



**Report of the
Comptroller and Auditor General of India
on
Economic Sector
for the year ended March 2013**

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



Government of West Bengal
Report No. 4 of the year 2014

**Report of the
Comptroller and Auditor General of India
on
Economic Sector**

for the year ended March 2013

**Government of West Bengal
Report No. 4 of 2014**

Table of Contents

SUBJECT	Reference to	
	Paragraph (s)	Page (s)
Preface		iii
Chapter 1		
OVERVIEW OF THE ECONOMIC SECTOR		
Introduction	1.1	1
Trend of expenditure	1.2	1
About this Report	1.3	2
Authority for Audit	1.4	2
Planning and conduct of Audit	1.5	2-3
Response to Audit	1.6	3-4
Significant Audit Observations	1.7	4-5
Chapter 2		
PERFORMANCE AUDIT		
Working of Forest Department	2	7-31
Chapter 3		
COMPLIANCE AUDIT		
Co-Operation Department		
Unfruitful expenditure	3.1	33-34
Environment Department		
Wasteful expenditure	3.2	34-36
Fisheries, Aquaculture, Aquatic Resources and Fishing Harbours Department		
Unproductive expenditure on a minor fishing harbour	3.3	36-38
Irrigation and Waterways Department		
Avoidable expenditure	3.4	38-41
Paschimanchal Unnayan Affairs Department		
Unfruitful expenditure on employment generation scheme	3.5	41-43
Power & Non-Conventional Energy Sources Department		
Irregularities in installation of biogas plants and drawal of central subsidy	3.6	43-45
Transport Department		
Undue benefit to contractors	3.7	45-47
Appendices		49-57
Glossary		59-61

Appendices

Appendix	SUBJECT	Page (s)
1.1	<i>Statement of list of Departments</i>	49
1.2	<i>Statement of list of Autonomous Bodies</i>	50
1.3	<i>Statement of department-wise break-up of outstanding IRs and paragraphs</i>	51
2.1	<i>Statement of Status of Working Plans</i>	52
2.2	<i>Statement of status of Management Plans of Protected Areas</i>	53
2.3	<i>Statement of rush of expenditure</i>	54
2.4	<i>Statement of outstanding hire rent</i>	55
2.5	<i>Statement of blockage of revenue due to non-disposal of timber lots</i>	56
2.6	<i>Statement of Year-wise amount sanctioned and expenditure incurred under Project Tiger</i>	57

Preface

1. This Audit Report on the Government of West Bengal, covering the activities of the Economic Sector (excluding State Government Companies and Statutory Corporations), has been prepared for submission to the Governor under Article 151 of the Constitution of India. Audit findings on State Government Companies and Statutory Corporations have been covered separately in the Audit Report (Public Sector Undertakings).
2. This Report contains the results of one Performance Audit on the working of the Forest department (Chapter 2) and Compliance Audit observations of various departments (Chapter 3).
3. The cases mentioned in this Report are among those which came to notice in the course of test audit of accounts during the year 2012-13, as well as those which had come to notice in earlier years but could not be dealt with in previous reports. Matters relating to the period subsequent to 2012-13 have also been included, wherever necessary.
4. Audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.

Chapter 1

Introduction

Chapter 1: Overview of Economic Sector

1.1 Introduction

West Bengal with a population of 9.13 crore and geographical area of 88752 sq.km has the highest population density. For the purpose of Administration there are 60 departments at the Secretariat level headed by Principal Secretaries/Secretaries who are assisted by Directors/Commissioners and Sub-ordinate officers under them.

Government functioning is broadly classified as General Services, Social Services and Economic Services. This report covers the functioning of 26 Departments of Economic Sector listed in *Appendix-1.1*.

Of the total expenditure of ₹ 13267.43 crore incurred by these departments, a major portion was incurred by Public Works (27.69 *per cent*), Power and Non-conventional Energy Sources (15.66 *per cent*) and Irrigation and Waterways (8.42 *per cent*) departments during 2012-13.

1.2 Trend of Expenditure

Comparative position of expenditure incurred by the departments during the year 2012-13 along with preceding two years is given in Table 1.1.

Table-1.1: Table showing the trend of expenditure for three years
(₹ in crore)

Sl No.	Name of the department	2010-11	2011-12	2012-13
1.	Agriculture	747.95	831.29	859.49
2.	Agriculture Marketing	53.88	85.73	73.03
3.	Animal Resource Development	483.19	480.71	550.69
4.	Commerce and Industries	336.98	377.33	446.25
5.	Co-operation	225.25	159.30	244.14
6.	Fisheries, Aqua-culture, Aquatic Resources and Fishing Harbours	198.44	214.21	187.56
7.	Food Processing Industries and Horticulture	82.01	81.38	110.24
8.	Forest	359.30	343.23	364.09
9.	Hill Affairs	298.48	320.24	548.73
10.	Irrigation and Waterways	943.50	932.59	1117.37
11.	Land and Land Reforms	775.47	785.85	796.78
12.	Micro and Small Scale Enterprises	309.64	398.39	434.46
13.	Pachimanchal Unnayan Affairs	49.03	140.44	131.41
14.	Power and Non-Conventional Energy Sources	481.09	712.29	2077.40
15.	Public Works	2057.11	2303.23	3673.35
16.	Sundarban Affairs	125.53	154.58	216.80
17.	Transport	833.67	791.37	671.15
18.	Water Resources Investigation and Development	466.88	447.44	522.84
19.	Others (Eight departments)	174.57	172.63	241.65
	Total	9001.97	9732.23	13267.43

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

1.3 About this Report

This Report of the Comptroller and Auditor General of India (CAG) relates to matters arising from Compliance Audit of 26 Government Departments and 17 Autonomous Bodies under the Economic Sector (*Appendix-1.2*). Compliance Audit covers examination of the transactions relating to expenditure of the audited entities to ascertain whether the provisions of the Constitution of India, applicable laws, rules, regulations and various orders and instructions issued by the competent authorities are being complied with.

1.4 Authority for Audit

The Authority for Audit by the CAG is derived from Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) (DPC) Act, 1971. CAG conducts audit of expenditure of the Departments of Government of West Bengal under Section 13¹ of the CAG's (DPC) Act. CAG is the sole Auditor in respect of Autonomous Bodies which are audited under Sections 19 (2)², 19(3)³ and 20(1)⁴ of the CAG's (DPC) Act. In addition, CAG also conducts Audit of other Autonomous Bodies, under Section 14⁵ of CAG's (DPC) Act, which are substantially funded by the Government. Principles and methodologies for various audits are prescribed in the Auditing Standards and the Regulations on Audit and Accounts, 2007 issued by the CAG.

1.5 Planning and Conduct of Audit

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

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

¹ Audit of (i) all transactions from the Consolidated Fund of the State, (ii) all transactions relating to the Contingency Fund and Public Accounts and (iii) all trading, manufacturing, profit and loss accounts, balance sheets and other subsidiary accounts.

² Audit of accounts of corporation (not being companies) established by or under law made by Parliament in accordance with the provisions of the respective legislations.

³ Audit of the accounts of Corporations (not being companies) established by or under law made by the State Legislature at the request of the Governor.

⁴ 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.

⁵ Audit of (i) all receipts and expenditure of a body/authority substantially financed by grants or loans from the Consolidated Fund of the State and (ii) all receipts and expenditure of any body or authority where the grants or loans to such body or authority from the Consolidated fund of the State in a financial year is not less than ₹ one crore.

After completion of Audit, Inspection Reports containing Audit findings are issued to the heads of the Departments. The Departments are requested to furnish replies to the Audit findings within one month of receipt of the Inspection Reports. Whenever replies are received, Audit findings are either settled or further action for compliance is advised. Important Audit observations arising out of these Inspection Reports are processed for inclusion in the Audit Reports which are submitted to the Governor of the State under Article 151 of the Constitution of India. During 2012-13, audit of 180 units of various Departments/Organisations under Economic Sector were audited and 177 Inspection Reports containing 551 Paragraphs were issued.

1.6 Response to Audit

1.6.1 Draft Paragraphs and Performance Audit

Seven Draft Paragraphs and one Performance Audit report on Working of Forest department were forwarded demi officially to the Principal Secretaries/Secretaries of the departments concerned between May and September 2013 with the request to send their responses. Departmental replies for only four out of seven Draft Paragraphs issued during the year 2012-13 have been received. The replies have been incorporated in the Audit Report wherever applicable. In respect of Working of the Forest department, an Exit Conference was held with representatives of the Government in November 2013 and views expressed in the conference have been included in the Report.

1.6.2 Follow-up on Audit Reports

With a view to ensuring accountability of the executive in respect of the issues dealt with in the Audit Reports, the Public Accounts Committee (PAC) directed that the department concerned should furnish remedial Action Taken Notes (ATN) on the recommendations of PAC relating to the paragraphs contained in the Audit Reports within the prescribed time frame. Audit reviewed the outstanding ATNs as of 31 December 2013 on the paragraphs included in the Report of the Comptroller and Auditor General of India, Economic Sector, Government of West Bengal and found that the departments did not submit ATNs for 19 recommendations pertaining to the audit paragraphs discussed by PAC.

1.6.3 Outstanding Replies to Inspection Reports

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

Inspection Reports issued upto 31 December 2013 were reviewed and it was found that 1745 paragraphs relating to 631 IRs remained outstanding at the end of December 2013 (*Appendix- 1.3*).

This large pendency of IRs, due to non-receipt of replies, was indicative of the fact that heads of offices and heads of Departments did not initiate appropriate and adequate action to rectify the defects, omissions and irregularities pointed out by audit in the IRs.

1.7 Significant Audit Observations

Performance Audit on the ‘Working of the Forest Department, Government of West Bengal’ was conducted during this year. Significant audit observations are given below:

The recorded forest area of West Bengal (WB) is 11879 sq. km which is 13 per cent of total geographical area (88752 sq. km) of State. The forest area comprises 7054 sq. km reserved forest (59 per cent), 3772 sq. km protected forest (32 per cent) and 1053 sq. km unclassified forest (nine per cent). The State is rich in bio-diversity.

With a view to examine the overall working of the department, audit was carried out between March 2013 and July 2013. Main findings of audit are summarised below:

- Department did not frame State Forest Policy and State level eco-tourism strategy to ensure environmental stability and maintenance of ecological balance.
- There were persistent savings during 2008-09 to 2012-13 under capital head. Department did not prepare budget taking inputs from lower formation and budget estimate for each year was prepared by adding a percentage over previous year's revised estimates.
- Department did not have any database for forest land. Record of Rights of forest land was not collected from Land & Land Reforms department and reconciled with the records of department.
- Department did not comply with the provisions of the Forest (Conservation) Act, 1980 and thereby could not realise ₹ 101.42 crore against diversion of the forest land.
- Survival rate of plantation in State was much below the norms which resulted in unfruitful expenditure of ₹ 5.96 crore on failed plantation on 2981.58 ha of forest land.
- Despite presence of 4281 Forest Protection Committees (FPCs) to protect the forest, 40287 cases of illicit felling of trees were reported and timber worth ₹ 27.29 crore was seized in raids during 2008-09 to 2012-13.
- Ministry of Environment and Forest did not release ₹ 6.21 crore under Centrally Sponsored Scheme-Project Tiger against the sanctioned central

share of ₹ 22.11 crore during 2008-13 due to department's inability to spend the amount released as well as non-submission of utilisation certificates.

- Department neither reviewed nor notified elephant corridors in disregard to suggestions of MoEF. Death toll of elephants due to frequent train accidents remained unabated as the existing arrangements to combat the problem were not effective.
- In spite of large number of offence cases, department did not take effective steps to enhance patrolling infrastructure.
- Annual inspections of the division offices were not conducted regularly by the Conservators of Forests. Departmental manual was not revised for last 50 years.

(Chapter-2)

Compliance Audit

- Department extended financial assistance as revival package to urban co-operative banks without providing necessary administrative and professional support, resulting in unfruitful expenditure of ₹ 35.54 crore.

(Paragraph 3.1)

- Objective of setting up a model facility for management of municipal solid wastes was defeated as the facility was completely ruined within one month of commissioning due to lack of monitoring by West Bengal Pollution Control Board, rendering the entire expenditure of ₹ 4.30 crore wasteful.

(Paragraph 3.2)

- Objective of setting up of a fishing harbour, additional jetty and food park constructed at a cost of ₹ 39.81 crore remained underachieved as the department did not ensure navigability of the approach channel through adequate dredging. Besides, ₹ 23.67 lakh remained outstanding from allottees of packaging rooms.

(Paragraph 3.3)

- Broiler chicken rearing scheme introduced by Paschimanchal Unnayan Affairs department failed due to infrastructure bottlenecks and non-provision of penal clause against non-supply of chicks by the private agency. Consequently, the expenditure of ₹ 8.72 crore on construction of 448 sheds remained unfruitful

(Paragraph 3.5)

Chapter 2

Performance Audit

*Performance Audit on working of
Forest Department*

Chapter 2: Performance Audit

Forest Department

2 Working of Forest Department

Executive Summary

Recorded forest area of West Bengal (WB) is 11879 sq. km which is 13 *per cent* of total geographical area (88752 sq. km) of the State. Forest area comprises 7054 sq. km reserved forest (59 *per cent*), 3772 sq. km protected forest (32 *per cent*) and 1053 sq. km unclassified forest (nine *per cent*). The State is rich in bio-diversity.

With a view to examine the overall working of department audit was carried out between March 2013 and July 2013 on the basis of standard audit guidelines, joint site inspections with departmental officials, taking photographs and holding discussions with the officials of the implementing and monitoring units of the Directorates apart from examination of records of selected divisions. Main findings of the audit are summarised below:

Highlights:

- Department did not frame State Forest Policy and State level eco-tourism strategy to ensure environmental stability and maintenance of ecological balance.
(Paragraph 2.6.1 and 2.6.2)
- There were persistent savings during 2008-09 to 2012-13 under capital head. Department did not prepare budget taking inputs from lower formation and budget estimate for each year was prepared by adding a percentage over previous year's revised estimates.
(Paragraph 2.7.1)
- Department did not have any database for forest land. Record of Rights (RORs) of forest land was not collected from Land & Land Reforms department and reconciled with records of department.
(Paragraph 2.8.1)
- Department did not comply with the provisions of the Forest (Conservation) Act, 1980 and thereby could not realise ₹ 101.42 crore against diversion of forest land.
(Paragraph 2.8.2)
- Survival rate of plantation in State was much below the norms which resulted in unfruitful expenditure of ₹ 5.96 crore on failed plantation on 2981.58 ha of forest land.
(Paragraph 2.9.1)
- Despite presence of 4281 Forest Protection Committees to protect the forest, 40287 cases of illicit felling of trees were reported and timber worth ₹ 27.29 crore was seized in raids during 2008-09 to 2012-13.
(Paragraph 2.9.5)

- Ministry of Environment and Forest (MoEF) did not release ₹ 6.21 crore under Centrally Sponsored Scheme-Project Tiger against the sanctioned central share of ₹ 22.11 crore during 2008-13 due to department's inability to spend the amount released as well as non-submission of utilisation certificates.

(Paragraph 2.9.8.3)

- Department neither reviewed nor notified elephants' corridors in disregard to suggestions of MoEF. Death toll of elephants due to frequent train accidents remained unabated as the existing arrangements to combat the problem were not effective.

(Paragraph 2.9.8.7)

- In spite of large number of offence cases, department did not take effective steps to enhance patrolling infrastructure.

(Paragraph 2.9.9)

- Annual inspections of division offices were not conducted regularly by Conservators of Forests. Departmental manual was not revised for last 50 years.

(Paragraph 2.11.1 & 2.11.2)

2.1 Introduction

Recorded forest area of West Bengal (WB) is 11879 sq. km which is 13.38 *per cent* of total geographical area of the State (88752 sq. km). The forest area comprises 7054 sq. km reserved⁶ forest (59.38 *per cent*), 3772 sq. km protected⁷ forest (31.75 *per cent*) and 1053 sq. km unclassified⁸ forest (8.87 *per cent*). Per capita forest area is the lowest and density of population around fragmented forest of the State is the highest in the country causing tremendous biotic pressure on forest.

2.2 Organisational set up

Additional Chief Secretary to the Government of West Bengal is overall administrative head of the Forest department. He is assisted by four Principal Chief Conservators of Forests (PCCsF) viz (i) PCCF, Head of the Forest Force (HoFF) and also administrative head of Forest Directorate, (ii) PCCF, Wildlife, (iii) PCCF, Research, Monitoring and Development and (iv) PCCF, General. There are 18 Circles (headed by a Chief Conservator of Forests (CCF)/Conservator of Forests (CF)/Joint Director/Field Director), 58 divisions headed by Divisional Forest Officer (DFO)/ Dy. Field Director under Forest Directorate.

⁶Reserved Forest: An area notified under Sec 20 Indian Forest Act, 1927 having full degree of protection.

⁷Protected Forest: An area notified under the provisions of Indian Forest Act having limited degree of protection. In Protected Forest all activities are permitted unless prohibited (Sec. 29 of IFA, 1927).

⁸Unclassified Forest: An area recorded as forest but not included in Reserved or Protected forest category.

2.3 Audit Objectives

Objectives of audit were to examine the overall working of department and to assess whether:

- planning process was adequate and efficiently implemented;
- financial management was efficient;
- management of the forest land was sound;
- protection and conservation of forest and wildlife were adequate and schemes/programmes had been implemented efficiently and effectively;
- human resources management was effective and
- adequate and effective internal control and monitoring mechanism was in place.

2.4 Audit Criteria

Main sources of audit criteria were:

- National Forest Policy, 1988;
- Indian Forest Act, 1927; Forest (Conservation) Act, 1980; Indian Wildlife Protection Act, 1972 and Rules there under;
- National Wildlife Action Plan (2002-16), National Working Plan Code, Working Plans and Management Plans;
- West Bengal Financial and Treasury Rules and Forest Manual.

2.5 Audit Methodology and Scope

Audit was carried out between March 2013 and July 2013 on the basis of standard audit guidelines, joint site inspections with the departmental officials, taking photographs and holding discussions with the officials of the directorates apart from examination of records of 24 divisions out of 58 divisions selected through simple random sampling without replacement method. Prior to commencement of audit, objectives, criteria and methodology of audit were discussed in Entry Conference with the Additional Chief Secretary in March 2013. Audit findings were discussed in Exit Conference with PCCF (HoFF) in November 2013 and views expressed by them have been considered while finalising the Report.

Audit Findings

2.6 Planning

Timely preparation of policies and plans are prerequisite for proper implementation of forest and wildlife protection and conservation activities. Audit noticed several deficiencies in planning as discussed in succeeding paragraphs:

2.6.1 Non formulation of State Forest Policy

Government of India (GoI) formulated National Forest Policy, 1988 to ensure environmental stability and maintenance of ecological balance. National Forest Commission recommended (March 2006) that each State should have its own forest policy for sustainable management of the forest and wildlife resources of the State. In order to achieve this, the department was required to draw a long term plan for protection, afforestation and conservation measures.

Audit observed that the State did not frame State Forest Policy to meet the objectives and targets set in National Forest Policy. Directorate stated (November 2013) that they were acting on a vision document prepared for next three years based on the objectives of the National Forest Policy and action would be taken up to frame State Forest Policy.

2.6.2 Non-formulation of State Eco-tourism Strategy

Ministry of Environment and Forest (MoEF), in its guidelines for “eco-tourism in and around protected areas” emphasised (June 2011) that every State should formulate State eco-tourism strategy by 31 December 2011 to enhance wildlife protection and wildlife conservation, while providing nature-compatible livelihoods and greater incomes for a large number of people living around natural eco-systems. Audit observed that department did not frame (January 2014) State level eco-tourism strategy to achieve this goal. As a result, conservation of environment and improvement of the local people through tourism remained unachieved. Directorate stated (November 2013) that the State Eco-Tourism Strategy was under preparation.

2.6.3 Functioning of State Board for Wildlife

State Board for Wildlife (SBWL) was constituted in November 2003 as per of Wildlife (Protection) Act, 1972, which stipulates that SBWL should meet at least twice a year and advise the State Government on selection and management of Protected ⁹Areas (PAs), formulation of policy for protection and conservation of wildlife and specify plans and measures to be taken for harmonising needs of the tribals and other dwellers of forest areas. The SBWL met only on eight occasions in 10 years as against the required 20 meetings. The SBWL met last in February 2012. Out of seven recommendations ¹⁰ made by the Board, only one recommendation i.e. declaration of West Sundarban Sanctuary, was implemented in September 2013. Directorate stated (November 2013) that next meeting would be arranged shortly.

⁹ A clearly defined geographical space, recognized, dedicated and managed, through legal or other effective means, to achieve the long-term conservation of nature with associated eco-system services and cultural values.

¹⁰ Creation of strike forces for Sundarban Tiger Reserve (STR) and Buxa Tiger Reserve (BTR), setting up of three conservation reserves, preparation of Eco-tourism policy, declaration of West Sundarban Sanctuary, setting up of special corpus fund, purchase of Koylabbagan for Chintamanikar WLS and organizing Wildlife Film Festival.

2.6.4 Preparation of Working Plan

Working Plan (WP) is a tool for scientific forest management which includes area specific prescriptions for a particular forest division. It is useful for evaluating the status of forest resources, assessing the impact of past practices and deciding courses of action for future. WP for a division is prepared for 10 years by the department duly approved by the MoEF, GoI.

The State has three dedicated divisions for preparation of WPs for 25 territorial divisions. WPs for 23 divisions had been approved as of November 2013. Audit observed that WPs of 10 territorial divisions were approved after delay ranging between 15 months and 39 months (*Appendix-2.1*) which affected felling operation¹¹ and cycle¹². Directorate stated (November 2013) that preparation of WPs are taken up two years in advance and usually sent to the MoEF for approval prior to expiry of previous WPs. However, in 10 cases department submitted draft WPs to MoEF after expiry of previous WPs.

2.6.5 Wildlife Management Plan

As per National Wildlife Action Plan-2002-2016 (NWAP), each Protected Area (PA) should have its own Management Plan (MP) based on sound scientific and ecological data with the prime objective to protect PAs from adverse impacts and promote natural regeneration. MPs of all PAs were to be completed by 2002. Annual Plan of Operation (APO) should be based on MPs and be submitted to the MoEF for approval and release of funds. Audit found that out of 16 PAs¹³ where MPs are to be prepared, MPs of three PAs (Bethuadahari WLS, Ramnabagan WLS and Singhalila National Park¹⁴) were under revision and one PA (Jorepokhri Wildlife Sanctuary) is not yet (January 2014) prepared as land was not under the administrative control of the department (*Appendix-2.2*) and was in the process of de-notification. For the remaining 12 PAs, MPs were prepared after delay ranging from two to 10 years. Thus, objective to protect PAs from adverse impact remained unfulfilled due to belated preparation of MPs.

Non-preparation/delayed preparation of policies and plans indicated casual approach of department in implementation of forest and wildlife protection and conservation activities.

2.7 Financial Management

Sound financial management ensures availability and utilisation of funds in time for intended programme deliveries, expenditure in conformity with the financial rules, regulations and orders and proper recording in the books of accounts. This not only prevents irregularities, misappropriation but also helps in maintaining sound financial discipline.

¹¹ Harvesting of plantation for timber.

¹² Cycle of harvesting considering maturity period of plantation.

¹³ There are total 20 PAs in the State. Out of those for 16 PAs MP is applicable. For remaining four PAs (BTR NP, Buxa WLS, Sundarban NP and Sajnekhali WLS) Tiger Conservation Plan is applicable.

¹⁴ An area set aside for the protection and conservation of natural fauna and flora, geographical formations and natural scenic.

2.7.1 Budget vis-à-vis actual expenditure

Budget provision and expenditure during 2008-09 to 2012-13 under Revenue and Capital head is as under:

Table-2.1: Year-wise Total Grant vis-à-vis expenditure

(₹ in crore)

Year	Revenue			Capital		
	Total Grant	Expenditure	Saving(-)/ Excess(+)	Total Grant	Expenditure	Saving(-)/ Excess(+)
2008-09	213.13	203.63	(-) 9.50	25.00	23.80	(-) 1.20
2009-10	280.65	289.54	(+) 8.89	28.58	24.94	(-) 3.64
2010-11	316.69	322.07	(+) 5.38	46.00	37.12	(-) 8.88
2011-12	389.97	325.95	(-) 64.02	30.00	15.83	(-) 14.17
2012-13	476.03	361.07	(-) 114.96	35.00	2.83	(-) 32.17
Total	1676.47	1502.26		164.58	104.52	

(Source: Appropriation Accounts)

Audit observed that there were persistent savings during 2008-09 to 2012-13 under capital head. Main portion of savings under capital head was due to non-utilisation of fund under Rural Infrastructural Development. Under revenue head there were savings in 2008-09, 2011-12 and 2012-13 mainly under plantation, integrated forest protection and forestry, soil conservation, wildlife preservation and eco-development programme around tiger reserves. However, department did not surrender savings of ₹ 248.54 crore (Revenue ₹ 188.48 crore and Capital ₹ 60.06 crore) as required under Rule 384 of the West Bengal Financial Rules (WBFR) during the period 2008-13 which resulted in lapse of funds. Had this been surrendered in time it would have been utilised in other projects. While admitting the audit observation the Directorate (November 2013) noted it for future guidance.

Audit scrutiny further revealed that department did not prepare budget taking inputs from lower formation as required under Budget manual and budget estimate for each year was prepared by adding a percentage over last year's revised estimates. As field level requirement was not factored into preparation of budget estimate, instances of savings were observed.

Directorate stated (November 2013) that APOs received from units were considered in preparation of budget. However, audit noticed that APOs were prepared after finalisation of budget.

2.7.2 Rush of Expenditure

Rule 389 A of WBFR stipulates that rush of expenditure particularly in closing months of the financial year will ordinarily be regarded as a breach of financial regularity. Audit observed that the expenditure in the last quarter of the year ranged from 33 per cent to 42 per cent of the total annual expenditure and that of March ranged from 20 per cent to 24 per cent of the annual expenditure of the department during the period from 2008 to 2013 as shown in *Appendix-2.3*.

Directorate stated (November 2013) that there was no other practical option to avoid this practice due to late receipt of fund from Finance Department. But

prior to introduction of Letter of Credit¹⁵ (LOC) system in April 2012, DFOs were discharging function of both the Pay and Accounts Officers and the Drawing and Disbursing Officers (DDOs). Therefore, budget allotment for a year was at their disposal after passing of budget in the Legislature. So, there was no constraint in providing fund throughout the year for implementation of their activities before 2012.

2.7.3 Non-utilisation of the fund

Department took up 170 forest villages under “Programme of Development of Forest villages” being funded under Special Central Assistance for Tribal Sub Plan to bring those at par with mainstream villages. Department received ₹ 53.53 crore during 2005-06 to 2009-10 from the GoI through Backward Classes Welfare department for implementation of the programme. However, it could spend ₹ 49.35 crore only and the balance ₹ 4.18 crore remained unspent with the department since 2009-10. Utilisation Certificate alongwith physical progress report were not submitted by the department as required under the programme guidelines. As amounts were unutilised, GoI did not release any fund subsequently to the State for the development of forest villages during 2009-12. Directorate stated (November 2013) that the matter had been noted for future guidance.

2.7.4 Submission of Detailed Contingency (DC) Bills against Abstract Contingency (AC) Bills

West Bengal Treasury Rules (WBTR) (Rule 4.116 (1) read with Rule 4.138 (5)) stipulates that no money should be drawn from treasury unless it is required for immediate disbursement and DC bill in adjustment of an advance drawn in AC bill shall be submitted alongwith vouchers within 60 days from the date of drawal of advance.

Audit observed that Assistant Chief Conservator of Forests (ACCF) had drawn ₹ 10 crore in five AC bills on the last day of March 2013 and placed the fund on the same day with West Bengal Forest Development Corporation Limited (WBFDC) for distribution to 20 Forest Development Agencies (FDAs) / Trusts for creation and maintenance of plantation. Scrutiny, however, revealed that the ACCF has not yet (November 2013) submitted the DC bills for adjustment of advance even after expiry of eight months in violation of WBTR. Directorate stated (November 2013) that expeditious action would be taken.

2.7.5 Fund of Compensatory Afforestation Management and Planning Authority (CAMPA)

MoEF requested (May 2006) all the States to transfer unspent portion of funds received from user agencies¹⁶ towards Compensatory Afforestation¹⁷ (CA), Additional Compensatory Afforestation (ACA), Penal Compensatory

¹⁵ LOC is used for Authorization of monetary transactions for execution of any work.

¹⁶ Any person, organisation or company or Department of the Central or State Government making a request for diversion or denotification of forest land for non-forest purpose.

¹⁷ Afforestation which is done on non-forest/degraded land to make good the loss of forest land diverted for non-forest purpose.

Afforestation¹⁸ (PCA), Net Present Value¹⁹ (NPV) of the forest land, Catchment Area Treatment Plan (CAT), etc. on account of diversion of forest land to Ad-hoc CAMPA. Department started transferring fund to Ad-hoc CAMPA (interest bearing account) in May 2007 and remitted ₹ 96.46 crore during the period 2007-13 retaining ₹ 7.85 crore in J-Reserve²⁰ fund as of March 2013 in violation of the guideline. Further, retaining the balance fund in non-interest bearing J-Reserve fund resulted in loss of interest amounting to ₹ 8.19 crore for the period from 2006-07 to 2012-13.

The State CAMPA had received ₹ 16.42 crore from Ad-hoc CAMPA²¹ during the period 2009-13 for carrying out different activities under CAMPA. State CAMPA in turn released ₹ 9.35 crore to 24 DFOs for implementation of activities included in two approved work programmes. The balance fund of ₹ 7.95 crore was lying idle as the State CAMPA did not prepare any work programme. As a result, intended activities under State CAMPA viz: preservation of natural forest, protection of wildlife and infrastructure development could not be carried out.

2.7.6 Special Corpus Fund

With a view to augment available resources for protection and conservation of the PAs, the State Board for Wildlife decided (December 2004) to create a Special Corpus Fund with 75 per cent of revenue generated from wildlife tourism and 100 per cent of revenue generated from forest produce of the National Parks (NPs) and WLSs. Further, CAMPA guidelines also provide obligation for maintaining a separate account in respect of fund received for conservation and protection of Protected Areas (PAs).

Audit observed that out of six test checked PAs, the department did not create Special Corpus Fund for four PAs²². It was created (March 2010) in the remaining two PAs²³. However, Sundarban Tiger Conservation Foundation Trust (STCFT) spent only ₹ 5.42 lakh and kept the unspent fund ₹ 1.51 crore (March 2013) in bank account. Buxa Tiger Conservation Foundation Trust (BTCFT) did not spend any amount and kept the entire fund of ₹ 2.55 crore in the bank account (March 2012) and BTCFT did not prepare the accounts of 2012-13.

Further, special fund of ₹ 2.46 crore, received from Public Health Engineering department for conservation and protection of PAs as compensation of

¹⁸Afforestation work to be undertaken over and above prescribed compensatory afforestation in lieu of the extend of area over which non-forestry activities have been carried out without obtaining prior approval of the competent authority under the Forest Conservation Act, 1980.

¹⁹Quantification of the environmental services provided for the forest area diverted for the non-forestry uses.

²⁰An accounting Head under Public Account.

²¹MoEF notified the CAMPA in April 2004 for the management of CA fund. The Supreme Court of India observed in May 2006, that CAMPA had still not become operational and ordered for constitution of Ad-hoc CAMPA, till CAMPA became operational. Further all monies recovered under CAMPA and lying with the State Government were to be transferred to Ad-hoc CAMPA.

²²Senchal WLS, Mahananda WLS, Singhalila NP and Jaldapara NP.

²³Buxa Tiger Conservation Foundation Trust (BTCFT) and Sundarban Tiger Conservation Foundation Trust (STCFT).

diversion of 0.99 ha of forest land of Senchel WLS, was remitted (Feb 2010) to Ad-hoc CAMPA instead of keeping the amount in Special Corpus Fund. Similarly ₹ 3 crore received from Oil India Limited against diversion of 35.63 ha of forest land for laying oil pipeline within three PAs (Mahananda WLS, Jaldapara WLS and BTR) was deposited (September 2006) with Wbfdcl instead of in Special Corpus Fund. As a result, augmentation of resources and utilisation thereof on conservation and protection measures of PAs could not be achieved.

Directorate stated (November 2013) that creation of the Fund is under consideration for all PAs. They further stated that the fund lying with STCFT and BTCFT was kept to meet unforeseen expenditure. However, the fact remains that objective of creation of the Fund was for conservation of wildlife and not to meet unforeseen expenditure.

2.7.7 Annual Hire Rent

In three test checked divisions²⁴ forest land measuring 2467.79 ha was handed over to army authorities on long term basis (between 1962 and 1973) at nominal annual hire rent. Audit noticed that annual hire rent amounting to ₹ 3.99 crore was outstanding between July 1981 and March 2013 from the army authority as shown in **Appendix-2.4**. Further, annual hire rent was not revised even after lapse of 40 to 51 years. Directorate stated (November 2013) that the matter would be taken up with the Army authorities by respective forest divisions.

2.8 Management of Forest Land

With a view to assess actual forest area taking into account diversion and encroachment of forest land, PCCF issued (April 2004) directions to all CCsF to reconcile actual area of forest land under their jurisdiction. Further, encroachment and recovery thereof should be monitored and reported regularly.

2.8.1 Land Records and Database

State Forest Report (2011-12) recorded forest land in West Bengal at 11879 sq.km for the last 40 years even after addition of 28.36 sq. km of non-forest land since 1980. To create a database of land under possession of department, a land cell was to be set up as per decision taken in a meeting on management of forest boundary held in August 2001. However, audit observed that no such land cell is formed as yet (November 2013). Directorate stated (November 2013) that the database of forest land was under preparation.

Changes in ownership of land (including forest land) are being updated in Record of Rights (RORs) maintained at Block Land and Land Reforms Office (BL&LRO). Forest divisions were required to collect RORs and to reconcile and link the same with the land records maintained by them. Audit observed that in 12 selected divisions there was no system of periodic reconciliation of records of forest land with the BL&LRO. Four divisions²⁵ stated that RORs

²⁴ Baikunthapur-305.05 ha, Kurseong-2008.595ha and Wildlife-III-154.15 ha

²⁵ Wildlife-III, BTR/West, Baikunthapur and STR

were not available, six divisions²⁶ did not furnish any records and two divisions²⁷ kept collected RORs in bundle without linking the same with their records. As a result, department could not assess actual quantum of forest land at their disposal and detect encroachment of forest land in time.

Directorate stated (November 2013) that emphasis would be given on collecting the missing RORs.

2.8.2 Diversion of forest land

Handbook of the Forest (Conservation) Act, 1980 issued by MoEF requires that user agencies, who intend to use forest land for non-forest purpose, would transfer equivalent non-forest land to the department which shall declare the land as reserved forest (RF) /protected forest (PF). Approval for diversion of forest land is to be given in two stages²⁸. Further, the user agency shall pay for Compensatory Afforestation (CA), Additional CA, Penal CA and Catchment Area Treatment (CAT) on the aforesaid land. Besides, they are also required to pay Net Present Value (NPV) of the land diverted as per guidelines issued (May 2004) by MoEF. Audit noticed that in four cases the department did not comply with the provisions of the Act and, therefore, could not realise revenue of ₹ 101.42 crore against diversion of forest land as discussed below:

2.8.2.1 Diversion of forest land without stage II approval of MoEF

- The Stage-I clearance for diversion of 238.54 ha forest land in favour of West Bengal Power Development Corporation (WBPDC) for construction of reservoir for Bakreswar Thermal Power Plant in Birbhum District was revoked by MoEF (October 2001) due to non-compliance with conditions stipulated in the Stage-I approval. In spite of that, the land was utilised by the agency without obtaining Stage-II approval. Department did not seek fresh proposal from WBPDC to regularise the diversion as per guidelines of Forest Conservation Act, 1980. This resulted in non-realisation of NPV of the land amounting to ₹ 14.93 crore in violation of the Act. Directorate stated (November 2013) that they sought fresh proposal from WBPDC and would collect NPV at the prevailing rate.
- MoEF approved (September 2004) Stage-I clearance for diversion of 10 ha of forest land to the Fisheries department for construction of fishing harbour at Kakdwip Char in 24 Parganas (South) District. The Fisheries department constructed the harbour without payment of ₹ 69.07 lakh (CA- ₹ 9.23 lakh, PCA- ₹ 1.84 lakh and NPV- ₹ 58 lakh) as stipulated in Stage-I approval. Audit observed that the amount was not realised from the Fisheries department. Directorate stated (November 2013) that they would again take up the matter with the Fisheries department.

2.8.2.2 Non-realisation of Environmental loss from ECL

MoEF approved (January 1996) diversion of 90.30 ha of forest land at Jhanjra area under Durgapur Division for coal mining by the Eastern Coal Fields Limited²⁹ (ECL) for a period of 10 years (January 1996 to January 2006) on

²⁶ Wildlife-I, Bankura/North, Durgapur, Jhargram, Panchet and Kurseong

²⁷ Midnapore and Birbhum

²⁸ At first stage, the proposal is to be agreed to in principle and stage-II (final) approval after fulfilment of the conditions stipulated in first stage approval.

²⁹ A subsidiary of Coal India Limited

lease. Thereafter, the lease was not renewed. The user agency paid only ₹ one crore in 1995 against the environmental loss of ₹ 9.15 crore assessed and demanded by the department. Subsequently, department revised (April 1998) environmental loss to ₹ 18.14 crore in accordance with the revised guidelines of MoEF and demand was again raised to the user agency for payment of balance amount of ₹ 17.14 crore. The department did not pursue the case thereafter and the balance amount of ₹ 17.14 crore remained unrealised as yet (November 2013). Directorate stated (November 2013) that realisation of the amount on the basis of present assessment would be done after renewal of lease by the MoEF. However, the fact remains that outstanding amount relates to earlier lease period and is not related to renewal of lease.

2.8.2.3 Diversion of forest land

Rule 6 (2) of Forest Conservation Rule, 2003 provides that every proposal for diversion of forest land shall be sent to MoEF, GoI in appropriate form within 90 days of the receipt of proposal from the user agency for seeking the first time approval.

Audit observed that in two divisions³⁰ defence authorities submitted proposals (January 2009 and February 2009) for permanent diversion of 459.07 ha of forest land which was handed over to them by department on long term basis (November 1962 to December 1971). Proposals were pending for 50 months as of March 2013 with the divisions for want of no objection certificate from the local self bodies. As a result, NPV of ₹ 33.51 crore remained unrealised. Directorate stated (November 2013) that the matter was taken up with the authority.

2.8.2.4 Irregular re-diversion of forest land

As per guidelines of Forest Conservation Act, 1980, for re-diversion of forest land from a user agency to another user agency, department should seek prior permission of the MoEF, giving details of earlier approval alongwith proposed activity and full amount of NPV for the re-diverted land shall be realised from the second user agency.

Department diverted (1954), 8054 acres of forest land in Herobhanga block of South 24 Parganas district to Refugee Relief & Rehabilitation (RR&R) department to rehabilitate refugees. In turn, RR&R department transferred 1400 acres of land to Sundarban Affairs department in 1991 for establishment of fisheries without obtaining MoEF's approval as required in the Act. On the basis of MoEF guidelines for collection of NPV, audit calculated that ₹ 35.15 crore was to be collected from the Sundarban Affairs department. No payment was made till date (November 2013) by that department. Forest department did not take any initiative to realise the amount.

2.9 Protection and Conservation of Forest and Wildlife

Plantation envisages cultivation and long term management of trees which provides forest a healthy foliage coverage, shade and shelter to the wildlife, soil protection, environmental stability and revenue generation from the forest produce. Plantation done by department had shown a declining trend from

³⁰ Baikunthapur and Wildlife-III

17148.65 ha in 2007-08 to 13981.22 ha in 2011-12 in State. Audit observed deficiencies in the following areas of plantation:

2.9.1 Low survival of plantation

Department had categorised plantations in four groups on the basis of survival percentage found during periodical monitoring as shown in table below:

Table-2.2: Category of survival percentage

Year of Plantation	Category-A	Category-B	Category-C	Category-D
1 st year	WSP ³¹ : 90% & above	WSP:89-75%	WSP: 74-50%	WSP:<50%
3 rd year	WSP: 75% & above	WSP:74-60%	WSP: 59-40%	WSP:<40%
5 th year	WSP: 50% & above	WSP:49-40%	WSP: 39-30%	WSP:<30%

(Source: State Forest Report)

Plantations having survival percentage of Category-A was considered as standard by department. State Monitoring Reports revealed that the survival rate of plantation in 14085.59 ha of land was much below the desired standard set for Category-A resulting in unfruitful expenditure of ₹ 5.96 crore (at the rate of ₹ 20000 per ha) on failed plantation on 2981.58 ha of land as shown in table below:

Table-2.3: Loss due to low survival of plantation

Plantation Year	Last monitoring	Monitoring Year	Area where survival rate was below standard (in ha)	Standard survival percentage	Standard survival area (in ha)	Actual survival area (in ha)	Failed Area (in ha)
2004-05	5th year's	2008-09	439.75	50	219.88	140.41	79.47
2005-06	5th year's	2009-10	957.13	50	478.57	280.72	197.85
2006-07	5th year's	2010-11	1608.66	50	804.33	458.67	345.66
2008-09	3rd year's	2010-11	2690.48	75	2017.86	1406.95	610.91
2010-11	1st year's	2010-11	1895.91	90	1706.32	1383.58	322.74
2007-08	5th year's	2011-12	1315.85	50	657.93	333.17	324.75
2009-10	3rd year's	2011-12	3498.11	75	2623.58	1790.64	832.94
2011-12	1st year's	2011-12	1679.70	90	1511.73	1244.47	267.26
Total			14085.59		10020.20	7038.61	2981.58

(Source: Survey Monitoring Reports, State Monitoring Reports and State Forest Report)

Audit noticed from State Monitoring Reports that in five cases plantation on 3010.30 ha of land was damaged due to shortage of staff and paucity of fund for their maintenance. The department stated (November 2013) that there was endeavour on their part to increase the survival percentage of plantations.

2.9.2 Plantations for Seed stands

With a view to create new seed stands, Working Plan Advisory Committee in a meeting decided (February 2010) that Research Circle would create “block

³¹ Weighted Survival Percentage

plantations” of 20 ha per year in four divisions³² over the next 10 years for establishing future seed stands. Audit scrutiny revealed that the test checked Silviculture (North) Division did not set any target for creation of seed stand as per decision of the Advisory Committee and created seed stand only on one ha in Wildlife-III Division during the period 2010-13, against the target of 60 ha. As a result, the objective of replacing mature seed stands and future supply of seeds of important species of plants was defeated.

Directorate stated (November 2013) that shortfall in block plantation was due to constraint of fund and non-allotment of land to Silviculture Division. However, Directorate was responsible to provide fund and to instruct Divisions to provide land to Silviculture Division.

2.9.3 Infrastructure for production of Eucalyptus ramets (clone)

Production of Eucalyptus ramets (quick growing species) declined from 456000 in 2008-09 to nil in 2012-13 in three departmental nurseries³³ under Silviculture (South) Division. During joint site inspection (12 April 2013) of Arabari Modern departmental Nursery with the officials of nursery, it was noticed that all seven Mist Chambers used for production of Eucalyptus ramets (Clone), were in dilapidated condition.

Directorate accepted (November 2013) the audit observations and stated that non-maintenance of assets was due to lack of financial support.

2.9.4 Infrastructure of soil testing laboratories

Testing of soil is essential for assessing requirement of nutrients and micro-nutrients to be applied in a particular soil. Application of manure with deficient nutrients may result in difference in phenotypic³⁴ characteristic of a plant.

Scrutiny of records of Silviculture (South) Division revealed that soil testing had been stopped since June 2012 due to non-availability of technical (Assistant Soil Chemist) staff in the laboratory. Soil testing laboratory at Salugarah under Silviculture (North) Division had been functioning without any Chemist and Lab Assistant since inception (August 1996). One Beat Officer was carrying out soil tests. But equipments namely Incubator for seed germination, demineraliser for removing minerals from water and UV spectrophotometer for analysis of nutrients in soil sample remained inoperative for want of technical staff. As a result, plantations were carried out without assessing characteristics of the soil. Directorate stated (November 2013) that necessary steps would be taken to solve the problem.

2.9.5 Illicit felling of trees

Protection of existing forest is required in view of limited availability of land for fresh afforestation. Departmental staff alongwith members of 4281 Forest Protection Committees (FPCs) are required to take effective steps to check illicit felling of trees.

³²BTR West, BTR East, Baikunthapur and Wildlife-III

³³Arabari, Beliatore and Purulia Research Ranges

³⁴The observable physical or biochemical characteristics of an organism

Audit noticed that 40287 cases of illicit felling of trees were reported in State Forest Reports during the period 2008-09 to 2011-12. Department seized 26612.01 cum timber worth ₹ 27.29 crore in raids. Thus the problem remained unabated even after distribution of ₹ 50.83 crore during 2008-09 to 2011-12 to the members of FPCs as their share from sale of timber and other forest produce.

Forest divisions conducted inspection for ascertaining the number of trees in the Clear Felling Coupe³⁵ (CFC) for estimation of timber out turn on harvesting. Records of three selected divisions revealed that actual volume of timber obtained in felling operation was 27867.65 cum less than the estimated quantity due to illegal felling of trees resulting in approximate loss of revenue of ₹ 27.03 crore during 2009-10 to 2012-13 as shown in table below:

Table-2.4: Loss of revenue due to illicit felling of trees

Name of the Division	Approved felling area (in ha)	Estimated quantity of timber (in cum)	Actual yield (in cum)	Shortfall (in cum)	Loss of Revenue
Baikuthapur	47.77	10588.00	6915.40	3672.60	₹27.03 crore (27867.65 X ₹ 9700/cum (reserve price of Sal wood of 2008-09)).
Kurseong	65.13	15487.31	5025.41	10461.90	
Wildlife-III	89.49	21408.08	7674.93	13733.15	
Total	202.39	47483.39	19615.74	27867.65	

(Source: Information furnished by divisions)

Directorate stated (November 2013) that the matter would be tackled with better protection measures.

2.9.6 Issuance of clearance certificate to developers

As per Section 9 of the West Bengal Tree (Protection and Conservation in Non-Forest Areas) Act, 2006 and Rules made thereunder, every promoter/developer was to undertake plantation of trees on at least 20 *per cent* of the total area in plots to be developed. For this purpose, the promoter/developer was to obtain clearance certificate in Form-IV by the competent authority of the Forest department after fulfilling prescribed formalities as per the Act. Building or construction plans sanctioned by concerned authorities without obtaining clearance from Forest department are considered to be invalid.

Audit examined the building rules of Newtown Kolkata Development Authority (NKDA), Kolkata Municipal Corporation (KMC) and West Bengal Municipal Building Rules and observed that the building plan rules did not have any provision for compliance of the Act. As a result, building plans approving authorities in the urban area in the State did not seem to comply with this provision. Department also did not evolve any mechanism to enforce the provision of the Act.

Directorate stated (November 2013) that the matter would be taken up with the concerned authorities.

³⁵Clear Felling is a method of harvesting a coupe in which all merchantable trees, apart from those to be retained for wildlife habitat, are removed.

2.9.7 Timber Operation

Timber operation denotes obtaining yield through thinning, final felling of plantation and disposal of the timber. Delayed harvesting would defer the commencement of the next cycle thereby reducing future productivity. Audit noticed following irregularities in timber operation:

2.9.7.1 Target vis-à-vis achievement in respect of felling operation

Felling is regulated by the prescriptions of WPs and annual felling target set by the divisions requires prior approval from MoEF for undertaking any felling operation. Scrutiny of records of 12 test checked divisions³⁶ revealed that there was shortfall in area of felling against the targets approved by MoEF as shown in the table below:

Table-2.5: Target and achievement of felling operation

Year	Area approved by MoEF for felling (in ha)	Actual Area of felling (in ha)	Shortfall in felling w.r.t. approved targets (in ha)	Percentage of shortfall against approved target
1	2	3	4	5
2008-09	7043.40	6416.64	626.76	9
2009-10	6276.82	4368.02	1908.80	30
2010-11	5360.49	3457.66	1902.83	35
2011-12	5690.48	2613.42	3077.06	54
2012-13	NA	NA	NA	NA
Total	24373.19	16858.74	7519.45	

(Source: Working Plans, Control forms and approved proposals)

Audit noticed that there was shortfall in felling operation ranging between nine *per cent* and 54 *per cent* against the targets approved by MoEF. Reasons for the shortfall, as recorded in deviation statements were labour problem, Forest Protection Committee problem, delay in receipt of approval of felling proposal etc. Lack of initiative on the part of divisions to solve problems resulted in delay in realisation of revenue as well as the cycle of timber operation.

2.9.7.2 Submission of Control Form and Deviation Statement

Felling proposals for each year are to be submitted by the divisions to the WP division by 30 April and felling operation is to be completed within 31 March of the following year. After completion of the felling operation, divisions are to submit 'Control Form'³⁷, 'Deviation Statement'³⁸ and 'Total Removal Reports' to the WP division by 31 May every year. Timely submission of the stated returns would help the department in overall planning for plantation and harvesting cycle.

Audit observed that in all 13 divisions out of 24 test checked divisions where these forms were to be maintained, there was delay ranging between four and

³⁶ Jhargram, Midnapore, Rupnarayan, Bankura (North), Panchet, Birbhum, Purulia, Baikunthapur, Darjeeling, Kurseong, BTR(W) and WL-III

³⁷ Prepared to control all the important operations prescribed and suggested in the Working Plan.

³⁸ Any large and unusual operation not prescribed in the working plan constitutes a deviation statement.

306 days during the period from 2008-13 in submission of felling proposals. Further, there was delay ranging between 10 and 246 days in submission of control forms to the WP divisions in 12 test checked divisions. Delay in sending felling proposal caused delay in obtaining the approval of the CFC and thereby delayed the entire felling cycle.

Directorate stated (November 2013) that delay was mainly due to labour problem, transport strike etc. and also submission of these statements by 31 May was not made compulsory and added that utmost care would be taken to submit it as early as possible. However, the target date was fixed by the department and delayed harvesting would defer the commencement of the next cycle thereby impacting future productivity.

2.9.7.3 Shortfall in thinning operation

Thinning refers to reducing the number of stems/plants per unit area in sequential manner considering health and branching character to improve availability of nutrients, water and light for left out trees. As per WP thinning is done periodically after five, 10, 25 and 35 years of plantation.

In five divisions of North Bengal during 2008-09 to 2011-12, thinning operation was conducted on 994.32 ha against 4777.04 ha as prescribed in the WPs with a shortfall of 3782.72 ha which is shown in the table below:

Table-2.6: Target vis-à-vis actual thinning during 2008-12

Name of the Division	Working Plan Target (in ha)	Actual thinning (in ha)	Shortfall (in ha)
Baikunthapur	334.21	183.60	150.61
Kurseong	1014.05	356.08	657.97
Wildlife-III	845.76	0.00	845.76
Jalpaiguri	2379.83	440.44	1939.39
Darjeeling	203.19	14.20	188.99
Total	4777.04	994.32	3782.72

(Source: Compiled from information furnished by Working Plan (North) Division)

Failure on the part of the concerned divisions to implement thinning operation as prescribed in WPs resulted in shortfall in thinning operation which might have impact on the growth of plantation as well as yield of timber. Directorate stated (November 2013) that cyclone damage, illicit felling, lack of technical staff for selection of trees for thinning and shortage of fund were the reasons for less thinning operation. However, the fact remains that except cyclone damage (which is natural occurrence) all other reasons could have been controlled.

2.9.7.4 Disposal of seized timber

Indian Forest Act, 1927 provided that the forest produce seized in connection with forest offences be disposed to avoid natural decay.

In seven test checked divisions³⁹, 7334.09 cum timber was seized during the period 2008-13. Three divisions had sold 8726.14 cum timber and realised

³⁹Midnapore, Wildlife-I, Wildlife-III, Birbhum, Kurseong, Durgapur and Panchet

₹10.65 crore. Further, 1828.47 cum timber remained unsold as on 31 March 2013 as shown in table below:

Table-2.7: Year-wise disposal of seized timber in test checked divisions

Name of the Division	Year	Quantity of timber seized (in cum)	Quantity of timber disposed off (in cum)	Value realised (₹ in crore)	Quantity of timber to be disposed off (in cum)
Midnapore	2008-12	293.02	293.02	0.16	0
Wildlife-I	2008-13	24.30	0	0	24.30
Wildlife-III	2008-13	6377.05	8047.37 ⁴⁰	9.47	1550.20
Birbhum	2008-13	115.31	0	0	115.31
Kurseong	2010-13	385.75	385.75	1.02	0
Panchet	2008-11	134.83	0	0	134.83
Durgapur	2008-13	3.83	0	0	3.83
Total		7334.09	8726.14	10.65	1828.47

(Source: Information furnished by the divisions)

The department did not set any norms for speedy disposal of the seized timber.

Directorate did not offer (November 2013) any comment on undisposed seized timber lying in divisions.

2.9.7.5 Disposal of felled timber

Scrutiny of records revealed that in two test checked divisions (Kurseong and Darjeeling), 637.18 cum of felled timber pertaining to the period from 2006-07 to 2010-2011 was lying in open forest depots awaiting disposal through auction resulting in blockage of revenue amounting to ₹ 76.11 lakh (*Appendix-2.5*).

Directorate accepted (November 2013) that the timber could not be disposed of due to unrest in the hills. However, the fact remains that in Kurseong Division (located in the same hills) all the seized timber during the same period were disposed off through auction.

2.9.8 Wildlife

Forests of WB accommodate wide range of big and small animals among which the species of Royal Bengal Tiger deserves a special mention. To ensure viable population of tigers in their natural habitats and also to protect them from extinction and preserving areas of biological importance as a natural heritage forever, Project Tiger, a centrally sponsored scheme, was launched in India in 1973. STR (at South Bengal) and BTR (at North Bengal) in the State were brought under Project Tiger in 1973-74 and 1982-1983 respectively. Audit observation on issues related to protection and conservation of tiger population are as under:

2.9.8.1 Tiger population in the State

As per MoEF guidelines (2001) estimation of tiger was to be carried out annually under Project Tiger. Department conducted estimation of tigers till 2004 and claimed population of tigers in Sundarban and Buxa as 274 and 27

⁴⁰This includes 3220.52 cum timber prior to 2008-09.

respectively. Estimation of tiger as per MoEF guidelines were not carried out thereafter. Wildlife Institute of India, Dehradun had conducted (2010 and 2012) tiger estimation adopting method of “camera trapping” and estimated the population of tigers as 64 to 90 and 81 respectively. Audit observed that department did not analyse reasons for such reduction in tiger population.

Directorate stated (November 2013) that exact number of tigers could not be estimated by the Wildlife Institute of India as all areas of Sundarban were not covered. However, as per report (March 2011) of Wildlife Institute of India the estimation was comprehensive and statistically robust.

In BTR, the estimation of tigers was found to be 20 in 2011 as per “scat analysis through DNA finger printing technique” conducted by Centre for Cellular and Molecular Biology, Hyderabad jointly with the BTR authority. The BTR authority did not attempt to conduct camera-trap study as was conducted in STR.

2.9.8.2 Prey base in Sundarban Tiger Reserve and straying incidence of tiger

As per Annual Report of Wildlife Wing, main reason for straying of tigers in human localities was loss of prey base in the forest. As per guidelines (June 2001) of MoEF, estimation of prey base was to be carried out annually by the department. Annual Report of Wildlife Wing reported 94 cases of tiger straying cases in STR during 2008-09 to 2012-13 in which 20 humans and 85 cattle were killed and four people were injured. In STR Division, there was no record to show that prey base census was ever conducted to ensure that the prey base was balanced and adequate for the existing tiger population.

Directorate stated (November 2013) that Wildlife Institute of India was approached to explore suitable methodology to conduct prey base estimation in Sundarban.

2.9.8.3 Release of Central Grant under Project Tiger

MoEF releases fund under Project Tiger (PT) against APOs submitted by the Tiger Reserves Authority. Audit observed that MoEF released only ₹ 15.90 crore under Centrally Sponsored Scheme-PT against the sanctioned central share of ₹ 22.11 crore during 2008-13. Short release of ₹ 6.21 crore as shown in ***Appendix-2.6***, was due to department’s inability to spend the amount released as well as non-submission of the UCs.

Directorate stated (November 2013) that the unspent amount was adjusted against subsequent release of fund. However, the fact remains that unspent amount was deducted from the next year’s allotment.

2.9.8.4 Wildlife Sanctuary included in the buffer area of tiger reserves

Guidelines issued (January 2007) by NTCA for preparation of Tiger Conservation Plan (TCP) provide for demarcation of the areas of a Tiger Reserve into the ‘core’, ‘buffer’ and ‘adjoining landscape’. As per guidelines, National Park or Wildlife Sanctuary shall not be situated in the buffer zone and this shall be in the core area of a tiger reserve. Scrutiny of TCP of STR revealed that Sajnekhali WLS (362.40 sq. km) had been included in the newly notified buffer zone of STR instead of core area in violation of the guidelines.

Directorate stated (November 2013) that it was not included in the core zone of STR considering tourism activities. But this was against NTCA guidelines.

2.9.8.5 Tiger habitats of Sundarban area outside STR

Reserve forest area⁴¹ in West Sundarban under 24 Parganas (South) Division contiguous to STR is a major tiger habitat. The MP of STR (2001-2010) envisaged early inclusion of this area under the Tiger Reserve. However, the area is not yet (November 2013) included in the Tiger Reserve.

Directorate stated (November 2013) that the area had been declared as WLS in September 2013 and a separate MP would be prepared for the same to obtain fund from Centrally Sponsored Scheme by 2014-15. However, the fact remains that grant under CSS Project Tiger could not be availed due to non-inclusion of the area under the STR.

2.9.8.6 Immunisation of livestock and Control over cattle grazing inside PA

As per Wildlife (Protection) Act, 1972, the Chief Wildlife Warden is required to take measures for immunisation of the livestock within five km of sanctuaries against communicable diseases. Grazing of the un-immunised livestock is prohibited under the said Act.

Scrutiny of MPs of five⁴² out of six test checked PAs revealed acute problem of illegal grazing. PA managers of four PAs could not provide any information regarding immunisation of livestock. However, information furnished by BTR authority revealed that against the cattle population of around 1.5 lakh, only 14805 cattle were immunised during the period 2008-13. Thus, due to non-compliance of the provision of the Act wildlife animals of the PAs remained vulnerable to cattle borne diseases.

Directorate stated that instructions were issued (November 2013) to PA managers to control cattle grazing and immunise livestock.

2.9.8.7 Death of wild elephants in train accidents

Annual Report (2011-12) of Wildlife Wing indicated that rapid expansion of habitations, agriculture and tea gardens not only encroached upon the forests and grassland but also cut off the corridors needed for migration of elephants. In North Bengal, department identified (in 2004) 14 elephant corridors which are yet to be notified (November 2013). Railway track of 168 km between New Jalpaiguri and Alipurduar passing through main elephant corridors, caused a serious threat to the elephants. Scrutiny of records revealed that 50 elephants died in train accident on this railway track between May 2006 and November 2013.

To tackle the problem, department deployed staff and casual labour to watch the movement of elephants along railway tracks and inform the railway control room to alert railway Drivers in only BTR (West) divisions. Forest Department and Railway authority decided (November 2013) to introduce the existing arrangement system in other three divisions through which the rail

⁴¹Consists of blocks of Dhulibagan and Chulkati

⁴²Singhalila NP, MahanandaWLS, SenchalWLS, JaldaparaNP and BTR

line passes to make the system more effective. Besides, lopping and clearing of vegetation on both sides of railway track were to be taken up to ensure better visibility. None of the measures was implemented by the department. Further, review of identified elephant corridors in State, as suggested by MoEF (April 2013) in view of severe fragmentation of large forest patches which distracted the elephant movement, was not done.

Directorate admitted the audit observation and stated (November 2013) that temporary measures to control the elephant accidents were not found effective. However, department remained silent on other issues.

2.9.9 Forest and Wildlife Offence

Crimes related to wildlife (involve scheduled animals and plants) *inter alia* include poaching, illegal trade in prohibited plants and animals, smuggling of wildlife articles and are punishable under the relevant sections of Wildlife Protection Act, 1972. Number of wildlife offences recorded during 2008-09 to 2012-13 in State is shown in table below:

Table-2.8: Year-wise cases of wildlife offences and death of animals

Year	POR ⁴³	COR ⁴⁴	UDOR ⁴⁵	Total	Poaching ⁴⁶	Animals skin and body parts seized ⁴⁷ (in No.)	Animals seized ⁴⁸ (in No.)	Deer flesh seized (in kg)
2008-09	47	1688	393	2128	11	24	4049	4.3
2009-10	46	1798	358	2202	3	12	7124	84.65
2010-11	59	2745	544	3348	4	21	3534	22
2011-12	61	2696	600	3357	3	9	3166	NA
2012-13	66	2731	473	3210	1	2	2691	27.1
Total	279	11658	2368	14245	22	68	20564	138.05

(Source: Annual Reports of wildlife wing)

The facts and figures in the above table indicate inadequacy in patrolling as discussed in subsequent paragraphs:

2.9.9.1 Inadequate and overage patrolling staff

Wildlife Institute of India recommended average age of 18-35 years for frontline forest staff. Scrutiny revealed that in 13 divisions⁴⁹, out of 15 test checked territorial/wildlife divisions patrolling staff was inadequate as there were vacancies ranging between eight *per cent* and 51 *per cent* of the sanctioned strength during the period 2008-13 in the posts of Head Forest Guards (HFG)/Forest Guards (FG). Further, age factor also impacts vigour of patrolling and protection measures. In three⁵⁰ test checked wildlife divisions, only seven out of 240 HFG and FG on roll were of age below 35 years as of

⁴³ Prosecution Offence Report

⁴⁴ Cognizable Offence Report

⁴⁵ Un-detected Offence Report

⁴⁶ Deer, tiger, dolphin etc.

⁴⁷ Tiger, elephant, deer, turtle, sambar etc.

⁴⁸ Birds, snake, tortoise, turtle, langur, crocodile, deer etc.

⁴⁹ Baikunthapur, Birbhum, Bankura (N), BTR (W), Durgapur, Jhargram, Kurseong, Midnapore, Purulia, Rupnarayan, STR, Wildlife-I and Wildlife-III

⁵⁰ BTR (West), STR and Wildlife-III

March 2013. Deployment of aged patrolling staff may undermine conservation and protection efforts in the PAs.

Directorate accepted (November 2013) the audit observation.

2.9.9.2 Shortage of vehicles, boats and elephants for patrolling

Shortage of vehicles, boats and elephants necessary for patrolling in PAs affects adversely the mobility of the frontline staff. Scrutiny revealed that there was shortage of patrolling vehicles by 63 *per cent* and 44 *per cent* and elephants by 75 *per cent* and 38 *per cent* in Mahananda WLS and BTR respectively with reference to requirements expressed in the Management Plans.

Patrolling in Sundarban Tiger Reserve (STR), being the riverine area is done by boats. Audit noticed shortage of four house boats, five fibre-body boats, 10 speed boats and one launch against requirement shown in Tiger Conservation plan (TCP) of STR. STR did not purchase patrolling launch till November 2013, for which fund of ₹ 1.50 crore was already received under CSS-Project Tiger in 2010-11. Directorate stated that (November 2013) the unspent balance was adjusted from the next year allotment. However, the fact remains that the objective of purchases for effective patrolling was not achieved.

2.9.9.3 Prevention of fire /Shortfall in measures to control fire

Working Plan and GIS circle identify forest fire locations through Satellite data and send information to the concerned Forest divisions for verification and control of fire. Forest fire affects the habitat quality of PAs and depletes fodder resources for the herbivores, which in turn adversely affects the carnivores as well.

Audit observed that information about forest fire was forwarded to concerned divisions with a delay upto 21 days after date of occurrence of fire which indicate shortcomings in real time monitoring/control system. During the period 2008-12, total 990 cases of forest fire were reported in the State Forest Reports which affected 8794.58 ha of forest land resulting in loss of forest produce and timber valuing ₹ 2.56 crore during the period.

As per working plan prescription, the divisions and range office are required to maintain the Fire Register and Fireline Register. Out of 14 test checked divisions, only three⁵¹ divisions maintained the Fire Register and two divisions⁵² maintained the Fireline Register.

Directorate admitted the fact and instructed (November 2013) all PA managers to submit proposal alongwith financial requirement for prevention of fire and measures to control fire.

⁵¹ Purulia, Wildlife-I and Rupnarayan

⁵² Darjeeling and Wildlife-I

2.9.9.4 Distribution of Forest Protection Committee (FPC) share

Forest Protection Committee (FPC) and the Forest department enter into a Joint Forest Management agreement (JFM). The Committee shall protect forests from fire, illegal grazing, illicit felling, illegal transportation, illegal mining, encroachments and poaching. They receive non-timber forest products and a share of the revenue from the sale of timber. The department emphasised protection of forests by offering 25 *per cent* of net revenue obtained from timber harvesting to FPCs.

Audit observed that in seven⁵³ out of 16 test checked divisions where FPC have been involved for management of forest, FPC share amounting to ₹ 15.81 crore was not disbursed among the beneficiaries and was lying in the Government account and ₹ 2.95 crore in FDA accounts since March 2012.

Directorate stated (November 2013) that FPC share remained undistributed for want of LOC and steps were being taken to distribute the same as early as possible. However, the fact remains that outstanding balance pertains to the period before introduction of LOC system (April 2012).

2.10 Human Resource Management

Performance of any organisation for efficient implementation of programmes depends on availability of qualified and trained manpower. Periodical assessment of requirement of manpower taking into account the present and future needs is essential to fulfill its objectives.

2.10.1 Men in position

Audit observed that department had large number of vacancies in all cadres. In the cadre of frontline staff (Forest Ranger, Deputy Ranger, Head Forest Guard/Forest Guard) vacancies ranged between 30 and 39 *per cent* and in clerical cadre, vacancies ranged between 14 and 56 *per cent* of the sanctioned strength.

Large number of vacancies had adverse impact on management of forest and its protection *viz* low survival of plantation, shortfall in immunisation of livestock and increase in forest offence cases as discussed in paragraphs 2.9.1, 2.9.8.6 and 2.9.9. Audit further noticed that maintenance of accounts need more attention and require accountants etc. Directorate accepted (November 2013) the fact that huge number of vacancies were in almost all categories of staff and stated that the Government had given approval for filling up some vacancies on contractual basis in the cadre of Forest Ranger, Dy. Ranger and Lower Division Clerk.

2.10.2 Capacity Building

As per the training guideline (2004) of MoEF, there should be six months training for the Dy Ranger/foresters at entry point. The guidelines also provide refresher course for two weeks' duration at periodical intervals of three to five

⁵³ Baikunthapur, Kurseong, Rupnarayan, Midnapore, Jhargram, Wildlife-III, Panchet

years to the Dy. Rangers/Foresters/forest guards to update their knowledge and skill. Backlog, if any, should be cleared through organising special courses. The service of the officials should not be confirmed till completion of training.

2.10.2.1 Entry point training

Records revealed that the department deviating from the above guidelines had imparted only two weeks' induction training instead of six months to 186 newly recruited foresters during 2008-13. In spite of backlog for training of more than 800 forest guards and 260 foresters, no special course was conducted till June 2013. Audit noticed that against required two weeks' refresher course as per guidelines to 3096 frontline staff, refresher course for a duration of only two days', three days' and five days' were imparted to 229, 25 and 71 frontline staff respectively during 2008-13. The service confirmation was also done without training performed in violation of the MoEF guidelines.

Directorate accepted the audit observation and stated (November 2013) that a training calendar was being made to clear the backlog of refresher courses and a rule was under formulation in which confirmation in service and drawal of increments were linked to successful completion of training.

2.10.2.2 Infrastructure for training

There are three Forest Training Institutes (Dow Hill, Rajabhatkhawa and Jhargram) in the State. The Institute at Jhargram in South Bengal was handed over (April 2010) to police authorities to accommodate paramilitary force. Subsequently, a new training institute at Hijli in South Bengal was proposed (February 2011) to be constructed. Audit observed that against receipt of GoI fund of ₹ 3.71 crore between March 2011 and January 2013 expenditure was only ₹ 9.38 lakh as of June 2013. Failure to finalise (May 2013) the site delayed the construction of training institute.

Similarly, Institute at Rajabhatkhawa in North Bengal was not functioning properly due to deficiencies in infrastructure like institute building, guest house, library, faculties etc. The post of Principal also remained vacant since May 2010. Further, rehabilitation of Dow Hill training Institute was taken up at a cost of ₹ 4.99 crore. Against receipt of ₹ 3.99 crore from GoI between March 2011 and April 2012, department could only spend ₹ 41.47 lakh.

Despite having sufficient fund the objective to provide improved infrastructure for capacity development of staff remained unfulfilled.

Directorate stated (November 2013) that the posting of faculties and clerical staff for Rajabhatkhawa would be filled when it takes the shape of a full-fledged training centre and that the target date of completion of Institute at Hijli had been revised to August 2014.

2.11 Internal Control and Monitoring Mechanism

Monitoring at various levels of governance enables the entity to identify the key problem areas, constraints and managerial needs for improvement in the policy formation, for effective allocation of resources.

2.11.1 Inspections by Conservator of Forests (CF)

West Bengal Forest manual (WBFM) stipulated CCF/CF to inspect all the divisions under their control at least once in a year. In 15 test checked divisions⁵⁴ audit observed that 28 annual inspections were conducted against 75 required during the period 2008-09 to 2012-13 but no annual inspection was conducted in Purulia Division during the period. Rupnarayan Division and Midnapore Division were last inspected in November 2009 and December 2009 respectively. Scrutiny of records of BTR (West) Division revealed that no corrective measures⁵⁵ were taken by the divisions despite repeated observations during visit. Directorate stated (November 2013) that all concerned CCsF and CsF had been requested to conduct annual inspection of the divisions under their control and to maintain inspection register.

2.11.2 Updation of Manual

Audit observed that the West Bengal Forest Manual (WBFM), published in 1964, was not updated /revised as on date. It had neither incorporated relevant provisions of the Wildlife Protection Act, 1972; Forest Conservation Act, 1980 and other relevant Acts passed in the last 50 years nor had it taken care of activities under 'Infrastructure Development and Joint Forest Management' in the State and functioning of officials of different categories. A Working Committee for undertaking the revision of the Manual was constituted (July 2005) but the manual was not revised till date (November 2013).

Directorate stated (November 2013) that appropriate action was being taken to update the Manual.

2.11.3 Response to Audit

The Heads of offices are required to take appropriate corrective measures in response to the observations contained in the Inspection Reports (IRs) issued from time to time after the conclusion of audit. Audit paras are also being discussed for settlement in the Audit Committee Meetings (ACMs) held between the officers of the departments and the audit office. No ACM was held during 2008-13 (except once in May 2013) inspite of several requests followed by reminders issued to the department. As of December 2013, 265 paragraphs pertaining to 118 IRs are unsettled for want of replies from the department.

⁵⁴Midnapore, Rupnarayan, Panchet, Purulia, Bankura (N), Durgapur, Working Plan(South-I), Wildlife-III, NTFP, BTR (W), URF, Kurseong, Wildlife-I, Baikunthapur and West Bengal Forest Training School

⁵⁵Preparation of list of unsold lots and disposal of the same, maintenance of ROR, recovery of outstanding amount from WBPAPL, submission of yearly store returns by Range Offices, disposal of unserviceable materials/ writing off, expeditious submission of pending POR, preparation of micro-plans for JFM activities etc.

2.12 Conclusions

Department did not frame State Forest Policy and State level eco-tourism strategy to ensure environmental stability and maintenance of ecological balance. There were persistent savings under capital head. Department did not prepare budget taking inputs from lower formation. Department did not have any database for forest land. Record of Rights of forest land was not collected from Land & Land Reforms department and reconciled with its records. Department did not comply with the provisions of the Forest (Conservation) Act, 1980 and thereby could not realise ₹ 101.42 crore against diversion of the forest land. Survival rate of plantation in State was much below the norms which resulted in unfruitful expenditure of ₹ 5.96 crore on failed plantation. Despite presence of 4281 Forest Protection Committees to protect the forest, 40287 cases of illicit felling of trees were reported and timber worth ₹ 27.29 crore were seized in raids. Ministry of Environment and Forest did not release ₹ 6.21 crore under Centrally Sponsored Scheme-Project Tiger against the sanctioned central share due to department's inability to spend the amount released as well as non-submission of Utilisation Certificates. Department neither reviewed nor notified elephant corridors in disregard to suggestions of MoEF. Death toll of elephants due to frequent train accidents remained unabated as the existing arrangements to combat the problem were not effective. In spite of large number of offence cases, department did not take effective steps to enhance patrolling infrastructure. Monitoring was weak as Annual inspections of the division offices were not conducted regularly by the Conservators of Forests and departmental manual was not revised for last 50 years.

2.13 Recommendations

Department may consider the following:

- **Finalisation of the State Forest policy and Eco-tourism strategy; timely preparation and approval of Working Plans and Management Plans;**
- **Preparation of realistic Budget estimates and ensure financial discipline;**
- **Updation of database of forest land and reconciliation of the same with the records of Land and Land Reforms department;**
- **Strengthening activities related to creation and maintenance of plantation;**
- **Protection of wildlife through adequate patrolling and immunisation of livestock;**
- **Elephants' corridors should be notified immediately and existing arrangements to control death of elephants in train accidents to be revamped;**
- **Infrastructure for training of forest personnel to be revamped and inspections of the division offices to be conducted regularly.**

Chapter 3

Compliance Audit

Chapter 3: Compliance Audit

CO-OPERATION DEPARTMENT

3.1 Unfruitful expenditure

Department extended financial assistance as revival package to urban co-operative banks without providing necessary administrative and professional support, resulting in unfruitful expenditure of ₹ 35.54 crore.

Urban Co-operative Banks (UCBs) in the State were formed to promote sustained banking practices among lower and middle income strata of urban population. State Government constituted (May 2008) an Expert Committee on UCBs to look into their problems and to suggest a suitable revival package for them.

After examination of all 48 UCBs in the State, Committee recommended (2009) financial assistance of ₹ 69.80 crore for revival of 10 UCBs whose Capital to Risk (Weighted) Asset Ratio (CRAR)⁵⁶ were below the stipulated (Reserve Bank of India norms) nine *per cent*. The committee suggested certain recommendations which were to be implemented by department for revival of the UCBs. Department accepting the recommendations of Expert Committee entered into Memorandum of Understanding (MoU) with eight UCBs⁵⁷ and released financial assistance of ₹ 52.47 crore during the year 2009-10 and 2010-11. MoUs also stipulated certain obligations to be fulfilled by the UCBs to improve their financial health. An amount of ₹ 4.50 crore earmarked for one UCB, however, could not be disbursed as it was under liquidation by RBI.

Scrutiny of records revealed that of seven UCBs to whom financial assistance was disbursed, only two UCBs had achieved the required norms of CRAR of RBI after receipt of assistance.

Four out of remaining five UCBs which were provided with financial assistance of ₹ 24.54 crore not only failed to achieve CRAR norms but also deteriorated further compared to the position prior to grant of financial assistance. The remaining one UCB though excluded by Expert Committee for revival package, as its banking licence had already been cancelled, was extended (March and June 2010) financial assistance of ₹ 11 crore. Extension of financial assistance to the UCB whose banking licence still stood cancelled was not judicious and assistance of ₹ 11 crore remained unfruitful.

Audit observed that although department extended financial assistance to UCBs, it did not comply with other recommendations of Expert Committee as discussed below:

- Department was to engage consultants to facilitate the implementation of the revival package, who were to assist UCBs to formulate credit policy, investment policy and recovery policy, computerise their

⁵⁶ An amount of money which a bank has to have in the form of shareholders' capital, shown as a percentage of assets.

⁵⁷ The Department excluded three UCBs and included one UCB against the recommendation of the Expert Committee for providing financial assistance. The reason for such exclusion and inclusion was not provided to audit.

banking activities, introduce a scientific asset/liability management system and fund management system. The consultants were to assist the department to devise an internal control system, design a Management Information System (MIS), develop common accounting system software and strengthen the internal control system. Department, however, did not do so to monitor the implementation of revival package. In absence of requisite due diligence, none of these objectives were achieved.

- Full time professional Chief Executive Officers (CEOs) were not appointed by department to implement turn around strategy as required under the MoU, except in one profit making UCB.
- Expenditure on staff of UCBs (other than the profit making UCBs) ranging between 19 *per cent* and 46 *per cent* was far higher than stipulated 17 *per cent* (RBI norms). Consultant to be engaged for revival package was also to analyse staff requirement based on the best industry practices and to work out surplus staff with each bank in order to recommend a VRS package for reduction of surplus staff. Department, however, neither engaged any consultant nor created any VRS fund for the purpose.
- No training was provided to staff of UCBs to upgrade their overall skills.
- Further, department did not monitor compliance with obligations to be fulfilled by the UCBs for their revival.

Thus, inspite of financial assistance, UCBs could not be revived due to non-implementation of other recommendations of Expert Committee resulting in unfruitful expenditure of ₹ 35.54 crore.

Matter was reported to the department in May 2013, reply was yet (February 2014) to be received.

ENVIRONMENT DEPARTMENT

3.2 Wasteful expenditure

Objective of setting up a model facility for management of municipal solid wastes was defeated as the facility was completely ruined within one month of commissioning due to lack of monitoring by West Bengal Pollution Control Board, rendering the entire expenditure of ₹ 4.30 crore wasteful.

With a view to set up a model facility for management of Municipal Solid Wastes (MSW) under the provision of Municipal Solid Wastes (Management and Handling) Rules, 2000, the Central Pollution Control Board (CPCB) invited (May 2002) proposals from West Bengal State Pollution Control Board (WBPCB). Accordingly, WBPCB with the help of the Kolkata Metropolitan Development Authority (KMDA) selected North Dum Dum and New Barrackpore Municipality for setting up the model facility.

An MoU was entered in March 2003 among CPCB, WBPCB, KMDA and the respective Municipalities for setting up the facility in two phases viz Phase-I and Phase-II. The project was to be implemented by KMDA. CPCB was to contribute 50 *per cent* of cost, KMDA 25 *per cent* and 12.5 *per cent* each by the two Municipalities. CPCB accorded (March 2003) administrative approval for ₹ 5.03 crore which was revised to ₹ 5.52 crore in December 2006 to be completed in two phases. The work *inter alia* included procurement of primary and secondary collection equipments, construction of two Sanitary Land Fills (SLFs) and a vermi-compost plant. The project was completed (March 2009) at a cost of ₹ 4.30 crore without second cell of Sanitary Land Fill.

Scrutiny of records revealed that the Municipalities had to suspend operation of dumping of wastes in the compost yard of the model facility on 6 April



Dilapidated building of model facility



Dilapidated Vermicompost plant of model facility

2009, within a month of its starting operation due to local resentment on account of foul odour emanating from the dumping of wastes at the facility. WBPCB reported (January 2011) to CPCB that the model facilities created at a cost of ₹ 4.30 crore was completely ruined by the local miscreants. Audit noticed that adequate measures to operationalise and protect public assets could not be ensured on the part of the authorities as detailed below:

- MoU envisaged that WBPCB was to monitor and provide necessary support to the Municipalities for smooth operation and maintenance by imparting training⁵⁸ to the operational staff of the Municipalities. Scrutiny revealed that no such training was imparted by the private agency entrusted for the construction of the plant. As a result, Vermicompost plant could not be put to use to treat the biodegradable wastes. Municipalities started dumping municipal wastes without segregation of biodegradable wastes at the composting yard of the facilities which led to the emanation of foul stench and consequent public agitation.

⁵⁸As per the MoU, the training was to be imparted by the private agency entrusted with construction of the project

- MoU also envisaged constitution of Citizens' Monitoring Committee for effective implementation of the project. Scrutiny, however, revealed that no Citizens' Monitoring Committee was constituted (December 2013) for ensuring appropriate participation of local people for effective implementation and functioning of the project.
- WBPCB was required to constitute a Monitoring Committee which would meet quarterly to review the progress and suggest measures as may be necessary for smooth implementation of the project. A Monitoring committee, though constituted in June 2007, convened its first meeting only on 29 January 2009. Committee met again only after the forced closure of the project on 9th June 2009. WBPCB stated (April 2013) that a Working Committee was formed by the Monitoring Committee to monitor the progress of the work and that after commissioning of the project their monitoring role had ended. However, the fact remains that as per MoU, performance of created facilities were to be reviewed over a period of time by WBPCB alongwith both Municipalities and KMDA.

Thus, lack of monitoring by WBPCB for proper functioning of the plant led to abandonment of the facility within one month of its starting operation. As a result, the objective of setting up a model facility for management of Municipal Solid Wastes remained unfulfilled rendering expenditure of ₹ 4.30 crore incurred on the model facility wasteful.

Fisheries, Aquaculture, Aquatic Resources and Fishing Harbours Department

3.3 Unproductive expenditure on a minor fishing harbour

Objective of setting up of a fishing harbour, additional jetty and food park constructed at a cost of ₹ 39.81 crore remained underachieved as the department did not ensure navigability of the approach channel through adequate dredging. Besides, ₹ 23.67 lakh remained outstanding from the allottees of packaging rooms.

With a view to facilitate unhindered movement of Mechanised Fishing Vessels (MFVs) during all tide conditions and for unloading and packing of fish in a hygienic way, department⁵⁹ proposed (March 2000) to set up a Minor Fishing Harbour (MFH) on a bypass channel (Kalnagini) at Harwood Point, South 24 Parganas. Government of India (GoI) approved (March 2001) the project at an estimated cost of ₹ 13.50 crore, which was revised (March 2006) to ₹ 24.69 crore to be shared equally by the GoI and the State Government. The enhancement of the cost was mainly due to large increase in the quantity of dredging.

West Bengal Fisheries Corporation Limited (WBFCL) was entrusted (August 2003) with the task of implementing the project. The scope of the

⁵⁹ Fisheries, Aquaculture, Aquatic Resources and Fishing Harbours Department

work *inter alia* included construction of a twin jetty with ancillary facilities⁶⁰ and dredging of the entrance channel. The work was completed (March 2007) at a cost of ₹ 26.19 crore and handed over (September 2007) to a Fishermen's Co-operative Society⁶¹ (operating agency) for upkeep and maintenance.

Audit noticed that the objectives of construction of the MFH remained unfulfilled for the reasons discussed in the subsequent paragraphs:

3.3.1 Navigability of the approach channel not maintained through adequate dredging

Project report of Minor Fishing Harbour (MFH) based on hydrographic survey (December 1998) conducted by IIT, Madras envisaged plying of the Mechanised Fishing Vessels (MFVs) during all tide conditions. Estimated volume of dredging in the DPR was 7.6 lakh cum at a cost of ₹ 6.46 crore which owing to change in underwater depth of the channel prompted IIT, Madras to suggest (April 2005) dredging of 16.5 lakh cum again. Department, however, took up dredging of 11.12 lakh cum and incurred ₹ 13.81 crore on dredging (between August 2003 and December 2006).

GoI stipulated (March 2006) that department would monitor siltation of approach channel by conducting necessary surveys/studies regularly and take appropriate mitigation measures including maintenance dredging to ensure smooth operation of the harbour as model studies indicated siltation of 16 *per cent* annually. The DPR proposed 'operation and annual maintenance dredging' to be financed from the revenue generated from the user charges, lease rents and other receipts to be realised from Mechanised Fishing Harbour (MFH).

Scrutiny of minutes of meeting of Harbour Committee (September 2007 to June 2012), however, revealed that the movement of vessels was hampered right from launching (September 2007) of MFH due to huge siltation in approach channel. As a result, fishing vessels could not land their catches during low tide in the approach channel, causing a sharp decrease in production of fish catches by 50 *per cent* (during 2007 to 2012).



Heavily silted Minor Fishing Harbour at Harwood Point, Kakdwip

⁶⁰ Like net mending shed, gear shed, work shop, communication centre, arrangement for vehicle parking, fish landing area, drainage & sewerage, water supply, fishermen dormitory, canteen, toilet, security room etc

⁶¹ Apex fishermen's co-operative society under control of the Department

Scrutiny revealed that operating agency did not undertake any dredging work from fund generated from MFH in violation of the GoI guidelines. As a result, objective of the project to become self sustainable remained unachieved.

3.3.2 Unfruitful expenditure on extension of jetty and other ancillary facilities

DPR of MFH envisaged berthing of 320 MFVs annually in harbour. With a view to provide additional jetty that would accommodate further 200 MFVs with other ancillary facilities, department took up (April 2009) work of extension of jetty at a cost ₹ 9.81 crore. The project was completed in January 2012 at a cost of ₹ 9.68 crore.

Operating agency did not maintain any record about the total number of MFVs operating in harbour. However, from records of collection of berthing charges maintained by the operating agency, audit calculated that number of vessels operated in the MFH was reduced to 25 in 2012-13 from 131 in 2008-09. Thus, objective of department to augment the capacity of MFH remained unfulfilled in absence of improving navigability of channel and rendered expenditure of ₹ 9.68 crore incurred on extension of jetty unfruitful.

3.3.3 Unfruitful expenditure on auction hall and packing rooms

With a view to provide marketing facilities of catch in harbour, department undertook (October 2004) the work of a Pre-processing Complex and Food Park at a cost of ₹ 16.50 crore. The project *inter alia* included construction of 'auction hall' (104 units) and 'pre-processing weighing and packaging room' (60 units). Auction hall and packaging rooms were completed in August 2010 at a cost of ₹ 3.94 crore and were to be allotted to fishermen on the basis of receipt of applications.

Scrutiny revealed that none of the auction halls could be allotted (as of April 2013) as fishermen were not interested due to high rate of siltation in approach canal and there was no scope of auction at this place due to its infrastructure bottlenecks. All the 60 packaging rooms were allotted, but ₹23.67 lakh (out of ₹ 1.50 crore) was still outstanding from the allottees. Project officer of the operating agency stated (April 2013) that none of the packaging rooms were utilised for packaging but partially being utilised as godowns, thereby not fulfilling the project objectives. Thus, ₹ 3.94 crore incurred on construction of auction hall and packaging rooms also remained unfruitful.

Matter was reported to the Government in June 2013, reply has not been received (February 2014).

Irrigation and Waterways Department

3.4 Avoidable expenditure

Four Divisions under Irrigation and Waterways department allowed execution of extra quantity of boulders in different river bank protection works due to erroneous preparation of estimate resulting in avoidable expenditure of ₹ 7.56 crore.

Indian Standard (IS) Code 14262:1995 lays down guidelines for planning and design of revetment used for embankments and bank protection works.

Scrutiny of records in four divisions⁶² under Irrigation and Waterways department (I&WD) revealed that there was violation of relevant IS code and calculation inaccuracies in the estimates approved by the Chief Engineers which led to extra expenditure on cost of boulders and other related items in the work of construction of revetment⁶³/aprons⁶⁴ as detailed in the following paragraphs:

3.4.1 Erroneous calculation of anticipated scour depth below Low Water Level

With a view to check erosion to right bank of river Ganga-Padma, Ganga Anti Erosion Division-II, I&WD took up the bank protection work⁶⁵ in May 2010 and completed the work in April 2012 at a cost of ₹ 10.15 crore. Work *inter alia* included bank protection work of 1100 m of the river with 45 cm thick boulder pitching on the slope of river bank and launching of apron by boulder sausage crates⁶⁶.

As per IS Code 14262:1995 quantity of boulders required to be launched in apron is to be calculated based on the anticipated scour depth⁶⁷ below Low Water Level (LWL) and slope of the apron to be 2 (H): 1 (V).

Audit scrutiny of approved estimate revealed that division erroneously calculated anticipated scour depth below LWL as 26.31 m instead of 24.47 m. Audit further noticed that slope of apron was considered as 2.5 (H): 1 (V)⁶⁸ instead of 2 (H): 1 (V) in violation of IS code.

Due to inaccurate calculation of anticipated scour depth and provision of flatter slope, 89600 numbers of sausage boulder crates for launching apron were provided in tender against the actual requirement of 68205. Records revealed that 88359 sausage boulders crates were laid in apron. Thus, department had to bear an extra expenditure of ₹ 1.90 crore on laying of 20154 extra sausage boulder crates.

Department stated (August 2013) that the scour depth of 24.47 m was considered in the work and furnished a statement of calculation prepared by the concerned Executive Engineer in July 2013. Reply was, however, unfounded as work was completed in April 2012 and scour depth of 26.31 m was considered in approved technical note of the estimate.

⁶² Ganga Anti Erosion Division-I & II, Kakdwip and Burdwan Irrigation Division.

⁶³ Revetments are usually built to preserve the existing shoreline and to protect the slope.

⁶⁴ Layers of stone along the slope of the scour (the removal of material from the bed of a channel by flowing water) to provide a strong layer to prevent further scooping out of the river bed materials.

⁶⁵ At village Paschim Beechapara about 97 km downstream from Farakka Barrage.

⁶⁶ Galvanized wire net caging filled with boulders with adequate weight and size.

⁶⁷ 1.5 times of the scour depth calculated on the basis of data of the river.

⁶⁸ H means horizontal length and V means vertical length.

3.4.2 Error in calculation of anticipated scour depth below High Flood Level

Work of 'Renovation and Strengthening of right bank of river Ganga/Padma'⁶⁹ commenced in February 2009 and completed in March 2010 at a cost of ₹ 11.59 crore. Work *inter alia* included laying of 45 cm thick slope pitching and apron at toe by launching of boulder sausage crates.

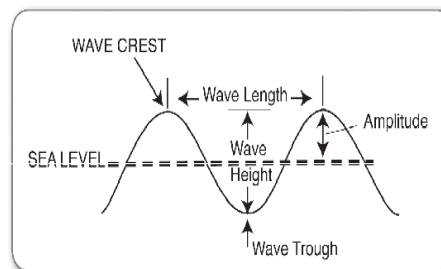
As per IS code, anticipated scour depth is to be taken as 1.5 times the scour depth below High Flood Level (HFL)⁷⁰ and quantity of stone required is accordingly calculated. Audit scrutiny of approved work estimate revealed that anticipated scour depth below HFL was considered two times the scour depth below HFL in violation of the IS Code.

Thus, non-consideration of actual depth of scour resulted in excess execution of 112260 boulder sausage crates in apron against the requirement of 59000. As a result, department had to bear extra expenditure of ₹ 4.37 crore on laying of 53260⁷¹ number of boulder sausage crates.

Department stated (August 2013) that the higher factor of safety was considered to avert greater loss, which might have occurred, had work failed due to strict adherence to the codal provision. However, decision of department should be based on technical standards and not on apprehension.

3.4.3 Error in calculation of Wave Height

As per IS code (Section 8.2 of IS 10430:2000) free board⁷² shall be measured from the full supply level to the top of lining. IS code (12094:1987) stipulated that top of embankment should be so fixed that there is no danger of overtopping even with intense wave wash or any unexpected rise in river level. The height of the wave depends upon the wind velocity and the fetch⁷³.



Executive Engineer, Kakdwip Irrigation Division, I&WD took up the work of raising and strengthening of Sundarban Embankment⁷⁴ in February 2009 and completed the work in May 2011 at a total cost of ₹ 11.94 crore. Scope of work *inter alia* included laying of 25 cm thick brick block pitching in the slope of embankment.

⁶⁹ Mouza- Boira (500 metre) and Bilbora Copra (500 metre)

⁷⁰ Any flood level of the river, which is higher than danger level and corresponds to return period of more than 10 years.

⁷¹ 112260-59000

⁷² The distance measured above the full supply level and upto the top of lining.

⁷³ The fetch is the length of water over which a given wind has blown. When it reaches shore it is the main factor that creates storm surge which leads to coastal erosion and flooding.

⁷⁴ At mouza – Patibonia from chainage 6.80 km to 8.24 km facing Bay of Bengal

Audit scrutiny of the sanctioned estimate revealed that wave height was calculated as 1.60 m instead of 0.98 m and accordingly effective freeboard was fixed at 2.80 m in violation of the IS code. Considering actual wave height of 0.98 m, audit calculated the required height of the freeboard to be 1.90 m. Thus, due to erroneous calculation of wave height the embankment was raised by 0.90⁷⁵ metre in excess of requirement resulting in excess execution of free board with brick blocks lining at a cost of ₹ 0.82 crore.

Department admitted (August 2013) that inadvertent error crept in during calculation of wave height.

3.4.4 Error in calculation of thickness of launching apron

Burdwan Irrigation Division, I&WD took up bank protection work of the right bank of river Bhagirathi⁷⁶ in December 2009 and completed it in March 2010 at a cost of ₹ 1.15 crore. The work *inter alia* included dry boulder pitching and launching of loose boulder in apron.

As per IS code, adequate quantity of stones for apron is required to be provided to ensure complete protection of the whole of the scoured face according to the levels and slopes. Average thickness of the apron should be equal to average thickness of protection layer (pitching).

Scrutiny of approved estimate revealed that thickness of pitching and apron was considered as 0.225 m and 0.60 m respectively. The volume of boulder required for launching in apron was estimated by considering the thickness of apron as 0.60 m instead of 0.225 m in violation of IS code. As a result, 8659 cum of boulders were laid in apron against requirement of 3185 cum resulting in excess execution of boulder work by 5474 cum⁷⁷. Thus, due to excess provision of thickness of apron the department had to incur an extra expenditure of ₹ 0.47 crore.

Department stated (August 2013) that in order to ensure economy lesser thickness of pitching was provided and thickness of apron was kept more than the actual thickness of pitching for safety and sustainability. However, decision of department should be based on technical standards.

PASCHIMANCHAL UNNAYAN AFFAIRS DEPARTMENT

3.5 Unfruitful expenditure on employment generation scheme

Broiler chicken rearing scheme introduced by Paschimanchal Unnayan Affairs department failed due to infrastructure bottlenecks and non-provision of penal clause against non-supply of chicks by the private agency. Consequently, the expenditure of ₹ 8.72 crore on construction of 448 sheds remained unfruitful.

Paschimanchal Unnayan Affairs Department (PUAD) envisaged (June 2007) a broiler chicken rearing scheme with objective to create self employment for

⁷⁵ 2.80-1.90

⁷⁶ Mouza Kasthusali for a length of 700 m

⁷⁷ 8659-3185

poorest of poor women in remote areas of five backward districts⁷⁸. Accordingly, District Magistrates (DMs) of the districts on behalf of PUAD entered (between October 2007 and November 2007) into separate Memoranda of Understanding (MoU) with a private company for chicken rearing activities. MoU, envisaged rearing of broiler chicken in poultry sheds to be constructed by Government along with necessary infrastructure like tubewell, feed godown, poultry equipment etc. The contract farming of broiler chicken was to be done by selected women self help groups (SHGs) under technical guidance of the private company. Company was to provide chicks, feed and services for rearing of broiler chicken in the units and would pay for employment and rearing charges to SHGs. In lieu of such services, private company had the exclusive right to marketing and selling of all broiler chicken raised by the SHGs.

During the year 2006-07 and 2007-08, DMs of five districts received ₹12.36 crore from PUAD, for construction of 541 poultry sheds and other required infrastructure/equipment. As of September 2013, 511 sheds were constructed at a cost of ₹ 9.95 crore.

Audit scrutiny revealed that till 2008-09, with the help of the private company, SHGs started operation in 114 sheds. Other sheds could not be made operational as those were not provided with requisite infrastructure by the PUAD. Records revealed that Company made correspondence with concerned authorities for remedial measures to start operation in other sheds. However, no step has been taken by PUAD. As on July 2013 only 63 sheds were operational in Bankura and Birbhum districts and remaining 448 sheds could not be made operational at all.



Dilapidated condition of the broiler chicken rearing sheds in Bankura district

Audit scrutiny of test check of records of four districts⁷⁹ revealed that, out of total 471 sheds constructed in these districts 238 sheds were without

⁷⁸ Bankura, Purulia, Paschim Midnapore, Birbhum, Burdwan

⁷⁹ Bankura, Birbhum, Purulia and Paschim Midnapore

electricity, 98 sheds were without water supply and 213 sheds were without poultry equipments.

District authorities stated (March 2013) that sheds could not be operationalised due to non-cooperation of the private company to supply chicks and poultry equipment and failure of department to provide necessary infrastructures like electricity connections. Audit, however, observed that there was no clause in the agreement by which the PUAD could take any penal action against the private company for non-compliance to the provisions of MoUs.

Thus, due to failure in providing adequate infrastructure and non-provision of penal clause against non-supply of chicks by the private company, expenditure of ₹ 8.72 crore⁸⁰ incurred on construction of 448 sheds remained unfruitful and the objective to generate income for the poorest of the poor women remained unfulfilled as on July 2013.

Matter was reported to PUAD in May 2013, had not offered any comments so far.

Power and Non-Conventional Energy Sources Department

3.6 Irregularities in installation of biogas plants and drawal of central subsidy

Objective of National Biogas and Manure Management Programme (NBMMP) remained unfulfilled even after three and half years of its commencement due to lack of monitoring by WBREDA. Besides, the work was awarded to the NGOs without identification of beneficiaries, advance subsidy paid and materials worth ₹ 7.67 crore given to NGOs in violation of guidelines.

National Biogas and Manure Management Programme (NBMMP) was a 100 per cent centrally sponsored scheme introduced by the Ministry of New and Renewable Energy (MNRE), GoI in 1989 to provide clean bio-gaseous fuel mainly for cooking purposes for reducing the use of LPG and other conventional fuels and to improve sanitation in villages by linking sanitary toilets with biogas plants. The programme under scheme envisaged installation of biogas plants through Central Financial Assistance (CFA) ranging between ₹ 8000 and ₹10000, Additional Subsidy for Latrine Link (ASLL) at the rate of ₹ 500 per plant to each beneficiary and Turn Key Job Fee (TKJF) payable to an agency, usually an NGO, at the rate of ₹ 700 (₹ 800 for hilly districts) per plants for five-year trouble free functioning.

MNRE placed (between November 2009 and August 2011) ₹ 28.83 crore with West Bengal Renewable Energy Development Agency (WBREDA)⁸¹, for installation of 48000 biogas plants for the programme years 2009-12. WBREDA, for the programme years 2009-11, made advance of ₹ 5.78 crore to 34 NGOs (as on July 2013) alongwith materials valuing ₹ 1.89 crore on

⁸⁰ ₹9.95 crore X448/511

⁸¹ A nodal agency associated with the activities for harnessing non-conventional energy sources in the State

submission of prospective list of 19895 beneficiaries. Balance fund of ₹ 21.47 crore was still lying (May 2013) with the WBREDA for a period ranging between two and three years. Scrutiny, however, revealed that WBREDA reported (between December 2010 and December 2012) to GoI full utilisation of the amount received from the GoI through Utilisation Certificates.

Audit observed several irregularities as well as violation of MNRE guidelines in identification of beneficiaries, selection of agency, implementation and monitoring as depicted below:

Preparation of District Plan/Micro Plan and Selection of NGOs

As per guidelines, the NBMMP programme was to be implemented on “Cluster of Villages/Area Approach” for selection of beneficiaries. WBREDA being implementing agency was required to prepare District and Micro plans for raising peoples’ involvement in assessing the demands for biogas plants and proper identification/selection of beneficiaries based on the maximum cattle population and availability of kitchen waste and other suitable biomass feed materials.

Records revealed that WBREDA did not prepare any such plan, rather it issued provisional allotment orders to NGOs for identification of the beneficiaries and installation of 48000 plants. NGOs submitted (March 2013) prospective list of only 19895 beneficiaries without furnishing any details⁸² on criteria used for selection of beneficiaries as stipulated in guidelines. As a result, basis of selection of beneficiary could not be ascertained in audit.

Further, as per guidelines NGOs were to be selected through competitive bidding on pilot basis for installation of the biogas plants. However, WBREDA selected NGOs on the basis of their experience in an earlier ‘Improved Chullah Programme’⁸³, implemented by WBREDA and recommendation of the District Magistrates/Sabhadhipatis. It was also observed that majority of the poor performing NGOs of the NBMMP under old subsidy (2006-09) were again selected in the new scheme.

Irregular release of advance payments to NGOs

MNRE’s directive stipulates that CFA is to be disbursed directly to the beneficiaries through ECS or account payee demand draft/cheque after completion of installations of biogas plants. Further, as per guidelines, appliances like pipelines, double burner biogas stoves of the approved quality were to be provided under the programme to beneficiaries after completion of construction of plants.

WBREDA, however, contrary to MNRE directives, made (August 2011 to February 2013) advance payment of ₹ 5.78 crore (50 per cent of CFA and TKJF) to NGOs on submission of district wise prospective beneficiary list

⁸² Cattle population, availability of kitchen waste and other suitable bio mass feed materials.

⁸³ An MNRE programme launched in 1993 and continued till 2002-03.

only. Mechanical hardware accessories and ovens of ₹ 1.89 crore were also issued (August 2011 to February 2013) to NGOs even before submission of beneficiary list.

WBREDA was not in a position to assess the number of completed plants even after three years of issue of work orders because none of the NGOs submitted any completion report of plants installed as required under programme guidelines. Thus, WBREDA extended undue benefit of ₹ 7.67 crore⁸⁴ to NGOs without ensuring actual commissioning of plant and disbursement of CFA to actual beneficiaries as per MNRE guidelines.

Monitoring

Programme guidelines stipulate involvement of Biogas Development and Training Centre (BDTC) of IIT, Kharagpur in formulation of annual action plans including allotment of targets to NGOs and reviewing of performance of NGOs. BDTC was also to provide support for training, monitoring, evaluation and preparation of technical guidelines/material for implementation of programme. Further, physical verification of 1000 biogas plants installed on a random basis per programme year was also to be conducted by BDTC.

Scrutiny of records, however, revealed that WBREDA did not involve BDTC in any of activities provided in the programme guidelines. BDTC expressed (September 2010) lack of co-operation from WBREDA. WBREDA stated (April 2013) that BDTC was not involved in formulation of action plans/training process since the selected NGOs had their own set up of trained manpower. However, programme guideline stipulated involvement of BDTC in project implementation.

Thus, WBREDA failed to implement NBMMP programme even after three and half years of its commencement. Works were awarded to the NGOs without judging their past performance. Identification of eligible beneficiaries were not done as per the programme guidelines. Non-involvement of BDTC also affected the monitoring of work. Advance payment of ₹ 7.67 crore was made to the NGOs in violation of the programme guidelines. Further, ₹ 21.47 crore was still lying in the bank account of WBREDA for two to three years, though utilisation of it had already been reported to MNRE.

WBREDA stated (August 2013) that they were in process of taking remedial measures as per the audit observation.

Transport Department

3.7 Undue benefit to the contractors

HRBC allowed higher rate of tram rails in different works related to the improvement of tram track resulting in undue benefit of ₹ 4.03 crore to the contractors.

⁸⁴ ₹ 5.78 crore + ₹ 1.89 crore

With a view to de-reserve⁸⁵ tram track and ensure better riding surface for movement of traffic as well as tram, Hooghly River Bridge Commissioners (HRBC) took up (January 2006, February 2006 and October 2007) a project for improvement of 27.61 km tram track of different roads in Kolkata in phases (Phase I and II, Additional Phase and Phase-III) at a total cost of ₹ 108.74 crore. All works were completed and up-to-date expenditure incurred on the project was ₹ 106.92 crore.

The scope of work *inter alia* included improvement of tram tracks by laying three types⁸⁶ of steel tram rails. Audit scrutiny of tender documents of all the works revealed that rates (per line metre) of three items were ₹ 3887, ₹ 2927 and ₹ 4025 respectively. HRBC could not furnish analysis of the rates of these items for the contracts under Phase-I, II and Additional Phase. However, analysis of rates of these items under Phase III furnished by HRBC revealed that the rates of those items were arrived at considering base price of tram rails of Steel Authority of India (SAIL) in November 2006 (₹ 27369/MT)⁸⁷.

Audit noticed that though the work under Phase-I, II and Additional Phase were awarded (January 2006 and February 2006) one and half years before the work under Phase-III, same rates of three items of steel trams rails were allowed in the contracts. However, base price of SAIL steel was only ₹ 21620/MT in January 2006 compared to ₹ 27369/MT which was considered for arriving the rates under Phase-III work. Therefore, prevailing rate (₹ 21620/MT in January 2006) of tram rails of SAIL should have been adopted in the rate of laying tram rails works under Phase-I, Phase-II and Additional Phase. Audit calculated that the rate (line/m) of items of laying tram rails would have been ₹ 3500, ₹ 2572 and ₹ 3632 respectively based on the base price in January 2006.

Thus, non-adoption of applicable rates of SAIL at the time of awarding contracts under Phase-I, Phase-II and Additional Phase resulted in undue benefit of ₹ 4.03 crore to contractors.

HRBC accepted (August 2013) that prevailing rates of SAIL were not considered while arriving at rates of tram rails items for Phase I, II and Additional Phase in the estimates and stated that the rates were arrived at considering enhancement of 15 *per cent* of the rates of Calcutta Transport Infrastructure Development Project (package-IV), the estimate of which were prepared earlier (2002-03) and having similar nature of tram track improvement work.

⁸⁵ Opening of dedicated corridors of tram lanes to all traffic

⁸⁶ New tram rails-Straight with check rail, New tram rails-Straight without check rail and New tram rails- Any radius

⁸⁷ One line metre tram rails is made up of 0.054 MT of steel

However, HRBC should have considered prevailing (January 2006) base price of SAIL steel (₹ 21620/MT) while fixing rate of items of tram rails in Phase I, II and Additional Phase. Further, it is pertinent to mention that for calculation of escalation on steel materials in the additional works of Phase-II, HRBC considered the same base price of steel.

**Kolkata
The**

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

Countersigned

**New Delhi
The**

**(SHASHI KANT SHARMA)
Comptroller and Auditor General of India**

Appendices

Appendix – 1.1
(Refer paragraph 1.1, page-1)
Statement of list of Departments

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

Appendix – 1.2

(Refer paragraph 1.3, page-2)

Statement of list of Autonomous Body

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

Appendix – 1.3

(Refer paragraph 1.6.3, page-4)

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

Name of the Department	Number of IRs/Paragraphs pending as of 31 December 2013	
	IRs	Paragraphs
Agriculture	123	406
Agriculture Marketing	21	42
Animal Resources Development	16	66
Commerce and Industries	9	24
Consumer Affairs	8	14
Co-operation	20	61
Fisheries, Aqua-culture, Aquatic Resources and Fishing Harbours	13	34
Forest	118	265
Irrigation and Waterways	91	211
Land and Land Reforms	31	132
Micro and Small Scale Enterprises	10	39
Paschimanchal Unnayan Affairs	2	9
Public Enterprises	1	3
Public Works	49	144
Public Works (Construction Board)	13	38
Public Works (Roads)	45	100
Sundarban Affairs	6	14
Transport	5	12
Water Resources Investigation and Development	50	131
Total	631	1745

Appendix – 2.1
(Reference to paragraph-2.6.4, page-11)
Statement of Status of Working Plans

Sl. No	Name of the Forest Division	Last Working Plan Period*	Last working plan expired on	Period of new Working Plan	Date of submission of WP to MoEF	Date of approval of the WP from MoEF	Status of the New working plan as of November 2013	Delay in approval of the new Working Plan
1	Midnapore	1995-96 to 2014-15				Still operational		
2	Rupnarayan							
3	Kharagpur							
4	Jhargram	1997-98 to 2016-17				Still operational		
5	Kangasbati (North)							
6	Kangasbati (South)	1997-98 to 2016-17	Curtailed to March, 2012	Extended upto 2014		Still operational		
7	Purulia							
8	Kurseong	1997-98 to 2017-18				Still operational		
9	Darjeeling Forest	1997-98 to 2017-18				Still operational		
10	Jalpaiguri	2007-08 to 2016-17				Still operational		
11	Kalimpong	1997-98 to 2017-18				Still operational		
12	Nadia-Murshidabad	2003-04 to 2012-13	March, 2013	2013-14 to 2022-23	31.10.2012	22.07.2013	Operational	3 months*
13	Burdwan							
14	Durgapur	1989-90 to 2008-09	March, 2009	2010-11 to 2019-20	27.10.2010	10.06.2011	Operational	15 months
15	Howrah							
16	Baikunthapur	2000-01 to 2009-10	March, 2010	2010-11 to 2019-20	06.01.2011	23.02.2012	Operational	22 months
17	Wildlife-III	2000-01 to 2009-10	March, 2010	2010-11 to 2019-20	06.01.2011	28.02.2012	Operational	22 months
18	Malda	No previous Working Plan		2010-11 to 2019-20	17.12.2009	26.05.2011	Operational	2 months*
19	Birbhum	1989-90 to 2009-10	March, 2010	2013-14 to 2022-23	25.04.2013	12.07.2013	Operational	39 months
20	Bankura (North)							
21	Bankura (South)	1997-98 to 2016-17	Curtailed to March, 2012	2013-14 to 2022-23	25.04.2013	12.07.2013	Operational	15 months
22	Panchet							
23	Raiganj	No previous working plan		2012-13 to 2021-22	15.11.2011	22.07.2013	Operational	15 months
24	24 Parganas (South)	1997-98 to 2007-08	March, 2008	Not available	14.08.2013	Not approved	Not approved	Cannot be calculated
25	Coochbehar	No previous working plan		Under preparation			Not approved	Cannot be calculated

(Source: Data furnished by Working Plan & GIS Circle and State Forest Report)

*Delay for 2 and 3 months were not considered

Appendix – 2.2

(Reference to paragraph-2.6.5, page-11)

Statement of status of Management Plans of Protected Areas

Sl. No.	National Park/ Wildlife Sanctuary	Area (in sq.m)	Date of notification	Period of last management Plan	Period of current approved plan	Delay in preparation/ revision of Management Plan as of 31 March 2013	Date of approval by PCCF
1	Gorumara NP	79.45	01.01.1998	1997-98 to 2006-07	2007-08 to 2017-18	Nil	20.09.2011
2	Jaldapara WLS (now NP)	216.51	27.08.1998	1997-98 to 2006-07	2007-08 to 2016-17	Nil	14.09.2010
3	Mahananda WLS	158.04	19.08.1998	1997-98 to 2006-07	2011-12 to 2021-22	4 years	07.05.2012
4	Neora Valley NP	88.00	02.12.1992	1998-99 to 2007-08	2011-12 to 2021-22	3 years	07.02.2012
5	Senchal WLS	38.88	19.08.1998	1999-00 to 2009-10	2012-13 to 2021- 22	2 years	NA
6	Bethuadahari WLS	0.6686	19.08.1998	2000-01 to 2005-06	2013-14 to 2022-23	7 years	Not yet approved
7	Singhalila NP	78.60	02.12.1992	2000-01 to 2009-10	2010-11 to 2019-20	3 years	Not yet approved
8	Bibhutibhusan WLS	0.64	19.08.1998	2001-02 to 2010-11	2011-12 to 2020-21	Nil	25.04.2012
9	Chapramari WLS	9.60	19.08.1998	2001-02 to 2010-11	2011-12 to 2021-22	Nil	02.02.2012
10	Ballavpur WLS	2.021	11.07.1977	Not prepared earlier	2009-10 to 2019-20	7 years	05.05.2011
11	Narendrapur WLS (now ChintamoniKarWLS)	0.10	14.04.1982	Not prepared earlier	2010-11 to 2014-15	8 years	16.06.2010
12	Raiganj WLS	1.30	11.04.1985	Not prepared earlier	2011-12 to 2020-21	9 years	19.12.2011
13	Lothian WLS	38.00	19.08.1998	Not prepared earlier	2008-09 to 2017-18	6 years	17.02.2011
14	Haliday WLS	5.95	24.06.1976	Not prepared earlier	2008-09 to 2017-18	6 years	06.07.2011
15	Ramnabagan WLS	0.14	30.09.1981	Not prepared earlier	2012-13 to 2021-22	10 years	Not yet approved
16	Jorepokhari Salamander WLS	0.04	11.03.1985	Not prepared earlier	N/A	10 years	Not yet prepared

(Source: Compiled from Departmental Records)

(Note: Delay was calculated w. e. f. April 2002 in case of new Management Plan and w.e.f. date of expiration of last Management Plan in case of revision)

Appendix – 2.3
(Reference to paragraph 2.7.2, page-12)

Statement of rush of Expenditure

Year	Expenditure during the Year	Expenditure during last quarter of the Year		Expenditure during March	
		Amount	Percentage	Amount	Percentage
2008-09	227.64	95.50	42	55.03	24
2009-10	314.03	121.43	39	68.18	22
2010-11	359.18	135.18	38	76.58	21
2011-12	341.93	114.25	33	67.63	20
2012-13	363.76	144.98	40	85.90	24

(Source: Compiled from VLC data)

Appendix – 2.4

(Reference to paragraph 2.7.7, page-15)

Statement of outstanding hire rent

Division	Area leased out	Annual hire rent	Period of outstanding hire rent	Total outstanding rent	Cess	Interest @ 6.25% pa	Total outstanding
Baikunthapur	305.05	₹ 87,793	April 1997 to March 2013 (16 years)	₹87,793 x 16 =₹14,04,688	₹74,624 x 16 =₹11,93,984	(₹87,793 + ₹74,624) x ₹120= ₹12,18,128	₹38,16,800
Kurseong	2008.595	₹ 301 x 2008.595 =₹6,04,587	July 1981 to March 2013 (32 years)	₹6,04,587x 32 =₹1,93,46,784	@₹0.86 per Rupee = ₹1,66,38,234	NA	₹3,59,85,024
Wildlife-III	26.55	₹1,664.00 (@ ₹62.70 per ha)	April 1990 to March 1991 and April 1993 to March 2013 (21 years)	₹34,944	NA	NA	₹34,944
	127.60	₹8,001.00 (@₹62.70 per ha)	April 2006 to March 2013 (Seven years)	₹58,795	NA	NA	₹58,795
Total	2467.795			2,08,45,211	1,78,32,218	12,18,128	3,98,95,563

(Source: Information furnished by the department)

Appendix – 2.5
(Reference to paragraph 2.9.7.5, page-23)
Statement of blockage of revenue due to non-disposal of timber lots

Name of the Division	Species	Vol. in cum	Total Lot No.	Range/Depot	Average auction price/Reserve price per cum for the year (in ₹)	Total Value (in ₹)
Kurseong	Cupressus	0.633	1 lot of 07-08	Sevok/Kalijhora	2031	1286
	Teak logs & block	8.035	2 lots of 07-08	-do-	14580	117150
	Panisaj	6.023	2 lots of 08-09	-do-	6132	36933
	Teak	147.877	51 lots of 2009-10	Bamanpokhri	18467	2730845
	Chiloune	18.205	6 lots of 2009-10	-do-	2677	48735
	Sal	33.764	11 lots of 2009-10	-do-	9774	330009
	Simul	14.569	5 lots of 2009-10	-do-	2677	39001
	Teak	26.097	14 lots of 2009-10	Panighatta	9965	260056
	Sal	112.224	41 lots of 2009-10	-do-	9142	1025951
	Chikrassi	17.678	8 lots of 2009-10	-do-	1859	32863
	Sal	18.534	5 lots of 2009-10	Sevok/Kalijhora	15643	289927
	Teak	0.733	1 lot of 2009-10	-do-	15780	11566
	Maina	2.499	1 lot of 2009-10	-do-	1231	3076
	Kakut	0.559	1 lot of 2009-10	-do-	1231	688
	Special (Teak)	6.724	2006-07	Teesta Valley/Reang	15679	105426
	'A' (Sal)	22.966	2006-07	-do-	14735	338404
Darjeeling	'B', 'C' & 'D' (Miscellaneous)	4.051	2006-07	-do-	6759	27381
	Special (Teak)	17.297	2008-09	-do-	15679	271200
	'A' (Sal)	1.809	2008	-do-	14735	26656
	'B', 'C' & 'D' (Miscellaneous)	4.913	2008	-do-	6759	33207
	Special (Teak)	1.763	2009-10	-do-	15679	27642
	'A' (Sal)	7.129	2009	-do-	14735	105046
	'B', 'C' & 'D' (Miscellaneous)	4.704	2009	-do-	6759	31794
	Special (Teak)	50.396	2010-11	-do-	15679	790159
	'A' (Sal)	42.998	2010-11	-do-	14735	633576
	'B', 'C' & 'D' (Miscellaneous)	43.194	2010-11	-do-	6759	291948
Total		637.179				7610525

(Source: Information furnished by divisions)

Appendix – 2.6
(Reference to paragraph 2.9.8.3, page-24)

Statement of year-wise amount sanctioned and expenditure incurred under Project Tiger

Name of Tiger Reserve	Year	Sanctioned amount of APO	State share	Total Central share	Net fund released by GOI during the year	Non release of Central grant	Total fund released (central share + State share + revaluated amount)	Expenditure incurred	Shortfall in expenditure in respect of sanctioned amount	Shortfall in expenditure in respect of released amount
I	2	3	4	5	6	7=5-6	8	9	10=3-9	11=8-9
						₹ in lakh				
BTR	2008-09	106.75	29.75	77.00	67.64	9.36	126.91	105.48	1.27	21.43
	2009-10	103.75	28.25	75.50	38.58	36.92	88.25	76.33	27.42	11.92
	2010-11	188.25	38.50	149.75	120.54	29.21	170.95	165.29	22.96	5.66
	2011-12	215.15	51.75	163.40	135.66	27.74	193.07	191.07	24.08	2.00
	2012-13	288.61	64.60	224.00	177.20	46.80	201.31	179.55	109.06	21.76
	Total	902.51	212.85	689.65	539.62	150.03	780.49	717.72	184.79	62.77
STR	2008-09	219.95	53.12	166.83	160.75	6.08	254.95	239.92	-19.97	15.03
	2009-10	454.50	111.25	343.25	259.97	83.28	379.00	377.13	77.37	1.87
	2010-11	535.85	61.75	474.10	381.61	92.49	383.48	215.02	320.83	168.46
	2011-12	333.50	106.75	226.75	20.00	206.75	292.15	274.49	59.01	17.66
	2012-13	400.60	90.05	310.55	227.72	82.83	338.49	273.03	127.57	65.46
	Total	1944.40	422.92	1521.48	1050.05	471.43	1648.07	1379.59	564.81	268.48
	Grand total	2846.91	635.77	2211.13	1589.67	621.46	2428.56	2097.31	749.60	331.25

(Source: Compiled from APOs, Sanction letters, Performance Reports and Utilisation Certificates)

Glossary

Glossary

ACA	Additional Compensatory Afforestation
AC	Abstract Contingency
ACCF	Assistant Chief Conservator of Forests
ACMs	Audit Committee Meetings
AG	Accountant General
APO	Annual Plan of Operation
ATNs	Action Taken Notes
ASLL	Additional Subsidy for Latrine Link
BDTC	Biogas Development and Training Centre
BENFISH	West Bengal State Fishermens' Co-operative Federation Limited
BL&LRO	Block Land and Land Reforms Office
BTCFT	Buxa Tiger Conservation Foundation Trust
BTR(W)	Buxa Tiger Reserve (West)
CA	Compensatory Afforestation
C&AG	Comptroller and Auditor General of India
CAG's DPC Act	Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971
CAMPA	Compensatory Afforestation Management and Planning Authority
CAT	Catchment Area Treatment Plan
CCF	Chief Conservator of Forests
CE	Chief Engineer
CEO	Chief Executive Officer
CF	Conservator of Forests
CFA	Central Financial Assistance
CFC	Clear Felling Coupe
COR	Cognizable Offence Report
CPCB	Central Pollution Control Board
CWPRS	Central Water and Power Research Station
CRAR	Capital to Risk (weighted) Asset Ratio
DC	Detailed Contingency
DFO	Divisional Forest Officer

DM	District Magistrate
DPR	Detail Project Report
EKWMA	East Kolkata Wetland Management Authority
FDA	Forest Development Agency
FG	Forest Guard
FPC	Forest Protection Committee
GoI	Government of India
GoWB	Government of West Bengal
HFL	High Flood Level
HFG	Head Forest Guard
HoFF	Head of the Forests Force
HRBC	Hooghly River Bridge Commissioner
IR	Inspection Report
I&WD	Irrigation and Waterways Department
JFM	Joint Forest Management agreement
JICA	Japan International Co-operation Agency
KMC	Kolkata Municipal Corporation
KMDA	Kolkata Metropolitan Development Authority
LOC	Letter of Credit
LWL	Low Water Level
MFH	Minor Fishing Harbour
MFV	Mechanised Fishing Vessel
MIS	Management Information System
MNRE	Ministry of New and Renewable Energy
MP	Management Plan
MoU	Memorandum of Understanding
NCDC	National Co-operative Development Corporation
NP	National Park
NPV	Net Present Value
NBMMP	National Biogas and Manure Management Programme
NKDA	Newtown Kolkata Development Authority
NTCA	National Tiger Conservation Authority
NWAP	National Wildlife Action Plan-2002-2016
PA	Protected Area

PAC	Public Accounts Committee
PCA	Penal Compensatory Afforestation
PCCsF	Principal Chief Conservators of Forests
POR	Prosecution Offence Report
PUAD	Paschimanchal Unnayan Affairs Department
PUP	Paschimanchal Unnayan Parshad
PSU	Public Sector Undertakings
PT	Project Tiger
RCS	Register of Co-operative Societies
ROR	Record of Right
SAIL	Steel Authority of India
SAR	Separate Audit Report
SBWL	State Board for Wildlife
SLF	Sanitary Land Fill
SLIMC	State level Implementing and Monitoring Committee
STCFT	Sundarban Tiger Conservation Foundation Trust
STR	Sundarban Tiger Reserve
TCP	Tiger Conservation Plan
TKJF	Turn Key Job Fee
UCB	Urban Co-operative Banks
UDOR	Un-detected Offence Report
WB	West Bengal
WBFR	West Bengal Financial Rules
WBFCL	West Bengal Fisheries Corporation Limited
Wbfdcl	West Bengal Forest Development Corporation Limited
WBFM	West Bengal Forest Manual
WBPCB	West Bengal Pollution Control Board
WBREDA	West Bengal Renewal Energy Development Agency
WBSCB	West Bengal State Co-operative Bank Limited