

Placed below sheets containing reply
to Audit query during the F.Y 2016-17 in
Broad sheet format for your kind perusal &
taking further necessary action.

A soft copy of the same is forwarded
to Sri Debajyoti Jodder, DEO, for necessary incorporation
of the consolidated sheet for onward submission to
Dept. of UD&M/CAG.

Submitted.

R.O(H)
F.O

11/09/2018
Signature
Jitendra D

Reply to the Inspection Report on the Accounts of State Urban Development
Agency (SUDA) for the Year 2016-17

QUARIES	REPLIES	Comment of M.A. Dep
Page No. 24 Sl. No. 10 Point No. 1	The fund of Rs. 5.00 lakhs had been released to Durgapur MC out of Urban Primary Health Care Services (UPHCS), duly approved by competent authority due to exigency of the circumstances to prevent and control of Vector Borne Diseases,	

	<p>as fund for the specific purpose was not available at that time. It is worthwhile to mention here that Urban Primary Health care Service includes not only primary Health Care but also Prevention and Control of Vector Borne Disease to the population of Urban areas.</p>	
Sl. No. 10 Point No. 2	<p>The fund of Rs. 17,01,500/- lakhs had been released to Bidhannagar MC out of Urban</p>	

	<p>Primary Health Care Services (UPHCS), duly approved by competent authority due to exigency of the circumstances to prevent and control of Vector Borne Diseases, as fund for the specific purpose was not available at that time.</p> <p>Hence, in both of the above mentioned cases; it is very much within the ambit of health care services with regard to saving of</p>	
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	lives of the inhabitants of civic areas of West Bengal.	
Sl. No. 10 Point No. 3	<p>This is to state that, Special Cleanliness Drive was undertaken by the ULBs as being the source of mosquito larvae responsible for Vector Control Diseases, i.e Dengue, Chikungunia, Malaria etc.</p> <p>The expenditure was done due to exigency of the circumstances out of CBPHCS fund and requisition</p>	

	<p>was placed to the Deptt. of UD & MA, GOWB so that excess of expenditure over receipt may be replenished.</p>	
<p>Sl. No. 10 Point No. 4</p>	<p>This is nothing but regrouping of fund between CBPHCS and Prevention and Control of VBD, which is shown in previous year in a conglomerated amount but this year it was bifurcated for better presentation of scheme balance. Necessary declaration</p>	

	has been given in the schedule- 15 of the Annual Accounts (copy enclosed).	
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STATE URBAN DEVELOPMENT AGENCY

Special Cleanliness Drive

Ledger Account

1-Apr-2003 to 31-Mar-2017

Date	Particulars	Vch Type	Vch No.	Debit	Page 1 Credit
26-8-2016	To State Bank of India - CBPHCS	Payment	SUDA/617/16-17	13,17,72,000.00	
	Primary Cost Category				
	Special Cleanliness Drive			13,17,72,000.00 Cr	
	Cheque				
	Primary Cost Category				
	Alipurduar Municipality			9,00,000.00 Dr	
	Arambagh Municipality			8,12,000.00 Dr	
	Asansol Municipal Corporation			47,44,000.00 Dr	
	Ashokenagar Kalyangarh Municipality			9,98,000.00 Dr	
	Baduria Municipality			7,68,000.00 Dr	
	Baidyabati Municipality			9,98,000.00 Dr	
	Balurghat Municipality			11,30,000.00 Dr	
	Bankura Municipality			10,42,000.00 Dr	
	Bansberia Municipality			9,98,000.00 Dr	
	Baranagar Municipality			15,36,000.00 Dr	
	Barasat Municipality			14,48,000.00 Dr	
	Barrackpore Municipality			10,86,000.00 Dr	
	Baruipur Municipality			7,68,000.00 Dr	
	Basirhat Municipality			9,98,000.00 Dr	
	Beldanga Municipality			6,36,000.00 Dr	
	Berhampore Municipality			12,62,000.00 Dr	
	Bhadreswar Municipality			9,98,000.00 Dr	
	Bhatpara Municipality			15,80,000.00 Dr	
	Bidhannagar Municipal Corporation			27,20,000.00 Dr	
	Birnagar Municipality			6,36,000.00 Dr	
	Bishnupur Municipality			8,56,000.00 Dr	
	Bolpur Municipality			8,56,000.00 Dr	
	Bongaon Municipality			9,98,000.00 Dr	
	Budge Budge Municipality			9,00,000.00 Dr	
	Buniadpur Municipality			7,68,000.00 Dr	
	Burdwan Municipality			15,80,000.00 Dr	
	Chakdah Municipality			9,54,000.00 Dr	
	Champdany Municipality			9,98,000.00 Dr	
	Chandannagar Municipal Corporation			15,12,000.00 Dr	
	Chandrakona Municipality			5,48,000.00 Dr	
	Contai Municipality			9,10,000.00 Dr	
	Cooch Behar Municipality			9,00,000.00 Dr	
	Coopers Camp N.A.A.			5,48,000.00 Dr	
	Dainhat Municipality			6,36,000.00 Dr	
	Dalkhola Municipality			7,24,000.00 Dr	
	Dankuni Municipality			9,54,000.00 Dr	
	Darjeeling Municipality			14,48,000.00 Dr	
	Dhulian Municipality			8,66,000.00 Dr	
	Dhupguri Municipality			7,24,000.00 Dr	
	Diamond Harbour Municipality			7,24,000.00 Dr	
	Dinhata Municipality			6,80,000.00 Dr	
	Domkal Municipality			9,54,000.00 Dr	
	Dubrajpur Municipality			7,24,000.00 Dr	
	Dum Dum Municipality			9,98,000.00 Dr	
	Durgapur Municipal Corporation			19,72,000.00 Dr	
	Egra Municipality			6,36,000.00 Dr	
	English Bazar Municipality			13,06,000.00 Dr	
	Gangarampore Municipality			8,12,000.00 Dr	
	Garulia Municipality			9,10,000.00 Dr	
	Gayeshpur Municipality			8,12,000.00 Dr	
	Ghatal Municipality			7,68,000.00 Dr	
	Gobardanga Municipality			7,68,000.00 Dr	
	Gushkara Municipality			7,24,000.00 Dr	
	Habra Municipality			10,86,000.00 Dr	
	Haldia Municipality			11,74,000.00 Dr	

Carried Over

13,17,72,000.00

continued ...

STATE URBAN DEVELOPMENT AGENCY

Special Cleanliness Drive Ledger Account : 1-Apr-2003 to 31-Mar-2017

Page 2

Date	Particulars	Vch Type	Vch No.	Debit	Credit
	Brought Forward			13,17,72,000.00	
	Haldibari Municipality	5,04,000.00 Dr			
	Halisahar Municipality	10,42,000.00 Dr			
	Haringhata Municipality	6,36,000.00 Dr			
	Hooghly Chinsurah Municipality	13,50,000.00 Dr			
	Howrah Municipal Corporation	29,84,000.00 Dr			
	Islampur Municipality	7,68,000.00 Dr			
	Jalpaiguri Municipality	11,30,000.00 Dr			
	Jangipur Municipality	9,10,000.00 Dr			
	Jhalda Municipality	5,48,000.00 Dr			
	Jhargram Municipality	8,12,000.00 Dr			
	Jiaganj Azimganj Municipality	7,68,000.00 Dr			
	Jainagar Mazilpur Municipality	6,36,000.00 Dr			
	Kalimpong Municipality	10,42,000.00 Dr			
	Kaliaganj Municipality	7,68,000.00 Dr			
	Kalna Municipality	8,12,000.00 Dr			
	Kalyani Municipality	9,10,000.00 Dr			
	Kamarhati Municipality	15,80,000.00 Dr			
	Kanchrapara Municipality	10,86,000.00 Dr			
	Kandi Municipality	7,68,000.00 Dr			
	Katwa Municipality	8,56,000.00 Dr			
	Kharagpur Municipality	15,70,000.00 Dr			
	Kharar Municipality	4,60,000.00 Dr			
	Khardah Municipality	9,98,000.00 Dr			
	Khirpai Municipality	4,60,000.00 Dr			
	Konnagar Municipality	9,00,000.00 Dr			
	Kolkata Municipal Corporation	63,04,000.00 Dr			
	Krishnagar Municipality	10,86,000.00 Dr			
	Kurseong Municipality	9,00,000.00 Dr			
	Madhyamgram Municipality	11,30,000.00 Dr			
	Mahestala Municipality	15,80,000.00 Dr			
	Mal Municipality	6,80,000.00 Dr			
	Mathabhanga Municipality	5,48,000.00 Dr			
	Mekliganj Municipality	4,16,000.00 Dr			
	Memari Municipality	7,24,000.00 Dr			
	Midnapore Municipality	11,30,000.00 Dr			
	Mirik Municipality	4,16,000.00 Dr			
	Murshidabad Municipality	7,24,000.00 Dr			
	Nabadwip Municipality	10,86,000.00 Dr			
	Naihati Municipality	14,04,000.00 Dr			
	Nalhati Municipality	6,80,000.00 Dr			
	New Barrackpore Municipality	9,00,000.00 Dr			
	North Barrackpore Municipality	10,42,000.00 Dr			
	North Dum Dum Municipality	14,04,000.00 Dr			
	Old Malda Municipality	8,12,000.00 Dr			
	Panihati Municipality	15,80,000.00 Dr			
	Panskura Municipality	7,68,000.00 Dr			
	Pujali Municipality	6,80,000.00 Dr			
	Purulia Municipality	9,98,000.00 Dr			
	Raghunathpur Municipality	5,92,000.00 Dr			
	Raiganj Municipality	11,30,000.00 Dr			
	Rajpur Sonarpur Municipality	15,80,000.00 Dr			
	Ramjibanpur Municipality	5,04,000.00 Dr			
	Rampurhat Municipality	7,68,000.00 Dr			
	Ranaghat Municipality	8,56,000.00 Dr			
	Rishra Municipality	10,42,000.00 Dr			
	Sainthia Municipality	7,24,000.00 Dr			
	Santipur Municipality	10,86,000.00 Dr			
	Serampur Municipality	13,06,000.00 Dr			
	Siliguri Municipal Corporation	21,48,000.00 Dr			
	Sonamukhi Municipality	6,80,000.00 Dr			
	South Dum Dum Municipality	15,80,000.00 Dr			
	Suri Municipality	8,12,000.00 Dr			
	Taherpur N.A.A.	5,92,000.00 Dr			
	Taki Municipality	7,24,000.00 Dr			
	Tamralipta Municipality	9,00,000.00 Dr			
	Tarakeswar Municipality	6,80,000.00 Dr			
	Carried Over			13,17,72,000.00	

continued ...

STATE URBAN DEVELOPMENT AGENCY

Special Cleanliness Drive Ledger Account : 1-Apr-2003 to 31-Mar-2017

Page 3

Date	Particulars	Vch Type	Vch No.	Debit	Credit
	Brought Forward			13,17,72,000.00	
	Titagarh Municipality 10,42,000.00 Dr				
	Tufanganj Municipality 5,48,000.00 Dr				
	Uluberia Municipality 13,16,000.00 Dr				
	Uttarpara Kotung Municipality 10,86,000.00 Dr				
	FUND ELECTRONICALLY TRANSFERRED FROM SBI, S/L, SR. I BR. TO RESPECTIVE BANK ACCOUNT OF 125 NOS. ULBS IN RESPECT OF SPECIAL CLEANLINESS DRIVE UNDER CBPHCS AGAINST MEMO NO. SUDA-HEALTH/510/16/1373 DT. 26.08. 2016				
30-8-2016	By State Bank of India - CBPHCS Receipt		SUDA/89/16-17		2,69,04,000.00
	Primary Cost Category				
	SPL. CLEANLINESS DRIVE IN ULBS 2,69,04,000.00 Dr				
	Cheque/DD 30-8-2016 2,69,04,000.00 Dr				
	Primary Cost Category				
	M.A.Deptt. 2,69,04,000.00 Cr				
	FUND ELECTRONICALLY TRANSFERRED FROM KOLKATA PAY & ACCOUNTS OFF. III TO RESPECTIVE BANK ACCOUNT OF CBPHCS FOR SPL. CLEANLINESS DRIVE IN ULBS AGAINST MEMO NO. 160(SANCTION)/MA/P/C-10/3S-38/2012 DT. 26. 08.16				
2-9-2016	By State Bank of India - CBPHCS Receipt		SUDA/92/16-17		5,24,34,000.00
	Primary Cost Category				
	SPL. CLEANLINESS DRIVE IN ULBS 5,24,34,000.00 Dr				
	Cheque/DD 2-9-2016 5,24,34,000.00 Dr				
	Primary Cost Category				
	M.A.Deptt. 5,24,34,000.00 Cr				
	FUND ELECTRONICALLY TRANSFERRED FROM KOL PAY & ACCOUNT OFF III TO RESPECTIVE BANK ACCOUNT OF CBPHCS IN RESPECT OF SPL. CLEANLINESS DRIVE IN ALL ULBS AGAINST MEMO NO. 470(SANCTION)/MA /P/C-10/1G-5/2014 DT. 26.08.16				
4-10-2016	To (as per details) Payment		SUDA/828/16-17	8,49,946.00	
	State Bank of India - CBPHCS 8,33,321.00 Cr				
	Undeposited TDS 16,625.00 Cr				
	Primary Cost Category				
	ADVERTISEMENT 8,49,946.00 Dr				
	ADVERTISEMENT EXP. ELECTRONICALLY TRANSFERRED FROM SBI, S/L, SR. I BR. TO RESPECTIVE BANK A/C OF CONTINENTAL & ADUNIQUE76 FOR PUB. OF COL ADV. ON 30.8.16 FOR SPL. CLEANLINESS DRIVE AT ULBS AGAINST TRA. ADVICE NO. SUDA-37 /2010 (Pt.-III)/1705 DT. 03.10.16				
31-3-2017	By Community Based Primary Health Care Services Journal		SUDA/16/16-17		5,32,83,946.00
	Primary Cost Category				
	SUDA HEALTH-WING 5,32,83,946.00 Dr				
	Primary Cost Category				
	SUDA HEALTH-WING 5,32,83,946.00 Cr				
	AS RECOMMENDED BY F.O., SUDA -HEALTH AND SUBSEQUENTLY APPROVED BY THE ADDITIONAL DIRECTOR & F.A., SUDA ADJUSTMENT ENTRY AMONG DIFFERENT PROGRAMME OF HEALTH WING - SUDA IS BEING MADE				
				13,26,21,946.00	13,26,21,946.00



NOTE SHEET

SUDA

Sub. : Special cleanliness drive in the Urban Local Bodies from 29th August to 05th September, 2016.

As per decision of the State Government, a special cleanliness drive is to be undertaken by each of the Urban Local Bodies from 29th August to 05th September, 2016.

All the Councillors, Health functionaries, Self Help Groups, ICDS workers, conservancy workers, Schools, Colleges, Clubs, market committee members, Govt. organizations etc. are to be involved in the said Programme.

Officials of Municipal Affairs Department, SUDA, H.G.U.S. CMU, DLB, MED, WBVB will visit ULB during the week long special cleanliness drive.

Component of activities are as under :

- 1) Cleaning of drains, water bodies etc.
- 2) Collection of solid waste from the entire area of the town including hospitals, jail, market, school, college and the like. Compactors are to be used for solid waste disposal. Route chart of compactor along with timing is to be displayed.
- 3) Conservation of dumping ground.
- 4) Commencement of green space development works.
- 5) HEC activity i.e. rally, tabloid, group meeting, mass meeting, ward level meeting, leaflet, banner, hoarding, niking, video shows etc.
- 6) Organisation of Health camp.

Tentative cost for special cleanliness drive

Event	(Rs. in lakhs)	Source of fund
Ward-wise awareness / community mobilization @ Rs. 1,000/- per ward X 2913 wards X 8 days	233.04	Urban Health (State Plan)
Hiring of labour to sweep, clean drains, ponds etc. to collect solid waste @ 30 labour per ward X 2913 wards X 8 days X Rs. 150/-	1,048.68	BMS
HEC : For Kolkata MC @ Rs. 1,00,000/- X 1 = Rs. 1,00,000/- For Asansol MC, Durgapur MC, Howrah MC, Bidhannagar MC & Siliguri MC @ Rs. 80,000/- X 5 = Rs. 4,00,000/- For Chandernagore MC @ Rs. 60,000/- X 1 = Rs. 60,000/- A Category - 13 ULBs @ Rs. 40,000/- X 13 MCs = Rs. 5,20,000/- B Category - 08 ULBs @ Rs. 30,000/- X 8 MCs = Rs. 2,40,000/- C Category - 34 ULBs @ Rs. 30,000/- X 34 MCs = Rs. 10,20,000/- D Category - 42 ULBs @ Rs. 20,000/- X 42 MCs = Rs. 8,40,000/- E Category - 21 ULBs @ Rs. 20,000/- X 21 MCs = Rs. 4,20,000/-	36.00	Urban Health (State Plan)
Total	1317.72	



NOTE SHEET



ULB-wise allotment of fund is enclosed herewith.

A preliminary communication may be issued to all the ULBs to facilitate preparatory activities and plan of action by Urban Local Bodies. Draft letter is placed herewith for kind approval.

Further details are being worked out by Health & Family Welfare Department and will be communicated with the ULBs shortly.

Submitted.

Director SUDA

24/8/16

FA may pl advise.

24/8/16

FA

Proposal at hepage and above may be approved.

24/8/16

Director

Proposal above and pre-pages regarding different activities for the special cleanliness drive in all the ULBs from 23rd Aug 16 to 5th Sept 16 and financial involvement thereof may kindly be approved. If approved, HA Dept may release fund amount to Rs. 1317.72 lacs to SUDA which may in turn be released to the ULBs, with the approval of Hon'ble MIE, MA & D Deptt.

24/8/16

Secretary, MA & D
Chairman, SUDA

No. SUDA: 618/16
24-8-16

Rev - 510/2016

HMIC MA&D

may be approved.

24.08.16

24/8/16

Director SUDA

Copy forwarded to the **Principal Secretary/Secretary to the Government of West Bengal, Urban Development & Municipal Affairs Department, Nagarayan, Sector-I, Block-DF-8, Salt Lake City, Kolkata-700064** for information with a request to obtain reply to each of the paragraph in Broad sheet format from the Head of the office along with the comments of his/her superior officer, if any, and forward the same in duplicate with his/her comment/remarks to this office for necessary action at this end.

Attention of Government is drawn to paras of the report. Action taken by Government in this regard may be intimated to audit.

sd-

Sr. Audit Officer (G & SS-I/HQ)
For Sr. Deputy Accountant General (G & SS-I)
West Bengal

PART- III

i) Follow up on findings outstanding from previous reports.

Present position of outstanding paragraphs of previous Inspection Report

Period of IR	Para No.	Subject in brief
01.04.15- 31.03.16	1	Injudicious decision resulted in undue benefit of Rs. 8.16 cr to the agency over the period of 3 yrs towards operation & maintenance and under-utilization of compactors.
	2	Irregular retention of Rs. 33.13 lakh and unfruitful expenditure of Rs. 81 lakh under Kurseong Municipality
	3	Excise Duty on materials for water supply scheme-undue benefit to contractor-Rs. 5.51 cr
	4	Unwarranted substitution of HDPE Pipe by DI Pipe resulted in additional burden to state exchequer Rs. 18.10 cr
	11	Non receipt of utilization certificate form ULBs for disbursement of fund during 2013-14, 2014-15 & 2015-16
	12	Comments on accounts
01.04.14- 31.03.15	4	Wasteful expenditure of Rs. 57.47 lakh for installation and taken out of 705 no Trident poles
	5	Wasteful expenditure of Rs. 164.67 lakh in water supply scheme in Bishnupur under BRGF(Spl)
	6	Delay in release of fund causing refund of central assistance of Rs. 759.02 lakh
	7	Delayed execution of IHSDP schemes led to excess expenditure of Rs. 97.79 crore and diversion of Rs. 1.86 crore
01.04.10- 31.03.11	9	Non-submission of SOE/UC by Kultu Municipality against fund of Rs. 3.71 lakh

ii) Persistent Irregularities

-NIL-

PART- IV

Best Practices

-NIL-

PART- V

Acknowledgement

All the officials and staff of the office extended their cooperation to complete the audit work as per schedule.



Sr. Audit Officer (G & SS-I/HQ)

For Sr. Deputy Accountant General (G & SS-I)

West Bengal

could not avail the exemption of Rs 2.46 lakh on ED due to unwarranted inclusion of Excise Duty in estimate and procurement of items with ED.

A mention was made in the Para No. 3 A of previous Inspection Report for the period 01.04.2015 to 31.03.216 in which it was stated that department had failed to avail the exemption of Rs 39.88 lakh on ED. Thus Department could not avail the exemption of Rs42.34 lakh (Rs. 39.88 lakh + Rs. 2.46 lakh) on ED due to unwarranted inclusion of Excise Duty in estimate and procurement of items with ED.

FO SUBD
Netai

12. Comments on Accounts

1 Balance Sheet

Liabilities & Provision

Outstanding liabilities 70359451 (Schedule-4A)

Expenditure amounting Rs. 12.54 Lakh incurred during the year 2016-17 but discharged in the subsequent year i.e. 2017-18 was not provided for in the accounts of the year 2016-17.

Non provision of the above has resulted in understatement of liabilities by Rs. 1253588.00 with corresponding understatement of expenditure for the year by the same amount.

(a) General observation on A/c

Security Deposit from Contractors (SUDA – Health):Rs. 1.45 lakh

The above sum of Rs1.45 lakh represented Security Deposit recovered from the contractor's Bill mainly for supply of medicines long back. Neither any transaction has taken place, nor, any claim has been raised/lodged for refund of the said Security Deposit till March 2016.

As per limitation Act 1963, a claim was realisable only if the claim is lodged/made within three years from the date of the amount being due. As more than five years had elapsed, the Agency should have written back the amount in accounts.

(b) Balance Sheet

Liabilities

Earmark/Endowment Funds

Interest Income from Auto Sweep Account made out of Funds Rs.346658139/- (Schedule -9)

Interest earned on SBI-NSDP CL TD A/C no 312394125538 Current account No 312275236352 for the period 2015-16 was not credited during concerned period 2015-16. But the same was credited to concerned head of account of Balance Sheet for the year 2016-17 instead of crediting Prior Period of Income of Interest. Interest income of the deposit should have been treated as income of the year, if otherwise not specified on the sanction order of grants for audit in the specific scheme fund.

2016-17 was depicted as Rs. 387615848.43 thereby resulting in shortage of Rs. 19067000 which was diverted to the Prevention & Control of Vector Borne diseases.

Thus, during the year 2016-2017 Rs 74552446 was diverted between various schemes by SUDA

No reply was received in response to the audit query issued in this regard.

This is brought to the notice.

D-Nabur
TUD / Municipality

11. Excise Duty on materials for Nabadwip water supply scheme –undue benefit to contractor

In terms of Notification No 06/2006 dt. 01.03.2006 read with Notification No 06/2007 dt 01.03.2007 and 12/2012 dt 17.3.12 of Ministry of Finance (Department of Revenue, Govt. of India), pipes of outer diameter exceeding 20 cm (substituted by 10 cm w.e.f. 04-12-2009) needed for delivery of water from source to plant (including clear water reservoir) and from there to the first storage point and all items of machinery, including instruments, apparatus and appliances, auxiliary equipment and their components/parts required for purification of water to make it fit for human consumption, that formed integral part of water supply projects, were exempted from Central Excise Duty (ED) on production of a certificate issued by the District Magistrate of the district in which the scheme was located. The Departmental estimate for finalization of contract and the contract price of water supply scheme should, therefore, have excluded the ED element to have a realistic reference price for contract finalization and a provision in the contract document for issuance of Exemption Certificate to the contractor before procurement of pipes and equipment from the manufacturers should have been in place. Thus, it is imperative upon the Project Implementing Agency (PIA) / Nodal Agency to ensure that the Departmental estimates for the water supply schemes excluded the ED element or ED element, if included in the estimate, are directed while finalization of tender, or if ED exemption certificate are issued, the agreement should contain a clause for recovery of exemption amount on ED and E.D. exemption certificates in requisite format were to be forwarded to concerned District Magistrate for issue against the pipes and equipments actually required to be used in the work and exemption certificates for quantities beyond the quantity actually consumed in the work are not issued.

Audit scrutiny of the pipes and fittings procured by the six municipalities (Jhargram, Nabadwip, Suiri, Dhupguri, Coochbehar and Darjeeling) during the period 2016-2017, revealed that Nabadwip municipality procured different pipe and fittings worth Rs 19.72 lakh on which possible exemption of Rs.2.46 lakh (@12.36 per cent) could have been availed. However, the department

50001404940		2854.35
51000698865		3743.63
51000484493		5274.08
51000484869		3859.35
51000587006		3441.34
50001184159		515.32
51000632086		1677.72
51000631151		5874.29
50001264554		3376.99
51000640079	April'15	4437.37
51000634133		4458.26
51000680922		3612.28
51000681699		667.21
50001350984		791.72
51000698865		3402.49
51000699782		1095.34
51000704354		2591.56
50001404940		1673.53
50001419021		2443.57
51000544653		759.79
(C)Total		65665.1

Thus, lack of monitoring towards power consumption resulted in avoidable expenditure of Rs. 41.70 lakh (Rs. 41.04 lakh + Rs. 0.66 lakh) during the period between January, 2016 and February, 2018 by the three municipalities.

No reply was received to the audit query issued in this respect.

This is brought to the notice.

10. Diversion of Funds

Scrutiny of accounts of Sate Urban Development Agency for the period from 2016- 2017 revealed the following diversions:

1. Rs. 500000 was diverted from the scheme Urban Primary Health Care Services to Prevention and Control of Vector Borne Diseases on 17.08.2016 for procurement of Elisa machine for Durgapur Municipality. The fund was released to Durgapur Municipality on 05.09.2016
2. Again, Rs. 1701500 was diverted from the Scheme Urban Primary Health Care Services on 16.09.2016 to the Scheme- Prevention of Vector Borne Diseases for procurement of 41 fogging machines by Bidhannagar Municipality. The amount was released to the Municipality on 28.09.2016.
3. It was observed that Rs. 53283946 was diverted from the Scheme Community Based Primary Health Care Services to Special Cleanliness Drive on 31.03.2017.
4. As per Final accounts 2015-16, the closing balance of Community Based Primary Health Care Service (CBPHCS), was Rs. 406682848.43, whereas the opening balance of CBPHCS in

Consumer ID - 1090002001 (Titagarh Municipality)					
Month	Agreemental Load (KVA)	Actual Monthly Demand (KVA)	Excess Demand Load	Rate of Demand Charge (Rs.)	Excess Demanded charges (Rs.)
March'17	500	150.04	349.96	384	134384.6
January '17	500	158	342	384	131328
February	500	150.4	349.6	384	134246.4
November'16	500	158	342	384	131328
October'16	500	162.8	337.2	320	107904
September'16	500	193.6	306.4	320	98048
August'16	500	171.2	328.8	320	105216
July'16	500	178	322	320	103040
June'16	500	161.2	338.8	320	108416
May'16	500	151.6	348.4	320	111488
April'16	500	118	382	320	122240
March'16	500	126.4	373.6	320	119552
February'16	500	131.2	368.8	320	118016
January '16	500	130.8	369.2	320	118144
December'15	500	116.4	383.6	320	122752
November'15	500	120.8	379.2	320	121344
October'15	500	130	370	320	118400
September'15	500	144.4	355.6	320	113792
August'15	500	153.2	346.8	320	110976
July'15	500	169.6	330.4	320	105728
June'15	500	143.6	356.4	320	114048
May'15	500	136.4	363.6	320	116352
April'15	500	146.4	353.6	320	113152
(B) Total					2679895
(A)+(B)					4104443

- (b) **Avoidable expenditure of Rs. 0.66 lakh towards govt. duty due to wrong categorization of tariff.**

As per Bengal Electricity Duty Act 1935 Section 3 (A), Electricity Duty should not be livable on Government or any local authority.

In respect of Kamarhati Municipality, scrutiny of available records for electricity connections to 24 nos Water pump houses were wrongly categorized in domestic category instead of Public Utility. Due to wrong categorization, the municipality had to bear an excess amount of Rs. 65666 as of Government Duty as detailed below:

Consumer ID	Month of billing	Amount (Rs.)
51103097001	January '2017	2277.92
51000631151		2945.39
50001184159		610.42
50001419021		3281.21

9. **Avoidable Expenditure due to non-revision of contractual load and payment of Government Duty**

DepH Municipality
CESC / WASED

Scrutiny of Electricity Bill of three test checked municipalities (Titagarh, Kamarhati, Uluberia) revealed the following:

a) **Non revision of contractual load resulted in avoidable expenditure on electricity demand charges –Rs41.04 lakh**

CESC supplied electricity to Uluberia and Titagarh Municipalities through Consumer No. – 931330700 and No – 1090002001 respectively. Test-check, of electricity bills for the period from December 2016 to February, 2018, with reference to the consumer IDs showed that the average electricity consumption during the period was 1160 KVA and 148 KVA respectively as against contractual load of 890 KVA and 500 KVA respectively.

Thus, due to huge difference between actual consumption of electricity and agreed load the municipalities were compelled to shoulder an avoidable expenditure of Rs. 41.044 lakh as detailed below:-

Consumer ID - 931330700 (Uluberia Municipality)					
Month	Contract Demand	Actual Monthly Demand (KVA)	Excess Demand Load	Rate of Demand Charge (Rs.)	Additional Demand Charge
April'2015	890	1144	254	320	48545.23
May'15		1152	262	320	50096.79
June'15		1172	282	320	53638.22
July'15		1148	258	320	49223.27
August'15		1132	242	320	46115.52
September'15		1136	246	320	47232.00
October'15		1132	242	320	46464.00
November'15		1148	258	320	49536.00
December'15		1172	282	320	54144.00
January'16		1208	318	320	61056.00
February'16		1192	302	320	57984.00
March'16		1216	326	320	62592.00
April'16		1160	270	320	51840.00
May'16		1172	282	320	54144.00
June'16		1212	322	320	61824.00
July'16		1172	282	320	54144.00
August'16		1160	270	320	51840.00
September'16		1124	234	320	44928.00
October'16		1132	242	320	55756.80
November'16		1144	254	320	58521.00
December'16		1128	238	320	54832.20
January,17		1180	290	384	66816.00
February'17		1136	246	384	56650.57
March'17		1140	250	384	57600.00
April'17		1184	294	384	67737.60
May'17		1156	266	384	61286.40
(A)Total					1424547.60

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NOTE SHEET

SUDA

A letter may be sent to Sri M. Chatterjee, Jt. Secy, MA Dept for release of fund of Rs 1317.72. Draft letter is placed herewith for signature, if approved.

Director, Jt. Secy

PO(H)

[Signature]
24.08.16

[Signature]
24/8/16

Sub. : Release of fund to the ULBs w.r.t. Special cleanliness drive from 29th August to 05th September, 2016.

The said Programme along with cost estimate is approved by the MIC, MA & UD. As per verbal instruction of the Department fund may be released to the ULBs out of CBPHCS fund A/C for the present pending receipt of order from the Department. On receipt of fund from the Department CBPHCS fund may be replenished.

ULB-wise proposed allocation is as under :

Sl. No.	ULBs	Amount in Rs.
1	Asansol	4,744,000
2	Bidhannagar	2,720,000
3	Chandernagore	1,512,000
4	Durgapur	1,972,000
5	Howrah	2,984,000
6	Kolkata	6,304,000
7	Siliguri	2,148,000
8	Alipurduar	900,000
9	Arambag	812,000
10	Ashokenagar Kalyangarh	998,000
11	Baduria	768,000
12	Baidyabati	998,000
13	Balurghat	1,130,000
14	Bankura	1,042,000
15	Bansberia	998,000
16	Baranagar	1,536,000
17	Barasat	1,448,000
18	Barrackpore	1,086,000
19	Baruipur	768,000
20	Basirhat	998,000
21	Beldanga	636,000
22	Berhampur	1,262,000
23	Bhadreswar	998,000
24	Bhatpara	1,580,000
25	Birnagar	636,000
26	Bishnupur	856,000

Sl. No.	ULBs	Amount in Rs.
27	Bolpur	856,000
28	Bongaon	998,000
29	Budge Budge	900,000
30	Buniadpur	768,000
31	Burdwan	1,580,000
32	Chakdah	954,000
33	Champdany	998,000
34	Chandrakona	548,000
35	Contai	910,000
36	Cooch Behar	900,000
37	Coopers' Camp	548,000
38	Dainhat	636,000
39	Dalkhola	724,000
40	Dankuni	954,000
41	Darjeeling	1,448,000
42	Dhulian	866,000
43	Dhupguri	724,000
44	Diamond Harbour	724,000
45	Dinhata	680,000
46	Domkal	954,000
47	Dubrajpur	724,000
48	Dum Dum	998,000
49	Egra	636,000
50	English Bazar	1,306,000
51	Gangarampur	812,000
52	Garulia	910,000
53	Gayeshpur	812,000
54	Ghatal	768,000
55	Gobardanga	768,000
56	Gushkara	724,000
57	Ilabra	1,086,000
58	Haldia	1,174,000
59	Haldibari	504,000
60	Halisahar	1,042,000
61	Haringhata	636,000
62	Hooghly Chinsurah	1,350,000
63	Islampur	768,000
64	Jalpaiguri	1,130,000
65	Jangipur	910,000
66	Jhalda	548,000
67	Jhargram	812,000
68	Jiaganj Azimganj	768,000
69	Jaynagar Mazilpur	636,000
70	Kaliaganj	768,000
71	Kalimpong	1,042,000
72	Kalna	812,000
73	Kalyani	910,000
74	Kamarhati	1,580,000
75	Kanchrapara	1,086,000
76	Kandi	768,000
77	Katwa	856,000

NOTE SHEET

SUDA

Amount in Rs.

Sl. No.	ULBs	
78	Kharagpur	1,570,000
79	Kharar	460,000
80	Khardah	998,000
81	Khirpai	460,000
82	Konnagar	900,000
83	Krishnagar	1,086,000
84	Kurseong	900,000
85	Madhyamgram	1,130,000
86	Maheshtala	1,580,000
87	Mal	680,000
88	Mathabhanga	548,000
89	Mekliganj	416,000
90	Memari	724,000
91	Midnapore	1,130,000
92	Mirik	416,000
93	Murshidabad	724,000
94	Nabadwip	1,086,000
95	Naihati	1,404,000
96	Nalhati	680,000
97	New Barrackpore	900,000
98	North Barrackpore	1,042,000
99	North Dum Dum	1,404,000
100	Old Malda	812,000
101	Panihati	1,580,000
102	Panskura	768,000
103	Pujali	680,000
104	Purulia	998,000
105	Raghunathpur	592,000
106	Raiganj	1,130,000
107	Rajpur-Sonarpur	1,580,000
108	Ramjibanpur	504,000
109	Rampurhat	768,000
110	Ranaghat	856,000
111	Rishra	1,042,000
112	Sainthia	724,000
113	Santipur	1,086,000
114	Serampore	1,306,000
115	Sonamukhi	680,000
116	South Dum Dum	1,580,000
117	Suri	812,000
118	Taherpur Notified Area	592,000
119	Taki	724,000
120	Tamluk	900,000
121	Tarakeshwar	680,000
122	Titagarh	1,042,000
123	Tufanganj	548,000
124	Uluberia	1,316,000
125	Uttarpara-Kotrung	1,086,000
Total =>		131,772,000

(Rupees Thirteen Crore seventeen lakh seventy two thousand) only

Submitted.

For the Municipal Corporation, Kolkata

Pl. signed

26/08/2016
26.08.16

P.O/H

Director

-06-

There is no specific fund available for the purpose. However, in view of urgency of the matter, we may agree to the proposal of P.O. (H) for release of an ad-hoc amount of Rs.13,17,72,000/- (Rupees **thirteen crore seventeen lakh seventy-two thousand only**) to 125 no. ULBs as per list at nsp. 4-5 ante for meeting the cost of **Special cleanniness drive** from 29.08.16 to 05.09, from the fund available under **UPHCS Scheme** which would be replenished on receipt of fund Govt. under the head.

Director



JA

W. Sengupta
26/08/16
at 26/8/16
as
26/8/16



-07-

NOTE SHEET

SUDA

As per notes and orders at NSP-03 to 05 and prepage

As approved at prepage, to release the fund towards Special Cleanliness Drive under CBPHCS in favour of 125 (One Hundred Twenty Five) nos. of ULBs, a transfer advice amounting to Rs.13,17,72,000/- (Rupees Thirteen Crore Seventeen Lakh Seventy Two Thousand) only is prepared and placed herewith for signature of Director, SUDA and Joint Secretary, M.A. Department please for onward transmission to State Bank of India, Salt Lake, Sector-I branch for electronic transfer of fund.

Finance Officer

26-08-16

26/8/16

26/8/16

Placed below memorandum for release of fund to 125 nos. of ULBs in respect of special cleanliness drive which will be held from 29-08-2016 to 05-09-2016 at ULB level. Submitted for kind signature pl.

P.O(H)
Asst. Director
F.A
FO(H)

Signed

26/08/2016
26/08/16
26/8/16



NOTE SHEET

SUDA

Sub. : Special cleanliness drive in the Urban Local Bodies from 29th August to 05th September, 2016.

As per decision of the State Government, a special cleanliness drive is to be undertaken by each of the Urban Local Bodies from 29th August to 05th September, 2016.

All the Councillors, Health functionaries, Self Help Groups, ICDS workers, conservancy workers, Schools, Colleges, Clubs, market committee members, Govt. organizations etc. are to be involved in the said Programme.

Officials of Municipal Affairs Department, SUDA, ILGUS, CMU, DLB, MED, WBVB will visit ULB during the week long special cleanliness drive.

Component of activities are as under :

- 1) Cleaning of drains, water bodies etc.
- 2) Collection of solid waste from the entire area of the town including hospitals, jail, market, school, college and the like. Compactors are to be used for solid waste disposal. Route chart of compactor along with timing is to be displayed.
- 3) Conservation of dumping ground.
- 4) Commencement of green space development works.
- 5) IEC activity i.e. rally, tabloid, group meeting, mass meeting, ward level meeting, leaflet, banner, hoarding, niking, video shows etc.
- 6) Organisation of Health camp.

Tentative cost for special cleanliness drive

Event	(Rs. in lakhs)	Source of fund
Ward-wise awareness / community mobilization @ Rs. 1,000/- per ward X 2913 wards X 8 days	233.04	Urban Health (State Plan)
Hiring of labour to sweep, clean drains, ponds etc. to collect solid waste @ 30 labour per ward X 2913 wards X 8 days X Rs. 150/-	1,048.68	BMS
IEC :		
For Kolkata MC @ Rs. 1,00,000/- X 1	Rs. 1,00,000/-	
For Asansol MC, Durgapur MC, Howrah MC, Bidhannagar MC & Siliguri MC @ Rs. 80,000/- X 5	Rs. 4,00,000/-	
For Chandernagore MC @ Rs. 60,000/- X 1	Rs. 60,000/-	
A Category - 13 ULBs @ Rs. 40,000/- X 13 MCs	Rs. 5,20,000/-	
B Category - 08 ULBs @ Rs. 30,000/- X 8 MCs	Rs. 2,40,000/-	
C Category - 34 ULBs @ Rs. 30,000/- X 34 MCs	Rs. 10,20,000/-	
D Category - 42 ULBs @ Rs. 20,000/- X 42 MCs	Rs. 8,40,000/-	
E Category - 21 ULBs @ Rs. 20,000/- X 21 MCs	Rs. 4,20,000/-	
Total	1317.72	

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NOTE SHEET

SUDA

ULB-wise allotment of fund is enclosed herewith.

A preliminary communication may be issued to all the ULBs to facilitate preparatory activities and plan of action by Urban Local Bodies. Draft letter is placed herewith for kind approval.

Further details are being worked out by Health & Family Welfare Department and will be communicated with the ULBs shortly.

Submitted.

Director SUDA

24/8/16

FA may pl. advise.

WT 24/8/16

FA

Proposal at hepage and above may be. see approved.

24/8/16

Director

Proposal above and pre-pages regarding different activities for the special cleanliness drive in all the ULBs from 23rd Aug 16 to 5th Sept 16 and financial involvement thereof may kindly be approved. If approved, MA Dept may release fund amount to R. 1317.72 lacs to SUDA which may in turn be released to the ULBs, with the approval of Hon'ble Mre, MA & D Deptt.

WT 24/8/16

Secretary, MA Deptt
Chairman, SUDA

may be approved.

24.08.16

No. SUDA: 618/16
24-8-16
Rev - 510/2016

HMIC MA&D

24/8/16

Director SUDA

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NOTE SHEET

SUDA

A letter may be sent to Sri M. Chatterjee, Jt. Secy, MA Dept. for release of fund of Rs 1317.72. Draft letter is placed herewith for signature, if approved.

Director, Jt. Secy

PO(H)

24.08.16

W. M. Chatterjee

Sub. : Release of fund to the ULBs w.r.t. Special cleanliness drive from 29th August to 05th September, 2016.

The said Programme along with cost estimate is approved by the MIC, MA & UD. As per verbal instruction of the Department fund may be released to the ULBs out of CBPHCS fund A/C for the present pending receipt of order from the Department. On receipt of fund from the Department CBPHCS fund may be replenished.

ULB-wise proposed allocation is as under :

Sl. No.	ULBs	Amount in Rs.
1	Asansol	4,744,000
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44	Diamond Harbour	724,000
45	Dinhata	680,000
46	Domkal	954,000
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48	Dum Dum	998,000
49	Egra	636,000
50	English Bazar	1,306,000
51	Gangarampur	812,000
52	Garulia	910,000
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77	Katwa	856,000



NOTE SHEET

SUDA

Amount in Rs.

Sl. No.	ULBs	Amount in Rs.
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84	Kurseong	900,000
85	Madhyamgram	1,130,000
86	Maheshtala	1,580,000
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88	Mathabhanga	548,000
89	Mekliganj	416,000
90	Memari	724,000
91	Midnapore	1,130,000
92	Mirik	416,000
93	Murshidabad	724,000
94	Nabadwip	1,086,000
95	Naihati	1,404,000
96	Nalhati	680,000
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103	Pujali	680,000
104	Purulia	998,000
105	Raghunathpur	592,000
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107	Rajpur-Sonarpur	1,580,000
108	Ramjibanpur	504,000
109	Rampurhat	768,000
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112	Sainthia	724,000
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114	Serampore	1,306,000
115	Sonamukhi	680,000
116	South Dum Dum	1,580,000
117	Suri	812,000
118	Taherpur Notified Area	592,000
119	Taki	724,000
120	Tamluk	900,000
121	Tarakeshwar	680,000
122	Titagarh	1,042,000
123	Tufanganj	548,000
124	Uluberia	1,316,000
125	Uttarpara-Kotrung	1,086,000
Total =>		131,772,000
(Rupees Thirteen Crore seventeen lakh seventy two thousand) only		

Submitted.

(In the presence of, for the purpose of audit)

Pl. signed by

25/08/2016
25.08.16

P.O.(H)
Director

-06-

There is no specific fund available for the purpose. However, in view of urgency of the matter, we may agree to the proposal of P.O. (H) for release of an ad-hoc amount of **Rs.13,17,72,000/- (Rupees thirteen crore seventeen lakh seventy-two thousand only)** to 125 no. ULBs as per list at nsp. 4-5 ante for meeting the cost of **Special cleanniness drive** from 29.08.16 to 05.09, from the fund available under **UPHCS Scheme** which would be replenished on receipt of fund Govt. under the head.

Director



JA

reception
26/08/16at
24/8/16b as
24/8/16



-07-

NOTE SHEET

SUDA

As per notes and orders at NSP-03 to 05 and prepage

As approved at prepage, to release the fund towards Special Cleanliness Drive under CBPHCS in favour of 125 (One Hundred Twenty Five) nos. of ULBs, a transfer advice amounting to Rs.13,17,72,000/- (Rupees Thirteen Crore Seventeen Lakh Seventy Two Thousand) only is prepared and placed herewith for signature of Director, SUDA and Joint Secretary, M.A. Department please for onward transmission to State Bank of India, Salt Lake, Sector-I branch for electronic transfer of fund.

Finance Officer

26-08-16

26/8/16

26/8/16

Placed below memorandum for release of fund to 125 nos. of ULBs in respect of Special Cleanliness Drive which will be held from 29-08-2016 to 05-09-2016 at ULB level. Submitted for Kind signature pl.

P.P(H)
Hd. Director
F.A
FO(H)

Signed

26/08/2016
26/08/16
26/8/16

NOTE SHEET

SUDA

Placed opposite memorandum for release
of fund of Rs 80,486/- in favour of
Bidhanagar MC for Procurement of
Semi-Automated ELISA machine.
Submitted for kind signature.

05/09/16

63
05/09/16

Adl. Director
&
F. A

P.O.(H) FO(H)

Placed opposite (marked at Flag "X")
Communication of Commissioner of Bidhanagar
MC for Procurement of 41 nos. of fogging
machines @ Rs 41,500/- each. The total amount
comes to Rs 17,01,500/-. These machines will
be used ~~for~~ to combat dengue disease spread
most of the ward of the above noted U.B.

Hence, it is proposed that fund may be
released out of UPHCS Fund considering urgency
for saving life of common people.

Submitted for kind approval Pl.

P.O.(H)

Director

FA

MA Dept may be requested for release of fund
for the time being fund may be retained out of UPHCS fund
On receipt of fund from MA Dept, UPHCS ~~disbursement~~
fund will be replenished.

07/09/16

7.9.16

Pl opine.

WJ

7/9/16

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-22-

NOTE SHEET

SUDA

There is no specific fund available for the purpose. However, in view of urgency of the matter, we may agree to the proposal of P.O. (H) for release of an ad-hoc amount of Rs. 17,01,500/- (Rupees seventeen lakh one thousand five hundred only) to Bidhannagar Municipal Corporation for procurement of 41 no. Fogging Machines following the tender norms, from the fund available under UPHCS Scheme.

Director

reception
07/09/16

Proposal at 'A' above may be considered in view of urgency of the matter and fund may be released to UCB with out of available fund of UPHCS Scheme and same may be replenished later on.
If approved, fund amount of Rs. 17,01,500/- may be released to UCB with the concurrence of Hon'ble MIC, MA & EUD.

WT
21/9/16

Secretary, MA/Dept
& Chairman, SUDA

U/ONO 678/16
dt-08.09.16

Pln-Health/65(PH)/13

May be approved.
H.S.P.

HMIC MA EUD

16/9/16

Secretary.

FA

29/9/16


FO(H)
19

21/9/16.


As approved at Pre-page we may agree to release fund to Bidhanagar Municipal Corporation in respect of procurement of fogging machine to combat recent outbreak of vector borne diseases in the urban area.

An of fyce cheque bearing no 025393 dt. 22/09/2016 for Rs 1701500/- (Seventeen lakh one thousand five hundred only) with a letter to C.B.I. is placed below for signature pl.

Submitted.


22/09/2016

Signed.


22/9/16.


22/9/16



in favour of Bidhanagar MC for procurement of 41 nos. of fogging machine.

Submitted for kind signature pl.

Add. Director
2
F.A.

PO(H)

Signed.


28/09/2016

28/09/16

NOTE SHEET

SUDA

Placed opposite memorandum for release
of fund of Rs 80,4786/- in favour of
Bidhanagar MC for procurement of
Semi-Automated ELISA machine.
Submitted for kind signature.

05/09/2016

68
05/09/16

Addl. Director
F. A

P.O.(H) FO(H)

Placed opposite (marked at Flag "X")
Communication of Commissioner of Bidhanagar
MC for Procurement of 41 nos. of fogging
machines @ Rs 41,500/- each. The total amount
comes to Rs 17,01,500/-. These machines will
be used ~~for~~ to combat dengue disease spread
most of the ward of the above noted ULB.

Hence, it is Proposed that fund may be
released out of UPHCS Fund considering urgency
for saving life of Common People.

Submitted for kind approval PL.

P.O.(H)

Director

FA

MA Dept may be requested for release of fund
for the time being fund may be retained out of UPHCS fund
On receipt of fund from MA Dept, UPHCS ~~disbursement~~
fund will be replenished.

07/09/2016

7.9.16

Pl opine.

WT

7/9/16

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-22-

NOTE SHEET

SUDA

There is no specific fund available for the purpose. However, in view of urgency of the matter, we may agree to the proposal of P.O. (H) for release of an ad-hoc amount of Rs. 17,01,500/- (Rupees seventeen lakh one thousand five hundred only) to Bidhannagar Municipal Corporation for procurement of 41 no. Fogging Machines following the tender norms, from the fund available under UPHCS Scheme.

Director

০৭/০৯/১৬

Proposal at 'A' above may be considered in view of urgency of the matter and fund may be released to UCB with out of available fund of OPHCS Scheme and same may be replenished later on. If approved, fund amount of Rs. 17,01,500/- may be released to UCB with the concurrence of Hon'ble MIC, MA EUD Dept.

২৭/৯/১৬

Secretary, MA Dept
& Chairman, SUDA

U/O NO 678 /16
dt-08.09.16

Ext-Health/65(Pt II)/13

May be approved.
for.

HMIC MA EUD

Secretary.

16/9/16

FA
29/9/16
FO(M)
21/9/16

As approved at Pre-page we may agree to release fund to Bidhanagar Municipal Corporation in respect of procurement of fogging machine to combat recent outbreak of vector borne diseases in the urban area.

An of fyee cheque bearing no 025392 dt. 22/09/2016 for Rs 1701500/- (Seventeen lakh one thousand five hundred only) with a letter to C.B.I. is placed below for signature pl.

Submitted.

Add. Director
2
F.A.
Director
P.A.

22/09/2016

Signed.

22/09/16.

22/09/16

Placed opposite memorandum in ~~request~~ of Bidhanagar MC for procurement of 41 nos. of fogging machine.

Submitted for kind signature pl.

Add. Director
2
P.A.
Po(H)

28/09/2016

Signed.

28/09/16

NOTE SHEET

Communication from Commissioner of Durgapur Municipal Corporation, re for placing of additional fund for procurement of semi-automatic ELISA machine for detection and taking preservative steps considering the latest outbreak of suspected Dengue diseases in different urban areas, is placed herewith. They have claimed for Rs. 5,00,000/- (Five Lakhs only) for both procurement as well as installation of that machine.

In this regard, it is to mention here that we have unspent fund of Rs. 84.13 lakhs under the heading BMS grant released by Department of Municipal Affairs for prevention of vector borne diseases (containing unspent fund for 2011-12, 2013-14 and 2014-15 all together and after payment for procurement of leaflet).

Options are:

- Considering the urgency we may agree to the proposal of Commissioner and release fund of Rs. 5,00,000/- (Five Lakhs only) for procurement of that machine immediately.
- Or, write them to procure the machine in the same line and condition as given by us previously in case of Strengthening of MH services which includes procurement of the machine by observing the West Bengal Financial rule.

Submitted for kind decision.

P.O/MH)
Director
FA

PI spine.

WT 16/8/14

16/08/2016
Gouram
16.08.16

सूजा

From Prepage

NOTE SHEET

SUDA

-02-

A

There is no specific fund available for the purpose. However, in view of urgency of the matter, we may agree to the proposal of P.O. (H) for release of an ad-hoc amount of Rs. 5,00,000/- (Rupees five lakh only) to Durgapur Municipal Corporation for procurement of Mac-Elisa Machine following the tender norms, from the fund available under UPHCS Scheme.

Director

17/08/16

Proposal at 'A' may be considered and fund may be released to Durgapur M.C. with the concurrence of Hon'ble M.C., MA & OD Deptt.

Secretary, MA Deptt.
Chairman, SUDA

17/8/16

U.O. No. SUDA: 595/16

Dated: 17-08-16

P.O. (H) 65/16-21/16

may be approved.

17.08.2016

H.M.C.

D.P. SUDA

P.O. (H)

13/02/16

FA

3/8/16

26/8/16

As approved above, we may agree to release fund to D.M.C. for Procurement of Mac-Elisa Machine out of UPHCS Fund.

An a/c purchase cheque bearing no. 025390 dt. 02-09-2016 for Rs. 500000/- (Five lakhs only) is placed below for signature etc.

P.O. (H)
F.O. (H)

02/09/16
2.9.16

সূডা

NOTE SHEET

SUD4

Communication from Commissioner of Durgapur Municipal Corporation, re- for placing of additional fund for procurement of semi-automatic ELISA machine for detection and taking preservative steps considering the latest outbreak of suspected Dengue diseases in different urban areas, is placed herewith. They have claimed for Rs. 5,00,000/- (Five Lakhs only) for both procurement as well as installation of that machine.

In this regard, it is to mention here that we have unspent fund of Rs. 84.13 lakhs under the heading BMS grant released by Department of Municipal Affairs for prevention of vector borne diseases (containing unspent fund for 2011-12, 2013-14 and 2014-15 all together and after payment for procurement of leaflet).

Options are:

- Considering the urgency we may agree to the proposal of Commissioner and release fund of Rs. 5,00,000/- (Five Lakhs only) for procurement of that machine immediately.
- Or, write them to procure the machine in the same line and condition as given by us previously in case of Strengthening of MH services which includes procurement of the machine by observing the West Bengal Financial rule.

Submitted for kind decision.

P.O/H)
Director
FA

PI offline.

WT 16/8/16

16/08/2016
16.08.16

सूडा

From Prepage

NOTE SHEET

SUDA

-02-

There is no specific fund available for the purpose. However, in view of urgency of the matter, we may agree to the proposal of P.O. (H) for release of an ad-hoc amount of Rs. 5,00,000/- (Rupees five lakh only) to Durgapur Municipal Corporation for procurement of Mac-Elisa Machine following the tender norms, from the fund available under UPHCS Scheme.

Director

Acceptable
17/08/16

Proposal at 'A' may be considered and fund may be released to Durgapur M.C. with the concurrence of Hon'ble M.C. MA 2000 Dept.

Secretary, M.A. Dept.
& Chairman, SUDA

WJ
07/8/16

U.O. No. SUDA: 595/16

Dated: 07-08-16

For meeting/65/A-XII/16

may be approved.

17.08.2016

H.M.C.

Dy. Secy SUDA

P.O. (H)

13/02/16

FA

3/8/16

26/8/16

As approved above, we may agree to release fund to D.M.C. for Procurement of Mac-Elisa Machine out of UPHCS Fund.

An a/c purchase cheque bearing no. 025390 dt. 02-09-2016 for Rs. 500000/- (Five lakhs only) is placed below for signature etc.

P.O. (H)
F.O. (H)

02/09/16
2.9/16

সুডা

NOTE SHEET

SUDA

Inspection Report on the Accounts of the Director, State Urban Development Agency, West Bengal for the period from 01.04.2016 to 31.03.2017 received by this office from the Office of the Principal Accountant General (General & Social Sector Audit), West Bengal may kindly be perused.

Accordingly, Nodal Officers concerned with their respective schemes / issues may be requested to furnish their written submissions against their relevant paras within considerable time span for compilation and transmission of the same to the Principal Accountant General (General & Social Sector Audit), West Bengal for their consideration.

Finance Officer

~~29-08-18~~

All nodal officers may be requested to prepare a suitable reply against the audit query as early as possible.

~~29-08-18~~

FA, SUDA

As proposed

~~29/8/18~~

F.O. / Suda

All nodal officers may be requested to prepare a suitable reply against the audit query & the same may be informed from Financial Adviser's end. Placed for consideration.

FA, SUDA

~~29-08-18~~

Relevant spec. of interest audit queries may be sent to respective nodal officers at the earliest

~~29/8/18~~

retained

4350
18 JUN 2018



OFFICE OF THE
PRINCIPAL ACCOUNTANT GENERAL

(GENERAL & SOCIAL SECTOR AUDIT), WEST BENGAL

2, GOVT. PLACE (WEST), TREASURY BUILDINGS, KOLKATA - 700 001.

Memo No. OA/IR/G&SS-I(AB)/C-22/2018-19/85

स्पीड पोस्ट
SPEED POST

Dated: 07 JUN 2018

Inspection Report on the accounts of the Director, State Urban Development Agency, West Bengal for the period from 01.04.2016 to 31.03.2017.

Forwarded to the Director, State Urban Development Agency, West Bengal, ILGUS Bhawan, H.C. Block, Sector-III, Salt Lake, Kolkata-700106 with the request that he/she should submit his/her remarks on each paragraph of part I & II of the Inspection Reports to the Head of the Department within 3 (three) weeks from the date of receipt of the report in his/her office (vide instruction issued in Government of West Bengal, Finance Department, Memo No. 1406-F dated 7th April 1930). The replies should be submitted in Broad Sheet format to the Head of the Department through the higher authority in suitable number of copies to enable the latter to transmit the same with his/her comments to this office in duplicate.

Each para or sub-para of the Inspection Report should be posted at the top of a separate sheet of foolscap paper. The different officers dealing with it should then record their remarks seriatim, attaching as many sheets as may be necessary to dispose of each para, sub-para of items thereof. At the top of each note the designation of the officers forwarding the note should be clearly recorded (vide instruction contained in S.G.F.D. No. 7101 dated 22.12.1953).

Sr. Audit Officer (G & SS-I/HQ)

For Sr. Deputy Accountant General (G & SS-I)

West Bengal

Annexure-I

Sunderbadi Group, CP

SRL	NAME OF THE DECEASED	DATE OF DEATH	AGE	NAME OF THE APPLICANT WITH ADDRESS	RELATION WITH THE DECEASED	DATE OF SUBMISSION OF THE APPLICATION	AADHAR CARD NO	NAME OF MUNICIPALITY
4606	AJIT DAS	17.12.09	38	PARBATI DAS	HUSBAND-WIFE	14.04.11		BONGAON
11167	AJIT DAS	27.01.2015	53	PARBATI DAS	Wife	23.02.2015		BHATPARA
9808	ASHOK DAS	08/02/2016	48	KABITA DAS	WIFE	14/02/2017		K.M.C.
36573	ASHOK DAS	20/11/2014	55	KABITA DAS	HUSBAND-WIFE	22/12/2014		BONGAON
1683	Bhola Das	01/06/2010	35	Rupali Das	Wife	26/11/2010		K.M.C.
2988	Bhola Das	01/06/2010	35	Rupali Das	5/2, Shil Ln. Kol-15	Wife		K.M.C.
2443	Bikash Roy	28/08/2011	43	Rina Roy	11B, Gourisankar Ghosal Ln. Kol-11	Wife		K.M.C.
12207	Bikash Roy	24.10.14	35	Rina Roy	Husben	29.04.15		HABRA
15789	Biswanath Das	15/08/2011	50	Sandhya Das	Wife	13/12/2012		K.M.C.
24866	Biswanath Das	27.09.12	43	Sandhya Das	Wife	05.10.12		KANDI
3063	Biswanath Mondal	11/01/2012	62	Sandhya Mondal	11, Jagannath Ghosh Rd. Kol-42	Wife		K.M.C.
29605	Biswanath Mondal	27.7.10	50	Sandhya Mondal	Wife	1.8.11		RAMPURHAT
2705	Dilip Das	15/07/2011	56	Kalpna Das	70/8/C, Dr.S.C.Banerjee Road Kol-10	Wife		K.M.C.
13566	Dilip Das	26.01.2013	52	Kalpna Das	Wife	16.03.2013		BISHNUPUR
11687	Dulal Das	16/07/2014	58	Bebi Das	Husband	08/09/2014		BERHAMPORE
12870	Dulal Das	09.01.2014	50	Bebi Das	Husband & Wife	04.04.2014		ALIPURDUAR
2576	Dulal Das	03/07/2011	54	Sipra Das	3/112, Ajadgarh, Kol-40	Wife		K.M.C.
3019	Dulal Das	12/12/2011	55	Sipra Das	35/1, Bediadanga Masjidbari By Ln. Kol-39	Wife		K.M.C.
2028	Ganesh Das	29/04/2010	45	Gita Das	Wife	12/08/2010		K.M.C.
33131	Ganesh Das	14.12.2015	36	Gita Das	Son-Mother	22.08.2016		BOLPUR
19261	Lt. Suresh Das	01.03.2010	45	Namita Das	Wife	10.03.2010		BIRNAGAR
39170	Lt. Suresh Das	22.10.2013	26	Namita Das	Wife	17.02.2014		MIDNAPORE
13103	MD. ASLAM	25/12/2014	32	FARIDA BEGUM	WIFE	28/03/2015		K.M.C.
20344	MD. ASLAM	04/05/2015	50	FARIDA BEGUM	WIFE	19/11/2015		K.M.C.
19023	NARAYAN GHOSH	11/01/2016	48	SWAPNA GHOSH	HUSBAND-WIFE	18/01/2016		BONGAON
33735	NARAYAN GHOSH	06/01/2017	57	SWAPNA GHOSH	WIFE	12/04/2017		K.M.C.
33146	Nimai Mondal	21.03.12	52	Sabitri Mondal	Wife	01.04.12		DHULYAN

Annexure-I

39365	Nimai Mondal	06.04.12	52	Sabitri Mondal	Wife	04.09.12	MIDNAPORE
9419	Nirmal Roy	26/10/2015	49	Rani Roy	Husband & wife	04/11/2016	GOBARDANGA
32756	Nirmal Roy	13/10/2013	55	Rani Roy	Husband & wife	11/06/2014	GOBARDANGA
20622	Rabin Roy	09.07.2013	44	Shanti Roy	Husband/Wife	04.05.2014	MADHYAGRAM
29168	Rabin Roy	16-Nov-15	48	Shanti Roy	Husband & wife	02/02/2016	GOBARDANGA
9410	SAMIR BISWAS	16/02/2016	49	LAKSHMI BISWAS	WIFE	03/01/2017	K.M.C.
20070	SAMIR BISWAS	25/10/2015	42	LAKSHMI BISWAS	WIFE	25/02/2016	K.M.C.
4501	SANTOSH DAS	16/11/2013	52	SABITA DAS	Husband-Wife	08/02/2014	BONGAON
31352	SANTOSH DAS	03/12/2015	58	SABITA DAS	WIFE	07/05/2015	K.M.C.
7962	SWAPAN DAS	09/11/2011	54	GITA DAS	WIFE	27/06/2013	K.M.C.
8114	SWAPAN DAS	14/04/2014	59	GITA DAS	WIFE	02/07/2014	K.M.C.
35190	SWAPAN DAS	22.07.2012	47	GITA DAS	WIFE	13.05.2013	EGRA
5739	Samir Biswas	12.10.2014	30	Renu Biswas	Mother	13.03.2015	COOPERS
13811	Samir Biswas	14.07.2017	46	Renu Biswas	Husband / Wife	11.08.2017	KALYANI
2425	Sankar Das	04/07/2010	40	Lipika Das	IJ, Gouribari Lane,Kol-4	Wife	K.M.C.
20066	Sankar Das	16.3.14	45	Lipika Das	Wife	24.04.14	PANIHATI
16579	Subhash Roy	12.03.14	58	Jharna Roy	Husband	25.02.15	BALURGHAT
18801	Subhash Roy	01.02.2016	58	Jharna Roy	Husband wife	02.03.2016	HALISAHAR
2117	Sunil Das	21/07/2010	49	Malati Das	Wife	26/10/2010	K.M.C.
21647	Sunil Das	02.11.2012	52	Malati Das	Wife	09.05.2014	COOPERS
1257	Tapan Sadhukhan	17/05/2010	55	Rupali Sadhukhan	Wife	09/12/2010	K.M.C.
1364	Tapan Sadhukhan	17/05/2010	55	Rupali Sadhukhan	Wife	06/09/2010	K.M.C.
25505	Rathin Bag	6.2.16	45	Bishnu Bag	wife	2242 48088695	MEMARI
25540	Rathin Bag	6.2.16	45	Bishnu Bag	wife	2242 48088695	MIDNAPORE
8732	Biswanath Saha	8.07.16	45	Madhabi Saha	wife	26521 4055733	MEMARI
8757	Biswanath Saha	8.07.16	45	Madhabi Saha	wife	26521 4055733	MIDNAPORE
20327	Selim Mallick	29.8.16	49	Kabita Bibi Mallick	wife	27724 0475878	MEMARI

Annexure-I

20343	Selim Mallick	29.8.16	49	Kabita Bibi Mallick	wife	22.12.16	27724 0475878	MIDNAPORE
18973	Mahabir Sahani	6.11.16	36	Babita Sahani	wife	29.12.16	34416 0970099	MEMARI
18991	Mahabir Sahani	6.11.16	36	Babita Sahani	wife	29.12.16	34416 0970099	MIDNAPORE
26222	Bisu Kshetrapal	5.1.15	55	Rina Kshetrapal	wife	9.12.16	38794 6349889	MEMARI
26254	Bisu Kshetrapal	5.1.15	55	Rina Kshetrapal	wife	9.12.16	38794 6349889	MIDNAPORE
27496	Sachin Biswakarma	22.12.15	38	Pakia Biswakarma	wife	24.10.16	6024 34397960	MEMARI
27529	Sachin Biswakarma	22.12.15	38	Pakia Biswakarma	wife	24.10.16	6024 34397960	MIDNAPORE
22634	Mihir Malik	27.10.16	49	Jharna Malik	wife	22.11.16	71291 2957229	MEMARI
22667	Mihir Malik	27.10.16	49	Jharna Malik	wife	22.11.16	71291 2957229	MIDNAPORE

Annexure-II

SRL	NAME OF THE DECEASED	DATE OF DEATH	AGE	BPL ID	WARD_NO	NAME OF THE APPLICANT WITH ADDRESS	RELATION WITH THE DECEASED	DATE OF SUBMISSION OF THE APPLICATION	RATION CARD_NO	VOTER ID_CARD_NO	NAME OF MUNICIPALITY
2390	Sachin Saha	2.4.16	50	389	20	Champa Saha	Wife	13.5.16	109396	TLK 1372176	KATWA
26221	Firaj Sk	27.10.15	23	45	19	Rabiya Bibi	DO	12.4.16	4376027	TLK 1372176	KATWA
8914	Bipra Singh	17.11.2016	56	146	12	Bandana Singh	Wife	13.1.2017	208818	WB/28/194/13418	ARAMBAGH
32332	Niranjan Patra	6.8.2016	56	66R	2	Padma Patra	Wife	20.1.2017	731391	WB/28/194/13418	ARAMBAGH
21359	UJJAL SARKAR	08.10.2014	53	33	10	JABA SARKAR	WIFE	26.09.2016	779143849234	WB/12/081/342023	RANAGHAT
36826	SANTOSH GHOSH	18.09.2014	50	905	17	TAPASI GHOSH	WIFE	25.10.2016	256875	WB/12/081/342023	RANAGHAT
18256	Kumar Oraon	13.6.16	55	27	11	Pako Oraon	Wife	02.8.2016	2523674	WB/03/018/339131	MAL-BAZAR
19736	Shankar Das	26.9.16	47	29U	VIII	Smt. Mira Das	Wife	15.12.2016	2510580	WB/03/018/339131	MAL-BAZAR
21259	Gobinda Adhikari	12/08/2015	47	329 RSI	20	Kalidashi Adhikari	Son	17/10/2015	150331	WB/10/063/594602	BERHAMPORE
21268	Gopal Adhikari	12.06.17	27	329RSI	20	Kalidasi Adhikari	Son	08.09.17	150339	WB/10/063/594602	BERHAMPORE
14733	Pranab Karkun	12.12.2016	54	212	4	Sampa Karkun	Wife	24.01.2017	0031798978	WB/11/075/138699	KRISHNAGAR
33498	Haradhan Biswas	20.12.2016	51	72	3	Durgabala Biswas	Wife	02.03.2017	152245	WB/11/075/138699	KRISHNAGAR
18915	Sova Deuri	02.09.2016	52	282C	3	Biswajit Deuri	Son	8.12.2016	532055	WB/12/079/663041	TAHERPUR NNA
34930	Dipak Acharya	19/06/2015	55	7U	6	Krishna Acharya	Wife	02/01/2016	532055	WB/12/079/663041	TAHERPUR NNA
23271	SK. Aphyal Hosen	29.3.2017	59	375	15	Sekh Lakhijan Bibi	Wife	24.4.17	90834	WB/28/194/111067	ARAMBAGH
24806	Krishna Digar	23.8.2016	55	41	18	Badli Digar	Wife	29.11.2016	33140	WB/28/194/111067	ARAMBAGH
7736	RATAN MAJI	7.1.15	48	134	16	RATIKA MAJI	Wife	23.8.16	40157799	WB/41/267/333285	GUSKARA
22417	DILIP TURI	28.9.15	39	354 (AAY)	16	SUBASI TURI	Wife	16.8.16	40157799	WB/41/267/333285	GUSKARA
20364	Late Sk Akhtar	07.09.2013	58	30R	17	Sk Ainab Bibi	Husband & Wife	19.02.2016	805321	WB/42/288/366365	SURI
23998	Late Sk Akhtar	07.09.2013	58	392	5	Sk Ainab Bibi	Husband & wife	24.11.2014	805321	WB/42/288/366365	SURI
38558	NIRANJAN PAUL	18.03.2016	57	ID-433	19	AGAMANI PAUL	Husband /Wife	05.04.17	PHH34817006	WZ/0987974	OLD MALDA
38053	Mukul Pramanik	07.04.2016	50	SL NO-82 ID-37	19	Sunit Pramanik	Husband /Wife	10.09.16	1442240	WZ/0987974	OLD MALDA
20327	Selim Mallik	29.8.16	49	309	16	Kabita Bibi Mallik	Wife	22.12.16		dwh1504240	MEMARI
20343	Selim Mallik	29.8.16	49	309	16	Kabita Bibi Mallik	Wife	22.12.16		dwh1504240	MEMARI
8732	Biswanath Saha	8.07.16	45	144	12	Madhabi Saha	Wife	6.12.16	384928	dwh2582013	MEMARI
8757	Biswanath Saha	8.07.16	45	144	12	Madhabi Saha	Wife	6.12.16	384928	dwh2582013	MEMARI
18973	Mahabir Sahani	6.11.16	36	284	13	Babita Sahani	Wife	29.12.16		dwh2652501	MEMARI
18991	Mahabir Sahani	6.11.16	36	284	13	Babita Sahani	Wife	29.12.16		dwh2652501	MEMARI
27496	Sachin Biswakarma	22.12.15	38	49	4	Pakija Biswakarma	Wife	24.10.16		rpbl340884	MEMARI
27529	Sachin Biswakarma	22.12.15	38	49	4	Pakija Biswakarma	Wife	24.10.16		rpbl340884	MIDNAPORE

Annexure-III

SRL	NAME_OF_THE_DECEASED	DATE_OF_DEATH	AGE	WARD_NO	NAME_OF_THE_APPLICANT_WITH_ADDRESS	RELATION_WITH_THE_DEC_EASED	DATE_OF_SUBMISSION_OF_THE_APPLICATION	AADHAR_CARD_NO	RATION_CARD_NO	NAME_OF_MUNICIPALITY
25505	Rathin Bag	6.2.16	45	2	Bishnu Bag	wife	9.12.16	2242 48088695	197549	MEMARI
25540	Rathin Bag	6.2.16	45	2	Bishnu Bag	wife	9.12.16	2242 48088695	197549	MIDNAPORE
26222	Bisu Kshetrapal	5.1.15	55	2	Rina Kshetrapal	wife	9.12.16	38794 6349889	197560	MEMARI
26234	Bisu Kshetrapal	5.1.15	55	2	Rina Kshetrapal	wife	9.12.16	38794 6349889	197560	MIDNAPORE
8732	Biswanath Saha	8.07.16	45	12	Madhabi Saha	wife	6.12.16	26521 4055733	384928	MEMARI
8757	Biswanath Saha	8.07.16	45	12	Madhabi Saha	wife	6.12.16	26521 4055733	384928	MIDNAPORE
7736	RATAN MAJI	7.1.15	48	16	RATIKA MAJI	wife	23.8.16		40157799	GUSKARA
22417	DILIP TURI	28.9.15	39	16	SUBASI TURI	wife	16.8.16		40157799	GUSKARA
22634	Mithir Malik	27.10.16	49	6	Jharna Malik	wife	22.11.16	71291 2957229	40505087	MEMARI
22667	Mithir Malik	27.10.16	49	6	Jharna Malik	wife	22.11.16	71291 2957229	40505087	MIDNAPORE
18915	Sova Deuri	02.09.2016	52	3	Biswajit Deuri	Son	8.12.2016	718651747194	532055	TAHERPUR NNA
34930	Dipak Acharya	19/06/2015	55	6	Krishna Acharya	Wife	02/01/2016	920134065454	532055	TAHERPUR NNA
21155	Rafikul Hasan Karikar	13.5.2014	43	18	Doli Bibi	Husband	27.1.2016	526131953591	743486	SANTIPUR
38067	Masto Sk	22.10.2014	50	18	Akali Bibi	Husband	27.1.2016	313806754369	743486	SANTIPUR
20364	Late Sk Akhtar	07.09.2013	58	17	Sk Ainab Bibi	Husband & Wife	19.02.2016	61534 9263488	805321	SURI
23998	Late Sk Akhtar	07.09.2013	58	5	Sk Ainab Bibi	Husband & Wife	24.11.2014	615349263488	805321	SURI
11423	Sk Ratan	19.08.2016	35	2	Amina Bibi	Husband- wife	19.10.2016		850250	BOLPUR
36713	Bhairab Birbanshi	07.03.2017	54	2	Bhiba Birbanshi	Husband- wife	15.04.2017		850250	BOLPUR
8277	BIMAL MALAKAR	03.01.14	55	3	SAMPA MALAKAR	HUSBAND	27.07.16	NO 925642491455	9903166195	PANIHATI
32779	PINKU DAS	03.01.14	46	5	SHIPRA DAS	HUSBAND	27.07.16	NO 925642491455	9903166195	PANIHATI
14927	Sushti Bauri	14.01.2016	43	10	Genti Bauri	Husband		****	WB/36/253/255870	BISHNUPUR
24752	Kartick Gorai	30.04.2016	36	10	Sima Gorai	Husband		****	WB/36/253/255870	BISHNUPUR

**INSPECTION REPORT ON THE ACCOUNTS OF THE DIRECTOR, WEST BENGAL
STATE URBAN DEVELOPMENT AGENCY (SUDA), FOR THE PERIOD FROM 01.04.2016
TO 31.03.2017**

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**INSPECTION REPORT ON THE ACCOUNTS OF THE DIRECTOR, WEST BENGAL
STATE URBAN DEVELOPMENT AGENCY (SUDA), FOR THE PERIOD FROM 01.04.2016
TO 31.03.2017**

PART-I

Introductory

A test audit on the accounts of the **Director, West Bengal State Urban Development Agency (SUDA)** for the period from 01.04.2016 to 31.03.2017 was conducted locally between 05.04.2018 and 11.05.2018 by an audit team of the Office of the Principal Accountant General (G&SSA), West Bengal, under the supervision of Smt. Sarmistha Chatterjee, Sr. Audit Officer consisting of the following members:-

- | | |
|---------------------------|--------|
| 1. Shri Samir Kr. Biswas, | A.A.O |
| 2. Shri Soumyadeb Patra, | A.A.O |
| 3. Shri Goutam Chanda, | Sr. Ar |

Hierarchy:- SUDA is a registered society under West Bengal Registration Act, 1961 and started functioning from 11th October, 1991. There is no unit office under the jurisdiction of the auditee unit. The Authority is under the jurisdiction of Urban Development and Municipal Affairs Department, Govt. of W.B. Nagarayan, Sector I, Block DF-8, Salt Lake-700064.

Function of the Unit:- The main function of the unit, *inter alia*, includes implementation of various Central and State sponsored schemes and for alleviation of poverty of people living in urban area of the State and for development of social infrastructure through various Government programme such as NULM, UIDSSMT, IHSDP, Swachh Bharat Mission (urban), National Social Assistance programme (NFBS, IGNOAPS, IGNWPS & IGNDPS), Prime Minister Awas Yojana (Housing for all) etc.

Entry and Exit Conference:- An entry conference was held on 05.04.2018 between the Director, West Bengal State Urban Development Agency (SUDA) and the Audit team regarding the audit objectives and audit criteria, general state of internal controls and areas of focus, concern or high risk area.

An exit conference was also held on 11.05.2018 regarding audit observations mentioned in the Draft Inspection Report in compliance with the provisions laid down in Regulation on Audit & Account, 2007.

Budget:- Budget was not prepared by the authority. Expenditure was made as per allotment.

Allotment and Expenditure:- Local office had incurred total expenditure of Rs.3174.97 crore against the allotment of Rs.3257.30 crore for various schemes during the period from 01.04.2016 to 31.03.2017. Besides, local office incurred Rs. 2.33 crore towards payment of salary and other office expenditure from their own funds.

Incumbency:- The following officers held the charge of the Director, West Bengal State Urban Development Agency (SUDA) and also acted as DDO for the period mentioned against each:

Name	Period
Mr. M.N. Pradhan, IAS	01.04.16 to 30.11.16
Mr. U.N. Sarkar, WBCS (Exe)	01.12.16 to 17.01.17
Mr. Sutanu Prasad Kar, IAS	18.01.17 to till date

Scope of Audit:- Transaction and compliance audit including audit of Annual Accounts of the unit was conducted in order to examine the regularity/propriety, economy, efficiency, and effectiveness of expenditure and correctness of their accounts and whether the office implemented/executed all functions, scheme programmes as and when promulgated by the government, in accordance with the rules issued there under. Audit has also verified the expenditure with reference the allotment and checked how far the financial propriety has followed.

Sampling Procedure:- March 2017 was selected locally on the basis of expenditure incurred by the DDO as available from accounts of the year under audit, for detailed checking.

Audit Mandate:- The audit was conducted as per the mandate of CAG's DPC Act -197 and Regulation on Audit & Accounts 2007.

PART-II

Audit Findings

PART-II A

1) Dept
2) CESC / WBSEDCL

**1. Excess Expenditure towards outstanding electricity Charges of Municipalities –
Rs.4.76 Crore**

It was noticed that for last few years the Urban Development. & Municipal Affairs Department accorded sanction for grant-in-aid to SUDA to meet up the outstanding electricity charges of ULBs and same was deducted from allotment portion of respective 126 nos ULBs with a direction to issue receipt against such payment to the concerned ULBs. SUDA drew the sanctioned amount and disbursed the same as payment of the outstanding electricity charges centrally to WBSEDCL/CESC on behalf of the ULBs. Neither SUDA had any mechanism to cross check the actual demand or reconcile the demand and payment with WBSEDCL or CESC before making payment nor did even the department do it.

Scrutiny of available records, revealed that authority of SUDA received grant-in-aid amounting Rs. 2087.08 crore for the period from 2014-15 to 2016-17 (Rs. 589.48 crore for 2014-15, Rs. 787.61 2015-16 and Rs. 709.99 for 2016-17) and made payment of the same amount to the WBSEDCL/CESC. Out of Rs.2087.08 crore, Rs. 869.34 crore and Rs. 1217.74 crore were paid to WBSEDCL and CESC respectively. This huge amount was paid to WBSEDCL and CESC directly without verification by authority of SUDA. As on May 2017 the total outstanding electricity charges of CESC was Rs. 52.66 crore which included an amount of Rs.11.18 crore as delayed payment surcharge.

Test check of three ULBs (Titagarh and Kamarhati Municipalities), it was noticed that in respect of Titagarh Municipality, the electricity charges of CESC was adjusted by CESC itself with the municipal taxes due to the municipality against CESC. Kamarhati Municipality would make payment of electricity charges regularly by itself from its own revenue. However, Chairman, Kamarhati Municipality complained vide communication no. 484/1/Gr dated 10.09.2014 that the MA dept. had deducted grants from its share of 13th Finance Commission's to meet electricity charges of Rs. 130.26 lakh and same was paid directly to CESC through SUDA, though, the Chairman of Kamarhati Municipality had already paid Rs. 81.70 lakh as electricity charges upto February'14 and actual outstanding amount was only Rs. 48.56 lakh for the month of January'14 and February'14 as raised by CESC with the Municipality. As a result Rs 81.70 lakh was paid in excess to CESC for the same period. As per the said letter of the Chairman stated that CESC too had assured the municipality that excess amount would be adjusted in subsequent bills.

In respect of Jangipur Municipality, the electric supply was made by the WBSEDCL. The Chairman of Jangipur Municipality had communicated to SUDA vide his letter dated 31.03.2018 that the SUDA had made payment of Rs. 434.13 lakh against Demand of Rs. 82.08 lakh to WBSEDCL which therefore has resulted in excess payment of Rs. 352.05 lakh to WBSEDCL.

In respect of Baduria Municipality, as per communication made by the Chairman, vide his letter no 11,111/BM dated 30.03.2017, a sum of Rs. 39.44 lakh has been paid in excess to WBSEDCL in respect of various IDs of the Municipality. Again the Chairman in his communication vide Ref. No. 1880/BM dated 19.07.17, to SUDA had complained regarding the excess payment of Rs. 41.99 lakh to WBSEDCL by SUDA as on 10.07.2017 (as per statement issued by WBSEDCL) therefore it could be surmised from the said communication of the Municipality that WBSEDCL frequently claimed incorrect charges against the consumer IDs under the municipality.

In this connection it was observed that in spite of

- (i) Adjustment of outstanding Electricity charges of the Titagarh Municipality with the Municipal tax due from the CESE,
- (ii) Payment of electricity bills to the CESE by the Kamahati Municipality from its own resources, and
- (iii) Payment of electricity bills to the WBSEDCL by both the Jangipur and Baduria Municipality, the CESC and the WBSEDCL had raised incorrect bills and placed the demand to the Department by suppressing the fact of actual amount without considering the amount received/adjusted and such incorrect and deceptive claims in respect of the municipalities were accepted and fund released by the Department for payment through SUDA without ascertaining the actual amount due.

From the above it was observed that an amount of Rs. 81.70 lakh towards electricity charges was paid in excess to CESC in respect of Kamarhati Municipality and Rs. 394.04 lakh (Rs. 352.05 lakh and Rs.41.99 lakh) was paid in excess to WBSEDCL for Jangipur and Baduria Municipalities. No reply was received to the audit query issued in this regard.

Thus, the various instances stated above revealed a lack of a control mechanism of crosscheck of actual consumption *viz a viz* the demand by CESC and WBSEDCL as well as the reconciliation of the same with the respective municipalities by the concerned department and SUDA had resulted in excess payment of Rs 4.76 crore¹ as electricity charges to WBSEDCL and CESC. In respect of three municipalities only. A thorough investigation need to be made to ascertain the quantum of over paid amount made to the CESE in this regard.

This is brought to the notice of Government.

¹Rs 81.70 lakh to CESC for Kamarhati Municipality, Rs 394.04 lakh to WBSEDCL (Jangipur Municipality-Rs352.05 lakh, Baduria Municipality-Rs 41.99 lakh)

PART-II B

Dipak Naskar.
TUO

2. Procurement of erroneous fittings – Rs. 66.89 lakh

Raigunge Water Supply Scheme was one of the centrally sponsored scheme under Urban Infrastructure Development for Small and Medium Towns (UIDSSMT) which aimed to provide ground water through pipeline distribution. The main components of the scheme involved sinking of 14 tube wells (TW) and construction of pump house with submersible pumps, laying of raising main from TW to underground reservoir (UGR) and UGR to overhead reservoir (OHR), construction of 4 UGRs and 4 OHRs and laying of pipes around head works and other electromechanical works, laying of distribution pipes, etc. The scheme was sanctioned on 21st November 2011 by GOI at a project cost of Rs. 44.01 crore (Central share-35.21 crore, State share-6.60 crore, ULB share-2.20 crore) which was further revised to Rs. 63.38 crore. As of March 2018, SUDA had received Rs. 57.82 crore (Central share – Rs. 17.60 crore, State share-1.93 crore and Addl State share-Rs. 28.27 crore) and released Rs. 37.52 crores to the Municipality. The water supply project is yet to be completed as of March 2018.

It was observed during audit of the scheme that out of 159.64 Km of pipeline, 142 KM was completed whereas 17.64 KM could not be completed as there was mismatch of the fittings to that of the laid pipes due to erroneous concept of loop design. The D.I fittings (bend, tee etc) were procured through tendering process (NIQ No. WBMAD/ULB/RAIGUNJ/UIDSSMT/41/15-16 dated 11.07 2015) and approved by the 60th Technical Committee under SUDA on 19.11.2015. Accordingly, two selected tenderer M/s Kejriwal Castings Ltd and M/s Electrosteel Castings Ltd, supplied DI fittings worth Rs 98.94 lakh and Rs 72.11 lakh respectively. However, it was observed that the DI fittings were procured from the respective supplier without proper survey of the requirements and specifications of the pipelines to be laid, which, thereby, resulted in the fittings valuing Rs.33.35 lakh supplied by M/s Electrosteel and fittings valuing Rs. 33.54 lakh supplied by M/s Kejriwal remaining unutilized for the said project.

Thus, due to erroneous concept of loop design and the lack of practical survey work and improper monitoring by the project implementing agencies had resulted in the procurement of such erroneous fittings which has resulted in an wasteful expenditure of Rs. 66.89 lakh and an additional burden on already delayed project.

In reply to Audit Query issued in this regard it was stated that the matter was forwarded to MED for its response.

This is brought to the notice of Government.

TUO

3. Unfruitful expenditure on Abattoirs – Rs. 43.05 & Parking of fund Rs.201.72 lakh

Ministry of Food Processing Industries, GOI, under the scheme for setting up of modernization of abattoirs approved seven abattoir projects for the state of West Bengal. Of the seven projects, two were to be implemented by Kolkata Municipal Corporation, and five by the municipalities of Birnagar, Contai, Nabadwip, Ranaghat and Bhatpara. Accordingly, an abattoir project with a slaughtering capacity of 100 animals per day and affluent treatment plant for 15 KLD at a project cost of Rs 387.76 lakh² was sanctioned, which included GOI share of Rs 150 lakh and state share of Rs 237.76 lakh. The project was to be completed within a period of 1 year 6 months.

Out of GOI share, central Government released Rs. 60 lakh in two instalment, the first instalment of Rs 15 lakh in July 2015 was released with the fulfilment of the condition of possession of land, NOC from state local body and State Pollution Control Board etc and Rs. 45 lakh was released in March 2017 on submission of the utilization of the first instalments. The state Government released Rs. 185.22 lakh (Rs. 88.24 lakh in March 2017 and Rs. 96.98 lakh in July 2017) to Nabadwip Municipality for implementation of the said projects.

Audit scrutiny revealed that the work was executed by the Municipality under the technical guidance of Nadia Municipal Engineering Division, under the Chief Engineer, Municipal Engineering Directorate (MED) and the work was awarded to the agency M/s J.D. Engineering Corporation on 07.09.2015 on a turnkey basis, and as of December 2017, the work of land development, construction of boundary wall, and abattoir building upto the roof edge level was completed after incurring an expenditure of Rs43.50 lakh. However, in a communication dated 28.08.2017, it was noticed that the Municipal Engineering Division Nadia was instructed by the Chief Engineer (MED) to stop all work of abattoir. It was observed that the work of abattoir had to be stopped due to a local disturbance from a religious group. Finally, the project was abandoned and in a meeting held in the department of Urban Development and Municipal Affairs it was decided (12/2017) that the project be abandoned and the construction be utilized for some other purpose. The balance fund of Rs. 201.72 lakh remained parked with the ULB.

Thus, failure to make a feasibility study of sustainability of the project at the particular site has resulted in the project been abandoned after incurring an expenditure of Rs. 43.50 lakh.

No reply was received in respect of the audit query issued in this respect.

This is brought to the notice of the Government.

² Cost of civil work-Rs 112.19 lakh, electro mechanical equipments-259.18 lakh, consultancy-16.39 lakh

Sandeep Gupta, JCP

4. Probable duplicate payment to beneficiaries under National Social Assistance Programme – Rs.2.92 Crore

National Social Assistance Programme (NSAP) was introduced in 1995 as a fully funded Centrally Sponsored Scheme targeting the destitutes to be identified by the States and UTs with the objective of providing a basic level of financial support which was expanded in 2009 to cover more vulnerable groups. Indira Gandhi National Old Age Pension Schemes (IGNOAPS), Indira Gandhi National Widow Pension Schemes (IGNWPS) and Indira Gandhi National Disability Pension Schemes (IGNDPS) are the three main components of NSAP.

Targeted beneficiaries received assistance as depicted below:

Sl. No	Scheme	Eligibility Criteria	Revised Rate of Assistance	Date of Effect
1.	IGNWPS	BPL Widows in age group 40-79 years or above	Rs. 600/- p.m	01.10.2012
2.	IGNDPS	BPL persons with severe or multiple disabilities in age group 18-79 years	Rs. 600/- p.m	01.10.2012
3.	IGNOAPS	(I) BPL persons of age 60-79 years (excluding BPL widows and BPL persons with severe or multiple disabilities)	Rs. 400/- p.m	01.10.2012
		(II) BPL persons of 80 years or above	Rs. 1000/- p.m	

It was noticed that Central grants for payment to beneficiaries was transferred by the Department of Panchayat and Rural Development to SUDA, which in turn released the fund to the respective Municipalities as per the beneficiaries list of the Municipalities, which paid the pension to the beneficiaries to their bank accounts. As such the details of the beneficiaries bank account should be mandatorily maintained by the ULBs

1. Analysis of beneficiaries' database made available by SUDA, however, showed that in several cases no bank account number were available in the database (copy enclosed) through which payment was to be made. Evidently, bank account was not made a mandatory field indicating lacuna in the system. In absence of records, the process of distribution of pensions to beneficiaries in such cases could not be ascertained in audit. An indicative list is given below:

Sl. No	Name of ULB	No of cases where Bank A/c column left blank
1	Krishnanagar	513
2	Bankura	148
3	Ranaghat	128
4	Ghatal	90
5	Barasat	71
6	Burdwan	48

2. Further analysis of bank A/c details captured in database maintained by SUDA with Computer Assisted Audit Tools revealed numerous instances where multiple beneficiaries have same bank A/c number, in some cases same person's name was repeated more than one time in the database leaving possibility of duplicate payment to such beneficiaries. An Indicative list of ULBs where such deviations are glaring is given below:

Sl. No	Name of ULB	No of cases where Bank A/c number repeated or different beneficiaries allotted same bank A/c number	Duplicate payment/month (assuming one of the duplicate payments made to rightful recipient)	Duplicate payment for the year 2016-17 (12XMonth)
1	Dhulian	2114	490200	
2	Barasat	1225	322900	
3	Asansol	976	230400	
4	Habra	815	203100	
5	North Dumdum	621	155100	
6	Rajarhat	603	132500	
7	Bankura	415	102800	
8	Arambagh	304	78900	
9	Panihati	257	61900	
10	Contai	255	57900	
11	Kalna	250	56800	
12	Madhyamgram	230	55000	
13	Burdwan	227	56800	
14	Krishnanagar	205	49000	
15	Balurghat	195	46700	
16	Jangipur	186	48600	
17	Chinsurah	157	40700	
18	Jamuria	152	40700	
19	Rajpur-Sonarpur	131	33300	
20	Bhadeswar	114	26800	
21	Maheshtala	104	24900	
22	Suri	98	21000	
23	Basirhat	98	24500	
24	Ranaghat	80	21000	
25	Ghatal	67	14100	
			2395600.00	28747200.00

3. Test check of three ULBs viz Uluberia, Kamarhati and Titagarh Municipalities revealed the following details, resultant duplicate payment can not be ruled out.

Sl. No	Name of ULB	No of cases where Bank A/c number repeated or different beneficiaries allotted same bank A/c number	Duplicate payment/month (assuming one of the duplicate payments made to rightful recipient)	Duplicate payment for the year 2016-17(12XMonth)
1	Uluberia	157	37400	
2	Titagarh	6	1800	
3	Kamarhati	2	600	
			39800.00	477600.00

Further test check of the above municipalities revealed all the three municipalities lacked any periodical systematic mechanism for verifying the existence of the beneficiaries, migration of the

beneficiary from the respective municipality or the death of the beneficiary. There was no mechanism of obtaining life certificate of the pensioner under the scheme. Thus, leaving ample scope of the benefit being paid to the unentitled people.

Thus, it is evident from aforesaid three indicative tables that the database of beneficiaries under the scheme maintained with SUDA, revealed that many duplicate beneficiaries with same bank account number and/or beneficiaries with duplicate bank account numbers which have resulted in the excess payment of Rs. 2.92 crore to such beneficiaries. Further non- existence of any mechanism of monitoring and verification both at SUDA and the ULBs could result in the payment of the benefits to unentitled people.

The Audit Query issued in this regard did not elicit any reply.

This is brought to the notice of the Government.

S. Gupta
CP

5. National Family Benefit Scheme (NFBS), Duplicate payment to beneficiaries

National Family Benefit Scheme (NFBS) is one of the main constituent of centrally sponsored National Social Assistance Programme (NSAP). One time assistance of Rs. 40,000/- is given under NFBS to the bereaved household in the event of death of the bread-winner. The family benefit is paid to such surviving member of the household of the deceased poor, who after local enquiry is found to be the head of the household and the death of such a bread-winner had occurred between the age 18 years and 60 years.

Scrutiny of records and analysis of beneficiary lists maintained at SUDA, using Computer Assisted Audit Tools revealed following discrepancies:

1. SUDA had disbursed payment to 39,467 families under NFBS till date. While scrutinizing the beneficiary database many instances were found where person identification columns like Voter ID Card/Ration Card/Aadhar Card were left vacant. Without these vital information authenticity of disbursements to the intended beneficiaries remained doubtful.
2. In 63 instances were found where name of the deceased person as well as the name of the NFBS applicant was same (Which included 30 instances where repetition was twice and in 1 case it was repeated thrice, Annexure I). Among the said list in 14 cases Aadhar card number was identical which indicated the possibility of duplicate payment to the applicants.
3. In 52 instances were found where either Voter ID Card no's (30 cases, Annexure II)) or Ration Card no's (22 cases, Annexure III) are identical thereby raising question on the authenticity of beneficiaries.

Thus, it is evident that, there was lack of control and monitoring mechanism in SUDA, to stop such duplicate/multiple payment to same beneficiary, and by verification of other very vital information like Voter ID Card/Ration Card/Aadhar Card.

In reply to the audit query issued in this respect the auditee unit stated that the scheme guideline did not mandate for the voter card/aadhar card/ ration card of beneficiaries and the duplication of the beneficiaries in the database was due to compilation error. The reply was not tenable as the duplication of the beneficiaries could be checked with either of the above stated identity details. Further, the database maintained with the authority was same beneficiary database which the ULBs forwarded to SUDA and the basis of which payment was made by the ULBs to the beneficiaries.

S.P. Das, NULM
& Tarun Sundar
Dutta

6. Excess fund released to ULBs for the training component under National Urban Livelihood Mission along with inadmissible service tax

A. Excess fund of Rs. 3.42 crore released to the ULBs for EST&P under NULM

National Urban Livelihoods Mission (NULM) was launched by the Ministry of Housing and Urban Poverty Alleviation (MHUPA), Government of India on 23rd September 2013 by replacing the existing Swarna Jayanti Shahari Rozgar Yojana (SJSRY). Employment through Skills Training and Placement (EST&P) is one of the components of the NULM scheme. EST&P component was designed to provide skills to the unskilled urban poor as well as to upgrade their existing skills by providing skill training to set up self-employment ventures or to secure salaried employment. In West Bengal NULM has been implemented from 1st April 2014 through SUDA. From 1st April 2016, the NULM program had been renamed as DAY-NULM program.

The broader objective of the EST&P program is enumerated below:-

- To provide an asset to the urban poor in the form of skills for sustainable livelihood.
- To increase the income of urban poor through structured, market-oriented certified courses that can provide salaried employment and /or self-employment opportunities which would eventually lead to better living standards and alleviation of urban poor on a sustainable basis.
- To ensure inclusive growth with increased contribution of skilled urban poor to the National Economy.

The payment in phases as detailed below was to be followed for payment to training institutes as per existing norms and payment of assessment fee to the assessment and certification bodies would be made directly by WBSULM.

- 50 *per cent* payment would be after commencement of training based on actual number of trainees joining the batch.
- 30 *percent* payment and approved cost of Tools/Kits would be released after satisfactory completion of training and certification of training by empanelled assessment and certification agencies.
- 20 *percent* payment will be made after providing job placement to at least 75 *percent* of the successful trainees and /or extending a minimum of three interview opportunities to rest of the successful candidates.

The above funding pattern (50:30:20) was revised as (30:50:20) from 2015-16.

Scrutiny of records provided by local office, it was noticed that in the financial years 2014-15 to 2017-18, under EST&P target (detail below) was fixed to give training for 222500 urban youth and out of which approval for 117134 trainees (53 *percent*) was accorded . As on date, training for 81616 candidate was completed and remaining courses for 35518 candidates (30 *percent* on approved training or 16 *percent* on actual target) did not commence. This indicated that the authority failed to achieve the desired target of the scheme.

Year	EST&P Target	Approval accorded	No of candidates completed training (% on Target fixed)	No. of candidates who did not complete the training
2014-15	70700	18356	17542 (25%)	814
2015-16	79800	47503	40428 (50%)	7075
2016-17	72000	51275	23646 (33%)	27629
Total	222500	117134	81616 (37%)	35518

Scrutiny of records of three test check Municipalities (Titagarh, Kamarhati and Uluberia) showed that in the financial year 2014-15 to 2016-17, 3169 candidates out of 4375 had completed their training. Percentage of candidates who did not complete the training ranged between 17 *per cent* and 71 *per cent* in the three municipalities as shown below:

Name of Municipality	No of approved candidates	No. of candidates course complete	No of candidates not participated
Titagarh	775	225	550 (71%)
Kamarhati	250	150	100 (40%)
Uluberia	3350	2794	556 (17%)
	4375	3169	1206 (28 %)

In respect of Kamarhati Municipality, it was observed that the criteria of the candidate belonging to population of urban poor, was not followed while selection of the candidates, as such the income of the candidate's family was not being considered during the selection of candidates.

The local authority had released Rs. 41.52 crore to ULBs from 2014-15 to 2018-19 (Rs. 11.68 crore - 2014-15, Rs. 21.30 crore – 2015-16, and Rs. 8.54 crore - 2016-17). As per payment schedule, 30% payment will be released after commencement of training based on actual number of trainees joining the course. But local authority had released 1st installment before commencement of the training on the basis of the approved courses. Out of Rs. 41.52 crore, Rs. 22.31 crore was released in 1st installment and remaining Rs. 19.21 crore was released in 2nd installment. The unspent balance for incomplete courses was not refunded by the ULBs and was lying at ULBs. If all approved courses were completed, then amount of 2nd installment would be Rs. 15.79crore. But the authority had released Rs. 19.21 crore as 2nd installment though all approved courses for which 1st installment was released was not completed as detailed below:

Year	No of ULBs	No of candidates approved for training	Amount released (Rs.) (% of	% of training cost at 1 st Installment	Amount to be released as 2 nd Installment (30%)	Actually released as 2 nd installment	Excess Amount Released
2014-15	11	2140	5207000	50%	3124200	66776413	34212505
	29	11651	33258625	50%	19955175		
	18	3085	7344750	50%	4406850		
	5	1480	4173313	50%	2503988		
Sub Total		18356	49983688		29990213	66776413	
2015-16	21	5985	17184550	50%	10310730	125312485	
	16	5475	9907665	30%	16512775		
	23	12038	20885505	30%	34809175		
	22	14955	24558150	30%	40930250		
	18	9050	15193950	30%	25323250		
Sub Total		47503	87729820		127886180	125312485	
Total		65859	137713508		157876393	192088898	34212505
2016-17							
	39	12065	19075170	30%			
	70	27445	46264215	30%			
	36	11765	20027625	30%			
	145	51275	85367010				

It would be evident from above that not only had SUDA released 2nd installment, even at the time of releasing 2nd installment, the authority did not deduct the unutilized balance (fund already released for the non-conducted approved course) from the amount of 2nd installment. Thus SUDA had released excess of Rs. 3.42 crore (considering all approved courses was conducted) in 2nd installment.

Due to lack of monitoring of local authority Rs.3.42 crore along with unspent balance of 1st installment under EST&P was blocked by ULBs.

Tarak Sarker
DHS

B. Irregular payment of service tax to the firms – Rs. 24.90 lakh

Further, as employment through skill training & placement (EST&P) was one of the component under National Urban Livelihoods Mission (NULM) the skill training was imparted through Skill Training Providers (STP) in accordance with curriculum designed in consultation with technical University/college, Directorate of Technical Education, National Skill Development Corporation, Sector Skill Councils of NSDC etc.

Scrutiny of records revealed that Government of India under Notification No. 13/2013 dated 10.09.2013 had exempted the services provided by STPs from the ambit of service tax in public interest. However, on scrutiny it was noticed that some STPs had claimed service tax @14percent/12.36 percent on the total training cost of EST&P and the local office, in spite of exemption for such services, agreed to their demand and the payment was made accordingly. As per the records produced before audit the following agencies were paid against claim of service tax of Rs. 6.00 lakh in between August 2016 to November 2016. The details are tabled below:

Name of ULB	Name of training providers	Service tax paid (Rs.)
North Dum Dum	Webel Informatics Ltd	69600
North Dum Dum	Technable Solution Pvt. Ltd.	73950
Purulia	The British Institutes	57638
Purulia	Technable Solution Pvt. Ltd.	189000
Suri	The British Institutes	17291
	Webel Informatics Ltd	47250
	Orion Edutech Pvt. Ltd.	30450
	ECIL-ECIT	78750
Khardah	The British Institutes	17291
	ICA	18488
		599708

However, the authority had not called for any records to ensure that the Service Tax was actually deposited by the STP, in the Govt. Account.

A mention was made vide para no. 5 of the Inspection Report of 2015-16 regarding irregular payment of Service Tax to the firms in which Rs. 18.90 lakh was paid as service tax. Thus, Rs. 24.90 lakh (Rs. 18.90 lakh + Rs. 6.00 lakh) was paid to agencies.

Audit query issued in this regard did not elicit any reply.

This is brought to the notice of Government.

Scrumen Vey NULM
Mangar

7. **Shelter for Urban Homeless under National Urban Livelihood Mission - blockage of fund Rs.29.75 Crore**

The National Urban Livelihood Mission (NULM) was introduced with the objective to reduce poverty and vulnerability of the urban poor household by enabling them to access gainful self-employment and skilled wage employment opportunities, resulting in an appreciable improvement in their livelihoods on a sustainable basis, through building strong grass root level institution for the poor. One of the components of the mission was aimed at providing shelter equipped with essential services to the urban homeless in phased manner.

The National Urban Housing & Habitat Policy 2007 aimed at promoting sustainable development of Habitat in the country with the view to ensuring equitable supply of land, shelter and services at the affordable prices to all sections of the society which included that most vulnerable of the urban homeless.

The objective of the scheme of Shelter for Urban Homeless (SUH) under NULM included

- Providing permanent shelter with basic facilities like water, sanitation safety and security.
- Access to various entitlements such as social security pension, PDS, ICDS etc.

The project was to be implemented with Central share (60 per cent) and State share (40 percent), which is to be released to the ULBs in three instalments 40 percent, 40 percent and 20 percent. The fund for the project was routed through SUDA, whereas the technical support for the project was provided to the ULBs by Municipal Engineering Directorate.

During the period from 2014-2015 to 2017-2018, 43 SUHs were approved in West Bengal against which SUDA had released 21.39 crore against the project cost of Rs 51.14 crore. Out of the approved projects only 7 SUHs were completed and functional as of March 2017 whereby reflecting a poor progress in respect of SUHs. Observations on the test checked of the SUHs being constructed by the two municipalities are as follows:

1 Howrah SUH: Two units of 50 bedded SUHs was approved in March 2015 at a project cost of Rs. 240.60 lakh i.e Rs. 120.30 lakh each, against which fund of Rs. 93.44 lakh was released in favour of the ULB. The land for the two SUHs was earmarked at 9, Koipukur Lane and 38 Cowes Ghat Road by the Howrah Municipality. As per DPR the project were to be completed within one year from the date of commencement of work. However, it was observed that none of the two SUHs could be made operational as of March 2018. In case of the SUH at Koipukur lane, though the construction work was completed, the finishing work was yet to be done, whereas in case of the SUH at Cowes Ghat, the work could not be started due to the land problem at the selected site and the change of site for the SUH has been proposed by the ULB vide a communication dated 03.01.2018 as of March 2018,

Rs.42.57 lakh has been expended against the total release of Rs. 93.44 lakh an amount of Rs. 50.87 lakh remained parked with the ULB.

2 Berhampore SUH:- The Berhampore Municipality had approved the plot of land under Saidabad Mouza for construction of 4 storied 50 bedded SUH in June 2015 at a project cost of Rs. 119.42 lakh. However, the Municipality again proposed for the change in the site of the land to a plot of land at Khagra Joychandra Mouza in December 2015 stating that the previous proposed land for the SUH was situated at the extreme side of the municipal area, far from commercial places and habitation. The site for the SUH was again changed by the Municipality to Kalikapur Road in July 2016. It was observed that as of March 2018, Rs. 49.16 lakh has been released to the municipality against which Rs. 17.39 lakh has been expended as of March 2018, which has resulted in parking of the fund of Rs. 31.80 lakh with the ULB.

It is pertinent to mention that as per Supreme Court's WP (civil) No 55 of 2003, wherein Hon'ble Supreme Court had reiterated that there was no limit for utilisation of fund for SUH under NULM, Central Government too had reiterated the importance of SUH and the need to implement the same on a priority basis.

Thus, even after the approval of the above projects for SUHs and release of the first instalments for almost three years, the land for the SUHs could not be made available by the concerned municipalities which has resulted in the construction of SUHs remaining a nonstarter, thereby defeating the purpose of providing shelter to the urban homeless people and blocking of the fund of Rs 82.75 lakh (50.87 lakh and 31.80 lakh).

It would be evident, from the above that even after release of fund during the period between 2014-15 & 2017-18 the work remained incomplete leading to blockage fund Rs.29.75 crore with the ULB's of which Rs.1.34 crore with the two test check ULB's.

The audit query issued in this regard did not elicit any reply.

The matter is brought to the notice of Government.

TVO

8. **Defective planning in implementation of Water Supply Scheme under UIDSSMT in four municipalities led to delay in completion and forfeiture of control share Rs.38.80 crore**

The Centrally sponsored scheme of Urban Infrastructure Development for Small and Medium Towns (UIDSSMT) was introduced with the aim to improve the infrastructure of towns and cities in a planned manner. The Scheme focused to create durable infrastructure facilities and create public assets and quality oriented services in urban areas, to enhance public private partnership in infrastructural development and to promote planned integrated development of towns and cities. The funding pattern of the scheme was GOI- 80 percent, State Government-15 percent and ULB-5 percent. 41 Projects (water supply / sewerage treatment/ Road) at a cost of Rs. 860.90 crore were sanctioned upto 2014. Of the total cost for the 41 projects central share was Rs. 636.09 lakh, state share was Rs.181.76 lakh and the ULB share was Rs. 43.04 crore. The central Government would release the fund in two instalments and second instalment would be released on utilization of the previous released instalments. The project cost of 41 projects was later revised to Rs. 1216.54 lakh.

It was observed that the projects which were sanctioned upto 2012 were to be completed within 2014. Further, as per DPR each project was to be completed within the period of two year from the commencement of work. However, during scrutiny it was revealed that 16 projects of water supply/ sewerage treatment failed to receive the subsequent instalment of central grant as many of the projects were not executed as per the schedule, which resulted in loss of central grant of Rs. 108.82 lakh as SUDA received Rs. 527.26 crore of central grant as against sanctioned amount of Rs. 636.09 crore. Scrutiny of the schemes from records made available in SUDA as well in Municipal Engineering Directorate (MED), revealed that there was lack of planning and coordination between the various organization executing the respective projects. There were instances of land problems (Siliguri WS scheme, Kurseong Sewerage Treatment Plant, English bazar WS Scheme), frequent change in DPR as the same was prepared without taking into account the local topographical impediments, inclusion of items which were not taken in the initial DPR etc.

It was observed that the SUDA was the fund keeping agency for the schemes whereas the technical support for execution of the scheme was provided by MED and the project was implemented by the concerned municipality. Out of the 41 scheme undertaken, six projects are yet to be completed. The schemes at English bazar, Kandi, Raigunj, Balurghat Kurseong (Sewerage) and Dhubrajpur are at different stages of completion. Review of records of four water supply schemes are as follows:

- A. **English bazar water supply scheme:** The scheme was sanctioned by GOI on 21.11.2011 at a project cost of Rs. 41.40 crore of which the central share included Rs. 33.12 crore, state share Rs. 6.21 crore and ULB share of Rs. 2.07 crore. The project cost was revised to Rs. 91.25 crore and subsequently further revised to Rs. 103.87 crore. It was observed that considerable time was

lost in finalization of water intake site based on availability of raw water, there were hindrances in availability of land for the water treatment plant and Overhead reservoirs, changes were made in the DPR for inclusion of two substations and underground reservoir due to the distance of WTP from the intake facility, and provision for crossing of the pipeline of the project through railways and national highway which was not included in the original DPR. It was seen the scope of work for the water supply scheme underwent many changes which were not originally provided for, while obtaining the sanction from GOI. The land for the WTP and the OHR were not finalized while preparing the DPR, further the intake point was also not finalized before preparing the DPR which finally has resulted in delay in execution of the project and huge cost escalation on the implementation of the project which has resulted in the forfeiting the central share of Rs. 16.56 crore as GOI released the 1st instalment of Rs 16.56 crore only.

- B. Kandi Water Supply Scheme:** Kandi WSS was sanctioned by GOI on 17.09.2008 at a project cost of Rs 37.40 crore (central share-29.92 crore, state share -5.61 crore, ULB-1.87 crore) which was further revised to Rs 69.12 crore on 14.08.2015. SUDA received Rs 65.58 crore (central - Rs29.92 crore, state-Rs 5.61 crore, addl state share- Rs30.05 crore) and released Rs39.03 crore to the Kandi Municipality as of March 2018. It was observed that the scope of work underwent changes which resulted in the DPR being revised, even after such revision many components such as items of electro mechanical work, substations, modification of intake structure, modification of raising main length, major extra works pertaining to Intermediate Raw Water Reservoir, remained excluded and had to be further included, which resulted in the work being delayed and the escalation of the cost of the project. The project is yet to be completed as the intake point was not finalized as of February 2018.
- C. Raigunge Water Supply Scheme:** The water supply scheme was sanctioned on 21st November 2011 by GOI at a project cost of Rs 44.01 crore (central share-35.21 crore, state share-6.60 crore, ULB share-2.20 crore) which was further revised to Rs 63.38 crore. As of March 2018, SUDA had received Rs 57.82 crore (central share -Rs 17.60 crore, state share-1.93 crore and Addl state share-Rs 28.27 crore) and released Rs 37.52 crores to the Municipality against such receipt. The water supply project is yet to be completed as of February 2018 as there was mismatch of fittings for pipeline and non-receiving of clearance from National Highway Authority of India for laying of pipeline across NH34. Further the work for house connections are yet to be started.
- D. Dhuprajpur Water supply Scheme:** Dhuprajpur WSS was approved on 25.07.2013 at a project estimate of Rs 23.17 crore (GOI share-13.90 crore, state share - Rs 8.11 crore and ULB- Rs 1.16 crore) which was revised to Rs 27.24 crore. SUDA received Rs 15.87 crore (GOI- Rs 9.27 crore, state share- Rs 6.60 crore which included addl state share of Rs 4.87 crore) against which SUDA

released Rs 11.87 crore to the ULB for implementation of the project. However, as of March 2018, the water supply project is yet to be commissioned. The project's objective was to supply of portable water in the town through drawl of water from river Ajoy, by sinking of river bed tube wells, thus the components of the project included river bed tube wells, raw water rising main, clear water rising main, overhead reservoir and distribution network. It was noticed that the work of supply, delivery, installation and commissioning of pumping machinery and allied electrical works to supply overhead reservoir failed to receive participants to even 5th tender call, which was finally awarded to the single bidder in the sixth call. The procurement and laying of pipelines for distribution system and electromechanical works such as building of substation was in progress as of December 2017.

Thus, it was seen that the above four projects remained incomplete even after period ranging between 9 years to 4 years from its sanction by GOI due to hasty manner in preparing of the DPR without taking into consideration of the availability of land for the projects, the various topographical uniqueness, the intake points, the distance of the reservoir from the intake sites, the electromechanical components associated with the projects which resulted in delay in execution and thereby cost escalation and revision of the cost estimate. Further due to failure to achieve the desirable percentage of the work as per the GOI schedule, the state Government had to forfeit the central share of Rs38.80 crore³ thereby burdening itself with the liability of such amount, which would otherwise been borne by central Government.

In response to the audit query it was stated that the matter has been referred to MED for reply.

This is brought to notice of Government.

³ English bazar-Rs 16.56 crore, Raigung -Rs17.61 crore,Dhurajpur- Rs 4..63 crore

PART- III

i) Follow up on findings outstanding from previous reports.

Present position of outstanding paragraphs of previous Inspection Report

Period of IR	Para No.	Subject in brief
01.04.15- 31.03.16	1	Injudicious decision resulted in undue benefit of Rs. 8.16 cr to the agency over the period of 3 yrs towards operation & maintenance and under-utilization of compactors.
	2	Irregular retention of Rs. 33.13 lakh and unfruitful expenditure of Rs. 81 lakh under Kurseong Municipality
	3	Excise Duty on materials for water supply scheme-undue benefit to contractor-Rs. 5.51 cr
	4	Unwarranted substitution of HDPE Pipe by DI Pipe resulted in additional burden to state exchequer Rs. 18.10 cr
	11	Non receipt of utilization certificate form ULBs for disbursement of fund during 2013-14, 2014-15 & 2015-16
	12	Comments on accounts
01.04.14- 31.03.15	4	Wasteful expenditure of Rs. 57.47 lakh for installation and taken out of 705 no Trident poles
	5	Wasteful expenditure of Rs. 164.67 lakh in water supply scheme in Bishnupur under BRGF(Spl)
	6	Delay in release of fund causing refund of central assistance of Rs. 759.02 lakh
	7	Delayed execution of IHSDP schemes led to excess expenditure of Rs. 97.79 crore and diversion of Rs. 1.86 crore
01.04.10- 31.03.11	9	Non-submission of SOE/UC by Kulti Municipality against fund of Rs. 3.71 lakh

ii) Persistent Irregularities

-NIL-

PART- IV

Best Practices

-NIL-

PART- V

Acknowledgement

All the officials and staff of the office extended their cooperation to complete the audit work as per schedule.



Sr. Audit Officer (G & SS-I/HQ)

For Sr. Deputy Accountant General (G & SS-I)

West Bengal

could not avail the exemption of Rs 2.46 lakh on ED due to unwarranted inclusion of Excise Duty in estimate and procurement of items with ED.

A mention was made in the Para No. 3 A of previous Inspection Report for the period 01.04.2015 to 31.03.2016 in which it was stated that department had failed to avail the exemption of Rs 39.88 lakh on ED. Thus Department could not avail the exemption of Rs42.34 lakh (Rs. 39.88 lakh + Rs. 2.46 lakh) on ED due to unwarranted inclusion of Excise Duty in estimate and procurement of items with ED.

FOSSUB
Netai

12. Comments on Accounts

1 Balance Sheet

Liabilities & Provision

Outstanding liabilities 70359451 (Schedule-4A)

Expenditure amounting Rs. 12.54 Lakh incurred during the year 2016-17 but discharged in the subsequent year i.e. 2017-18 was not provided for in the accounts of the year 2016-17.

Non provision of the above has resulted in understatement of liabilities by Rs. 1253588.00 with corresponding understatement of expenditure for the year by the same amount.

(a) General observation on A/c

Security Deposit from Contractors (SUDA – Health):Rs. 1.45 lakh

The above sum of Rs1.45 lakh represented Security Deposit recovered from the contractor's Bill mainly for supply of medicines long back. Neither any transaction has taken place, nor, any claim has been raised/lodged for refund of the said Security Deposit till March 2016.

As per limitation Act 1963, a claim was realisable only if the claim is lodged/made within three years from the date of the amount being due. As more than five years had elapsed, the Agency should have written back the amount in accounts.

(b) Balance Sheet

Liabilities

Earmark/Endowment Funds

Interest Income from Auto Sweep Account made out of Funds Rs.346658139/- (Schedule -9)

Interest earned on SBI-NSDP CL TD A/C no 312394125538 Current account No 312275236352 for the period 2015-16 was not credited during concerned period 2015-16. But the same was credited to concerned head of account of Balance Sheet for the year 2016-17 instead of crediting Prior Period of Income of Interest. Interest income of the deposit should have been treated as income of the year, if otherwise not specified on the sanction order of grants for audit in the specific scheme fund.

2016-17 was depicted as Rs. 387615848.43 thereby resulting in shortage of Rs. 19067000 which was diverted to the Prevention & Control of Vector Borne diseases.

Thus, during the year 2016-2017 Rs 74552446 was diverted between various schemes by SUDA

No reply was received in response to the audit query issued in this regard.

This is brought to the notice.

D. Nader
TVO / Municipality

11. Excise Duty on materials for Nabadwip water supply scheme –undue benefit to contractor

In terms of Notification No 06/2006 dt. 01.03.2006 read with Notification No 06/2007 dt 01.03.2007 and 12/2012 dt 17.3.12 of Ministry of Finance (Department of Revenue, Govt. of India), pipes of outer diameter exceeding 20 cm (substituted by 10 cm w.e.f. 04-12-2009) needed for delivery of water from source to plant (including clear water reservoir) and from there to the first storage point and all items of machinery, including instruments, apparatus and appliances, auxiliary equipment and their components/parts required for purification of water to make it fit for human consumption, that formed integral part of water supply projects, were exempted from Central Excise Duty (ED) on production of a certificate issued by the District Magistrate of the district in which the scheme was located. The Departmental estimate for finalization of contract and the contract price of water supply scheme should, therefore, have excluded the ED element to have a realistic reference price for contract finalization and a provision in the contract document for issuance of Exemption Certificate to the contractor before procurement of pipes and equipment from the manufacturers should have been in place. Thus, it is imperative upon the Project Implementing Agency (PIA) / Nodal Agency to ensure that the Departmental estimates for the water supply schemes excluded the ED element or ED element, if included in the estimate, are directed while finalization of tender, or if ED exemption certificate are issued, the agreement should contain a clause for recovery of exemption amount on ED and E.D. exemption certificates in requisite format were to be forwarded to concerned District Magistrate for issue against the pipes and equipments actually required to be used in the work and exemption certificates for quantities beyond the quantity actually consumed in the work are not issued.

Audit scrutiny of the pipes and fittings procured by the six municipalities (Jhargram, Nabadwip, Suiri, Dhupguri, Coochbehar and Darjeeling) during the period 2016-2017, revealed that Nabadwip municipality procured different pipe and fittings worth Rs 19.72 lakh on which possible exemption of Rs.2.46 lakh (@12.36 per cent) could have been availed. However, the department

50001404940		2854.35
51000698865		3743.63
51000484493		5274.08
51000484869		3859.35
51000587006		3441.34
50001184159		515.32
51000632086		1677.72
51000631151		5874.29
50001264554		3376.99
51000640079	April'15	4437.37
51000634133		4458.26
51000680922		3612.28
51000681699		667.21
50001350984		791.72
51000698865		3402.49
51000699782		1095.34
51000704354		2591.56
50001404940		1673.53
50001419021		2443.57
51000544653		759.79
(C)Total		65665.1

Thus, lack of monitoring towards power consumption resulted in avoidable expenditure of Rs. 41.70 lakh (Rs. 41.04 lakh + Rs. 0.66 lakh) during the period between January, 2016 and February, 2018 by the three municipalities.

No reply was received to the audit query issued in this respect.

This is brought to the notice.

10. Diversion of Funds

Scrutiny of accounts of Sate Urban Development Agency for the period from 2016- 2017 revealed the following diversions:

1. Rs. 500000 was diverted from the scheme Urban Primary Health Care Services to Prevention and Control of Vector Borne Diseases on 17.08.2016 for procurement of Elisa machine for Durgapur Municipality. The fund was released to Durgapur Municipality on 05.09.2016
2. Again, Rs. 1701500 was diverted from the Scheme Urban Primary Health Care Services on 16.09.2016 to the Scheme- Prevention of Vector Borne Diseases for procurement of 41 fogging machines by Bidhannagar Municipality. The amount was released to the Municipality on 28.09.2016.
3. It was observed that Rs. 53283946 was diverted from the Scheme Community Based Primary Health Care Services to Special Cleanliness Drive on 31.03.2017.
4. As per Final accounts 2015-16, the closing balance of Community Based Primary Health Care Service (CBPHCS), was Rs. 406682848.43, whereas the opening balance of CBPHCS in

Consumer ID - 1090002001 (Titagarh Municipality)					
Month	Agreemental Load (KVA)	Actual Monthly Demand (KVA)	Excess Demand Load	Rate of Demand Charge (Rs.)	Excess Demanded charges (Rs.)
March'17	500	150.04	349.96	384	134384.6
January '17	500	158	342	384	131328
February	500	150.4	349.6	384	134246.4
November'16	500	158	342	384	131328
October'16	500	162.8	337.2	320	107904
September'16	500	193.6	306.4	320	98048
August'16	500	171.2	328.8	320	105216
July'16	500	178	322	320	103040
June'16	500	161.2	338.8	320	108416
May'16	500	151.6	348.4	320	111488
April'16	500	118	382	320	122240
March'16	500	126.4	373.6	320	119552
February'16	500	131.2	368.8	320	118016
January '16	500	130.8	369.2	320	118144
December'15	500	116.4	383.6	320	122752
November'15	500	120.8	379.2	320	121344
October'15	500	130	370	320	118400
September'15	500	144.4	355.6	320	113792
August'15	500	153.2	346.8	320	110976
July'15	500	169.6	330.4	320	105728
June'15	500	143.6	356.4	320	114048
May'15	500	136.4	363.6	320	116352
April'15	500	146.4	353.6	320	113152
(B) Total					2679895
(A)+(B)					4104443

(b) Avoidable expenditure of Rs. 0.66 lakh towards govt. duty due to wrong categorization of tariff.

As per Bengal Electricity Duty Act 1935 Section 3 (A), Electricity Duty should not be livable on Government or any local authority.

In respect of Kamarhati Municipality, scrutiny of available records for electricity connections to 24 nos Water pump houses were wrongly categorized in domestic category instead of Public Utility. Due to wrong categorization, the municipality had to bear an excess amount of Rs. 65666 as of Government Duty as detailed below:

Consumer ID	Month of billing	Amount (Rs.)
51103097001	January '2017	2277.92
51000631151		2945.39
50001184159		610.42
50001419021		3281.21

9. **Avoidable Expenditure due to non-revision of contractual load and payment of Government Duty**

Scrutiny of Electricity Bill of three test checked municipalities (Titagarh, Kamarhati, Uluberia) revealed the following:

a) **Non revision of contractual load resulted in avoidable expenditure on electricity demand charges –Rs41.04 lakh**

CESC supplied electricity to Uluberia and Titagarh Municipalities through Consumer No. – 931330700 and No – 1090002001 respectively. Test-check, of electricity bills for the period from December 2016 to February, 2018, with reference to the consumer IDs showed that the average electricity consumption during the period was 1160 KVA and 148 KVA respectively as against contractual load of 890 KVA and 500 KVA respectively.

Thus, due to huge difference between actual consumption of electricity and agreed load the municipalities were compelled to shoulder an avoidable expenditure of Rs. 41.044 lakh as detailed below:-

Consumer ID - 931330700 (Uluberia Municipality)					
Month	Contract Demand	Actual Monthly Demand (KVA)	Excess Demand Load	Rate of Demand Charge (Rs.)	Additional Demand Charge
April'2015	890	1144	254	320	48545.23
May'15		1152	262	320	50096.79
June'15		1172	282	320	53638.22
July'15		1148	258	320	49223.27
August'15		1132	242	320	46115.52
September'15		1136	246	320	47232.00
October'15		1132	242	320	46464.00
November'15		1148	258	320	49536.00
December'15		1172	282	320	54144.00
January'16		1208	318	320	61056.00
February'16		1192	302	320	57984.00
March'16		1216	326	320	62592.00
April'16		1160	270	320	51840.00
May'16		1172	282	320	54144.00
June'16		1212	322	320	61824.00
July'16		1172	282	320	54144.00
August'16		1160	270	320	51840.00
September'16		1124	234	320	44928.00
October'16		1132	242	320	55756.80
November'16		1144	254	320	58521.00
December'16		1128	238	320	54832.20
January,17		1180	290	384	66816.00
February'17		1136	246	384	56650.57
March'17		1140	250	384	57600.00
April'17		1184	294	384	67737.60
May'17		1156	266	384	61286.40
(A)Total					1424547.60

released Rs 11.87 crore to the ULB for implementation of the project. However, as of March 2018, the water supply project is yet to be commissioned. The project's objective was to supply of portable water in the town through drawl of water from river Ajoy, by sinking of river bed tube wells, thus the components of the project included river bed tube wells, raw water rising main, clear water rising main, overhead reservoir and distribution network. It was noticed that the work of supply, delivery, installation and commissioning of pumping machinery and allied electrical works to supply overhead reservoir failed to receive participants to even 5th tender call, which was finally awarded to the single bidder in the sixth call. The procurement and laying of pipelines for distribution system and electromechanical works such as building of substation was in progress as of December 2017.

Thus, it was seen that the above four projects remained incomplete even after period ranging between 9 years to 4 years from its sanction by GOI due to hasty manner in preparing of the DPR without taking into consideration of the availability of land for the projects, the various topographical uniqueness, the intake points, the distance of the reservoir from the intake sites, the electromechanical components associated with the projects which resulted in delay in execution and thereby cost escalation and revision of the cost estimate. Further due to failure to achieve the desirable percentage of the work as per the GOI schedule, the state Government had to forfeit the central share of Rs38.80 crore³ thereby burdening itself with the liability of such amount, which would otherwise been borne by central Government.

In response to the audit query it was stated that the matter has been referred to MED for reply.

This is brought to notice of Government.

³ English bazar-Rs 16.56 crore, Raigung -Rs17.61 crore,Dhurajpur- Rs 4..63 crore

lost in finalization of water intake site based on availability of raw water, there were hindrances in availability of land for the water treatment plant and Overhead reservoirs, changes were made in the DPR for inclusion of two substations and underground reservoir due to the distance of WTP from the intake facility, and provision for crossing of the pipeline of the project through railways and national highway which was not included in the original DPR. It was seen the scope of work for the water supply scheme underwent many changes which were not originally provided for, while obtaining the sanction from GOI. The land for the WTP and the OHR were not finalized while preparing the DPR, further the intake point was also not finalized before preparing the DPR which finally has resulted in delay in execution of the project and huge cost escalation on the implementation of the project which has resulted in the forfeiting the central share of Rs. 16.56 crore as GOI released the 1st instalment of Rs 16.56 crore only.

- B. Kandi Water Supply Scheme:** Kandi WSS was sanctioned by GOI on 17.09.2008 at a project cost of Rs 37.40 crore (central share-29.92 crore, state share -5.61 crore, ULB-1.87 crore) which was further revised to Rs 69.12 crore on 14.08.2015. SUDA received Rs 65.58 crore (central - Rs29.92 crore, state-Rs 5.61 crore, addl state share- Rs30.05 crore) and released Rs39.03 crore to the Kandi Municipality as of March 2018. It was observed that the scope of work underwent changes which resulted in the DPR being revised, even after such revision many components such as items of electro mechanical work, substations, modification of intake structure, modification of raising main length, major extra works pertaining to Intermediate Raw Water Reservoir, remained excluded and had to be further included, which resulted in the work being delayed and the escalation of the cost of the project. The project is yet to be completed as the intake point was not finalized as of February 2018.
- C. Raigunge Water Supply Scheme:** The water supply scheme was sanctioned on 21st November 2011 by GOI at a project cost of Rs 44.01 crore (central share-35.21 crore, state share-6.60 crore, ULB share-2.20 crore) which was further revised to Rs 63.38 crore. As of March 2018, SUDA had received Rs 57.82 crore (central share -Rs 17.60 crore, state share-1.93 crore and Addl state share-Rs 28.27 crore) and released Rs 37.52 crores to the Municipality against such receipt. The water supply project is yet to be completed as of February 2018 as there was mismatch of fittings for pipeline and non- receiving of clearance from National Highway Authority of India for laying of pipeline across NH34. Further the work for house connections are yet to be started.
- D. Dhuprajpur Water supply Scheme:** Dhuprajpur WSS was approved on 25.07.2013 at a project estimate of Rs 23.17 crore (GOI share-13.90 crore, state share - Rs 8.11 crore and ULB- Rs 1.16 crore) which was revised to Rs 27.24 crore. SUDA received Rs 15.87 crore (GOI- Rs 9.27 crore, state share- Rs 6.60 crore which included addl state share of Rs 4.87 crore) against which SUDA

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8. **Defective planning in implementation of Water Supply Scheme under UIDSSMT in four municipalities led to delay in completion and forfeiture of control share Rs.38.80 crore**

The Centrally sponsored scheme of Urban Infrastructure Development for Small and Medium Towns (UIDSSMT) was introduced with the aim to improve the infrastructure of towns and cities in a planned manner. The Scheme focused to create durable infrastructure facilities and create public assets and quality oriented services in urban areas, to enhance public private partnership in infrastructural development and to promote planned integrated development of towns and cities. The funding pattern of the scheme was GOI- 80 percent, State Government-15 percent and ULB-5 percent. 41 Projects (water supply / sewerage treatment/ Road) at a cost of Rs. 860.90 crore were sanctioned upto 2014. Of the total cost for the 41 projects central share was Rs. 636.09 lakh, state share was Rs.181.76 lakh and the ULB share was Rs. 43.04 crore. The central Government would release the fund in two instalments and second instalment would be released on utilization of the previous released instalments. The project cost of 41 projects was later revised to Rs. 1216.54 lakh.

It was observed that the projects which were sanctioned upto 2012 were to be completed within 2014. Further, as per DPR each project was to be completed within the period of two year from the commencement of work. However, during scrutiny it was revealed that 16 projects of water supply/ sewerage treatment failed to receive the subsequent instalment of central grant as many of the projects were not executed as per the schedule, which resulted in loss of central grant of Rs. 108.82 lakh as SUDA received Rs. 527.26 crore of central grant as against sanctioned amount of Rs. 636.09 crore. Scrutiny of the schemes from records made available in SUDA as well in Municipal Engineering Directorate (MED), revealed that there was lack of planning and coordination between the various organization executing the respective projects. There were instances of land problems (Siliguri WS scheme, Kurseong Sewerage Treatment Plant, English bazar WS Scheme), frequent change in DPR as the same was prepared without taking into account the local topographical impediments, inclusion of items which were not taken in the initial DPR etc.

It was observed that the SUDA was the fund keeping agency for the schemes whereas the technical support for execution of the scheme was provided by MED and the project was implemented by the concerned municipality. Out of the 41 scheme undertaken, six projects are yet to be completed. The schemes at English bazar, Kandi, Raigunj, Bálurghat Kurseong (Sewerage) and Dhubrajpur are at different stages of completion. Review of records of four water supply schemes are as follows:

A. English bazar water supply scheme: The scheme was sanctioned by GOI on 21.11.2011 at a project cost of Rs. 41.40 crore of which the central share included Rs. 33.12 crore, state share Rs. 6.21 crore and ULB share of Rs. 2.07 crore. The project cost was revised to Rs. 91.25 crore and subsequently further revised to Rs. 103.87 crore. It was observed that considerable time was

Rs.42.57 lakh has been expended against the total release of Rs. 93.44 lakh an amount of Rs. 50.87 lakh remained parked with the ULB.

2 Berhampore SUH:- The Berhampore Municipality had approved the plot of land under Saidabad Mouza for construction of 4 storied 50 bedded SUH in June 2015 at a project cost of Rs. 119.42 lakh. However, the Municipality again proposed for the change in the site of the land to a plot of land at Khagra Joychandra Mouza in December 2015 stating that the previous proposed land for the SUH was situated at the extreme side of the municipal area, far from commercial places and habitation. The site for the SUH was again changed by the Municipality to Kalikapur Road in July 2016. It was observed that as of March 2018, Rs. 49.16 lakh has been released to the municipality against which Rs. 17.39 lakh has been expended as of March 2018, which has resulted in parking of the fund of Rs. 31.80 lakh with the ULB.

It is pertinent to mention that as per Supreme Court's WP (civil) No 55 of 2003, wherein Hon'ble Supreme Court had reiterated that there was no limit for utilisation of fund for SUH under NULM, Central Government too had reiterated the importance of SUH and the need to implement the same on a priority basis.

Thus, even after the approval of the above projects for SUHs and release of the first instalments for almost three years, the land for the SUHs could not be made available by the concerned municipalities which has resulted in the construction of SUHs remaining a nonstarter, thereby defeating the purpose of providing shelter to the urban homeless people and blocking of the fund of Rs 82.75 lakh (50.87 lakh and 31.80 lakh).

It would be evident, from the above that even after release of fund during the period between 2014-15 & 2017-18 the work remained incomplete leading to blockage fund Rs.29.75 crore with the ULB's of which Rs.1.34 crore with the two test check ULB's.

The audit query issued in this regard did not elicit any reply.

The matter is brought to the notice of Government.

Scanned by NULM

7. **Shelter for Urban Homeless under National Urban Livelihood Mission - blockage of fund Rs.29.75 Crore**

The National Urban Livelihood Mission (NULM) was introduced with the objective to reduce poverty and vulnerability of the urban poor household by enabling them to access gainful self-employment and skilled wage employment opportunities, resulting in an appreciable improvement in their livelihoods on a sustainable basis, through building strong grass root level institution for the poor. One of the components of the mission was aimed at providing shelter equipped with essential services to the urban homeless in phased manner.

The National Urban Housing & Habitat Policy 2007 aimed at promoting sustainable development of Habitat in the country with the view to ensuring equitable supply of land, shelter and services at the affordable prices to all sections of the society which included that most vulnerable of the urban homeless.

The objective of the scheme of Shelter for Urban Homeless (SUH) under NULM included

- Providing permanent shelter with basic facilities like water, sanitation safety and security.
- Access to various entitlements such as social security pension, PDS, ICDS etc.

The project was to be implemented with Central share (60 per cent) and State share (40 percent), which is to be released to the ULBs in three instalments 40 percent, 40 percent and 20 percent. The fund for the project was routed through SUDA, whereas the technical support for the project was provided to the ULBs by Municipal Engineering Directorate.

During the period from 2014-2015 to 2017-2018, 43 SUHs were approved in West Bengal against which SUDA had released 21.39 crore against the project cost of Rs 51.14 crore. Out of the approved projects only 7 SUHs were completed and functional as of March 2017 whereby reflecting a poor progress in respect of SUHs. Observations on the test checked of the SUHs being constructed by the two municipalities are as follows:

1 Howrah SUH: Two units of 50 bedded SUHs was approved in March 2015 at a project cost of Rs. 240.60 lakh i.e Rs. 120.30 lakh each, against which fund of Rs. 93.44 lakh was released in favour of the ULB. The land for the two SUHs was earmarked at 9, Koipukur Lane and 38 Cowes Ghat Road by the Howrah Municipality. As per DPR the project were to be completed within one year from the date of commencement of work. However, it was observed that none of the two SUHs could be made operational as of March 2018. In case of the SUH at Koipukur lane, though the construction work was completed, the finishing work was yet to be done, whereas in case of the SUH at Cowes Ghat, the work could not be started due to the land problem at the selected site and the change of site for the SUH has been proposed by the ULB vide a communication dated 03.01.2018 as of March 2018,

B. Irregular payment of service tax to the firms – Rs. 24.90 lakh

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Further, as employment through skill training & placement (EST&P) was one of the component under National Urban Livelihoods Mission (NULM) the skill training was imparted through Skill Training Providers (STP) in accordance with curriculum designed in consultation with technical University/college, Directorate of Technical Education, National Skill Development Corporation, Sector Skill Councils of NSDC etc.

Scrutiny of records revealed that Government of India under Notification No. 13/2013 dated 10.09.2013 had exempted the services provided by STPs from the ambit of service tax in public interest. However, on scrutiny it was noticed that some STPs had claimed service tax @14percent/12.36 percent on the total training cost of EST&P and the local office, in spite of exemption for such services, agreed to their demand and the payment was made accordingly. As per the records produced before audit the following agencies were paid against claim of service tax of Rs. 6.00 lakh in between August 2016 to November 2016. The details are tabled below:

Name of ULB	Name of training providers	Service tax paid (Rs.)
North Dum Dum	Webel Informatics Ltd	69600
North Dum Dum	Technable Solution Pvt. Ltd.	73950
Purulia	The British Institutes	57638
Purulia	Technable Solution Pvt. Ltd.	189000
Suri	The British Institutes	17291
	Webel Informatics Ltd	47250
	Orion Edutech Pvt. Ltd.	30450
	ECIL-ECIT	78750
Khurdah	The British Institutes	17291
	ICA	18488
		599708

However, the authority had not called for any records to ensure that the Service Tax was actually deposited by the STP, in the Govt. Account.

A mention was made vide para no. 5 of the Inspection Report of 2015-16 regarding irregular payment of Service Tax to the firms in which Rs. 18.90 lakh was paid as service tax. Thus, Rs. 24.90 lakh (Rs. 18.90 lakh + Rs. 6.00 lakh) was paid to agencies.

Audit query issued in this regard did not elicit any reply.

This is brought to the notice of Government.

The local authority had released Rs. 41.52 crore to ULBs from 2014-15 to 2018-19 (Rs. 11.68 crore - 2014-15, Rs. 21.30 crore – 2015-16, and Rs. 8.54 crore - 2016-17). As per payment schedule, 30% payment will be released after commencement of training based on actual number of trainees joining the course. But local authority had released 1st installment before commencement of the training on the basis of the approved courses. Out of Rs. 41.52 crore, Rs. 22.31 crore was released in 1st installment and remaining Rs. 19.21 crore was released in 2nd installment. The unspent balance for incomplete courses was not refunded by the ULBs and was lying at ULBs. If all approved courses were completed, then amount of 2nd installment would be Rs. 15.79 crore. But the authority had released Rs. 19.21 crore as 2nd installment though all approved courses for which 1st installment was released was not completed as detailed below:

Year	No of ULBs	No of candidates approved for training	Amount released (Rs.) (% of	% of training cost at 1 st Installment	Amount to be released as 2 nd Installment (30%)	Actually released as 2 nd installment	Excess Amount Released
2014-15	11	2140	5207000	50%	3124200	66776413	34212505
	29	11651	33258625	50%	19955175		
	18	3085	7344750	50%	4406850		
	5	1480	4173313	50%	2503988		
Sub Total		18356	49983688		29990213	66776413	
2015-16	21	5985	17184550	50%	10310730	125312485	
	16	5475	9907665	30%	16512775		
	23	12038	20885505	30%	34809175		
	22	14955	24558150	30%	40930250		
	18	9050	15193950	30%	25323250		
Sub Total		47503	87729820		127886180	125312485	
Total		65859	137713508		157876393	192088898	34212505
2016-17							
	39	12065	19075170	30%			
	70	27445	46264215	30%			
	36	11765	20027625	30%			
	145	51275	85367010				

It would be evident from above that not only had SUDA released 2nd installment, even at the time of releasing 2nd installment, the authority did not deduct the unutilized balance (fund already released for the non-conducted approved course) from the amount of 2nd installment. Thus SUDA had released excess of Rs. 3.42 crore (considering all approved courses was conducted) in 2nd installment.

Due to lack of monitoring of local authority Rs.3.42 crore along with unspent balance of 1st installment under EST&P was blocked by ULBs.

The payment in phases as detailed below was to be followed for payment to training institutes as per existing norms and payment of assessment fee to the assessment and certification bodies would be made directly by WBSULM.

- 50 *per cent* payment would be after commencement of training based on actual number of trainees joining the batch.
- 30 *per cent* payment and approved cost of Tools/Kits would be released after satisfactory completion of training and certification of training by empanelled assessment and certification agencies.
- 20 *per cent* payment will be made after providing job placement to at least 75 *per cent* of the successful trainees and /or extending a minimum of three interview opportunities to rest of the successful candidates.

The above funding pattern (50:30:20) was revised as (30:50:20) from 2015-16.

Scrutiny of records provided by local office, it was noticed that in the financial years 2014-15 to 2017-18, under EST&P target (detail below) was fixed to give training for 222500 urban youth and out of which approval for 117134 trainees (53 *per cent*) was accorded . As on date, training for 81616 candidate was completed and remaining courses for 35518 candidates (30 *per cent* on approved training or 16 *per cent* on actual target) did not commence. This indicated that the authority failed to achieve the desired target of the scheme.

Year	EST&P Target	Approval accorded	No of candidates completed training (% on Target fixed)	No. of candidates who did not complete the training
2014-15	70700	18356	17542 (25%)	814
2015-16	79800	47503	40428 (50%)	7075
2016-17	72000	51275	23646 (33%)	27629
Total	222500	117134	81616 (37%)	35518

Scrutiny of records of three test check Municipalities (Titagarh, Kamarhati and Uluberia) showed that in the financial year 2014-15 to 2016-17, 3169 candidates out of 4375 had completed their training. Percentage of candidates who did not complete the training ranged between 17 *per cent* and 71 *per cent* in the three municipalities as shown below:

Name of Municipality	No of approved candidates	No. of candidates course complete	No of candidates not participated
Titagarh	775	225	550 (71%)
Kamarhati	250	150	100 (40%)
Uluberia	3350	2794	556 (17%)
	4375	3169	1206 (28 %)

In respect of Kamarhati Municipality, it was observed that the criteria of the candidate belonging to population of urban poor, was not followed while selection of the candidates, as such the income of the candidate's family was not being considered during the selection of candidates.

Thus, it is evident that, there was lack of control and monitoring mechanism in SUDA, to stop such duplicate/multiple payment to same beneficiary, and by verification of other very vital information like Voter ID Card/Ration Card/Aadhar Card.

In reply to the audit query issued in this respect the auditee unit stated that the scheme guideline did not mandate for the voter card/aadhar card/ ration card of beneficiaries and the duplication of the beneficiaries in the database was due to compilation error. The reply was not tenable as the duplication of the beneficiaries could be checked with either of the above stated identity details. Further, the database maintained with the authority was same beneficiary database which the ULBs forwarded to SUDA and the basis of which payment was made by the ULBs to the beneficiaries.

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6. Excess fund released to ULBs for the training component under National Urban Livelihood Mission along with inadmissible service tax

A. Excess fund of Rs. 3.42 crore released to the ULBs for EST&P under NULM

National Urban Livelihoods Mission (NULM) was launched by the Ministry of Housing and Urban Poverty Alleviation (MHUPA), Government of India on 23rd September 2013 by replacing the existing Swarna Jayanti Shahari Rozgar Yojana (SJSRY). Employment through Skills Training and Placement (EST&P) is one of the components of the NULM scheme. EST&P component was designed to provide skills to the unskilled urban poor as well as to upgrade their existing skills by providing skill training to set up self-employment ventures or to secure salaried employment. In West Bengal NULM has been implemented from 1st April 2014 through SUDA. From 1st April 2016, the NULM program had been renamed as DAY-NULM program.

The broader objective of the EST&P program is enumerated below:-

- To provide an asset to the urban poor in the form of skills for sustainable livelihood.
- To increase the income of urban poor through structured, market-oriented certified courses that can provide salaried employment and /or self-employment opportunities which would eventually lead to better living standards and alleviation of urban poor on a sustainable basis.
- To ensure inclusive growth with increased contribution of skilled urban poor to the National Economy.

beneficiary from the respective municipality or the death of the beneficiary. There was no mechanism of obtaining life certificate of the pensioner under the scheme. Thus, leaving ample scope of the benefit being paid to the unentitled people.

Thus, it is evident from aforesaid three indicative tables that the database of beneficiaries under the scheme maintained with SUDA, revealed that many duplicate beneficiaries with same bank account number and/or beneficiaries with duplicate bank account numbers which have resulted in the excess payment of Rs. 2.92 crore to such beneficiaries. Further non- existence of any mechanism of monitoring and verification both at SUDA and the ULBs could result in the payment of the benefits to unentitled people.

The Audit Query issued in this regard did not elicit any reply.

This is brought to the notice of the Government.

S. Gupta
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5. National Family Benefit Scheme (NFBS), Duplicate payment to beneficiaries

National Family Benefit Scheme (NFBS) is one of the main constituent of centrally sponsored National Social Assistance Programme (NSAP). One time assistance of Rs. 40,000/- is given under NFBS to the bereaved household in the event of death of the bread-winner. The family benefit is paid to such surviving member of the household of the deceased poor, who after local enquiry is found to be the head of the household and the death of such a bread-winner had occurred between the age 18 years and 60 years.

Scrutiny of records and analysis of beneficiary lists maintained at SUDA, using Computer Assisted Audit Tools revealed following discrepancies:

1. SUDA had disbursed payment to 39,467 families under NFBS till date. While scrutinizing the beneficiary database many instances were found where person identification columns like Voter ID Card/Ration Card/Aadhar Card were left vacant. Without these vital information authenticity of disbursements to the intended beneficiaries remained doubtful.
2. In 63 instances were found where name of the deceased person as well as the name of the NFBS applicant was same (Which included 30 instances where repetition was twice and in 1 case it was repeated thrice, Annexure I). Among the said list in 14 cases Aadhar card number was identical which indicated the possibility of duplicate payment to the applicants.
3. In 52 instances were found where either Voter ID Card no's (30 cases, Annexure II)) or Ration Card no's (22 cases, Annexure III) are identical thereby raising question on the authenticity of beneficiaries.

2. Further analysis of bank A/c details captured in database maintained by SUDA with Computer Assisted Audit Tools revealed numerous instances where multiple beneficiaries have same bank A/c number, in some cases same person's name was repeated more than one time in the database leaving possibility of duplicate payment to such beneficiaries. An Indicative list of ULBs where such deviations are glaring is given below:

Sl. No	Name of ULB	No of cases where Bank A/c number repeated or different beneficiaries allotted same bank A/c number	Duplicate payment/month (assuming one of the duplicate payments made to rightful recipient)	Duplicate payment for the year 2016-17 (12XMonth)
1	Dhulian	2114	490200	
2	Barasat	1225	322900	
3	Asansol	976	230400	
4	Habra	815	203100	
5	North Dumdum	621	155100	
6	Rajarhat	603	132500	
7	Bankura	415	102800	
8	Arambagh	304	78900	
9	Panihati	257	61900	
10	Contai	255	57900	
11	Kalna	250	56800	
12	Madhyamgram	230	55000	
13	Burdwan	227	56800	
14	Krishnanagar	205	49000	
15	Balurghat	195	46700	
16	Jangipur	186	48600	
17	Chinsurah	157	40700	
18	Jamuria	152	40700	
19	Rajpur-Sonarpur	131	33300	
20	Bhadeswar	114	26800	
21	Maheshtala	104	24900	
22	Suri	98	21000	
23	Basirhat	98	24500	
24	Ranaghat	80	21000	
25	Ghatal	67	14100	
			2395600.00	28747200.00

3. Test check of three ULBs viz Uluberia, Kamarhati and Titagarh Municipalities revealed the following details, resultant duplicate payment can not be ruled out.

Sl. No	Name of ULB	No of cases where Bank A/c number repeated or different beneficiaries allotted same bank A/c number	Duplicate payment/month (assuming one of the duplicate payments made to rightful recipient)	Duplicate payment for the year 2016-17(12XMonth)
1	Uluberia	157	37400	
2	Titagarh	6	1800	
3	Kamarhati	2	600	
			39800.00	477600.00

Further test check of the above municipalities revealed all the three municipalities lacked any periodical systematic mechanism for verifying the existence of the beneficiaries, migration of the

Sanderp Gupta

4. Probable duplicate payment to beneficiaries under National Social Assistance Programme – Rs.2.92 Crore

National Social Assistance Programme (NSAP) was introduced in 1995 as a fully funded Centrally Sponsored Scheme targeting the destitutes to be identified by the States and UTs with the objective of providing a basic level of financial support which was expanded in 2009 to cover more vulnerable groups. Indira Gandhi National Old Age Pension Schemes (IGNOAPS), Indira Gandhi National Widow Pension Schemes (IGNWPS) and Indira Gandhi National Disability Pension Schemes (IGNDPS) are the three main components of NSAP.

Targeted beneficiaries received assistance as depicted below:

Sl. No	Scheme	Eligibility Criteria	Revised Rate of Assistance	Date of Effect
1.	IGNWPS	BPL Widows in age group 40-79 years or above	Rs. 600/- p.m	01.10.2012
2.	IGNDPS	BPL persons with severe or multiple disabilities in age group 18-79 years	Rs. 600/- p.m	01.10.2012
3.	IGNOAPS	(I) BPL persons of age 60-79 years (excluding BPL widows and BPL persons with severe or multiple disabilities)	Rs. 400/- p.m	01.10.2012
		(II) BPL persons of 80 years or above	Rs. 1000/- p.m	

It was noticed that Central grants for payment to beneficiaries was transferred by the Department of Panchayat and Rural Development to SUDA, which in turn released the fund to the respective Municipalities as per the beneficiaries list of the Municipalities, which paid the pension to the beneficiaries to their bank accounts. As such the details of the beneficiaries bank account should be mandatorily maintained by the ULBs

1. Analysis of beneficiaries' database made available by SUDA, however, showed that in several cases no bank account number were available in the database (copy enclosed) through which payment was to be made. Evidently, bank account was not made a mandatory field indicating lacuna in the system. In absence of records, the process of distribution of pensions to beneficiaries in such cases could not be ascertained in audit. An indicative list is given below:

Sl. No	Name of ULB	No of cases where Bank A/c column left blank
1	Krishnanagar	513
2	Bankura	148
3	Ranaghat	128
4	Ghatal	90
5	Barasat	71
6	Burdwan	48

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3. Unfruitful expenditure on Abattoirs – Rs. 43.05 & Parking of fund Rs.201.72 lakh

Ministry of Food Processing Industries, GOI, under the scheme for setting up of modernization of abattoirs approved seven abattoir projects for the state of West Bengal. Of the seven projects, two were to be implemented by Kolkata Municipal Corporation, and five by the municipalities of Birnagar, Contai, Nabadwip, Ranaghat and Bhatpara. Accordingly, an abattoir project with a slaughtering capacity of 100 animals per day and affluent treatment plant for 15 KLD at a project cost of Rs 387.76 lakh² was sanctioned, which included GOI share of Rs 150 lakh and state share of Rs 237.76 lakh. The project was to be completed within a period of 1 year 6 months.

Out of GOI share, central Government released Rs. 60 lakh in two instalment, the first instalment of Rs 15 lakh in July 2015 was released with the fulfilment of the condition of possession of land, NOC from state local body and State Pollution Control Board etc and Rs. 45 lakh was released in March 2017 on submission of the utilization of the first instalments. The state Government released Rs. 185.22 lakh (Rs. 88.24 lakh in March 2017 and Rs. 96.98 lakh in July 2017) to Nabadwip Municipality for implementation of the said projects.

Audit scrutiny revealed that the work was executed by the Municipality under the technical guidance of Nadia Municipal Engineering Division, under the Chief Engineer, Municipal Engineering Directorate (MED) and the work was awarded to the agency M/s J.D. Engineering Corporation on 07.09.2015 on a turnkey basis, and as of December 2017, the work of land development, construction of boundary wall, and abattoir building upto the roof edge level was completed after incurring an expenditure of Rs43.50 lakh. However, in a communication dated 28.08.2017, it was noticed that the Municipal Engineering Division Nadia was instructed by the Chief Engineer (MED) to stop all work of abattoir. It was observed that the work of abattoir had to be stopped due to a local disturbance from a religious group. Finally, the project was abandoned and in a meeting held in the department of Urban Development and Municipal Affairs it was decided (12/2017) that the project be abandoned and the construction be utilized for some other purpose. The balance fund of Rs. 201.72 lakh remained parked with the ULB.

Thus, failure to make a feasibility study of sustainability of the project at the particular site has resulted in the project been abandoned after incurring an expenditure of Rs. 43.50 lakh.

No reply was received in respect of the audit query issued in this respect.

This is brought to the notice of the Government.

² Cost of civil work-Rs 112.19 lakh, electro mechanical equipments-259.18 lakh, consultancy-16.39 lakh

Dipak Naskar
TUD

PART-II B

2. Procurement of erroneous fittings – Rs. 66.89 lakh

Raigunge Water Supply Scheme was one of the centrally sponsored scheme under Urban Infrastructure Development for Small and Medium Towns (UIDSSMT) which aimed to provide ground water through pipeline distribution. The main components of the scheme involved sinking of 14 tube wells (TW) and construction of pump house with submersible pumps, laying of raising main from TW to underground reservoir (UGR) and UGR to overhead reservoir (OHR), construction of 4 UGRs and 4 OHRs and laying of pipes around head works and other electromechanical works, laying of distribution pipes, etc. The scheme was sanctioned on 21st November 2011 by GOI at a project cost of Rs. 44.01 crore (Central share-35.21 crore, State share-6.60 crore, ULB share-2.20 crore) which was further revised to Rs. 63.38 crore. As of March 2018, SUDA had received Rs. 57.82 crore (Central share – Rs. 17.60 crore, State share-1.93 crore and Addl State share-Rs. 28.27 crore) and released Rs. 37.52 crores to the Municipality. The water supply project is yet to be completed as of March 2018.

It was observed during audit of the scheme that out of 159.64 Km of pipeline, 142 KM was completed whereas 17.64 KM could not be completed as there was mismatch of the fittings to that of the laid pipes due to erroneous concept of loop design. The D.I fittings (bend, tee etc) were procured through tendering process (NIQ No. WBMAD/ULB/RAIGUNJ/UIDSSMT/41/15-16 dated 11.07 2015) and approved by the 60th Technical Committee under SUDA on 19.11.2015. Accordingly, two selected tenderer M/s Kejriwal Castings Ltd and M/s Electrosteel Castings Ltd, supplied DI fittings worth Rs 98.94 lakh and Rs 72.11 lakh respectively. However, it was observed that the DI fittings were procured from the respective supplier without proper survey of the requirements and specifications of the pipelines to be laid, which, thereby, resulted in the fittings valuing Rs.33.35 lakh supplied by M/s Electrosteel and fittings valuing Rs. 33.54 lakh supplied by M/s Kejriwal remaining unutilized for the said project.

Thus, due to erroneous concept of loop design and the lack of practical survey work and improper monitoring by the project implementing agencies had resulted in the procurement of such erroneous fittings which has resulted in an wasteful expenditure of Rs. 66.89 lakh and an additional burden on already delayed project.

In reply to Audit Query issued in this regard it was stated that the matter was forwarded to MED for its response.

This is brought to the notice of Government.

In respect of Jangipur Municipality, the electric supply was made by the WBSEDCL. The Chairman of Jangipur Municipality had communicated to SUDA vide his letter dated 31.03.2018 that the SUDA had made payment of Rs. 434.13 lakh against Demand of Rs. 82.08 lakh to WBSEDCL which therefore has resulted in excess payment of Rs. 352.05 lakh to WBSEDCL.

In respect of Baduria Municipality, as per communication made by the Chairman, vide his letter no 11,111/ BM dated 30.03.2017, a sum of Rs. 39.44 lakh has been paid in excess to WBSEDCL in respect of various IDs of the Municipality. Again the Chairman in his communication vide Ref. No. 1880/BM dated 19.07.17, to SUDA had complained regarding the excess payment of Rs. 41.99 lakh to WBSEDCL by SUDA as on 10.07.2017 (as per statement issued by WBSEDCL) therefore it could be surmised from the said communication of the Municipality that WBSEDCL frequently claimed incorrect charges against the consumer IDs under the municipality.

In this connection it was observed that in spite of

- (i) Adjustment of outstanding Electricity charges of the Titagarh Municipality with the Municipal tax due from the CESE,
- (ii) Payment of electricity bills to the CESE by the Kamahati Municipality from its own resources, and
- (iii) Payment of electricity bills to the WBSEDCL by both the Jangipur and Baduria Municipality, the CESC and the WBSEDCL had raised incorrect bills and placed the demand to the Department by suppressing the fact of actual amount without considering the amount received/adjusted and such incorrect and deceptive claims in respect of the municipalities were accepted and fund released by the Department for payment through SUDA without ascertaining the actual amount due.

From the above it was observed that an amount of Rs. 81.70 lakh towards electricity charges was paid in excess to CESC in respect of Kamarhati Municipality and Rs. 394.04 lakh (Rs. 352.05 lakh and Rs.41.99 lakh) was paid in excess to WBSEDCL for Jangipur and Baduria Municipalities. No reply was received to the audit query issued in this regard.

Thus, the various instances stated above revealed a lack of a control mechanism of crosscheck of actual consumption *viz a viz* the demand by CESC and WBSEDCL as well as the reconciliation of the same with the respective municipalities by the concerned department and SUDA had resulted in excess payment of Rs 4.76 crore¹ as electricity charges to WBSEDCL and CESC. In respect of three municipalities only. A thorough investigation need to be made to ascertain the quantum of over paid amount made to the CESE in this regard.

This is brought to the notice of Government.

¹Rs 81.70 lakh to CESC for Kamarhati Municipality, Rs 394.04 lakh to WBSEDCL (Jangipur Municipality-Rs352.05 lakh, Baduria Municipality-Rs 41.99 lakh)

PART-II

Audit Findings

PART-II A

1) Deptt.
2) CESC / WBSEDCL

1. Excess Expenditure towards outstanding electricity Charges of Municipalities – Rs.4.76 Crore

It was noticed that for last few years the Urban Development. & Municipal Affairs Department accorded sanction for grant-in-aid to SUDA to meet up the outstanding electricity charges of ULBs and same was deducted from allotment portion of respective 126 nos ULBs with a direction to issue receipt against such payment to the concerned ULBs. SUDA drew the sanctioned amount and disbursed the same as payment of the outstanding electricity charges centrally to WBSEDCL/CESC on behalf of the ULBs. Neither SUDA had any mechanism to cross check the actual demand or reconcile the demand and payment with WBSEDCL or CESC before making payment nor did even the department do it.

Scrutiny of available records, revealed that authority of SUDA received grant-in-aid amounting Rs. 2087.08 crore for the period from 2014-15 to 206-17 (Rs. 589.48 crore for 2014-15, Rs. 787.61 2015-16 and Rs. 709.99 for 2016-17) and made payment of the same amount to the WBSEDCL/CESC. Out of Rs.2087.08 crore, Rs. 869.34 crore and Rs. 1217.74 crore were paid to WBSEDCL and CESC respectively. This huge amount was paid to WBSEDCL and CESC directly without verification by authority of SUDA. As on May 2017 the total outstanding electricity charges of CESC was Rs. 52.66 crore which included an amount of Rs.11.18 crore as delayed payment surcharge.

Test check of three ULBs (Titagarh and Kamarhati Municipalities), it was noticed that in respect of Titagarh Municipality, the electricity charges of CESC was adjusted by CESC itself with the municipal taxes due to the municipality against CESC. Kamarhati Municipality would make payment of electricity charges regularly by itself from its own revenue. However, Chairman, Kamarhati Municipality complained vide communication no. 484/1/Gr dated 10.09.2014 that the MA dept. had deducted grants from its share of 13th Finance Commission's to meet electricity charges of Rs. 130.26 lakh and same was paid directly to CESC through SUDA, though, the Chairman of Kamarhati Municipality had already paid Rs. 81.70 lakh as electricity charges upto February'14 and actual outstanding amount was only Rs. 48.56 lakh for the month of January'14 and February'14 as raised by CESC with the Municipality. As a result Rs 81.70 lakh was paid in excess to CESC for the same period. As per the said letter of the Chairman stated that CESC too had assured the municipality that excess amount would be adjusted in subsequent bills.

Allotment and Expenditure:- Local office had incurred total expenditure of Rs.3174.97 crore against the allotment of Rs.3257.30 crore for various schemes during the period from 01.04.2016 to 31.03.2017. Besides, local office incurred Rs. 2.33 crore towards payment of salary and other office expenditure from their own funds.

Incumbency:- The following officers held the charge of the Director, West Bengal State Urban Development Agency (SUDA) and also acted as DDO for the period mentioned against each:

Name	Period
Mr. M.N. Pradhan, IAS	01.04.16 to 30.11.16
Mr. U.N. Sarkar, WBCS (Exe)	01.12.16 to 17.01.17
Mr. Sutanu Prasad Kar, IAS	18.01.17 to till date

Scope of Audit:- Transaction and compliance audit including audit of Annual Accounts of the unit was conducted in order to examine the regularity/propriety, economy, efficiency, and effectiveness of expenditure and correctness of their accounts and whether the office implemented/executed all functions, scheme programmes as and when promulgated by the government, in accordance with the rules issued there under. Audit has also verified the expenditure with reference the allotment and checked how far the financial propriety has followed.

Sampling Procedure:- March 2017 was selected locally on the basis of expenditure incurred by the DDO as available from accounts of the year under audit, for detailed checking.

Audit Mandate:- The audit was conducted as per the mandate of CAG's DPC Act -197 and Regulation on Audit & Accounts 2007.

**INSPECTION REPORT ON THE ACCOUNTS OF THE DIRECTOR, WEST BENGAL
STATE URBAN DEVELOPMENT AGENCY (SUDA), FOR THE PERIOD FROM 01.04.2016
TO 31.03.2017**

PART-I

Introductory

A test audit on the accounts of the **Director, West Bengal State Urban Development Agency (SUDA)** for the period from 01.04.2016 to 31.03.2017 was conducted locally between 05.04.2018 and 11.05.2018 by an audit team of the Office of the Principal Accountant General (G&SSA), West Bengal, under the supervision of Smt. Sarmistha Chatterjee, Sr. Audit Officer consisting of the following members:-

- | | |
|---------------------------|--------|
| 1. Shri Samir Kr. Biswas, | A.A.O |
| 2. Shri Soumyadeb Patra, | A.A.O |
| 3. Shri Goutam Chanda, | Sr. Ar |

Hierarchy:- SUDA is a registered society under West Bengal Registration Act, 1961 and started functioning from 11th October, 1991. There is no unit office under the jurisdiction of the auditee unit. The Authority is under the jurisdiction of Urban Development and Municipal Affairs Department, Govt. of W.B. Nagarayan, Sector I, Block DF-8, Salt Lake-700064.

Function of the Unit:- The main function of the unit, *inter alia*, includes implementation of various Central and State sponsored schemes and for alleviation of poverty of people living in urban area of the State and for development of social infrastructure through various Government programme such as NULM, UIDSSMT, IHSDP, Swachh Bharat Mission (urban), National Social Assistance programme (NFBS, IGNOAPS, IGNWPS & IGNDPS), Prime Minister Awas Yojana (Housing for all) etc.

Entry and Exit Conference:- An entry conference was held on 05.04.2018 between the Director, West Bengal State Urban Development Agency (SUDA) and the Audit team regarding the audit objectives and audit criteria, general state of internal controls and areas of focus, concern or high risk area.

An exit conference was also held on 11.05.2018 regarding audit observations mentioned in the Draft Inspection Report in compliance with the provisions laid down in Regulation on Audit & Account, 2007.

Budget:- Budget was not prepared by the authority. Expenditure was made as per allotment.

**INSPECTION REPORT ON THE ACCOUNTS OF THE DIRECTOR, WEST BENGAL
STATE URBAN DEVELOPMENT AGENCY (SUDA), FOR THE PERIOD FROM 01.04.2016
TO 31.03.2017**

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2. Procurement of erroneous fittings – Rs. 66.89 lakh
3. Unfruitful expenditure on Abattoirs – Rs. 43.05 & Parking of fund Rs.201.72 lakh
4. Probable duplicate payment to beneficiaries under National Social Assistance Programme – Rs.2.92 Crore
5. National Family Benefit Scheme (NFBS), Duplicate payment to beneficiaries
6. Excess fund released to ULBs for the training component under National Urban Livelihood Mission along with inadmissible service tax
7. Shelter for Urban Homeless under National Urban Livelihood Mission - blockage of fund Rs.29.75 Crore
8. Defective planning in implementation of Water Supply Scheme under UDISSMT in four municipalities led to delay in completion and forfeiture of control share Rs.38.80 crore
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12. Comments on Accounts

PART – III

- i) Follow up on findings outstanding from previous reports.
- ii) Persistent irregularities.

PART – IV

Best Practices.

PART – V

Acknowledgement.

Copy forwarded to the **Principal Secretary/Secretary to the Government of West Bengal, Urban Development & Municipal Affairs Department, Nagarayan, Sector-I, Block-DF-8, Salt Lake City, Kolkata-700064** for information with a request to obtain reply to each of the paragraph in Broad sheet format from the Head of the office along with the comments of his/her superior officer, if any, and forward the same in duplicate with his/her comment/remarks to this office for necessary action at this end.

Attention of Government is drawn to paras of the report. Action taken by Government in this regard may be intimated to audit.

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Sr. Audit Officer (G & SS-I/HQ)
For Sr. Deputy Accountant General (G & SS-I)
West Bengal

4350
18 JUN



OFFICE OF THE
PRINCIPAL ACCOUNTANT GENERAL

(GENERAL & SOCIAL SECTOR AUDIT), WEST BENGAL

2, GOVT. PLACE (WEST), TREASURY BUILDINGS, KOLKATA - 700 001.

Memo No. OA/IR/G&SS-I(AB)/C-22/2018-19/85

स्पीड पोस्ट
SPEED POST
FO 2

Dated: 07 JUN 2018

Inspection Report on the accounts of the Director, State Urban Development Agency, West Bengal for the period from 01.04.2016 to 31.03.2017.

Forwarded to the Director, State Urban Development Agency, West Bengal, ILGUS Bhawan, H.C. Block, Sector-III, Salt Lake, Kolkata-700106 with the request that he/she should submit his/her remarks on each paragraph of part I & II of the Inspection Reports to the Head of the Department within 3 (three) weeks from the date of receipt of the report in his/her office (vide instruction issued in Government of West Bengal, Finance Department, Memo No. 1406-F dated 7th April 1930). The replies should be submitted in Broad Sheet format to the Head of the Department through the higher authority in suitable number of copies to enable the latter to transmit the same with his/her comments to this office in duplicate.

Each para or sub-para of the Inspection Report should be posted at the top of a separate sheet of foolscap paper. The different officers dealing with it should then record their remarks seriatim, attaching as many sheets as may be necessary to dispose of each para, sub-para of items thereof. At the top of each note the designation of the officers forwarding the note should be clearly recorded (vide instruction contained in S.G.F.D. No. 7101 dated 22.12.1953).

[Signature]

Sr. Audit Officer (G & SS-I/HQ)

For Sr. Deputy Accountant General (G & SS-I)

West Bengal

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NOTE SHEET

SUDA

Inspection Report on the Accounts of the Director, State Urban Development Agency, West Bengal for the period from 01.04.2016 to 31.03.2017 received by this office from the Office of the Principal Accountant General (General & Social Sector Audit), West Bengal may kindly be perused.

Accordingly, Nodal Officers concerned with their respective schemes / issues may be requested to furnish their written submissions against their relevant paras within considerable time span for compilation and transmission of the same to the Principal Accountant General (General & Social Sector Audit), West Bengal for their consideration.

Finance Officer

[Signature]
29-08-18

All nodal officers may be requested to prepare a suitable reply against the audit query as early as possible.

[Signature] 29.08.18

As proposed

[Signature] 29/8/18

FA, SUDA

F.O. / Suda

All nodal officers may be requested to prepare a suitable reply against the audit query & the same may be informed from Financial Adviser's end. Placed for consideration.

FA, SUDA

[Signature] 29.08.18

Relevant copies of ~~interest~~ audit queries may be sent to respective nodal officers at the earliest

[Signature] 29/8/18

[Signature]

Annexure-I

Sunderbadi Guptha, CP

SRL	NAME OF THE DECEASED	DATE OF DEATH	AGE	NAME OF THE APPLICANT WITH ADDRESS	RELATION WITH THE DECEASED	DATE OF SUBMISSION OF THE APPLICATION	AADHAR CARD NO	NAME OF MUNICIPALITY
4606	AJT DAS	17.12.09	38	PARBATI DAS	HUSBAND-WIFE	14.04.11		BONGAON
11167	AJT DAS	27.01.2015	53	PARBATI DAS	Wife	23.02.2015		BHATPARA
9808	ASHOK DAS	08/02/2016	48	KABITA DAS	WIFE	14/02/2017		K.M.C.
36573	ASHOK DAS	20/11/2014	55	KABITA DAS	HUSBAND-WIFE	22/12/2014		BONGAON
1683	Bhola Das	01/06/2010	35	Rupali Das	Wife	26/11/2010		K.M.C.
2988	Bhola Das	01/06/2010	35	Rupali Das	5/2, Shil Ln. Kol-15	Wife		K.M.C.
2443	Bikash Roy	28/08/2011	43	Rina Roy	11B, Gourisankar Ghosal Ln. Kol-11	Wife		K.M.C.
12207	Bikash Roy	24.10.14	35	Rina Roy	Husband	29.04.15		HABRA
15789	Biswanath Das	15/08/2011	50	Sandhya Das	Wife	13/12/2012		K.M.C.
24866	Biswanath Das	27.09.12	43	Sandhya Das	Wife	05.10.12		KANDI
3063	Biswanath Mondal	11/01/2012	62	Sandhya Mondal	11, Jagannath Ghosh Rd. Kol-42	Wife		K.M.C.
29605	Biswanath Mondal	27.7.10	50	Sandhya Mondal	Wife	1.8.11		RAMPURHAT
2705	Dilip Das	15/07/2011	56	Kalpana Das	70/8/C, Dr.S.C.Banerjee Road Kol-10	Wife		K.M.C.
13566	Dilip Das	26.01.2013	52	Kalpana Das	Wife	16.03.2013		BISHNUPUR
11687	Dulal Das	16/07/2014	58	Bebi Das	Husband	08/09/2014		BERHAMPORE
12870	Dulal Das	09.01.2014	50	Bebi Das	Husband & Wife	04.04.2014		ALIPURDUAR
2576	Dulal Das	03/07/2011	54	Sipra Das	3/112, Ajadgarh, Kol-40	Wife		K.M.C.
3019	Dulal Das	12/12/2011	55	Sipra Das	35/1, Bediadanga Masjidbari By Ln. Kol-39	Wife		K.M.C.
2028	Ganesh Das	29/04/2010	45	Gita Das	Wife	12/08/2010		K.M.C.
33131	Ganesh Das	14.12.2015	36	Gita Das	Son-Mother	22.08.2016		BOLPUR
19261	Lt. Suresh Das	01.03.2010	45	Namita Das	Wife	10.03.2010		BIRNAGAR
39170	Lt. Suresh Das	22.10.2013	26	Namita Das	Wife	17.02.2014		MIDNAPORE
13103	MD. ASLAM	25/12/2014	32	FARIDA BEGUM	WIFE	28/03/2015		K.M.C.
20344	MD. ASLAM	04/05/2015	50	FARIDA BEGUM	WIFE	19/11/2015		K.M.C.
19023	NARAYAN GHOSH	11/01/2016	48	SWAPNA GHOSH	HUSBAND-WIFE	18/01/2016		BONGAON
33735	NARAYAN GHOSH	06/01/2017	57	SWAPNA GHOSH	WIFE	12/04/2017		K.M.C.
33146	Nimai Mondal	21.03.12	52	Sabitri Mondal	Wife	01.04.12		DHULYAN

Annexure-I

39365	Nimai Mondal	06.04.12	52	Sabitri Mondal	Wife		04.09.12		MIDNAPORE
9419	Nirmal Roy	26/10/2015	49	Rani Roy	Husband & wife		04/11/2016		GOBARDANGA
32756	Nirmal Roy	13/10/2013	55	Rani Roy	Husband & wife		11/06/2014		GOBARDANGA
20622	Rabin Roy	09.07.2013	44	Shanti Roy	Husband/Wife		04.05.2014		MADHYAGRAM
29168	Rabin Roy	16-Nov-13	48	Shanti Roy	Husband & wife		02/02/2016		GOBARDANGA
9410	SAMIR BISWAS	16/02/2016	49	LAKSHMI BISWAS	WIFE		03/01/2017		K.M.C.
20070	SAMIR BISWAS	25/10/2015	42	LAKSHMI BISWAS	WIFE		25/02/2016		K.M.C.
4501	SANTOSH DAS	16/11/2013	52	SABITA DAS	Husband-Wife		08/02/2014		BONGAON
31352	SANTOSH DAS	03/12/2015	58	SABITA DAS	WIFE		07/05/2015		K.M.C.
7962	SWAPAN DAS	09/11/2011	54	GITA DAS	WIFE		27/06/2013		K.M.C.
8114	SWAPAN DAS	14/04/2014	59	GITA DAS	WIFE		02/07/2014		K.M.C.
35190	SWAPAN DAS	22.07.2012	47	GITA DAS	WIFE		13.05.2013		EGRA
5739	Samir Biswas	12.10.2014	30	Renu Biswas	Mother		13.03.2015		COOPERS
13811	Samir Biswas	14.07.2017	46	Renu Biswas	Husband / Wife		11.08.2017		KALYANI
2425	Sankar Das	04/07/2010	40	Lipika Das	IJ, Gouribari Lane, Kol-4		Wife		K.M.C.
20066	Sankar Das	16.3.14	45	Lipika Das	Wife		24.04.14		PANIHATI
16579	Subhash Roy	12.03.14	58	Jharna Roy	Husband		25.02.15		BALURGHAT
18801	Subhash Roy	01.02.2016	58	Jharna Roy	Husband wife		02.03.2016		HALISAHAR
2117	Sunil Das	21/07/2010	49	Malati Das	Wife		26/10/2010		K.M.C.
21647	Sunil Das	02.11.2012	52	Malati Das	Wife		09.05.2014		COOPERS
1257	Tapan Sadhukhan	17/05/2010	55	Rupali Sadhukhan	Wife		09/12/2010		K.M.C.
1364	Tapan Sadhukhan	17/05/2010	55	Rupali Sadhukhan	Wife		06/09/2010		K.M.C.
25505	Rathin Bag	6.2.16	45	Bishnu Bag	wife		9.12.16	2242 48088695	MEMARI
25540	Rathin Bag	6.2.16	45	Bishnu Bag	wife		9.12.16	2242 48088695	MIDNAPORE
8732	Biswanath Saha	8.07.16	45	Madhabi Saha	wife		6.12.16	26521 4055733	MEMARI
8757	Biswanath Saha	8.07.16	45	Madhabi Saha	wife		6.12.16	26521 4055733	MIDNAPORE
20327	Selim Mallick	29.8.16	49	Kabita Bibi Mallick	wife		22.12.16	27724 0475878	MEMARI

Annexure-I

20343	Selim Mallick	29.8.16	49	Kabita Bibi Mallick	wife		27724 0475878	MIDNAPORE
18973	Mahabir Sahani	6.11.16	36	Babita Sahani	wife		34416 0970099	MEMARI
18991	Mahabir Sahani	6.11.16	36	Babita Sahani	wife		34416 0970099	MIDNAPORE
26222	Bisu Kshetrapal	5.1.15	55	Rina Kshetrapal	wife		38794 6349889	MEMARI
26254	Bisu Kshetrapal	5.1.15	55	Rina Kshetrapal	wife		38794 6349889	MIDNAPORE
27496	Sachin Biswakarma	22.12.15	38	Pakija Biswakarma	wife		6024 34397960	MEMARI
27529	Sachin Biswakarma	22.12.15	38	Pakija Biswakarma	wife		6024 34397960	MIDNAPORE
22634	Mihir Malik	27.10.16	49	Jharna Malik	wife		71291 2957229	MEMARI
22667	Mihir Malik	27.10.16	49	Jharna Malik	wife		71291 2957229	MIDNAPORE

Annexure-II

SRL	NAME OF THE DECEASED	DATE OF DEATH	AGE	BPL_ID	WARD_NO	NAME OF THE APPLICANT WITH ADDRESS	RELATION WITH THE DECEASED	DATE OF SUBMISSION OF THE APPLICATION	RATION CARD_NO	VOTER_ID_CARD_NO	NAME OF MUNICIPALITY
23790	Sachin Saha	2.4.16	50	389	20	Champa Saha	Wife	13.5.16	109396	TLK 1372176	KATWA
26221	Firaj Sk	27.10.15	23	45	19	Rabiya Bibi	DO	12.4.16	4376027	TLK 1372176	KATWA
8914	Bipra Singh	17.11.2016	56	146	12	Bandana Singh	Wife	13.1.2017	208818	WB/28/194/153418	ARAMBAGH
32332	Niranjan Patra	6.8.2016	56	66R	2	Padma Patra	Wife	20.1.2017	731391	WB/28/194/153418	ARAMBAGH
21359	UJJAL SARKAR	08.10.2014	53	33	10	JABA SARKAR	WIFE	26.09.2016	779143849234	WB 12 081 342023	RANAGHAT
36826	SANTOSH GHOSH	18.09.2014	50	905	17	TAPASI GHOSH	WIFE	25.10.2016	256875	WB 12 081 342023	RANAGHAT
18256	Kumar Oraon	13.6.16	53	27	11	Pako Oraon	Wife	02.8.2016	2523674	WB/03/01/8/339131	MAL-BAZAR
19736	Shankar Das	26.9.16	47	29U	VIII	Smt Mira Das	Wife	15.12.2016	2510580	WB/03/01/8/339131	MAL-BAZAR
21259	Gobinda Adhikari	12/08/2015	47	329 RSI	20	Kalideshi Adhikari	Son	17/10/2015	150331	WB/10/063/594602	BERHAMPUR
21268	Gopal Adhikari	12.06.17	27	329RSI	20	Kalidesi Adhikari	Son	08.09.17	150339	WB/10/063/594602	BERHAMPUR
14733	Pranab Karkun	12.12.2016	54	212	4	Sampa Karkun	Wife	24.01.2017	0031798978	WB/11/075/138699	KRISHNAGAR
33498	Haradhan Biswas	20.12.2016	51	72	3	Durgabala Biswas	Wife	02.03.2017	152245	WB/11/075/138699	KRISHNAGAR
18915	Sowa Deuri	02.09.2016	52	282C	3	Biswajit Deuri	Son	8.12.2016	532055	WB/12/079/663041	TAHERPUR NNA
34930	Dipak Acharya	19/06/2015	55	7U	6	Krishna Acharya	Wife	02/01/2016	532055	WB/12/079/663041	TAHERPUR NNA
23271	SK Aphial Hosen	29.3.2017	59	375	15	Sekh Lakhijan Bibi	Wife	24.4.17	90834	WB/28/194/111067	ARAMBAGH
24806	Krishna Digar	23.8.2016	55	41	18	Badi Digar	Wife	29.11.2016	33140	WB/28/194/111067	ARAMBAGH
7736	RATAN MAJI	7.1.15	48	134	16	RATIKA MAJI	Wife	23.8.16	40157799	WB/41/267/333285	GUSKARA
22417	DILIP TURI	28.9.15	39	354 (AAY)	16	SUBASI TURI	Wife	16.8.16	40157799	WB/41/267/333285	GUSKARA
20364	Late SK Akhtar	07.09.2013	58	30R	17	SK Ainab Bibi	Husband & Wife	19.02.2016	805321	WB/42/288/366365	SURI
23998	Late SK Akhtar	07.09.2013	58	392	5	SK Ainab Bibi	Husband & wife	24.11.2014	805321	WB/42/288/366365	SURI
38558	NIRANJAN PAUL	18.03.2016	57	ID-433	19	AGAMANI PAUL	Husband /Wife	05.04.17	PHH34817006	W2/10987974	OLD MALDA
38953	Mukul Pramanik	07.04.2016	50	SL NO-82 ID-37	19	Sunuti Pramanik	Husband /Wife	10.09.16	14442240	W2/10987974	OLD MALDA
20327	Selim Mallick	29.8.16	49	309	16	Kabita Bibi Mallick	Wife	22.12.16		dwh1504240	MEMARI
20343	Selim Mallick	29.8.16	49	309	16	Kabita Bibi Mallick	Wife	22.12.16		dwh1504240	MEMARI
8732	Biswanath Saha	8.07.16	45	144	12	Madhabi Saha	Wife	6.12.16	384928	dwh2582013	MIDNAPORE
8757	Biswanath Saha	8.07.16	45	144	12	Madhabi Saha	Wife	6.12.16	384928	dwh2582013	MIDNAPORE
18973	Mahabir Sahani	6.11.16	36	284	13	Babita Sahani	Wife	29.12.16		dwh2652501	MEMARI
18991	Mahabir Sahani	6.11.16	36	284	13	Babita Sahani	Wife	29.12.16		dwh2652501	MEMARI
27496	Sachin Biswakarma	22.12.15	38	49	4	Pakia Biswakarma	Wife	24.10.16		rp1340884	MEMARI
27529	Sachin Biswakarma	22.12.15	38	49	4	Pakia Biswakarma	Wife	24.10.16		rp1340884	MIDNAPORE

Annexure-III

SRL	NAME_OF_THE_DECEASED	DATE_OF_DEATH	AGE	WARD_NO	NAME_OF_THE_APPLICANT_WITH_ADDRESS	RELATION_WITH_THE_DEC_EASED	DATE_OF_SUBMISSION_OF_THE_APPLICATION	AADHAR_CARD_NO	RATION_CARD_NO	NAME_OF_MUNICIPALITY
25505	Rathin Bag	6.2.16	45	2	Bishnu Bag	wife	9.12.16	2242 48088695	197549	MEMARI
25540	Rathin Bag	6.2.16	45	2	Bishnu Bag	wife	9.12.16	2242 48088695	197549	MIDNAPORE
26222	Bisu Kshetrapal	5.1.15	55	2	Rina Kshetrapal	wife	9.12.16	38794 6349889	197560	MEMARI
26254	Bisu Kshetrapal	5.1.15	55	2	Rina Kshetrapal	wife	9.12.16	38794 6349889	197560	MIDNAPORE
8732	Biswanath Saha	8.07.16	45	12	Madhab Saha	wife	6.12.16	26521 4055733	384928	MEMARI
8757	Biswanath Saha	8.07.16	45	12	Madhab Saha	wife	6.12.16	26521 4055733	384928	MIDNAPORE
7736	RATAN MAJI	7.1.15	48	16	RATIKA MAJI	wife	23.8.16		40157799	GUSKARA
22417	DILIP TURI	28.9.15	39	16	SUBASI TURI	wife	16.8.16		40157799	GUSKARA
22634	Mihir Malik	27.10.16	49	6	Jharna Malik	wife	22.11.16	71291 2957229	40505087	MEMARI
22667	Mihir Malik	27.10.16	49	6	Jharna Malik	wife	22.11.16	71291 2957229	40505087	MIDNAPORE
18915	Sova Deuri	02.09.2016	52	3	Biswajit Deuri	Son	8.12.2016	718651747194	532055	TAHERPUR NNA
34930	Dipak Acharya	19/06/2015	55	6	Krishna Acharya	wife	02/01/2016	9201 34065454	532055	TAHERPUR NNA
21155	Ratikul Hassan Karikar	13.5.2014	43	18	Doli Bibi	Husband	27.1.2016	526131953591	743486	SANTIPUR
38067	Masto Sk	22.10.2014	50	18	Akali Bibi	Husband	27.1.2016	313806754369	743486	SANTIPUR
20364	Late Sk Akhtar	07.09.2013	58	17	SK Aminah Bibi	Husband & wife	19.02.2016	61534 9263488	805321	SURI
23998	Late Sk Akhtar	07.09.2013	58	5	SK Aminah Bibi	Husband & wife	24.11.2014	615349263488	805321	SURI
11423	Sk Ratna	19.08.2016	35	2	Aminah Bibi	Husband- wife	19.10.2016		850250	BOLPUR
36713	Bhairab Birtanshi	07.03.2017	54	2	Bhiba Birtanshi	Husband- wife	15.04.2017		850250	BOLPUR
8277	MALAKAR	03.01.14	55	3	SAMPA MALAKAR	HUSBAND	27.07.16	NO 925642491455	9903166195	PANIHATI
32779	PINKU DAS	03.01.14	46	5	SHIPRA DAS	HUSBAND	27.07.16	NO 925642491455	9903166195	PANIHATI
14927	Sashti Bauri	14.01.2016	43	10	Gemi Bauri	Husband		****	WB/36/253/255870	BISHNUPUR
24752	Karick Gorai	30.04.2016	36	10	Sima Gorai	Husband		****	WB/36/253/255870	BISHNUPUR

SUDA

STATE URBAN DEVELOPMENT AGENCY

HEALTH WING

"ILGUS BHAVAN"

H-C BLOCK, SECTOR-III, BIDHANNAGAR, CALCUTTA-700 091
West Bengal

Ref No.SUDA-Health/574(Pt.)/16/89

Date16.08.2018

From : Director, SUDA

**To : The Commissioner
Bidhannagar Municipal Corporation**

Sub. : Request for submission of reply to the Audit Query - Reminder-1.

Madam,

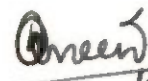
I am to refer to this office earlier communication vide no. SUDA-Health/574(Pt.)/16/18 dt. 10.05.2018 on the subject mentioned above. You were requested to submit the report by 14.05.2018 which is still pending.

Hence, you are again requested to submit the report by 24.08.2018.

This may be treated as most urgent.

Thanking you.

Yours faithfully,


16/8/18

Director, SUDA


Dt. .. 16.08.2018

Enclo. : As stated.

SUDA-Health/574(Pt.)/16/89/1(1)

CC

The Finance Officer, SUDA


16/8/18

Director, SUDA

SUDA

STATE URBAN DEVELOPMENT AGENCY

HEALTH WING

"ILGUS BHAVAN"

**H-C BLOCK, SECTOR-III, BIDHANNAGAR, CALCUTTA-700 091
West Bengal**

Ref No. SUDA-Health/574(Pt.)/16/18

Date 10.05.2018

From : Director, SUDA

**To : The Commissioner
Bidhannagar Municipal Corporation**

Sub. : Request for submission of reply to the Audit Query.

Madam,

Enclosed kindly find herewith audit query dt. 07.05.2018 of the office of Principal Accountant General (General & Social Sector Audit, West Bengal) w.r.t. procurement of Elisa Machine and Fogging Machine.

You are requested to take necessary action accordingly and submit report by 14.05.2018.

This may be treated as most urgent.

Thanking you.

Enclo. : As stated.

SUDA-Health/574(Pt.)/16/18/1(1)

CC

Finance Officer, SUDA

Yours faithfully,

Director, SUDA

Dt. .. 10.05.2018

Director, SUDA

**OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (GENERAL & SOCIAL
SECTOR AUDIT), WEST BENGAL**

**Sub: Status of procurement of ELISA machines and Fogging Machines by the fund
released by SUDA and SDO Bidhanagar.**

Scrutiny of the records revealed that Commissioner Bidhannagar Municipal Corporation (BMC) requested for placing of fund in August 2016 for procurement of semi automatic ELISA machine to be installed at Bidhanagar Matri sadan hospital in the backdrop of outbreak of Dengue in the ULB area. It was followed by a request in September 2016 for grant for procurement of 41 fogging machines. It was noticed that SUDA in response to such requests released Rs 8.05 lakh from the unspent BMS grant for the year 2011-12, 2013-14, 2014-15 received from Municipal Affairs department for prevention of vector borne diseases. Further Rs 17.02 lakh was released on 28.09.2016 by SUDA to BMC, by diverting fund from the Urban Primary Health Care Centres Scheme (UPHCS) for procurement of 41 fogging machines @ Rs 41,500. However, it was observed that the utilization certificate for the ELISA machine and 41 fogging machines were yet to be received by SUDA as of April 2018.

In addition, to the fund released to BMC by SUDA for the purpose stated above, it was noticed that Municipal Affairs Department had granted Rs 8.05 lakh to BMC for procurement of 1 set of semiautomated ELISA Reader with printer, ELISA washer and Micropipettes for use in the Matri Sadan vide G.O. No.134(sanction)/MA/P/C-10/3S-21/2016 dated 17.08.2016 and Rs 19.26 lakh vide G.O.No 263 (Sanction)/MA/P/C-10/3S-21/2016 dated 19.10.2016 for procurement of 41 fogging machines for use in 41 wards under BMC. Sub Divisional Officer (SDO), Bidhannagar was the DDO for both the grants and in both the cases the Utilisation Certificates (UC) was to be provided by the grantee institution (BMC).

In respect of the above stated facts the following information may be furnished to audit at the earliest:

- 1 Number of Fogging machines and ELISA machines purchased by BMC.
- 2 The amount of fund utilized for procurement of ELISA machines and fogging machines.

3 Reasons for which UCs for the fund released by SUDA for procurement of ELISA machine and Fogging machines were not submitted to SUDA even after the lapse of 1 year seven months though it was to be submitted by 20th September 2016.

4 Efforts taken by SUDA to monitor the procurement of the above stated machines within the stipulated timeframe in order to fulfill the objective for which it was procured.

5 Whether UC was submitted by BMC to SDO Bidhannagar/ MA department for the fund released by the department for procurement of the said machines. If not, the reasons thereof may please be stated.

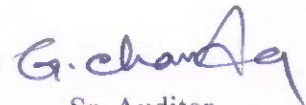
6 Status of the fund remaining unutilized with BMC.

As the information is urgently required by audit an early reply to the same is highly solicited.

AQ: 09-10

Dated: 07.05.2018

Forwarded to Director State Urban Development Agency for favour of early reply please.



Sr. Auditor
O/o Pr. Accountant General
(G&SSA)

রাজ্য নগর উন্নয়ন সংস্থা

STATE URBAN DEVELOPMENT AGENCY

“ইলগাস ভবন”, এইচ-সি ব্লক, সেক্টর-৩, বিধাননগর, কলকাতা-৭০০ ১০৬, পশ্চিমবঙ্গ
“ILGUS BHAVAN”, H-C Block, Sector - III, Bidhannagar, Kolkata - 700 106, West Bengal

SUDA-02/2018/186

26.04.2018

ক্রমিক নং

তারিখ

From Director, SUDA

To Dr. Shibani Goswami,
Project Officer, SUDA-Health,
State Urban Development Agency,
“ILGUS Bhawan”,
HC Block, Sector-III,
Bidhannagar,
Kolkata-700106.

Sub. : Replies to outstanding paras as they stood as on 31.12.2017.

Madam,

Enclosed please find herewith copy of Memo. No.1165-UD/O/M/Adt./IR-26/2017 dated 17.04.2018 regarding outstanding paras as they stood un-resolved as on 31.12.2017 which is self explanatory.

Accordingly, you are hereby required to prepare and submit suitable replies to outstanding paras (copy enclosed) of your concerned positively by 11.05.2018.

Yours faithfully,


Director, SUDA

— Encl. : As stated above.



Government of West Bengal
Department of Urban Development & Municipal Affairs
"NAGARAYAN" DF-8, Sector-I,
Salt Lake City, Kolkata-700 064.

FO 2

No: 1165-UD/O/M/Adt./IR-26/2017

Dated : 17.04.2018.

From : The Deputy Secretary to the
Government of West Bengal.

- To : 1) The Project Director, SPMG,
National Ganga River Basin Authority, West Bengal,
Unnayan Bhavan, Salt Lake, Sector-I, Kolkata - 700 091.
- ✓ 2) The Director State Urban Development Agency (SUDA)
ILGUS BHABAN, Block-HC, Sector-III, Salt Lake, Kolkata - 700 106.
- 3) The Director, Institute of Local Govt. Urban Studies (ILGUS),
ILGUS BHABAN, Block-HC, Sector-III, Salt Lake, Kolkata - 700 106.
- 4) The Director of Local Bodies, West Bengal,
Poura Prasasan Bhaban, Block-DD-I, Sector-I, Salt Lake,
Kolkata - 700 064.

Sub : Outstanding audit paras as they stood on 31.12.2017.

Ref.: i) Letter of Dy. Accountant General (G&SSI) dated 31.01.2018.

Sir,

As per communication received from Accountant General, West Bengal dated 31.01.2018, the following is an abstract of outstanding paras as they related to SPMG, NGRBA, SUDA, ILGUS and DLB.

Now, I am directed to request you to kindly take necessary steps so that this office may get the replies of outstanding audit paras in quadruplicate for onward transmission to Accountant General, West Bengal.

Yours faithfully,

Deputy Secretary to the
Government of West Bengal

URGENT
Netai Chandra
CCA
Pl. draft
a letter
addressing
to All Nodal
officer by Name
& designation
regarding
the matter.
But
26-04-18

Contd...P/2.

LIST OF OUTSTANDING PARAS

UNIT OFFICE	PERIOD	PARA NO PART-II A	PARA NO PART-II B	TOTAL PARAS
1. SUDA	01.04.2010 to 31.03.2011	-	9	01
2. DO	01.4.2013 to 31.03.2014	4	5,6	3
3. DO	01.4.2014 to 31.03.2015	4,5	6,7,8	5
4. DO	01.4.2015 to 31.03.2016	1,2,3,4,5	6,7,8,9,10,11,12	12
5. NGRBA	01.4.2014 to 31.03.2015	-	1,2,3,4	4
6. ILGUS	01.10.2002 to 31.05.2013	-	4,5	2
7. Dy. Director of Local Bodies, Burdwan	01.08.2009 to 31.06.2013	-	4,5,6	3

F.A.
4/16/17

OFFICE OF THE
PRINCIPAL ACCOUNTANT GENERAL
(GENERAL & SOCIAL SECTOR AUDIT) WEST BENGAL
2, GOVT. PLACE (WEST), TREASURY BUILDINGS, KOLKATA - 700 001.



SPEED POST

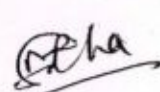
Memo No. OA/IR/G&SS-I(AB)/C-22/2016-17/456

Dated: 03 FEB 2017

Inspection Report on the accounts of the Director, State Urban Development Agency, West Bengal for the period from 01.04.2015 to 31.03.2016.

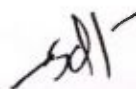
Forwarded to the Director, State Urban Development Agency, West Bengal, ILGUS Bhawan, H.C. Block, Sector III, Salt Lake, Kolkata - 700 106 with the request that he should submit his remarks on each paragraphs of parts I & II of the Inspection Reports to the Head of the Department within 3 (three) weeks from the date of receipt of the report in his office (vide instruction issued in Government of West Bengal, Finance Department, Memo No. 1406-F dated 7th April 1930). The replies should be submitted in Broad Sheet format to the Head of the Department through the higher authority in suitable number of copies to enable the latter to transmit the same with his comments to this office in duplicate.

Each para or sub-para of the Inspection Report should be posted at the top of a separate sheet of foolscap paper. The different officers dealing with it should then record their remarks seriatim, attaching as many sheets as may be necessary to dispose of each para, sub-para of items thereof. At the top of each note the designation of the officers forwarding the note should be clearly recorded (vide instruction contained in S.G.F.D. No. 7101 dated 22.12.1953).


Sr. Audit Officer (G & SS-I/HQ)
For Deputy Accountant General (G & SS-I)
West Bengal

Copy forwarded to the Principal Secretary/Secretary to the Government of West Bengal, Municipal Affairs Department, Prashasan Bhawan, Block - DD - 1, Sector-I, Salt Lake City, Kolkata - 700 064 for information with a request to obtain reply to each of the paragraph in Broad sheet format from the Head of the office along with the comments of its superior officer, if any, and forward the same in duplicate with his comment/remarks to this office for necessary action at this end.

Attention of Government is drawn to paras of the report. Action taken by Government in this regard may be intimated to audit.



Sr. Audit Officer (G & SS-I/HQ)

For Deputy Accountant General (G & SS-I)

West Bengal

Inspection Report on the accounts of the Director, West Bengal State Urban Development Agency for the period from 01.04.2015 to 31.3.2016.

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Inspection Report on the accounts of the Director, West Bengal State Urban Development Agency for the period from 01.04.2015 to 31.03.2016

PART - I

Introductory

A test audit on the accounts of the Director, West Bengal State Urban Development Agency for the period from 01.04.2015 to 31.03.2016 was conducted locally by an audit team of the Office of the Principal Accountant General (General & Social Sector Audit), West Bengal, between 28.11.2016 to 06.01.2017 consisting of the following members under the supervision of Sri P. K. Jana, Senior Audit Officer:-

- | | | |
|----|---------------------------|-------------------------------|
| 1. | Sri Ajay Kumar Singh, | Assistant Audit Officer |
| 2. | Sri Shailendra Choudhary, | Assistant Audit Officer |
| 3. | Sri Sukanta Bose, | Sr. Auditor (upto 04.01.2017) |
| 4. | Sri Supriyo Mitra | Auditor |
| 5. | Sri Subhajit Banik | Auditor |

The main activities of the unit is to implement Central and State sponsored schemes and for alleviation of poverty of people living in urban area of the State and for development of social infrastructure through various Government programme such as NULM, UIDSSMT, IHSDP, Swachh Bharat Mission (urban), National Social Assistance programme (NFBS, IGNOAPS, IGNWPS & IGNDPS), Prime Minister Awas Yojana (Housing for all) etc.

An expenditure of Rs. 2258 crore was incurred against the allotment of Rs. 2481 crore by the office during the ~~period~~ period from 01.04.2015 to 31.03.2016.

The auditee unit had no unit office under its control.

Shri Manindra Nath Pradhan, IAS held the charge of the office of the Director, West Bengal State Urban Development Agency also acted as Drawing and Disbursing Officer during the period from 01.04.2015 to 31.03.2016

● Scope of audit :- Audit was conducted to verify whether the unit office functioned in accordance with the constitution and laws of parliament and legislature and the rules and orders governing it in regard to all financial matters.

Basis of Selection :- The detailed month for securities was selected on the basis of judgemental sampling of expenditure incurred by the DDO as made available from VLC data base.

The audit on the accounts of the Director, West Bengal State Urban Development Agency was conducted in accordance with the applicable Auditing Standards of CAG.

PART – II A

1. Injudicious decision resulted in undue benefit of Rs. 8.16 crore to the Agency over the period of three years towards operation & maintenance and under-utilization of compactors.

Being a part of the Swachh Bharat Mission (SBM), Integrated Solid Waste Management (SWM) had four essential components; collection, transportation, disposal and treatment. It was decided in the meeting held in the chamber of MIC, MA&UD Department on 08.07.2015 that volume reduction of generated waste in the Urban Local Bodies (ULB) would be assigned priority and for that purpose, Compactors would be provided to the ULBs. As per the proposal of State Urban Development Agency (SUDA), the procurement of compactors through centralized e-bidding was approved by the Municipal Affairs Department in September, 2015. The fund under the SWM during 2015-16 was as below:

Central Assistance (Rs.)	Matching State Share (Rs.)	Additional State Share (Rs.)	Total (Rs.)
345400000	11 4989439	926648000	1387037439

Accordingly, the SUDA floated tender (WBMAD/SUDA/NIT-03/04(e)/R/2015-16 (2nd call)) for centralized purchase of compactors (Movable/Stationery) vide circulation no. SUDA217/2015/1806 dated 23.12.2015. Total number of 123 of Urban Local bodies (ULBs) under different districts (apart from Howrah & Kolkata Municipal Corporation) were to be supplied the compactors (MC 14cum 180 nos, MC 8cum- 6 nos, SC 10.5 cum – 22 nos). As per the available records it was noticed that inspite of centralized procurement, the nodal agency had decided to procure the compactors zone-wise in contrary to the proposal approved and the directions made by the Department vide memo no. 671/MA/C-10/1G-7/2014 dated 22.09.2015 and without any justification. Further, decision of centralized

bidding for the work of Operation and Maintenance (O&M) of the each compactor for three years was also taken by the nodal agency, SUDA without any economical viability assessment at the end of nodal agency. The entire procurement and O&M were divided among three zones (Zone-I, Zone-II & Zone- III) under different districts across the State. *As per agreement with the agency & terms and condition for operation and maintenance all the replaceable spares & consumable used by the agency month wise were to be submitted to the department along with the quarterly bill. Cost of repair parts would be paid on actual basis.*

Scrutiny of records revealed that the companies that participated in the tender had quoted different rates for each zone in respect of compactor and O&M part. After tender formalities, the entire work of procurement and O&M was allotted to M/s. Hyva (India) Pvt. Ltd. Again, it was revealed the rates quoted by the agency for the O & M part for 14 cum Compactor varied drastically from Rs. 1606986 for Zone I to Rs. 2988312 for Zone III. Whereas, the rate for O&M for 8 cum compactor (zone III) was Rs. 2930498. The O&M rate for Stationery Compactor of 10.5 cum varied between Rs. 1644384 for Zone I and Rs. 3461243 for Zone III.

Thus, due to division of zones by SUDA in contrary to the directives of Municipal Affairs Department for centralized purchase resulted in undue benefit (Rs. 8.16 Crore) to the company over the period of 3 years as detailed below:

(A) Excess Amount per compactor

Zone	Rate for O&M per Movable compactor 14 cum (Rs.)	Excess amount in comparison to Zone I (Rs.)	Rate for O&M per Movable compactor 8 cum (Rs.)	Excess amount in comparison to Zone I (Rs.)	Rate for O&M per Stationery compactor 10.5 cum (Rs.)	Excess amount in comparison to Zone I (Rs.)	Rate for O&M per Prime Movers 10.5 cum (Rs.)	Excess amount in comparison to Zone I (Rs.)
I	1606986	0	nil	nil	1644384	0	1868369	0
II	2134127	527141	nil	nil	1844595	200211	2697849	829480
III	2988312	1381326	2930498*	1323512	2497245	852861	3461243	1592874
III					3461243	1816859		

*the compactors were procured for hills but due to denial by the municipalities, these machine were placed to zone-I without any demand.

(B) Total Excess amount favoured to the agency during the period of 3 years on O&M

Zone	No. compactor of 14 cum			No. of compactor of 10.5 Cum			No. of compactor of 8 cum			Prime movers 10.5 Cum		
(In rupees)												
	Excess amount involved per compactor or (Rs.)	No. of compactor	total excess amount	Excess amount involved per compactor (Rs.)	No. of compactor	total excess amount	Excess amount involved per compactor (Rs.)	No. of compactor	total excess amount	Excess amount involved (Rs.)	No. of compactor	total excess amount
I	527141	54	28465614	200211	5	1001055				829480	3	2488440
II	1381326	26	35914476	852861	3	2558583	1323512	6	7941072	1592874	2	3185748
	total excess benefit provided to the agency									81554988		

Further, it was noticed that the six number of compactor of 8 cum capacity were procured at cost of Rs. 14373726 (@ Rs. 2395621 per compactor) for Darjeeling, Kalimpong, Kurseong, and Mirik Municipalities became incompatible due to the geographical nature of the areas. The Municipalities had denied taking delivery of the compactors as they need four wheel drives for hill areas. Considering the ground reality, the Municipal Affairs Department had re-distributed (vide no. 518/MA/C-10/1G-7/2014 dated 15.09.2016) the mobile compactors (six no.) to different Municipalities in addition to the earlier allocation of compactors of higher capacities citing the reason that these compactors of low capacity were suitable for congested roads. As a result, the amount incurred on six numbers of compactors remained unfruitful. Details are tabled below:

Name of ULB	Compactors (14 cum)	Compactors (10.50 Cum)	Compactors (8 cum) additionally redistributed
Baranagar	2	1	2
North Dum Dum	2	1	1
Dum Dum	2	0	1
Baruipur	1	0	1
South Dum Dum	2	1	1

During field visit by audit team it was noticed that the optimum utilization of compactor of 14 cum capacity could not be availed in Panskura, Baruipur, Diamond Harbour Municipalities as the entrance of the dumping ground was narrow. Again,

the compactor of capacity 10.5 cum with loader was lying idle at Baranagar Municipality.

The O&M for these six re-distributed compactors was also @ Rs. 2930498 per compactor. However, after re-distribution the Agency would charge at the same rate for O&M charge that was agreed upon by the SUDA and the Agency.

Without assessing the actual need of the geographical areas, roads and the garbage generation of the different ULBs, the decision of procurement of compactors of different capacities were taken up in injudicious way as the need of compactor of different capacities and mechanism was different for different ULBs.

The audit query did not elicit any reply.

This is brought to notice of the Government.

Paced.

2. Irregular retention of Rs.33.13 lakh and unfruitful expenditure of Rs. 81 lakh under Kurseong Municipality

Sewerage Treatment scheme, Kurseong was sanctioned by the Government of India in the year 2007-08 at approved cost of Rs. 1251.59 lakh (Revised cost Rs. 4460.08 lakh) under Urban Infrastructure Development Scheme for Small and Medium Towns (UIDSSMT). The Kurseong Municipality was the executing agency. The fund received (March, 2008) as first installment for the execution of the scheme was Rs. 625.80 lakh (Central share Rs.500.64 lakh and State Share Rs. 125.16 lakh). The amount of Rs. 31290000/- was released by the SUDA in the month of November, 2009.

The project involved various components under the sewerage treatment. These components were as:

Item of work	Quantity as per original estimate	units	DPR Provision for cost in lakh	Physical status as on 02.12.2016	Expenditure in lakh	Anticipated Revised Cost in lakh	Remark
Supply of pipes	27350	mt	204.91	HDPE pipes of 9150 mt procured	44.98	1322.90	The pipes were burnt completely in the godown of municipality
Laying of pipe	27350	mt	405.92	nil		158.68	
Construction of Manhole	995	No.	115.04	nil	nil	664.21	
Road restoration WBM	3491	sqmt	23.75	nil	Nil	221.97	
Road restoration concrete	1663	Sq. mt.	10.06	Nil	nil	114.25	
Sewerage Treatment plant							
a) 0.51 MLD Capacity	0.51	mld	445.00	Some civil work and pump, bar screen and electro mechanical work pending installation	58.50	79.23	Including irregular advance of Rs. 50 lakh and purchase of two nos of transfer pump, two shudge pump and two nos bar screen (total expense Rs.8.50 lakh), lying idle.
b) 0.56 MLD	0.56	MLD		Nil	Nil	80.62	Additional fund required
c) 2.145 MLD	2.145	MLD		Nil	Nil	169.58	Site is not under possession of municipality
d) 1.79	1.79	MLD		Nil	Nil	157.07	Do
e) 2.91	2.91	MLD			11.30	208.50	2.91 MLD and 0.38 MLD substituted by 3.60 MLD capacity STP
f) 0.38	0.38	MLD					
Thrust block*						327.57	
Pedestal*						679.65	
Protection work*						120.94	
Utility Service (shifting LP and water supply line)	LS	Item	10.46	Nil	Nil	25.00	
contingencies			36.45			129.91	
Total			1261.59		114.78	4460.08	

Scrutiny of records revealed that there were many discrepancies and shortcomings in the Detailed Project Report (DPR) prepared by Centre for Social and Environmental Centre (CSEC) was brought to the notice of Municipal Engineering

Directed by the Superintendent Engineer vide letter no. ME/SE(N) dated 12.09.2008 and had requested for not paying for the preparation of DPR as the agency failed to cooperate with them. Further, a payment of Rs. 1054714 was made to the agency.

The Kurseong Municipality failed to execute the project based on the non workable DPR, several anomalies were noticed:

- i) Land for the project was not finalized during its execution; as a result, the work of the whole project got delayed.
- ii) Preparation of revised estimate as there were many shortcomings in the original estimate.
- iii) Change of proposal of purchase of HDPE pipes in place of SW pipe originally included in the DPR as these pipes are not suitable in the mountainous region.

Again, it was noticed that the HDPE pipes of length 9150 mt valuing Rs. 44.98 lakh was kept in the godown of the municipality due to work of the project was stalled, was destroyed completely due to fire.

In the meantime, the Kurseong municipality had paid Mobilization advance of Rs. 50.00 lakh irregularly to the executing agency M/s. Unitech Water Technologies Pvt. Ltd. without any permission from Siliguri division of the Municipal Engineering Directorate. Test check of records revealed that the agency was paid without any justifiable ground and without any type of security deposit. As a result, the advance was paid as unsecured to the agency. It was, however, noticed that out of the unsecured advance of Rs. 50 lakh, Rs. 16.87 lakh could be adjusted on the works that were not included in the estimate (Rs. 12.37 lakh) and some civil work of STP (Rs. 4.50 lakh). Thus, the works executed by the agency appeared to be doubtful. The agency was involved in the works of 0.51 MLD STP and the Municipal Engineering Directorate in its letter bearing no. MED/SLG 400(1)/V-53/08 Pt. II, dated 09.09.2016 had proposed for cancellation of the contract with M/s. Unitech Water Technologies Pvt. Ltd and had advocated for stern steps and return of excess payment made through unsecured advance to the agency. However, till date, no steps

were taken by the Municipality. The remaining portion of entire work was allotted to M/s. EClean Spectron Environment Pvt. Ltd. by the Municipality. Out of the total allotment of Rs. 312.90 lakh, Rs. 114.78 lakh was incurred apart from Rs.10.55 lakh on preparation of DPR till the date of audit.

Again, the anticipated revised cost (as estimated by Municipal Engineering Directorate) escalated to Rs. 4460.08 due to delay, addition and alteration. *The Government of India had denied funding the project as the project could not be completed within March, 2014.* The Government of West Bengal has also not approved the anticipated revised cost of the project till the date of audit.

Lackadaisical approach towards implementation of scheme resulted in damage of valuable pipes, idle civil and electro mechanical works over the year and unsecured advance of Rs. 50 lakh to the agency irregularly (reported to be adjusted on works not included in DPR - Rs. 16.87 lakh and also not authenticated by Municipal Engineering Directorate, out of which 33.13 lakh still lying without any adjustment), resulted in infructuous expenditure of Rs. 81 lakh (Rs. 44.98 lakh + Rs.8.50 + Rs. 16.87 lakh + Rs.10.55 lakh) and irregular retention of Rs. 33.13 lakh by the Agency.

In view of above, following points were raised for clarification before the local office, however, no clarification was furnished by the auditee:

- i. Reason for delay in execution of projects.
- ii. On what ground M/s. Unitech Water Technologies Pvt. Ltd was paid Rs. 50.00 lakh as advance without obtaining any security at the end of the Agency.
- iii. The details of work executed (Rs.16.87 lakh) by the agency along with supporting papers viz. Detailed estimate of works, Measurement Books, RA/final bills, bills and challans for the purpose of electromechanical equipments may please be provided at an earliest for detailed scrutiny.

The audit query did not elicit any reply.

This is brought to notice of the Government.

3. Excise Duty on materials for water supply scheme –undue benefit to contractor – Rs. 5.51 Crore

In terms of Notification No 06/2006 dt. 01.03.2006 read with Notification No 06/2007 dt 01.03.2007 and 12/2012 dt 17.3.12 of Ministry of Finance (Department of Revenue, Govt. of India), pipes of outer diameter exceeding 20 cm (substituted by 10 cm w.e.f. 04-12-2009) needed for delivery of water from source to plant (including clear water reservoir) and from there to the first storage point and all items of machinery, including instruments, apparatus and appliances, auxiliary equipment and their components/parts required for purification of water to make it fit for human consumption, that formed integral part of water supply projects, were exempted from Central Excise Duty (ED) on production of a certificate issued by the District Magistrate of the district in which the scheme is located. The Departmental estimate for finalization of contract and the contract price of the water supply scheme should, therefore, have excluded the ED element to have a realistic reference price for contract finalization and a provision in the contract document for issuance of Exemption Certificate to the contractor before procurement of pipes and equipment from the manufacturers should have been in place. Thus, it is imperative upon the Project Implementing Agency (PIA) / Nodal Agency to ensure that the Departmental estimates for the water supply schemes excluded the ED element or ED element, if included in the estimate, are directed while finalization of tender, or if ED exemption certificate are issued, the agreement should contain a clause for recovery of exemption amount on ED and E.D. exemption certificates in requisite format are forwarded to concerned District Magistrate for issue against the pipes and equipments actually required to be used in the work and exemption certificates for quantities beyond the quantity actually consumed in the work are not issued.

For implementation of 41 water supply schemes in non-mission cities of West Bengal sanctioned by GOI under Urban Infrastructure Development Small and Medium Towns (UIDSSMT), a component of INNURM, SUDA as Nodal Agency and Municipal Engineering Directorate (MED), as technical entity was jointly responsible for preparation and sanction of Detailed Project Reports, preparation of tender documents, finalisation of tenders, monitoring and supervision of works while

the formal work orders and payments are made by concerned Municipality/ULB. To assess economy and effectiveness of investment in these schemes, audit requested information regarding procurement of materials alongwith relevant records relating to implementation of the schemes at fifteen Municipalities at Santipur, Joynagar-Mojilpur, Santhia, Panskura, Purulia, Nawadip, Ranaghat, Kalna, Kandi, Balurghat, Englishbazar, Kharagpur, Diamond Harbour, Dhuliyan and Raiganj. To verify implementation status of the scheme audit inspected two Municipalities of Panskura and Diamond Harbour. But excepting Panskura, Diamond Harbour and Balurghat (part information furnished) information in respect of other Municipalities were not furnished to us. As such, we were compelled to restrict our observation on the basis of available information/records of these municipalities only as given below:

A. Unwarranted outflow of Rs.0.45 crore on excise duty.

The MED prepared DPRs for the schemes with inflated estimates by including the element of excise duty (alongwith cess applicable). The tender relevant documents included a clause instructing the Contractor to quote its rate by including the applicable taxes and duties. The Municipalities of Panskura and Diamond Harbour awarded contracts for supply based on such estimates. During 2009-10 to 2015-16, these municipalities procured different pipe fittings/ machineries/ equipment/ instruments worth ` 3.97crore on which possible exemption of ` 0.40 crore (@10.3/12.36 per cent) could have been availed as shown in the Table below:

ED exemption not availed by ULBs on pipe fittings and equipment

Name of the Municipality	Name of Supplier	Materials procured	Assessable value(in Rs)	% of ED including Cess and HES	Amount of ED (in Rs) paid	Remarks
Panskura Municipality	KCL	DI fittings and valves	5595074	12.36	699384	
do	ECL	Do	10632970	Do	411341	
Diamond Harbour Municipality	ECL/KCL/K.Valves/Ind valves/Diamond Ent	do	6841385	10.3%& 12.36%	827961	
do	GB Construction	E&M equipment in Water Intake	16583940	12.36	2049775	
		Total	39653369 Say 3.97 crore		3988461 Say 0.40crore	

● However, the department could not avail the exemption of 0.40 crore on ED due to unwarranted inclusion of Excise Duty in estimate and procurement of items with ED paid.

B. Undue benefit of Rs.5.51 crore to contractors by issuing ED exemption certificates

It was further noticed that the Municipalities of Panskura, Diamond Harbour and Balurghat excise duty component was not deducted from the estimates while finalizing the tenders and there were no provision in agreement to pass on the same to the department by the supplier or recovery from their bills when realized by them through ED exemption certificates. These three Municipalities issued ED exemption certificates for 36.78 km of pipeline worth 44.60 crore to the suppliers who availed ED exemption of Rs.5.51 crore at the rate of 12.36 3 per cent (including Education Cess on ED) using these certificates. In absence of any provision in agreement to pass on the same to the department by the suppliers or recovery of the amount from their bills, the municipalities could not realize the benefit of ED exemption and the contractors were extended undue benefit of 5.51 crore from ED exemption as given below:

Statement of undue benefit of ED exemption to contractors

Particulars	Panskura Municipality	Diamond Harbour Municipality	Balurghat Municipality	Total
1.Length of pipes procured(metre)	134291	69938	163380	367209
2.Basic price of pipes procured (in Rs)	143716689	74543339	22773798	445997426
3.ED exemption availed by contractor @ 12.36%	17763383	9213557	28148342	55125282

C. Excess E.D. exemption Certificate issued:

It was observed in Audit that the Chairman of Municipalities of Panskura and Diamond Hourbour forwarded to District Magistrate for issue of ED exemption certificate for a length of 215.65 Km of pipes to have been utilised in the stated work

whereas the Contractors has actually supplied 204.22 Km of pipes eligible for ED exemption. The reason for issue of ED exemption certificate for additional length of pipes of 11.43 km was neither recorded nor the Municipalities confirmed from the concerned ED authority about non availment of exemption of duty against the excess issue of exemption certificate for 11.43 km of pipes. Under the circumstances, the possibility of mis utilisation of the exemption certificate to evade govt. revenue (ED) to the extent of Rs. 0.21 crore may not be ruled out as given below :-

Particulars	Panskura Municipality	Diamond Harbour Municipality	Total
1. Length of pipe for which ED exemption certificate issued (in metre)	138263	77391	215654
2. Assessable value of pipes for which ED exemption certificate issued (Rs)	148065780	87176566	235242346
3. Length of pipes actually supplied by suppliers	134291	69938	204229
5. Assessable value of pipes actually supplied by suppliers	143716689	74543339	218260028
6. Length for which ED exemption certificate issued but not supplied.	3972	7453	11425
7. Assessable value of length for which ED exemption Certificate issued but not supplied	4349091	12633227	16982318
8. Excess ED exemption value @ 12.36% on 7	537548	1561467	2099015

Thus, the department conceded unwarranted outflow of ` 0.40 crore on excise duty, the contractors were extended undue benefit of ` 5.51 crore and issued excess ED exemption Certificate with probable loss of Govt. revenue Rs. 0.21 crore .

The audit query did not elicit any reply

This is brought to notice of the Government.

Read.

4. Unwarranted substitution of HDPE Pipe by DI Pipe resulted in additional burden to State Exchequer- Rs. 18.10 Crore

The Detailed Project Reports of water supply projects for the Six (6) towns in West Bengal, namely Joynagar, Mazilpur, Dubrajpur, Panskura, Kalna, Ranaghat & Nawadip under UIDSSMT were prepared by MED and technically appraised by CPHEEO, GOI on 14.3.2013 and thereafter approved in the 12th meeting of State Level Sanctioning Committee (SLSC) held on 25.3.2013. The projects were sanctioned with HDPE pipes for 110mm diameter in distribution network. Subsequently, (February, May 2014) at the request of the Chairpersons of the Municipalities and direction of the MIC, the Chief Engineer, MED proposed for substitution of HDPE pipe by DI Pipe in the distribution system at an additional cost of Rs. 18.10 crore on the grounds of difficulty in maintenance in the context of multiple service connections, lesser service life of HDPE pipes of about 15-20 years, lack of expert personnel for maintaining HDPE pipelines and earlier sanction of pipelines in other towns with DI pipes. The proposal of Chief Engineer was approved by technical committee of SUDA and the State Government released 18.10 crore to meet the cost of substitution of DI pipe in place of HDPE pipes in the distribution system of the above six water supply schemes. It is observed in audit that the decision of substitution of HDPE pipe by DI pipe was not prudent due to the following reasons:

1. HDPE pipes has been successfully used in the piping applications over 50 years due to its outstanding physical and performance benefits of corrosion resistance, ductility, crack resistance, fatigue resistance, lighter in weight, easiness in handling, suitability for faster execution, resistance to biological growth service life between 50 to 100 years, control of water wastage by leak free joints, feasibility of trench less installation and economic compare to piping system with metallic DI pipe.
2. The scheme was originally proposed by the MED and appraised by CPHEEO in consultation with officials of MED. As per BIS the HDPE

pipe has the designed life period of 60 years whereas the designed life spans of these schemes are 30 years. The distribution system in the schemes under UIDSSMT implemented by KMDA in different municipalities are being implemented with HDPE pipes of 110 mm dia. As such apprehension of shorter life period of HDPE pipe of 15-20 years was not correct.

3. The changes in the material of distribution system were not approved by CPHEO, the final technical sanctioning authority as required under the sanctioned by GOI.

The decision of substitution of material delayed the projects over one year and the State Govt. had to shoulder a burden of Rs. 18.10 crore not warranted in reality.

The audit query did not elicit any reply

This is brought to notice of the Government.

5. Irregular payment of service tax to the firms – Rs. 18.90 lakh

Employment through Skills Training & Placement (EST&P) component under National Urban Livelihoods Mission (NULM) is designed to provide skills to the unskilled urban poor as well as to upgrade their existing skills. The programme would provide for skill training of the urban poor to enable them setting up self-employment ventures and for salaried jobs in the private sector. The skill training is imparted through Skill Training Providers (STP) in accordance with curriculum designed in consultation with technical University/college, Directorate of Technical Education, National Skill Development Corporation, sector skill councils of NSDC.

Scrutiny of records revealed that Government of India under Notification No. 13/2013 dated 10.09.2013 had exempted the services provided by STPs from the ambit of service tax in public interest. However, on scrutiny it was noticed that some STPs had claimed service tax @14/12.36 percent on the total training cost of EST&P and the local office, inspite of exemption for such services, agreed to their demand

and the payment was made accordingly. As per the records produced before audit the following agencies were paid for their claim of service tax of Rs. 18.90 lakh in between February, 2016 to July, 2016. The details are tabled below:

Name of ULB	Name of training providers	Service tax paid
Chandani	ECIL-ECTT	231000
Cooch Behar	ICA	50750
Cooch Behar	Webel Informatics Ltd	56000
Khardah	ICA	14875
	Orion Edu Pvt. Ltd	12250
	British Institute	27825
Purulia	Technale Solutions Pvt. Ltd	53550
Raiganj	ECIL-ECTT	222250
	Webel Informatics Ltd	199500
Suri	ECIL-ECTT	28000
Tamluk	Webel Informatics Ltd	31500
Uluberia	ECIL-ECTT	217000
North Dum Dum	Webel Informatics Ltd	64890
Basirhat	British Institute	111300
	Webel Informatics Ltd	97891
Maheshtala	Webel Informatics Ltd	25200
	ECIL-ECTT	82388
Purulia	ECIL-ECTT	259000
Bongaon	ECIL-ECTT	105125
Total		1890294

Following points were raised for clarification, however, if did not elicit any reply:

- (i) Whether the local authority had verified the registration of service tax of the agencies claiming the service tax before the payment?
- (ii) Whether the local authority had assured that service tax collected for services exempted by the Government of India was deposited into the Government account?
- (iii) Steps taken by the local authority for recovery of such irregular payment from the training providers.

This is brought to notice of Government.

6. Loss of GoI grant of Rs. 170 Crore under UIDSSMT

Urban Infrastructure Development Scheme for Small and Medium Towns (UIDSSMT), aimed at improvement in urban infrastructure in towns and cities in a planned manner. The objectives of the scheme are to:

- i. Improvement infrastructure facilities and to create durable public assets and quality oriented services in cities and towns.
- ii. Enhance public-private-partnership in infrastructural development and
- iii. Promote planned integrated development of towns and cities

The fund allocation under the scheme was 80(Govt. of India):15 (Govt. of W.B.): 5(ULB). Till July, 2013, 41 number of projects (Water supply/Sewerage schemes) had been sanctioned by Ministry of Finance, Government of India at a total cost of Rs. 860.90 Crore. Out of the 41 number of projects, 35 number of projects were sanctioned upto 31.03.2012 and the remaining 6 number of projects were sanctioned during the period 2012-14 in transition phase of JNNURM.

As per the letter addressed to Hon'ble Chief Minister, West Bengal, release of subsequent installment of central share for the projects sanctioned upto 2012 ended on 31.03.2014, therefore, 2nd installment of Central Assistance would not be admissible for 10 number of on-going water supply and sewerage projects. These projects included nine water supply (Egra, Ramjibanpur, Birnagar, Sainthia, Chandrakona, Balurghat, English Bazar, Cooch Behar & Raiganj) and one sewerage (Kurseong) scheme. The States would have to fund the incomplete projects after 31.03.2014 out of their own resources. In addition to the above, the Government of India had also denied subsequent installment of six number of on-going water supply projects which were sanctioned under the transition phase of JNNURM. As per decision for the Government of India, these schemes would be supported under Atal Mission for Rejuvenation and Urban Transformation (AMRUT) with an aggregate of 50 per cent of the project cost to be provided to the State as Central support in place

of earlier sanction of 80 per cent of the project cost. The schemes supported under the AMRUT were Jaynagar-Mazilpur, Dubrajpur, Panskura, Kalna, Ranaghat and Nawadip.

Scrutiny of relevant records of different water supply/sewerage projects along with field visit to Panskura, Diamond Harbour water supply schemes revealed that these schemes could not be completed within the stipulated time frame as there was lack of planning and coordination among work executing Municipalities, the nodal agency, SUDA and Municipal Engineering Directorate. Detailed analysis of records revealed that the schemes sanctioned on the approved Detail Project Report (DPR) by the Government of India, the components of the schemes were drastically changed due to following reasons:

- I. Non finalization of land during execution of project.
- II. Non inclusion of recommendation of Kolkata Port Trust during planning and preparation of DPR.
- III. Omission of items like electrical sub-station and Operation and maintenance in the D P R.
- IV. Increase of length of distribution pipes during execution of works.
- V. Inclusion of various items of work such as bank protection, approach road, boundary wall etc.
- VI. Provision for intermediate storage reservoir in water supply projects.

The dead lock in schemes had caused escalation in prices thereby increasing the overall estimate several times. As a result, nine numbers of schemes were still incomplete till the date of audit. Further, out of the projects stated to be commissioned by the SUDA, the benefit of water supply in Panskura and Joy Nagar Mozil pur was not made available to the general public (During field visits by audit team).

The delay in execution of projects funded by the Government of India within the stipulated time frame cost the State exchequer, the loss of Rs. 170 crore (Rs. 96.08 crore for 10 ongoing schemes and Rs. 74 crore for six schemes under AMRUT). The details are tabled below:

Sl. No.	Name of ULB/Schemes	Date of sanction	Total Project Cost approved by GoI	Central Share (80 %) admissible	Loss of Central share (50 % of central share)
Rs. in lakh					
1	Egra water supply	21.11.2011	1496.78	1197.42	598.71
2	Birnagar ws	21.11.2011	977.25	781.80	390.90
3	Sainthia WS	21.11.2011	1299.62	1039.70	519.85
4	Chandrakona WS	21.11.2011	1557.29	1245.83	622.92
5	Balurghat WS	21.11.2011	4160.24	3328.20	1664.10
6	English Bazar WS	21.11.2011	4140.00	3312.00	1656.00
7	Cooch Behar WS	21.11.2011	3634.84	2907.87	1453.94
8	Raiganj WS	21.11.2011	4401.23	3520.98	1760.49
9	Kurseong Sewerage	26.03.2008	1251.59	1001.27	500.64
10	Ramjibanpur WS	21.11.2011	1101.03	880.82	440.41
	Total (loss of GoI grant)				9607.96
Sl. No.	Name of ULB/Schemes	Date of sanction	Total Project Cost approved by GoI	Central Share (80 %) admissible	Loss of Central share (30 % of total project cost)
1	Joynagar Mozilpur WS	25.07.2013	1866.28	1493.02	559.88
2	Nabadwip WS	25.07.2013	7851.68	6281.34	2355.50
3	Dubrajpur WS	25.07.2013	2316.75	1853.40	695.02
4	Panskura WS	25.07.2013	3525.10	2820.08	1057.53
5	Kalna WS	25.07.2013	2793.66	2234.93	838.10
6	Ranaghat	25.07.2013	6402.91	5122.33	1920.88
	Total (loss due to transfer of projects to AMRUT)				7426.91

Thus, it could be concluded that the DPRs of the projects were prepared in hasty manner and without any proper planning. The DPRs prepared in consultation with the Municipal Engineering Directorate (MED) were drastically changed during execution of work at the Municipalities whose technical support agency was the MED itself. Apart from allocation of fund, the State Nodal Agency (SUDA) did nothing for supervision of work citing lack of manpower. This had indicated wide gap in terms of coordination, supervision and planning among the ULBs, MED and SUDA.

The audit query did not elicit any reply.

This is brought to notice of the Government.

7. Working of Scheme related fund in Local Fund Account – Rs. 756 lakh

Scrutiny of accounts and records for the years together up to 2015-16 revealed that a sum of Rs.756 lakh in 28 number of schemes had been lying unutilized since long as detailed below:

Sl. No.	Name of the scheme	OB as on 01.04.2011	2011-12		2012-13		2013-14		2014-15		2015-16		CB as on 31.03.2016
			Recpt	Exp.	Recpt	Exp.	Recpt	Exp.	Recpt	Exp.	Recpt	Exp.	
	11 th Finance Commission	22.58	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	22.58
	A & OE – 10 th F.C.	0.57	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	0.57
	Bustee Improvement Scheme in non KMDA areas	1.52	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	1.52
	Improvement of roads in ULBs	4.29	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	4.29
	Indian population programme – VIII Extn. (IPP-VIII)(Extn.)	65.51	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	65.51
	Installation of Pollution Control Device under ULBs	76.69	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	76.69
	PHRD grant	4.46	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	4.46
	RCH-Asansol	79.42	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	79.42
	Tax Grant of ULBs in KMDA Areas	12.90	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	12.90
0	Tax Grant of ULBs in non KMDA Areas	3.75	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	3.75
1	Urban Reforms Incentive Fund	0.05	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	0.05
2	Water Supply Facilities (Spot)	0.25	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	0.25
3	BEUP	0.50	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	0.50
4	Const. & Renovation of fruits & Veg. Markets	25.64	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	25.64
5	Integrated Low Cost Sanitation (ILCS)	23.80	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	23.80
6	Impact Study under NRY	0.19	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	0.19
7	Scheme of Housing and Shelter Upgradation under NRY	103.31	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	103.31

18	Scheme of Housing and Shelter Upgradation - T&I under NRY	41.80	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	41.80
19	PWD Road Grants to ULEs	0.06	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	0.06
20	Dev. Schemes of ULEs under SFC, 2001-02	2.00	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	2.00
21	Dev. Grants under State Grants, 2001-02	1.72	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	1.72
22	Dev. Grants under State Grants, 2002-03	24.00	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	24.00
23	Calamity Relief Fund	37.86	nil	20	nil	nil	4	nil	nil	nil	nil	nil	41.86
24	Fix Grant	384.03	nil	295.37	nil	43.58	18.88	18.88	nil	nil	nil	nil	45.08
25	O & M of MPL water supply scheme	278.33	nil	220.93	nil	nil	nil	nil	nil	nil	nil	nil	57.41
26	BRGF	20.30	nil	nil	nil	nil	nil	nil	nil	nil	9.56	nil	29.86
27	National Stun Dev. Programme (NSDP)	40.69	nil	nil	nil	nil	nil	nil	nil	nil	17.86	nil	58.55
28	Valmiki Ambedkar Awas Yojana	18.67	nil	nil	nil	nil	nil	nil	nil	nil	9.41	nil	28.08
													755.85

From the above table it was noticed that fund in respect of different schemes lying unutilized for more than five years since 2010-11 which were drawn from the exchequer of the Government to meet up immediate requirement (except schemes mentioned at sl. no. 23 to 26). Further, it was revealed that ILCS, NSDP & VAMVAY schemes had been closed and the unspent balance was still lying idle with SUDA. The local authority vide letter no. SUDA-39/2013/825 dated 17.05.2013 had requested for surrender of unutilized balance to the Municipal Affairs Department but the unutilized balance was still lying with SUDA. Again, no correspondence was made by the local authority with the MA department since last three and half year.

The audit query did not elicit any reply

This is brought to notice of the Government.

8. Implementation of National Urban Livelihood Mission (NULM) – a review thereof.

The National Urban Livelihood Mission (NULM) was introduced with the objective to reduce poverty and vulnerability of the urban poor household by enabling them to access gainful self-employment and skilled wage employment opportunities, resulting in an appreciable improvement in their livelihoods on a sustainable basis, through building strong grass root level institution of the poor. The mission was aimed at providing shelter equipped with essential services to the urban homeless in phased manner.

The different component of the schemes were reviewed and following irregularities were observed :

(A) Innovative and Special Projects:

This component of the NULM was to focus on the promotion of novel initiatives in the form of innovative projects. These initiatives may be in the nature of pioneering efforts, aimed at catalysing sustainable approaches to urban livelihoods through Public, Private, Community Partnership (P-P-C-P) , demonstrating a promising methodology or making a distinct impact on the urban poverty situation through scalable initiatives. The projects must demonstrate strategies to create long-term and sustainable livelihood opportunities and may cover organisation of the urban poor, formulation and implementation of innovative skill development programme, provision of support infrastructure, technology, marketing, capacity building, etc. or a combination of these. Innovative / special projects may be undertaken on a partnership mode involving CBOs, NGOs, semi-government Organisation , private sector, industry associations, government departments/agencies, urban local bodies, national/state/city resource centres or international organisations.

The objective of projects under this component would be to implement a time bound programme to demonstrate an approach that is likely to have wide implications for sustaining urban poverty alleviation efforts. These projects may also

include activities not possible to address through the normal course of NULM implementation. Further special projects to address livelihood issues of most vulnerable sections like physically challenged, rag pickers, domestic workers, rickshaw pullers, sanitation workers and other such vulnerable groups would also be taken up.

For this component, 5 per cent of the total Central funds will be used. This component will be centrally administered and no state share provision will be needed. Special projects covering proposals under any of the components will be implemented directly by the National Mission Directorate.

As per guidelines audit of the approved innovative and special projects were required to be carried out by CAG or Income Tax Dept. and empanelled Chartered Accountant.

Scrutiny of records revealed that a sum of Rs.104.79 Crore was received as central share under NULM during the period 2014-15 to 2015-16. Thus, as per the above guideline a sum of Rs.5.24 crore was available as 100 per cent grant from central government. The State Mission Management Unit (SMMU) of SUDA could get approval of only one scheme valuing Rs. 0.09 crore. Of this, an amount of Rs. 0.04 crore was released to State Urban Livelihoods Mission (SULM), Govt. of West Bengal. Of this amount utilisation certificate for Rs. 0.03 crore was submitted by the implementing agency. Thus it could not utilise Rs. 5.20 crore of the available fund.

Thus from the above it can be seen that the SULM, WB could avail only 0.76 % of the central grant and failed to reap the benefit of central assistance. It could not avail more than 99% of the available fund.

As of date the SULM, WB has submitted four new projects valuing Rs. 0.94 crore which is yet to be approved by Project Approval Committee.

● The main reasons for not availing the fund were :

- i. SULM failed to identify target group and their sustainable livelihood in innovative mode
- ii. Lack of proposal from the target group
- iii. Lack of Information, Education and Communication (IEC) activities by SULM.
- iv. Failure to advertise the benefits to the target group available under the scheme.
- v. Lack of monitoring, evaluation and analysis by the SULM.

Further as per the guideline audit of approved I&SP project was to be carried out by CAG or Income Tax Dept. and empanelled Chattered Accountant, but no such audit was conducted till date.

Most vulnerable sections like physically challenged rag pickers, domestic workers, rickshaw pullers, sanitation workers etc. were deprived of the opportunity of self-employment and get themselves rid of poverty. Thus the objective of the scheme was frustrated.

(B) Support to Urban Street Vendors under NULM

Street vendors constitute an important segment at the bottom of the pyramid of informal economy in cities. Street vending provides a source of self-employment and acts as measure of urban poverty alleviation. Street vending also has a prominent place in the urban supply chain and provides inexpensive and convenient access to goods and services to all segments of the population including the poor.

In this context, the National Urban Livelihoods Mission (NULM) seeks to address the concerns of urban street vendors by facilitating access to suitable spaces for vending, institutional credit, improved skills and social security linkages. The Support to Urban Street Vendors Component of NULM sets out the strategy and operational guidelines with regard to this component.

Objectives:

The objective of the components to address the vulnerabilities of the urban street vendors through a multi-pronged approach. This includes:

- i. Survey of street vendors and issue of Identity Cards
- ii. Development of city street vending plans
- iii. Infrastructure development of vending zones in the city
- iv. Training and skill Development
- v. Financial Inclusion
- vi. Access to credit
- vii. Linkages to social security schemes

Role of State Government, Local Authority and Planning Authority:

The State Government shall have overall responsibility for:

- i. Providing overall direction
- ii. Establishing mechanisms for sanction of project proposals
- iii. Establishing mechanisms for Monitoring and supervision of implementation.
- iv. Establishing mechanisms for progress reporting.

The State Urban Livelihood Mission (SULM) will be the nodal agency responsible for overall implementation of the component. At the city level, the responsibility for implementation will rest with the Urban Local Body.

Sub-Components

- i. Survey and Issue of Identity Cards
- ii. Preparation of City Street Vending Plan
- iii. Infrastructure Improvement

iv. Training and Skill Development

v. Financial Inclusion

vi. Access to credit

vii. Linkage with Social Security Schemes

Sanctioning Committee at the State Urban Livelihoods Mission:

There would be a Sanctioning Committee under the chairmanship of Principal Secretary/Secretary in-charge of NULM at the State level with representatives of other concerned departments in the State for consideration and approval of proposals submitted by ULBs/SULM under this component of NULM. A representative of the Ministry of HUPA shall be a member of this Sanctioning Committee.

Monitoring and Evaluation:

The SMMU at the State level and CMMU at the ULB level will closely monitor progress of activities / targets under this component, undertake reporting and evaluation. The SULM and the ULB/executing agencies shall report timely progress in formats prescribed by the Mission Directorate from time-to-time, indicating the cumulative achievement monthly and up to the end of the quarter and key issues in implementation.

Funding Pattern:

Up to 5% of the total NULM allocation of the State can be spent on implementation of this component of NULM (excluding any cost incurred on training and access to credit which will be met from EST&P and SEP components respectively).

Scrutiny of records made available to audit by SULM, SUDA revealed the following:

1. As per the above guideline, SULM was the nodal agency responsible for overall implementation of this component. But it failed to implement the component.

2. The State Govt. has not framed the Street Vendor Rule till date. The draft rules were framed in December 2010 but it is still lying at Law Department for approval.
3. As per the direction of the Hon'ble Supreme Court of India, Joint Secretary, vide his letter dated 18th June 2014, directed SUDA to constitute Municipal Vending Committee within 2 months from the issuance of the order and to complete registration of street vendors within 4 months from issuance of the order. But in violation of the order of Supreme Court of India and Govt. of West Bengal, SUDA neither formed Municipal Vending Committee (MVC) nor complete registration of the street vendors in West Bengal till date. As per the available record only 7 municipalities have constituted MVC till date.
4. None of the above sub-components have been implemented by SULM under SUDA.
5. No sanctioning committee was formed under this component till date at SULM under SUDA.
6. As no committee was formed, regular monitoring of the progress of this component of NULM was lacking.
7. As per the Guideline 5 per cent of the total NULM allocation of the State could be spent on implementation of this component of NULM. Thus, as of March 2016, an amount of Rs. 122.53 crore NULM fund was available. Of this, Rs. 6.13 crore was available under this component. SUDA could spend only Rs. 2.50 crore. It issued fund to Kolkata Municipal Corporation in August 2015 for implementation of this component as first instalment. But KMC has neither submitted any Utilisation Certificate nor asked for second instalment even after expiry of more than fifteen months from date of release of fund.
8. No other ULB was issued fund to implement this component.

Thus, from the above it can be concluded that the SULM- SUDA, being the nodal agency, failed to implement the programme. The target beneficiaries were deprived of the benefits under the scheme. Thus, the objective of the scheme was vitiated due to lackadaisical approach of SULM under SUDA.

(C) Shelter for Urban Homeless (SUH) : Observations thereof

The National Urban Housing & Habitat Policy (NUHHP), 2007 aims at promoting sustainable development of habitat in the country with a view to ensuring equitable supply of land, shelter and services at affordable prices to all sections of the society. However, the most vulnerable of these are the urban homeless.

National Urban Livelihoods Mission (NULM) aims at providing permanent shelter equipped with essential services to the urban homeless in a phased manner under the Scheme of Shelter for Urban Homeless (SUH).

Test check of records of revealed that out of 125 ULBs (119 Municipalities and 6 Corporations) only 17 ULBs were issued funds for implementation of this component under their command area. As of December 2016, Projects valuing 2814.35 lakh were approved by the NULM and first instalment of Rs. 1081.63 lakh were issued to those ULBs, where as Rs. 187.57 crore were issued as Second instalment to 4 ULBs and Rs. 47.37 lakh to 2 ULBs as third instalment.

Test check of Chandannagar Municipal Corporation revealed that project valuing Rs. 121.43 lakh (124.96 lakh including 3% DPR preparation cost) was sanctioned for construction of 50 bedded four storied building including sanitary and plumbing works at Kuthirmath, Ward No. 12 within Chandannagore Municipal Corporation. The Corporation was issued first instalment of project cost (i.e. 40 % of project cost) Rs. 48.30 lakh in 2014-15. As per the DPR the work was to commence in 2015 and completed in 2016.

The work was awarded (October 2016) to "Pradip Dey" (Contractor) as the L1 bidder at (Rs. 6907393.00) 26.17 % below the estimate put to tender (Rs. 9355807.92).

As per the work order, the work was to be completed within 180 days i.e. by 31st March 2017. Physical verification of the site revealed that progress of the work was very poor as after expiry of 84 days, excavation works were executed in only two pits (26/12/2016). Fund issued to Chandannagar Municipal Corporation remained idle due to poor progress of the work.

The audit query did not elicit any reply

This is brought to notice of the Government.

9. Non-compliance of guideline – loss of Central Fund : Rs. 10.76 crore

As per para 10.4.6. of the Guideline for Swachh Bharat Mission (SBM), State governments shall evolve a suitable mechanism to release funds along with state share to ULBs within 30 days of release of the central share by Ministry of Urban Development. Interest at the rate specified by the Ministry of Finance from time to time shall be levied on the State for any delay in release of funds to ULBs beyond 30 days. This will be implemented by appropriate deductions from the state's next instalment of fund release under the mission.

Scrutiny of records revealed that SUDA did not release the funds under different components of SBM as per the above guideline. Non-compliance of the above provision of SBM would result in deduction of Central fund to the tune of Rs. 107,615,796.84. The funds were released after a delay ranging from 6 days to 478 days (Till 31/12/2016). No fund was received in 2016-17 till date.

The audit query did not elicit any reply

This is brought to notice of the Government.

10. Irregular re-appointment of retired Government servant

As per Finance Department memo no. 115-F(P) Dated 04-01-2012, re-employment should not have been granted beyond the age of 65 years of age under any circumstances i.e. age of retired employee should not exceed 64 years on the scheduled date of joining.

Scrutiny of records of at SUDA revealed that the following retired Govt. Officers were re-employed on superannuation who were above 64 years of age:

Name	Designation	Date of re-employment from	Age as on August 2016
S/Shri Khudiram Goswami	O.S.D. & Admin. Officer	1-12-2008	67 years and 8 months
Bibhas Chakraborty	Technical Advisor	27-02-2008	68 years and 6 months
Samir Kumar Mukherjee	Technical Advisor	20-06-2006	70 years and 2 months
Debnath Sengupta	Technical Advisor	07-09-2009	66 years and 11 months
Basudeb Pal	Technical Advisor (E/M)	29-08-2011	65 years
Sukumar Maity	Technical Advisor (E/M)	29-08-2011	65 years

Reasons for re-appointment of the officers in contravention of above rule were sought however, it did not elicit any reply.

This is brought to notice of the Government.

11. Non receipt of Utilization Certificate from ULBs for disbursement of fund during 2013-14, 2014-15 & 2015-16

Scrutiny of relevant records revealed that a sum Rs.2600.52 crore was released to the different ULBs for implementation of different schemes during 2013-14, 2014-15 & 2015-16. The utilization of substantial amount of such fund remained pending (Rs. 1786 crore) at the end of different ULBs for years together as detailed below:

Sl no.	Name of the Schemes	2013-14			2014-15			2015-16		
		Fund released (in lakhs)	Utilization Certificate received (in lakhs)	Utilization Certificate Pending (in lakhs)	Fund released (in lakhs)	Utilization Certificate received (in lakhs)	Utilization Certificate Pending (in lakhs)	Fund released (in lakhs)	Utilization Certificate received (in lakhs)	Utilization Certificate Pending (in lakhs)
1	Community Based Primary Health Care Service	2023.82	1082.35	941.47	1736.11	943.44	792.67	1786.38	88.77	1697.61
2	Integrated Housing & Slum Development Programme	4951.66	3576.52	1375.14	3592.72	2627.34	965.38	2983.16	160.6	2822.56
3	Janani Suraksha Yojana (JSY)	59.87	42.75	17.12	70.82	50.46	19.54	203.52	0.53	202.99
4	National Family Benefit Scheme (NFBS)	925.7	626.45	299.25	1799.7	1169.18	630.52	1674.2	74.8	1599.4
5	Scheme of Housing for Urban Poor (HUP)	3010.62	1569.89	1440.73	2882.38	2115.83	766.55	4595.95	446.65	4149.3
6	Swaras Jayanti Sahari Rozgar Yojana (SJSRY-Revised)	6371.51	3914.93	2456.58	12852.42	1810.24	11042.18	561.79	29.26	532.53
7	Urban Infra Dev. Scheme for Small & Medium Towns	11786	7994.07	3791.97	5180.44	5364.23	-183.79	18951.79	32	18919.79
8	Comprehensive Capacity Building Prog. Under JNNURM	0	0	0	384.7	63.25	321.45	1407.7	1.08	1406.62
9	Indira Gandhi National Disability Pension Scheme	836.36	477.74	358.62	1002.2	653.1	349.1	1618.05	62.35	1555.7
10	Indira Gandhi National Old Age Pension Scheme	18970.1	12939.55	6030.5	16290.47	10468.22	5822.25	23161.42	641.65	22519.77
11	Indira Gandhi National Widow Pension Scheme	11123.8	6088.55	5035.28	15603.77	9858.54	5745.23	16506.93	585.91	15921.02
12	Integrated Low Cost Sanitation (Revised)	405.3	162.36	242.94	0	0	0	45.57		45.57

13	National Urban Information System (NUIS)	0	0	0	2.06		2.06	0		0
14	National Urban Livelihood Mission (NULM)	0	0	0	1528.2	511.09	1017.11	3453.52	376.64	3076.88
15	Pradhan Mantri Awas Yojana (Housing for All- Urban)	0	0	0	0		0	20083.12	1101.51	18981.61
16	Prevention & Control of Dengue	329.7	140.19	189.51	714.73	167.66	547.07	750.13	13.22	736.91
17	Scheme for Socio Economic Caste Census (SECC)	0.9	0	0.9	0.57	0	0.57	296.42	0	296.42
18	Special Backward Region Grant Fund (Special BRGF)	2967.85	1368.45	1599.4	6392.5	1542.9	4849.6	4375	0	4375
19	Swachh Bharat Mission (SBM)	0	0	0	200	0	200	9878.37	86.5	9791.87
20	Urban Statistics for HR and Assessment	28.82	3.75	25.07	73.39	5.43	67.96	9.65	0	9.65
21	National Urban Health Mission	0	0	0	506.23	14.35	491.88	0	0	0
22	Rajiv Awas Yojana (RAY)	14.45	0	14.45	1891.27	311.02	1580.25	587.88	0	587.88
23	Survey for Identification of Insanitary Latrines	0	0	0	36.31	0	36.31	199.99	4.59	195.4
24	Survey for Identification of Manual Scavengers	32.42	13.7	18.72	0.65	0	0.65	0	0	0
25	Urban Primary Health Care Services (UPHCS)	4690.49	0	4690.49	5109.03	0	5109.03	0	0	0
26	Urban Reproductive and Child Health(RCH)	0	0	0	86.33	65.96	20.37	456.15	0.91	455.24
	Grand total	68529.4	40001.25	28528.14	77936.2	37742.25	40193.94	113586.5	3706.97	109879.5

Thus, out of released fund of Rs. 685.29 Crore, Rs. 779.36 Crore & Rs. 1135.87 Crore during 2013-14, 2014-15 and 2015-16, the utilization of Rs. 285.28 crore, Rs. 401.94 Crore & Rs. 1098.78 Crore remained pending till the date of audit.

The audit query did not elicit any reply

This is brought to notice of the Government.

12. *Comments on Accounts:*

a. *Income and Expenditure Account*

Other Administrative Expenses (Schedule 13): 1.48 crore

As per para 10.4.6. of the Guideline for Swachh Bharat Mission (SBM), State governments shall evolve a suitable mechanism to release funds along with state share to ULBs within 30 days of release of the central share by M/o UD. Interest at the rate specified by the M/o Finance from time to-time shall be levied on the State for any delay in release of funds to ULBs beyond 30 days. This will be implemented by appropriate deductions from the state's next instalment of fund release under the mission.

Scrutiny of records revealed that SUDA did not account for interest payable for delay in release of fund to ULBs beyond 30 days as envisaged in the SBM Guideline. Non-accountal of the interest for the period 2015-16 has resulted in overstatement of excess of income over expenditure with corresponding understatement of current liabilities by Rs. 7.32 crore.

b. *Balance Sheet :*

Earmarked /Endowment Fund (SUDA-Health) : Rs. 70.79 crore

As per G.O. no. 786/MA/C-10/3S-18/2011 Dated 10.08.2012, IPP-VIII and RCH-Asansol was merged and renamed as "Urban Primary Health Care Services (UPHCS)" with effect from 1.04.2012. Scrutiny of records revealed that an amount of Rs. 9.13 crore was booked under "IPP-VIII" and Rs. 0.01 crore was booked under "RCH".

This has resulted in understatement of "UPHCS" by Rs. 9.14 crore with corresponding overstatement of "IPP-VIII" by Rs. 9.13 crore and "RCH" by Rs. 0.01 crore.

● General Comments

(1) c. Balance Sheet

Reserve and Surplus : Rs. 1.00 crore

Building Fund Reserve : Rs. 1.00 crore

The above amount was booked as Reserve for construction of a Building at Salt Lake on the leased land as the present building is built on the land not owned by SUDA. But no paper in support of booking of the amount could be produced to audit, though called for. In absence of proper document, the above amount should be transferred to Capital Fund.

d. Balance Sheet :

Earmarked /Endowment Fund (SUDA-Health) : Rs. 70.79 crore

Interest income from Autosweep accounts made out of funds : Rs. 0.42 crore

As per the interest certificate issued by Central Bank of India, Salt Lake Branch, SUDA Health earned interest to the tune of Rs. 1.35 crore during the year 2015-16.

Scrutiny of records revealed that an amount of Rs. 0.42 crore only was booked in the accounts towards interest income under the head "Interest income from Auto sweep accounts made out of funds".

Non-accountal of the interest income has resulted in understatement of the head "Interest income from Autosweep accounts made out of funds" with corresponding understatement of the head "Earmarked /Endowment Fund" by Rs. 0.93 crore.

(2) e. **Balance Sheet**

Current liabilities (SUDA – Health) : 1.45 lakh

Security Deposit from Contractors (SUDA – Health) : Rs. 1.45 lakh

The above sum of Rs 1.45 lakh represented Security Deposit recovered from the contractor's Bill mainly for supply of medicines long back. Neither any transaction has taken place nor any claim has been raised/lodged for refund of the said Security Deposit till March 2016.

As per limitation Act 1963, a claim is realisable only if the claim is lodged/made within three years from the date of the amount being due. As more than five years time has elapsed, the Agency should have written back the amount in accounts.

(3) f. **Fixed Assets (Health Wing) : Rs. 3.24 lakh**

As per AS-12, Government grants related to specific fixed assets should be presented in the balance sheet by showing the grant as a deduction from the gross value of the assets concerned in arriving at their book value. Where the grant related to a specific fixed asset equals the whole, or virtually the whole, of the cost of the asset, the asset should be shown in the balance sheet at a nominal value. Alternatively, government grants related to depreciable fixed assets may be treated as deferred income which should be recognised in the profit and loss statement on a systematic and rational basis over the useful life of the asset, i.e., such grants should be allocated to income over the periods and in the proportions in which depreciation on those assets is charged. Grants related to non-depreciable assets should be credited to capital reserve under this method. However, if a grant related to a non-depreciable asset requires the fulfilment of certain obligations, the grant should be credited to income over the same period over which the cost of meeting such obligations is charged to income. The deferred income balance should be separately disclosed in the financial statements.

The assets created against each type of grant and the depreciation charged thereof were not shown separately as stipulated in accounting standard.

The audit query did not elicit any reply

This is brought to notice of the Government.

(i) Follow up on findings outstanding from previous Inspection Reports

The following is the present position of outstanding paragraphs of previous Inspection Reports.

Period	Para No.	Subject	Present Position
01.04.2010 to 31.03.2011	9	Non-submission of SOE/UC by Kulti Municipality against fund of Rs 3.71 lakh	Matter is Sub-Judicious.
01.04.2013 to 31.03.2014	4	Extra Expenditure due to procurement of DI pipes in excess of SOE of PHE- Rs. 20.35 lakh.	The reply was not tenable as the DPR prepared was on the basis of SOR of the PHE Department.
Do	5	Sub-optimal performance of DTW at the water supply project in Raghunathpur Municipality under BRGF due to Scarcity of sufficient raw water.	The reply was not tenable as the MED was the technical support agency and the sub-optimal performance of DTWs had indicated the lack of proper investigation before the start of the work.
Do	6	Non furnishing of UC of IHSDP scheme fund of Rs. 198.98 lakh.	The UC pending till date of audit.
01.04.2014 to 31.03.2015	4	Wasteful expenditure of Rs. 57.47 lakh for installation and taken out of 705 no Trident Poles.	The reply was not tenable as it was the fault of ULB, MED & SUDA. The gap in coordination with different department resulted in wasteful expenditure.
Do	5	Wasteful expenditure of Rs. 164.67 lakh in Water Supply Scheme in Bishnupur under BRGF(Spl)	In reply local office stated that the clearance of Railway was still awaited.
01.04.2014 to 31.03.2015	6	Delay in release of fund causing refund of Central Assistance of Rs. 759.02 lakh	Reply of local office was not tenable as the Central Assistance could not be availed in time.
do	7	Delayed execution of IHSDP schemes led to excess expenditure of Rs.97.79 crore and diversion of Rs. 1.86 crore.	In reply the local office stated that the delay in execution of work was due to deficient planning and coordination among the agency and municipality.
do	8	Shortfalls in achievement of physical target under NULM	The reply of local office reaffirms the shortfalls in achieving the targets.

Effective steps may please be taken to settle the outstanding para of previous Inspection Report.

This is brought to the notice of the Government.

(II) Persistent irregularities

PART – IV

Best Practices

-Nil-

PART – V

Acknowledgement

The auditee unit extended full cooperation to the audit team in respect of furnishing of records.



Sr. Audit Officer (G & SS-I/HQ)

For Deputy Accountant General (G & SS-I)

West Bengal

SUDA HEALTH WINGS
SUDA BHAVAN, SECTOR-III
SALT LAKE CITY
KOLKATA-700 106

(IPP) FUND FROM W. B. GOVT.
Ledger Account

1-Apr-2015 to 31-Mar-2016

					Page 1
Date	Particulars	Vch Type	Vch No.	Debit	Credit
1-4-2015	By Opening Balance				8,89,59,888.54
2-4-2015	To Cash	Payment	P-001	1,120.00	
	Primary Cost Category				
	AUDIT EXPENSES 620.00 Dr				
	CONTINGENT EXPENSES 500.00 Dr				
	BEING AMOUNT PAID FOR TIFFIN EXPENSES & CONTINGENT EXPENSES IN CASH (620+500).				
	To CENTRAL BANK OF INDIA	Payment	P-002	700.00	
	To CENTRAL BANK OF INDIA	Payment	P-003	700.00	
6-4-2015	To Cash	Payment	P-004	417.00	
	To Cash	Payment	P-005	555.00	
	To Cash	Payment	P-081	500.00	
10-4-2015	To Cash	Payment	P-007	760.00	
	Primary Cost Category				
	CONTINGENT EXPENSES 760.00 Dr				
	BEING AMOUNT PAID AS CONTINGENT EXPENSES BY CASH.				
20-4-2015	To Cash	Payment	P-008	750.00	
	Primary Cost Category				
	CONTINGENT EXPENSES 750.00 Dr				
	BEING AMOUNT PAID AS CONTINGENT EXPENSES IN CASH.				
24-4-2015	To Cash	Payment	P-009	480.00	
28-4-2015	To CENTRAL BANK OF INDIA	Payment	P-010	3,024.00	
30-4-2015	To Cash	Payment	P-011	200.00	
	To CENTRAL BANK OF INDIA	Payment	P-012	700.00	
	Cheque 017545	30-4-2015	700.00 Cr		
	BEING AMOUNT PAID TO MR. S.S. MARIK FOR EXTRA DATA ENTRY WORK DURING THE MONTH OF APRIL, 2015 VIDE CH. NO. 017545 DATED 30.04.2015				
	To CENTRAL BANK OF INDIA	Payment	P-013	700.00	
	By CENTRAL BANK OF INDIA	Receipt	R-001A		2,35,165.00
11-5-2015	To Cash	Payment	P-014	300.00	
	Primary Cost Category				
	TIFFIN EXPENSES 200.00 Dr				
	AUDIT EXPENSES 100.00 Dr				
	BEING AMOUNT PAID FOR TIFFIN EXPENSES OF RS.200 & AUDITOR TIFFIN EXP. OF RS.100 BY CASH.				
	To Cash	Payment	P-015	865.00	
	To Cash	Payment	P-017	500.00	
	To Cash	Payment	P-018	555.00	
Carried Over				12,826.00	8,91,95,053.54

continued ...

SUDA HEALTH WINGS

(IPF) FUND FROM W. B. GOVT. Ledger Account : 1-Apr-2015 to 31-Mar-2016

Page 2

Date	Particulars	Vch Type	Vch No.	Debit	Credit
	Brought Forward			12,826.00	8,91,95,053.54
12-5-2015	To Cash	Payment	P-019	200.00	
	Primary Cost Category				
	WASHING CHARGES 200.00 Dr				
	BEING AMOUNT PAID FOR CLEANING AND MAINTENANCE CHARGES OF WATER PURIFIER BY CASH.				
15-5-2015	To Cash	Payment	P-020	165.00	
18-5-2015	To Cash	Payment	P-022	200.00	
	To Cash	Payment	P-023	26.00	
	Primary Cost Category				
	PARKING FEES 26.00 Dr				
	BEING AMOUNT PAID FOR PARKING FEES & STATIONARIES ITEMS IN CASH.				
20-5-2015	To Cash	Payment	P-024	555.00	
	Primary Cost Category				
	TEA BILL 555.00 Dr				
	BEING AMOUNT PAID FOR PROCUREMENT OF TEA AND SUGER BY CASH.				
22-5-2015	To Cash	Payment	P-025	50.00	
25-5-2015	To Cash	Payment	P-026	200.00	
27-5-2015	To Cash	Payment	P-028	70.00	
	To Cash	Payment	P-029	100.00	
	Primary Cost Category				
	CONTINGENT EXPENSES 100.00 Dr				
	BEING AMOUNT PAID FOR CONTINGENT EXPENSES IN CASH.				
28-5-2015	To Cash	Payment	P-030	125.00	
	To CENTRAL BANK OF INDIA	Payment	P-031	700.00	
	To CENTRAL BANK OF INDIA	Payment	P-032	700.00	
	To Cash	Payment	P-033	475.00	
29-5-2015	To Cash	Payment	P-034	1,000.00	
	To Cash	Payment	P-035	840.00	
	Primary Cost Category				
	TIFFIN EXPENSES 840.00 Dr				
	BEING AMOUNT PAID FOR TIFFIN EXPENSES BY CASH.				
	To Cash	Payment	P-036	820.00	
	To Cash	Payment	P-037	160.00	
	By CENTRAL BANK OF INDIA	Receipt	R-02A		2,32,812.00
1-6-2015	To Cash	Payment	P-038	180.00	
2-6-2015	To Cash	Payment	P-040	720.00	
	To Cash	Payment	P-041	1,158.00	
3-6-2015	To Cash	Payment	P-042	500.00	
5-6-2015	To Cash	Payment	P-043	586.00	
	To CENTRAL BANK OF INDIA	Payment	P-044	2,999.00	
9-6-2015	To Cash	Payment	P-045	70.00	
	To Cash	Payment	P-046	200.00	
	Primary Cost Category				
	WASHING CHARGES 200.00 Dr				
	BEING AMOUNT PAID FOR CLEANING EXPENSES BY CASH.				
	To Cash	Payment	P-047	234.00	
	Carried Over			25,859.00	8,94,27,865.54

continued ...

SUDA HEALTH WINGS

(IPP) FUND FROM W. B. GOVT. Ledger Account : 1-Apr-2015 to 31-Mar-2016

Page 3

Date	Particulars	Vch Type	Vch No.	Debit	Credit
	Brought Forward			25,859.00	8,94,27,865.54
9-6-2015	To CENTRAL BANK OF INDIA	Payment	P-048	1,040.00	
12-6-2015	To Cash	Payment	P-050	823.00	
15-6-2015	To Cash	Payment	P-051	950.00	
16-6-2015	To Cash	Payment	P-052	55.00	
	To Cash	Payment	P-053	55.00	
	Primary Cost Category MOBILE RECHARGE 55.00 Dr BEING AMOUNT PAID FOR SMS CHARGES IN CASH.				
22-6-2015	To Cash	Payment	P-054	1,250.00	
	Primary Cost Category REPAIR OF A.C MACHINE 1,250.00 Dr BEING AMOUNT PAID FOR A.C MACHINE BY CASH.				
	To Cash	Payment	P-055	388.00	
23-6-2015	To Cash	Payment	P-056	202.00	
	Primary Cost Category AUDIT EXPENSES 202.00 Dr BEING AMOUNT PAID FOR TIFFIN OF AUDITORS.				
24-6-2015	To Cash	Payment	P-057	202.00	
25-6-2015	To Cash	Payment	P-058	150.00	
29-6-2015	To Cash	Payment	P-059	200.00	
30-6-2015	To Cash	Payment	P-060	430.00	
	To CENTRAL BANK OF INDIA	Payment	P-061	700.00	
	Cheque 036063 30-6-2015 700.00 Cr BEING AMOUNT PAID TO SRI S.S. MARIK FOR DOING HIS EXTRA WORK FOR THE MONTH OF JUNE, 2015 VIDE CH. NO. 036063 DATED 29.06.2015.				
	To CENTRAL BANK OF INDIA	Payment	P-062	700.00	
	By CENTRAL BANK OF INDIA	Receipt	R-006		2,15,604.00
2-7-2015	To Cash	Payment	P-063	595.00	
	To Cash	Payment	P-064	340.00	
	To CENTRAL BANK OF INDIA	Payment	P-065	2,121.00	
3-7-2015	To Cash	Payment	P-066	420.00	
6-7-2015	To Cash	Payment	P-067	590.00	
7-7-2015	To Cash	Payment	P-068	220.00	
	To Cash	Payment	P-069	1,000.00	
9-7-2015	To Cash	Payment	P-070	230.00	
	To Cash	Payment	P-071	220.00	
	Primary Cost Category WASHING CHARGES 220.00 Dr BEING AMOUNT PAID AS CLEANING CHARGES OF TEA MAKING MACHINE IN CASH.				
13-7-2015	To Cash	Payment	P-072	500.00	
20-7-2015	To Cash	Payment	P-073	660.00	
28-7-2015	To Cash	Payment	P-074	1,565.00	
	Primary Cost Category LOCK REPAIR 1,565.00 Dr BEING AMOUNT PAID FOR CHANGE OF LOCK & TIFFIN EXPENSES IN CASH.				
	Carried Over			41,465.00	8,96,43,469.54

continued ...

SUDA HEALTH WINGS

(IPP) FUND FROM W. B. GOVT. Ledger Account : 1-Apr-2015 to 31-Mar-2016

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Date	Particulars	Vch Type	Vch No.	Debit	Credit
	Brought Forward			41,465.00	8,96,43,469.54
30-7-2015	To Cash	Payment	P-075	294.00	
31-7-2015	To CENTRAL BANK OF INDIA	Payment	P-076	23,596.00	
	Cheque 036073 BEING AMOUNT PAID TO M/S BISHNUPRIYA SECURITY CONSULTANCY SERVICE FOR SUPPLY ANTI VIRUS SOFTWARE VIDE CH. NO. 036073 DATED 29.07.2015.	31-7-2015	23,596.00 Cr		
	To CENTRAL BANK OF INDIA	Payment	P-077	700.00	
	To CENTRAL BANK OF INDIA	Payment	P-078	700.00	
	To Cash	Payment	P-079	725.00	
	To Cash	Payment	P-080	190.00	
	By CENTRAL BANK OF INDIA	Receipt	R-009		2,15,604.00
6-8-2015	To Cash	Payment	P-081	500.00	
	Primary Cost Category FOOD EXPENSES 500.00 Dr BEING AMOUNT PAID AS FOOD EXPENSES BY CASH.				
	To Cash	Payment	P-082	475.00	
10-8-2015	To CENTRAL BANK OF INDIA	Payment	P-083	2,930.00	
	Cheque 036078 BEING AMOUNT PAID TO H.K TRADING CO FOR SUPPLYING OF 15 RIMS A4 PAPER VIDE CH. NO. 036078 DT. 07/08 /2015.	7-8-2015	2,930.00 Cr		
12-8-2015	To Cash	Payment	P-084	1,220.00	
	To Cash	Payment	P-085	300.00	
13-8-2015	To Cash	Payment	P-087	220.00	
14-8-2015	To Cash	Payment	P-088	358.00	
19-8-2015	To Cash	Payment	P-090	478.00	
	Primary Cost Category TEA BILL 478.00 Dr BEING AMOUNT PAID AS TEA EXPENSES & OTHER CONTIGENT EXPENSES IN CASH.				
21-8-2015	To Cash	Payment	P-093	130.00	
	To Cash	Payment	P-092	620.00	
	Primary Cost Category TEA BILL 620.00 Dr BEING AMOUNT PAID FOR SUPPLY OF TEA IN CASH.				
26-8-2015	To Cash	Payment	P-095	120.00	
28-8-2015	To Cash	Payment	P-096	28,605.00	
31-8-2015	To Cash	Payment	P-097	100.00	
	To CENTRAL BANK OF INDIA	Payment	P-098	700.00	
	To CENTRAL BANK OF INDIA	Payment	P-099	700.00	
	To Cash	Payment	P-100	890.00	
	By CENTRAL BANK OF INDIA	Receipt	R-013		2,15,604.00
9-9-2015	To Cash	Payment	P-101	500.00	
	Primary Cost Category FOOD EXPENSES 500.00 Dr BEING AMOUNT PAID FOR FOOD EXPENSES.				
	Carried Over			1,06,516.00	9,00,74,677.54

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SUDA HEALTH WINGS

(IPF) FUND FROM W. B. GOVT. Ledger Account: 1-Apr-2015 to 31-Mar-2016

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Date	Particulars	Vch Type	Vch No.	Debit	Credit
	Brought Forward			1,06,516.00	9,00,74,677.54
9-9-2015	To Cash	Payment	P-102	500.00	
14-9-2015	To Cash	Payment	P-103	300.00	
	To Cash	Payment	P-104	197.00	
	BEING AMOUNT PAID TO DR. S. BASU FOR TAXI FAIR BY CASH.				
15-9-2015	To Cash	Payment	P-105	200.00	
16-9-2015	To Cash	Payment	P-106	306.00	
	To CENTRAL BANK OF INDIA	Payment	P-107	10,740.00	
	Cheque 036091	14-9-2015	10,740.00 Cr		
	BEING AMOUNT PAID TO M/S H.K. TRADING VIDE CH. NO. 036091 DATED 14.09.2015.				
	To Cash	Payment	P-108	960.00	
17-9-2015	To Cash	Payment	P-109	290.00	
	BEING AMOUNT PAID FOR CONTIGENT EXPENSES BY CASH.				
21-9-2015	To Cash	Payment	P-110	690.00	
23-9-2015	To Cash	Payment	P-112	45.00	
24-9-2015	By CENTRAL BANK OF INDIA	Receipt	R-017		6,000.00
	Others	24-9-2015	6,000.00 Dr		
	BEING AMOUNT ADJUSTED AS RECEIPT AS SHOWN IN BRS FOR THE MONTH OF AUGUST 2015.				
	To Cash	Payment	P-113	852.00	
	To Cash	Payment	P-114	100.00	
28-9-2015	To CENTRAL BANK OF INDIA	Payment	P-115	945.00	
	By CENTRAL BANK OF INDIA	Receipt	R-017A		2,15,604.00
	Others	28-9-2015	2,15,604.00 Dr		
	BEING AMOUNT RECEIVED AS INTEREST.				
5-10-2015	To Cash	Payment	P-116	328.00	
	BEING AMOUNT PAID FOR TIFFIN OF AUDITOR & OTHER CONTIGENT EXPENSES.				
	To Cash	Payment	P-117	975.00	
	To CENTRAL BANK OF INDIA	Payment	P-118	700.00	
6-10-2015	To CENTRAL BANK OF INDIA	Payment	P-119	700.00	
	To Cash	Payment	P-120	36.00	
	BEING AMOUNT PAID FOR TIFFIN EXPENSES OF AUDITORS.				
	To Cash	Payment	P-121	495.00	
7-10-2015	To Cash	Payment	P-122	547.00	
	BEING AMOUNT PAID FOR TIFFIN AND OTHER ALL EXPENSES IN CASH.				
	To Cash	Payment	P-123	500.00	
	To Cash	Payment	P-124	80.00	
8-10-2015	To Cash	Payment	P-125	618.00	
	To Cash	Payment	P-126	500.00	
	BEING AMOUNT PAID TO S.S. MARIK FOR EXTRA DATA ENTRY JOB IN CASH.				
9-10-2015	To Cash	Payment	P-127	820.00	
	Carried Over			1,28,940.00	9,02,96,281.54

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SUDA HEALTH WINGS

(IPF) FUND FROM W. B. GOVT. Ledger Account : 1-Apr-2015 to 31-Mar-2016

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Date	Particulars	Vch Type	Vch No.	Debit	Credit
	Brought Forward			1,28,940.00	9,02,96,281.54
9-10-2015	To Cash <i>BEING AMOUNT PAID FOR CONTINGENT EXPENSES FOR AUDITOR.</i>	Payment	P-128	84.00	
13-10-2015	To Cash <i>BEING AMOUNT PAID FOR CLEARING CHARGES BY CASH.</i>	Payment	P-129	220.00	
	To Cash	Payment	P-130	444.00	
	To Cash	Payment	P-131	965.00	
14-10-2015	To Cash	Payment	P-132	360.00	
15-10-2015	To Cash <i>BEING AMOUNT PAID FOR AUDITOR TIFFIN & OTHER CONTINGENT EXPENSES BY CASH.</i>	Payment	P-133	588.00	
	To Cash	Payment	P-134	120.00	
16-10-2015	To Cash	Payment	P-135	406.00	
	To Cash	Payment	P-137	530.00	
	To Cash	Payment	P-138	640.00	
	To Cash	Payment	P-139	250.00	
28-10-2015	To Cash <i>BEING AMOUNT PAID FOR TIFFIN EXPENSES BY CASH.</i>	Payment	P-140	548.00	
	To Cash	Payment	P-141	1,350.00	
	To Cash	Payment	P-142	1,471.00	
	To Cash	Payment	P-143	190.00	
29-10-2015	To CENTRAL BANK OF INDIA	Payment	P-144	700.00	
	To CENTRAL BANK OF INDIA	Payment	P-145	700.00	
	Cheque 041303 <i>BEING AMOUNT PAID TO SRI DEBJAY JODDER FOR DOING EXTRA ACCOUNTING WORK DURING OCTOBER, 2015 VIDE CH. NO. 041303 DATED 29.10. 2015.</i>	29-10-2015	700.00 Cr		
	To Cash	Payment	P-146	468.00	
30-10-2015	To Cash	Payment	P-147	963.00	
	To CENTRAL BANK OF INDIA	Payment	P-149	1,953.00	
	By CENTRAL BANK OF INDIA	Receipt	R-019		2,15,604.00
2-11-2015	To Cash <i>BEING AMOUNT PAID FOR TIFFIN EXPENSES OF AUDITOR BY CASH.</i>	Payment	P-150	180.00	
	To Cash	Payment	P-151	260.00	
4-11-2015	To Cash	Payment	P-152	380.00	
	To Cash <i>BEING AMOUNT PAID IN CASH FOR FOOD EXPENSES.</i>	Payment	P-153	500.00	
	To Cash	Payment	P-154	200.00	
5-11-2015	To Cash	Payment	P-155	500.00	
6-11-2015	To Cash	Payment	P-156	200.00	
	To Cash <i>BEING AMOUNT PAID TO CANTEEN FOR SUPPLYING WORKING TIFFIN TO AUDITORS FROM C & AG.</i>	Payment	P-157	1,141.00	
	Carried Over			1,45,251.00	9,05,11,885.54

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SUDA HEALTH WINGS

(IPP)UND FROM W. B. GOVT. Ledger Account : 1-Apr-2015 to 31-Mar-2016

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Date	Particulars	Vch Type	Vch No.	Debit	Credit
	Brought Forward			1,45,251.00	9,05,11,885.54
9-11-2015	To Cash BEING AMOUNT PAID FOR DIFFERENT CONTINGENT EXPENSES DURING AUDIT.	Payment	P-158	733.00	
16-11-2015	To Cash BEING AMOUNT PAID FOR TEA EXPENSES & AUDIT EXPENSES BY CASH.	Payment	P-159	885.00	
17-11-2015	To Cash	Payment	P-160	364.00	
18-11-2015	To Cash	Payment	P-161	200.00	
19-11-2015	To Cash BEING AMOUNT PAID FOR TEA BIL L AND OTHER CONTINGENT EXPENSES BY CASH.	Payment	P-162	1,250.00	
	To Cash	Payment	P-163	400.00	
	To CENTRAL BANK OF INDIA	Payment	P-164	2,930.00	
20-11-2015	To Cash BEING AMOUNT PAID FOR TIFFIN OF AUDITORS AND OTHER CONTINGENT EXPENSES BY CASH.	Payment	P-165	930.00	
	To Cash	Payment	P-166	220.00	
26-11-2015	To Cash	Payment	P-168	650.00	
27-11-2015	To CENTRAL BANK OF INDIA	Payment	P-169	700.00	
30-11-2015	To CENTRAL BANK OF INDIA	Payment	P-170	700.00	
1-12-2015	To Cash	Payment	P-171	1,750.00	
	To Cash	Payment	P-172	350.00	
7-12-2015	To CENTRAL BANK OF INDIA	Payment	P-173	300.00	
	To Cash BEING AMOUNT PAID FOR DIFFERENT CONTINGENT EXPENSES BY CASH.	Payment	P-174	830.00	
8-12-2015	To Cash	Payment	P-175	355.00	
10-12-2015	To Cash	Payment	P-176	160.00	
	To Cash	Payment	P-177	261.00	
11-12-2015	To Cash BEING AMOUNT PAID FOR TEA BILL BY CASH.	Payment	P-178	965.00	
14-12-2015	To Cash	Payment	P-179	260.00	
18-12-2015	To CENTRAL BANK OF INDIA	Payment	P-181	977.00	
23-12-2015	To Cash BEING AMOUNT PAID FOR TEA EXPENSES AND OTHER CONTINGENT EXPENSES BY CASH.	Payment	P-182	950.00	
30-12-2015	To Cash	Payment	P-183	450.00	
31-12-2015	To Cash	Payment	P-185	300.00	
	To CENTRAL BANK OF INDIA	Payment	P-186	700.00	
	Cheque 041326 31-12-2015 700.00 Cr BEING AMOUNT PAID TO SRI D. JODDER FOR DOING EXTRA ACCOUNTING WORK VIDE CH. NO. 041326 DT. 31.12.2015.				
	To CENTRAL BANK OF INDIA	Payment	P-187	700.00	
5-1-2016	To Cash	Payment	P-188	600.00	
	Carried Over			1,65,121.00	9,05,11,885.54

continued ...

SUDA HEALTH WINGS

(IPF) FUND FROM W. B. GOVT. Ledger Account : 1-Apr-2015 to 31-Mar-2016

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Date	Particulars	Vch Type	Vch No.	Debit	Credit
	Brought Forward			1,65,121.00	9,05,11,885.54
7-1-2016	To Cash <i>BEING AMOUNT PAID FOR PROCUREMENT OF TEA AND PAYMENT TO S.S. MARIK.</i>	Payment	P-189	1,475.00	
8-1-2016	To Cash	Payment	P-190	400.00	
11-1-2016	To Cash	Payment	P-191	945.00	
	By CENTRAL BANK OF INDIA	Receipt	R-028		2,15,604.00
13-1-2016	To CENTRAL BANK OF INDIA	Payment	P-192	1,124.00	
	To Cash <i>BEING AMOUNT PAID FOR PROCUREMENT OF TEA SUGER ETC BY CASH.</i>	Payment	P-193	135.00	
	By CENTRAL BANK OF INDIA	Receipt	R-032		2,15,604.00
14-1-2016	To Cash	Payment	P-194	400.00	
19-1-2016	To Cash	Payment	P-195	1,080.00	
21-1-2016	To Cash	Payment	P-196	300.00	
25-1-2016	To Cash <i>BEING AMOUNT PAID FOR TEA EXPENSES BY CASH.</i>	Payment	P-198	500.00	
27-1-2016	To Cash	Payment	P-199	300.00	
29-1-2016	By CENTRAL BANK OF INDIA	Receipt	R-035		2,15,604.00
	To CENTRAL BANK OF INDIA	Payment	P-201	700.00	
	To CENTRAL BANK OF INDIA	Payment	P-202	700.00	
2-2-2016	To Cash <i>BEING AMOUNT PAID EXTRA HONORARIUM TO S.S. MARIK, CLEANING CHARGES & TEA BILLS IN CASH.</i>	Payment	P-203	805.00	
	To Cash	Payment	P-204	725.00	
	To Cash	Payment	P-205	500.00	
5-2-2016	To CENTRAL BANK OF INDIA	Payment	P-206	4,580.00	
8-2-2016	To Cash <i>BEING AMOUNT PAID FOR MEETING EXPENSES BY CASH.</i>	Payment	P-208	500.00	
	To Cash	Payment	P-209	500.00	
9-2-2016	To Cash <i>BEING AMOUNT PAID FOR PROCUREMENT OF OFFICE STATIONERY AND OTHER ALLIED MATTER BY CASH.</i>	Payment	P-210	200.00	
10-2-2016	To CENTRAL BANK OF INDIA	Payment	P-211	1,953.00	
11-2-2016	To Cash	Payment	P-212	140.00	
12-2-2016	To Cash	Payment	P-214	529.00	
16-2-2016	To Cash	Payment	P-215	1,780.00	
	By Cash <i>BEING AMOUNT REFUNDED BY SUPPLIER FOR OPTICAL MOUSE PROCURED ON 11.02.2016.</i>	Receipt	R-037		140.00
	To Cash	Payment	P-216	932.00	
18-2-2016	To Cash	Payment	P-218	830.00	
	Carried Over			1,87,154.00	9,11,58,837.54

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SUDA HEALTH WINGS

(IPR) FUND FROM W. B. GOVT. Ledger Account : 1-Apr-2015 to 31-Mar-2016

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Date	Particulars	Vch Type	Vch No.	Debit	Credit
	Brought Forward			1,87,154.00	9,11,58,837.54
19-2-2016	To Cash	Payment	P-219	980.00	
	Primary Cost Category				
	OTHER 980.00 Dr				
	BEING AMOUNT PAID FOR TEA				
	EXPENSES BY CASH.				
	To Cash	Payment	P-220	155.00	
22-2-2016	To Cash	Payment	P-222	1,400.00	
26-2-2016	To Cash	Payment	P-224	640.00	
	Primary Cost Category				
	OTHER 640.00 Dr				
	BEING AMOUNT PAID FOR TEA BILL,				
	WATER BILL AND OTHER CONTINGENT				
	EXPENSES BY CASH.				
	To CENTRAL BANK OF INDIA	Payment	P-225	700.00	
	To CENTRAL BANK OF INDIA	Payment	P--226	700.00	
2-3-2016	To Cash	Payment	P-229	500.00	
4-3-2016	To Cash	Payment	P-230	200.00	
	To Cash	Payment	P-231	200.00	
	Primary Cost Category				
	OTHER 200.00 Dr				
	BEING AMOUNT PAID FOR MOBILE				
	RECHARGE BY CASH.				
8-3-2016	To Cash	Payment	P-232	600.00	
	To Cash	Payment	P-233	450.00	
	Primary Cost Category				
	OTHER 450.00 Dr				
	BEING AMOUNT PAID FOR				
	REPLACEMENT AND REPAIR OF				
	ELECTRICAL FITTINGS BY CASH.				
9-3-2016	To Cash	Payment	P-234	900.00	
11-3-2016	To Cash	Payment	P-235	1,115.00	
17-3-2016	To Cash	Payment	P-236	200.00	
	Primary Cost Category				
	OTHER 200.00 Dr				
	BEING AMOUNT PAID FOR CONTIGENT				
	EXPENSES BY CASH.				
21-3-2016	To Cash	Payment	P-237	630.00	
	To CENTRAL BANK OF INDIA	Payment	P-239	1,710.00	
29-3-2016	To Cash	Payment	P-240	400.00	
	Primary Cost Category				
	OTHER 400.00 Dr				
	BEING AMOUNT PAID FOR TIFFIN				
	PACKET OF PR. SECRETARY OF				
	DENGUE MEETING AND OTHER ALLIED				
	EXPENSES BY CASH.				
31-3-2016	To CENTRAL BANK OF INDIA	Payment	P-241	2,090.00	
	Cheque 044656	31-3-2016	2,090.00 Cr		
	Primary Cost Category				
	OTHER 2,090.00 Dr				
	BEING AMOUNT PAID TO H.K. TRADING				
	FOR SUPPLING OFFICE STATIONARY (A4				
	PAPER) VIDE CH. NO. 044656 DATED 31.				
	03.2016.				
	To Cash	Payment	P-242	780.00	
	Carried Over			2,01,504.00	9,11,58,837.54

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SUDA HEALTH WINGS

(IPF) FUND FROM W. B. GOVT. Ledger Account : 1-Apr-2015 to 31-Mar-2016

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Date	Particulars	Vch Type	Vch No.	Debit	Credit
	Brought Forward			2,01,504.00	9,11,58,837.54
31-3-2016	To Cash	Payment	P-243	5,848.00	
	By CENTRAL BANK OF INDIA	Receipt	R-038		4,31,208.00
	To CENTRAL BANK OF INDIA	Payment	P-244	18.10	
	To (DFID) DEPRECIATION	Journal	J.V-02	41,838.93	
				2,49,209.03	9,15,90,045.54
				9,13,40,836.51	
	To Closing Balance			9,15,90,045.54	9,15,90,045.54

SUDA HEALTH WINGS
SUDA BHAVAN, SECTOR-III
SALT LAKE CITY
KOLKATA-700 106

URBAN PRIMARY HEALTH CARE SERVICES
Ledger Account

1-Apr-2015 to 31-Mar-2016

Date		Particulars	Vch Type	Vch No.	Debit	Credit
1-4-2015	By	Opening Balance				32,17,01,106.00
28-4-2015	To	CENTRAL BANK OF INDIA (UPHCS)	Payment	P-010A	3,56,20,853.00	
15-5-2015	To	CENTRAL BANK OF INDIA (UPHCS)	Payment	P-021	2,40,50,586.00	
25-5-2015	To	CENTRAL BANK OF INDIA (UPHCS)	Payment	P-027	73,86,100.00	
8-6-2015	To	CENTRAL BANK OF INDIA (UPHCS)	Payment	P-044A	1,18,44,000.00	
6-7-2015	By	CENTRAL BANK OF INDIA (UPHCS)	Receipt	R-007		64,76,000.00
	By	CENTRAL BANK OF INDIA (UPHCS)	Receipt	R-008		15,13,38,000.00
14-7-2015	By	CENTRAL BANK OF INDIA (UPHCS)	Receipt	R-008		1,98,00,000.00
12-8-2015	To	CENTRAL BANK OF INDIA (UPHCS)	Payment	P-086	3,37,17,100.00	
26-8-2015	To	CENTRAL BANK OF INDIA (UPHCS)	Payment	P-094	2,94,23,400.00	
31-8-2015	By	CENTRAL BANK OF INDIA (UPHCS)	Receipt	R-012		31,55,07,000.00
1-9-2015	To	CENTRAL BANK OF INDIA (UPHCS)	Payment	P-100A	70,20,000.00	
10-9-2015	By	CENTRAL BANK OF INDIA (UPHCS)	Receipt	R-015		2,52,00,000.00
22-9-2015	To	CENTRAL BANK OF INDIA (UPHCS)	Payment	P-111	1,87,53,500.00	
16-10-2015	To	CENTRAL BANK OF INDIA (UPHCS)	Payment	P-136	10,52,87,900.00	
20-11-2015	To	CENTRAL BANK OF INDIA (UPHCS)	Payment	P-167	1,04,79,000.00	
16-12-2015	To	CENTRAL BANK OF INDIA (UPHCS)	Payment	P-180	96,60,900.00	
28-12-2015	By	CENTRAL BANK OF INDIA (UPHCS)	Receipt	R-026		90,00,000.00
27-1-2016	By	CENTRAL BANK OF INDIA (UPHCS)	Receipt	R-034		60,00,000.00
28-1-2016	To	CENTRAL BANK OF INDIA (UPHCS)	Payment	P-200	8,03,58,400.00	
3-2-2016	By	CENTRAL BANK OF INDIA (UPHCS)	Receipt	R-036		49,07,000.00
11-2-2016	To	CENTRAL BANK OF INDIA (UPHCS)	Payment	P-213	1,41,16,800.00	
29-2-2016	To	CENTRAL BANK OF INDIA (UPHCS)	Payment	P-227	41,37,000.00	
1-3-2016	To	CENTRAL BANK OF INDIA (UPHCS)	Payment	P-228	55,07,800.00	
31-3-2016	By	CENTRAL BANK OF INDIA (UPHCS)	Receipt	R-040		7,22,995.00
	To	(DFID) DEPRECIATION	Journal	J.V-02	23,444.99	
					39,73,86,783.99	86,06,52,101.00
	To	Closing Balance			46,32,65,317.01	
					86,06,52,101.00	86,06,52,101.00

STATE URBAN DEVELOPMENT AGENCY

Interest on Investments Ledger Account

1-Apr-2015 to 31-Mar-2016

Page 1

Date	Particulars	Vch Type	Vch No.	Debit	Credit
14-8-2015	By Punjab National Bank	Receipt	SUDA/81/15-16		24,62,794.00
27-1-2016	By Punjab National Bank	Receipt	SUDA/145/15-16		49,27,150.00
31-3-2016	By Punjab National Bank	Receipt	SUDA/193/15-16		16,30,422.00
	By Accrued Interest on Fixed Deposit	Journal	SUDA/9/15-16		4,94,515.00
	Primary Cost Category				
	AXIS BANK LTD. 4,94,515.00 Dr				
	BEING THE INTEREST ACCRUED ON				
	FIXED DEPOSITS OF RS. 5,30,00,000/-				
	HELD WITH AXIS BANK LTD., SALT LAKE,				
	SECTOR-II BRANCH FOR 31.03.16 NOW				
	TAKEN INTO ACCOUNT				
	By Accrued Interest on Fixed Deposit	Journal	SUDA/12/15-16		32,12,820.00
	Primary Cost Category				
	CENTRAL BANK OF INDIA, S/L, SR. I BR. 32,12,820.00 Dr				
	BEING THE INTEREST ACCRUED ON				
	FIXED DEPOSITS OF RS. 6,00,00,000/-				
	HELD WITH CENTRAL BANK OF INDIA,				
	SALT LAKE, BRANCH FOR 31.03.16 NOW				
	TAKEN INTO ACCOUNT				
	By Accrued Interest on Fixed Deposit	Journal	SUDA/13/15-16		4,68,389.00
	Primary Cost Category				
	HDFC BANK LIMITED 4,68,389.00 Dr				
	BEING THE INTEREST ACCRUED ON				
	FIXED DEPOSITS OF RS. 3,50,00,000/-				
	HELD WITH HDFC BANK LTD., SALT				
	LAKE, SECTOR III BRANCH FOR 31.03.16				
	NOW TAKEN INTO ACCOUNT				
					1,31,96,090.00
To	Closing Balance			1,31,96,090.00	
				1,31,96,090.00	1,31,96,090.00

**Reply to the Inspection Report on the Accounts of State Urban Development
Agency (SUDA) for the Year 2015-16**

QUARIES	REPLIES	Comment of M.A. Dep
<p>AQ. NO. WBSUDA/ACCTS/2015-16/11 DT. 04/01/2017 :- Earmarked / Endowment Fund (SUDA- Health) : 70.79 crore</p>	<p>Unspent balance of Rs. 9.13 crore and Rs. 0.01crore lying with erstwhile IPP-VIII (Extn.) and Rch, Sub-project, Asansol may be transferred to Urban Primary Health Care Services (UPHCS), if approved. This to mention here that as per Memo no. 5536-F(Y)</p>	

	<p>dt. 04.09.2017 of Finance Department, Govt of W.B, fund has been surrendered to Govt. Treasury and resultant balance corresponding to F.Y 2017-18 as interest component, was transferred to UPHCS fund.</p>	
<p>AQ. NO. WBSUDA/ACCTS/2015-16/12 DT. 04/01/2017 :-</p> <p>Fixed Assets (Health Wing : Rs. 3.24 lakh</p>	<p>Agreed and necessary journal entry has already been passed to that effect in the current financial year and will be shown in next audit.</p>	

<p>AQ. NO. WBSUDA/ACCCTS/2015-16/13 DT. 04/01/2017 :-</p> <p>Interest income from Autosweep accounts made out of funds: Rs. 0.42 Crore</p>	<p>This part does not pertain to Health wing, SUDA only. We have only current account with auto sweep facility and the amount received during F.Y 2015-16 is only for interest from that auto sweep account for an amount of Rs. 5,30,00,000/- retained only for 15 days interval.</p>	
<p>AQ. NO. WBSUDA/ACCCTS/2015-16/13 DT.</p>	<p>There was no provision of</p>	

<p>04/01/2017 :-</p> <p>Security Deposit from contractors (SUDA-Health) : Rs. 1.45 lakhs</p>	<p>applicability of limitation act, 1963 in the Purchase Order issued in favor of the supplier. In view of that the Security Deposit furnished by the supplier / bidder were not forfeited.</p>	
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P.U.D. may kindly be seen.

It is revealed that nos. of audit para for the F.Y. 2015-16 as well as outstanding audit paras for the F.Y. 2010-11, 2013-14 & 2014-15 still remained unresolved as on date.

Details of those queries are as follows -

Sl. No.	Period of Audit	Para No.	Concerned Nodal Officer
01.	2010-11	9	Project Officer, SUDA-Health
02.	2013-14	4, 5, 6	T.U.O., SUDA
03.	2014-15	4, 5, 6, 7, 8	T.U.O., SUDA - 4, 5, 6, 7 NULM Cell - 8
04.	2015-16	3, 5, 11, 12	T.U.O. - 3 NULM Cell - 5 All Nodal Officers - 11 Project Officer, SUDA-Health - 12

Pending Paras

current para

Accordingly, concerned nodal officer / programme officer may be requested to resolve the issues at the earliest.

Placed for consideration please.

Finance Officer
Additional Director
Financial Advisor

All concerned official of SUDA may be asked to treat the matter as 'most urgent'.

Regarding pending paras, nodal officers may be requested to make reply afresh.

Regarding present para, nodal officers may also be requested to make reply shortly so that reply can be made within this month.

in reply SUDA

FO
PT. inform
not to be

CCA & Debiy
PT. compile & also
circulate to all nodal
offices. Bmt 02.01.18

Pl. inform all nodal officers

8/1/18

16/1/18

Reply to the Inspection Report on the Accounts of State Urban Development Agency (SUDA) for the Year 2015-16

QUERIES		REPLIES	Comment of M.A. Deptt.
Part-I			
1. Introductory			
A test audit on the accounts of the Director, West Bengal State Urban Development Agency for the period from 01.04.2015 to 31.03.2016 was conducted locally by an audit team of the office of the Principal Accountant General (General & Social Sector Audit), West Bengal, between 28.11.2016 to 06.01.2017 consisting of the following members under the supervision of Sri P. K. Jana, Senior Audit Officer:-			
1. Sri Ajay Kumar Singh	Assistant Audit Officer		
2. Sri Shailendra Choudhary	Assistant Audit Officer		
3. Sri Sukanta Bose	Sr. Auditor (upto 04.01.2017)		
4. Sri Supriyo Mitra	Auditor		
5. Sri Subhrajit Banik	Auditor		
The main activities of the unit is to implement Central and State sponsored schemes and for alleviation of poverty of people living in urban area of the State and for development of social infrastructure through various Government programme such as NULM, UIDSSMT, IHSDP, Swachha Bharat Mission (urban), National Social Assistance programme (NFBS, IGNOAPS, IGNWPS & IGNDPS), Prime Minister Awas Yojana (Housing for all) etc.		Agreed	
An expenditure of Rs. 2258 crore was incurred against the allotment of Rs.2481 crore by the office during the period from 01.04.2015 to 31.03.2016.			
The auditee unit had no unit office under its control.			
Shri Manindra Nath Pradhan, IAS held the charge of the office of the Director, West Bengal State Urban Development Agency also acted as Drawing and Disbursing Officer during the period from 01.04.2015 to 31.03.2016.			
Scope of audit:- Audit was conducted to verify whether the unit office functioned in accordance with the constitution and laws of parliament and legislature and the rules and orders governing it in regard to all financial matters.			
Basis of Selection:- The detailed month for securities was selected on the basis of judgemental sampling of expenditure incurred by the DDO as made available from VLC data base.			
The audit on the accounts of the Director, West Bengal State Urban Development Agency was conducted in accordance with the applicable Auditing Standards of CAG.			
Part-II			
Audit Findings			
Part-II A			
Audit Findings			
1. <u>Injudicious decision resulted in undue benefit of Rs. 8.16 crore to the Agency over the period of three years towards operation & maintenance and under – utilization of computers.</u>		As per memo No. 671/MA/C-10/G-7/2014 dated 22.09.2015 of Joint Secretary, MA Department, SUDA	
Being a part of the Swachh Bharat Mission (SBM), Integrated Solid Waste Management (SWM) had four essential			

components, collection, transportation, disposal and treatment. It was decided in the meeting held in the chamber of MIC, MA & UD Department on 08.07.2015 that volume reduction of generated waste in the Urban Local Bodies (ULB) would be assigned priority and for that purpose, Compactors would be provided to the ULBs. As per the proposal of State Urban Development Agency (SUDA), the procurement of compactors through centralized e-bidding was approved by the Municipal Affairs Department in September, 2015. The fund under the SWM during 2015-16 was as below:

Central Assistance (Rs.)	Matching State Share (Rs.)	Additional State Share (Rs.)	Total (Rs.)
345400000	114989439	926648000	1387037439

Accordingly, the SUDA floated tender (WB/MAD/SUDA/NIT-03/04/e)/R/2015-16 (2nd call) for centralized purchase of compactors (Movable/Stationery) vide circulation no. SUDA217/2015/1806 dated 23.12.2015. Total number of 123 of Urban Local Bodies (ULBs) under different districts (apart from Howrah & Kolkata Municipal Corporation) were to be supplied the compactors (MC 14 cum 180 nos., MC 8 cum-6 nos., SC 10.5 cum-22 nos.). As per the available records it was noticed that in spite of centralized procurement, the nodal agency and decided to procure the compactors zone-wise in contrary to the proposal approved and the directions made by the Department vide memo no. 671/MAC-10/IG-7/2014 dated 22.09.2015 and without any justification. Further, decision of centralized bidding for the work of Operation and Maintenance (O&M) of the each compactor for three year was also taken by the nodal agency, SUDA without any economical viability assessment at the end of nodal agency. The entire procurement and O&M were divided amongst three zones (Zone-I, Zone-II & Zone-III) under different districts across the State. As per agreement with the agency & terms and condition for operation and maintenance all the replaceable spares & consumable along with the quarterly bill. Cost of repair parts would be paid on actual basis.

Scrutiny of records revealed that the companies that participated in the tender had quoted different rates for each zone in respect of compactor and O&M was allotted to M/s. Hyva (India) Pvt. Ltd. Again, it was revealed the rates quoted by the agency for the O&M part for 14 cum Compactor varied drastically from Rs. 1606986 for Zone I to Rs. 2988312 for zone III. Whereas, the rate for O&M for 8 cum compactor (zone III) was Rs. 2930498. The O&M rate for Stationery Compactor of 10.5 cum varied between Rs. 1644384 for Zone I and Rs. 3461243 for Zone III.

Thus, due to division of zones by SUDA in contrary to the directives of Municipal Affairs Department for centralized purchase resulted in undue benefit (Rs. 8.16 Crore) to the company over the period of 3 years as detailed below:

(A) Excess Amount per compactor

Zone	Rate for O&M per Movable compactor 14 cum (Rs.)	Excess amount in comparison to Zone I (Rs.)	Rate for O&M - Movable compactor 8 cum (Rs.)	Excess amount in comparison to Zone I (Rs.)	Rate for O&M per Stationery compactor 10.5 cum (Rs.)	Excess amount in comparison to Zone I (Rs.)	Rate for O&M per prime movers 10.5 cum (Rs.)	Excess amount in comparison to Zone I (Rs.)
I	1606986	0	Nil	Nil	1644384	0	1868369	0
II	2134127	527141	Nil	Nil	1844595	200211	2697849	829480
III	2988312	138126	2930498*	1323512	2497245	852861	3461243	1592874
					3461243	1816859		

*the compactors were procured for hills but due to denial by the municipalities, these machine were placed to zone-I without demand.

(B) Total Excess amount favoured to the agency during the period of 3 years on O&M

initiated the centralized procurement of compactors. During initiation it was realized, that it varied due to geographical location and long distance from northern part to southern and western part. It is very difficult to control of Operation and Maintenance Process and deputing the drivers and khalasis for further period of three years from a single location. Hence, it was decided to open three separate offices in three zones for procurement of compactor and these offices are being controlled from SUDA which helps for quick implantation of the schemes.

As zone-III is the hill area and zone-I is the plane area so the operation and maintenance cost of zone-III is much higher than zone-I for both 14 & 8 cum capacity compactors. Similarly for stationary compactor the O&M Cost of zone-III is much higher than Zone-I. Therefore, it is not a fact to give an undue benefit of Rs.8.16 cores to the company over the period of 3 years.

The 8 cum capacity 6 nos. compactors were redistributed from hill areas to plane areas as per demand of plane areas and these compactors were running in full swing so it is not a fact that these compactors remains unfruitful. So the para may be dropped.

2. Irregular retention of Rs. 33.13 lakh and unfruitful expenditure of Rs. 81 lakh under Kurseong Municipality

Sewerage Treatment scheme, Kurseong was sanctioned by the Government of India in the year 2007-08 at approved cost of Rs. 1251.59 lakh (Revised cost Rs. 4460.08 lakh) under Urban Infrastructure Development Scheme for Small and Medium Towns (UIDSSMT). The Kurseong Municipality was the executing agency. The fund received (March, 2008) as first instalment for the execution of the scheme was Rs. 625.80 lakh (Central share Rs. 500.64 lakh and State Share Rs. 125.16 lakh). The amount of Rs. 31290000/- was released by the SUDA in the month of November, 2009.

The treatment scheme, Kurseong was sanctioned by the Government of India in the 2007-08 at approved cost of Rs. 1251.59 lakh (Revised cost Rs. 4460.08 lakh) under Urban Infrastructure Development Scheme for Small and Medium Towns (UIDSSMT). The Kurseong Municipality was the executing agency. The fund received (March, 2008) as first instalment for the execution of the scheme was Rs. 625.80 lakh (Central share Rs. 500.64 lakh and State Share Rs. 125.16 lakh). The amount of Rs. 31290000/- was released by the SUDA in the month of November, 2009.

The project involved various components under the sewerage treatment. These components were as:

Item of work	Quantity as per original estimate	Units	DPR Provision for cost in lakh	Physical status as on 02.12.2016	Expenditure in lakh	Anticipated Revised cost in lakh	Remark
Supply of pipes	27350	Nil	204.91	HDPE pipes of 9130 mt. procured	44.98	1322.9	The pipes were burnt completely in the godown of municipality
Laying of pipe	27350	Mt	405.92	Nil		158.68	
Construction of Manhole	995	No	115.04	Nil	679	664.21	
Road restoration WBM	3491	Sqmt.	23.75	Nil	Nil	221.97	
Road restoration concrete	1663	Sq. mt	10.06	Nil	Nil	114.25	
Sewerage Treatment Plant (3000 MLD)							
1. Supply of pipes	0.51	Mtd	445	Some civil work and pump, bar screen and electro mechanical work pending installation	58.5	79.23	Including irregular advance of Rs. 50 lakh and purchase of two nos. of transfer pump, two sludge pump and two nos. bar screen (total expense Rs. 8.50 lakh), lying idle.
b) 0.56 MLD	0.56	MLD		Nil	Nil	80.62	Additional find required
c) 2.145 MLD	2.145	MLD		Nil	Nil	169.58	Site is not under possession of municipality
d) 1.79	1.79	MLD			Nil	157.07	Do
e) 2.91	2.91	MLD			11.3	208.5	2.91 MLD and 0.38 MLD substituted by 3.60 MLD capacity STP
11.0.58	0.38	MLD					
Technical * Protection work *						327.57	
Utility Service (shifting LP and water supply line)	LS	Item	10.46	Nil	Nil	120.94	
Contingencies			36.45			129.91	
Total			1251.59		114.78	4460.08	

Regarding Irregular retention of Rs. 33.13 lakhs

It has been mentioned that out of Rs. 50 lakhs given to the Agency by ULB, an amount of Rs. 16.87 lakh could not adjusted. Now as per report of concerned Executive Engineer, Municipal Engineering Directorate an amount of Rs. 22.59 lakhs (Rs. 17 lakh was already recommended for recovery and Rs. 20.89 lakh can be made recovery) may be recorded instead of Rs. 16.87 lakhs for advance of Rs. 50 lakh given to the agency against concerned work and amount of Rs. 27.41 lakh (Rs. 50 lakh - Rs. 22.59 lakh) remains unadjusted.

Regarding 81 lakhs as an unfruitful expenditure

So far unfruitful expenditure of Rs. 81 lakhs is recommended, it may be mentioned that

(i) Rs. 44.98 lakh is an accidental incident.

(ii) Rs. 16.87 lakh expenditure incurred due to works of (a) Rs. 12.37 lakh, the estimate of which was not included in sanctioned estimate, (b) Rs. 4.5 lakh for some civil works of STP. Executed as per requirement of site condition and that expenditure was recommended by concerned Executive Engineer, Municipal Engineering Directorate for necessary recovery.

(iii) So far DPR preparation cost of Rs. 10.55 lakh is concerned it may be mentioned that as per UIDSSMT norms 1% of total project cost, mayt be reimbursed towards DPR preparation cost.

(iv) As regards procurement of Rs. 8.5 lakh towards (a) Purchase of 2 nos transfer pump, (b) 2 nos sludge pump & (c) 2 nos of Bar Screen, it may be mentioned that to meet up the existing requirement and proper functioning of the

Scrutiny of records revealed that there were many discrepancies and shortcomings in the Detailed Project Report (DPR) prepared by Centre for Social and Environment Centre (CSEC) was brought to the notice of Municipal Engineering Directorate by the Superintendent Engineer vide letter no. ME/SE(M) dated 12.09.2008 and had requested for not paying for the preparation of DPR as the agency failed to cooperate with them. Further, a payment of Rs. 1054714/- was made to the agency.

The Kurseong Municipality failed to execute the project based on the non workable DPR. several anomalies were noticed:

- Land for the project was not finalized during its execution, as a result, the work of the whole project got delayed.
- Preparation of revised estimate as the there was many shortcomings in the original estimate.
- Change of proposal of purchase of HDPE pipes in place of SW pipe originally included in the DPR as these pipes are not suitable in the mountainous region.

Again, it was noticed that the HDPE pipe of length 9150 mt. valuing Rs. 44.98 lakh was kept in the godown of the municipality due to work of the project was stalled, was destroyed completely due to fire.

In the meantime, the Kurseong municipality had paid Mobilization advance of Rs. 50.00 lakh irregularly to the executing agency M/s. Unitech Water Technologies Pvt. Ltd. without any permission from Siliguri division of the Municipal Engineering Directorate. Test check of records revealed that the agency was paid without any justifiable ground and without any type of security deposit. As a result, the advance was paid as unsecured to the agency. It was, however, noticed that out of unsecured advance of Rs. 50 lakh, Rs. 16.87 lakh could be adjusted on the works that were not included in the estimate (Rs. 12.37 lakh) and some civil work of STP (Rs. 4.50 lakh). Thus, the works executed by the agency appeared to be doubtful. The agency was involved in the works of 0.51 MLD STP and the Municipal Engineering Directorate in its letter bearing no. MED/SLG 400(1)/V-53/08 Pt. II, dated 09.06.2016 had proposed for cancellation of the contract with M/s. Unitech Water Technologies Pvt. Ltd. and had advocated for stern steps and return of excess payment made through unsecured advance to the agency. However till date, no steps were taken by the Municipality. The remaining portion of entire work was allotted to M/s. EClean Special Environment Pvt. Ltd. by the Municipality. Out of the total allotment of Rs. 312.90 lakh, Rs. 114.78 lakh was incurred part from Rs. 10.55 lakh on preparation of DPR till the date of audit.

Again, the anticipated revised cost (as estimated by Municipal Engineering Directorate) escalated to Rs.4460.08 due to delay, addition and alteration. *The Government of India had denied funding the projects as the project could not be completed within March, 2017.* The Government of West Bengal has also not approved the anticipated revised cost of the project till date of audit.

Lackadaisical approach towards implementation of scheme resulted in damage of valuable pipes, idle civil and electro mechanical works over the year and unsecured advance of Rs. 50 lakh to the agency irregularly (reported to be adjusted on works not included in DPR – Rs. 16.87 lakh and also not authenticated by Municipal Engineering Directorate, out of which 33.8 lakh still lying without any adjustment), resulted in infructuous expenditure of Rs. 81 lakh (Rs. 44.98 lakh + Rs. 8.50 + Rs. 16.87 lakh + Rs. 10.55 lakh) and irregular retention of Rs. 33.13 lakh by the Agency.

In view of above, following points were raised for clarification before the local office, however, no clarification was furnished the auditee:

- Reason for delay in execution of projects.
- On what ground M/s. Unitech Water Technologies Pvt. Ltd. was paid Rs. 50.00 lakh as advance without obtaining any

existing imhof tank, the expenditure has been made.

Regarding delay in implementation of project

In this regard, it may be mentioned that project were delayed due to different reasons viz (i) Disturbance in hills on several occasions since 2009. (ii) Land slide at N.H. -55, causing problem in transportation of construction materials since June, 2010. (iii) Non availability of lands for some STP sites etc.

security at the end of the Agency.

- iii. The details of work executed (Rs. 16.87 lakh) by the agency along with supporting papers viz. Detailed estimate of works, Measurement Books, RA/final bills, bills and challans for the purpose of electromechanical equipments may please be provided at an earliest for detailed scrutiny.

This is brought to notice of the Government.

3. Excise Duty on materials for water supply scheme – undue benefit to contractor – Rs. 5.51 Crore

In terms of Notification No. 06/2006 dt. 01.03.2006 read with Notification No. 06/2007 dt. 01.03.2007 and 12/2012 dt. 17.3.12 of Ministry of Finance (Department of Revenue, Govt. of India), pipes of outer diameter exceeding 20 cm (substituted by 10 cm w.e.f. 04.12-2009) needed for delivery of water from source to plant (including clear water reservoir) and from there to the first storage point and all items of machinery, including instruments, apparatus and appliances, auxiliary equipment and their component parts required for purification of water to make it fit for human consumption, that formed integral part of water supply project, were exempted from Central Excise Duty (ED) on production of a certificate issued by the District Magistrate of the district in which the scheme is located. The Departmental estimate for finalization of contract and the contract price of the water supply scheme should, therefore, have excluded the ED element to have a realistic reference price for contract finalization and a provision in the contract document for issuance of Exemption Certificate to the contractor before procurement of pipes and equipment from the manufacturers should have been in place. Thus, it is imperative upon the Project Implementing Agency (PIA) / Nodal Agency to ensure that the Departmental estimates for the water supply schemes excluded the ED element or ED element, if included in the estimate, are directed while finalization of tender, or if ED exemption certificate are issue, the agreement should contain a clause for recovery of exemption amount on ED and ED exemption certificates in requisite format and forwarded to concerned District Magistrate for issue against the pipes and equipments actually required to be used in the work and also obtain certificates for quantities beyond the quantity actually consumed in the work are not issued.

For implementation of 41 water supply schemes in non-mission cities of West Bengal sanctioned by GOI under Urban Infrastructure Development Small and Medium Towns (UIDSSMT), a component of JNNURM, SUDA as Nodal Agency and Municipal Engineering Directorate (MED), as technical entity was jointly responsible for preparation and sanction of Detailed Project Reports, preparation of tender documents, finalization of tenders, monitoring and supervision of works while the formal work order and payments are made by concerned Municipality/ULB. To assess economy and effectiveness of investment in these schemes, audit requested information regarding procurement of materials along with relevant records relating to implementation of the schemes at fifteen Municipalities at Santipur, Joyragar-Mojilpur, Sainthia, Panskura, Purulia, Nawadip, Ranaghat, Kalua, Kandi, Balughat, Englishbazar, Kharagpur, Diamond Harbour, Dhulayyan and Raiganj. To verify implementation status of the scheme audit inspected two Municipalities of Panskura and Diamond Harbour. But excepting Panskura, Diamond Harbour and Balughat (part information furnished) information in respect of other Municipalities were not furnished to us. As such, we were compelled to restrict our observation on the basis of available information / records of these municipalities only as given below:

A. Unwarranted outflow of Rs. 0.45 crore on excise duty.

The MED prepared DPRs for the schemes with inflated estimates by including the element of excise duty (along with cess applicable). The tender relevant documents included a clause instructing the Contractor to quote its rate by including the applicable taxes and duties. The Municipalities of Panskura and Diamond Harbour awarded contracts for supply based on such

estimates. During 2009-10 to 2015-16, these municipalities procured different pipe fittings/machineries / equipment/instruments worth 3.97 crore on which possible exemption of 0.40 crore (@10.32/12.36 per cent.) could have been availed as shown in the Table below:

ED exemption not availed by ULBs on pipe fittings and equipment

Name of Municipality	Name of supplier	Materials procured	Assessable value (in Rs.)	% of ED including Cess and HES	Amount of ED (in Rs.) paid	Remarks
Panskura Municipality	KCL	DI fittings and valves	5595074	12.36	699384	
Do	ECL	Do	10632970	Do	411341	
Diamond Harbour Municipality	ECL/KCL. Valves Ind Valves/Diamond Ent	Do	6841385	10.3% & 1236%	827961	
Do	GB Construction	E&M equipment in water intake	16583940	12.36	2049775	
		Total	39653369 Say 3.97 crore		3988461 Say 0.40 crore	

However, the department could not avail the exemption of 0.40 crore on ED due to unwarranted inclusion of Excise Duty in estimate and procurement of items with ED paid.

B. Undue benefit of Rs.5.51 crore to contractors by issuing ED exemption certificates

It was further noticed that the Municipalities of Panskura, Diamond Harbour and Balurghat excise duty component were not deduced from the estimates while finalizing the tenders and there were provision in agreement to pass on the same to the department by the supplier or recovery from their bills when realized by them through ED exemption certificates. These three Municipalities issued ED exemption certificates for 36.78 km of pipeline worth 44.60 crore to the suppliers who availed ED exemption of Rs.5.51 crore at the rate of 12.36 3 per cent (including Education Cess on ED) using these certificates. In absence of any provision in agreement to pass on the same to the department by the suppliers or recovery of the amount from their bills, the municipalities could not realize the benefit of ED exemption and the contractors were extended undue benefit of 5.51 crore from ED exemption as given below:

Statement of undue benefit of ED exemption to contractors

Particulars	Panskura Municipality	Diamond Harbour Municipality	Balurghat Municipality	Total
1. Length of pipes procured (metre)	134291	69938	163580	367809
2. Basic price of pipes Procured (in Rs)	143716689	74543339	22773798	445997426
3. ED exemption availed by contractor @ 12.36%	17763383	9213557	28148342	55125282

C. Excess E.D. exemption Certificate issued:

It was observed in Audit that the Chairman of Municipalities of Panskura and Diamond Harbour forwarded to District Magistrate for issue of ED exemption certificate for a length of 215.65 Km of pipes to have been utilised in the stated work

whereas the Contractors has actually supplied 204.22 Km of pipes eligible for ED exemption. The reason for issue of ED exemption certificate for additional length of pipes of 11.43 km was neither recorded nor the Municipalities confirmed from the concerned ED authority about non availment of exemption of duty against the excess issue of exemption certificate for 11.43 km of pipes. Under the circumstances, the possibility of mis utilisation of the exemption certificate to evade govt. revenue (ED) to the extent of Rs. 0.21 crore may not be ruled out as given below:-

Particulars	Panskura Municipality	Diamond Harbour Municipality	Total
1. Length of pipe for which ED exemption certificate issued (in metre)	138263	77391	215654
2. Assessable value of pipes for which ED exemption certificate issued (Rs)	148065780	87176566	235242346
3. Length of pipes actually supplied by suppliers	134291	69938	204229
4. Assessable value of pipes actually supplied by suppliers	143716689	74543339	218260028
5. Length for which ED exemption certificate issued but not supplied	3972	7453	11425
6. Assessable value of length for which ED exemption Certificate issued but not supplied	4349091	12633227	16982318
7. Excess ED exemption value @ 12.36% on 7	537348	1561467	2099015

Thus, the department conceded unwarranted outflow of 0.40 crore on excise duty, the contractors were extended undue benefit of 5.51 crore and issued excess ED exemption Certificate with probable loss of Govt. revenue Rs. 0.21 crore.

The audit query did not any reply
This is brought to notice of the Government.

4. Unwarranted substitution of HDPE Pipe by DI Pipe resulted in additional burden to State Exchequer- Rs. 18.10 Crores

The Detailed Project Reports of water projects for the Six (6) towns in West Bengal, namely Joy nagar, Mazilpur, Dubrajpur, Panskura, Kalna, Ranaghat & Nawadip under UIIDSSMT were prepared by MED and technically appraised by CPHEEO, GOI on 14.3.2013 and thereafter approved in the 12th meeting of State Level Sanctioning Committee (SLSC) held on 25.3.2013. The projects were sanctioned with HDPE pipes for 110mm diameter in distribution network. Subsequently, (February, May 2014) at the request of the Chairpersons of the Municipalities and direction of the MIC, the Chief Engineer, MED proposed for substitution of HDPE pipe by DI Pipe in the distribution system at an additional cost of Rs. 18.10 crore on the grounds of difficulty in maintenance in the context of multiple service connections, lesser service life of HDPE pipes of about 15-20 years lack of expert personnel for maintaining HDPE pipelines and earlier sanction of pipelines in other towns with DI pipes. The proposal of Chief Engineer was approved by technical committee of SUDA and the State Government released 18.10 crore to meet the cost of substitution of DI pipe in place of HDPE pipes by DI pipe was not prudent due to the following reasons:

1. HDPE pipes has been successfully used in the piping applications over 50 years due to its outstanding physical and performance benefits of corrosion resistance, ductility, crack resistance, fatigue resistance, lighter in weight, easiness in handling, suitability for faster execution, resistance to biological growth service life between 50 to 100 years, control of water wastage by leak free joints, feasibility of trench less installation and economic compare to piping system with metallic DI pipe.

Plastic pipes like UPVC or HDPE is not recommended due to the following reasons.

- In congested towns everywhere there are multiple service connections of telephone, electricity, sewage, water etc. Maintaining these multiple service connections require frequent digging and this is perhaps the biggest danger of using PE in these scheme. It can get easily damaged during maintenance of parallel service line of sewerage, Telephone, Electricity etc. and this is one of the most important reasons for choosing metallic pipes over plastic pipes.
- In congested and unplanned towns, there will be

2. The scheme was originally proposed by the MED and appraised by CPHEO in consultation with officials of MED. As per BIS the HDPE pipe has the designed life period of 60 years whereas the designed life spans of these schemes are 30 years. The distribution system in the schemes under UIDSSMT implemented with HDPE pipes of 110 mm dia. As such apprehension of shorter life period of HDPE pipe of 15-20 years was not correct.

3. The changes in the material of distribution system were not approved by CPHEO, the final technical sanctioning authority as required under the sanctioned by GOI.

The decision of substitution of material delayed the projects over one year and the State Govt. had to shoulder a burden of Rs. 18.10 crore not warranted in reality.

The audit query did not elicit any reply.

This is brought to notice of the Government.

tendency to get free water by unauthorized tapping/perforation. Since plastic pipes can be easily perforated even by a hot iron rod, this will not only drain out water and add contamination to drinking water but also will drain out money in repair and maintenance.

• Plastic pipe have much lower service life compared to metallic pipes. Durability of DI pipes are much higher compared to HDPE pipes. In case of DI it is 80-90 years compared to 15-20 years for HDPE (As per NEERI Recommendation).

• Through apparently HDPE pipes are cheaper, often it is found that the future maintenance rehabilitation/Replacement cost is much more than the nominal saving initial cost.

• Plastic pipes are susceptible to point, impact and fatigue loading conditions.

• Due to inherent weakness in HDPE pipes, bedding conditions are much more critical than metallic pipes.

• In town of West Bengal the ground water table is high. As such, buoyancy is a major concern when installing HDPE pipes in areas having high ground water table or when trench flooding is likely to occur.

• Plastic pipes are notch sensitive. It must thereof be handled with care at all times to avoid surface damage, such as deep scores or scratches, which may intimate failure.

• Any exposed installation will decay within no time due to sun burning and UV radiation.

• Strength of plastic pipes deteriorates with time and rise in temperature.

• Plastic pipe installation needs appropriate backfilling with sand and high compaction of the backfill zone is

	<p>required to keep the pipe in proper alignment. This is difficult to ensure during actual installation.</p> <ul style="list-style-type: none"> • Plastic pipes will not be able to take up the high traffic load and there will be frequent rupture and bursting. So it should not be used under busy roads in a rapidly growing area. • Laying of HDPE pipes needs very skilled workmen and practically the specialized laying personnel are generally provided by the Manufacturer/ Supplier at the time of laying. But during future operation and maintenance these laying personnel are hardly available. • In fact, it is easier to make ferrule/ house connections in metallic pipes like Ductile Iron Pipes than in HDPE pipes because HDPE pipes because HDPE pipes fail on account of rupture at the time of ferrule connection and the crack propagation in the pipe is very rapid on account of this phenomenon. • Moreover in the water supply schemes for 31 towns in West Bengal which were sanctioned under UIDSSMT since 2007 all the DPR had been technically appraised with DI pipes for entire distribution system. Many projects have been successfully commissioned since then where the performance of DI pipes in terms of above mentioned criteria is found to very Satisfactory. 	
<p>5. <u>Irregular payment of service tax to the firms – Rs. 18390 lakh</u></p> <p>Employment through Skills Training & Placement (EST&P) component under National Urban Livelihoods Mission (NULM) is designed to provide skills to the unskilled urban poor as well as to upgrade their existing skills. The programme would provide for skill training of the urban poor to enable them setting up self-employment ventures and for salaried jobs in the private sector. The programme would provide for skill training of the urban poor to enable them setting up self-employment ventures and for salaried jobs in the private sector. The skill training is imparted through Skill Training Providers (STP) in accordance with curriculum designed in consultation with technical University/college, Directorate of Technical Education, National Skill Development Corporation, sector skill councils of NSDC.</p> <p>Scrutiny of records revealed that Government of India under Notification No. 13/2013 dated 10.09.2013 had</p>	<p>1.</p>	

exempted the services provided by STPs from the ambit of service tax in public interest. However, on scrutiny it was noticed that some STPs had claimed service tax @ 14/12.36 percent on the total training cost of EST&P and the local office, in spite of exemption for such services. Agreed to their demand and the payment was made accordingly. As per the records produced before audit the following agencies were paid for their claim of service tax of Rs. 18.90 lakh in between February, 2016 to July, 2016. The details are tabled below:

Name of ULB	Name of training providers	Service tax paid
Chandpur	ECIL-ECTT	231000
Cooch Behar	ICA	50750
Cooch Behar	Webel Information Ltd	56000
Kharaula	ICA	14875
	Orion Edu Pvt. Ltd	12250
	British Institute	27825
Purulia	Technique Solutions Pvt. Ltd	53500
Raiganj	ECIL-ECTT	222250
	Webel Informatics Ltd	199500
Suri	ECIL-ECTT	28000
Tamluk	Webel Informatics Ltd	31500
Uluberia	ECIL-ECTT	217000
North Dum Dum	Webel Informatics Ltd	64890
Banshal	British Institute	111300
	Webel Informatics Ltd	97891
Maheshala	Webel Informatics Ltd	25200
	ECIL-ECTT	82388
Purulia	ECIL-ECTT	259000
Bongron	ECIL-ECTT	105125
Total		1890294

Following points were raised for clarification, however, if did not elicit any reply:

- Whether the local authority had verified the registration of service tax of the agencies claiming the service tax before the payment?
 - Whether the local authority had assured that service tax collected for services exempted by the Government of India was deposited into the Government account?
 - Steps taken by the local authority for recovery of such irregular payment from the training providers.
- This is brought to notice of Government.

Part-II B

6. Loss of GOI Grant of Rs. 170 Crore under UIDSSMT

A. Govt. of India declined release of 2nd Instalment of

Urban Infrastructure Development Scheme for Small and Medium Towns (UIDSSMT), aimed at improvement in urban infrastructure in towns and cities in a planned manner. The objectives of the scheme are to:

- i. Improvement infrastructure facilities and to create durable public assets and quality oriented services in cities and towns.
- ii. Enhance public-private-partnership in infrastructural development and
- iii. Promote planned integrated development of towns and cities

The fund allocation under the scheme was 80(Govt. of India):15 (Govt. of W.B.):5(ULB). Till July, 2013, 41 number of projects (Water supply/Sewerage schemes) had been sanctioned by Ministry of Finance, Government of India at a total cost of Rs. 860.90 Crore. Out of the 41 number of projects, 35 number of projects were sanctioned upto 31.03.2012 and the remaining 6 number of projects were sanctioned during the period 2012-14 in transition phase of JNNURM.

As per the letter addressed to Hon'ble Chief Minister, West Bengal, release of subsequent instalment of central share for the projects sanctioned upto 2012 ended on 31.03.2014, therefore, 2nd instalment of Central Assistance would not be admissible for 10 number of on-going water supply and sewerage projects. These projects included nine water supply (Egra, Ranjibnagar, Birnagar, Saintha, Chandrakona, Balurghat, English Bazar, Cooch Behr & Raiganj) and one sewerage (Kurseong) scheme. The States would have to fund the incomplete projects after 31.03.2014 out of their own resources. In addition to the above, the Government of India had also denied subsequent instalment of six number of on-going water supply projects which were sanctioned under the transition phase of JNNURM. As per decision for the Government of India, these schemes would be supported under Atal Mission for Rejuvenation and Urban Transformation (AMRUT) with an aggregate of 50 per cent of the project cost to be provided to the State as Central support in place of earlier sanction of 80 percent of the project cost. The scheme supported under the AMRUT were Jaynagar-Mazilpur, Dubrajpur, Panskura, Kalna, Ranaghat and Nabakrupa.

Scrutiny of relevant records of different water supply/ sewerage projects along with field visit to Panskura, Daimond Harbour water supply scheme revealed that these scheme could not be completed within the stipulated time frame as there was lack of planning and coordination among work executing Municipalities, the nodal agency, SUDA and Municipal Engineering Directorate. Detailed analysis of records revealed that the scheme sanctioned on the approved Detail Project Report (DPR) by the Government of India, the components of the scheme were drastically changed due to following reasons:

- I. Non finalization of land during execution of project.
- II. Non inclusion of recommendation of Kolkata Port Trust during planning and preparation of DPR.
- III. Omission of items like electrical sub-station and Operation and maintenance in the DPR.
- IV. Increase of length of distribution pipes during execution of works.
- V. Inclusion of various items of work such as bank protection, approach road, boundary wall etc.
- VI. Provision for intermediate storage reservoir in water supply projects.

The dead lock in scheme had caused escalation in prices thereby increasing the overall estimate several times. As a result, nine numbers of schemes were still incomplete till the date of audit. Further, out of the projects stated to be commissioned by the SUDA, the benefit of water supply in Panskura and Joy Nagar Mozilpur was not made available to the general public (During field visits by audit team).

The delay in execution of projects funded by the Government of India within the stipulated time frame cost the State exchequer, the loss of the Rs.170 Crore /Rs.96.08 crore for 10 ongoing schemes and Rs.74 crore for six scheme under AMRUT. The details are tabled below:

Central Share (ACA) for 10 projects. Projects which were sanctioned within 31.03.2012 and not completed within 31.03.2014. Amount of 2nd instalment of ACA is around Rs.96 Crore.

Point to be noted in this context that 8 of the 10 projects were sanctioned on 21.11.2011

(Birnagar, Balurghat, Chandrakona, Cooch Behar, Egra, English Bazar, Ranjibnagar, Saintha) 1

project (Raiganj) was sanctioned on 21.05.2012.

However delay in completion of the project may be attributed to the following reasons :

1. Tendering process :

After launching of JNNURM there was a multitude of projects in Municipal towns of the State and all these projects needed specialized and resourceful agencies for field execution. Situation often arises to inadequate participation in the bidding process which in turn requires the implementing agencies to go for fresh tenders sometimes even for 3rd Call and 4th Call before a successful bidder is selected. This situation resulted delay in projects implementation.

2. Short of Technical personnel of ULB :

The Govt in most of their major programmes designates the ULBs the implementing agencies. Now, the strength of technical outfits in most of the ULBs were not good enough to handle large water supply projects. The Municipalities took a reasonably long time to equipped themselves technically to execute the projects which are also one of the reasons for delay in project implementation as the space of progress was rather slow.

3. Land problem :

Land issues have traditionally been major reasons for delaying projects. Even if the proposed lands have their titles in favor of the ULB and / or Govt. Department, there have been instances where long time was taken to have the proposed lands free of encroachment and in many cases change of title formally. DPRs were prepared primarily on the basis of the land availability within the Municipal jurisdiction.

4. Reforms viz. Property Tax :

Government of India while sanctioning Projects tied up release of 2nd or subsequent instalments of Central

Sl. No.	Name of U.B./ Schemes	Date of Sanction	Total Project Cost approved by Gol	Central Share (80%) admissible	Loss of Central share (50% of Central Share)
1	Egra Water Supply	21.11.2011	1496.78	1197.42	598.71
2	Birnagar WS	21.11.2011	977.25	781.80	390.90
3	Santhia WS	21.11.2011	1299.62	1039.70	519.85
4	Chandrakona WS	21.11.2011	1357.29	1245.83	622.92
5	Balurghat WS	21.11.2011	4160.24	3328.20	1664.10
6	English Bazar WS	21.11.2011	4140.00	3312.00	1656.00
7	Conch Behar WS	21.11.2011	3634.84	2907.87	1453.94
8	Raiganj WS	21.11.2011	4401.23	3520.98	1760.49
9	Kuntesong Sewerage	26.03.2008	1251.59	1001.27	500.64
10	Ranijhanpur WS	21.11.2011	1101.03	880.82	440.41
	Total (loss of Gol grant)				9607.96
Sl. No.	Name of U.B./ Schemes	Date of Sanction	Total Project Cost approved by Gol	Central Share (80%) admissible	Loss of Central share (30% of Central Share)
1	Joyanagar Mazilpur WS	25.07.2013	18766.28	1493.02	559.88
2	Nabadvip WS	25.07.2013	7851.68	6281.34	2355.50
3	Dubraipur WS	25.07.2013	2316.75	1853.40	695.02
4	Panskura WS	25.07.2013	3525.10	2820.08	1057.53
5	Kalia WS	25.07.2013	2793.66	2234.93	838.10
6	Ranighat WS	25.07.2013	6402.91	5122.33	1920.88
	Total (loss due to transfer of projects to AMRUT)				7426.91

Thus, it could be concluded that the DPRs of the projects were prepared in hasty manner and without any proper planning. The DPRs prepared in consultation with the Municipal Engineering Directorate (MED) were drastically changed during execution of work at the Municipalities whose technical support agency was the MED itself. Apart from allocation of fund, the State Nodal Agency (SUDA) did nothing for supervision of work citing lack of manpower. This had indicated wide gap in terms of coordination, supervision and planning among the ULBs, MED and SUDA.

The audit query did not elicit any reply.

This is brought to notice of the Government.

shares with the implementation of Reforms agenda in a prescribed manner. In spite of positive intention of the State Government there are several compulsions for which the Reforms could not be achieved as per targets fixed up at the time of sanction (included MoA). Releases of subsequent instalments of Central shares delayed for non achievement of the reforms.

5. Permission / Clearance from Regulatory Authority :

During field implementation of projects statutory clearances from the different regulatory authorities and controlling organization like KoPT, Indian Railways, National Highways, State PWD, Irrigation etc. are mandatory pre-requisite and such clearances are often delayed leading to project implementation. Without having approved DPRs vis-a-vis release of fund for the project, proposals could not be submitted to the concerned authorities since in most of the cases, clearances were linked up with deposition of requisite Fees / Charges against the estimates of the Authority.

6. Imposition of CC of Election :

Field execution of project works are required to be kept suspended during the concurrence of the period in which Model Code of Conduct in force for Elections to Bidhan Sabha and Municipal Boards etc.

B. Policy decision of Sanctioning Authority – Change of funding pattern :

Funding pattern for UIDSSMT programme (a component of JNNURM) was 80 (Central) : 15 (State) : 5 (ULB). 6 projects were sanctioned on 25.07.2013 at a sanctioned project cost of Rs. 247.00 Crore. Gol, on 14.08.2015 vide Office Memorandum no. K-14027/4/nurm-2015 informed State Govt. that funding of the projects will be as per "AMRUT" norm and Central share reduced to 50% in lieu earlier stipulation of 80%.

Additional burden on State Govt. stand at Rs. 74.00 Crore and this is not in any way related to project implementation and/or delay in completion. This requirement of additional outlay to the tune of Rs. 74.00 Crore is an effect of policy decision on the part of Govt. of India.

7. Summary of Scheme related fund in Local Fund Account – Rs.756 lakh.

Scrutiny of accounts and records for the year together up to 2015-16 revealed that a sum of Rs.756 lakh in 28 number schemes had been lying unutilized since long as detailed below:

No.	Name of the Scheme	OB as on 01.04.2011	2011-12		2012-13		2013-14		2014-15		2015-16		CB as on 31.03.2016
			Receipt	Exp.	Receipt	Exp.	Receipt	Exp.	Receipt	Exp.	Receipt	Exp.	
1	11th Finance Commission	22.58	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	22.58
2	A&OE - 10th F.C.	0.57	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	0.57
3	Bustee Improvement Scheme in non KMDA areas	1.52	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	1.52
4	Improvement of roads in E.T.A.	4.29	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	4.29
5	Water supply programme -VIII Exm. (199-VIII) Exm.	65.51	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	65.51
6	Installation of Pollution Control Device under ULBs.	76.69	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	76.69
7	PHRD Grant	4.46	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	4.46
8	RCH Asansol	79.42	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	79.42
9	Tax Grant to ULBs in KMDA Areas	12.90	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	12.90
10	Tax Grant to ULBs in non KMDA Area	3.75	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	3.75
11	Incinerator Plant	0.05	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	0.05
12	Water Supply Facilities (Spot)	0.25	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	0.25
13	BEUP	0.50	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	0.50
14	Const. & Renovation of Fruits & Veg. Markets.	25.64	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	25.64
15	Integrated Low Cost Sanitation (ILCS)	23.80	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	23.80
16	Impact Study under NRI	0.19	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	0.19
17	Food Shelter Upgradation under NRY	103.31	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	103.31
18	Scheme of Housing and Shelter Upgradation T & I under NRY.	41.80	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	41.80
19	PWD Road Grants to ULBs	0.06	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	0.06
20	Dev Schemes of ULBs under SFC, 2001-02	2.00	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	2.00
21	State Grants, 2001-02	1.72	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	1.72
22	State Grants, 2002-03	24.00	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	24.00
23	Calamity Relief Fund	37.86	Nil	20	Nil	Nil	4	Nil	Nil	Nil	Nil	Nil	41.86

In terms of G.O. No.5536-F(Y) dated 04.09.2017 issued by the Finance Department (Audit Branch), Government of West Bengal, SUDA surrendered unspent scheme balance of Rs.264,58,78,064/- (Rupees Two Hundred Sixty Four Crore Fifty Eight Lakh Seventy Eight Thousand Sixty Four) only during the month September, 2017 for 42 (forty two) nos. of schemes / programmes which includes all these 28 (twenty eight) nos. of schemes / programmes. Details of which is enclosed herewith as 'Annexure- ' and this may also be verified by the audit team during next course of Audit.

21	ILCS	384.03	Nil	295.4	Nil	43.6	18.88	18.9	Nil	Nil	Nil	Nil	45.08
22	ILCS (suppl) - scheme	278.33	Nil	220.9	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	57.41
23	BRGF	20.30	Nil	Nil	Nil	Nil	Nil	Nil	Nil	9.56	Nil	29.86	
24	National Slum Dev. Programme (NSDP)	40.69	Nil	Nil	Nil	Nil	Nil	Nil	Nil	17.86	Nil	58.55	
25	Valmiki Ambekar Awas Yojana	18.67	Nil	Nil	Nil	Nil	Nil	Nil	Nil	9.41	Nil	28.08	
26													755.85

From the above table it was noticed that fund in respect of different schemes lying unutilized for more than five years since 2010-11 which were drawn from the exchequer of the Government to meet up immediate requirement (except scheme mentioned in sl. No. 23 to 26). Further, it was revealed that ILCS, NSDP & VAMBAY schemes had been closed and the financial balance was still lying idle with SUDA. The local authority vide letter no. SUDA-39/2013/825 dt.17.05.2013 had requested to surrender of unutilized balance to the Municipal Affairs Department but the unutilized balance was still lying with SUDA. Again, no correspondence was made by the local authority with the MA Department since last three and half year.

The audit query did not elicit any reply.

This is brought to notice of the Government.

8. Implementation of National Urban Livelihood Mission (NULM) -- a review thereof.

The National Urban Livelihood Mission (NULM) was introduced with the objective to reduce poverty and vulnerability of the urban poor household by enabling them to access gainful self-employment and skill wage employment opportunities, resulting in an appreciable improvement in their livelihoods on a sustainable basis, through building strong grass root level institutions of the poor. The mission was aimed at providing shelter equipped with essential services to the urban homeless in phased manner.

The different component of the schemes were reviewed and following irregularities were observed:

(A) Innovative and Special Projects:

This component of the NULM was to focus on the promotion of novel initiatives in the form of innovative projects. These initiatives may be in the nature of pioneering efforts, aimed at catalysing sustainable approaches to urban livelihoods through Public, Private, Community Partnership (P-P-C-P), demonstrating a promising methodology or making a district impact on the urban poverty situation through scalable initiatives. The projects must demonstrate strategies to create long-term and sustainable livelihood opportunities and may cover organisation of the urban poor, formulation and implementation of innovative skill development programme, provision of support infrastructure, technology, marketing, capacity building, etc. or a combination of these innovative special projects may be undertaken on a partnership mode involving CBOs, NGOs, semi-government Organisation, private sector, industry associations, government departments/ agencies, Urban local bodies, national/state/city resource centres or international organisations.

The objective of projects under this component would be to implement a time bound programme to demonstrate an approach that is likely to have wide implementation for sustaining urban poverty alleviation efforts. These projects may also included activities not possible to address through the normal course of NULM implementation. Further special projects to address livelihood issue of most vulnerable sections like physically challenged, rag pickers, domestic workers, rickshaw pullers, sanitation workers and other such vulnerable groups would also be taken up.

For this component, 5 per cent of the total Central funds will be used. This component will be centrally administrated and no state share provision will needed special projects covering proposals under any of the components will be implemented directly by the National Mission Directorate.

As per guidelines audit of the approved innovative and special projects were required to be carried out by CAG of Income Tax Dept. And empanelled Chartered Accountant.

Scrutiny of records revealed that a sum of Rs.104.79 Crore was received as central share under NULM during the period 2014-15 to 2015-16. Thus, as per the above guideline a sum of Rs.5.24 crore was available as 100 percent grant from central government. The State Mission Management Unit (SMMU) of SUDA could get approval of only one valuing Rs.0.09 crore. Of this, an amount of Rs.0.04 Crore was released to State Urban Livelihood Mission (SULM). Govt. of West Bengal. Of this amount utilisation certificate for Rs.0.03 crore was submitted by the implementing agency. Thus it could not utilise Rs.5.20 crore of the available fund.

Thus from the above it can be seen that the SULM, WB could avail only 0.76 % of the central grant and failed to reap the benefit of central assistance. It could not avail more than 99% of the available fund.

As of date the SULM, WB has submitted four new projects valuing Rs.0.94 crore which is yet to be approved by Project Approval Committee.

The main reasons for not availing the fund were:

- i. SULM failed to identify target group and their sustainable livelihood in innovative mode.
- ii. Lack of proposal from the target group.
- iii. Lack of information, Education and Communication (IEC) activities by SULM.
- iv. Failure to advertise the benefits to the target group available under the scheme.
- v. Lack of monitoring, evaluation and analysis by the SULM.

Further as per the guideline audit of approved I&SP project was to be carried out by CAG to Income Tax. Dept. And empanelled Chartered Accountant, but no such audit was conducted till date.

Most vulnerable sections like physically challenged rag pickers, domestic workers, rickshaw pullers, sanitation workers etc. were deprived of the opportunity of self-employment and get themselves rid of poverty. Thus the objective of scheme was frustrated

vi) Support to Urban Street Vendors under NULM

Street Vendors constitute an important segment at the bottom of the pyramid of informal economy in cities. Street vending provides a source of self-employment and acts as measure of urban poverty alleviation. Street vending also has a prominent place in the urban supply chain and provides inexpensive and convenient access to goods and service to all segments of the population including the poor.

In this context, the National Urban Livelihoods Mission (NULM) seeks to address the concerns of urban street vendors by facilitating access to suitable spaces for vending, institutional credit, improved skill and social security linkages. The Support to Urban Vendors Component of NULM sets out the strategy and operational guidelines with regard to this component.

Objectives:

The objectives of the components to address the vulnerabilities of the urban street vendors through a multi-pronged approach. This includes:

- i. Survey of street vendors and issue of Identity Cards.
- ii. Development of city street vending plans.

2. We have received a number of projects under I&SP But it was found that the content of the project was not covered the target beneficiary in innovative mode. As a result the WBSULM could not accept the proposal.

3. IEC activity is done at the ULB level at the time of Orientation and different Ward level programme. Accordingly, WBSULM allot fund for organising IEC at the ULB level for all component under NULM.

4. The ULB has disseminated the knowledge through IEC programme at the Ground level.

5. We as well as MoHUPA have approved one proposal of IICP (Indian Institute of Cerebral Palsy) and the programme is going on. Again we have submitted two

- iii. Infrastructure development of vending zones in the city.
- iv. Training and skill Development
- v. Financial Inclusion
- vi. Access to credit
- vii. Linkage to social security schemes.

Role of State Government, Local Authority and Planning Authority:

The State Government shall have overall responsibility for:

- i. Providing overall direction
- ii. Establishment mechanism for sanction of project proposal
- iii. Establishing mechanism for Monitoring and supervision of implementation.
- iv. Establishing mechanism for progress reporting.

The State Urban Livelihood Mission (SULM) will be the nodal agency responsible for overall implementation of the component. At the city level, the responsibility for implementation will rest with the Urban Local Body.

Sub-Component

- i. Survey and Issue of Identity Cards.
- ii. Preparation of City Street Vending Plan
- iii. Infrastructure Improvement.
- iv. Training and Skill Development
- v. Financial Inclusion
- vi. Access to credit
- vii. Linkage with Social Security Schemes.

Sanctioning Committee at the State Urban Livelihood Mission:

There would be a Sanctioning Committee under the Chairmanship of Principal Secretary/ Secretary in-charge of NULM at the State level with representatives of other concerned departments in the State for consideration and approval of proposals submitted by ULBs/ SULM under this component of NULM. A representative of the Ministry of HUPA shall be a member of this Sanctioning Committee.

Monitoring and Evaluation:

The SMNU at the State level and CMMU at the ULB level will closely monitor progress of activities/ targets under this component, undertake reporting and evaluation. The SULM and the ULB/ executing agencies shall report timely progress in accordance prescribed by the Mission Directorate from time-to-time, indication the cumulative achievement monthly and up to the end of the quarter and key issues in implementation.

Funding Pattern:

Up to 5% of the total NULM allocation of the State can be spent on implementation of this component of NULM (excluding any cost incurred on training and access to credit which will be met from EST&P and SEP components respectively).

Scrutiny of records made available to audit by SULM, SUDA revealed the following:

proposals in Project Approval Committee under MoHUPA for perusal and approval. For monitoring the programme we are collecting regular report from the IICP and provide corrective feedback. We are monitoring the programme at field level for getting innovative project proposals. After evaluation of the project proposals it was found that the innovation part was missing in the project, hence the proposal was not approved by competing authority.

Draft rule for Street Vendor Policy is under active consideration of State Cabinet. After approval of the rule necessary steps will be taken as per guidelines of SUSV for implementation of the scheme.

1. As per the above guideline, SULM was the nodal agency responsible for overall implementation of this component, but it failed to implement the component.

The State Govt. has not framed the Street Vendor Rule till date. The draft rules were framed in December, 200 but it is still lying at Law Department for approval.

3. As per the direction of the Hon'ble Supreme Court of India Joint Secretary, vide his letter dated 18th June 2014, directed SUDA to constitute Municipal Vending Committee within 2 months from the issuance of the order axnd to complete registration of street vendors within 4 months from issuance of the order. But in violation of the order of Supreme Court of India and Govt. of West Bengal, SUDA neither formed Municipal Vending Committee (MVC) nor complete registration of the street vendors in West Bengal till date. As per the available record only 7 municipalities have constituted MVC till date.

4. None of the above sub-components have been implemented by SULM under SUDA.

5. No sanctioning committee was formed under this component till date at SULM under SUDA.

6. As no committee was formed regular monitoring of the progress of this component of NULM was lacking.

7. As per the Guidelines 5 percent of the total NULM allocation of the State could be spent on implementation of the component of NULM. Thus, as of March, 2016, an amount of Rs.122.53 crore NULM fund was available. Of this, Rs.6.132 crore was available under this component. SUDA could spend only Rs.2.50 crore. It issued fund to Kolkata Municipal Corporation in August 2015 for implementation of this component as first instalment. BUT KMC has neither submitted any Utilisation Certificate for asked for second instalment even after expiry of more than fifteen months from date of release of fund.

8. No other ULB was issued fund to implement this component.

Thus from the above it can be concluded that the SULM-SUDA, being the nodal agency, failed to implement the programme. The target beneficiaries were deprived of the benefits under the scheme. Thus, the objective of the scheme was thwarted due to lackadaisical approach of SULM under SUDA.

(C) Shelter for Urban Homeless (SUH) : Observations thereof

The National Urban Housing & Habitat Policy (NUHHP), 2007 aims at promoting sustainable development of habitat in the country with a view to ensuring equitable supply of land, shelter and services at affordable prices to all sections of the society. However, the most vulnerable of these are the urban homeless.

National Urban Livelihoods Mission (NULM) aims at providing permanent shelter equipped with essential services to the urban homeless in a phased manner under the Scheme of Shelter for Urban Homeless (SUH).

Test check of records of revealed that out of 125 ULBs (119 Municipalities and 6 Corporations) only 17 ULBs were issued funds for implementation of this component under their command area. As of December 2016, Projects valuing 2814.35 lakh were approved by the NULM and first instalment of Rs.1081.63 lakh were issued to those ULBs, where as Rs.187.57 crore were issued as second instalment to 4 ULBs and Rs.47.37 lakh to 2 ULBs as third instalment.

Test check of Chandannagar Municipal Corporation revealed that project valuing Rs.121.43 lakh (124.96 lakh including 3% DPR preparation cost) was sanctioned for construction of 50 bedded four storied building including sanitary and plumbing works at Kuthirumth, Ward No.12 within Chandannagar Municipal Corporation. The Corporation was issued first installment of project cost (i.e. 40% of project cost) Rs.48.30 lakh in 2014-15. As per the DPR the work was to commence in 2015 and completed in 2016.

The work was awarded (October 2016) to "Pradip Dey" (Contractor) as the L1 bidder at (Rs.6907393.00) 26.17% below the estimate put to tender (Rs.9355807.92).

As per the work order, the work was to be completed within 180 days i.e. by 31st March 2017. Physical verification of the site revealed that progress of the work was very poor as after expiry of 84 days, excavation works were executed in only two pits (26/12/2016). Fund issued to Chandannagar Municipal Corporation remained idle due to poor progress of the work.

The audit query did not elicit any reply.

This is brought to notice of the Government.

Total 35 shelters were sanctioned in 31 ULBs till now. Total Project Cost of Rs. 4224.34 Lakh was sanctioned for this scheme. An amount of Rs.2097.37 Lakh was released in favour of these ULBs in different installments. Utilization has been received an amount Rs.644.69 Lakh from the ULBs. So far 6 shelters are functional

With respect to the Shelter at Chandernagar Municipal Corporation: Present status of the work is 50 % and an amount of Rs.16.51 Lakh has been utilized by the ULB out of Rs. 48.30 Lakh (1st installment).

9. Non-compliance of guideline-loss of Central Fund : Rs.10.76 crore

As per para 10.4.6, of the Guideline for Swachh Bharat Mission (SBM), State governments shall evolve a suitable mechanism to release funds along with state share to ULBs within 30 days of release of the central share by Ministry of Urban Development. Interest at the rate specified by the Ministry of Finance from time to time shall be levied on the State for any delay in release of funds to ULBs beyond 30 days. This will be implemented by appropriate deductions from the state's next installment of fund release under the mission.

Scrutiny of records revealed that SUDA did not release the funds under different components of SBM as per the above guideline. Non-compliance of the above provision of SBM would result in deduction of Central fund to the tune of Rs.107615,796.84. The funds were released after a delay ranging from 6 days to 478 days (TILL 31/12/2016). No fund was received in 2016-17 till date.

The audit query did not elicit any reply.

This is brought to notice of the Government.

After the initiation of SBM and receiving central fund a considerable number of days have been spent for preparing the implementation plan, opening the bank account, developing several latrine model and other preparatory activities and getting the approval from different level of the Government. After that as per approval of the estimates for different component / models moved to State Government i.e. Finance Department for granting the matching state share and additional state share which has also took some days. In case of SWM component State Government decided to procure compactors for all the ULBs of the State centrally for which it took a considerable number of days for preparation of tender document, floating of tender and maintaining subsequent procedure and ultimately the offering of work order. Hence, for following the guideline of SBM and maintaining all the procedure it was not possible for SUDA to release the fund to ULBs within 30

days as envisaged in the SBM guideline. Therefore, non-accountal of the interest for the period 2015-16 has resulted in over statement of excess of income over expenditure with corresponding understatement of current liabilities by Rs.7.32 crore does not arises. So the para may be dropped.

II. Irregular re-appointment of retired Government Servant

As per Finance Department memo no. 115-F(P) Dated 04.01.2012, re-employment should not have been granted beyond the age of 65 years of age under any circumstances i.e. age of retired employee should not exceed 64 years on the scheduled date of joining.

Scrutiny of records of at SUDA revealed that the following retired Government Officers were re-employed on superannuation who were above 64 years of age :

Name	Designation	Date of re-employment from	Age as on August 2016
Shri Kundram Goswami	O.S.D. & Admin. Officer	1-12-2008	67 years and 8 months
Ushas Chakraborty	Technical Advisor	27-02-2008	68 years and 6 months
Sanir Kumar Mukherjee	Technical Advisor	20-06-2006	70 years and 2 months
Debnath Sengupta	Technical Advisor	07-09-2009	66 years and 11 months
Basudeb Pal	Technical Advisor (E/M)	29-08-2011	65 years
Sukumar Maity	Technical Advisor (E/M)	29-08-2011	65 years

Reasons for re-appointment of the officers in contravention of above rule were sought however, it did not elicit any reply.

This is brought to notice of the Government.

II. Non receipt of Utilisation Certificate from ULBs for disbursement of fund during 2013-14, 2014-15 & 2015-16

Scrutiny of relevant records revealed that a sum Rs.2600.52 crore was released to the different ULBs for implementation of different schemes during 2013-14, 2014-15 & 2015-16. The utilization of substantial amount of such fund remained pending (Rs.1786 crore) at the end of different ULBs for years together as detailed below :

Sl. No.	Name of the Schemes	2013-14			2014-15			2015-16		
		Fund released (in lakhs)	Utilization Certificate received (in lakhs)	Utilization Certificate pending (in lakhs)	Fund released (in lakhs)	Utilization Certificate received (in lakhs)	Utilization Certificate pending (in lakhs)	Fund released (in lakhs)	Utilization Certificate received (in lakhs)	Utilization Certificate pending (in lakhs)
1	Community Based Primary Health Care Service	2023.82	1082.35	941.47	1736.11	943.44	792.67	1786.38	88.77	1697.61
2	Integrated Housing & Slum Development Programme	4951.66	3576.52	1375.14	3592.72	2627.34	965.38	2983.16	160.6	2822.56
3	Jamini Suraksha Yojana (JSY)	59.87	42.75	17.12	70.02	50.48	19.54	201.52	0.53	202.99
4	National Family Benefit Scheme (NFBS)	925.7	626.45	299.25	1799.7	1169.18	630.52	1674.2	74.8	1599.4

Most of these Govt. officials are senior Technical Advisors and rendering their services to the schemes such as UIDSSMT & IHSDP under JNNURM under which various construction activities were being implemented and monitored (viz. Water Supply & Sewerage under UIDSSMT and Dwelling Units under IHSDP). They have been retained beyond their scheduled 64 years of age since JNNURM programme was in the verge of completion and no suitable substitute to these senior technical personnel were readily available at that time.

However, at present, all of these technical personnel have already been released by SUDA after joining of few technical personnel from time to time on deputation from KMDA to look after PMAY, SBM, NULM etc.

5	Scheme of Housing for Urban Poor (HUP)	3010.62	1569.89	1440.73	2882.38	2115.83	766.55	4595.99	446.65	4149.3
6	Swarna Jayanti Sahari Rozgar Yojana (SJSRY-Revised)	6371.51	3914.93	2456.58	12852.42	1810.24	11042.18	561.79	29.26	532.33
7	Urban Infra Dev Scheme for Small & Medium Towns	11786	7994.07	3791.97	5180.44	5364.23	-183.79	18951.79	32	18919.79
8	Comprehensive Capacity Building Prog. under JNNTRM	0	0	0	384.7	63.25	321.45	1407.7	1.08	1406.62
9	India's Financial National Disbursal Pension Scheme	836.36	477.74	358.62	1002.2	653.1	349.1	1618.05	62.35	1555.7
10	Indira Awas Yojana (IAY)	18970.1	12919.55	6030.5	16290.47	10468.22	5822.25	22161.42	641.65	22519.77
11	Indira Awas Yojana (IAY) - Pension Scheme	11123.8	6088.55	5035.28	15603.77	9858.54	5745.23	15506.93	585.91	15921.02
12	Integrated Low Cost Sanitation (Revised)	405.3	162.36	242.94	0	0	0	45.57		45.57
13	National Urban Information System (NUIS)	0	0	0	2.06		2.06	0		0
14	National Urban Livelihood Mission (NULM)	0	0	0	1528.2	511.09	1017.11	3453.52	376.64	3076.88
15	Pradhan Mantri Awas Yojana (Housing for All-Urban)	0	0	0	0		0	20083.12	1101.51	18981.61
16	Prevention & Control of Dengue	329.7	140.19	189.51	714.73	167.66	547.07	750.13	13.22	736.91
17	Scheme for Social Economic Caste Census (SECC)	0.9	0	0.9	0.57	0	0.57	296.42	0	296.42
18	Special Banked Region (SBR) Fund (Special BRGF)	2967.85	1368.45	1599.4	6392.5	1542.9	4849.6	4375	0	4375
19	Swachh Bharat Mission (SBM)	0	0	0	200	0	200	9878.37	86.5	9791.87
20	Urban Statistics for HR and Assessment	28.82	3.75	25.07	73.39	5.43	67.96	9.65	0	9.65
21	National Urban Health Mission	0	0	0	506.23	14.35	491.88	0	0	0
22	Rajiv Awas Yojana (RAY)	14.45	0	14.45	1891.27	311.02	1580.25	587.88	0	587.88
23	Survey for Identification of Insanitary Latrines	0	0	0	36.31	0	36.31	199.99	4.59	195.4
24	Survey for Identification of Manual Scavengers	32.42	13.7	18.72	0.65	0	0.65	0	0	0
25	Urban Primary Health Care Services (UPHCS)	4690.49	0	4690.49	5109.03	0	5109.03	0	0	0
26	Urban Reproductive and Child Health (URCH)	0	0	0	86.33	65.96	20.37	456.15	0.91	455.24
	Grand Total	68529.4	40001.25	28528.14	77936.2	37742.26	40193.94	113586.7	3706.97	109879.7

Thus, out of released fund of Rs.685.29 Crore, Rs.779.36 Crore & Rs.1135.87 Crore during 2013-14, 2014-15 and 2015-16, the utilization of Rs.285.28 Crore, Rs.401.94 Crore & Rs.1098.78 Crore remained pending till the date of audit.

The audit query did not elicit any reply

This is brought to notice of the Government.

12. Comments on Accounts :

a. Income and Expenditure Account

Other Administrative Expenses (Schedule 13): 1.48 Crore

As per para 10.4.6. of the Guideline for Swachh Bharat Mission (SBM), State Governments shall evolve a suitable mechanism to release funds along with state share to ULBs within 30 days of release of the central share by M/o UD. Interest at the rate specified by the M/o Finance from time to time shall be levied on the state for any delay in release of funds to ULBs

beyond 30 days. This will be implemented by appropriate deductions from the state's next instalment of fund release under the mission.

● Scrutiny of records revealed that SUDA did not account for interest payable for delay in release of fund to ULBs beyond 30 days as envisaged in the SBM Guideline. Non-accountal of the interest for the period 2015-16 has resulted in overstatement of excess of income over expenditure with corresponding understatement of current liabilities by Rs.7.32 Crore.

b. Balance Sheet :

Earmarked / Endowment Fund (SUDA-Health) : Rs.70.79 Crore

As per G.O. no.786/MAC-10/3S-18/2011 Dated 10.08.2012, IPP-VIII and RCH-Asansol was merged and renamed as "Urban Primary Health Care Services (UPHCS)" with effect from 1.04.2012. Scrutiny of records revealed that an amount of Rs.9.13 Crore was booked under "IPP-VIII" and Rs.0.01 Crore was booked under "RCH".

This has resulted in understatement of "UPHCS" by Rs.9.14 Crore with corresponding overstatement of "IPP-VIII" by Rs.9.13 Crore and "RCH" by Rs.0.01 Crore.

General Comments

(1) c. Balance Sheet

Reserve and Surplus : Rs.1.00 Crore

Building Fund Reserve : Rs.1.00 Crore

The above amount was booked as Reserve for construction of a Building at Salt Lake on the leased land as the present building is built on the land not owned by SUDA. But no paper in support of booking of the amount could be produced to audit, though called for. In absence of proper document, the above amount should be transferred to Capital Fund.

d. Balance Sheet :

Earmarked / Endowment Fund (SUDA-Health) : Rs.70.79 Crore

Interest income from Autosweep accounts made out of funds : Rs.0.42 Crore

As per the interest certificate issued by Central Bank of India, Salt Lake Branch, SUDA Health earned interest to the tune of Rs.1.35 Crore during the year 2015-16.

Scrutiny of records revealed that an amount of Rs.0.42 Crore only was booked in the accounts towards interest income under the head "Interest income from Autosweep accounts made out of funds".

Non-accountal of the interest income has resulted in understatement of the head "Interest income from Autosweep accounts made out of funds" with corresponding understatement of the head "Earmarked / Endowment Fund" by Rs.0.93 Crore.

(2) e. Balance Sheet

Current Liabilities (SUDA-Health) : 1.45 lakh

Security Deposit from Contractors (SUDA-Health) : Rs.1.45 lakh

A reverse entry already been passed during the F.Y. 2016-17, which may kindly be verified by the next audit team.

The above sum of Rs.1.45 lakh represented Security Deposit recovered from the contractor's Bill mainly for supply of medicines long back. Neither any transaction has taken place nor any claim has been raised / lodged for refund of the said Security Deposit till March, 2016.

As per Limitation Act 1963, a claim is realizable only if the claim is lodged / made within three years from the date of the amount being due. As more than five years time has elapsed, the Agency should have written back the amount in accounts.

(3) Fixed Assets (Health Wing) : Rs.3.24 lakh

As per AS-12, Government grants related to specific fixed assets should be presented in the balance sheet by showing the grant as a deduction from the gross value of the assets concerned in arriving at their book value. Where the grant related to a specific fixed asset equals the whole, or virtually the whole, of the cost of the asset, the asset should be shown in the balance sheet at a nominal value. Alternatively, government grants related to depreciable fixed assets may be treated as deferred income which should be recognized in the profit and loss statement on a systematic and rational basis over the useful life of the asset, i.e., such grants should be allocated to income over the periods and in the proportions in which depreciation on those assets is charged. Grant related to non-depreciable assets should be credited to capital reserve under this method. However, if a grant related to a non-depreciable asset requires the fulfillment of certain obligations, the grant should be credited to income over the same period over which the cost of meeting such obligations is charged to income. The deferred income balance should be separately disclosed in the financial statements.

The assets created against each type of grant and the depreciation charged thereof were not shown separately as stipulated in accounting standard.

The audit query did not elicit any reply

This is brought to notice of the Government.

Part-III

(i) Follow up on findings outstanding from previous Inspection Reports

The following is the present position of outstanding paragraphs of previous Inspection Reports.

Period	Para No.	Subject	Present Position
01.01.2010 To 31.03.2011	9	Non-submission of SOE/UC by Kulti Municipality against fund of Rs.3.71 lakh.	Matter is sub-Judicious.
01.04.2013 To 31.03.2014	4	Extra Expenditure due to procurement of DI pipes in excess of SOR of PHE-Rs.20.35 lakh.	The reply was not tenable as the DPR prepared was on the basis of SOR of the PHE Department.
Do	5	Sub-optimal performance of DTW at the water supply project in Raghunathpur Municipality under BRGF due to Scarcity of sufficient raw water.	The reply was not tenable as the MED was the technical support agency and the sub-optimal performance of DTWs had indicated the lack of proper

			investigation before the start of the work.
Do	6	Non furnishing of UC of IHSDP scheme fund of Rs.198.98 lakh.	The UC pending till date of audit.
01.01.2014 To 31.03.2015	4	Wasteful expenditure of Rs.57.47 lakh for installation and taken out of 705 no Trident Poles.	The reply was not tenable as it was the fault of ULB, MED & SUDA. The gap in coordination with different department resulted in wasteful expenditure.
Do	5	Wasteful expenditure of Rs.164.67 lakh in Water Supply Scheme In Bishnupur under BRGF (Spl)	In reply local office stated that the clearance of Railway was still awaited.
01.04.2014 To 31.03.2015	6	Delay in release of fund causing refund of Central Assistance of Rs.759.02 lakh	Reply of local office was not tenable as the Central Assistance could not be availed in time.
Do	7	Delayed execution of IHSDP schemes led to excess expenditure of Rs.97.79 crore and diversion of Rs.1.86 crore.	In reply the local office stated that the delay in execution of work was due to deficient planning and coordination among the agency and municipality.
Do	8	Shortfalls in achievement of physical target under NULM.	The reply of local office reaffirms the shortfalls in achieving the targets.

Effective steps may please be taken to settle the outstanding para of previous Inspection Report.

This is brought to the notice of the Government.

(II) Persistent irregularities

NIL

Part-IV

Best Practices

NIL

Part-V Acknowledgement

The auditee unit extended full cooperation to the audit team in respect of furnishing of records.