SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest

Report of the Comptroller and Auditor General of India for the period ended March 2023

Government of West Bengal

Report No. 4 of 2025

(Compliance Audit - Civil)

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Preface

This Compliance Audit Report for the year ended March 2023 has been prepared for submission to the Governor of West Bengal under Article 151 of the Constitution of India for being laid before the Legislative Assembly of West Bengal.

This Report contains significant results of Compliance Audit on certain topics as well as one individual paragraph arising out of Compliance Audit of Departments and functionaries of the Government of West Bengal.

The instances mentioned in this Report are those which came to notice in the course of test audit for the period 2022-23 as well as those which came to notice in earlier years, but could not be reported in the previous Audit Reports; instances relating to the period subsequent to 2022-23 have also been included wherever necessary.

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

Executive Summary

Executive Summary

The present Report contains two Subject Specific Compliance Audits (SSCAs) and one individual paragraph arising out of Compliance Audits.

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

Subject Specific Compliance Audits (SSCAs)

Utilisation of State Disaster Response Fund in West Bengal

The State of West Bengal is prone to natural disasters, particularly floods and cyclones. The Disaster Management and Civil Defence (DMCD) Department is the nodal Department responsible for works related to disaster management in the State. The State Disaster Response Fund (SDRF) is a fund constituted under section 48(1) (a) of the Disaster Management Act, 2005. The fund is used for meeting expenditure towards providing immediate relief to victims of calamities covered under the SDRF. The State Executive Committee (SEC) is responsible for all matters concerned with the SDRF and for ensuring that all norms and guidelines fixed by the Ministry of Home Affairs, Government of India (GoI) for using the SDRF, are adhered to.

An SSCA on 'Utilisation of SDRF in West Bengal', covering the period 2018-19 to 2022-23, was undertaken.

Significant audit observations that emerged from the audit were as follows:

- Audit noted that there was inefficient financial management of the SDRF due to which the State Government paid an interest of ₹ 4.88 crore for delayed transfer of its matching share to the SDRF account, after release of GoI's share.

  (Paragraph 2.2.1)

- In violation of Guidelines, an amount of ₹ 218.04 crore was kept outside the SDRF (as of March 2023), which resulted in loss of interest amounting to ₹ 4.51 crore. Further, interest of ₹ 5.56 crore earned was kept in savings bank accounts and was not deposited in the SDRF.

  (Paragraph 2.2.3.1)

- Fund of ₹ 90.08 crore was withdrawn from SDRF and deposited in Personal Deposit (PD) Accounts/ bank accounts. Of this, ₹ 36.51 crore was surrendered to SDRF after holding it for a period between 582 days and 788 days. The remaining ₹ 53.57 crore was neither utilised nor surrendered to SDRF for a period between 371 days to 973 days, as of November 2023.

  (Paragraph 2.2.3.2)

- Expenditure for the purpose of relief materials exceeded the prescribed limit of 25 *per cent* in Financial Year (FY) 2021-22 in respect of SDRF along with the National Disaster Response Fund (NDRF) allocation, in violation of prescribed norms.

  (Paragraph 2.3.1)

- Relief materials valued at ₹ 105.46 crore were sub-allotted (to eight districts) for distribution among beneficiaries or as reserve stock to tackle natural calamities during the FYs 2018-19 to 2022-23. However, materials worth ₹ 29.77 crore out of ₹ 105.46 crore (*i.e.* 28 *per cent*) were not only used during other calamities (Rain fall, Norwester, lighting *etc.*) that were not covered under SDRF guidelines but also used for social welfare purposes (*i.e.* for distribution during *Puja/ Eid*/ winter season to poor and needy persons).

(Paragraph 2.3.2.2)

- In nine test-checked districts, an expenditure of ₹ 17.57 crore was incurred during 2018-19 to 2022-23 (except 2020-21) for the purpose of Ex-gratia grant under the Head 2245 "Relief on Natural Calamities". Of this, ₹ 6.93 crore was incurred towards Ex-gratia to the next of kin of persons who died due to lightning, accidental fire, electrocution, boat capsizing, *etc.,* instead of natural calamities as defined or covered under SDRF guidelines.

(Paragraph 2.3.6)

- A total of 4,61,031 beneficiaries in affected *mouzas* of Hooghly and Purba Midnapore districts were eligible for getting assistance for crop damage due to Cyclone *'YAAS'*. However, there were 1,779 beneficiaries who received the assistance 'more than once'. This resulted in excess payment of ₹ 22.83 lakh from SDRF.

(Paragraph 2.3.7.1)

- Six Irrigation divisions had undertaken 321 schemes involving an expenditure of ₹ 23.85 crore related to sea protection, palliative works, restoration of protection works, and urgent repair works due to New Moon *Kotal (high tide during new moon phase)*, monsoon and heavy to very heavy rainfall during 2018-19 to 2020-21. However, New Moon *Kotal*, monsoon and heavy rainfall were not included as natural calamities in the SDRF guidelines, nor were these notified as local disasters by the State Government. Thus, the expenditure of ₹ 23.85 crore incurred on the above works was inadmissible and also violated SDRF guidelines/ norms.

(Paragraph 2.3.7.4)

- Cross verification of records disclosed that relief materials valued at ₹ 15.38 crore were issued from the Directorate/ Districts/ Sub-divisions levels but not accounted for in the records of the concerned receiving authorities. Resultantly, relief materials valued at ₹ 15.38 crore could not be traced during audit.

(Paragraph 2.4.3)

Recommendations:

2.1 State Executive Committee needs to ensure that State Disaster Response Fund balance amounts are invested as per prescribed norms and unutilized amounts are not retained in non-interest bearing accounts.

2.2 The State Government needs to ensure that funds released from State Disaster Response Fund are utilized as per the prescribed norms for mitigating Natural Disasters and are not diverted for other inadmissible purposes.

2.3 The State Government needs to ensure that funds for mitigating local level disasters not covered under State Disaster Response Fund, or for meeting its social welfare commitments, are sourced through State resources/ budget provision and not out of State Disaster Response Fund.

2.4 The State Government needs to ensure that a roadmap is prepared to appropriately forecast the requirement of relief material and in accordance undertake procurement thereof.

Implementation of Yuvasree Scheme in West Bengal

Government of West Bengal (GoWB) introduced (October 2013) a Scheme titled '*Yuvasree*' with the objective of providing unemployment assistance to job-seekers enrolled in the Employment Bank (a web-based job portal). Under the Scheme, an unemployment assistance of ₹ 1,500 per month was to be provided to job-seekers to enable them to upgrade their skills & make them employable or suitable for setting up of self-employment ventures. Job-seekers between the ages of 18 to 45 years were eligible for assistance under the Scheme. The Scheme was implemented by the Labour Department, GoWB through its Directorate of Employment.

An audit of the Scheme covering the period 2018-19 to 2022-23 was undertaken to examine issues related to planning, implementation, achievement of envisaged objectives and monitoring. During the period covered under the audit, against an allocation of ₹ 924.17 crore, ₹ 896.77 crore was expended by the State Government on the Scheme.

Significant audit observations that emerged from the audit were as follows:

- For receiving unemployment assistance of ₹ 1,500 per month under the *Yuvasree* Scheme, the eligible candidate should be between 18 to 45 years of age. However, the criteria do not prescribe any maximum tenure for which the financial assistance is to be provided to the beneficiary. A person once registered under the Scheme, will continue to receive assistance till 45 years of age or till he/ she gets employed. In comparison, similar schemes of two neighboring States, *viz.*, Jharkhand and Bihar were examined wherein it was noted that the period of financial assistance was much lesser. In case of Jharkhand, the eligibility condition was age limit between 18-35 years & assistance for a maximum period of one year, while in case of Bihar, this increased to a maximum period of two years, for candidates between 20-25 years of age. However, in West Bengal, once a beneficiary became eligible and was availing the financial assistance, he/ she could technically continue to draw the benefit for a period of 27 years, provided he/ she was still unemployed. This clearly restricted the scope/ opportunity of the subsequently enrolled candidates to get financial assistance. This was evident from the fact that, of one lakh beneficiaries (receiving financial assistance under *Yuvasree* as of September 2023), 71,423 beneficiaries (*i.e.* more than

71 *per cent*) had been receiving the benefit for more than five years. Further, 36 *per cent* of the beneficiaries had been availing *Yuvasree* financial assistance for nine to ten years. Hence, the aim of covering all/ significant portion of eligible candidates waiting since 2013 (inception of the Scheme) seems unlikely to be achieved.

(Paragraph 3.5.1)

- Each beneficiary was to submit a self-declaration certificate every six months to certify that the beneficiaries were still eligible to get unemployment assistance. Test check of records of selected Employment Exchanges (along with related District Employment Offices) showed that the certificates were not accessible by them in the Employment Bank and consequently remained unverified. This lack of verification raises the risk that ineligible job-seekers may continue to obtain financial assistance under the Scheme for prolonged periods, thereby depriving other registered and eligible candidates.

(Paragraph 3.5.2)

- During test check, it was noticed that of 40,620 beneficiaries who were provided financial assistance of ₹ 360.43 crore for a period of five years (2018-19 to 2022-23), only 504 beneficiaries (1.24 *per cent*) got employed.

(Paragraph 3.5.4)

- In contrast to the scheme guidelines, the Official Identity Card Number of the certifying Group-A officer, establishing the authenticity of the identity of the officer, was not found mentioned in 4,558 certificates of unemployment of beneficiaries. Further, in 356 cases (of 10,874 cases), the certificates of unemployment submitted by beneficiaries were defective since the date of issue of the certificates were not found to have been recorded by the certifying Group-A officer and the status of unemployment as on the date concerned, was not ascertainable.

(Paragraph 3.5.5)

- A total of 1,382 beneficiaries submitted offline applications during the period 2018-19 to 2022-23 which were recommended for continuation of the financial assistance by the Joint Directors of Employment (JDsE) concerned. Out of these 1,382 recommended beneficiaries, JDsE had recommended 314 (22.72 *per cent*) cases despite there being deficiencies like absence of requisite certificate of declaration of employability or otherwise/ any proof of undertaking training during the previous six months. This resulted in irregular extension of financial assistance to such beneficiaries amounting to ₹ 1.55 crore in five of the test-checked districts.

(Paragraph 3.5.7)

- The State Level Monitoring Committee had not yet been set up, even after more than 10 years after the commencement of the Scheme.

(Paragraph 3.6.1)

Recommendations:

3.1 Government may examine the feasibility of fixing a maximum time-frame for which financial assistance is to be provided to each beneficiary, to ensure that job-seekers enrolled subsequently are not deprived of the benefits of the Yuvasree Scheme.

3.2 Government should devise a suitable verification mechanism to ensure that ineligible applicants are identified and excluded from the list of beneficiaries.

3.3 Government may expeditiously set up the State Level Monitoring Committee to review and monitor the progress of the Yuvasree Scheme.

Individual Observation

- Lack of validation control and absence of appropriate verification process allowed inadmissible disbursement of pensionary benefits of ₹ 15.82 crore in respect of National Social Assistance Programme and State Pension Schemes, through Direct Benefit Transfer mechanism.

(Paragraph 4.1)

Chapter 1
Introduction

Chapter 1: Introduction

1.1 Structure of the Report

This Report covers matters arising out of the Compliance Audit of State Government Departments and their Autonomous Bodies. The primary purpose of this Report is to bring to the notice of the Legislature, important results of audit. Findings of audit are expected to enable the Executive to take corrective action as also to frame policies and directives that will lead to improved financial management of the organisations contributing to better governance.

The Report has been organised into four chapters as under:

- **Chapter 1** contains the profile of the Auditee Departments with an overview of their receipt/ expenditure for the last five years, the Authority for audit, audit jurisdiction, planning and conduct of an audit, the response of the Government to various audit products namely Audit Reports, Inspection Reports, individual observations/ paragraphs, follow up action on Audit Reports, *etc.*
- **Chapter 2** contains observations relating to Subject Specific Compliance Audit (SSCA) on 'Utilisation of State Disaster Response Fund in West Bengal'.
- **Chapter 3** contains observations relating to SSCA on 'Implementation of *Yuvasree* Scheme in West Bengal'.
- **Chapter 4** contains an individual paragraph relating to Compliance Audit.

1.2 Profile of the Auditee Departments and Audit Universe

I) As per the Budget, Government of West Bengal (GoWB) released funds under 58[1] grants (during Financial Year 2022-23), to various Departments. The audit universe under the Principal Accountant General (Audit-I), West Bengal (PAG), comprised 3,256 units, related to 35 Grants. There were 32 Departments under the audit jurisdiction of PAG (Audit-I) besides, 124 bodies/ authorities which were either substantially financed from the Consolidated Fund of the State or audit of which had been entrusted by the Government under various sections of the Comptroller & Auditor General's (CAG's) DPC (Duties, Powers and Conditions of Service) Act, 1971. List of Departments and Autonomous Bodies/ Authorities/ Corporations under the audit jurisdiction of the PAG (Audit-I), is shown in ***Appendix 1.1***.

Trend of expenditure in major Departments during the Financial Years (FYs) 2018-23 is shown in **Table 1.1**.

[1] *As per Appropriation Account 2022-23*

Table 1.1: Trend of expenditure of Departments with annual expenditure exceeding ₹ 100 crore

(₹ in crore)

Sl. No.	Name of the Department	2018-19	2019-20	2020-21	2021-22	2022-23
1	**Agriculture**	6,080.13	3,046.24	2,969.84	6,545.37	7,474.86
2	**Animal Resources Development**	730.25	654.31	716.54	854.13	939.55
3	**Backward Classes Welfare**	1,755.41	557.64	2,046.36	2,018.10	2,013.05
4	**Cooperation**	333.25	433.06	411.90	607.17	539.18
5	**Correctional Administration**	327.81	339.19	275.35	334.23	335.45
6	**Finance**	92,973.76	91,309.92	84,435.69	96,134.52	95,904.56
7	**Fisheries**	155.71	243.95	211.48	205.16	235.36
8	**Food and Supplies**	10,971.79	7,193.13	9,621.18	13,392.75	14,533.22
9	**Health and Family Welfare**	9,560.69	10,734.22	12,651.69	16,583.57	16,834.59
10	**Higher Education**	3,638.28	3,570.42	4,670.37	5,743.98	6,074.10
11	**Home and Hill Affairs**	7,994.64	9,167.02	10,974.79	11,582.60	10,753.85
12	**Irrigation and Waterways**	1,966.88	1,856.68	1,845.53	2,255.34	2,513.87
13	**Judicial**	818.57	807.76	839.50	933.32	1,085.40
14	**Labour**	820.43	821.67	771.31	843.17	778.44
15	**Mass Education Extension and Library Services**	279.85	235.19	201.89	228.02	224.77
16	**Minority Affairs and Madrasah Education**	2,896.44	2,647.05	1,943.35	2,572.89	2,802.66
17	**North Bengal Development**	680.37	461.60	274.44	182.32	239.22
18	**Panchayats and Rural Development**	19,055.96	18,828.66	20,993.91	17,657.72	14,546.25
19	**Planning and Statistics**[2]	281.53	251.30	320.21	322.01	330.64
20	**School Education**	23,017.59	26,720.35	30,076.27	30,856.60	34,477.62
21	**Self Help Groups and Self Employment**	505.86	683.56	596.74	67.80	49.19
22	**Sundarban Affairs**	511.20	406.95	319.94	229.84	206.67
23	**Technical Education, Training and Skill Development**	782.75	675.49	755.24	666.51	689.88
24	**Tribal Development**	706.73	572.83	624.83	429.22	662.24
25	**Water Resources Investigation and Development**	1,054.93	1,008.27	928.92	990.78	1,093.06
26	**Women & Child Development and Social Welfare**	6,021.09	9,654.02	4,357.82	15,357.13	22,749.65
27	**Others**[3]	1,453.60	651.25	510.57	457.02	720.34
Total		**1,95,375.50**	**1,93,531.73**	**1,94,345.66**	**2,28,051.27**	**2,38,807.67**

Source: Sub-Head Accounts and Appropriation Accounts of respective year

[2] *Covered through two Demands viz. one on Planning and Statistics and another on Programme Monitoring*

[3] *Others include (i) Agricultural Marketing Department, (ii) Consumer Affairs Department, (iii) Food Processing Industries & Horticulture Department, (iv) Law Department, (v) Paschimanchal Unnayan Affairs Department and (vi) Youth Services & Sports Department. This also includes demand on 'Chief Minister's Office' and 'Council of Ministers'.*

II) Under receipt audit (tax revenue), there were 497 auditable units falling under the Finance Department of the State Government. Details of the actual receipts in respect of tax revenue raised during the period 2018-19 to 2022-23 are given in **Table 1.2** below:

Table 1.2: Details of the actual receipts in respect of the tax revenue raised during the period 2018-19 to 2022-23 *(₹in crore)*

Sl. No.	Heads of Revenue	2018-19	2019-20	2020-21	2021-22	2022-23
1	**State Goods & Service Tax**	27,067.00	27,308.00	26,013.41	31,271.10	37,967.12
2	**Taxes on Professions, Trade**	560.78	588.72	596.64	664.33	731.33
3	**Stamp & Registration Fees**	5,620.01	6,025.79	5,527.57	7,366.44	6,876.19
4	**State Excise**	10,622.45	11,232.29	10,665.96	13,541.90	16,266.45
5	**Central Sales Tax**	705.48	387.10	464.97	1,019.64	475.99
6	**State Sales Tax**	6,971.38	6,890.42	8,896.27	8,829.14	11,058.66
7	**West Bengal Value Added Tax**	136.15	-116.35	32.60	101.83	305.65
Total		**51,683.25**	**52,315.97**	**52,197.42**	**62,794.38**	**73,681.39**

Source: Finance Accounts of the respective year

Regarding non-tax revenue, details of the actual receipts raised during the period 2018-19 to 2022-23 are given in ***Appendix 1.2***.

1.3 Authority for audit

Authority for audit by the CAG is derived from Articles 149 and 151 of the Constitution of India and the CAG's (Duties, Powers & Conditions of Service) Act, 1971 (DPC Act). The CAG conducts audit of expenditure of State Government Departments under Section[4] 13 of the CAG's DPC Act. The CAG is the sole auditor in respect of Autonomous Bodies, which are audited under sections 19 (2), 19 (3)[5] and 20 (1)[6] of the DPC Act. In addition, the CAG also conducts audit of other Autonomous Bodies, which are substantially financed by the Government under Section[7] 14 of the DPC Act. Section 16 of the CAG's DPC Act authorises the CAG to audit all receipts (both revenue and capital) of the Government of India (GoI) and of the Government of each State and Union Territory (having a legislative assembly), and to satisfy himself that the rules and procedures have been designed to secure an effective check on the

[4] *Audit of (i) all expenditure from the Consolidated Fund of State, (ii) all transactions relating to Contingency Funds and Public Accounts and (iii) all trading, manufacturing, profit & loss accounts, balance-sheets & other subsidiary accounts*

[5] *Audit of accounts of Corporations (not being Companies) established by or under law made by the State Legislature in accordance with the provisions of the respective legislations or as per request of the Governor of the State in the public interest*

[6] *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*

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

assessment, collection and proper allocation of revenue and are being duly observed. Principles and methodologies for various audits are prescribed in the Regulations on Audit & Accounts (Amendments), 2020 and Auditing Standards issued by the Indian Audit & Accounts Department.

1.4 Planning and conduct of audit

Compliance Audits are conducted as per the Annual Audit Plan (AAP). Units for Compliance Audit are selected on the basis of a detailed risk assessment exercise based on issues of financial significance, social relevance, internal control systems, past instances of defalcation, misappropriation, embezzlement, *etc.*, as well as findings of previous Audit Reports.

Inspection Reports (IRs) are issued to the Heads of Units after completion of audit. Based on replies received, either audit observations are settled or further action for compliance is advised. Important audit findings are processed further as individual observations/ paragraphs for inclusion in the Audit Report or as SSCA paragraphs.

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

1.5 Lack of response of Government to Audit

Response of the Government to Inspection Reports

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

The Finance Department of GoWB had issued instructions (June 1982) for prompt response by the executive to IRs issued by the PAG to ensure timely corrective action in compliance with the prescribed rules and procedures and to ensure accountability for the deficiencies, lapses, *etc*., observed during inspections. A timeline of three weeks for submission of initial replies to an IR, from the date of receipt of the IR was prescribed therein, which was to be followed up by such other required explanations and comments, within two months of the date of issue of IR.

IRs issued up to March 2023 relating to 577 offices under four departments[8] showed that 2,748 paragraphs relating to 762 IRs remained outstanding at the end of March 2024. Department-wise and year-wise break-up (from 1991-92 to 2022-23) of the outstanding IRs and Paragraphs are detailed in ***Appendix 1.3***. The unsettled IRs contained 114 paragraphs involving serious irregularities like

[8] *Home & Hill Affairs, Women & Child Development and Social Welfare, Youth Services & Sports and Tribal Development Departments*

theft/ defalcation/ misappropriation of Government money, loss of revenue and shortages/ losses not recovered or not written off amounting to a total of ₹ 8.96 crore. The Department-wise and nature-wise analysis of the outstanding paragraphs of serious nature are detailed in ***Appendix 1.4***.

Audit Committees, comprising the Principal Secretary/ Secretary of the Administrative Departments and representatives of the Finance Department and Audit, were formed in 25 out of 32 Departments under the purview of the Office of the Principal Accountant General (Audit-I), West Bengal for expeditious settlement of outstanding IRs/ Paragraphs. In the 25 Departments where Audit Committees were formed, only two meetings were held, one each by Agriculture Department and Food & Supplies Department during April 2022 to March 2023.

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

1.6 Response of Departments to Draft Audit Paragraph and Subject Specific Compliance Audit Paragraphs

Regulations on Audit & Accounts (Amendments), 2020 stipulate that responses to Draft Audit Paragraphs proposed for inclusion in the Report of the CAG of India should be sent within six weeks[9].

Draft Paragraphs and SSCAs are forwarded by the Audit Offices to the Principal Secretaries/ Secretaries of the concerned Departments as well as to the Finance Department, drawing attention to findings and requesting them to send responses within the prescribed time-frame.

Draft Paragraphs and SSCAs proposed for inclusion in this Report were forwarded to the Additional Chief Secretaries/ Principal Secretaries/ Secretaries of the concerned Departments and to the Finance Department of GoWB, between October 2023 and June 2024. The concerned Departments sent replies to all the Compliance Audit paragraphs featuring in this Audit Report. Responses of the Department/ Directorate/ Auditee units as well as replies to initial audit memos, wherever received, have been suitably incorporated in the Report.

1.7 Follow-up on Audit Reports

After tabling of the Reports of the CAG of India in the State Legislature, the State Government Departments are required to submit *suo-motu* replies to the audit observations within one month. Review of outstanding replies on paragraphs included in the CAG's Audit Reports on GoWB, between 2008-09 and 2019-20, showed that replies relating to 357 paragraphs involving 23 Departments out of 32 Departments (excluding omnibus paragraphs involving a number of Departments) remained outstanding as of March 2023 ***(Appendix 1.5)***. Of these paragraphs, 310 pending paragraphs (87 *per cent*)

[9] *State Government's Finance (Budget) Department, in its order dated June 1982, however, directed all the Departments to submit their responses to proposed Draft Paragraphs within one month*

were related to the Finance Department. Further, out of 357 paragraphs, 31 paragraphs pertaining to 2008-09 to 2019-20 were selected for discussion by the Public Accounts Committee (PAC)/ Committee on Public Undertakings (COPU).

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

Action Taken Notes on 52 paragraphs contained in 31 Reports of the PAC/ COPU, presented to the State Legislature between 1991-92 and 2021-22[10], had not been submitted by 12 Departments to the State Legislative Assembly as of March 2022. These Reports of the PAC/ COPU had suggested recovery, disciplinary action, *etc.* A significant case is elaborated in ***Appendix 1.6***.

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

[10] *Five Audit Reports submitted to the State Government between September 2022 and February 2025 are yet to be placed in the State Legislature*

Chapter 2

Utilisation of State Disaster Response Fund in West Bengal

Chapter 2: Utilisation of State Disaster Response Fund in West Bengal

DISASTER MANAGEMENT & CIVIL DEFENCE DEPARTMENT

Brief Snapshot

The State of West Bengal is prone to natural disasters, particularly floods and cyclones. The Disaster Management and Civil Defence (DMCD) Department is the nodal Department, responsible for works related to disaster management in the State. The State Disaster Response Fund (SDRF) is a fund constituted under section 48(1) (a) of the Disaster Management Act, 2005. The fund is used for meeting expenditure towards providing immediate relief to victims of calamities covered under the SDRF. The State Executive Committee (SEC) is responsible for all matters concerned with the SDRF and for ensuring that all norms and guidelines fixed by the Ministry of Home Affairs, Government of India (GoI) for using the SDRF, are adhered to.

A Subject Specific Compliance Audit (SSCA) on 'Utilisation of SDRF in West Bengal', covering the period 2018-19 to 2022-23, was undertaken.

- Audit noted that there was inefficient financial management of the SDRF due to which the State Government paid an interest of ₹ 4.88 crore for delayed transfer of its matching share to the SDRF account, after release of GoI's share. Further, ₹ 309.99 crore released out of the SDRF was seen to be retained in 'non-interest-bearing Public Account/ Bank Account', without utilisation as of March 2023.
- The DMCD Department purchased relief materials without due consideration of available stock and requirements. Consequently, a significant stock of relief material was lying unused at different godowns and/ or were distributed for purposes, not covered under the SDRF guidelines.
- The DMCD Department also incurred expenditure on disasters that were neither listed as State specific natural disasters nor locally notified by the State. The DMCD Department did not properly monitor the receipt to/ expenditure from SDRF as well as issue and receipt of relief materials under SDRF. Shortcomings in the functioning of the SEC were also noticed during audit.

2.1 Introduction

The Disaster Management Act, 2005 was enacted by the Government of India (GoI) to provide for effective management of disasters.

GoI constituted the National Disaster Response Fund (NDRF[11]) under section 46 sub-section (1) of Disaster Management (DM) Act, 2005 for meeting any threatening situation or disaster. Under section 48 (1) (a) of the DM Act, 2005, GoI constituted State Disaster Response Fund (SDRF)[12] for the purpose of response and relief activities of immediate nature in respect of natural disasters notified by the Central and State Governments.

[11] *NDRF is funded solely by the GoI*

[12] *The SDRF was constituted in the Public Account under the Reserve Fund bearing interest under the Major Head 8121*

The State Disaster Mitigation Fund (SDMF[13]) was constituted by GoI under section 48 (1) (c) of the DM Act, 2005 for taking appropriate measures to mitigate disasters covered under SDRF/ NDRF guidelines.

SDRF and SDMF are together termed as State Disaster Risk Management Fund (SDRMF), which is meant to address the full cycle of disaster management needs (response & relief, recovery & reconstruction, preparedness & capacity building and mitigation). The SDRF[14] would receive 80 *per cent* and SDMF would receive 20 *per cent* of the total allocation of the SDRMF for each year from 2020-21 to 2025-26.

Of the total yearly allocation to the SDRF/ SDMF, GoI contributes 75 *per cent* for General Category States, whereas the balance 25 *per cent* is contributed by the State Government. The share of the Central Government is remitted to the State Governments in two instalments in June and December of each financial year. Likewise, the State Governments also transfer their contribution to the SDRF/ SDMF in two instalments in June and December of the same year.

In case the State does not have adequate balance in its SDRF to meet the expenditure of a severe disaster, the State Government will submit a memorandum showing sector/ item-wise damage with proper justification of requirement of funds to the Ministry of Home Affairs (MHA), GoI. MHA will analyse and assess whether a case for additional assistance from NDRF is made out under NDRF guidelines. Additional grant-in-aid funded out of NDRF was to be accounted for under SDRF in the Public Account.

The SDRF is to be used only for meeting the expenditure[15] for providing immediate relief to the victims of cyclone, drought, earthquake, fire, flood, tsunami, hailstorm, landslide, avalanche, cloud burst, pest attack and frost & cold wave. Further, the State Government may use up to 10 *per cent* of the funds available under the SDRF for providing immediate relief to the victims of natural disasters that they consider to be 'disasters' within the local context in the State and which were not included in the notified list of disasters of the MHA subject to the condition that the State Government had listed the State specified natural disasters and notified clear and transparent norms and guidelines for such disasters with the approval of the State Authority *i.e.* State Executive Committee (SEC). The provision for disaster preparedness, restoration, reconstruction and mitigation of long-term activities of permanent nature (except those provided under Recovery & Reconstruction and Preparedness & Capacity Building) should not be a part of SDRF or NDRF. Such expenditure is needed to be built into the normal budgetary heads/ separate schemes *etc.*, of State Governments.

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[13] ***SDMF*** *will be used exclusively for the purpose of mitigation projects in respect of disaster covered under SDRF/ NDRF guidelines and the State specific local disaster notified by State Governments. The SDMF was constituted in the Public Account under the Reserve Fund bearing interest under the Major Head 8121-General and other Reserve Funds.*

[14] ***SDRF*** *will be used for response & relief, recovery & reconstruction, preparedness & capacity building in respect of disaster covered under SDRF/ NDRF guidelines and the State specific local disaster notified by State Governments.*

[15] *As per Norms of NDRF and SDRF 2015 and 2022 (issued by Govt. of India vide letter nos. 32-7/2014-NDM-I dated 08.04.2015 and 33-03/2020-NDM-I dated 10.10.2022)*

2.1.1 Administration of SDRF

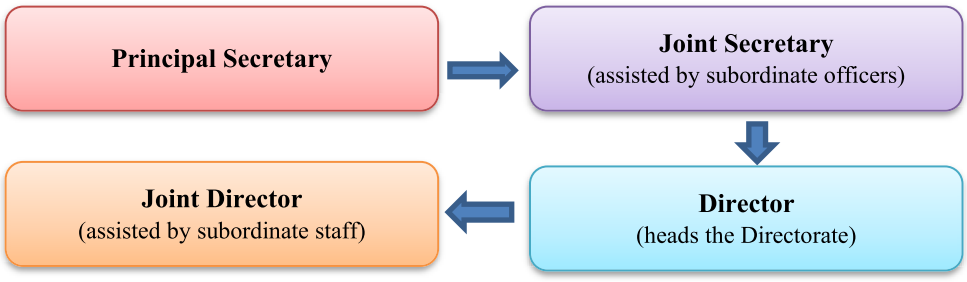
The SDRF is managed by the SEC as per section 20 of the DM Act, 2005. The Chief Secretary to the State Government is the *ex-officio* Chairperson of the SEC[16]. The SEC assesses the requirement of assistance from the SDRF for financing relief expenditure and makes suitable budget provision {under Major Head (MH): 2245} of the State Government. The extent of relief expenditure to be financed from the SDRF as authorised by the SEC shall be withdrawn from the SDRF and adjusted against expenditure under MH: 2245. The SEC has to ensure that the money drawn from the SDRF is actually utilised for the purposes for which the SDRF has been set up. The expenditure shall be done only on items as per norms prescribed under the guidelines of SDRF issued by GoI.

Disaster Management and Civil Defence (DMCD) Department, Government of West Bengal (GoWB) is the nodal department of the State Government for coordinating all activities relating to the whole cycle of Disaster Management (preparedness, mitigation, prevention, response, relief and rehabilitation). DMCD Department provides assistance in cash (House Building Assistance, Ex-gratia grant, Gratuitous Relief, Input subsidy to Farmers and Fishermen) and in kind {Tarpaulins, Clothing and Disaster Management (DM) Kits} from SDRF during natural calamities. Further, DMCD Department with approval of SEC, sanctions funds from the SDRF to different Departments *e.g.* Agriculture, Irrigation and Waterways, Public Works Departments *etc.,* for providing input subsidy[17] , restoration works for damaged spots of rivers and canal embankments, restoration of damaged roads *etc.*

In addition to the above, as a part of regular activities, DMCD Department also provides Normal Gratuitous Relief[18] , Economic Rehabilitation Grant[19] , Ex-gratia due to snake bite, assistance during *Eid* and *Durga Puja etc.*, to intended beneficiaries from the State Budget (*i.e.* MH-2235[20]- "Social Security and Welfare").

2.1.2 Organisational set up

Chart 2.1: Organisational set up of the DMCD Department and Directorate



[16] *In addition to the Chief Secretary, Government of West Bengal (GoWB), SEC consists of the Secretary, DMCD Department as Member Convenor and three other secretaries (Home Department, Finance Department and Irrigation & Waterways Department) as member.*

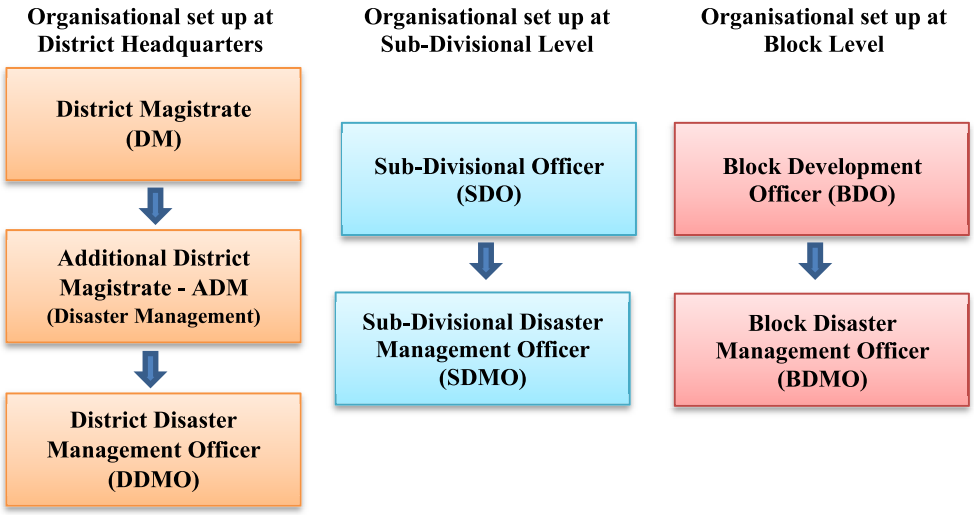
[17] *Assistance provided to the farmer for crop loss (33 per cent and above), providing seed & fertilizer etc., due to natural disaster covered under SDRF guidelines.*

[18] ***Normal Gratuitous Relief (NGR)** is a relief provided in cash and in kind to the selected portion of the population like mentally challenged, physically challenged, such other person who cannot work and cannot be provided with work etc.*

[19] ***Economic Rehabilitation Grant (ER Grant)** is a grant provided to poorest of the poor person by providing sewing machine, fund for starting small trade etc.*

[20] *Expenditure under **MH:2235 "Social Security and Welfare"** was not covered under current audit as this is not a part of SDRF*

Chart 2.2: Organisational set up of DMCD Department at District, Sub-Divisional and Block-level



2.1.3 Receipts and Expenditure of SDRF/ SDMF

Government of India provides 75 *per cent* share of SDRF, which on receipt is transferred to the Public Account Head (MH: 8121), along with State's share. The share of the State Government (25 *per cent*) must be released to MH: 8121, within 15 days of receipt of GoI's share. In case the State does not have adequate balance in its SDRF, additional grant can be provided to the State by MHA, after assessment, from the NDRF.

No direct expenditure from the Public Account (MH 8121) can be made and any actual expenditure on relief works is to be booked under MH-2245-'Relief on Natural Calamities'. Therefore, there should be no mismatch in figures *inter-se* between those reported through MH: 2245 and MH: 8121.

The details of receipts and expenditure for the period from Financial Years (FYs) 2018-19 to 2022-23 are given in **Table 2.1** below.

Table 2.1: Receipts and Expenditure from SDRF/ SDMF *(₹ in crore)*

FY	Total opening Balance of SDRF/ SDMF	Receipts from				Total Funds Received during the year	Total Funds Available	Expenditure	Balance at the end of the year
		Central Share	State Share	NDRF	Other Sources[21]				
(1)	(2)	(3)	(4)	(5)	(6)	(7)= (3+4+5+6)	(8) = (2+7)	(9)	(10) = (8-9)
2018-19	56.17	269.10	79.73	324.78	12.54	686.15	742.32	477.16	265.16
2019-20	265.16	650.40	72.27	958.33	0	1,681.00	1,946.16	1,031.18	914.98
2020-21	914.98	1,011.00	337.00	2,250.28	0	3,598.28	4,513.26	2,820.65	1,692.61
2021-22	1,692.61	1,011.00	337.00	350.13	157.64	1,855.77	3,548.38	1,537.56	2,010.82
2022-23	2,010.82	1,062.00	354.00	0	105.16	1,521.16	3,531.98	349.77	3,182.21

Source: Information furnished by the DMCD Department

[21] *Other Sources include funds available through re-allotment due to non-utilization by the Agriculture Department and interest on investment and delayed transfer of share.*

2.1.4 Audit Objectives

The audit was conducted with a view to ascertain whether:

- The State Government contributed its complete share timely and funds were available with field functionaries;
- The expenditure incurred was in accordance with the prescribed norms;
- The administration and monitoring of utilization of fund was being done effectively; and
- Internal Control mechanism prescribed was functioning properly.

2.1.5 Audit Criteria

Audit examination was carried out with reference to the following criteria:

- Disaster Management Act, 2005 issued by GoI;
- Guidelines of SDRF/ NDRF 2015 issued by GoI;
- Guidelines of SDRF/ NDRF 2022 issued by GoI;
- Norms of NDRF and SDRF 2015 and 2022 (GoI *vide* letter nos. 32-7/2014-NDM-I dated 08.04.2015 and 33-03/2020-NDM-I dated 10.10.2022);
- Manual on Administration of NDRF/ SDRF 2013 issued by GoI; and
- Other relevant Acts & Rules and Government Orders, Notifications, Circulars, Departmental instructions issued from time to time *etc.*

2.1.6 Audit Scope and Methodology

Audit was conducted to cover the expenditure incurred by the State Government from the SDRF for the period 2018-19 to 2022-23[22]. Further, audit also covered the expenditure of four out of twelve[23] line departments *viz.* Agriculture, Irrigation and Waterways (I&W), Power and Transport, being recipients of funds allotted from SDRF. The Departments were selected through Stratified Random Sampling without Replacement (SRSWR) method. Details with regard to methodology of selection of units under these four Departments, are given in ***Appendix 2.1***.

Nine out of 22 Districts were selected along with 25 *per cent* of the Blocks/ SDO offices of DMCD Department using Stratified Random Sampling (SRS) based on the expenditure incurred from SDRF during the period 2018-19 to 2022-23.

An Entry Conference was held with the DMCD Department in May 2023 to *inter-alia* discuss audit objectives and approach to be adopted for auditing purposes. Exit conference was held (November 2024) to discuss the audit findings.

[22] *Except expenditure covered under cyclone 'Amphan' for the period 2020-21 which has been covered under CAG's Report No. 3 of 2022*

[23] *Agriculture, Animal Resources, Forest, Fishery, Home & Hill Affairs, Irrigation & Waterways, Micro, Small & Medium Enterprises and Textiles, Power, Public Works, Sundarban Affairs, Transport and Urban Development & Municipal Affairs (for Kolkata Municipal Corporation) Departments*

Replies received from Departments (DMCD/ Power/ Irrigation & Waterways) concerned, have been suitably included in the Report. No replies were received from the Agriculture & Transport Departments.

Detailed audit findings are as discussed in subsequent paragraphs.

Audit Findings:

2.2 Financial Management of SDRF

2.2.1 Delayed transfer of Government share in SDRF

As per provisions contained in para 7 of the Guidelines on Constitution and Administration of SDRF, issued by Ministry of Home Affairs (Disaster Management Division), immediately upon receipt of GoI's share, the States were to transfer the amount along with their matching share, if not already transferred, to the Public Account Head within 15 days of receipt. Any further delay would require the State to release the amount, with interest at bank rate of Reserve Bank of India (RBI), for the number of days of delay (beyond 15 days).

Audit noticed that in FYs 2018-19 and 2021-22 the State Government delayed release of its share ranging between 5 to 124 days (beyond the 15 days period)[24] in four instances. As a result, the State Government had to pay an interest of ₹ 4.88 crore in September 2022 for delayed transfer of share during the two FYs.

In reply (August 2024) the DMCD Department affirmed the fact of payment of interest for such delayed release. However, no reasons for delay in transfer of funds were furnished by the DMCD Department.

2.2.2 Loss of interest - ₹ 10.18 crore

As per para 19 and 20 of the SDRF Guidelines (2015) on receipt of GoI and/ or State Government contribution, the SEC would take action for investment of the funds in one or more of the following instruments i) Central Govt. dated securities (ii) Auctioned Treasury Bills (iii) Interest earning deposits and certificates of deposits with Scheduled Commercial Banks.

Further, as per para 4 of the SDRF guidelines, the State Government shall pay interest, at the end of the FY, to the SDRF at the rate applicable to overdrafts (as per Overdraft Regulation Guidelines of RBI). Therefore, based on the above rules it is concluded that for SDRF fund not invested, the State Government was liable to pay interest as per the provisions referred *ibid*.

Records of DMCD Department showed that during the period 2018-19 and 2019-20, available balances under SDRF at the beginning of the respective FY were not invested by the State Government as per prescribed norms. Thus, interest was payable by the State Government as applicable to overdraft, on these un-invested amounts. Consequently, ₹ 10.18 crore became due for the period 2018-19 to 2019-20 as detailed in ***Appendix 2.2***. However, no payment to SDRF was made by the State Government against this due amount.

[24] *The delay ranged between 32 and 124 days in FY 2018-19 and between 5 and 32 days in FY 2021-22*

The DMCD Department replied that as of August 2024, no interest had been released to SDRF. No reasons were furnished by the DMCD Department in this regard.

2.2.3 Funds released from SDRF kept in 'non-interest bearing Public Account'/ 'Bank Accounts' without utilization

2.2.3.1 Blockage of SDRF of ₹ 218.04 crore and subsequent loss of interest of ₹ 4.51 crore

As per para 13 of the SDRF guidelines, no amount was to be retained under non-interest bearing account. Audit observed that the DMCD Department, GoWB, withdrew funds of ₹ 209.27 crore from the SDRF and kept it in three bank accounts during the FYs 2018-19 to 2022-23. Of this, ₹ 200 crore was invested as Fixed Deposit during the FY 2021-22 in Axis Bank for one year. The Bank subsequently returned the maturity amount of ₹ 208.77 crore (in June 2022) but the same was not re-invested (as of March 2023) & was lying in the savings bank account of Axis Bank.

As of March, 2023, the remaining fund of ₹ 9.27 crore (₹ 209.27 crore *minus* ₹ 200 crore), was lying in two ICICI bank accounts (one savings & one current) for a period between 89 days and 729 days.

Thus, in these three above mentioned accounts, an amount of ₹ 218.04 crore was kept outside the SDRF (as of March 2023) in violation of the applicable guidelines. This also resulted in loss of interest amounting to ₹ 4.51 crore as detailed in ***Appendix 2.3***. Further, in violation of the guidelines referred *ibid*, interest of ₹ 5.56 crore earned was kept in savings bank accounts and was not deposited in the SDRF.

In reply (August 2024) the DMCD Department stated that the process to return the entire fund (inclusive of earned interest) to Finance Department has been initiated. The reply was, however, silent regarding the loss of interest.

2.2.3.2 Blockage of SDRF of ₹ 90.08 crore and subsequent loss of interest of ₹ 5.19 crore

During audit of the offices of the District Magistrates in three[25] districts it was noticed that fund of ₹ 90.08 crore was withdrawn from SDRF for the purposes of House Building Assistance, Construction of Multipurpose Rescue Shelter and Purchase of relief material during FYs 2018-19 to 2022-23 and deposited in Personal Deposit (PD) Accounts/ bank accounts. Of this, an amount of ₹ 36.51 crore was surrendered to SDRF after holding it for a period between 582 days and 788 days. Further, the remaining amount of ₹ 53.57 crore was neither utilised nor surrendered to SDRF for a period between 371 days to 973 days, as of November 2023.

Parking of unutilized amount of SDRF outside the Fund, in PD accounts/ bank accounts, therefore led to loss of interest of ₹ 5.19 crore ***(Appendix 2.4)***.

DMCD Department did not furnish any specific reply (December 2024).

[25] *South 24 Parganas, North 24 Parganas and Howrah*

2.2.3.3 Blockage of SDRF of ₹ 1.87 crore and subsequent loss of interest of ₹ 30.63 lakh

During audit of Deputy Director of Agriculture (DDA), Hooghly it was noticed that an amount of ₹ 86.52 crore was drawn between December 2019 and December 2021 from the SDRF *via* five bills. This amount was transferred to two current accounts with the West Bengal State Co-operative Bank for providing crop assistance to farmers during cyclones *Bulbul* (October 2019) and *YAAS* (May 2021). Out of this, an expenditure of ₹ 84.65 crore was incurred on said assistance during December 2019 to March 2022, but the remaining amount of ₹ 1.87 crore was still lying unutilized in Bank accounts (as of January 2024).

As per para 13 of the SDRF guidelines, no amount was to be retained under non-interest bearing account. However, in the extant case ₹ 1.87 crore was not surrendered to SDRF for periods ranging between 671 to 1,036 days[26]. Further, due to such blockage of SDRF in current bank accounts (where no interest is earned), an amount of ₹ 30.63 lakh was foregone as potential interest earning, as detailed in ***Appendix 2.5***.

DMCD Department did not furnish any reply (December 2024).

The above instances indicated inefficient financial management of the SDRF due to which the State Government had to pay an interest of ₹ 4.88 crore for delayed transfer of its matching share to the SDRF. Further, ₹ 309.99 crore[27] released out of the SDRF was seen to be retained in 'non-interest-bearing Public Account/ Bank Account', without utilisation as of March 2023.

Recommendation:

2.1 State Executive Committee needs to ensure that State Disaster Response Fund balance amounts are invested as per prescribed norms and unutilized amounts are not retained in non-interest bearing accounts.

2.3 Extent of adherence to prescribed SDRF norms

2.3.1 Excess expenditure on Relief Materials in violation of prescribed SDRF items & norms

Sl. No-03(a) of the list of items and norms of assistance of SDRF issued by GoI, prescribes a provision for temporary accommodation, food, clothing, medical care *etc.*, to be made available to people affected/ evacuated due to calamities and those sheltering in relief camps. Further, the SDRF guidelines also state that expenditure on this account should not exceed 25 *per cent* of the total SDRF allocation for the year, to the State. Moreover, in the event of a natural calamity of a severe nature when the State's SDRF is insufficient to meet relief

[26] *Duration of blockage has been calculated since the last transaction in these accounts till January 2024.*
[27] *₹ 218.04 crore plus ₹ 90.08 crore plus ₹ 1.87 crore*

requirements, these Funds can be replenished with additional grants-in-aid from NDRF. State Government has to treat such additional grant-in-aid from NDRF, in the same manner as the funds in SDRF as far as transfer and accounting are concerned.

Audit observed that during the FYs 2018-19 to 2022-23, the DMCD Department incurred yearly expenditure ranging between ₹ 125.23 crore and ₹ 408.44 crore for purchase of clothing, tarpaulin, rice and Disaster Management (DM) Kits to combat natural calamities. The above expenditure was 9.73 to 28.59 *per cent* of the yearly allocation of SDRF & NDRF during the aforesaid period. Audit observed that the expenditure for the purpose of relief materials exceeded the prescribed limit of 25 *per cent* in FY 2021-22 in respect of SDRF along with the NDRF allocation in violation of prescribed norms. The details are given in ***Appendix 2.6***.

As observed during audit, absence of an appropriate mechanism to assess the requirement of stock of relief materials may have been one of the attributable reasons *(refer Paragraph 2.4.2)* for this. Further, significant accumulation of stock of relief materials at Central/ Zonal/ District godowns of the Department *(refer Paragraph 2.4.2)* was also noticed during audit.

In reply (August 2024) the DMCD Department stated that the expenditure exceeded the prescribed limit of 25 *per cent* in two FYs (*i.e.* 2018-19 & 2019-20) considering allocation of both SDRF and NDRF together. Moreover, as per prescribed norms, the expenditure should not exceed 25 *per cent* of SDRF allocation for the year (for one incident) and West Bengal has two or three such events in a year.

The reply was not tenable as **a)** norms did not specify that the prescribed limit was applicable incident-wise and **b)** the prescribed combined ceiling was exceeded in the FY 2021-22, and not in FYs 2018-19 & 2019-20. Moreover, during last five years (FYs 2018-19 to 2022-23), except FY 2019-20, the State faced only one notified disaster (yearly).

2.3.2 Mis-utilization of fund due to irregular distribution of relief materials

As per rules, the actual expenditure on relief works should be booked only under the respective Sub-Major Head, corresponding to the Minor Head within Major Head: 2245. Further, para 13 (iii) (f) of SDRF guidelines states that SEC should ensure that excess utilization of fund does not happen due to mixing up of State resources/ budget with funds available under SDRF. Also, para 13 (iii) (a) of SDRF guidelines stipulates that the SEC should ensure that the money drawn from the Fund is actually utilized for the purpose for which SDRF has been created.

In this regard the following issues were noticed during audit.

2.3.2.1 Irregular distribution of relief material for other social activities (not covered under natural calamities)

The Directorate, DMCD Department purchases relief materials (Tarpaulins, Clothing & Garments) to provide assistance to needy persons during the festivals of *Durga Puja* and *Eid* from the State Budget under the Social Welfare Head (MH: 2235). The Department also purchases relief materials to provide assistance to victims of natural calamities, from SDRF under MH: 2245.

Scrutiny of records for the period 2017-18 to 2022-23 revealed that the Directorate procured relief materials (Tarpaulins, Clothing & Garments) of ₹ 69.32 crore for distribution to indigent persons (under MH: 2235) and material estimated at ₹ 1,427.90 crore for distribution to victims affected during natural calamities covered under SDRF (MH: 2245). Head-wise details in this regard are shown in ***Appendix 2.7***.

Audit observed that relief materials (Tarpaulins, Clothing & Garments) totalling ₹ 223.32 crore (₹ 101.91 crore for *Durga Puja* & ₹ 121.41 crore for *Eid*) were despatched for distribution during the FYs 2018-19 to 2022-23 by DMCD Department. Thus, the total material distributed on the occasion of these two festivals was more than the amount (₹ 69.32 crore) purchased for this specific purpose. This raises the risk that relief material worth ₹ 154 crore (₹ 223.32 crore *minus* ₹ 69.32 crore) procured for SDRF, were supplied for distribution on the occasions of *Durga Puja* and *Eid*. Details of the same are shown in ***Appendix 2.8***.

In addition, as noted subsequently in *paragraph 2.4.1* no separate records/ stock registers were being maintained by DMCD Department/ Directorate for segregating material purchased from SDRF and those funded from the State budget. This further raises the risk of mis-utilization of SDRF funds for purposes not covered under the applicable guidelines, defeating the very purpose of the Fund.

DMCD Department communicated (August 2024), that a proposal has been sent to the Finance Department for recovery of mis-utilized SDRF from State Budget and instructions were issued to Directorate to clearly mention the required quantity separately for Member of Legislative Assembly (MLA) quota (*Durga puja/ Eid*) and Natural Calamity quota while seeking funds for procurement of clothing, garment and tarpaulins.

2.3.2.2 Irregular disbursement of relief materials for activities not covered under SDRF norms- ₹ 29.77 crore

As per SDRF guidelines, the SEC should ensure that the money drawn from SDRF is actually utilized for the purpose for which the fund has been set up.

Scrutiny of records at the Department level and at the eight[28] district offices, revealed that relief materials[29] valued at ₹ 105.46 crore were sub-allotted (to eight districts) for distribution among beneficiaries or as reserve stock to tackle

[28] *Howrah, North 24 parganas, South 24 parganas, Birbhum, Darjeeling, Paschim Burdwan, Purba Midnapore and Paschim Midnapore*

[29] *Tarpaulin, Dhuti, Saree, Lungi, Woollen Blanket, Bedsheet, Kurti & Leggings, Pyjama & Punjabi, Children Garments (Boys & Girls), DM kits and Special Gratuitous Relief Rice.*

natural calamities during the FYs 2018-19 to 2022-23. These purchases were made out of funds available under SDRF (MH-2245-Relief on Natural Calamities), and therefore should have been used only for natural calamities covered under the SDRF guidelines.

During test check it was found that materials worth ₹ 29.77 crore out of ₹ 105.46 crore (*i.e.* 28 *per cent*) were not only used during other calamities (Rain fall, Norwester, lighting *etc.*) that were not covered under SDRF guidelines but also used for social welfare purposes (*i.e.* for distribution during *Puja/ Eid*/ winter season to poor and needy persons). Further, these calamities were also not notified by the State Government as 'disasters' under SDRF guidelines.

Thus, the distribution of relief materials amounting to ₹ 29.77 crore was in violation of SDRF guidelines. The details of the same are given in ***Appendix 2.9***.

Based on their replies (August 2024) it was seen that four districts[30] accepted the fact that relief materials were used for distribution to needy people affected by other natural disasters or other hazards (like accidental fire) as a part of normal relief assistance.

No reply/ specific reply was received from the remaining four districts[31].

2.3.3 Excess House Building Assistance paid from SDRF- ₹ 9.53 crore

As per Sl. No. 9 (c) of the list of items and norms of Assistance from SDRF, the rate of assistance/ ceiling for partially damaged *'Kutcha'* houses in case of natural disaster mentioned in SDRF guidelines was fixed at ₹ 3,200 per house. Further, para 15 of SDRF guidelines stipulates that the norms for the amounts to be incurred on each approved item of expenditure would be fixed by the MHA, in concurrence with the Ministry of Finance, as amended from time to time. Any amount spent by the State for such disasters over and above the ceiling had to be borne out of the resources of the State Government and not from SDRF.

In nine[32] districts, total 74,287 beneficiaries were paid House Building Assistance (HBA) for damage to *Pucca* and *Kutcha* houses due to cyclone *"YAAS"* (May 2021) during the FY 2021-22. *YAAS* had been classified as a disaster under SDRF norms.

Audit observed that out of these 74,287 beneficiaries, 52,956 beneficiaries were paid house building assistance of ₹ 26.48 crore for partially damaged *kutcha* houses at the rate of ₹ 5,000 per house from SDRF (2245-Relief from Natural Calamities). This excess assistance of ₹ 1,800 per house (*i.e.* ₹ 5,000 *minus* ₹ 3,200) totalling an overall amount of ₹ 9.53 crore should have been booked against the State budget. However, the State Government did not make any suitable provision for this, and the entire expenditure was met out of SDRF.

[30] *Howrah, Paschim Midnapore, Darjeeling and South 24 Parganas.*
[31] *North 24 parganas, Birbhum, Purba Midnapore and Paschim Burdwan*
[32] *Hooghly, Howrah, North 24 parganas, South 24 parganas, Birbhum, Darjeeling, Paschim Burdwan, Purba Midnapore and Paschim Midnapore*

This resulted in excess payment of HBA from SDRF over and above the prescribed norms amounting to ₹ 9.53 crore as detailed in ***Appendix 2.10***. Consequently, SDRF was excessively charged in violation of applicable guidelines and ceiling.

In reply (August 2024) the DMCD Department stated that a proposal has been sent to Finance Department to address the issue by adjustment from State Budget.

2.3.4 Inadmissible expenditure from SDRF for Relief Contingency- ₹ 12.40 crore

Para 17 of SDRF guidelines stipulates that SDRF should be used only for meeting the expenditure for providing immediate relief to victims of specific kinds of disasters as notified by the Central Government, as well as State specific disasters as notified by the State Governments. Further, Para 13(iii) of SDRF guidelines provides that SEC shall ensure that (a) the money drawn from the SDRF is actually utilized for the purpose for which SDRF has been set up and (b) expenditure is only on prescribed items of expenditure and as per the norms & not diverted to meet inadmissible expenditure.

In addition, GoWB *vide* G.O. no. 3387(17)-FR dated 02 November 1989 regarding utilization of Relief Contingency[33] clearly specified that expenditure on account of hiring vehicle/ car, purchase of photocopy machine or typewriter, purchasing office furniture, payment of tiffin bills, repair of office building *etc.,* was forbidden from SDRF.

(i) In nine districts, total expenditure of ₹ 39.56 crore was incurred during the period 2018-19 to 2022-23 (except 2020-21) for the purpose of relief contingency under the Head 2245 "Relief on Natural Calamities". Of this, an amount of ₹ 19.70 crore was expended by the district offices along with five SDO[34] offices and 37 block offices, which was test-checked during audit.

Audit noted that out of ₹ 19.70 crore, an expenditure of ₹ 9.05 crore (*i.e.* 46 *per cent*) was incurred for the purpose of administrative and miscellaneous office expenses (*i.e.* purchase of furniture & fittings, purchase of computer articles, payment for stationery articles, payment for hiring and fuel charges of vehicles, expenditure related to *Gangasagar Mela*, *etc.*) instead of on items permitted under the SDRF guidelines like search, rescue & evacuation equipment, communications equipment, for setting-up of Relief camps/ centres *etc.*

As per the SDRF guidelines, the expenditure on these types of items is to be borne by the State Government from its normal budget and not from the SDRF. The expenditure incurred on ineligible items from SDRF not only violated the intended purpose and norms laid down under the Guidelines but also resulted in inadmissible expenditure of ₹ 9.05 crore. District-wise details in this regard are shown in ***Appendix 2.11***.

[33] *Relief contingency is provided for expenditure on miscellaneous purposes from SDRF like food expenses of marooned people, fuel expenses of boats to rescue flood affected people, expenses directly made for the rescue of marooned people, etc.*

[34] *SDO Uluberia, SDO Arambagh, SDO Baruipur, SDO Contai and SDO Kurseong*

The replies (August 2024) received from eight[35] District offices indicated that SDRF was used for meeting incidental costs in connection with transportation of relief materials, administrative expenses and other office expenses, as no adequate contingency funds were available in other account heads.

The reply was not tenable as the revised manual for SDRF & NDRF (2013) read with Para 16 of SDRF guidelines provides that all miscellaneous expenses for disaster preparedness, restoration, reconstruction and mitigation along with expenses for administrative and office expenses should not be part of SDRF or NDRF and that such expenditure would be part of normal budgetary provision of the State.

(ii) DMCD Department sanctioned and released ₹ 450 crore to the Agriculture Department for providing assistance in the form of input subsidy to farmers affected by the cyclonic storm *"Bulbul"* in six districts[36] for the year 2019-20.

Scrutiny of records of three DDA[37]/ three Assistant Director of Agriculture (ADA)[38] offices revealed that out of released amount of ₹ 256.84 crore, ₹ 3.35 crore was used for the purpose of printing of *Demi Official* (DO) letters, meeting expenses, stationery articles, remuneration of casual workers, purchase of furniture & fittings and monthly hiring and fuel charges of vehicles *etc.* Such expenses should have been met from the State Budget.

The expenditure incurred on ineligible items from the SDRF was not in accordance with the intended purpose and norms laid down under the SDRF guidelines. Thus, inadmissible expenditure of ₹ 3.35 crore was incurred ***(Appendix 2.12)***.

DMCD Department did not furnish any reply (December 2024).

2.3.5 Inadmissible payment of Gratuitous Relief from SDRF

DMCD Department as a part of its regular activities provides Normal Gratuitous Relief (NGR)[39] assistance in cash from the State Budget, based on applications received from beneficiaries. Further, as per Sl. 1(e) of the list of items and norms of Assistance, Gratuitous Relief is also paid in cash from SDRF, to the families whose livelihoods have been seriously affected due to natural calamities (notified by Central Government or State specific disasters notified by the State Governments). The default period of assistance shall be up to 30 days which may be extended up to 90 days.

In nine test-checked districts it was observed that a total expenditure of ₹ 1.49 crore was booked during FYs 2018-19 to 2022-23[40], as Gratuitous Relief from SDRF to provide assistance to families whose livelihoods were

[35] *Hooghly, Howrah, South 24 parganas, Birbhum, Darjeeling, Paschim Burdwan, Purba Midnapore and Paschim Midnapore. No reply was received from North 24 Parganas district.*
[36] *South 24 Parganas, North 24 Parganas, Purba Midnapore, Paschim Midnapore, Hooghly and Howrah*
[37] *Purba Midnapore, Paschim Midnapore and Hooghly*
[38] *Alipore, Barasat-Barrackpore and Uluberia*
[39] *NGR is a relief provided in cash and in kind to certain categories of the population like mentally/ physically challenged or such other person who cannot work and cannot be provided with work etc.*
[40] *except 2020-21*

seriously affected due to natural calamities. Out of this total expenditure, an amount of ₹ 42.76 lakh was incurred by the district offices, SDO[41] and 37 BDOs[42].

Scrutiny revealed that of this, ₹ 31.22 lakh was paid as NGR (in cash), by the DMCD Department, as part of its regular social activities instead of on account of natural calamities, as notified under SDRF. This disbursal of NGR for purposes not notified under SDRF, was a clear violation of its guidelines. Further an amount of ₹ 9.16 lakh was held in cash by concerned disbursing authorities for a period between nine (09) months and 51 months (till March 2023) in violation of the norms (*i.e.* 90 days).

Thus, an amount of ₹ 40.38 lakh (₹ 31.22 lakh + ₹ 9.16 lakh) out of total expenditure of ₹ 42.76 lakh (*i.e.* 94 *per cent*) comprised amounts which were either mis-utilized for purposes that were not in consonance with the stipulated objectives of SDRF or retained in cash. The details of expenditure are given in ***Appendix 2.13***.

From the replies received (August 2024) it was seen that three districts[43] have accepted that NGR was given as relief against starvation and for the welfare of poor people. Three other districts[44] conveyed that NGR was distributed amongst calamity affected people throughout the year as per requirements. However, Gratuitous Relief out of SDRF was utilized for the benefit of people who were not affected by occurrences of natural calamities, as notified by GoI/ GoWB. No reply/ specific reply was received from North 24 Parganas, Purba Midnapore and South 24 Parganas districts.

2.3.6 Irregular payment of Ex-gratia of ₹ 6.93 crore in violation of SDRF guidelines

SDRF is to be used only for meeting expenditure related to providing immediate relief to the victims of notified natural disasters[45]. Further, the State Government was allowed to utilize up to 10 *per cent* of the funds available under SDRF for providing immediate relief to victims of natural disasters that they consider to be 'disasters' within the local context in the State and which were not included in the notified list of disasters of the MHA. This was subject to the condition that the State had to have listed the State specific natural disasters and notified clear and transparent norms and guidelines for such disasters with the approval of the SEC.

In nine test-checked districts it was observed that a total expenditure of ₹ 17.57 crore was incurred during 2018-19 to 2022-23 (except 2020-21) for the purpose of Ex-gratia grant under the Head 2245 "Relief on Natural Calamities"

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[41] *SDO Arambagh*

[42] *BDO Domjur, BDO Udaynarayanpur, BDO Goghat-I, BDO Goghat-II, BDO Balagarh, BDO Pursurah, BDO Diamond Harbour-I, BDO Bishnupur-I, BDO Mandirbazar, BDO Patharpratima, BDO Sonarpur, BDO Contai-I, BDO Ramnagar-II, BDO Deshpran, BDO Mahisadal, BDO Egra-II, BDO Patashpur-I, BDO Kharagpur-I, BDO Chandrakona-I, BDO Garbetha-I, BDO Datan-I, BDO Salboni, BDO Keshpur, BDO Rampurhat-I, BDO Mayureswar-I, BDO Murarai-II, BDO Dubrajpur, BDO Md. Bazar, BDO Raniganj, BDO Andal, BDO Takdah, BDO Phansidewa, BDO Barrackpore-I, BDO Gaighata, BDO Bongaon, BDO Bagdah and BDO Swarupnagar*

[43] *Howrah, Darjeeling and Paschim Midnapore*

[44] *Hooghly, Birbhum and Paschim Burdwan*

[45] *Cyclone, drought, earthquake, fire, flood, tsunami, hailstorm, landslide, avalanche, cloud burst, pest attack and frost & cold wave*

(*i.e.* from SDRF). Of this, an expenditure of ₹ 9.23 crore was incurred by the test-checked district offices, five SDO[46] offices and forty (40) Block offices.

Scrutiny of records revealed that expenditure of ₹ 6.93 crore, out of ₹ 9.23 crore (*i.e.* 75 *per cent*) was incurred towards ex-gratia to the next of kin of persons who died due to lightning, accidental fire[47], electrocution, boat capsizing, norwester, *etc.,* instead of natural calamities as defined or covered under SDRF guidelines. Further, State Government had neither listed any such State specific natural disasters nor notified clear and transparent norms and guidelines for the identification of such disasters as per SDRF guidelines. Thus, ₹ 6.93 crore was paid in violation of SDRF guidelines. The details of expenditure are given in ***Appendix 2.14***.

The DMCD Department replied (September 2024) that such expenditure was allowed to be met from the Prime Minister's National Relief Fund and in terms of the DMCD Department Order issued in June 2005, ex-gratia could be sanctioned for these purposes.

The reply was not acceptable as nothing was conveyed through the reply to indicate that such expenditure was admissible under SDRF or that the State Government had listed such State specific natural disasters & notified guidelines for the same. Further, as the SDRF guidelines were issued in 2015 and the order referred *ibid* by the Department was issued in June 2005, the contention of enforceability of the DMCD Department's order, in the circumstance that the SDRF guidelines had been issued subsequently, lacked rationale.

2.3.7 Allocation of SDRF to the Agriculture Department & Irrigation and Waterways Department (I&WD) and its utilisation

DMCD Department allotted funds of ₹ 958.13 crore from SDRF to the Agriculture Department for input subsidy[48] to the affected farmers during the period 2018-19 to 2022-23, under the Head 2245 "Relief on Natural Calamities".

An amount of ₹ 647.92 crore was allotted to six Deputy Director of Agriculture (DDA) offices and 13 Assistant Director of Agriculture (ADA) offices in nine selected districts. Audit test-checked expenditure of three[49] DDA offices and three[50] ADA & findings based on the same, are noted below.

2.3.7.1 Excess payment made to the Cyclone 'YAAS' beneficiaries from SDRF for duplicate agriculture input assistance

The Guidelines for providing relief assistance to farmers affected by the *YAAS* cyclone, were introduced by the Agriculture Department (June 2021). These guidelines stipulated that every farmer and recorded sharecropper would be

[46] *SDO Arambagh, SDO Baruipur, SDO Contai, SDO Kurseong and SDO Uluberia*
[47] *Accidental fire means fire caused by cooking accident, short circuit of electrical wiring, storage of combustible materials, rubbish & waste materials etc. "Fire" as mentioned in SDRF guidelines are those caused due to natural occurrence as SDRF guidelines covered only natural calamities*
[48] *Input Subsidy/ Input Assistance means assistance provided to the farmers with subsidized input such as seeds, fertilizers and pesticides or cash assistance where crop loss is more than 33 per cent.*
[49] *DDA Hooghly, DDA Paschim Midnapore and DDA Purba Midnapore*
[50] *ADA Barasat-Barrackpore, ADA Uluberia and ADA Alipore*

eligible for relief (as input subsidy) of ₹ 2,500 for one acre and more of affected cultivated land. Farmers having less than one acre of land would be eligible to relief on pro-rata basis, subject to a minimum of ₹ 1,000 per farmer. This Assistance was to be paid only once to a farmer and was to be met out of SDRF.

For selection of beneficiaries for payment of relief, the Agriculture Department (June 2021) issued directions that distribution of assistance for crop damage was to be made to all enrolled farmers of *Krishak Bandhu* (Assured Income) Scheme (KBAIS)[51] as an additional instalment[52] in the *mouzas* affected due to Cyclone *YAAS*.

The *Krishak Bandhu* Scheme was launched (January 2019) by the Agriculture Department *inter-alia* to provide financial support to farmers, for agricultural purposes.

Electors Photo Identity Card (EPIC) was mandatory for enrolment of farmers/ sharecroppers in the KBAIS portal. The farmers/ sharecroppers were also required to be in possession of valid documents for cultivated land to be eligible for enrolment. Further, those farmers in *'YAAS'* affected notified areas, who had not been enrolled in the *Krishak Bandhu* Scheme, could get enrolled through the *"Duare Tran"* outreach camp.

During audit it was noticed that a total 4,61,031 beneficiaries in affected *mouzas* of Hooghly and Purba Midnapore districts were eligible for getting assistance for crop damage due to Cyclone *'YAAS'*, based on enrolled farmers data available in the KBAIS portal. Scrutiny of the bank statements provided by the DDA offices in these two districts revealed that out of 4,61,031 beneficiaries, 4,50,821 beneficiaries received additional assistance successfully. However, analysis of the list of successful beneficiaries by Audit revealed that there were 1,779 beneficiaries who received the assistance 'more than once' as their names were appearing more than one time in the list of recipients. This resulted in excess payment of ₹ 22.83 lakh from SDRF as detailed in **Table 2.2**:

Table 2.2: Payment of Excess assistance in the form of Agriculture Input Subsidy

Sl. No.	Name of District	Name of the Office	No. of beneficiaries	No. of beneficiaries who received assistance	No. of beneficiaries getting assistance more than once	Amount paid to Beneficiaries	Amount admissible (as per guideline)	Excess payment made
						(in ₹)		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)=(G)-(H)
1	**Hooghly**	DDA Hooghly	3,11,904	3,10,641	1,289	37,04,200	20,24,700	16,79,500
2	**Purba Midnapore**	DDA Purba Midnapore	1,49,127	1,40,180	490	13,91,675	7,87,700	6,03,975
Total			**4,61,031**	**4,50,821**	**1,779**	**50,95,875**	**28,12,400**	**22,83,475**

Source: Information furnished by the concerned DDA offices

[51] *The Department of Agriculture, GoWB introduced (January 2019) the "Krishak Bandhu Scheme (KBS)" to support farmers financially during pre-production stage to make agriculture profitable for the farmers and to provide them social security so that their families are not put to distress in the event of farmer's untimely demise. In this scheme every farmer will be eligible to get maximum financial support of ₹ 5,000 per year per acre of land owned payable in two equal instalments i.e. @ ₹ 2,500 (Kharif & Rabi).*

[52] *Apart from the financial assistance receivable under the KBAIS.*

In order to validate the above, 87 cases were test-checked in detail by Audit, and it was noticed that the beneficiaries were enrolled twice in KBAIS portal, one with their valid EPIC number and the other with a varying EPIC number either comprising altered digits, which did not exist on the website of the Election Commission of India (ECI) or a completely different EPIC number. Thus, KBAIS enrolment obtained by the beneficiaries with different EPIC numbers were invalid. Since the beneficiaries had duplicate KBAIS enrolments, each of these beneficiaries received financial assistance more than once.

In addition to the above, 185 beneficiaries of Purba Midnapore District were paid input assistance in excess of the maximum permissible amount of ₹ 2,500 (per farmer) in violation of the guidelines referred *ibid,* by the District Agricultural office. An amount of ₹ 8.16 lakh was paid to these 185 beneficiaries against the total admissible amount of ₹ 4.63 lakh. This has resulted in excess payment of ₹ 3.53 lakh from SDRF.

These instances indicated lacunae on the part of the Agriculture Department in ensuring verification of beneficiary data and in making payment with due adherence to guidelines. This resulted in excess payment, thereby depleting the State exchequer by ₹ 26.36 lakh.

Agriculture Department did not furnish any reply (December 2024).

2.3.7.2 Beneficiaries deprived of the input cash assistance from the SDRF in spite of availability of funds

Scrutiny of the records of three[53] DDA offices revealed that during the FYs 2019-20 and 2021-22, SDRF to the tune of ₹ 106.64 crore, ₹ 107.84 crore & ₹ 86.11 crore were released to the offices of the District Magistrates of Purba Midnapore, Paschim Midnapore and Hooghly districts respectively, as input assistance to the beneficiaries affected by cyclones *Bulbul* and *YAAS*.

Scrutiny revealed that 22,66,346 beneficiaries were enlisted for receiving input assistance. It was noted that 1,13,487 beneficiaries did not receive the input subsidy, despite availability of funds, as detailed in **Table 2.3**:

Table 2.3: Beneficiaries deprived of Agriculture Input Subsidy

District	Name of calamity	No. of enlisted beneficiaries	No. of beneficiaries who received input assistance	No. of beneficiaries not in receipt of assistance	Surrendered/ Available (+) amount (₹ in crore)
Purba Midnapore	*Bulbul*	8,28,960	7,38,082	90,878	8.95
	YAAS	1,49,127	1,40,180	8,947	1.29
Paschim Midnapore	*YAAS*	6,75,876	6,72,663	3,213	9.73
Hooghly	*Bulbul*	3,00,479	2,91,293	9,186*	1.67 (lying in bank)
	YAAS	3,11,904	3,10,641	1,263	0.62 + 0.19 (lying in bank)
Total		**22,66,346**	**21,52,859**	**1,13,487**	**20.59 + 1.86 (lying in bank)**

Source: Information furnished by the concerned DDA Offices;
**Note: As arithmetical difference works out to 9,186, the approximate figure of 9,151, furnished by Hooghly district authority, was not considered.*

[53] *DDA (Admn) Purba Midnapore, DDA (Admn) Paschim Midnapore and DDA (Admn) Hooghly*

It was also noted that the Agriculture Department surrendered ₹ 20.59 crore during the FY 2021-22, despite the availability of potential beneficiaries who had not received the input subsidy.

No replies/ reasons for the above have been made available to Audit, though called for (December 2024).

2.3.7.3 Input cash assistance of ₹ 14.48 crore not traced in audit

The Agriculture Department allotted (June 2021) ₹ 209.79 crore (₹ 119.89 crore from SDRF + ₹ 89.90 crore from departmental budget) to the DDA, Purba Midnapore for input cash assistance to the Cyclone *'Bulbul'* affected beneficiaries of the district. The DDA office withdrew the above amount (except ₹ 1.30 crore) as advance from the treasury and kept it in a current bank account of the West Bengal State Co-operative Bank Limited (WBSCBL), Kolkata. DDA office utilized ₹ 185.06 crore of this amount for input cash assistance (₹ 182.38 crore) and contingency (₹ 2.68 crore) for *Bulbul* beneficiaries. The details are given in **Table 2.4**:

Table 2.4: Details of receipts and expenditure for providing agriculture input assistance during Cyclone *Bulbul* *(₹ in crore)*

Head of account	Fund received/ allotted	Not drawn	Fund utilized/ surrendered		
			Fund transferred to Bank A/cs of beneficiaries	Contingency/ administrative and Miscellaneous expenses	Surrendered amount
MH-2245	119.89	1.30	182.38	2.31	8.95
MH-2401	89.90	0		0.37	
Total	**209.79**	**1.30**	**182.38**	**2.68**	**8.95**

Source: Information furnished by the DDA, Purba Midnapore

It follows from the above that ₹ 23.43 crore[54] should have been the balance in the account after deduction of funds utilized (₹ 185.06 crore) and funds not drawn (₹ 1.30 crore). The DDA Purba Midnapore requested (March 2021) the WBSCBL to close the *Bulbul* account and transfer the balance fund into "National Watershed Development for Rainfed Area" account[55]. Accordingly, WBSCBL closed the *Bulbul* account and issued a cheque (September 2021) of ₹ 8.95 crore as balance fund for *Bulbul* assistance.

Thus, the residual fund of ₹ 14.48 crore (₹ 23.43 crore - ₹ 8.95 crore) for the *Bulbul* cash assistance could not be traced till date of audit (November 2023). The bank statement was not furnished to Audit, though called for during audit.

Agriculture Department did not furnish any reply (December 2024).

2.3.7.4 Inadmissible expenditure of ₹ 23.85 crore on New Moon Kotal and heavy rainfall

Six Irrigation divisions[56] had undertaken 321 schemes involving an expenditure of ₹ 23.85 crore related to sea protection, palliative works, restoration of

[54] *{₹ 209.79 - ₹ (185.06+1.30) crore}*
[55] *maintained with Punjab National Bank at Tamluk*
[56] *East Midnapore Irrigation Division, Contai Irrigation Division, KKB Project Division, Mayurakshi HQ division, Siliguri Irrigation Division and Lower Damodar Irrigation division, Hooghly*

protection works, and urgent repair works due to New Moon *Kotal*[57], monsoon and heavy to very heavy rainfall during 2018-19 to 2020-21. However, New Moon *Kotal*, monsoon and heavy rainfall were not included as natural calamities in the SDRF guidelines, nor were these notified as local disasters by the State Government.

Thus, the expenditure of ₹ 23.85 crore incurred on the above works was inadmissible and also violated the SDRF guidelines/ norms ***(Appendix 2.15)***.

In reply (August 2024) the I&W Department stated that as Full Moon and New Moon *Kotal* cause flood and erosion, the expenditure incurred to make good the associated damages should be considered as flood damage. This reply was endorsed by the DMCD Department.

The contention was not tenable as the DMCD Department had not declared water inundation due to Full Moon and New Moon *Kotal* as a State level disaster in the local context, but despite this had utilized SDRF for the same.

2.3.8 Allocation of SDRF to the Transport Department and its utilisation

During FY 2021-22, DMCD Department allotted ₹ 10.09 crore to the Transport Department for deployment of vehicles during cyclone, transportation of migrant labourers and restoration of jetty and infrastructure. Audit test-checked records of two[58] transport offices out of five offices. Expenditure incurred by these two offices stood at ₹ 7.38 crore during FY 2021-22.

As per norms, the SDRF shall not cover expenditure incurred for the State Government buildings *viz.* departmental/ office buildings, departmental/ residential quarters, religious structures, court premises, play-ground, forest bungalow property and animal/ bird sanctuary *etc.*

In the Office of the West Bengal Transport Corporation (WBTC) it was noticed that the Transport Department allotted an amount of ₹ 7.36 crore of SDRF for restoration of jetty and infrastructure damaged due to the *'Amphan'* cyclone.

- Out of total allotment, funds amounting to ₹ 2.49 crore had been sub-allotted to Calcutta State Transport Corporation (CSTC) and West Bengal Surface Transport Corporation (WBSTC) and
- remaining funds of ₹ 4.87 crore were utilized by WBTC.

During scrutiny of records of WBTC, bills/ vouchers amounting to ₹ 4.40 crore were checked in audit[59]. It was noticed that the entire amount of ₹ 4.40 crore (*i.e.* 100 *per cent*) was incurred for the purpose of annual repairs & maintenance for civil and sanitary works at different Government depots, construction of boundary wall and repairing of trams tracks, repairs and renovation of Government quarters, purchases of store materials, purchase of overhead cable for trams *etc.,* instead of expenditure covered under SDRF guidelines and norms, as detailed in ***Appendix 2.16***. Instead of SDRF, this expenditure should have been met from the State Budget. Thus, expenditure

[57] *High tide generated during new moon phase in the sea is known as New moon Kotal.*
[58] *CTC (1978) Ltd. {Calcutta Tramways Company (1978) Ltd.} now known as West Bengal Transport Corporation and Regional Transport Office (RTO), Kolkata, also known as Public Vehicles Department, Kolkata*
[59] *Bills/ vouchers for the remaining amount not found during audit*

incurred on ineligible items from the SDRF was not in accordance with the intended purpose and norms laid down under the SDRF guidelines and consequently resulted in inadmissible expenditure of ₹ 4.40 crore.

In reply (August 2024) WBTC accepted the purposes of the expenditure and stated that guidelines and norms of SDRF were not shared by the Transport Department with WBTC, while sanctioning the fund.

2.3.9 Irregular payment of ₹ 10 crore to CM Relief fund in violation of SDRF guidelines

During the audit of DMCD Department it was noticed that in the FY 2018-19 an allotment[60] was made by the Department[61] in favour of the Chief Minister's Relief Fund for ₹ 10 crore. Further scrutiny revealed that against this allotment one bill/ voucher[62] amounting to ₹ 10 crore under MH 2245 (Relief on Natural Calamities) was released in favour of Chief Minister's Relief Fund towards relief and rehabilitation of the flood affected people of Kerala. However, SDRF guidelines and the list of items and norms of Assistance issued by the Ministry of Home Affairs, GoI, do not cover any such expenses to be made from SDRF. As a result, irregular expenditure of ₹ 10 crore was incurred in violation of SDRF guidelines.

In reply the DMCD Department stated (August 2024) that proposal had been sent to the Finance Department for recoupment of SDRF.

2.3.10 Irregular allotment and sanction of ₹ 8.79 crore for accidental fire

During scrutiny of allotment orders and funds released by the Department during 2018-19 to 2022-23 it was noticed that ₹ 8.79 crore was allotted and sanctioned to all districts as House Building Assistance (HBA) for beneficiaries whose houses were damaged due to accidental fires. Further, audit checked records related to payment of HBA in selected four[63] districts and found that ₹ 63.76 lakh was disbursed as HBA for damages due to accidental fire ***(Appendix 2.17)***. However, fire caused by an accident is neither covered under the SDRF guidelines nor was it notified as a State Specific Disaster by the GoWB. Despite this, approval for disbursal of such expenditure from SDRF was accorded by the SEC. As a result, the entire allotment and sanction of ₹ 8.79 crore for accidental fire by the DMCD Department from SDRF, was irregular.

In reply the DMCD Department (August 2024) stated that as per point 2.5.2 (ii) of the Disaster Management Manual, WB, the accidental fire/ man-made fire are considered as local disasters. The DMCD Department also stated that fire was included in the MHA's notification of SDRF issued in September 2010. Further, in a subsequent reply (September 2024), the DMCD Department conveyed that as per the order (August 2002) of the Department, payment against accidental fire from SDRF was admissible. Moreover, currently, the

[60] *vide memo no-551-DM/FR/15 dated 20.08.2018*
[61] *with the approval of the Secretary, DMCD Department*
[62] *bill no.- DM-265 dated 20.08.2018*
[63] *Birbhum, North 24 Parganas, South 24 Parganas and Darjeeling*

Finance Department has been moved for arrangement of payment of compensation by respective Department.

As per the Disaster Management Manual referred to in the reply, fire is categorized as a man-made Disaster, whereas SDRF has been constituted for Natural Disasters only. Moreover, the orders of MHA/ DMCD Department referred in the reply were issued much earlier than the applicable SDRF guidelines issued in 2015 and thereafter. Therefore, the reply of the DMCD Department is not acceptable.

2.3.11 Unauthorized expenditure of ₹ 10.98 crore out of funds allotted from NDRF

In South 24 Parganas District an amount of ₹ 805 crore was allotted from NDRF in the year 2020-21 for providing house building assistance to the beneficiaries affected due to Cyclone *Amphan*. Of this amount, ₹ 795 crore[64] was found to have been utilised for the said purpose and the remaining ₹ 10 crore was surrendered to the Government (December 2020).

During test-check of records of office of DM, South 24 Parganas however, Audit noted that an amount of ₹ 44.86 crore out of the ₹ 795 crore, was still parked in a bank account[65] as on 01 April 2021 and subsequently, expenditure of ₹ 10.98 crore was incurred[66] out of this balance fund (and its accrued interest of ₹ 3.00 crore), to meet expenditure in connection with Cyclone *YAAS* during the years 2021-22 and 2022-23. Thus, funds which had been sanctioned for use from NDRF for Cyclone *Amphan* and for which Utilisation Certificate (UC) had been provided were used for another natural calamity (cyclone *YAAS*) leading to unauthorized expenditure[67] of ₹ 10.98 crore.

In reply (August 2024) the DMCD Department stated that Financial Advisor, DMCD Department, had been asked to conduct an immediate enquiry and report to the DMCD Department.

In the context of the audit findings discussed under *paragraph 2.3* and given the criticalities of the role of the SEC it was essential that the deliberations of SEC in respect of transactions out of SDRF were properly documented to highlight the modalities adopted by the SEC in this regard. Audit, however, observed that there was incompleteness in documentation owing to which the responsibility discharged by the SEC could not be analysed.

As would emerge from the above-mentioned discussions, there were instances of excess/ inadmissible/ irregular expenditure and mis-utilisation of funds by Government Departments utilising SDRF. The shortcomings in effecting transactions out of SDRF indicated that there

[64] *Of ₹ 795 crore, ₹ 785 crore was shown as disbursed to the beneficiaries and ₹ 10 crore retained for subsequent disbursement. In absence of details of subsequent disbursement, specific dates of disbursements could not be ascertained from the records.*

[65] *Bank account opened in the name of M/s House Building Assistance under DM, South 24 Parganas. In absence of details, Audit could not ascertain the basis on which this fund still remained in the Bank account.*

[66] *By office of DM, South 24 Parganas*

[67] *Transferred to Bank Account created for cyclone YAAS and subsequently payment made for House Building Assistance to the beneficiaries; payment towards purchase of 29 chain saw machine, etc.*

was inability on the part of the SEC in ensuring appropriateness of transactions. Further, such shortcomings were indicative of inefficiency on the part of the DMCD Department as well.

Recommendations:

2.2 The State Government needs to ensure that funds released from State Disaster Response Fund are utilized as per the prescribed norms for mitigating Natural Disasters and are not diverted for other inadmissible purposes.

2.3. The State Government needs to ensure that funds for mitigating local level disasters not covered under State Disaster Response Fund, or for meeting its social welfare commitments, are sourced through State resources/ budget provision and not out of State Disaster Response Fund.

2.4 Inadequacies of Control Mechanism

2.4.1 Non-maintenance of separate cash book and stock register for 2245 Head of Account (Natural Calamity) under SDRF

The Guidelines on Constitution and Administration of SDRF (July 2015/ January 2022) stipulate that SEC will maintain subsidiary accounts (calamity-wise) in such manner and details as may be considered necessary by the State Government in consultation with the Accountant General.

Audit noted that DMCD Department has not issued any directions regarding maintenance of separate cash book or relief stock register for the SDRF and relief materials purchased from SDRF respectively. Further, scrutiny of records in nine districts revealed that there were no separate/ subsidiary cashbooks and stock registers maintained at the offices of the District Magistrates for Natural Calamities (MH: 2245) under SDRF. The funds received from SDRF (MH: 2245) were being accounted for in the consolidated cash book of the District Magistrate and relief materials received were being registered in a single stock register of the disaster management section along with the materials received for Social Welfare purpose (from the State Budget).

Thus, due to non-segregation of the subsidiary account/ cash book or separate stock register for the Major Head 2245 (Relief on Natural Calamities), it was not possible to monitor the receipt and expenditure of SDRF and relief materials by the district authorities. This hindered proper accounting for SDRF at the ground level where the expenditure was actually being incurred. As a result, relief materials and fund for relief contingency were utilized for purposes not prescribed in SDRF guidelines (as discussed in *Paragraph 2.3.2*).

In reply (August 2024) the DMCD Department stated that instructions were issued (July 2024) to all the District Magistrates to maintain separate Cash Book and Stock Register under SDRF. In a further reply (September 2024), the DMCD Department stated that the stipulation has been complied with.

The reply, however, did not enclose any supporting documentation to validate its contention. Further, the reply in itself affirmed the fact of non-maintenance of Cash Book and Stock Register during the audit period.

2.4.2 Assessment of requirement of relief materials and procurements there-against

The National Policy on Disaster Management (NPDM) stipulates that all State Governments, district authorities and line departments should prepare Standard Operating Procedures (SOPs) in consonance with the State Disaster Management Plans (SDMP). The National Disaster Management Guidelines (NDMG) stipulates that while preparing SDMP, focus was to be on a regime that anticipates the importance of preparedness, prevention & mitigation and reflects the provision of adequate funds for the requirements of relief materials when disaster strikes, estimated on the basis of past experience.

In the above backdrop, the rationality in assessment of requirement of relief materials for their procurement was assessed from documents made available to Audit and the following was observed:

- No SOPs or any other accurate estimation process (either at the district or at the Central level) was found to exist. Further, there was no policy or benchmark relating to minimum/ maximum stock for clothing and garments, to be maintained.
- From available records, basis on which requirements were projected by the district offices to the Directorate was not clear. The records also did not clarify how data relating to vulnerability/ variability of weather was factored into the requirement projections and to what extent the current stock positions and earlier years' utilisation trends, were considered in the process of assessment of requirement.
- In the absence of any SOP/policy/ benchmark relating to assessment of requirement of relief materials, audit analysed the stock position *vis-à-vis* issuance of Clothing & Garments during the four year period[68] ending March 2023. Audit also considered maximum issuance of Clothing & Garments in any particular year, during this period.
    - Analysis of last four years data relating to issue of Clothing & Garments revealed that that the stock position[69] as of March 2023, was higher than the average issue of clothing & garments during the last four years by 335 to 650 *per cent*. Comparison of the stock position as of March 2023 with the maximum issuance (in FY 2021-22, the year in which cyclone *YAAS* occurred) also showed that the stock position, as of March 2023, was still on higher side ranging from 168 to 429 *per cent*. Details are given in **Table 2.5**:

[68] *Comprehensive position of issue of these relief materials during 2018-19 was not available*

[69] *This position emerged from the stock register maintained at the Directorate and monthly stock statements of clothing & garments submitted by the Central godown (GRS) Kolkata, Zonal godowns (Siliguri, Malda and Burdwan) and 22 district godowns to the Directorate*

Table-2.5: Stock position of Clothing and Garments

Sl. No.	Name of the relief item	Total stock as of March 2023 (including central/ zonal/ districts godowns)	Average issue during 2019-23	Maximum issue in the year 2021-22 *(YAAS)*	Stock as of March 2023 (as *percentage*, with reference to average issue during 2019-23)	Stock as of March 2023 (as *percentage*, with reference to maximum issue during 2021-22)
1	Dhuti	14,82,323	2,28,049	3,45,700	650.00	428.79
2	Saree	13,97,644	3,78,295	7,51,496	369.46	185.98
3	Bed sheet	13,19,429	3,93,984	7,84,818	334.89	168.12
4	Lungi	11,63,063	2,32,735	4,27,620	499.73	271.99
5	CG* (boys)	8,55,536	2,24,186	4,03,275	381.61	212.15
6	CG (girls)	8,32,694	2,28,622	4,40,275	364.22	189.13
7	Pyjama & Punjabi	8,32,930	1,79,362	1,95,255	464.38	426.59
8	Kurti & Leggings	8,37,792	2,46,446	3,81,870	339.95	219.39

*Source: Information furnished by the Directorate, DMCD Department; *CG-Clothing and Garments*

The DMCD Department through their replies (September and November 2024) conveyed that as the State faces calamities of mega nature, so at any given point of time, it needs to be ensured that 25 to 30 lakh tarpaulins and associated clothing garments are present in the stock. In addition, the DMCD Department conveyed that as any calculation of relief procurement quantity is related to life and livelihood of people at large, accurately forecasting the probable quantity of relief material that the DMCD Department would acquire annually, is a very critical task. Further, there is hardly any guidance available to appropriately correlate the procurement *vis-à-vis* variability of weather and its unpredictability for natural disasters.

The reply of the DMCD Department had to be seen in light of the fact Department had not prepared any SOP or policy or benchmark for estimating the requirements based on which procurements were to be made. Moreover, the reply of the Department is indicative of the need for a realistic and scientific assessment of the requirement of relief materials, based on previous consumption/ past experience.

2.4.3 Relief Materials of ₹ 15.38 crore not traced during the audit

DMCD Department purchases Relief Materials (Tarpaulins, Clothing & Garments, DM kits *etc.*) to enrich the stock, tackle any eventualities which may arise due to natural calamities and to distribute material for social welfare related purposes. Further, Directorate office issues relief materials to the three[70] Zonal godowns and seven[71] District offices along with the Kolkata Municipal Corporation (KMC). As per requirement, three Zonal godowns issue relief materials to the remaining district offices of the State. District offices further sub-allot relief to sub-division offices and sub-division offices to block level offices.

[70] *Siliguri Zonal Godown, Malda Zonal Godown and Burdwan Zonal Godown*
[71] *South 24 Parganas, North 24 Parganas, Howrah, Hooghly, Purba Midnapore, Jhargram and Nadia*

Cross verification of Stock Register of Directorate with Stock Registers of Districts, Stock Registers maintained at Districts with Stock Register maintained at Sub-Divisions and Stock Registers maintained at Sub-divisions *vis-à-vis* the Stock Registers maintained at Blocks, disclosed that relief materials valued at ₹ 15.38 crore were issued from the Directorate/ Districts/ Sub-divisions levels but not accounted for in the records of the concerned receiving authorities[72]. Thus, relief materials valued at ₹ 15.38 crore could not be traced during audit. The Year-wise position of Quantity and Value of Relief Materials not traceable during audit for the period from 2018-19 to 2022-23 are shown in ***Appendix 2.18***.

DMCD Department in reply (August 2024) furnished the UCs, received from district offices related to the relief material. These UCs were scrutinised in audit, but through the furnished UCs, the availability/ or otherwise, of relief materials at the concerned offices cannot be established.

Recommendation:

2.4 The State Government needs to ensure that a roadmap is prepared to appropriately forecast the requirement of relief material and in accordance undertake procurement thereof.

The Audit observations as discussed in the preceding paragraphs indicate that there were shortcomings in financial management of SDRF manifested through instances like 'delay in transfer of State Government share in SDRF' and 'retention of funds released out of the SDRF in non-interest bearing Public Account/ Bank Account without utilisation'. Further, there were inadequacies in the implementation process as was evident from instances *inter alia* including 'inadmissible/ unauthorised expenditure incurred for purposes not covered under the norms'; 'irregular distribution of relief materials for other than prescribed purposes'; 'excess/ inadmissible payment of financial assistance out of SDRF' and absence of appropriate assessment mechanism with regard to requirement of relief material.

[72] *Corresponding District/ Sub-Division/ Block level offices*

Chapter 3

Implementation of *Yuvasree* Scheme in West Bengal

Chapter 3: Implementation of *Yuvasree* Scheme in West Bengal

LABOUR DEPARTMENT

Brief Snapshot

Government of West Bengal introduced (October 2013) a scheme titled '*Yuvasree*' with the objective of providing unemployment assistance to job-seekers enrolled in the Employment Bank (a web-based job portal). Under the Scheme, an unemployment assistance of ₹ 1,500 per month was to be provided to job-seekers to enable them to upgrade their skills & make them employable or suitable for setting up of self-employment ventures. Job-seekers between the ages of 18 – 45 years were eligible for assistance under the Scheme. The Scheme was implemented by the Labour Department, Government of West Bengal through its Directorate of Employment.

An audit of the Scheme covering the period 2018-19 to 2022-23 was undertaken to examine issues related to planning, implementation, *etc*. During the period covered under the audit, against an allocation of ₹ 924.17 crore, ₹ 896.77 crore was expended by the State Government on the Scheme:

- The *Yuvasree* Scheme, which was conceptualized to provide assistance to unemployed youth, could not achieve its desired result as only 1.24 *per cent* of the beneficiaries were able to attain employment in the test-checked districts. Based on the beneficiary survey it was noted that there were cases of financial assistance being given to employed youth in place of unemployed job-seekers.
- Further, issues like beneficiaries not undergoing training even after receiving financial assistance, absence of a system of cross-verification to check whether a beneficiary had received any other financial assistance, deficiencies in monitoring of implementation of the Scheme *etc.*, were noted during audit.
- Moreover, the State Level Monitoring Committee had not yet been set up, even after more than 10 years from the commencement of the Scheme.

3.1 Introduction

The Labour Department, Government of West Bengal (GoWB) introduced[73] (August 2013) a scheme titled "*Yuva Utsaha Prakalpa* (YUP)-2013" which was to be implemented throughout the State, with effect from 3 October 2013. The objective of the Scheme was to provide unemployment assistance (₹ 1,500 per month) to job-seekers enrolled in the Employment Bank[74], to enable them to upgrade their skill level, in order to make them employable or suitable for setting up self-employment ventures. This scheme was renamed as '*Yuvasree'*, by the State Government in September 2013.

[73] *vide Resolution No. 175-Emp dated 29 August 2013*

[74] *The Employment Bank is a web-based job portal and is a joint initiative of the Labour and the Information Technology Departments of the GoWB.*

The Directorate of Employment, under the Labour Department is responsible for implementing the *Yuvasree* Scheme. At the district level, the Scheme is monitored by District Offices headed by Additional Director of Employment/ Joint Director of Employment/ Deputy Director of Employment. There are 18 District Offices in charge of the 23 districts of the State. At the ground level, issues/ works[75] related to the Scheme are handled by the Sub-Divisional Officer (SDO)/ District Employment Exchange (DEE), except in Kolkata. The Joint Director of Employment, Kolkata was the implementing agency for *Yuvasree* in Kolkata district.

The Central Management Cell (CMC), functioning under the Directorate, is responsible for looking after the Employment Bank and *Yuvasree* related activities. The CMC is headed by one Additional Director of Employment and assisted by officers of the rank of Joint Director of Employment/ Deputy Director of Employment/ Employment Officers.

3.1.1 Eligibility criteria

As per applicable guidelines, in order to obtain financial assistance under the *Yuvasree* Scheme, the candidates were to fulfill following eligibility conditions:

- **a.** must be unemployed and a resident of West Bengal
- **b.** should be enrolled with the Employment Bank as 'job-seeker'
- **c.** educational qualification should be class VIII pass and above
- **d.** should be between 18 – 45 years of age on the 1st day of April of the year in which he/ she is considered under the scheme
- **e.** has not availed financial assistance/ loan under any State/ Central government sponsored self-employment scheme
- **f.** only one member of a family is eligible to receive assistance

3.1.2 Procedure for application and selection of beneficiaries

The State Government had set up an Employment Bank (in July 2012) *i.e.* a web-based job portal to widen the window of employment opportunities for job-seekers in the State. Subsequently, considering the number of job-seekers registered in the Portal, the *Yuvasree* scheme (Scheme) was launched on 3 October 2013 for providing financial assistance of ₹ 1,500 per month to the first one lakh job-seekers enrolled in the Employment Bank. The aim of the Scheme was to enable the job-seekers to enhance their employability by undergoing some education or training within the period of assistance.

Labour Department (Department), GoWB, through its Directorate of Employment (Directorate) was responsible for the overall implementation of the *Yuvasree* Scheme in the State.

[75] *scrutiny/ processing and sanction of applications and review of self-declarations in form of Annexure-III (submitted every six months by the beneficiaries stating the utilization of fund and the continuation of eligibility criteria).*

The procedure for submission of applications was as follows:

- All eligible and desirous candidates could apply for unemployment assistance *via* prescribed form (Annexure-I) available in the Employment Bank portal along with an 'Unemployment Certificate' (Annexure-II).
- To ensure desirous candidates were not deprived of the benefits of the Scheme & could avail of unemployment benefit:
  - The "Central Management Cell", on the basis of the district/ sub-division-wise list of enrolled job-seekers (as included in the Employment Bank database), would prepare a list of the first one lakh enrolled job-seekers. Thereafter, the applicants would be informed, through email/ SMS/ post, so that they could apply for unemployment assistance subject to fulfilment of the eligibility criteria.
  - Simultaneously, the Labour Department, in order to generate awareness and coverage under the Scheme was to publish advertisements in newspapers to disseminate all relevant information including eligibility criteria, applicable dates, mode of submission of application *etc.*
- Upto June 2018, applicants were to submit their filled-in applications with the required documents to the office of the concerned Sub-Divisional Officer/ Joint Director of Employment, Kolkata within the specified time period. However, from July 2018, as per the changed modalities, new applicants were required to submit Annexure-I and II respectively, to the Employment Exchanges.
- The applicant was to have a bank account with any nationalized bank, preferably State Bank of India for the payment of unemployment benefit.
- The selection of applicants was done on 'First come, first served' basis considering the date and time of enrolment of the applicant in the Employment Bank and fulfilment of eligibility criteria.

The procedure for selection of beneficiaries was as follows:

a) Upto June 2018

- The SDOs/ Joint Directors of Employment, Kolkata, after receiving applications from the enrolled job-seekers scrutinized them and after satisfying themselves about their eligibility, sanctioned the application.

  Subsequently, a list of eligible applicants with details of enrolment number, name of the applicant, date of birth, bank account details, Indian Financial System Code (IFSC) of the bank *etc.,* was then prepared by the SDO/ Joint Director of Employment. Thereafter, the CMC was to accord final sanction subject to the overall State ceiling of one lakh beneficiaries.
- To facilitate periodic review, each recipient was to submit every six months, a self-declaration certificate (Annexure-III) to the office of the SDO/ Joint Director of Employment, Kolkata. The periodic review was aimed to examine whether:

i. the recipient was utilizing the financial assistance for the right cause and undergoing any training courses to upgrade his/ her skill.

ii. the recipient still fulfilled the eligibility criteria to receive unemployment assistance under the Scheme.

b) From July 2018 onwards, there were changes made in the guidelines, which were as follows:

- For seamless implementation, the Scheme was partially modified by the Labour Department. Annexure-I & II along with bank details of all live beneficiaries, were to be transferred from the SDO offices to Employment Exchanges[76]. In case of new applicants, Annexure-I and II were to be submitted to Employment Exchanges.
- The Employment Exchanges were to verify and provisionally approve these Annexures. Thereafter, the CMC was to accord final sanction in respect of each such provisionally selected beneficiary.
- To facilitate periodic review, each recipient was to submit every six months, a self-declaration certificate[77] (form Annexure-III) through the employment bank. The Directorate only had access to such certificates.

On the basis of periodic review, the process of delisting of beneficiaries was carried out by the CMC based on whether the beneficiary had secured employment, crossed eligible age, *etc.* Besides this, non-furnishing of self-declaration certificates by the beneficiaries (Annexure III) regarding training/ continued unemployment status, was also an attributable factor for delisting of job-seekers. The beneficiaries who became ineligible were delisted and the next set of eligible candidates from the Employment Bank (replacing the set of delisted beneficiaries) were provided financial assistance.

3.1.3 Procedure followed for disbursement of funds

The budget for the *Yuvasree* Scheme was prepared by the Labour Department and after obtaining approval from the Finance Department, funds were allotted to the Director of Employment for disbursement. The Directorate, in turn, transferred the funds to the accounts of district level functionaries (up to February 2018) and directly to the bank accounts of beneficiaries through Direct Benefit Transfer (DBT) mode (from March 2018 onwards).

Prior to February 2018, on receipt of budgetary allocation, the Directorate office drew and transferred funds in favour of the SDOs/ Joint Directors of Employment, Kolkata. Thereafter, these offices advised the concerned bank to credit the amount to the respective account of the individual beneficiary.

[76] ***Employment Exchanges*** *under Directorate of Employment received Annexure-I and II of the newly identified probable beneficiaries and verified, approved and maintained the Annexures and posted the bank details of the provisionally selected beneficiaries of the scheme in the Employment Bank portal.*

[77] *Directorate issued orders to allow beneficiaries, who defaulted in submission of online Annexure-III, to submit offline applications to the office of the Joint Director of Employment concerned*

Subsequently, the Labour Department adopted (March 2018) a centralised payment system involving transfer of funds by the Directorate to the bank accounts of the beneficiaries through Direct Benefit Transfer (DBT) mode.

3.1.4 Budgetary allocation and expenditure

For the period covered under audit *viz.* 2018-19 to 2022-23, following was the budget allocation for *Yuvasree* Scheme and the expenditure incurred against such allocation:

Table 3.1: Budgetary allocation and expenditure *(₹ in crore)*

Year	Financial Outlay	Actual Expenditure
2018-19	151.27	178.86
2019-20	190.00	180.00
2020-21	198.90	180.00
2021-22	204.00	178.61
2022-23	180.00	179.30
Total	**924.17**	**896.77**

Source: Replies received from the Directorate[78]

As evident from the **Table 3.1** above, during the Financial Years (FYs) 2018-19 to 2022-23, against an allocation of ₹ 924.17 crore, ₹ 896.77 crore was expended by the Department on the Scheme resulting in savings of ₹ 27.40 crore during the above-mentioned period.

3.2 Audit Objectives

A Subject Specific Compliance Audit (SSCA) was conducted during the period from August 2023 to February 2024 to assess whether:

1. the Scheme was planned to cover eligible and exclude the ineligible beneficiaries;
2. the Scheme was implemented to achieve its stated objectives; and
3. the Scheme is being monitored to achieve its desired goal.

3.3 Scope of the audit

The audit of *Yuvasree* covered the period FY 2018-19 to FY 2022-23 and involved scrutiny of physical and digital records pertaining to the Scheme at the Directorate and district offices thereunder. Out of 23 Districts of West Bengal, six districts (Alipurduar, Bankura, Hooghly, Murshidabad, North 24 Parganas and Uttar Dinajpur) were selected based on stratified random sampling for test check. Records related to the Scheme available at the offices of Joint Directors in the selected districts and the 19 Employment exchanges[79] under their jurisdiction were scrutinised. Further, Audit also conducted a beneficiary survey[80] amongst 874 beneficiaries out of a total of 40,620 beneficiaries (as of March 2023) in the selected districts to assess the implementation of the

[78] *The expenditure for the FY 2018-19 was in excess of the financial outlay, as the excess expenditure was incurred from the Head of account 'under Social Welfare Scheme for unemployed persons (35-2235-02-800-009-50-00)', against which there was no financial outlay for this Scheme.*

[79] *Alipurduar-one, Bankura-three, Hooghly-four, Murshidabad-five, North 24 Parganas-four and Uttar Dinajpur-two*

[80] *Sampling was carried out based on the following criteria: (i) Different locality, (ii) Period of receipt of financial assistance and (iii) Gender.*

Scheme. An Entry Conference was held with the Labour Department & Directorate of Employment in January 2024 to *inter-alia* discuss audit objectives and approach to be adopted for auditing purposes. To discuss the findings, an Exit conference was held in December 2024. Replies received from the Department have been suitably included in the Report.

3.4 Audit Criteria

The audit objectives were assessed against the following audit criteria:

a. Guidelines, Rules and Regulations governing the *Yuvasree* Scheme.

b. Government Orders/ Departmental Instructions and Manuals *etc.*

c. Integrated Financial Management System (IFMS)/ DBT related orders/ instructions.

Audit Findings:

3.5 Irregularities noticed in coverage of beneficiaries

The issue of whether the Scheme was adequately planned in order to cover all eligible beneficiaries and exclude the ineligible ones, was analyzed during audit. Based on this examination, the following observations were made by Audit.

3.5.1 Continuation of financial assistance for 27 years for applicants between 18-45 years of age

For receiving unemployment assistance of ₹ 1,500 per month under the *Yuvasree* Scheme, the eligible candidate, *inter alia,* should be between 18 to 45 years of age on the 1st day of April of the year in which he/ she is considered under the Scheme to receive the benefit. However, the criteria do not prescribe any maximum tenure for which the financial assistance is to be provided to the beneficiary. A person once registered under the Scheme, will continue to receive assistance till 45 years of age or till he/ she gets employed.

During audit, records pertaining to initial inception & approval of the *Yuvasree* Scheme were not furnished by the Department and therefore, the justification for a maximum coverage of 27 years (18-45 years) of financial assistance under the Scheme could not be assessed in audit. In comparison, similar schemes of two neighboring States, *viz.*, Jharkhand[81] and Bihar[82] were examined wherein it was noted that the period of financial assistance was much lesser. In case of Jharkhand, the eligibility condition was age limit between 18-35 years & assistance for a maximum period of one year, while in case of Bihar, this increased to a maximum period of two years, for candidates between 20-25 years of age.

Further, during scrutiny of information furnished by the Directorate, it was noticed that the total number of job-seekers enrolled in the Employment Bank stood at 40,53,409 (as of September 2023). The year-wise details are given in the **Table 3.2**.

[81] *Mukhyamantri Protsahan Yojana*
[82] *Mukhyamantri Nischay Swyam Sahayata Bhatta Yojna*

Table 3.2: Number of job-seekers enrolled during 2012 to 2023

Year of Enrollment	Number of job-seekers enrolled
2012	54,773
2013	14,38,091
2014	2,89,160
2015	4,37,204
2016	1,68,201
2017	2,91,119
2018	5,09,463
2019	2,43,227
2020	1,24,802
2021	2,75,715
2022	1,69,618
2023	52,036

Source: Information furnished by the Directorate

As seen from the above **Table 3.2**, number of job-seekers enrolled increased significantly between the years 2012 to 2013 (by 2,525.55 *per cent*). The launch of the *Yuvasree* Scheme in October 2013 and anticipation of getting financial assistance, could be one of the possible reasons for this significant jump in the number of job-seekers registered.

The *Yuvasree* Scheme is implemented on a first-come-first–served basis. The order of coverage of beneficiaries is based on the date of enrolment in the Employment Bank. Only one lakh beneficiaries are paid every year under the Scheme. Whenever a beneficiary is delisted (either by being employed or obtaining the age of 45 years), the next person from the list in the Employment Bank gets the option of availing the financial assistance under the Scheme. In this regard, audit scrutiny revealed the following:

- Of one lakh beneficiaries (receiving financial assistance under *Yuvasree* as of September 2023), 71,423 beneficiaries (*i.e.* more than 71 *per cent*) had been receiving the benefit for more than five years.

- Further, 36 *per cent* of the beneficiaries had been availing *Yuvasree* financial assistance for nine to ten years.

Considering the fact that the Scheme does not limit the overall period for which financial assistance could be provided and the large number of potential beneficiaries registered in the Employment Bank[83], the aim of covering all/ significant portion of eligible candidates waiting since 2013 (inception of the Scheme) seems unlikely to be achieved.

The period-wise details with regard to financial assistance provided to the one lakh beneficiaries, as of September 2023, are shown in **Table 3.3**:

[83] *As of September2023 total number of enrolled persons was 40,53,409*

Table 3.3: Period-wise details of financial assistance provided to the beneficiaries

Range of years for which financial assistance being received	Number of beneficiaries	*Percentage* of total beneficiaries
0-1	10,818	10.82
1-2	2,710	2.71
2-3	1,738	1.74
3-4	5,741	5.74
4-5	7,570	7.57
5-6	11,783	11.78
6-7	10,112	10.11
7-8	8,442	8.44
8-9	5,483	5.49
9-10	35,603	35.60
Total:	**1,00,000**	

Source: Information furnished by the Directorate

It would emerge from the above **Table 3.3**, read in conjunction with **Table 3.2**, that the current coverage of one lakh beneficiaries is from persons enrolled in the year 2012-2013. This indicated that 25.61 lakh candidates enrolled between 2014-2023 and a significant number of youths enrolled in 2013, as depicted in **Table 3.2**, were yet to receive the financial assistance under the Scheme.

This meant that those enrolled later would have to wait till the beneficiaries enrolled earlier and currently receiving financial assistance are delisted after securing employment or attaining the age of 45 years. In this way, once a beneficiary became eligible and was availing the financial assistance, he/ she could technically continue to draw the benefit for a period of 27 years, provided he/she was still unemployed. This clearly restricted the scope/ opportunity of the subsequently enrolled candidates to get financial assistance.

On this being pointed out the Department admitted (December 2024) that *Yuvasree* Scheme in its present form has not been effective in reaching out to the maximum number of job-seekers and the benefits of the Scheme have been restricted to around two lakh beneficiaries out of 41 lakh enrolled jobseekers in the Employment Bank and thus, the Government's very objective to maximise the prospects of them to be employed or self-employed in the job market gets defeated in the Scheme. The Department further informed that a proposal for modification of the policy-decision of the Government to limit the period of payment of *Yuvasree* assistance to a maximum of three years has been moved by the Directorate/ Department for examination and consideration of the Government.

Recommendation:

3.1 Government may examine the feasibility of fixing a maximum time-frame for which financial assistance is to be provided to each beneficiary, to ensure that job-seekers enrolled subsequently are not deprived of the benefits of the Yuvasree Scheme.

3.5.2 Non-availability of self-declaration certificates and lack of verification of self-declaration certificates

As per clause 6.4 of the *Yuvasree* Scheme, in order to facilitate a periodic review, each beneficiary was to submit a self-declaration certificate (Annexure-III) to the concerned SDO/ Joint Director of Employment, Kolkata, every six months to certify that the beneficiaries were still eligible for getting unemployment assistance. The methodology of submission of self-declaration was modified, self-declaration certificates were to be submitted online by the beneficiaries in the Employment Bank (as discussed in *Paragraph 3.1.2*).

As under the modified system, the Employment Exchanges were the provisional sanctioning authorities for the *Yuvasree* Scheme, it was essential that such self-declaration certificates were available at their end to carry out periodic review and verification. However, scrutiny of records of the selected Employment Exchanges (along with related District Employment Offices) revealed that the certificates, were not accessible by them in the Employment Bank and consequently remained unverified. Hence, the process of periodic verification of beneficiaries so that they could either continue to receive benefits or be delisted, was not carried out, pointing to poor monitoring of the Scheme on the part of Department/ Directorate. This lack of verification also raises the risk that ineligible job-seekers may continue to obtain financial assistance under the Scheme for prolonged periods, thereby depriving other registered and eligible candidates (*as discussed in paragraph 3.5.1*).

A beneficiary survey covering 874 beneficiaries was carried out in six districts (during August 2023 to February 2024) by Audit. During this survey it was noted that 133 beneficiaries (*i.e.* more than 15 *per cent*) were not undergoing any training even though they were receiving financial assistance for skill upgradation under the Scheme, highlighting lack of periodic verification.

Further, records related to online submission of certificates of utilization by the beneficiaries were not furnished by the Directorate although called for by Audit.

On this being pointed out, the Department stated (December 2024) that the order of May 2014 issued by the Director of Employment (which had the concurrence of the Department) broadened the scope of courses/ training to include other items apart from upgradation of skills like pursuing general education (matric, higher secondary and graduation) and pursuing professional/ technical education. Besides, Annexure-III is a form of self-declaration and the responsibility of the information lay entirely on the beneficiary.

The reply is not tenable since students pursuing general education are covered through various scholarship schemes and should not be considered for unemployment assistance and even the self-declaration made through Annexure-III could have been verified. Further, the order of May 2014 as stated in the reply was neither made available with the reply nor furnished to Audit during the process of audit scrutiny. Moreover, the above reply also shows the absence of verification on the part of Department.

3.5.3 Payments to already employed candidates

For receiving assistance under the *Yuvasree* Scheme, the eligible candidate must be unemployed. Further, the notification[84] of Labour Department (of July 2014), mandated that the eligible candidates must be "completely unemployed". The Scheme guidelines mandated six-monthly submission of self-declaration by the beneficiaries in Annexure-III to this effect as mentioned in *paragraph 3.5.2*.

During scrutiny of records, in the offices of the Joint Directors of Employment, in the test-checked six districts (including 19 subordinate employment exchanges), it was observed that there was no mechanism in place to verify and cross-check the authenticity of the declarations made by beneficiaries regarding 'unemployment' or in context of their 'not receiving any other financial assistance'.

It was noticed by Audit that out of 874 beneficiaries covered in the beneficiary survey, 397 (*i.e.* more than 45 *per cent*) were not completely unemployed and were earning their livelihood by means of private tuitions, services, professional works or business*, etc.* In addition, 116 beneficiaries had received employment benefit of Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS).

The Department in its reply stated (December 2024) that beneficiaries were solely responsible for their self-declaration and beneficiaries earning a living through private tuitions or small private jobs or business are underemployed and cannot be classified as employed and employment under MGNREGS did not fall under regular employment. The Department in its reply also accepted the fact that there was no mechanism to verify and cross-check the authenticity of the declarations made by beneficiaries.

The reply of the Department clearly undermined the spirit of the notification of the Labour Department (of July 2014), which was issued with the solitary objective of changing the eligibility criteria for receiving assistance under the Scheme from 'unemployed' to "completely unemployed".

Recommendation:

3.2 Government should devise a suitable verification mechanism to ensure that ineligible applicants are identified and excluded from the list of beneficiaries.

3.5.4 Non-achievement of employment by the beneficiaries of the Scheme

The main objective of the *Yuvasree* Scheme was to make beneficiaries employable through skill upgradation or for setting up of self-employment ventures by providing unemployment assistance. However, no impact assessment studies or surveys were undertaken by the Department to assess whether the Scheme is fulfilling its primary purpose of making beneficiaries employable.

[84] *Resolution No. 326-Emp/IM-10/2013 dated 28 July 2014*

During test check it was noticed that of 40,620 beneficiaries who were provided financial assistance of ₹ 360.43 crore for a period of five years (2018-19 to 2022-23), only 504 beneficiaries (1.24 *per cent*) got employed. District-wise details of beneficiaries who secured employment (in the test-checked districts) are tabulated below:

Table 3.4: District-wise status of beneficiaries who got employment

Sl. No.	Name of the district	Names of the Employment Exchanges under the district	Number of beneficiaries as on 31 March 2023	Total number of beneficiaries who got employment	*Percentage* of number of beneficiaries who got employment with respect to number of beneficiaries
(A)	(B)	(C)	(D)	(E)	(F) = (E)/ (D) x 100
1	**North 24 Parganas**	DEEs Barasat, Bangaon, Basirhat and Sree Barrackpore	7,938	118	1.49
2	**Hooghly**	DEEs Chandannagar, Arambagh, Srirampur and Chinsurah	4,579	67	1.46
3	**Bankura**	DEEs Bankura, Khatra and Bishnupur	8,998	121	1.34
4	**Murshidabad**	DEEs Berhampore, Jangipur, Lalbagh, Domkal and Kandi	13,145	158	1.20
5	**Uttar Dinajpur**	DEEs Islampur and Raiganj	4,998	32	0.64
6	**Alipurduar**	DEE Alipurduar	962	8	0.83
Total			**40,620**	**504**	**1.24**

Source: Records/ information furnished by Directorate

It may be noted that the above-mentioned comment is based on review of applications voluntarily submitted by the beneficiaries for delisting after gaining employment. As there is no system in place for verification/ periodic survey of beneficiaries to ascertain their employment status, there is a possible risk that the number of ineligible (or employed) beneficiaries receiving benefits under the Scheme is much larger.

The Department in respect of the above stated (December 2024) that the Scheme is not a job-oriented scheme and did not guarantee jobs to each and every beneficiary of the scheme. The reply of the Department needs to be considered from the fact that the objective as specified in the guidelines of the Scheme was to make beneficiaries employable through skill upgradation or for setting up of self-employment ventures by providing unemployment assistance.

The Department, however, agreed that the Scheme did not have a follow up mechanism in place.

3.5.5 Grant of financial assistance to the beneficiaries in spite of missing or defective Certificates of Unemployment

As prescribed by notification (August 2013) of the Labour Department, GoWB, for receiving benefits of *Yuvasree* Scheme, all desirous applicants may apply for unemployment assistance in the prescribed form (Annexure-I) along with Certificate of Unemployment (Annexure-II). As per the prescribed proforma, the Certificate of Unemployment was to be issued by a Group-A officer with his dated signature, name in full, designation with seal and Official Identity Card Number.

During scrutiny of records, in the offices of the Joint Directors of Employment, in six selected districts including their 19 subordinate employment exchanges, the following were noticed:

- In DEE Jangipur, Annexures-I and II of 103 beneficiaries (of 1,089 beneficiaries), who had submitted the same in December 2019 and were receiving financial assistance, were not traceable. An amount of ₹ 34.05 lakh was paid during April 2020 to March 2023 to these beneficiaries. This highlighted the fact that DEE office was making payments without ensuring the availability of required documents, indicating lack of internal control.

  On this being pointed out the Department stated (December 2024) that preservation of Annexures leads to accumulation of huge volume of physical papers. However, the Department did not furnish any information regarding the actions taken by them for retrieval of missing documents or present status of action taken, if any, to trace out the missing documents.

- In addition, in 356 cases (of 10,874 cases) the certificates of unemployment submitted by beneficiaries were defective since the date of issue of the certificates were not found to have been recorded by the certifying Group-A officer and the status of unemployment as on the date concerned, was not ascertainable. This indicated that payments were made to these beneficiaries without ensuring the correctness/ appropriateness of the submitted documents. In this case, a payment of ₹ 1.15 crore was made during April 2019 to March 2023.

  While accepting the fact, the Department stated (December 2024) that in the initial stages some of the Unemployment Certificates (Annexure-II) might have been overlooked, however, all Employment Exchanges were being instructed to be careful and cautious while checking the details of both the annexures to avoid any lapses.

- Further, in six Employment Exchanges under the offices of the Joint Directors of Employment, North 24 Parganas and Hooghly, it was found that in 22 cases, the certificates of unemployment submitted by beneficiaries were faulty as these were issued by persons other than Group-A officers. However, the Department paid financial assistance under the Scheme in these cases.

The Department stated (December 2024) that necessary measures would be taken to ensure that such instances of unemployment certificates being issued by the officers below the rank of Group-A officers do not recur in future.

- In contrast to the Scheme guidelines, the Official Identity Card Number of the certifying Group-A officer, establishing the authenticity of the identity of the officer, was not found mentioned in 4,558 certificates of unemployment of beneficiaries as shown in Table below:

Table 3.5: Certificates of unemployment without employment ID of Gr.-A Officer

Sl. No.	Name of the District	Number of certificates of unemployment scrutinized in audit	Number of certificates without employment ID no. of Gr-A Officer
1	North 24 Parganas	977	397
2	Hooghly	1,227	393
3	Bankura	2,191	962
4	Murshidabad	4,010	1,878
5	Uttar Dinajpur	2,125	703
6	Alipurduar	344	225
	Total	**10,874**	**4,558**

Source: Records/ information furnished by Directorate

On this being pointed out, the Department stated (December 2024) that due to several constraints faced by the job-seekers in obtaining unemployment certificates, the Employment Exchanges accepted the certificates if they were satisfied about the genuineness of the certificate signed by a Group-A officer having the name, designation and seal of the Group-A officer. The reply of the Department was, however, not tenable since the provision regarding furnishing the Official Identity Card Number of the certifying Group-A officer was not optional and the number was not found mentioned in more than 41 *per cent* cases checked in audit.

3.5.6 Continuance of financial assistance without retrieval of documents of beneficiaries from the Sub-Divisional Offices

During scrutiny of records, in the offices of the Joint Directors of Employment of the selected districts and the subordinate 19 employment exchanges, it was noticed that 28,804 beneficiaries were being provided assistance through SDO offices prior to 2018 and had submitted their Annexure-I to the SDO Offices.

Audit further noticed that in place of SDOs, the Directorate of Employment started making payments to such beneficiaries from 2018 onwards (between 2018-19 to 2022-23) in DBT mode. However, these payments were made without retrieving Annexure-I and Annexure-II related to such candidates from the SDO Offices. Even after lapse of more than five years, these documents are yet to be retrieved from the SDO Offices and consequently, could not be scrutinized during audit for their veracity and correctness of payment. The details are as follows:

Table 3.6: Financial assistance to beneficiaries without retrieval of documents from SDOs

Sl. No.	Name of the district	Number of beneficiaries as on March 2023	Number of beneficiaries whose documents are yet to be retrieved from the SDO Offices
1	North 24 Parganas	7,938	6,122
2	Hooghly	4,579	3,352
3	Bankura	8,998	6,807
4	Murshidabad	13,145	9,032
5	Uttar Dinajpur	4,998	2,873
6	Alipurduar	962	618
Total		**40,620**	**28,804**

Source: Records/ information furnished by Directorate

During the period 2018-23, an amount of ₹ 259.23 crore[85] was paid to such beneficiaries by the Directorate without having relevant records of the beneficiaries in their possession.

On this being pointed out, the Department stated (December 2024) that for seamless implementation of the Scheme it was decided that all the original e-mandates (Annexure-I and supporting bank details) of all live beneficiaries at that point of time would be transferred electronically from all SDO offices to the concerned Employment Exchanges. The Department further replied that this was completed successfully. The Directorate of Employment then checked the final SDO-wise beneficiary list and transferred funds to beneficiaries' bank accounts through IFMS. The Department further stated that considering the above procedure the question of physical retrieval of the copies of Annexure-I and Annexure-II from the concerned SDO offices did not arise and no physical copies of Annexures I and II were retrieved from SDO offices. The Department also stated that many SDOs who were approached by the Officers of the concerned Employment Exchanges stated their inability to search, find and handover such huge number of physical documents.

The reply of the Department was not tenable as the Directorate only checked the final SDO-wise beneficiaries list and did not cross-check the related soft copy of Annexure-I data and e-mandates before making payments to beneficiaries' bank accounts through IFMS.

3.5.7 Irregular recommendation for financial assistance on offline submission of certificates of utilization

Every beneficiary under the Scheme was to submit a self-declaration, every six months in the form of Annexure-III for periodic review to ascertain proper utilization of the financial assistance received as well as to confirm whether the recipient still met the eligibility criteria for receiving such assistance. Further, the Directorate issued orders to allow beneficiaries, who defaulted in submission of online Annexure-III, to submit offline applications to the office of the concerned Joint Directors of Employment for continuation of financial assistance.

[85] *2,8804x1,500x12x5=₹ 259,23,60,000 (considering only those beneficiaries who continued to draw the assistance for the entire five years as of March 2023)*

During scrutiny of records at the test-checked offices of the Joint Directors of Employment (JDsE) it was noticed that

- 1,382 beneficiaries submitted offline applications during the period 2018-19 to 2022-23 which were recommended for continuation of the financial assistance by the Joint Directors of Employment concerned.
- Out of these 1,382 recommended beneficiaries, JDsE had recommended 314 (22.72 *per cent*) cases despite there being deficiencies like absence of requisite certificate of declaration of employability (Annexure-III) or otherwise/ any proof of undertaking training during the previous six months.

This resulted in irregular extension of financial assistance to such beneficiaries amounting to ₹ 1.55 crore in five of the test-checked districts.

The Department stated (December 2024), that in respect of such offline submission each applicant was required to submit an application *inter alia* mentioning his/ her personal details and reasons for non-submission through online mode. The reply, however, remained silent regarding status of submission of Annexure-III with the applications. Further, the reply also remained silent with regard to instances pointed out in audit wherein deficiencies in submission of offline applications were observed.

3.6 Deficiencies in monitoring of the *Yuvasree* Scheme

While assessing the monitoring system of the *Yuvasree* Scheme, the following issues were noted by Audit:

3.6.1 State Level Monitoring Committee not formed

As per the Scheme guidelines, a State Level Monitoring Committee (SLMC) was required to be set up by the Government to review and monitor the progress of the Scheme at regular intervals.

During audit at the Directorate of Employment, records regarding the formation and meetings (if any) of the SLMC were not produced although called for.

The Department accepted (December 2024) that there is no SLMC and only the Central Management Cell had been set up at the Directorate of Employment to oversee and monitor the functioning of the *Yuvasree* Scheme.

However, paragraph 4 of the Resolution issued (August 2013) by the Labour Department defines the Central Management Cell as the nodal cell attached to the Employment Bank whereas, paragraph 14 of the Resolution referred *ibid* prescribes that an SLMC may be set up by the Government to review and monitor the progress of the Scheme at regular intervals. The composition of this monitoring committee was to be decided in due course. Hence, the Central Management Cell could not be considered as the SLMC.

Recommendation:

3.3 Government may expeditiously set up the State Level Monitoring Committee to review and monitor the progress of the Yuvasree Scheme.

3.6.2 Non-monitoring of the Scheme at the Directorate/ District level

As per the Scheme guidelines, the Directorate/ District-level offices were responsible for monitoring and review of the Scheme through selection/ verification of beneficiaries, sanction of unemployment assistance and periodic review of such financial assistance to assess the continued eligibility of the recipients.

During audit at the Directorate as well as offices of the Joint Directors of Employment/ District Employment Exchanges, it was noticed that there was no system in place to monitor and periodically assess the implementation of the Scheme.

It was also noticed that there was no regular monthly/ quarterly/ six-monthly reporting for monitoring the additions and deletions of beneficiaries (if any) in the Scheme including the reasons for delisting from the Scheme.

On this being pointed out, the Department stated (December 2024) that as the Scheme was almost fully operational in the online mode, hence there was very little scope of manual intervention to monitor and assess the implementation of the Scheme to achieve its objectives. It was further stated that the various types of reports that were required by the Department for its own assignments or for submitting to other Departments were all generated from the system itself and made available for internal use and for use of other Departments. The reply, however, did not specify the nature of reports generated, periodicity thereof and contents of these reports. In absence of these details, the effectiveness of the generated data in monitoring and periodically assessing the implementation of the Scheme, could not be assessed.

3.6.3 Non–capturing of Unique Identification Number & absence of validation checks of Unique Identification number in the system

Unique Identification (UID) Number is a unique number for each individual which can be utilized by the authorities for verifying the authenticity of genuine beneficiaries and preventing duplicate registration and payments. In this regard scrutiny of data revealed that there were significant instances where UID number had not been captured in the *Yuvasree* database. During the period from April 2018 to March 2023, no UID number was captured against 7,227 beneficiaries under the Scheme.

Absence of necessary control checks in the *Yuvasree* portal and lack of systemic checks for verification of UID numbers raised the risk of non-integrity of data and cases of duplicate payments.

The Department stated (December 2024) that in cognisance of the audit observation the Department would capture the UID numbers for all the jobseekers enrolled in the Employment Bank portal, by making the UID number in the enrolment form mandatory and creating the provision of uploading the UID card during registration for verification by the Employment Exchange. However, action in this respect was yet to be initiated by the Department.

3.6.4 Non-furnishing of records

The Department of Labour and the Directorate did not furnish the following records, though called for (August 2023, September 2023 and February 2024) during audit due to which issues related to the aspects mentioned below could not be examined during audit:

i) Records pertaining to inception, initial proposal & approval of the *Yuvasree* Scheme.

ii) Certificates of utilization (Annexure-III) submitted online by the beneficiaries.

iii) Records pertaining to delisting of beneficiaries from the *Yuvasree* Scheme including reasons thereof.

On this being pointed out, the Department stated (December 2024) that the uploading of any physical certificate of training undertaken by the beneficiaries was not possible as the server was of old configuration. The Department further stated that for live beneficiaries only the updated and latest details of Annexure-III were available which could be viewed at the back end of the portal. However, the Department did not furnish any reason regarding non-availability of all versions of Annexure-III. The Department also did not furnish any reply regarding non-furnishing of records pertaining to 'inception, initial proposal and approval of the *Yuvasree* Scheme' and 'delisting of beneficiaries from the Scheme'.

Audit observations as discussed in the preceding paragraphs indicated that there were inadequacies in implementation of the Scheme. The primary objective of the Scheme meant to provide assistance to unemployed youths remained largely unachieved as Audit found that only 1.24 *per cent* of the beneficiaries were able to attain employment in the test-checked districts. Beneficiaries were found to be irregularly provided with financial assistance despite having no or defective Certificates of Unemployment. Audit found that there were procedural deficiencies like lack of verification of self-declaration certificates and payment being made to already employed candidates. There were shortcomings in monitoring of the Scheme manifested through non-formation of the State Level Monitoring Committee.

Chapter 4

Individual Observation of Compliance Audit

Chapter 4: Individual Observation of Compliance Audit

FINANCE DEPARTMENT

4.1 Irregularities in disbursement of pensionary benefits - Inadmissible payment of ₹15.82 crore

Lack of validation control and absence of appropriate verification process allowed inadmissible disbursement of pensionary benefits of ₹ 15.82 crore in respect of National Social Assistance Programme and State Pension Schemes through Direct Benefit Transfer mechanism.

Direct Benefit Transfer (DBT[86]) as a major reform initiative was launched by the Government of India (GoI) in January 2013 to re-engineer the existing delivery processes using modern Information & Communication Technology (ICT) applications. To implement DBT in Government schemes, the framework for electronic payments was laid down in February 2015. These guidelines were applicable to all Central Sector (CS)/ Centrally Sponsored Schemes (CSS) and other schemes. The Finance Department (FD), Government of West Bengal (GoWB), is the nodal Department for implementing DBT in the State.

National Social Assistance Programme (NSAP) was launched by the GoI to provide social security to destitute elderly population living below the poverty line and vulnerable groups such as widows and disabled persons. There are three pension schemes under NSAP, namely Indira Gandhi National Old Age Pension Scheme, Indira Gandhi National Widow Pension Scheme and Indira Gandhi National Disability Pension Scheme. Under NSAP, scale of assistance ranged between ₹ 400 and ₹ 1,000 per month. The schemes under NSAP were implemented by the Department of Panchayats & Rural Development (P&RD Department) in the State.

Social Pension schemes (State schemes) under the Women & Child Development and Social Welfare (WCD&SW Department) have three components (i) West Bengal Widow Pension Scheme, 2010 (WBWPS), (ii) West Bengal Manabik (erstwhile Disability) Pension Scheme, 2010 (WBMPS) and (iii) West Bengal Old Age Pension Scheme, 2010 (WBOAPS). The rate of pensions during the period of audit was ₹ 750 per month during 2017-18 to 2019-20 and ₹ 1,000 for 2020-21 in respect of Widow and old age pension. The rate of Manabik Pension was ₹ 750 per month during 2017-18 and ₹ 1,000 per month during 2018-19 to 2020-21.

In this backdrop, test check of records (with analysis of data), under the DBT mode, in respect of the schemes namely NSAP and Social Pension Schemes for the period 2017-18 to 2020-21 was undertaken. Apart from coverage of the three

[86] *Rule 87 of General Financial Rules 2017 defines DBT as "Transfer of benefits directly to beneficiaries under various Government Schemes and Programmes using Information and Communication Technology (ICT). Necessary process re-engineering to minimise intermediary levels and to reduce delay in payments to intended beneficiaries with the objective of minimising pilferage and duplication should be done for all Government Schemes and Programme."*

Departments[87], top spending 15 Panchayat Samities and related block offices selected from five randomly selected districts[88] were covered in audit. The analysis of data for NSAP was based on data sourced from a software (SEBA software/ environment) & data furnished by the P&RD Department. For the Social Pension schemes, an online portal, namely Online Social Welfare Pension Processing System (OSWPPS) was in place since around 2010. Thereafter, a new portal namely *Jai Bangla* Portal was launched after April 2020. Audit covered records/ data of FD, P&RD and WCD&SW Departments as well as the IT systems[89]. Data analysis was done using Computer Assisted Audit Techniques (CAATs).

As per the guidelines of these Schemes, any beneficiary in receipt of any of these pensions should not be in receipt of pension from any other scheme. An eligible beneficiary, however, has the option of selecting any of the above-mentioned social pension schemes or the relevant NSAP scheme. For implementing these schemes, *Aadhaar* was not made mandatory in the State and use of any one of the alternative identity proofs like Digital Ration Card, Electors Photo Identity Card (EPIC), Permanent Account Number (PAN), *Swasthya Sathi* Card was allowed.

(I) Audit observations, pertaining to NSAP, which emerged during analysis of data furnished by the P&RD Department are elaborated below:

- ***46 beneficiaries received two pensions in the same bank account:*** Out of 0.91 lakh beneficiary records in 15 sampled auditee entities, 46 unique bank accounts were credited with two NSAP pensions for same persons during the same months, amounting to ₹ 0.21 crore during 2018-21. In these cases, beneficiary names were written with different spellings to get the benefit of two pension schemes. Thus, 46 beneficiaries were disbursed two pensions, with the excess amount being ₹ 0.10 crore during the period 2018-21.

- ***94 beneficiaries used 'one EPIC Number each' for drawing two pensions in different bank accounts:*** During scrutiny of the payment data of sampled 15 auditee entities provided by P&RD Department, instances of drawing of two social pensions in different bank accounts by 94 beneficiaries (in 14 blocks) came to the notice of Audit. These 94 beneficiaries used 'one EPIC Number each' for drawing two pensions in different bank accounts. In each of the cases (for drawing two pensions on the basis of same EPIC), beneficiary's name was either same (or differently spelled), and father's name & address were also same. Thus, 94 beneficiaries were allowed ineligible benefits,

[87] *FD, P&RD and WCD&SW Departments*

[88] ***Purba Bardhaman:*** *Aushgram-II, Khandaghosh and Mongolkote;* ***Paschim Medinipur:*** *Sabang, Ghatal and Daspur-II;* ***Murshidabad:*** *Beldanga-I, Hariharpara and Nabagram;* ***Malda:*** *Habibpur, Gazole and Englishbazar and* ***Hooghly:*** *Polba Dadpur, Arambagh and Dhaniakhali.*

[89] *SEBA software/ OSWPPS/ Jai Bangla Portal*

with the financial involvement being ₹ 0.24 crore during January 2018 to March 2021.

- ***1,191 beneficiaries received both Social Welfare Pension (State scheme) and Pension under NSAP schemes (Central scheme) leading to double benefit of ₹ 2.17 crore:*** During the detailed audit of 15 sampled auditee entities, beneficiary data of Social Welfare Pension disbursed was collected and cross-verified with beneficiary details in respect of NSAP. It was found that 1,191 unique accounts were receiving credit for two pensions, one from NSAP and the other from Social Welfare Pension. During the period (January 2018 to March 2021), these 1,191 beneficiaries received pension of ₹ 2.17 crore from NSAP funds[90], besides the pensionary benefits received on account of Social Welfare Pension. Though the bank account numbers were the same in each case, beneficiary names were written with different spellings, leading to double benefit from two social pension schemes.

- ***₹ 5.87 crore paid as pensionary benefits, during 2018-21, after death of 6,657 beneficiaries:*** NSAP Guidelines 2014, provides for annual physical verification of beneficiaries and correction in the beneficiary list. During analysis of data regarding deceased beneficiaries, it was observed that during 2017-21 in 15 blocks, 6,154 beneficiaries were shown as deceased, without mentioning the date of demise. In the absence of this detail the amount of pension to the pensioners who have already passed away could not be ascertained.

  However, in respect of 6,657 deceased pensioners (in these cases dates of demise were available), data analysis disclosed that there was delay (ranging between three months and two years) in discontinuation of disbursement of benefits on account of these deceased pensioners, which resulted in ineligible payment of ₹ 5.87 crore during 2017-18 to 2020-21 (January 2018 to March 2021).

The P&RD Department conveyed (June 2023) that Aadhaar of beneficiaries was now being captured under NSAP and pension bank accounts of beneficiaries were being made National Payments Corporation of India (NPCI)[91] active, through linking of pension bank accounts with Aadhaar, to shift from National Electronic Funds Transfer

[90] *Being lower, pensions disbursed under NSAP have been considered*

[91] ***National Payments Corporation of India (NPCI)*** *was established to provide an improved infrastructure for the entire banking industry to introduce electronic and physical settlement and money transfer systems. As per the prevalent concept, NPCI active accounts refers to NPCI mapped accounts, which allows payments to beneficiaries under different schemes, in respect of those bank accounts, which are linked to Aadhaar. Here, mapping is a process of associating a Bank with Aadhaar number, for Direct Benefit Transfer to the respective Bank who have linked the Aadhaar Number to a specific bank account for receiving Direct Benefits to which customer has given the consent.*

(NEFT) based payment system to Aadhaar Payments Bridge System (APBS[92]) of payment.

On the issue concerning disbursement of benefits to duplicate and dead beneficiaries, the reply was that **a)** double payment to any bank account owing to sharing of the bank account by a beneficiary with another beneficiary did not mean duplicate payment, as such beneficiaries were family members and **b)** between 01 January 2023 and 29 May 2023, ₹ 0.84 crore have been realised from relatives of deceased beneficiaries.

The reply that these were double payments in the form of sharing of bank accounts and not duplicate payments, was untenable as the audit observations were not related to sharing of same bank accounts between different beneficiaries, but these were related to **i)** same beneficiary receiving two pensions in the same/ two different bank accounts and **ii)** same beneficiary receiving both Social Welfare Pension and Pension under NSAP.

Further, in respect of the reply regarding recovery from relatives of deceased beneficiaries, the reply did not enclose any documentary evidence in support of payment to validate its contention.

(II) Audit observations, pertaining to Social Pension Schemes, which emerged during analysis of data furnished by the WCD&SW Department are elaborated below:

- ***Duplication of beneficiaries:***

  - Of 1,55,799 beneficiary records (in test-checked 15 blocks), 1,755 unique beneficiary records were found to be either duplicate or triplicate within the same or across two or more of these social pension schemes, which incorrectly inflated the total number of beneficiaries to 3,626 beneficiaries. As a result, 1,871 beneficiary entries (3,626-1,755) required de-duplication to prevent double/ multiple payments. However, the system failed to de-duplicate these 1,871 entries, leading to an ineligible disbursement of ₹ 7.44 crore during 2017-21 in the test-checked blocks.

    In reply, the WCD&SW Department stated (June 2023) that for fresh applications, all necessary measures like ensuring proper data entry in the *Jai Bangla* Portal, carrying out de-duplication exercise, opening of heads of account for effecting recoveries, undertaking proper age cohort analysis and identification of deceased beneficiaries, have been initiated to ensure qualitative

[92] ***Aadhaar Payments Bridge System*** *is a special payment system run by the NPCI that electronically transfers government benefits and subsidies into the Aadhaar enabled Bank Accounts of the intended recipients using the Aadhaar number as a central key.*

improvement in the process of implementation of the scheme. The reply, however, remained silent regarding steps taken to effect recoveries in respect of inadmissible/ duplicate payments and the reasons for absence of proper validation checks.

All these instances indicated that there were shortcomings in data verification/ validation process. Such lack of validation control and absence of appropriate verification process allowed inadmissible disbursement of pensionary benefits of ₹ 15.82 crore in respect of National Social Assistance Programme and State Pension Schemes through Direct Benefit Transfer mechanism.



Kolkata
The 12 AUG 2025

(BIBHUDUTTA BASANTIA)
Principal Accountant General (Audit-I)
West Bengal

Countersigned



New Delhi
The 14 AUG 2025

(K. SANJAY MURTHY)
Comptroller and Auditor General of India

Appendices

Appendix 1.1

{Refer paragraph 1.2 (I)}

Audit jurisdiction of the Principal Accountant General (Audit-I), West Bengal

	Departments	Autonomous Bodies[93]/ Authorities/ Corporations
1	Agriculture	**Under Section 14**
2	Agricultural Marketing	District Rural Development Cell *(20 numbers)*
3	Animal Resources Development	West Bengal State Rural Development Agency
4	Backward Classes Welfare	Society for Training & Research on P&RD
5	Consumer Affairs	West Bengal State Rural Livelihood Mission
6	Cooperation	**Under section 19 (1)**
7	Correctional Administration	West Bengal Essential Commodities Supply Corporation Limited
8	Finance	West Bengal State Seed Corporation Limited
9	Fisheries	West Bengal Agro Industries Corporation Limited
10	Food & Supplies	West Bengal State Minor Irrigation Corporation Limited
11	Food Processing Industries and Horticulture	West Bengal State Food Processing and Horticulture Development Corporation Limited
12	Health & Family Welfare	West Bengal Livestock Development Corporation Limited
13	Higher Education	Banglar Dairy Limited
14	Home & Hill Affairs	The State Fisheries Development Corporation Limited
15	Irrigation & Waterways	Paschimbanga Agri-Marketing Corporation Limited
16	Judicial	West Bengal Medical Services Corporation Limited
17	Labour	Electro Medical and Allied Industries Limited
18	Law	West Bengal Women Development Undertaking
19	Mass Education Extension & Library Services	West Bengal Swarojgar Corporation Limited
20	Minorities Affairs & Madrasah Education	West Bengal Police Housing & Infrastructure Development Corporation Limited
21	North Bengal Development	Gluconate Health Limited
22	Panchayats & Rural Development	Sundarban Infrastructure Development Corporation Limited
23	Paschimanchal Unnayan Affairs	West Bengal Infrastructure Development Finance Corporation Limited
24	Planning, Statistics and Programme Monitoring	West Bengal State Beverages Corporation Limited
25	School Education	Eastern Distilleries & Chemicals Limited
26	Self Help Group & Self Employment	**Under section 19 (2)**
27	Sundarban Affairs	West Bengal Building and Other Construction Workers' Welfare Board
28	Technical Education, Training & Skill Development	West Bengal State Legal Services Authority
29	Tribal Development	District Legal Services Authorities *(22 numbers)*
30	Water Resources Investigation & Development	West Bengal Human Rights Commission
31	Women and Child Development & Social Welfare	West Bengal Financial Corporation
32	Youth Services and Sports	

[93] *Excluding 40 bodies/ authorities substantially financed by the State Government and audited under Section 14*

Appendix 1.1 (Contd.)

Under section 19 (3)
West Bengal University of Animal & Fishery Sciences
West Bengal Veterinary Council
West Bengal State Warehousing Corporation
West Bengal Commission for Women
West Bengal Un-organised Sector Workers Welfare Board
West Bengal Commission for Backward Classes
West Bengal Minority Development and Finance Corporation
West Bengal Scheduled Castes and Scheduled Tribes & Other Backward Classes Development and Finance Corporation
West Bengal Comprehensive Area Development Corporation
Under section 20 (1)
State Council of Technical & Vocational Education and Skill Development
West Bengal Central School Service Commission
West Bengal Regional School Service Commission (Eastern)
West Bengal Regional School Service Commission (Western)
West Bengal Regional School Service Commission (Northern)
West Bengal Regional School Service Commission (Southern)
West Bengal Regional School Service Commission (South Eastern)

Appendix 1.2

{Refer paragraph 1.2 (II)}

Details of the actual receipts in respect of non-tax revenue raised during the period 2018-19 to 2022-23 *(₹ in crore)*

Sl. No.	Department	2018-19	2019-20	2020-21	2021-22	2022-23
1.	**Agriculture**	45.30	41.86	25.01	31.64	51.75
2	**Animal Resources Development**	2.99	2.76	2.95	2.74	3.96
3	**Cooperation**	8.53	7.68	6.95	9.48	11.31
4	**Fisheries**	5.40	1.14	0.75	1.09	0.88
5	**Food & Supplies**	43.55	43.73	26.89	45.51	24.71
6	**Health and Family Welfare**	261.80	243.91	259.57	178.73	230.99
7	**Higher Education**	38.77	39.12	22.09	38.86	46.12
8	**Home and Hill Affairs**	254.55	181.94	125.71	182.68	244.72
9	**Irrigation & Waterways**	34.44	30.8	20.03	19.91	30.59
10	**Labour**	23.52	8.23	6.46	20.48	10.14
11	**Panchayats & Rural Development**	0.15	0.03	0.06	4.11	11.14
12	**School Education#**	4.78	2.87	2.34	5.62	3.86
13	**Youth Services & Sports**	12.18	12.5	2.22	7.32	22.41
14	**Technical Education, Training & Skill Development**	4.56	4.04	1.91	1.99	5.02
15	**Women and Child Development and Social Welfare**	1.41	0.1	1.34	2.29	10.94
Total		**741.93**	**620.71**	**504.28**	**552.45**	**708.54**

Source: Finance Accounts of the respective year. # School Education includes 0202-01-General Education-101-Elementary Education and 102-Secondary Education

Note 1: *Non-tax receipts which are depicted Department-wise in Finance Accounts, have been considered.*

Note 2: *Non-tax receipts like interest receipts, dividends, stationery & printing, other administrative services, contribution & recoveries towards pension and other retirement benefits, miscellaneous general services and petroleum, could not be segregated Department-wise from Finance Accounts, so these have not been considered.*

Appendix 1.3

(Refer paragraph 1.5)

Statement showing Department-wise and Year-wise list of outstanding Inspection Reports (IRs) and Paragraphs

Year	Home & Hill Affairs		Women & Child Development and Social Welfare		Youth Services & Sports		Tribal Development		Total	
	IRs	Paragraphs	IRs	Paragraphs	IRs	Paragraphs	IRs	Paragraphs	IRs	Paragraphs
1991-92	0	0	1	1	0	0	0	0	**1**	**1**
1993-94	0	0	1	1	0	0	0	0	**1**	**1**
2003-04	1	1	2	2	0	0	0	0	**3**	**3**
2005-06	0	0	2	6	0	0	0	0	**2**	**6**
2006-07	0	0	1	1	0	0	0	0	**1**	**1**
2007-08	2	5	0	0	0	0	0	0	**2**	**5**
2008-09	4	5	0	0	0	0	0	0	**4**	**5**
2009-10	1	3	4	8	0	0	0	0	**5**	**11**
2010-11	6	10	1	1	0	0	0	0	**7**	**11**
2011-12	7	7	2	3	0	0	0	0	**9**	**10**
2012-13	3	5	0	0	0	0	0	0	**3**	**5**
2013-14	16	32	7	14	2	3	0	0	**25**	**49**
2014-15	7	11	22	61	3	19	0	0	**32**	**91**
2015-16	18	48	23	59	0	0	0	0	**41**	**107**
2016-17	29	106	22	93	1	5	0	0	**52**	**204**
2017-18	23	91	44	189	7	20	1	2	**75**	**302**
2018-19	30	184	26	112	11	40	0	0	**67**	**336**
2019-20	19	101	2	7	0	0	1	7	**22**	**115**
2020-21	1	2	0	0	0	0	0	0	**1**	**2**
2021-22	33	118	0	0	0	0	0	0	**33**	**118**
2022-23	4	25	0	0	7	24	1	4	**12**	**53**
Total	**204**	**754**	**160**	**558**	**31**	**111**	**3**	**13**	**398**	**1,436**

Source: Inspection Reports

Appendix 1.4

(Refer paragraph 1.5)

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

Name of the Department	Cases of theft/ defalcation/ misappropriation		Loss of revenue		Shortage/ losses neither recovered nor written off		Total	
	Paragraphs	Amount	Paragraphs	Amount	Paragraphs	Amount	Paragraphs	Amount
Home & Hill Affairs	02	13.11	44	351.22	02	4.96	**48**	**369.29**
Women & Child Development and Social Welfare	09	29.76	33	176.89	13	31.04	**55**	**237.69**
Youth Services & Sports	01	6.00	09	282.72	00	00.00	**10**	**288.72**
Tribal Development	00	00.00	00	00.00	01	0.37	**01**	**0.37**
Total	**12**	**48.87**	**86**	**810.83**	**16**	**36.37**	**114**	**896.07**

Source: Inspection Reports

Appendix 1.5

(Refer paragraph 1.7)

Departments which did not submit *suo motu* replies with number of paragraphs/ reviews involved

Sl. No.	Name of the Department	Number of Paragraphs/ reviews involved in Audit Reports for the years					
		2008-09 to 2015-16	2016-17	2017-18	2018-19	2019-20	Total
1	**Agriculture**	2				2	4
2	**Agricultural Marketing**	1					1
3	**Animal Resources Development**	1					1
4	**Backward Classes Welfare**	3[$]				1	4
5	**Consumer Affairs**	2				1	3
6	**Cooperation**	1					1
7	**Correctional Administration**	1					1
8	**Finance**	284[£]	15			11	310
9	**Fisheries**	2					2
10	**Food & Supplies**	0				4	4
11	**Food Processing Industries and Horticulture**	0					0
12	**Health & Family Welfare**	0		2	2	4	8
13	**Higher Education**	0			1		1
14	**Home & Hill Affairs**	0			1		1
15	**Irrigation & Waterways**	4					4
16	**Judicial**	0			1		1
17	**Labour**	0				1	1
18	**Law**	0					0
19	**Mass Education Extension & Library Services**	0					0
20	**Minorities Affairs & Madrasah Education**	0				1	1
21	**North Bengal Development**	0					0
22	**Panchayats & Rural Development**	0			3	1	4
23	**Paschimanchal Unnayan Affairs**	1					1
24	**Planning, Statistics and Programme Monitoring**	0					0
25	**School Education**	0				1	1
26	**Self Help Group & Self Employment**	0					0
27	**Sundarban Affairs**	0					0
28	**Technical Education, Training & Skill Development**	0				1	1
29	**Tribal Development**	0					0
30	**Water Resources Investigation & Development**	1					1
31	**Women and Child Development & Social Welfare**	0				1	1
32	**Youth Services and Sports**	0					0
Total		**303**	**15**	**2**	**8**	**29**	**357**

$ Includes observations on TD Department also.

£ Includes observations on PHE; H&FW and Agricultural Marketing Departments also.

Appendix 1.6

(Refer paragraph 1.7)

Statement showing significant recommendation of PAC against which Action Taken Note was outstanding from Department

Year of Audit Report with Para number	PAC Report number and year	Name of the Department	Gist of the Audit Para	Recommendations of PAC
3.4.2 of AR 2009-2010	13th PAC Report 2014-15 and 2015-16	Health and Family Welfare	Medical equipment lying idle	The Committee *inter alia* recommended the following: Purchase of highly sophisticated medical equipment should be made only after proper and thorough assessment of requirements and availability of requisite infrastructure and trained manpower both at the doctors' and technician level. The Department should take prompt and appropriate administrative/ disciplinary actions against the defaulting officials after fixation of responsibilities for occurrence of incidents of procurement of sophisticated medical equipment at the Burdwan Medical College and Hospital without arranging for requisite infrastructure and manpower. Necessary steps may also be taken to ensure non-recurrence of such incident.

Source: PAC Report

Appendix 2.1

(Refer paragraph 2.1.6)

Methodology of selection of units under four line Departments in selected districts

Sl. No.	Name of the line Department	Total No of units utilized SDRF during audit period (Population)	Units selected for audit (Sample)	Sampling Procedure
1	Agriculture Department	6 DDA (Admn) Offices and 13 ADA (Admn) Offices under Agriculture Department utilized fund in nine selected Districts during audit period.	Three[94] DDA (Admn) Offices and three[95] ADA (Admn) Offices along with Apex unit	Random Sampling Procedure
2	Irrigation & Waterways (I&W) Department	14 Executive Engineer Offices under I&W Department utilized fund in nine selected Districts during audit period.	Nine[96] Executive Engineer Offices along with Apex unit	Random Sampling Procedure
3	Power Department	Registrar, Power and Non-Conventional and Renewable Energy Sources Department is only unit in West Bengal which utilised SDRF during audit period	Registrar, Power and Non-Conventional and Renewable Energy Sources Department	As expenditure incurred only under one office, 100 *per cent* selection was made
4	Transport Department	Four Transport Offices along with Transport Department were only units of Transport Department which utilised SDRF during audit period	Two[97] Transport Offices along with Apex unit	Random Sampling Procedure

DDA: Deputy Director of Agriculture and ADA: Assistant Director of Agriculture

[94] *DDA Hooghly, DDA Paschim Midnapore and DDA Purba Midnapore*
[95] *ADA Barasat-Barrackpore, ADA Uluberia and ADA Alipore*
[96] *(i) Lower Damodar Construction Division Uluberia, (ii) East Midnapore Irrigation Division, (iii) Contai Irrigation Division, (iv) KKB Project Division, (v) Silliguri Irrigation Division, (vi) Mayurakshi HQ Division, (vii) Lower Damodar Irrigation Division Hooghly, (viii) Magrahat Drainage Division and (ix) Bidyadhari Drainage Division*
[97] *Calcutta Tramways Company (1978) Ltd. (renamed as West Bengal Transport Corporation) and Public Vehicles Department, Kolkata*

Appendix 2.2

(Refer paragraph 2.2.2)

Details of available SDRF for Investment and calculation of interest

Year	Available Balance as on 1st April* (₹ in crore)	Rate of interest (in *per cent)*	Notional Interest Payable # (₹ in crore)	Interest paid by the State Govt. (₹ in crore)	Interest due (₹ in crore)
A	B	C	D = A x C	D	E
2018-19	49.83	8.25	4.11	0	4.11
2019-20	81.07	7.49	6.07	0	6.07
Total			**10.18**	**0**	**10.18**

Source: Finance Accounts of respective year

*Note: *Fund balance of 2018-19 and 2019-20 taken from Finance Accounts. Opening balance of 2018-19 and that of 2019-20 is net of the amount invested.*

#Interest rate for the year 2018-19 and 2019-20 has been taken as per RBI Bank overdraft rules (i.e. Average ways and means interest rate + two per cent).

Appendix 2.3

(Refer paragraph 2.2.3.1)

Calculation of Interest due to blockage of SDRF (At Department Level)

Bank Account Name	Account Type	Bank Account No.	Date since holding in Bank Account	Amount held in Bank account	Date of Surrender / Holding	No. of days funds retained	Notional Interest (in ₹)	Interest Earned and not deposited (in ₹)	Loss of Interest @6 *per cent* p.a (in ₹)
A	B	C	D	E	F	G	H = (E x 6 *per* x G)/ 365	I	J= H - I
Funds held as of March 2023									
SDRF Investment Account	AXIS Savings Account	921010019878019	01-07-22	208,76,82,704	31-03-23	273	9,36,88,336	5,53,14,554	3,83,73,782
M/s SDRF House Building Grant	ICICI Current Account	XXXXX6678	01-04-21	5,40,20,000	31-03-23	729	64,73,520	0	64,73,520
M/s SDRF SNEHER PARAS	ICICI Saving Account	694701700363	01-01-23	3,86,57,961	31-03-23	89	56,5571	3,30,375	2,35,196
Sub-Total				**2,18,03,60,665**			**10,07,27,427**	**5,56,44,929**	**4,50,82,498**

Source: Information furnished by the DMCD Department

Note: # The loss of interest is calculated taking minimum interest rate at the rate of six per cent per annum applicable to overdraft under Overdraft Regulation Guidelines of the Reserve Bank of India for the FY 2021-22.

Appendix 2.4

(Refer paragraph 2.2.3.2)

Calculation of Interest due to blockage of SDRF (At District Level)

Year	District	Head of Account	Date of Transfer/ holding in PL/ Bank Account	Amount Held (in ₹)	Date of Holding upto	No of days funds retained	Notional Interest (in ₹)	Interest Earned (in ₹)	Loss of Interest (in ₹)
A	B	C	D	E	F	G	H = (E x 6 *per cent*# x G)/ 365	I	J=(H-I)
2021-22	Disaster Management .)	73-2245-02-113-00-001-V-50-00	01-04-2021	36,18,40,371	29-05-2023	788	4,68,70,720	2,54,96,048	2,13,74,672
2021-22	Disaster Management Section (South 24 P .)	73-2245-08-101-00-002-V-50-00	25-03-2022	33,66,74,813	31-03-2023	371	2,05,32,552	0	2,05,32,552
2021-22	Disaster Management Section (South 24 P .)	73-2245-02-113-00-001-V-50-00	01-01-2022	31,70,388	31-03-2023	454	2,36,606	0	2,36,606
2019-20	Disaster Management Section (Howrah)	73-2245-02-101-002-50-00-V	16-03-2021	32,50,170	19-10-2022	582	3,10,948	0	3,10,948
2021-22	Disaster Management Section (North 24 P .)	73-2245-02-113-00-001-V-50-00	01-04-2021	10,14,73,260	30-11-2023	973	1,62,30,161*	Not available	Not ascertainable
2021-22	Disaster Management Section (North 24 P .)	73-2245-08-101-00-002-V-50-00	28-03-2022	9,43,00,409	30-11-2023	612	94,86,880	0	94,86,880
Total				**90,07,09,411**			**7,74,37,706**	**2,54,96,048**	**5,19,41,658**

Source: Information furnished by the respective District offices, DMCD Department

*Note: # The loss of interest is calculated taking interest rate at the rate of six per cent per annum applicable to overdraft under overdraft Regulation Guidelines of the Reserve Bank of India for the FY 2021-22. * This figure has however not been considered for calculation of notional interest/loss of interest as the amount of interest earned was not available*

Appendix 2.5

(Refer paragraph 2.2.3.3)

Calculation of Interest due to blockage of SDRF (At Agriculture Department)

Year	Head of Account	No. of Bill	Amount Transferred to Bank account (in ₹)	Utilization made (in ₹)	Unspent amount (in ₹)	Date on which last payment was done	No. of days funds retained (till January 2024)	Notional loss of Interest (in ₹)
A	B	C	D	E	F	G	H	I = (F x 6 *per cent*# x H)/ 365
2019-20	73-2245-02-114-00-002-V-50-00	Three	41,71,49,000	40,04,12,826	1,67,36,174	31-03-2021	1,036	28,50,193
2021-22	73-2245-08-101-00-002-V-50-00	Two	44,80,86,199	44,61,59,504	19,26,695	31-03-2022	671	2,12,517
Total			**86,52,35,199**	**84,65,72,330**	**1,86,62,869**			**30,62,710**

Source: Information furnished by the respective DDA offices

Note: The loss of interest is calculated taking interest rate at the rate of six per cent per annum applicable to overdraft under overdraft Regulation Guidelines of the Reserve Bank of India for the financial year 2021-22.

Appendix 2.6

(Refer paragraph 2.3.1)

Analysis of Expenditure on Relief Material *vis-à-vis* total allocation of the SDRF/ NDRF

(₹ in crore)

Year	Total Expenditure under SDRF/ NDRF	In respect of SDRF along with NDRF allocation			
		Total Expenditure made for providing clothing garments, Tarpaulin, Rice and DM Kits to combat the natural calamities	Total Allocation of the fund under SDRF including NDRF *(Central Share + State Share)*	Prescribed limit of Relief Measure @ 25 *per cent* under SDRF including NDRF as per Norms	Percentage of assistance for providing clothing garments, Tarpaulin, Rice and DM Kits to total SDRF and NDFR allocation for the year
A	B	C	D	E = D x 25 *per cent*	F = (C/D) x 100
2018-19	477.16	125.23	673.61	168.40	18.59
2019-20	1,031.18	307.70	1,680.99	420.25	18.31
2020-21	2,820.65	323.77	3,328.68	832.17	9.73
2021-22	1,480.22	408.44	1,428.53	357.13	28.59
2022-23	279.82	248.95	1,132.80	283.20	21.98

Source: Information furnished by the DMCD Department

Note 1: Total Expenditure made for providing clothing garments, Tarpaulin, Rice and DM Kits to combat the natural calamities includes purchase made both by Directorate and DMCD Department

Note 2: For FYs 2020-21 to 2022-23, total allocation is excluding the SDMF

Appendix 2.7

(Refer paragraph 2.3.2.1)

Details of Year-wise and Head-wise expenditure under MH-2235 and MH-2245 by the Directorate, DMCD Department in respect of purchase of Relief Material

Year	Purchase made from Major Head 2235 (in ₹)	Purchase made from Major Head 2245 (in ₹)
2017-18	3,61,65,694	118,42,38,398
2018-19	22,89,72,016*	102,24,50,173
2019-20	42,80,52,396	262,89,74,780
2020-21	NIL	311,22,66,424
2021-22	NIL	384,50,35,808
2022-23	NIL	248,60,49,407
Total	**69,31,90,106**	**1427,90,14,990**

Source: Information furnished by the Directorate of DMCD Department

**Note: This amount includes the payment for Clothing and tarpaulin for the year 2017-18*

Appendix 2.8

(Refer paragraph 2.3.2.1)

Relief Articles distributed under MLA quota during the period from 2018-19 to 2022-23

Relief Materials dispatched	2018-19			2019-20			2020-21			2021-22			2022-23			Total value of relief material distributed by the MLAs (in ₹)
	Quantity	Rate/ unit	Amount	Quantity	Rate/ unit	Amount	Quantity	Rate/ unit	Amount	Quantity	Rate/ unit	Amount	Quantity	Rate/ unit	Amount	
	(in pcs.)	(in ₹)		(in pcs.)	(in ₹)		(in pcs.)	(in ₹)		(in pcs.)	(in ₹)		(in pcs.)	(in ₹)		
A. Name of the festival: Durga Puja																
Dhuti	1,16,800	166.95	1,94,99,760	1,16,800	175.35	2,04,80,880	1,16,800	175.35	2,04,80,880	1,16,800	179.55	2,09,71,440	1,16,400	179.55	2,08,99,620	10,23,32,580
Handloom Saree	1,75,200	362.25	6,34,66,200	1,75,200	404.25	7,08,24,600	1,75,200	404.25	7,08,24,600	1,75,200	404.25	7,08,24,600	1,74,600	446.25	7,79,15,250	35,38,55,250
Lungi	58,400	141.75	82,78,200	58,400	141.75	82,78,200	58,400	152.25	88,91,400	58,400	159.60	93,20,640	58,200	159.60	92,88,720	4,40,57,160
Woollen Blanket	87,600	353.85	3,09,97,260	87,600	385.35	3,37,56,660	87,600	351.75	3,08,13,300	87,600	351.75	3,08,13,300	87,300	351.75	3,07,07,775	15,70,88,295
Handloom Bed Sheet	--	198.35	0	87,600	197.40	1,72,92,240	87,600	197.40	1,72,92,240	87,600	197.40	1,72,92,240	87,300	233.10	2,03,49,630	7,22,26,350
Male Wrapper	87,600	198.35	1,73,75,460	0	197.40	0	0	197.40	0	0	197.40	0	0	233.10	0	1,73,75,460
Kurti & Leggins	43,800	474.60	2,07,87,480	43,800	474.60	2,07,87,480	43,800	474.60	207,87,480	43,800	536.30	2,34,89,940	43,650	536.30	2,34,09,495	10,92,61,875
Pyjama Punjabi	29,200	378.00	1,10,37,600	29,200	378.00	1,10,37,600	29,200	378.00	1,10,37,600	29,200	415.80	1,21,41,360	43,650	415.80	1,81,49,670	6,34,03,830
Children Garment (boys)	29,200	287.70	84,00,840	29,200	287.70	84,00,840	29,200	287.70	84,00,840	29,200	315.00	91,98,000	43,650	315.00	1,37,49,750	4,81,50,270
Children garment (Girls)	29,200	338.10	98,72,520	29,200	338.10	98,72,520	29,200	338.10	98,72,520	29,200	298.20	87,07,440	43,650	298.20	1,30,16,430	5,13,41,430
Total (A)			**18,97,15,320**			**20,07,31,020**			**19,84,00,860**			**20,27,58,960**			**22,74,86,340**	**101,90,92,500**
B. Name of the festival: Eid																
Dhuti	58,400	166.95	97,49,880	58,400	175.35	1,02,40,440	58,400	175.35	1,02,40,440	58,400	179.55	1,04,85,720	58,200	179.55	1,04,49,810	5,11,66,290
Handloom Saree	87,600	362.25	3,17,33,100	87,600	404.25	3,54,12,300	87,600	404.25	3,54,12,300	87,600	404.25	3,54,12,300	87,300	446.25	3,89,57,625	17,69,27,625
Lungi	29,200	141.75	41,39,100	29,200	141.75	41,39,100	29,200	152.25	44,45,700	29,200	159.6	46,60,320	29,100	159.60	46,44,360	2,20,28,580

Relief Materials dispatched	2018-19			2019-20			2020-21			2021-22			2022-23			Total value of relief material distributed by the MLAs (in ₹)
	Quantity	Rate/ unit	Amount	Quantity	Rate/ unit	Amount	Quantity	Rate/ unit	Amount	Quantity	Rate/ unit	Amount	Quantity	Rate/ unit	Amount	
	(in pcs.)	(in ₹)		(in pcs.)	(in ₹)		(in pcs.)	(in ₹)		(in pcs.)	(in ₹)		(in pcs.)	(in ₹)		
Woollen Blanket	87,600	353.85	3,09,97,260	87,600	385.35	3,37,56,660	87,600	351.75	3,08,13,300	87,600	351.75	3,08,13,300	87,300	351.75	3,07,07,775	15,70,88,295
Handloom Bed Sheet	87,600	198.35	1,73,75,460	87,600	197.40	1,72,92,240	87,600	197.40	1,72,92,240	87,600	197.40	1,72,92,240	87,300	233.10	2,03,49,630	8,96,01,810
Kurti & Leggins	29,200	474.60	1,38,58,320	29,200	474.60	1,38,58,320	29,200	474.60	1,38,58,320	29,200	536.30	1,56,59,960	29,100	536.30	1,56,06,330	7,28,41,250
Pyjama & Punjabi	21,900	378.00	82,78,200	21,900	378.00	82,78,200	21,900	378.00	82,78,200	21,900	415.80	91,06,020	21,825	415.80	90,74,835	4,30,15,455
Children Garment (boys)	21,900	287.70	63,00,630	21,900	287.70	63,00,630	21,900	287.70	63,00,630	21,900	315.00	68,98,500	21,825	315.00	68,74,875	3,26,75,265
Children Garment (Girls)	21,900	338.10	74,04,390	21,900	338.10	74,04,390	21,900	338.10	74,04,390	21,900	298.20	65,30,580	21,825	298.20	65,08,215	3,52,51,965
Tarpaulin	1,47,500	693.84	10,23,41,400	1,47,500	722.16	10,65,18,600	1,47,500	718.62	10,59,96,450	1,47,500	722.16	10,65,18,600	1,47,500	760	11,21,05,900	53,34,80,950
Total (B)			**23,21,77,740**			**24,32,00,880**			**24,00,41,970**			**24,33,77,540**			**25,52,79,355**	**121,40,77,485**
Grand Total (A + B)																**223,31,69,985**

Source: Information furnished by the Directorate of DMCD Department; MLA: Member of Legislative Assembly

Appendix 2.9

(Refer paragraph 2.3.2.2)

District-wise relief materials issued to the beneficiaries other than natural calamities

Sl. No.	Name of the District	Value of Relief materials issued (in ₹)	Value of Relief materials utilized for other purpose (in ₹)
1	Howrah	14,40,32,511	3,92,19,102
2	South 24 Parganas	15,00,65,282	4,56,90,435
3	North 24 Parganas	36,67,62,724	6,04,51,775
4	Purba Midnapore	22,34,66,002	5,75,22,373
5	Paschim Midnapore	9,13,02,903	3,99,83,413
6	Paschim Burdwan	2,43,99,376	73,64,933
7	Birbhum	3,43,92,059	3,15,17,287
8	Darjeeling	2,02,20,262	1,60,25,341
Total		**105,46,41,119**	**29,77,74,659**

Source: Information furnished by the respective District offices, DMCD Department

Appendix 2.10

(Refer paragraph 2.3.3)

District-wise number of beneficiaries getting House Building Assistance for partially damaged *Kutcha* house during cyclone '*YAAS*'

District	Total No. of Beneficiary paid HBA	Number of Beneficiary paid for partly damaged *Kutcha* House	Rate per house at which assistance was paid by State Government (in ₹)	Rate of admissible assistance per house as per SDRF guidelines (in ₹)	Excess rate paid (in ₹)	Excess Expenditure made from SDRF (in ₹)
A	B	C	D	E	F = D - E	G = F x C
Howrah	3,107	1,478	5,000	3,200	1,800	26,60,400
Hooghly	661	616	5,000	3,200	1,800	11,08,800
South 24 Parganas	32,193	28,886	5,000	3,200	1,800	5,19,94,800
North 24 Parganas	18,701	11,043	5,000	3,200	1,800	1,98,77,400
Purba Midnapore	17,184	8,979	5,000	3,200	1,800	1,61,62,200
Paschim Midnapore	1,929	1,573	5,000	3,200	1,800	28,31,400
Paschim Burdwan	198	189	5,000	3,200	1,800	3,40,200
Birbhum	201	177	5,000	3,200	1,800	3,18,600
Darjeeling	113	15	5,000	3,200	1,800	27,000
Total	**74,287**	**52,956**				**9,53,20,800**

Source: Information furnished by the respective District Offices, DMCD Department

Appendix 2.11

{Refer paragraph 2.3.4 (i)}

District-wise summary of inadmissible expenditure made from the fund of Relief Contingency (2245-80-800-008-50-V) under SDRF

Sl. No.	District	Total Expenditure (in ₹)	Total Expenditure by the selected units as per VLC (in ₹)	Expenditure incurred by the selected units in violation of SDRF guidelines (in ₹)
1	Howrah	3,09,08,253	2,33,32,859	1,21,54,585
2	Hooghly	2,54,23,460	1,61,62,315	1,03,81,516
3	South 24 Parganas	11,02,42,439	5,07,84,345	2,54,70,833
4	North 24 Parganas	4,67,80,174	1,79,08,237	59,21,972
5	Purba Midnapore	6,42,64,760	3,33,83,694	1,51,55,148
6	Paschim Midnapore	4,65,64,395	2,30,86,875	1,01,74,732
7	Paschim Burdwan	1,57,16,005	80,35,271	52,61,677
8	Birbhum	1,69,74,533	98,48,800	34,39,861
9	Darjeeling	3,87,32,177	1,44,98,225	25,77,843
Total		**39,56,06,196**	**19,70,40,621**	**9,05,38,167**

Source: Information furnished by the respective District Offices, DMCD Department;
VLC: Voucher Level Computerisation

Appendix 2.12

{Refer paragraph 2.3.4(ii)}

District-wise summary of contingent expenditure made from SDRF by selected Agriculture Offices

Sl. No.	Name of District	Name of Office	Amount (in ₹)	Purpose
1	South 24 Parganas	ADA (Admn) Alipore	2,14,203	Paid to Basumati Press for printing of DO letter and distribution of DO letter to *Bulbul* Beneficiaries.
2	North 24 Parganas	ADA (Admn) Barasat-Barrackpore	24,50,864	Hiring and fuel charges of vehicles, purchase of stationery, purchase of computer articles, purchase of furniture, remuneration of supporting staff *etc.*
3	Purba Midnapore	DDA Tamluk	2,30,97,613	Purchase of computer articles, printing charges and other administrative expenses.
4	Paschim Midnapore	DDA (Admn), Midnapore	39,55,656	Purchase of computer articles, printing charges and other administrative expenses.
5	Hooghly	DDA (Admn), Hooghly	10,61,540	Printing and delivery charges of DO letter and other administrative expenses
6	Howrah	ADA (Admn), Uluberia	26,99,993	Hiring and fuel charges of vehicles, tiffin allowance and other administrative expense *etc.*
Total			**3,34,79,869**	

Source: Information furnished by the respective DDA offices

Appendix 2.13

(Refer paragraph 2.3.5)

District-wise summary of inadmissible expenditure made from Cash Gratuitous Relief (2245-02-101-001-50-V) under SDRF *(in ₹)*

Sl. No.	District	Total Expenditure	Total Expenditure by the selected units in audit	Expenditure incurred by the selected units in violation of SDRF guidelines	Fund blocked in the selected units in violation of SDRF guidelines	Total Fund Blocked/ utilized in violation of SDRF guidelines
A	B	C	D	E	F	G = E + F
1	**Howrah**	8,43,800	1,14,000	78,000	0	78,000
2	**Hooghly**	14,92,118	5,19,188	4,54,188	0	4,54,188
3	**South 24 Parganas**	9,64,001	5,03,101	1,03,320	3,97,781	5,01,101
4	**North 24 Parganas**	17,67,100	3,74,300	2,09,880	1,11,120	3,21,000
5	**Purba Midnapore**	24,25,748	6,73,930	6,18,210	55,720	6,73,930
6	**Paschim Midnapore**	48,32,717	13,23,340	11,08,460	2,14,940	13,23,400
7	**Paschim Burdwan**	3,13,515	50,000	32,040	17,960	50,000
8	**Birbhum**	16,30,685	4,95,205	4,53,245	0	4,53,245
9	**Darjeeling**	6,48,367	2,23,447	65,000	1,18,447	1,83,447
Total		**1,49,18,051**	**42,76,511**	**31,22,343**	**9,15,968**	**40,38,311**

Source: Information furnished by the respective District offices, DMCD Department

Appendix 2.14

(Refer paragraph 2.3.6)

District-wise summary of inadmissible expenditure made for Ex-gratia (2245-02-111-001-50-V) under SDRF *(in ₹)*

Sl. No.	District	Total Expenditure	Total Expenditure by the selected units in audit	Expenditure incurred by the selected units in violation of SDRF guidelines
1	Howrah	75,50,000	41,00,000	28,50,000
2	Hooghly	3,97,50,000	2,25,00,000	1,52,50,000
3	South 24 Parganas	1,71,50,000	60,00,000	40,50,000
4	North 24 Parganas	2,13,50,000	1,56,50,000	76,50,000
5	Purba Midnapore	1,35,00,000	43,50,000	42,00,000
6	Paschim Midnapore	2,76,00,000	1,40,00,000	1,38,00,000
7	Paschim Burdwan	87,50,000	58,50,000	58,50,000
8	Birbhum	3,47,12,500	1,59,62,500	1,45,12,500
9	Darjeeling	53,50,000	38,50,000	11,50,000
Total		**17,57,12,500**	**9,22,62,500**	**6,93,12,500**

Source: Information furnished by the respective District offices, DMCD Department

Appendix 2.15

(Refer paragraph 2.3.7.4)

Division-wise summary of restoration works done of damaged irrigation structures due to New Moon *Kotal* & Heavy Rainfall

Year of Tender/ payment of Bill	Name of division	No of schemes (Year-wise)	Total no of schemes (Division-wise)	Expenditure (in ₹)	Expenditure (Division-wise) (in ₹)
2018-19	Contai Irrigation Division	35	80	5,45,07,763	12,87,80,615
2020-21		45		7,42,72,852	
2018-19	KKB Project Division	17	36	15,27,543	81,14,155
2021-22		19		65,86,612	
2018-19	Mayurakshi HQ division	3	3	53,66,491	53,66,491
2020-21	Siliguri Irrigation Division	32	32	2,05,00,879	2,05,00,879
2018-19	Lower Damodar Irrigation Division, Hooghly	18	41	1,02,53,252	2,88,00,077
2020-21		23		1,85,46,825	
2019-20	Purba Medinipore Irrigation Division, Tamluk	77	129	2,74,88,216	4,68,93,127
2020-21		52		1,94,04,911	
Total		**321**	**321**	**23,84,55,344**	**23,84,55,344**

Source: Information furnished by the respective Irrigation Division

Appendix 2.16

(Refer paragraph 2.3.8)

Details of expenditure incurred by Managing Director, West Bengal Transport Corporation (WBTC) from the SDRF

Sl. No.	WBTC Payment Ref. No.	Name of the Vendor	Amount (in ₹)	Purpose of Expenditure
1	1786 dt. 25.05.22	OTIS	86,296	Annual Maintenance Contract of elevator at the main gate of Paribahan Bhawan
2	1786 dt. 25.05.22	NNG Group	10,43,789	Repair and renovation of three storied family quarter building with Ghass Bagan (GB) Depot
3	1786 dt. 25.05.22	India Construction	9,56,312	Annual Maintenance and repair for sanitary and plumbing work at different depot sheds, building, sub-station building including head office building and workshop, Central Zone
4	1786 dt. 25.05.22	Bothra & Associates	27,13,388	Annual Maintenance and repair for sanitary and plumbing work at different depot sheds, building, sub-station building including head office building and workshop, South Zone
5	1786 dt. 25.05.22	India Tubewell Company	8,44,770	Annual Maintenance and repair for sanitary and plumbing work at different depot sheds, building, sub-station building including head office building and workshop, North Zone
6	4489 dt. 18.04.22	Ghosh Agencies	2,03,040	Repair and renovation work of Government depot
7	4489 dt. 18.04.22	Royam Construction & co	5,08,050	Repair and renovation of traffic office building at RB (*Rash Behari*) Depot.
8	4489 dt. 18.04.22	Tirupati Enterprise	4,950	Repairing of electric line and replacement
9	4489 dt. 18.04.22	India Tubewell Company	2,25,056	Repairing maintenance of sanitary work at Paribahan Bhawan
10	4489 dt. 18.04.22	India Tubewell Company	7,92,349	Annual maintenance and repair for sanitary at different depot
11	4489 dt. 18.04.22	Raj Associates	12,64,807	Annual maintenance and repair at different depot South Zone Phase-II
12	4489 dt. 18.04.22	Raj Associates	5,86,055	Repair of roof shed due to *Amphan* at GB Depot
13	4489 dt. 18.04.22	N&P Construction	7,02,337	Annual maintenance and repair at different depot
14	4489 dt. 18.04.22	N&P Construction	72,216	Tree cutting uprooted in *Amphan* at Belgachia Depot
15	4489 dt. 18.04.22	N&P Construction	3,96,981	Repair of roof shed at Belgachia Depot
16	4489 dt. 18.04.22	N&P Construction	59,000	Tree cutting uprooted in *Amphan* at Belgachia Depot.
17	4489 dt. 18.04.22	N&P Construction	25,193	Tree cutting uprooted in *Amphan* at Belgachia Depot
18	8102 dt. 02.12.22	AP Enterprise	2,36,143	Making welding and tyre storing shed at Joka shed
19	8032 dt. 02.02.22	BS Enterprise	4,23,984	Reconstruction of boundary wall damaged in *Amphan*
20	8032 dt. 02.02.22	BS Enterprise	2,62,925	Repair/ Renovation of store room at NP
21	8032 dt. 02.02.22	Bothra & Associates	35,100	Tree cutting uprooted in *Amphan* at Belgachia Depot.
22	8032 dt. 02.02.22	Bothra & Associates	13,30,996	Annual Maintenance of Bituminous for Tram tracks at different parts of the city
23	8032 dt. 02.02.22	Bothra & Associates	4,59,105	Repairs of Tram Tracks within Shyambazar depot
24	8032 dt. 02.02.22	Bothra & Associates	8,07,310	Annual Maintenance of Bituminous for Tram tracks at different parts of the city
25	8032 dt. 02.02.22	Deekay Enterprise	1,58,919	Civil maintenance works repair/ *goomty* with Esplanade Control
26	8032 dt. 02.02.22	Deekay Enterprise	2,71,560	Improvement of Electrical wiring within Depot
27	8032 dt. 02.02.22	Gupta Agencies	2,70,183	Roof treatment work face lift at OH&C Office Building
28	8032 dt. 02.02.22	India Construction	6,57,582	Annual maintenance and repair for sanitary at different depot
29	8032 dt. 02.02.22	N&P Construction	3,81,771	Repair of damaged roof shed at Belgachia Depot
30	8032 dt. 02.02.22	N&P Construction	5,83,163	Civil maintenance works face lifting within Esplanade
31	8032 dt. 02.02.22	N&P Construction	15,08,685	Annual maintenance and repair for civil at different depot
32	8032 dt. 02.02.22	N&P Construction	8,24,073	Annual maintenance and repair for civil at different depot
33	8032 dt. 02.02.22	N&P Construction	7,89,866	Annual maintenance and repair for civil at different depot

Sl. No.	WBTC Payment Ref. No.	Name of the Vendor	Amount (in ₹)	Purpose of Expenditure
34	8032 dt. 02.02.22	N&P Construction	5,85,544	Civil maintenance works
35	8032 dt. 02.02.22	Raj Associates	13,38,803	Annual maintenance and repair for civil at different depot
36	8032 dt. 02.02.22	Raj Associates	55,84,86	Annual maintenance and repair for sanitary at different depot
37	8032 dt. 02.02.22	Raj Associates	28,38,859	Renovation of four storied mess building at Belgachia depot
38	8032 dt. 02.02.22	Xenon Projects and Infrastucture	1,02,520	Diversification of water distribution of pipe line at OB depot
39	5758 dt. 05.10.23	Santoshi Hyvolt Electricals Pvt. Ltd.	81,22,000	Purchase of hard drawn grooved cooper contact wire cross sectional area 80 sq. ft. for the year 2023
40	1206 dt 11.05.22	Mondal Engineering works	32,745	Advance payment for store materials for the period 2020/ 2021/ 2022
41	1206 dt 11.05.22	Shree Jagadamba Textile	77,542	Advance payment for store materials for the period 2020/ 2021/ 2022
42	1206 dt 11.05.22	Shree Shree Loknath Industrial Enterprise	4,27,000	Advance payment for store materials for the period 2020/ 2021/ 2022
43	1206 dt 11.05.22	Hind Hardware & Tools Agency	78,294	Advance payment for store materials for the period 2020/ 2021/ 2022
44	1206 dt 11.05.22	Calcutta Marine Stores	46,054	Advance payment for store materials for the period 2020/ 2021/ 2022
45	1206 dt 11.05.22	Loknath Power Tech corporation	7,717	Advance payment for store materials for the period 2020/ 2021/ 2022
46	1206 dt 11.05.22	C&F Torrens	1,95,752	Advance payment for store materials for the period 2020/ 2021/ 2022
47	1206 dt 11.05.22	Dean Engineering works	1,65,086	Advance payment for store materials for the period 2020/ 2021/ 2022
48	1206 dt 11.05.22	Vivek Udyog	1,11,963	Advance payment for store materials for the period 2020/ 2021/2 022
49	1206 dt 11.05.22	Bharat Bearing and Mill store Company	1,17,896	Advance payment for store materials for the period 2020/ 2021/ 2022
50	1206 dt 11.05.22	Reliance Electricals	95,625	Advance payment for store materials for the period 2020/ 2021/ 2022
51	1206 dt 11.05.22	Supreme Paints and Chemicals	39,766	Advance payment for store materials for the period 2020/ 2021/ 2022
52	7651 dt. 22.11.22	Omex Industries	1,58,544	Advance payment for store materials for the period 2020/ 2021/ 2022
53	7651 dt. 22.11.22	Mondal Engineering works	64,796	Advance payment for store materials for the period 2020/ 2021/ 2022
54	7651 dt. 22.11.22	C&F Torrens	11,092	Advance payment for store materials for the period 2020/ 2021/ 2022
55	8157 dt. 05.12.22	Sandip Kumar Mondal	1,41,803	Repair of damaged OHE (Over Head Equipment)-railway underpass uplink
56	8157 dt. 05.12.22	Ramesh Kumar Jaiswal	5,30,395	Repair of damaged OHE- railway underpass uplink
57	8157 dt. 05.12.22	N&P Construction	7,16,294	Payment towards fencing works
58	8157 dt. 05.12.22	Raj Associates	8,56,091	Annual maintenance and repair for sanitary at different depot
59	8157 dt. 05.12.22	Raj Associates	23,47,617	Construction of septic tank and raising of floor of bus engineering shed at depot and repair of boundary wall
60	8157 dt. 05.12.22	Bothra & Associates	51,538	Erection of traction poles no. 627 & 635
61	10178 dt. 08.02.23	N&P Construction	43,98,341	Annual maintenance and repair for civil and sanitary at different depot
62	12356 dt. 31.03.23	Fabian Enterprise and Gupta Agencies	2,93,938	Roof treatment and repair of damaged bus shed
Total			**4,39,98,055**	

Source: Information furnished by the Managing Director, CTC

Appendix 2.17

(Refer paragraph 2.3.10)

District-wise summary of expenditure incurred for house damage due to Accidental Fire

Sl. No.	Name of District	No. of Beneficiaries	Total Amount (in ₹)
1	**Birbhum**	229	44,83,300*
2	**Darjeeling**	15	2,53,200
3	**North 24 Parganas**	183	14,63,000
4	**South 24 Parganas**	7	1,76,300
Total			**63,75,800**

Source: Information furnished by the respective District offices, DMCD Department

**Note: Two bills valuing ₹ 20,00,000 paid by the district for accidental fire included in the total amount. The number of beneficiaries is not ascertainable for these two bills.*

Appendix 2.18

(Refer paragraph 2.4.3)

Details of Relief Materials not traceable during audit

Year	District	Issuing Authority	To be Received Authority	Dhoti (in Pcs.)	Saree (in Pcs.)	Lungi (in Pcs.)	Pyjama & Punjabi (in Pcs.)	CG (Boys +Girls) (in Pcs.)	Woollen Blanket (in Pcs.)	GR Rice (in quintal)	Tarpaulin (in Pcs.)	Bed Sheet (in Pcs.)	Kurti & Leggings (in Pcs.)	DM Kit (in Pcs.)
2018-19	**South 24 Parganas**	DM Office	SDO Baruipur	400	1,000	1,000	1,000	1,800	0	0	0	0	0	0
	Purba	SDO Contai	BDO	0	0	0	0	0	0	11	0	0	0	0
Quantity of Relief Materials not found 2018-19				**400**	**1,000**	**1,000**	**1,000**	**1,800**	**0**	**11**	**0**	**0**	**0**	**0**
2019-20	**Hooghly**	Directorate	DM Office	0	0	0	4,050	0	10,800	0	0	0	0	0
	South 24 Parganas	SDO DH	BDO DH-I	0	0	0	0	0	0	470	0	0	0	0
		SDO	BDO -II	0	0	0	0	0	0	0	100	0	0	0
	North 24 Parganas	SDO Basirhat	BDO	500	500	500	0	0	100	0	3,000	0	0	0
		Directorate	DM Office	0	0	5,000	0	0	0	0	0	25,000	0	0
	Purba Midnapore	DM Office	SDO Contai	600	0	0	0	0	0	0	0	14,000	2,100	350
		SDO Egra	BDO -I	400	700	1,100	350	1,300	150	0	0	0	110	0
		SDO Contai	BDO	0	0	0	0	0	0	2.72	0	0	0	555
Quantity of Relief Materials not found 2019-20				**1,500**	**1,200**	**6,600**	**4,400**	**1,300**	**11,050**	**472.72**	**3,100**	**39,000**	**2,210**	**905**
2020-21	**South 24 Parganas**	SDO DH	BDO DH-I	0	0	0	0	0	0	432	100	0	0	0
		SDO DH	BDO Mandir Bazar	0	0	0	0	0	0	830	0	0	0	0
	North 24 Parganas	SDO Basirhat	BDO Sandeshkhali-II	0	0	0	0	0	0	0	2,000	0	0	0
		SDO Basirhat	BDO	800	1,000	50	1,000	400	0	0	11,395	200	1,000	900
		SDO Basirhat	BDO Sandeshkhali-II	0	0	0	0	0	0	0	2,000	0	0	0

Year	District	Issuing Authority	To be Received Authority	Dhoti (in Pcs.)	Saree (in Pcs.)	Lungi (in Pcs.)	Pyjama & Punjabi (in Pcs.)	CG (Boys +Girls) (in Pcs.)	Woollen Blanket (in Pcs.)	GR Rice (in quintal)	Tarpaulin (in Pcs.)	Bed Sheet (in Pcs.)	Kurti & Leggings (in Pcs.)	DM Kit (in Pcs.)
	Purba Midnapore	DM Office	SDO Contai	0	0	0	0	0	0	0	0	0	0	7,210
		SDO Egra	BDO -I	0	0	0	0	0	0	30	0	0	0	0
		SDO Contai	BDO	150	150	175	60	0	375	0	0	200	125	0
		SDO Contai	BDO Ram -II	0	0	0	0	0	250	0	0	0	0	0
	Birbhum	SDO	BDO -I	0	0	0	0	0	0	0	200	0	0	0
	Paschim Midnapore	DM Office	BDO Chandrakona-I	0	0	0	0	0	0	195	0	0	0	0
		DM Office		0	0	0	0	0	0	120	0	0	0	0
		SDO Sadar	BDO Salboni	0	0	0	0	0	0	20	0	0	0	0
		SDO Sadar	Garbeta-I	0	0	0	0	0	0	20	0	0	0	0
	Darjeeling	DM Office	SDO Kurse	0	0	0	0	0	0	0	1,200	0	0	0
		DM Office	SDO Phansidewa	0	0	0	0	0	300	0	0	0	0	0
Quantity of Relief Materials not found 2020-21				**950**	**1,150**	**225**	**1,060**	**400**	**925**	**1,647**	**16,895**	**400**	**1,125**	**8,110**
2021-22	**Hooghly**	Directorate	DM Office	7,200	10,800	3,600	4,050	5,400	10,800	0	0	20,400	2,700	0
	South 24 Parganas	DM Office		0	0	0	0	0	0	0	5,000	0	0	0
		SDO DH	BDO DH-I	0	0	0	0	0	0	0	500	0	0	0
		SDO	BDO -II	0	1,100	500	100	1,700	0	0	0	1,000	600	0
		DM Office	SDO all	0	0	0	0	0	0	0	0	5,000	0	0
		SDO	BDO	0	0	0	0	0	0	0	500	0	0	0
	North 24	SDO Basirhat	BDO	200	2,000	1,000	100	2,000	0	0	1,000	300	1,000	0
	Purba Midnapore	DM Office	SDO Contai	3,000	6,000	2,500	2,500	8,000	7,200	0	0	5,000	21,000	1,000
		SDO Egra	BDO -I	100	200	100	200	400	100	10	0	200	0	0
		SDO Contai	BDO	0	0	0	0	0	0	245	0	0	0	0

Year	District	Issuing Authority	To be Received Authority	Dhoti (in Pcs.)	Saree (in Pcs.)	Lungi (in Pcs.)	Pyjama & Punjabi (in Pcs.)	CG (Boys +Girls) (in Pcs.)	Woollen Blanket (in Pcs.)	GR Rice (in quintal)	Tarpaulin (in Pcs.)	Bed Sheet (in Pcs.)	Kurti & Leggings (in Pcs.)	DM Kit (in Pcs.)
	Birbhum	DM Office	SDO	0	0	0	0	0	0	0	2,500	0	0	0
	Darjeeling	DM Office	SDO	0	0	0	0	0	0	0	0	800	0	0
		DM Office	SDO Phansidewa	0	0	0	0	0	0	50	0	0	0	0
Quantity of Relief Materials not found 2021-22				**10,500**	**20,100**	**7,700**	**6,950**	**17,500**	**18,100**	**305**	**9,500**	**32,700**	**25,300**	**1,000**
2022-23	**Hooghly**	Directorate	DM Office	10,800	16,200	5,400	4,050	8,100	10,800	0	9,000	10,800	4,500	0
	South 24 Parganas	DM Office		0	0	4,500	0	0	0	0	0	0	0	0
		SDO DH	BDO DH-I	0	0	0	0	0	0	0	600	0	0	0
		SDO DH	BDO Mandir Bazar	0	700	400	0	600	0	0	0	0	400	0
		SDO	BDO -II	0	400	0	0	400	0	0	0	500	300	0
		DM Office	SDO Contai	0	0	0	0	0	600	0	0	0	0	0
	North 24 Parganas	SDO Basirhat	BDO Sandeshkhali-II	600	800	600	600	1,600	0	0	1,000	800	1,000	0
		SDO Basirhat	BDO	600	800	600	600	1,600	0	0	5,500	800	1,000	0
	Purba	DM Office	SDO Contai	6,000	6,000	6,000	6,000	12,000	0	0	0	6,000	6,000	0
Quantity of Relief Materials not found 2022-23				**18,000**	**24,900**	**17,500**	**11,250**	**24,300**	**11,400**	**0**	**16,100**	**18,900**	**13,200**	**0**
Total Quantity Material wise (A)				**31,350**	**48,350**	**33,025**	**24,660**	**45,300**	**41,475**	**2,435.72**	**45,595**	**91,000**	**41,835**	**10,015**
Rate of Materials (B)				**166.95**	**350**	**141.75**	**378**	**312.90**	**353.85**	**2,010**	**693.84**	**197.40**	**474.60**	**1,443.50**
Value of Relief Materials (C) = (A) x (B)				**52,33,883**	**1,69,22,500**	**46,81,294**	**93,21,480**	**1,41,74,370**	**1,46,75,929**	**48,95,797**	**3,16,35,635**	**1,79,63,400**	**1,98,54,891**	**1,44,56,653**
Total Value of all the relief materials not traced during audit				**₹ (52,33,883+1,69,22,500+46,81,294+93,21,480+1,41,74,370+1,46,75,929+48,95,797+3,16,35,635+1,79,63,400+1,98,54,891+1,44,56,653) = ₹ 15,38,15,832**										

Source: Records furnished by DMCD Department and District/ Sub-division/ Block offices under Department; DH: Diamond Harbour

Note: Minimum Rate was taken for calculating the value of relief (Except CG Boys and CG Girls). In case of CG (Boys& Girls) average rate was taken for calculation

LIST OF ABBREVIATIONS USED IN THE REPORT

Abbreviations	Full Form
ADA	Assistant Director of Agriculture
CMC	Central Management Cell
CSTC	Calcutta State Transport Corporation
DBT	Direct Benefit Transfer
DDAs	Deputy Director of Agriculture
DEE	District Employment Exchange
DM	Disaster Management
DMCD	Disaster Management and Civil Defence
EPIC	Electors Photo Identity Card
FYs	Financial Years
GoI	Government of India
HBA	House Building Assistance
I & W	Irrigation and Waterways
IFMS	Integrated Financial Management System
JDsE	Joint Directors of Employment
KBAIS	*Krishak Bandhu* (Assured Income) Scheme
KBS	*Krishak Bandhu* Scheme
KMC	Kolkata Municipal Corporation
MGNREGS	Mahatma Gandhi National Rural Employment Guarantee Scheme
MHA	Ministry of Home Affairs
NDMG	National Disaster Management Guidelines
NDRF	National Disaster Response Fund
NPDM	National Policy on Disaster Management
PD	Personal Deposit
RBI	Reserve Bank of India
RTO	Regional Transport Office
SDMF	State Disaster Mitigation Fund
SDMPs	State Disaster Management Plans
SDO	Sub-Divisional Officer
SDRF	State Disaster Response Fund
SDRMF	State Disaster Risk Management Fund
SEC	State Executive Committee
SLMC	State Level Monitoring Committee
SOPs	Standard Operating Procedures
SRS	Stratified Random Sampling
SRSWR	Stratified Random Sampling without Replacement
SSCA	Subject Specific Compliance Audit
WBSTC	West Bengal Surface Transport Corporation
WBTC	West Bengal Transport Corporation
YUP	Yuva Utsaha Prakalpa

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