011) that a special drive to settle the outstanding paragraphs would be undertaken.

4.7 Compliance Issues

4.7.1 Budget and financial reporting

Control over budget and expenditure is essential for optimal utilisation of limited resources to achieve the objectives. The shortcomings noticed in control over preparation of the budget and expenditure thereof are discussed in the succeeding paragraphs:

4.7.1.1 Preparation of budget

Budgets were prepared without obtaining inputs from field offices

One of the basic tenets of efficient financial management is preparation of realistic budget. West Bengal Budget Manual stipulates that budget estimates are to be prepared by the Chief Engineer (CE) and to be submitted by 1 November to the Secretary, WRIDD who will in turn submit the same to the Finance Department by 1 December of each year. For this purpose, the EEs of the working divisions are to submit their budget estimates to the SEs by 15 September each year and the SEs are to prepare circle-wise budget estimates and submit the same to the CE by 1 October each year.

Contrary to the provision, budget estimates were prepared by the CE-I of WRDD in consultation with the other CEs of WRDD, Director of SWID and Administrator of Teesta CADA[18] and Managing Director of WBSMICL and submitted the same to the Secretary, WRIDD after a delay of 90 to 120 days during 2006-11.

Scrutiny revealed that the circles and divisions of WRDD did not prepare any budget estimate during 2006-11 for submission to the higher authorities. Similarly, the circles of SWID prepared annual budget estimates during 2006-10 without any inputs from the divisions and submitted the same after a delay of 3 to 86 days, as detailed in ***(Appendix 4.9)***. Three circles[19] did not furnish the budget estimates for 2010-11 at all while the Geological circle submitted the budget estimates after a delay of 190 days for the year.

Thus, the budget was prepared without of inputs from the lower formations as required under the Budget Manual. This was indicative of laxity in budgetary control by the Department. The Department stated (November 2011) that the

[17] *17.03.2006, 21.07.2009, 17.09.2009, 11.12.2009, 28.09.2010 and 08.12.2010*
[18] *Administrator Teesta, CADA in the rank of Chief Engineer is administrative head of all the four CADAs*
[19] *Surface Water Investigation Circle, Investigation Planning & Design Circle and Drilling Circle*

procedure for preparation of the budget would be streamlined from 12th Five year Plan period.

4.7.1.2 Budget provision and expenditure

Budget provision for the Department was made under grant No.-55-Water Resources Investigation and Development consisting of seven[20] Major Heads of accounts. However, most of the funds were provided under the four[21] major heads of accounts related to MI and Command Area Development. During 2006-11 budget provisions *vis-à-vis* actual expenditure and savings in respect of these four heads of accounts, covered under the Audit, were as shown in table below.

Table: 4.1 Budget allotment and actual expenditure during 2006-11 *(Rupees in crore)*

Year	Original Budget provision (voted)		Revised Budget provision (voted)		Expenditure (voted)		*Savings(-)/Excess (+) in respect of original budget provision*		*Percentage of savings(-)/ excess(+)*	
	Revenue	Capital	Revenue	Capital	Revenue	Capital	*Revenue*	*Capital*	*Revenue*	*Capital*
2006-2007	277.56	93.69	313.62	60.51	276.97	32.17	*(-) 0.59*	*(-) 61.52*	*(-) 0.21*	*(-) 66*
2007-2008	311.11	117.81	310.74	96.01	282.93	74.39	*(-) 28.18*	*(-) 43.39*	*(-) 9*	*(-) 37*
2008-2009	326.34	154.52	320.18	132.41	284.81	136.92	*(-) 41.53*	*(-) 17.60*	*(-) 13*	*(-) 11*
2009-2010	426.38	192.10	390.27	147.10	379.53	124.26	*(-) 46.85*	*(-) 67.84*	*(-) 11*	*(-) 35*
2010-2011	472.48	430.50	442.49	135.45	NA	82.24	NA	*(-) 348.26*	NA	*(-) 81*

(Source: Budget Publication No.24 and VLC data)
NA: Not available

There were savings ranging from 11 to 81 *per cent* **in the Plan Heads of the budget during 2006-11**

It is evident from the above table that savings under capital heads ranged between 11 to 81 *per cent* during the period 2006-11. Despite persistent savings, the reasons for non-finalisation were not investigated and excessive funds continued to be provided. During the year 2006-07, the entire budget provision of ₹ 40 crore on implementation of MI schemes under RIDF XI remained unutilised. During the year 2007-08, ₹ 11.99 crore and ₹ 19.17 crore provided for implementation MI schemes under RIDF-XI and RIDF-XII respectively was not utilised. During the year 2009-10, ₹ 6 crore for AIBP schemes and ₹ 14.79 crore for WBADMIP were not utilised at all. Savings in WBADMIP was due to dropping of the concept of work in pilot districts.

Persistent savings under capital heads indicated unrealistic budget formulation.

Further, as per Budget Manual savings/anticipated savings are required to be surrendered well in advance before the closing of the financial year to the Finance Department for effective utilisation in the areas where there is shortage of funds. However, we observed that despite persistent savings, no fund was surrendered during 2006-11. As a result, the funds lapsed.

Scrutiny also revealed that WRDD incurred expenditure of ₹ 1.20 crore on deep tube well irrigation during 2006-07and ₹ 10.35 crore on development of

[20] *2401-Crop Husbandry, 2408-Food, Storage and Warehousing, 2551-Hill Areas, 2702-Minor Irrigation, 4702-Capital outlay on Minor Irrigation, 2705-Command Area Development and 4705-Capital outlay on Command Area Development*
[21] *2702-Minor Irrigation, 4702-Capital outlay on Minor Irrigation, 2705-Command Area Development and 4705-Capital outlay on Command Area Development*

water bodies during 2007-08 without budget provision in contravention of the Budget Manual.

The Department stated (November 2011) that savings in capital head was mainly due to late release of fund, delay in execution of schemes, election embargo, delay in approval of AIBP schemes etc. Further, excess fund could not be surrendered before closing of the financial year as those were received at the very fag end of the financial year.

4.7.2 Compliance with financial laws, regulations and rules

For sound financial administration and financial control, it is essential that expenditure conforms to the financial rules, regulations and orders issued by the competent authority. This not only prevents irregularities, misappropriation and frauds, but also helps in maintaining good financial discipline. Instances of non-compliance with rules and regulations noticed in audit are discussed as under:

4.7.2.1 Rush of expenditure

As per Rule 389 A of WBFR, rush of expenditure particularly in the closing month of the financial year is regarded as a breach of financial regularity. Scrutiny of records of 23 divisions[22] out of 30 selected divisions revealed that 31 to 50 *per cent* of the expenditure was incurred by the divisions in March during 2006-2011 as evident from table below:

Table 4.2 Expenditure in March during 2006-2011 *(Rupees in crore)*

Year	Total expenditure	Expenditure in March	Percentage of expenditure in March
2006-2007	57.26	28.85	50
2007-2008	79.49	28.81	36
2008-2009	84.45	39.65	47
2009-2010	86.55	34.87	40
2010-2011	65.75	20.23	31

(Source: compiled from records of test checked divisions)

Late release of funds resulted in rush of expenditure in March during 2006-11

Further, scrutiny of records revealed that the funds released by the Directorates through Letter of Credit (LOC) to these divisions during the last month of the financial year ranged between 18 to 45 *per cent* of the total fund released during the respective financial year. Fifty one *per cent* to 98 *per cent* LOC released in March was issued after 15th March every year. Release of funds by the Directorates at the fag end of the year was the main reason for rush of expenditure. Thus uniform flow of expenditure during the year, a primary requirement of budgetary control, was not followed indicating deficient financial management. The Department stated (November 2011) that maximum fund was utilised at the end of the financial year as works were usually executed during November to March of the year as per availability of sites.

[22] *Out of 30 selected divisions 24 divisions were entitled to receive LOC, Tamluk (AM) Division did not furnish any information.*

4.7.2.2 Non-reconciliation of issue of cheques and remittances

In 14 out of 24 test checked divisions CTIs and CTRs were in arrear for periods more than five years

In terms of Para 22.3.1 of Central Public Works Accounts Code, public works divisions are required to furnish to the Accounts Office details of cheques drawn, cheques encashed and balance of cheques remaining uncashed in Form-51 "schedule of settlement with treasury"-Part-II, duly supported with "Certificate of Treasury Issues" (CTIs) provided by the Treasury Officer. Similarly, the divisions are also to furnish "schedule of settlement with treasuries" in Form-51-Part-I, duly supported with Form-50 "Consolidated Treasury Receipts" (CTRs) showing therein the amount remitted to the treasuries, amount acknowledged by the treasuries and balance remaining unacknowledged at the end of each month. It was, however, noticed that out of 24 test-checked divisions having cheque drawing power, in 14 divisions[23] CTIs and CTRs were in arrear for the period prior to 2006-11. As regular reconciliation gives the opportunity of timely detection of irregularities like missing credit, bounced cheques, misappropriation of departmental receipts, fraudulent drawal of funds etc., absence of reconciliation leaves the scope of such irregularities.

As per provisions of the WBGWR Rules 2006, any user desiring to sink a tubewell is required to deposit the application fee in the treasury and submit a copy of the treasury challan to the DLA/CLA in support of payment of application fee. Scrutiny of records of three Geological divisions[24] under SWID revealed that there was no system of cross verification of the copy of the treasury challan with the records of the treasury, leaving the scope of submission of fake challans. The Secretary, WRDD in the exit conference (November 2011) accepted the audit contention of non-reconciliation of amount remitted to Treasury/Bank and assured to take necessary steps in this regard.

4.7.2.3 Lapsed deposits not credited to the government account

West Bengal Treasury Rules, 2005, provides that all deposits or balances in excess of ₹ 25 unclaimed for more than three complete accounting years after the year of deposit should be credited to the Government account as 'lapsed deposit'. In 15 test checked divisions[25] of WRDD, security deposits amounting to ₹ 28.11 lakh deducted from the agencies up to March 2008 and remained unclaimed for more than three years had not been credited to Government account as 'lapsed deposit' as of March 2011, in violation of the above provision. The Department accepted (November 2011) that the unclaimed amount is to be deposited in the Government account as a lapsed deposit.

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[23] *Bankura (Agri Irrigation), Bankura (Agri Mechanical), Bankura (AI) Investigation & Planning, Bardhaman (AI), Balurghat (AI), Jalpaiguri (AM), Jalpaiguri (AI), Kalyani (AM), Kalyani (AI), Kangsabati (AI) CAD, Kolkata (AM) Resources, Krishnagar (AM), Krishnagar (AI)-II and Tamluk (AM)*

[24] *Geological Division-I/ Bankura, Geological Division-II/ Bardhaman and Geological Division-IV/Jalpaiguri*

[25] *15 test check working Divisions which deduct security deposists from contractors' bills viz. Bankura (AM), Bankura (AI), Bardhaman (AM), Bardhaman (AI), Balurghat (AM), Balurghat (AI), Jalpaiguri (AM), Jalpaiguri (AI), Kalyani (AM), Kalyani (AI), Krishnagar (AM), Krishnagar (AI)-I, Krishnagar (AI)-II, Tamluk (AM) and Tamluk (AI)*

4.7.3 Lack of control over collection of water rates

Water rates did not commensurate with operation and maintenance cost. Further, water rates of ₹ 9.50 crore remained unrealised as of March 2011

As per National Water Policy (2002), water charges should be fixed in such a way so that the operation and maintenance charges are covered for sustainability of the created assets. Scrutiny, however, revealed that in 15 test checked divisions of WRDD which operated and maintained MI schemes, water rates actually realised was 31 *per cent* to 43 *per cent* of the operating cost of the schemes during the period 2006-10. Water rates for supply of irrigation water through MI schemes under the State Government were last revised in July 2003. Thus, the water rate fixed by the Department did not commensurate with the actual operation and maintenance cost of the MI schemes.

Further, realisation of water rates against supply of irrigation water from the MI installations of WRDD are being done by the different Block Development Officers (BDOs) in the State. The beneficiaries were to deposit water rates in advance to the BDOs for availing irrigation facilities. On production of the prepaid receipt issued by the BDOs, operators of the schemes record the same in their log book and release water accordingly. Scrutiny, however, revealed that water rates amounting to ₹ 9.50 crore remained unrealised as of March 2011 ***(Appendix 4.10)***. In reply, the EEs stated (March to June 2011) that water rates were collected by the concerned BDOs and they had no control over collection of water rates. However, the fact that the BDO functioned as a mere collector and imposition of water rates and release of water for irrigation after verifying paid challans were the responsibilities of the concerned divisions of the WRDD. There was no coordination between the divisions and BDOs in this regard. The poor collection, in comparison to the amount due, was indicative of inadequate control and monitoring by the WRDD.

The Department stated (November 2011) that necessary steps would be taken to augment collection of revenue.

4.7.4 Maintenance of created assets

4.7.4.1 Departmental MI schemes

The status of MI schemes[26] in the state remaining defunct during 2006-11 is shown in the table below:

Table 4.3:-Year-wise permanently and temporarily defunct MI schemes with command area

Year	Permanently defunct		Temporary defunct		Total	
	No. of MI schemes	Command area (Ha)	No. of MI schemes	Command area (Ha)	No. of MI schemes	Command area (Ha)
2006-07	2200	32962	712	22522	2912	55484
2007-08	2280	33098	726	22458	3006	55556
2008-09	2407	34560	686	24162	3093	58722
2009-10	2380	33266	665	26572	3045	59838
2010-11	2363	35558	712	29508	3075	65066

(Source: Information furnished by WRDD)

[26] *Heavy Duty Tube Well/Deep Tube Wells, Medium Duty Tube Well, Low Duty Tube Well, Shallow Tube Well and Major River Lift Irrigation schemes*

From the above, it was evident that 0.55 lakh ha to 0.65 lakh ha land remained un-irrigated during the period 2006-11. When enquired by Audit, the division replied (March to June 2011) that the schemes remained defunct due to various reasons like theft, ingression of saline water, flood, scarcity of water, change of river course, local disputes, lack of interest of the farmers, non-payment of water taxes, inadequate discharge of water and choking of tube wells. During 2006-11, only 226 temporary and permanent MI schemes[27] were revitalised at a cost of ₹ 21.27 crore against 304 schemes taken up for revitalisation. Thus, on an average, 61 schemes were taken up annually for revitalisation during 2006-11 which was only 2 *per cent* of the average number of defunct MI schemes. The Department neither took any steps to revitilise the schemes nor declared the schemes to be written off and utilised the machineries and pipes elsewhere. It indicated that the Department did not take effective steps to revitalise the schemes. In the exit conference the Secretary, WRIDD stated that permanent defunct schemes would either be revitilised or written off.

Defunct schemes were not revitalised for utilisation of Irrigation Potential

4.7.4.2 Handed over schemes

As per RIDF guidelines and departmental notifications, MI schemes on completion are to be handed over to the concerned Gram Panchayat (GP)/ Panchayat Samity (PS) for subsequent handing over to the Beneficiary Committees (BCs) for operation and maintenance. Cost of operation and maintenance including payment of electricity bills is to be borne by the BCs concerned. However, all the assets of "handed over schemes" would continue to be owned by the Department. The concerned divisional engineers are responsible for looking after the assets without infringing upon the management initiative of the BCs and also for imparting technical know-how including training to the beneficiaries on how the installations to be handled and maintained properly so as to yield optimal benefit to all the concerned. Further, the divisional engineers are required to obtain necessary feedback on performance of such handed over schemes and prepare a comprehensive report for submission to the CE, WRDD.

Upto 2010-11, WRDD handed over 38599 MI schemes having command area of 2.86 lakh ha to the BCs through the respective GPs for operation and maintenance. Out of this, 11990 schemes having command area of 1.08 lakh ha were handed over to the unregistered BCs during 2006-11. The Department have no data regarding number of registered BCs. Raising of electricity bill in respect of the MI installations and payment thereof become a constant issue as the assets were handed over to the unregistered beneficiary committee. Besides, proper management of the asset and its operation and maintenance is affected as no accountability can be fixed upon any member of the BCs under any Act due to non-registration. Scrutiny of 15 test checked divisions of WRDD revealed the followings:

11990 Minor Irrigation Schemes having command area of 1.08 lakh ha was handed over to the unregistered beneficiaries during 2006-11

[27] *HDTW/DTW, MDTW, LDTW AND STW*

There was no effective mechanism to monitor the performance of the handed over schemes

- Regular feedback reports on performance of the handed over schemes in the test checked WRDD divisions were not obtained except in Bardhaman (AM) division where 10 handed over schemes costing ₹ 1.71 crore out of 50 (as of March 2011) remained non-functional for the period ranging from two to seven years due to lack of interest of the farmers. No action was taken by the Department to utilise the created IP. Thus, in absence of any feedback, the Department was unaware of the status of the handed over schemes. Further, training was also not imparted to the beneficiaries in none of the test checked divisions.

- During joint inspection (February to June 2011) of the handed over schemes in five divisions[28] by the audit team with the departmental engineers, seven schemes[29] out of 14 inspected were found defunct due to theft of electrical accessories, non-payment of electricity bills to West Bengal State Electricity Distribution Corporation Limited (WBSEDCL), failure of tube wells etc. The BCs were unable to bear the cost of major repair works such as redrilling of HDTW, replacement of choked pipelines etc. They were also facing difficulties in procuring different types of spare parts from the local market.



Defunct handed over scheme-Hansadanga, Block-Krishnagar-II (Nadia)



Defunct handed over scheme-Bandghatri Block-Kalna-I (Bardhaman)

In August 2011, the Department issued a notification 'Operation and Management Rules for Minor Irrigation schemes'. The said notification provide for formation of Management Committee, its registration, its functions and management of created assets. The Rules, however, did not address the issues like obtaining regular feedback reports, revival of the defunct schemes, training etc. as discussed in the previous paragraphs. Thus, the sustainability of the handed over schemes under RIDF could not be ensured.

The Department stated (November 2011) that necessary replacement of the infrastructure would be made after survey of the handed over schemes.

[28] *Bardhaman (A-I), Kalyani (A-I), Krishnagar (A-I) division-I, Jalpaiguri (A-I) and Jalpaiguri (A-M) division*

[29] *Bandghatri HDTW under Bardhaman (A-I) Division, Kasthadanga DTW and Jalkar Bhomra-II under Kalyani (A-I) Division, Hansadanga DTW under Krishnagar (A-I) Division-I, Madhya Khagrabari Mini RLI and Uttar Khagrabari-I Mini RLI under Jalpaiguri (A-M) Division and Khrija Berubari STW (E) under Jalpaiguri (A-I) Division*

4.7.5 Material and store management

A sound system of stores management involves planning of purchase requirements, efficient and economic procurement, control over issue, timely and proper accounting and safe physical custody of stores. Audit noticed the following deficiencies in inventory management as discussed below:

4.7.5.1 Deficiency in accounting of stores

Material-at-site accounts, Bin Cards and Priced Store Ledger were not maintained

A large part of the estimated cost of MI Schemes is the material cost. Audit scrutiny of 15 test checked divisions[30] of WRDD revealed that no Suspense Head for 'Stock' was operated and expenditure incurred on procurement of material was booked directly to the respective scheme head or maintenance head. As per CPWA Code, material-at-site accounts for every individual work was required to be maintained when expenditure was directly booked against the final head of accounts. Scrutiny revealed that none of the test checked divisions maintained material-at-site accounts. As a result, value of excess materials of a particular scheme remained unutilised in the store and the booked expenditure of the work remained inflated. However, store ledgers were maintained in sub-divisional stores for keeping account of the quantity of the materials. "Bin Cards" and "Price Store Ledger" showing quantity and value of material were also not maintained and as such value of material available with the Department could not be ascertained in audit.

As per Rule 244 of WBFR, material which is no longer required in the work should be disposed off by transfer or sale. However, it was seen in audit that proper account of surplus/unserviceable/obsolete stores were not maintained in any of the test checked divisions. In absence of such mechanism, total value of such stores in the Department and their disposal could not be ascertained in audit.

4.7.5.2 Excess procurement

Rule 101 of WBFR provides that procurement of stores should be made in the most economical manner in accordance with the requirement. Accordingly, requirement of material is to be assessed on the basis of the detailed project reports prepared after proper survey and investigation of individual schemes.

Material worth ₹ 6.63 crore lying unntilised in Resources Division

Funds for the procurement of material were directly provided to the Resources Divisions[31]. Material procured by these divisions was to be kept in their sub-divisional stores and should be lifted by the working divisions from those stores as per requirement. Audit scrutiny revealed that materials worth ₹ 6.63 crore procured for RIDF-X to XIII between December 2005 and November 2008 were lying unutilised (January 2011) in the sub-divisional stores of Kolkata (A-M) Resources Division, due to non-lifting of materials by the working divisions. The materials were not lifted as the schemes were dropped subsequently.

[30] *Appendix-4.2 (except Bankura I & P Division, Bardhaman I & P Division and Kolkata (A-M) Resources Division)*
[31] *Kolkata (A-M) Resources Division and Malda (A-M) Resources Division*

Surplus materials worth ₹ 2.41 crore remained unutilised for three to seven years

Audit scrutiny further revealed that in seven divisions[32] out of 15 test checked working divisions[33] of WRDD, surplus materials viz. submersible pumps, UPVC[34] pipes, GI[35] pipes etc. worth ₹ 2.41 crore procured for implementation of the MI schemes in between March 2004 and November 2007 were lying unutilised as of March 2011. The surplus materials were not transferred to other divisions even after lapse of three to seven years. The possibility of these stores becoming obsolete could not be ruled out. Audit scrutiny revealed that materials for implementation of MI schemes were procured on the basis of estimates of model schemes. This resulted in accumulation of surplus materials in the stores of the working divisions.

The Department considering the cascading effect of such stockpiling and the resultant wastage and loss of materials in store, issued (September 2011) an order which *inter alia* stipulated a time frame to prepare an inventory of the serviceable materials in the stock, issue on the basis of 'First in First Out method', disposal of damaged stock as per Government guidelines. The said order, thus, corroborates our audit contention that procurement of material was not in accordance with requirement.

4.7.5.3 Physical verification of stores

Annual physical verification of stores was not conducted despite theft of materials worth ₹ 55.93 lakh

As per Rule-137 of WBFR, divisional officers should conduct annual physical verification of the material at least once a year by an independent officer. Scrutiny, however, revealed that none of the 15 test checked divisions[36] of WRDD conducted annual physical verification of stores regularly. In nine test checked divisions material worth Rs 55.93 lakh were stolen during 2006-11 from different godowns and schemes sites. Although FIRs were lodged with the Police authorities, final investigation reports had not been received as of March 2011. No action had been initiated by the Department as of March 2011 to investigate the cases and fix up the responsibilities. Thus, in absence of regular physical verification of stores and incidence of theft of store materials pilferage of more materials could not be ruled out. The Department stated (November 2011) that necessary instructions in this matter had already been issued. However, the reply was not tenable as the instructions issued (September 2011) were for preparation of only an inventory of excess material accumulated in the stores for disposal.

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[32] *Bankura (A-I), Bardhaman (A-I), Kalyani(A-I), Balurghat (A-I), Krishnanagar (A-I), Jalpaiguri (A-I) and Tamluk (A-I)*

[33] *Appendix-4.2 (except Bankura I & P Division, Bardhaman I & P Division and Kolkata (A-M) Resources Division)*

[34] *Unplasticised Polyvinyl Chloride*

[35] *Galvonised Iron*

[36] *Appendix-4.2 (except Bankura I & P Division, Bardhaman I & P Division and Kolkata (A-M) Resources Division)*

4.7.5.4 Absence of adequate infrastructure for storage of materials

As per Rule-109 of WBFR, the divisional officer is responsible for proper arrangements for the custody of stores and for their protection from deterioration and fire.

Scrutiny, however, revealed that huge quantity of material viz UPVC pipes with fittings, strainers, generators etc. was kept in open in stack yard/ office compound for years together which resulted in rapid deterioration. Also, chances of pilferage could not be ruled out. As per view of the Committee of CEs of WRDD (2005) for procurement of pipes, UPVC pipes attain brittleness in three to six months due to exposure of ultraviolet rays of sun. In spite of the observance of the Committee, huge quantities of UPVC pipes alongwith fittings were kept in open as is evident from the following picture:



Diesel Engines kept in open in the compound of WRIDD Administrative Building, Jalpaiguri



PVC pipes and iron strainer in open compound of WRIDD Administrative Building, Jalpaiguri

The Department stated (November 2011) that efforts had been taken in this regard.

4.7.6 Reconciliation of electricity bills for payment

Accumulation of huge financial liability due to non-reconciliation of electricity bills. Further, rebate of ₹ 3.14 crore could not be availed due to delay in payment of electricity bills

WRDD decided (June 2005) to pay energy bills centrally with effect from October 2005 for running of the MI installations in respect of all the divisions against the consolidated monthly claims of WBSEDCL. Subsequently, the Department decided (January 2006) to pay *adhoc* 70 *per cent* of the amount claimed initially and thereafter the balance 30 *per cent* would be paid after reconciliation of the bills by the concerned sub-divisional offices. On receipt of reconciliation statements, WRDD was to send the same to WBSEDCL for confirmation so that payment of balance amount could be made.

Scrutiny of records of 15 test checked divisions of WRDD revealed that as of March 2011 four divisions did not submit any reconciliation statement to WRDD. In respect of other 11 divisions reconciliation was pending for the periods ranging from April 2009 to October 2010, as detailed in ***Appendix 4.11.***

Further, no reconciliation statement was submitted by WRDD to WBSEDCL for confirmation. *Adhoc* payment of ₹ 4.15 crore was paid (March 2010) to WBSEDCL against the accumulated balance of ₹ 34.77 crore pertaining to the period from October 2005 to November 2009. The lackadaisical approach in reconciliation of the electricity bills resulted in accumulation of huge financial liability. Audit scrutiny further revealed that WRDD even delayed the payment of 70 *per cent* of the claims. As a result, it could not avail the rebate of ₹ 3.14[37] crore on electricity bills for the months from October 2005 to March 2011.

The Department stated (November 2011) that the timelines for reconciliation of electricity bills by the division has been prescribed.

4.8 Programme Implementation

4.8.1 Implementation of schemes by WRDD

Activities of WRDD is mainly limited to creation of different MI structures viz Heavy Duty Tube Wells[38] (HDTW), Medium Duty Tube Wells[39] (MDTW), Low Duty Tube Wells[40] (LDTW) and Shallow Tube Wells (STW) utilising ground water and RLI schemes utilising surface water. The Directorate also undertakes various surface water diversion schemes, digging of water harvesting tanks, revitalisation of defunct schemes, conversion of diesel operated schemes to electric operated schemes etc.

During the period 2006-11, WRDD undertook construction of 11287 MI schemes under seven RIDF programmes and AIBP at an estimated cost of ₹ 515.87 crore for covering 1.12 lakh ha of command area as shown in table below:

Table 4.4: Details of RIDF and AIBP schemes taken up during 2006-11

Programme & Year of commencement	Estimated Cost (Rupees in crore)	Total number of schemes	Targeted command area (in ha)	Target date of completion	Number of schemes completed (%)	Command area covered (in Ha) (%)	Expenditure incurred (Rupees in crore)
RIDF-XII (2006-07)	80.93	2589	32209	31.03.09	2052 *(79)*	18332 (57)	68.50
RIDF-XIII (2007-08)	83.90	1208	14334	31.03.10	630 *(52)*	7788 (54)	66.01
RIDF-XIV Ph-I (2008-09)	6.61	33	1526	31.03.11	6 *(18)*	448 (29)	3.05
RIDF-XIV Ph-II (2008-09)	63.38	691	9454	31.03.11	238 *(34)*	5702 (60)	35.75
RIDF-XIV (PH-IV) (2008-09)	80.16	2372	17526	31.03.12	1492 *(63)*	10130 (58)	38.28
RIDF-RIDF-XV (2009-10)	84.79	1286	11402	31.03.12	3	120 (1)	32.71
RIDF-XVI (Ph-I) (2010-11)	106.07	3076	23107	31.03.14	0	0	0
AIBP (PH-I) (2007-08)	10.03	32	2487	31.03.09	23 *(72)*	1740 (70)	8.13
	515.87	**11287**	**112045**		**4444**	**44260**	**252.43**

(Source: Records of WRDD)

[37] *Amount payable within due date= ₹ 173.68 crore, amount payable after due date= ₹ 176.82 crore*
[38] *HDTW-discharge capacity 200 cubic meter per hour with CCA of 40 Ha*
[39] *MDTW- discharge capacity 100 cubic meter per hour with CCA of 20 Ha*
[40] *LDTW- discharge capacity 30 cubic meter per hour with CCA of 4-6 ha*

As of March 2011, only 4444 schemes (39 *per cent*) out of 11287 schemes undertaken were completed and 0.44 lakh ha of command area was covered against the target of 1.12 lakh ha while expenditure incurred was ₹ 252.43 crore (49 *per cent*). Besides, 1170 different MI schemes under core sector were completed during 2006-2011.

Shortfall in creation of irrigation potential ranged between 14 *per cent* and 38 *per cent*

Audit observed also revealed shortfalls in achievement of irrigation potential against the targets set for the years 2006-07 to 2010-11 as detailed in table below:

Table 4.5: Targeted Irrigation potential *vis a vis* Achievement

Year	Irrigation Potential			Percentage shortfall
	Target	Achievement	Shortfall	
	(figure in Ha)			
2006-07	33561	20663	12898	38
2007-08	32260	24235	8025	25
2008-09	57717	49590	8127	14
2009-10	66490	44985	21505	32
2010-11	84870	NA		

(Source: Information furnished by WRDD)

Blocking of fund of ₹ 12.77 crore paid to WBSEDCL towards energisation of 703 MI schemes

Audit observed that shortfall in creation of targeted IP was due to dropping of 131 sanctioned schemes (discussed in paragraph 4.6.1.4), delay in completion of works evident from **Table 4.4** above and non-energisation of completed MI schemes. As of January 2011, 703 schemes under RIDF-VIII to RIDF-XIV having a command area of 5544 ha remained non-energised though payment of ₹ 12.77 crore was made to WBSEDCL as service connection charges. Thus, the amount invested in the schemes including the amount paid to WBSEDCL remained blocked and the benefit of providing irrigation could not be extended to the beneficiaries.

In reply to an audit query the CE/WRDD stated (January 2011) that shortfall in creation of irrigation potential was due to non-energisation, Panchayat election, revision of schedule of rates, non-availability of schemes from tribal and draught prone areas under AIBP, receipt of administrative approval and financial sanctions at the fag end of the financial year etc. The Department also stated (November 2011) that regular persuasion was being done with WBSEDCL from the Directorate for energisation. However, Audit observed that ₹ 12.77 crore was still lying with the WBSEDCL.

4.8.1.1 Under utilisation of irrigation potential created

Only 29 *per cent* to 37 *per cent* of the created potential was utilised during 2006-11

Utilisation of Irrigation Potential (IP) of Government operated MI schemes in the State during the period 2006-10, ranged from 29 *per cent* to 37 *per cent* as shown in **Table 4.6**. The CE, WRDD stated (August 2011) that the reasons for shortfall in utilisation of IP were defunct schemes, reduction of designed command areas by habitation, inadequate maintenance, irregular power supply, unwillingness of cultivators etc. The Department did not have any

information regarding utilisation of IP of 38599 handed over MI schemes having CCA of 2.86 lakh Ha.

Table 4.6: Irrigation potential created *vis a vis* utilisation during 2006-11

Year	Irrigation Potential created	Irrigation Potential utilised	Percentage of utilisation
	(in ha)		
2006-07	606056	218895	36
2007-08	604840	224963	37
2008-09	601696	177125	29
2009-10	604188	184436	31

(Source:- Information furnished by WRDD)

In view of the above the Department needs to take necessary steps for maintenance and revitalisation of both permanent and temporary defunct schemes for optimum utilisation of the created IP.

4.8.1.2 Use of ground water in the quality affected areas

1044 MI structures were installed in the Arsenic and Fluoride affected blocks during the period 2006-11

Scientific studies revealed that lowering of water table have a direct relationship with arsenic contamination in water and its adverse effect on agricultural products. Out of 19 districts in the State, 12 are affected with fluoride or arsenic. Scrutiny revealed that there were 19012 government operated ground water based MI schemes in 124 blocks of 12 districts affected with arsenic or fluoride. In three test checked arsenic or fluoride affected districts[41], 1044 MI structures were installed in the affected blocks of the districts during the period 2006-11, leaving human beings and cattle exposed to the risk of arsenic/fluoride contamination from consumption of agricultural products in those affected areas. The Department stated (November 2011) that there was no restriction in using arsenic/fluoride contaminated water in agriculture, however, safe and deeper aquifer was being harnessed in the arsenic affected blocks. The reply was, however, not tenable as SWID decided (April 2009) not to install tube well in arsenic and fluoride affected areas in case of West Bengal Accelerated Development Minor Irrigation Project.

4.8.1.3 Non-conversion of diesel operated schemes

Operation and maintenance (O&M) of electric operated schemes is more economical, convenient and environment friendly than that of diesel operated schemes. The O&M of diesel operated schemes on the other hand involved lots of hazards like carriage and storage of highly inflammable High Speed Diesel and lube-oil. The Budget proposal of WRIDD of 2009-10 is also emphasised conversion to electrified schemes to cut down the escalating operation cost. The CE, WRDD also opined (June 2008) that non-plan expenditure towards procurement of diesel and lubricants exceeded the budget allocation due to constant escalation of the price of diesel and lubricants. Scrutiny, however, revealed that 1483 (44 *per cent*) out of 3366

[41] *Arsenic affected district: Nadia, Fluoride affected districts: Bankura and Dakshin Dinajpur*

departmentally operated River Lift Irrigation (RLI) schemes remained diesel operated as of March 2011. During 2006-11, WRDD had taken up 161 MI schemes for conversion at an estimated cost of ₹ 14.43 crore, of which only 48 MI schemes could be converted to electric operated scheme at a cost of ₹ 12.66 crore.

Blockage of service connection charge of ₹2.22 crore due to delay in energisation of schemes

Scrutiny of records in three test checked divisions[42] revealed that 41 out of 99 diesel operated RLI schemes taken up for conversion into electric ones during 2006-11 could not be converted due to non-receipt of service connection from WBSEDCL though ₹ 1.48 crore was paid during February to March 2009 as service connection charges. The schemes were being operated by diesel as of May 2011. Scrutiny revealed that 15 RLI schemes under Balurghat (AM) Division taken up during 1994-95 could not also be converted as of May 2011 due to the same reason, despite payment of ₹ 74 lakh to the WBSEDCL in March 1999.

During 2006-11, the Department incurred an expenditure of ₹ 3.09 crore towards carriage, storage and security on procurement of HSD oil and lubricants. Scrutiny further revealed that in six [43] out of seven test checked Agri Mechanical Divisions, 2.26 lakh litre of HSD oil worth ₹ 77.97 lakh was diverted for running government vehicles and office generators unauthorisedly.

4.8.2 Functioning of State Water Investigation Directorate

4.8.2.1 Implementation of WBGWR Act, 2005

SWID acts as the functional organ of the SLA for implementation of WBGWR Act, 2005. The main functions of the SLA are as follows:

- To review quantitative and qualitative analysis of ground water,
- To manage the ground water resources including issue of certificate for ground water extraction,
- To initiate a policy to conserve the ground water resources by way of recharging, replenishing, recycling etc. and
- To create mass awareness regarding conservation and management of ground water.

A review of the functioning of the SWID, as enshrined under the Act, revealed the following:

- ***Periodical quantitative and qualitative monitoring of Ground water***

SWID monitors block-wise depth of ground water level and its fluctuation throughout the State in four seasons[44] of a year through a net work of 2082

[42] *Balurghat (AM) Division-57, Kalyani (AM) Division-14 and Krishnagar (AM) Division-28*
[43] *Balurghat (AM), Bankura (AM), Bardhaman (AM), Jalpaiguri (AM), Krishnagar (AM) and Tamluk (AM)*
[44] *Pre monsoon (April); Monsoon (August); Post monsoon (November) and Winter (January)*

Permanent Hydrograph Stations (PHSs). The data so collected are processed and fluctuation of water level is estimated. Scrutiny, however, revealed that periodical monitoring of water level was not done regularly for all the PHSs in the test checked districts except Jalpaiguri due to 72 PHSs remaining defunct, inaccessible sites etc. as shown in ***Appendix 4.12.*** As a result, proper monitoring of ground water level and its fluctuation could not be ensured.

Reduce Level Survey of PHSs not completed in four out of seven selected districts

Further, "Reduced Level Survey" for detection of elevation from the "Mean Sea Level" for all PHSs is necessary for determining ground water flow direction and for estimation of ground water resources. In absence of such survey, contour maps of ground water table cannot be prepared. Scrutiny of records revealed that "Reduced Level Survey" had not been completed in Bankura, Bardhaman, Dakshin Dinajpur and East Medinipur out of seven selected districts.

Block-wise water samples are also collected twice[45] a year from the existing PHSs or from nearby wells and analysed at the laboratories of SWID. In addition to routine monitoring of chemical quality of ground water arsenic and fluoride contamination were also tested. Scrutiny of records of four test checked laboratories[46], however, revealed that none of these laboratories conducted testing of samples as per the parameters envisaged in the WBGWR Act, 2005 as discussed in paragraph 4.6.3.1. The Senior Chemist/Chemist of these laboratories stated that qualitative analysis of the ground water could not be done as per the WBGWR Act, 2005 due to irregular supply of chemicals/ testing kits, lack of modern instruments, non-functional instruments, shortage of manpower.

- ***Mass Awareness Programme***

Mass awareness workshops were not conducted in eight out of 18 districts during the first five years of implementation of WBGWR Act, 2005

As per the WBGWR Act, 2005 the SLA was required to create mass awareness and encourage interaction between modern technologies and age-old practices of ground water conservation and management by harnessing traditional knowledge and dovetailing such traditional knowledge with modern technologies. Audit scrutiny revealed that only eight mass awareness workshops in eight[47] district headquarters out of total 18 districts had been conducted up to March 2011 to make people aware about the ground water quality, quantity and necessity of its conservation. As a result, the objective to sensitise the mass regarding the problems and conservation of ground water was not fully achieved.

- ***Slow progress in respect of issuance of permits and Certificates of Registration***

The WBGWR Act, 2005 stipulates obtaining permit from SLA/DLA/CLA against payment of prescribed fees for extraction of ground water by mechanical means. The WBGWR Rules, 2006 also provides that all existing MI installations constructed for extraction of ground water prior to the date of

[45] *In pre-monsoon (April) and post-monsoon (November)*
[46] *Central laboratory, Kolkata, Regional laboratories at Bardhaman, Krishnagar and Jalpaiguri*
[47] *Birhbum, Bardhaman, Dakshin Dinajpur, Hooghly, Malda, Murshidabad, Paschim Medinipur and Purba Medinipur*

enactment (August 2005) of the Act shall have to be registered within six months with effect from August 2006. The deadline was subsequently extended up to July 2011.

The status of issue of permits and certificates of registration during 2006-11 was as detailed in the table below:

Table 4.7: Permits and Registration issued during 2006-11

Year	Permit issued during the year	Certificate of registration issued during the year
2006-07	52	18
2007-08	1739	3202
2008-09	2102	6664
2009-10	2801	5496
2010-11	3746	8355
Total	**10440**	**23735**

(Source: Records of SWID)

3705 ground water based MI schemes were installed without obtaining permits from SWID

Thus, 10,440 permits were issued in the State up to March 2011 after verification of 18677 applications against 28,583 received. Out of eight test checked A-I divisions, three[48] divisions did not obtain any permit from the respective DLAs prior to execution of 1603 new ground water based MI schemes during 2006-11. Jalpaiguri (AI) division obtained only 216 permits against 2318 MI schemes constructed during the period ***(Appendix 4.13)***.

Only five *per cent* of the existing MI schemes were registered during 2006-11

Progress of issuance of "Certificate of Registration" was very poor despite extension of deadline for five years. Only 23735 MI installations had been registered *(*five *per cent* only*)* up to March 2011 against the total number of 5,06,972 tube wells as per the 4th MI Census data (2006-07). In four[49] test checked divisions registration of Government operated MI schemes as well as the handed over schemes constructed prior to enactment of the Act was not done.

In reply to an audit query, the Director, SWID stated (July 2011) that the main constraint for poor progress in registration was lack of manpower at DLAs and non-awareness amongst the users.

The Secretary, WRIDD in the exit conference stated (November 2011) that last date of extension up to July 2011 had been expired and Government Order had been issued to do away with the process of registration. The Department, however, failed to furnish the said order subsequently though called for.

Thus, the main objective of the WBGWR Act, 2005 to manage, control and regulate indiscriminate extraction of ground water in the State was frustrated.

[48] *Balurghat (AI) Division, Bankura (AI) Division and Tamluk (AI) Division*
[49] *Balurghat (AI) Division, Bankura (AI) Division, Jalpaiguri (AI) Division and Tamluk (AI) Division*

4.8.3 Activities of Command Area Development Authorities

In West Bengal, IP of four major river valley projects was created by the Irrigation and Waterways Department but the CADWM programme in the command area of these river valley projects was implemented by the Department through four CADAs. Fifty *per cent* cost is borne by the GOI with the condition that the beneficiary farmers should contribute 10 *per cent* of the cost and the balance 40 *per cent* is to be borne by the State Government.

4.8.3.1 Shortfall in utilisation of created Irrigation Potential

The components of the CADWMA Programme are Survey, Planning, Design, On-farm development (OFD) works including construction of field channels and reclamation of water logged areas etc. CADAs, however, concentrated its activities on construction of field channels to bridge the gap between the created and utilised Culturable Command Area (CCA). Year-wise targets and achievement in respect of coverage of CCA as informed by the CADAs, are shown in Table below:

Table 4.8: Targets and achievement of CADAs during 2006-11

Year	Target (in Ha)	Achievement (in Ha)	Shortfall (in Ha)	Shortfall percentage
2006-07	6600	3599.75	3000.25	45
2007-08	6600	2437.25	4162.75	63
2008-09	9930	6741.00	3189.00	32
2009-10	11600	8206.00	3394.00	29
2010-11	9200	2488.10	6711.90	73

(Source : Information furnished by CADAs)

Only 27 to 71 *per cent* of the targeted command area of the CADA could be achieved

From the above table it was evident that there was shortfall in achievement ranging between 29 *per cent* and 73 *per cent* during 2006-11.

Scrutiny of records of two test checked divisions[50] of CADAs revealed that out of 435 field channel schemes taken up during 2006-11, only 267 schemes were completed, 131 schemes were ongoing and 37 schemes were dropped.

The concerned EEs stated (April and May 2011) that the schemes were dropped mainly due to reluctance of agencies to continue the work, non-approval of revised estimate and land problem. The progress of the works was also affected due to intermittent fund flow.

Further, as per the CADWM Programme guidelines, properly planned, aligned and designed field channels should be constructed from outlet in such a manner that the entire command area of the outlet is connected by field channels for efficient utilisation of irrigation water. Scrutiny of records of Damodar Valley CAD division revealed that 53 schemes were declared completed or abandoned midway during 2006-11 even though the executed

[50] *Kangsabati CAD Division, Bankura and Damodar Valley CAD Division, Bardhaman*

lengths of lined (pucca) and unlined (kuchcha) field channel were 26 *per cent* and 48 *per cent* less than the estimated lengths respectively. As a result, 1401 ha of command area against the target of 6489 ha could not be covered by construction of field channels. The EE, Damodar Valley CAD Division stated that non-achievement of targeted length was mainly due to land dispute and poor infrastructure of Gram Panchayats (GPs) through which works were executed. The reply is not acceptable as the problems should have been foreseen before taking up the field channel schemes. Besides, despite large investment shortfall in creation of field channels deprived the targeted beneficiaries.

4.8.3.2 Participatory Irrigation Management

Operation and maintenance of the schemes could not ensured as the PIM ACT was not enacted in the State

MoWR (GoI) circulated (1998) a model Act to be adopted by the State Legislatures for enacting new Irrigation Acts/amending the existing Irrigation Acts for facilitating "Participatory Irrigation Management (PIM)". It was necessary for active involvement of users for equitable distribution of irrigation water, maintenance of distribution network, payment of water charges and checking of unauthorised irrigation. However, no such Act was enacted in West Bengal as of November 2011. As per the guidelines of CADWM, formation of Water Users Associations (WUAs) was mandatory for each scheme involving the beneficiaries. The WUAs were to be registered for monitoring of distribution of water in the field channels and maintenance of the schemes handed over to them. As per information furnished by CADAs, only 293 WUAs were registered out of 547 formed as of March 2010, as shown in the table below:

Table 4.9: CADA-wise Water User's Association formed and registered

Sl. No.	Name of CADA	Number of Water Users' Association (as of 31.03.2010)			
		Formed	Registered under Co-operative Act	Registered under W.B. Societies Act	Total registered
1	KCADA	233	5	175	180
2	DVCADA	64	17	34	51
3	MCADA	70	9	41	50
4	TCADA	180	6	6	12
Total		**547**	**37**	**256**	**293**

(Source: Information furnished by CADAs)

As the State did not enact PIM Act, one time functional grant of ₹ 1000 could not be provided to any of the WUAs so as to enable them to operate and maintain the schemes. Audit Scrutiny revealed that in one test checked division[51] 25 schemes out of 207 handed over schemes were inoperative due to lack of maintenance. In the absence of any effective mechanism for maintenance of the handed over schemes, longivity of investment could not be assured.

The Department stated (November 2011) that a draft bill on PIM was being formulated.

[51] *Kangsabati CAD Division*

4.8.3.3 Collection of beneficiaries' contribution

With a view to make the water users more involved with the CADWM programme, the GoI has decided that 10 *per cent* of the cost of construction of field channels will be collected as contribution from the water users before execution of the work and formally incorporate the same in the accounts.

Scrutiny revealed that mandatory contributions from beneficiaries were not collected by the two test checked CAD divisions prior to execution of the schemes. Responsibility of realisation of the contributions was passed on to the Pradhans of the GPs through which works were executed. In the tender agreements it was mentioned that 10 *per cent* of the value of the works would be realised by the GPs from the water users. Payment limited to 90 *per cent* of the work value was made to the Pradhans by the divisions and booked in the accounts. Thus, violating the guidelines the contributions from WUAs were not incorporated in the accounts. Moreover, in absence of any record in the divisions it could not be ascertained whether the contributions were actually collected from the water users.

Meanwhile, the Department recommended (November 2011) to the MoWR, GoI to waive 10 *per cent* beneficiary contribution against land donated by the farmers and manual labours.

4.9 Conclusion

The objective of development of irrigation potential and its utilisation was not achieved to the desired extent due to inherent deficiencies in planning, execution and monitoring. Planning was not based on updated data and targets were fixed without any input from field offices. The Department continued to depend more on ground water in disregard to the Eleventh Five year plan (2007-12) proposal. Adequate survey and investigations were not carried out before taking up of schemes. Created IP could not be utilised optimally due to existence of defunct schemes. Utilisation of irrigation potential of handed over schemes was not monitored. Internal control measures were not strictly followed. Non-observance of budgetary procedure resulted in under-utilisation of funds. There were deficiencies in procurement, storage and accounting of materials. Implementation of WBGWR Act, 2005 by the SWID hampered due to inadequate infrastructure as well as human resources and lack of mass awareness. Without ensuring the sustainability of created assets and putting effective mechanism for their maintenance, MI schemes were handed over to unregistered beneficiary committees. Utilisation of created IP of major irrigation projects through CADWM programme suffered due to slow progress and non enactment of suitable Participatory Irrigation Act.

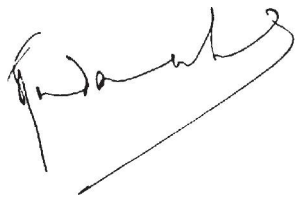
4.10 Recommendations

- ***The Department needs to prepare plans based on the updated data and feedback of performance from the implementing formations and fix realistic targets.***

- ***The Department needs to redirect its strategies to reduce excessive dependence on ground water resources, especially in arsenic and fluoride affected districts.***

- ***The Department should give special emphasis to revitalise the defunct schemes for optimum utilisation of the created irrigation potential. The Department also needs to address on the major issues like operation, maintenance and sustainability of the handed over schemes.***

- ***SWID is to be equipped with modern equipments and infrastructure to ensure effective implementation of the WBGWR Act, 2005.***



(SUDARSHANA TALAPATRA)
Principal Accountant General (Audit)
West Bengal

Kolkata
The

Countersigned



(VINOD RAI)
Comptroller and Auditor General of India

New Delhi
The