



RESOLUTION

OF

THE 3rd BOARD MEETING OF 2023-24

DATED, THE 17TH DAY OF FEBRUARY, 2024

WEST BENGAL KHADI & VILLAGE INDUSTRIES BOARD
(A STATUTORY BOARD UNDER GOVERNMENT OF WEST BENGAL)

12, B.B.D.Bag, Kolkata - 700 001

Website: www.wbkvib.org.in/ Web Portal: www.banglarkhadi.in



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আপনার নিকটবর্তী বাংলা সহায়তা কেন্দ্র থেকে রাস্তা সহকারে সকল পরিষেবা বিদ্যুতের দ্বারা গ্রহণ করুন।



Members present:

1. Sri Kollol Khan, Hon'ble Chairman, WBKVIB.
2. Dr. Mosarraf Hossain, Hon'ble Vice Chairman, WBKVIB.
3. Sri Ujjwal Pramanik, Hon'ble member, WBKVIB.
4. Janab Muzaffar Khan, Hon'ble member, WBKVIB.
5. Sri Debasish Bandyopadhyay, Special Secretary MSME & T Department.
6. A representative of Director Micro and Small Scale Enterprise.
7. Financial Advisor & Ex-Officio Joint Secretary of MSME & T Department.

Hon'ble Minister of State, MSME & T Department and other Officers including C.E.O. and F.A. & C.A.O. of WBKVIB were present in the meeting.

The Chairman took the chair and initiated discussion. First of all he welcomes all the participants and Hon'ble MOS in the Board Meeting. He mentioned Khadi Board is one of the oldest board formed in the year 1959. Since formation of the board, he is the 21st Chairman. Presently Khadi and V.I. board is one of the important parastatal of MSME & T Department. He mentioned that this is the 3rd and last Board Meeting of this FY 2023-24. After that he requested C.E.O WBKVIB to discuss agenda wise important matter.

AGENDA-1: CEO WBKVIB mentioned that all the agenda which were discussed in the 2nd Board Meeting held on 18.12.2023 and incorporate in the final resolution signed by Chairman of WBKVIB may kindly be approved by the Board. He noted that all subjects discussed in 2nd Board Meeting was communicated to the department for necessary action like; health Scheme of the Khadi Board permanent employees, enhancement of gratuity 8 lacs to 12 lacs, 236 manpower who have been engaged through the agencies, MMDA Claim for the year 2018-19, regarding enhancement of rent from 29 nos. of tenants as per L.A. Collector report, engagement of 3nos. technical contractual employees etc..

After a thread-ball discussion the Board approved & confirmed the resolution. Then CEO, WBKVIB started the agenda wise discussion which has been mentioned below.

AGENDA-2: A Status reports on various ongoing programs' of development schemes in Khadi & Village Industries Sector.

CEO, WBKVIB discussed the achievements of the different projects during the FY 2023-24 (as on date 17.02.2024). The Board perused the matter and approved.

AGENDA-3: CEO WBKVIB started the discussion on outstanding payments of Partha Sarkar, Sarcar Traders and other payments which were laying dues to this Board. A sum of Rs. 3,13,80,188/- were received from the MSME&T Department vide memo no. 515(Sanction) MSMET-22013(99)/1/2023 dated 24-11-2023 on the basis of 83 nos. of bills of Partha Sarkar & Sarcar Traders. Out of 83 bills, 2 bills amounting to Rs. 60,56,298/- have been released in favour of Sarcar Traders. The rest 81 nos. bills there were several question rose from WBKVIB regarding proper

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Tender / AMC etc. vide this office memo no. 1784/ESTB (29)/22-23 dated 05.12.2023. A thread-ball discussion was held. Official members disagreed line with the decision taken by the-then Board or CEO to make payment as it was clearly mentioned in the letter vide memo no. 1784/ESTB (29)/22-23 dated 05.12.2023. The Chairman of the Board opined that the Finance Department release the fund after verification of the claims and the Department released the fund to WBKVIB. So, he instructed CEO and F.A. & C.A.O. and other officials to make payment the rest 81 nos. of bills in favour of Partha Sarkar, Sarcar Traders. The non-official members supported the chairman and have taken a decision in favor of Partha Sarkar, Sarcar Traders as these 81 nos. bills have been approved and passed by the-then CEO. Chairman boldly expressed that the Board will take sole responsibilities if any question raise from any source and he again told that there will be no liabilities to the present officials for this payment as the bill already passed and ready for making payment. The entire non-official Board members were present in the meeting agreed and supported the Chairman. Finally, The Board advised the bills will proceed by the Executive Engineer to O.S. to P.E.O. to F.A. & C.A.O. to Secretary to C.E.O. and finally Chairman will approve the bills.

In case of Nalen Gur Project the outstanding amount Rs. 1,03,05,000/- have been received vide memo no. 694 (Sanction) MSMET-22013(11)/4/2023 dated 06.02.2024. The bill is under process. Chairman instructed CEO and Khadi Officials to prepare work done estimate for some bills of Nalen Gur project and take necessary steps to make payment before that the tender process will be followed properly if the works of the project done and certified by the engineers. All the members of the Board agreed and supported Chairman. The perused and approved the proposal.

CEO WBKVIB elaborately discussed about all pending bills and the Board decided to engage a special audit regarding those remaining outstanding bills which is not maintain proper tender and those bills which is having work order and other documents that payment will be made shortly. The payment make process will be started from Executive Engineer, WBKVIB then the bills will certify by the O.S. to P.E.O. to F.A. & C.A.O. to Secretary to C.E.O. and finally Chairman will approve the bills. After all process the Chairman, WBKVIB will decide if the submitted bills should be pay or not. Some work done by the agencies without tender work order at Nalen Gur project which have been discussed in the meeting. Executive Engineer, WBKVIB inspected the schemes and noted that the works have been done without having tender or work order. As the fund received from the Department the Board decided to issue post-facto work order and start tender process for making payment to the agencies. This decision has been taken unanimously and approved by the Board.

AGENDA-4: Achievements in different fields in Khadi & VI activities as per the ADMINISTRATIVE CALENDER of the Government of West Bengal for the year 2023.

CEO WBKVIB noted that the following the achievements have been found as per the record of WBKVIB.

Total Target: 12
Total Target not achieved: 2
Total Target partially achieved: 0
Total Target achieved: 10

CEO WBKVIB elaborately discussed the administrative calendar month wise. He reported to the Board that the achievement as on 27.02.2024 is 83%. More over few projects have been completed before the time scheduled. The Board perused the relevant reports and approved.

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AGENDA-5: Fund sanction by the MSME & T Department for Khadi and VI Mela during 2023-24.

State & District Level Khadi Mela of WBKVIB during the year 2023-24

Sl No.	District	Date	Total artisan attended	Total Sale (in Lacs)	Total fund Received (in Lacs)
1	Darjeeling Khadi Mela	02.10.2023	3500	186	25.41
2	Nadia Khadi Mela	30.10.2023	8200	65	23.72
3	Malda Khadi Mela	24.11.2023	4800	155	27.49
4	North 24 Parganas	15.12.2023	5000	203	25.20
5	Murshidabad	22.12.2023	10500	276	28.96
6	Birbhum Khadi Mela	10.01.2024	5500	176	30.17
7	Habra Expo.	Date Changed	2500	-	17.95
8	State Khadi Mela	25.01.2024	8400	612	107.51
9	Purba Midnapore	20.02.2024	3600	-	25.58
10	Berhampore Expo.	20.03.2024	1500	-	11.48
11	Burdwan	04.03.2024	5000	-	22.11
12	Howrah	08.03.2024	3600	-	14.27
13	Bankura	19.03.2024	4800	-	20.23
14	South 24 Parganas	29.03.2024	4000	-	31.41
15	Paschim Midnapore	04.04.2024	4200	-	18.04
Total			75100	1673	429.53

The Board perused the relevant report and approved.

AGENDA-6: Engagement of Contractual Manpower 'Technical and Non-Technical' for day-to-day work and improvement of Khadi and Village activities.

STATEMENT SHOWING TOTAL AMOUNT PAID FOR ALL CONTRACTUAL EMPLOYEES THROUGH AGENCY UNDER WBKVIB			
SL NO.	AGENCY NAME	No. of Employees	BILLING AMOUNT
1	GOLD LEAF CONSULTANT	132	₹ 24,56,170.00
2	SYSTEM WORK GLOBAL	26	₹ 5,15,009.00
3	PAUL ENTERPRISE	14	₹ 2,46,384.00

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4	SHIELD	8	₹ 2,52,414.00
5	R.K.ASSOCIATE	7	₹ 1,23,310.00
6	S & I.B. (LIFT MAN)	1	₹ 18,102.00
7	CLIFFORD (KHADI GRAMIN)	36	₹ 8,04,912.00
8	CLIFFORD (PEON, SECURITY & HOUSEKEEPING)	12	₹ 3,18,934.00
TOTAL		236	₹ 47,35,235.00
CONSOLIDATED REMUNARETION			
SL NO.	NAME	No. of Employees	BILLING AMOUNT
1	WBKVIB	224	₹ 35,51,835.00
8	CLIFFORD (PEON, SECURITY & HOUSEKEEPING)	12	₹ 2,82,934.00
TOTAL		236	₹ 38,34,769.00

PER MONTH COST		
SL NO	SUBJECT	AMOUNT (RS)
1	EXISTING COST PER MONTH	₹ 47,35,235.00
2	PROPOSED NEW COST PER MONTH	₹ 38,34,769.00
3	SAVINGS PER MONTH	₹ 9,00,466.00

CEO WBKVIB elaborately discussed about the all 236 nos. manpower who are working in Head Office, District Office, GRAMIN, and Production Centers of WBKVIB have to regularize as per G.O.- No. 9008-F(P), dated 16.09.2011 and G.O.- No. 5859 F(Y) dated 22.07.2013 whichever is applicable. The Board has decided that all manpower agencies will submit the monthly salary bill along with the attendance of holding manpower. The Chairman of the Board opined that the no. of agencies to be reduced. In this regard a fresh tender for engagement of manpower may be made and the 236 manpower who are working under the 7 nos. of agencies will be incorporated under the new selected agencies after completion of the fresh tender and supply order from the office. All the formalities for tender process will be made from this office as per tender rule. There is no bar to participate in the tender of the existing manpower agencies if the formalities of the tender fulfill by the agency.

AGENDA-7: Enhancement of rent according to the area wise present rate fixed by LA Collector.

Area as per Measurement (in Sq.ft.)								
Sl No.	Name of Tenent	Floor	Floor	Mezzanine	Total	Category	Whether responded or not	Remarks
1	D.N. BISWAS & CO.	Ground Floor	1245.36	313.33	1558.69	Shop	Not responded	Moved to the HC
2	RUTH & CO.	Ground Floor	1111.94	-	1111.94	Shop	Not responded	Issued Notice
3	G. ROGERS & CO.	Ground Floor	1283.45	1156.49	2439.94	Shop	Not responded	-
4	LIMTON PVT. LTD.	Ground Floor	2003.7	1700.19	3703.89	Shop	Not responded	-

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5	GRAND WATCH Co.	Ground Floor	245.33	-	245.33	Shop	Responded	After mutual understanding
6	M.C. ROY	Ground Floor	64.88	-	64.88	Shop	Responded	After mutual understanding
7	GOUTAM SENGUPTA & Co.	Ground Floor	1080.73	-	1080.73	Shop	Dispute Case	-
8	CHAKRABORTY & Co.	Ground Floor	72.3	-	72.3	Shop	Responded	After mutual understanding
9	UMASANKAR & BROTHERS	Ground Floor	7.75	-	7.75	Shop	Not responded	-
10	SARKAR TRADERS PVT. LTD.	1st Floor	255.77	-	255.77	Office	Revised rent deposited	-
11	SUBRATA GHOSH & COMPANY	1st Floor	448.91	-	448.91	Office	Not responded	Issued Notice
12	CHEMICO CEMENT & WATER PROOFING INDUSTRIES	2nd Floor	713.07	-	713.07	Office	Not responded	-
13	KAPANI AGENCY Pvt. Ltd.	2nd Floor	364.55	-	364.55	Office	Not responded	-
14	R.K. MODI Pvt. Ltd.	3rd Floor	784.18	-	784.18	Office		Moved to H.C.
15	M. PRASAD & COMPANY	2nd Floor	382.94	-	382.94	Office	Responded	After mutual understanding
16	JAI PRAKASH SINGH	Roof	71.34	-	71.34	Tenant	Responded	After mutual understanding
17	CHOPRA & SONS RETAIL LCP	Ground Floor	441.91	-	441.91	Shop	Revised rent deposited	-
18	INDIAN UNION TRADERS Pvt. Ltd.	1st Floor	424.48	-	424.48	Office		Moved to H.C.
19	K.C. ROY CHOWDHURY	2nd Floor	870.81	-	870.81	Office	Not responded	-
20	S.N.P. PROJECT ASSOCIATE Pvt. Ltd.	1st Floor	1174.35	-	1174.35	Office	Not responded	-
21	BRITISH INDIA ENGINEERING STORE.	Ground Floor	329.04	-	329.04	Shop	Responded	After mutual understanding
22	PASCHIM BANGA VIGYAN MANCHA	3rd Floor	494.21	-	494.21	Office	Responded	After mutual understanding
23	CENTRAL CALCUTTA JANASANGJOG MANCHA	3rd Floor	111.69	-	111.69	Office	Responded	After mutual understanding

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24	UNIVERSAL BITUMINOUS INDUSTRIES Pvt. Ltd.	1st Floor	677.13	-	677.13	Office	Not responded	-
25	RAM NARESH SINGH	Roof	214.77	-	214.77	Tenant	Responded	Deposited after mutual understanding
26	BRITISH INDIA ENGINEERING STORE	1st Floor	267.92	-	267.92	Office	Responded	Deposited after mutual understanding
27	RANBHUM SUPPLIERS Pvt. Ltd.	Ground Floor	938.48	-	938.48	Shop	Not responded	-
28	RAM NARESH SINGH	Ground Floor	60.04	-	60.04	Office	Responded	Deposited after mutual understanding
29	PARTHA SARKAR	Ground Floor	146.01	-	146.01	Office	Revised rent deposited	-
30	HARI SING & SONS	1st Floor	138.91	-	138.91	Office	Not responded	-

CEO WBKVIB mentioned 11nos. of tenants have been deposited the new rent after mutual understanding. The rest tenants yet not turn over. Some of them proceeded to the Court. The Board decided to engage lawyer in favor of the Board. The necessary payment will be made from other grant. The Board considered the matter and approved.

AGENDA-8: Audit observance for the financial year 2021-22.

Draft Separate Audit Report on the accounts of WBKVIB for 2021-22.

Audit Observation	Reply on Observation
<p>Comment on Accounts</p> <p>A. Balance Sheet A.1. Liabilities A.1.1. Current Liabilities A.1.1 (i) Other Current Liabilities (Sch. 9): Rs.98.79 lakh</p> <p>Khadi readymade garments are classifiable under Chapter heading/tariff item 62, as per notification no. 01/2017-Central Tax (Rate) dated 28.06.2017 and will attract GST as follows; a. If the sale value of readymade garments manufactured by the applicant is less than Rs.1000/- will attract GST @ 5% (SGST-2.5% + CGST-2.5%). b. If the sale value of readymade garments manufactured by the applicant is more than Rs.1000/- will attract GST @ 12% (SGST-6% + CGST-6%). WBKVIB (the board) had not imposed GST on sale of club musalin and khadi products (garments and sarees) since 2017 after implementation of GST. The board sold material worth Rs. 387.60 lakh (Rs.380.05+Rs.7.55 lakh) during 2021-22. However, the board</p>	<p>The provision will be considered in the accounts of F.Y. 2023-24.</p>

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should have provided minimum 5% GST on sale price. This has resulted in understatement of "Other Current Liabilities" by Rs. 19.38 lakh (5% of Rs. 387.60 lakh) with corresponding understatement of current assets to the same extent.

A.2.1. Balance Sheet

Assets

Other Bank Balance (Sch-14): Rs.12104.81 lakh

The above includes interest receivable on account of Loans to Beneficiaries for Village Industries Programme (Consortium Bank Credit) amounting to Rs. 8359.99 lakh as stated in the table below;

Sl. No.	Purpose	Interest receivable (Sch-14), Other Bank Balance (Rs.)	Interest receivable (Sch-17), Interest Income (Rs.)
1	Khadi Industries Programme-CBC Others	373709417.08	31587324.08
2	Village Industries Programme-CBC Others	20406501.67	2356171.02
3	Village Industries Programme-Pre CBC	441882798.77	48499040.09
	Total	835998717.52	82442535.19

WBKVIB informed (February 2022) Department of MSME&T that the recovery of principal and interest from individuals beneficiaries was remote as sizeable number of beneficiaries have expired or are not traceable. Thus necessary provision for interest receivable should have been made in accounts to exhibit true picture of above receivable.

Non creation of such provision has resulted in overstatement of "Interest Receivable" (Assets) by Rs. 8359.99 lakh and "Income" (Interest Income) by Rs. 82443 lakh with corresponding understatement of "Expenditure" by Rs. 82443 lakh and overstatement of "Reserve & Surplus" General Reserve (Surplus) by Rs. 7535.56' lakh.

A.2.2. Balance Sheet

Assets

Loans & Advances (Sch. 15): Rs.9033.22 lakh

The above includes Loans to Beneficiaries for Village Industries Programme (Consortium Bank Credit) amounting to Rs. 3280.82 lakh (Rs. 239.16 lakh for Khadi Industries Programme-CBCOthers, + Rs.836.84 lakh for Village Industries Programme-CBC Others+ Rs. 2204.82 lakh for Village Industries Programme, Pre-CBC). WBKVIB informed (February 2022) Department of MSME&T that the recovery of principal and interest from individuals beneficiaries was remote as sizeable number of beneficiaries have expired or are not traceable. Thus necessary provision should have been made in accounts to exhibit true picture of above receivable.

Non creation of such provision has resulted in overstatement of "Loans & Advances" and understatement of Expenditure by Rs. 3280.82 lakh.

A.2.3. Balance Sheet

The management has noted the observation. The appropriate steps will be taken by the management on thorough review of the recoverability and required provision with the adjustment.

The management has noted the observation. The appropriate steps will be taken by the management on thorough review of the recoverability and required provision with the adjustment.

The necessary adjustment will be

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<p>Assets Other Loans & Advances Other Receivables (Sch.15): Rs.2034.57 lakh Duties & Taxes: Rs.1630.60 lakh</p> <p>The above includes duties & taxes as input GST of Rs. 1630.60 lakh as receivables whereas electronic credit ledger (GSTIN) of WBKVIB shows that GST will be Rs. 1050.01 lakh. Thus, non-reconciliation of figure has resulted in overstatement of Duties & Taxes (Dr) by Rs. 580.59 lakh (Rs. 1630.60 lakh- Rs. 1050.01 lakh). Consequently, Excess of income over expenditure has also been overstated by the same extent. Similar observation was made in the Separate Audit Report (SAR) for the year 2019-20 but no corrective action was taken.</p>	<p>considered in the accounts on reconciliation of the ITC as per accounts and Electronic Credit Ledger as far as possible</p>
<p>A.2.4 Balance Sheet Assets Loans & Advance Other Loans & Advances: Rs. 5684.63 lakh</p> <p>The above includes a suspense account of Rs. 25.73 lakh which has been carried forwarded since 2011-12 in the book of accounts. As suspense accounts were meant for recording transactions temporarily pending their booking under proper heads of account. however, the details/records or suspense account was not traceable and should have been written off from the hook of accounts. Thus, non-writing off of suspense accounts has resulted in understatement of Loan & Advances with consequently understatement of current year expenditure to the tune of Rs. 25.73 lakh.</p>	<p>The process of adjustments has been initiated to adjust the amounts during the financial year 2023-24.</p>
<p>B. Income and Expenditure Accounts B.1.1. Income Other Income (Sch-17): Rs. 5089.81 lakh Interest Income: Rs. 1128.52 lakh</p> <p>The above interest income includes interest on fixed deposits of pension fund of Rs. 97.84 lakh. As the amount was granted by GoWB for Pension Fund, interest earned on Fixed Deposit of Pension Fund amount was required to be booked under Non-Current Liabilities (Pension Fund) instead of booking as Income. This has resulted in overstatement of Income (Interest Income) and understatement of Non-Current Liabilities (Pension Fund) by Rs. 97.84 lakh.</p>	<p>The necessary adjustment has been carried out in 2022-23 for said error.</p>
<p>B.1.2 Other Income (Sch-17): Rs. 5089.81 lakh Interest Income: Rs. 1128.52 lakh</p> <p>The above interest income includes interest on fixed deposit of General Provident Fund (GPF) of Rs. 27.58 lakh. As per West Bengal Khadi & Village Industries Board Employees (General Provident Fund) Regulations, 1982, clause 4(iv) the interest earned on investment of accumulated fund shall be credited to the Fund. Thus, the interest earned on Fixed Deposit of GPF Fund amount was required to be booked under Non-Current Liabilities (General Provident Fund) instead of treating as Income in the books of account. This has resulted in overstatement of Income (Interest Income) and understatement of Non-Current Liabilities (General Provident Fund) by Rs. 27.58 lakh.</p>	<p>The necessary adjustment has been carried out in 2022-23 for said error.</p>
<p>C. General Comments</p> <p>1. This includes Rs. 174.04 lakh towards internal Resource Creation. The said fund had been carried over prior to 2009-10.</p>	<p>1. To be clarified</p>

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However, records were not made available to audit to ascertain the nature of grants. In the previous year accounts it was reflected under separate head but during the current year it was transferred to General Reserve without any disclosure. In absence of adequate records and disclosures regarding the liabilities/obligation of the above mentioned grants/funds amounting to Rs. 174.04 lakh, the liabilities could not be vouched for in audit.

2. The grant/funds of Rs. 905.45 lakh had been carried over since 2012-13. Scrutiny of records revealed that WBKVIB had made a disclosure (vide para no.1.2.7) in their accounts regarding accounting policy adopted for government grants. However, records were not made available to audit to ascertain the nature of grant and liability/obligation attached with the grant, the liabilities could not be vouched for in audit.

3. The above includes loans from Government amounting to Rs. 4705.98 lakh. The details are given below:

Sl. No	Particulars	Amount (Rs.)
1	CBC Loan	101925395.88
2	Khadi	114527107.37
3	Trading	300000
4	VI Fund	253845373.54
	Total	470597876.79

However, loan documents were not made available to audit to ascertain the principal amount of loan, rate of interest, penal interest etc. Further, interest on loan to KVIC VI CBC amounting to Rs. 429.74 lakh was booked as expenses under Finance Cost for which no document is available other than disclosure regarding rate of interest calculated as per the practice followed. In absence of records and documents, the principal amount of loan, interest, penal interest and interest booked under Finance Cost could not be ascertained and vouched in audit.

4. Loans & Advances (Sch.15) included Rs. 3650.06 lakh towards Advances, out of which Advances of Rs. 1568.03 lakh were being lying unadjusted for more than seven years as given in the Annexure I.

The details of civil work/projects completed and in progress during the year 2021-22 were not furnished to audit. In absence of which the impact of completed work/projects on Assets and in progress works on CWIP could not be ascertained and commented by audit.

6. Other Income (Sch-17) includes Rs. 30.01 lakh towards Prior Period Adjustment. However, out of this, Rs. 18.76 lakh was on account of advance paid to Central Silver Plant, KVIC Trichur for which no records was made available to audit.

7. WBKVIB did not make necessary accounting adjustments in respect of stale cheques amounting to Rs. 12.50 crore relating to 12 banks. All these cheques were issued during the period from 2012-13 to 2021-22 whose validity period had already been expired.

8. An amount of Rs. 17.13 crore, Rs. 20.85 crore and Rs. 32.31 crore towards amount deposited but not credited by bank, amount deducted by bank but not recorded in cash/bank book and amount

2. Grants have been accounted for as per the Accounting Standard issued by the Institute of Chartered Accountants of India.

3. To be replied

4. The actions for recovery/adjustments have initiated by the management.

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credited by bank but not recorded in cash/bank book (Transaction period from 2011-12 and 2021-22) though identified through BRS but were not rectified /adjusted.

9. Rs. 25.08 lakh in respect of four banks (Indian Bank A/C 6718 REGP Fund: - Rs. 15.71 lakh, Indian Bank A/C-7072 GPF: - Rs. 8.15 lakh, Indian Bank A/C 9214 Trading Fund:- Rs. 0.78 lakh and State Bank of India CBC Recovery NC-59538:- Rs. 0.45 lakh) on account of opening BRS adjustment for which details were not available.

10. Details regarding sale proceeds of Rathala Gramin (Rs.3.66 lakh) and Sodepur Gramin (Rs.1.26 lakh) were not made available to audit.

11. As per section 11(1) of The West Bengal Khadi and Village Industries Board Act, 1959 (the act) wherein it is stated that the Board shall meet at least once in every three months. Scrutiny of available records revealed that only one meeting (04 March 2022) of the board was held during the year 2021-22.

12. As per section 26(1) of The West Bengal Khadi and Village Industries Board Act, 1959 (the act) wherein it is stated that Within three months of the end of every year, the Board shall prepare annual report and forward to the State Government. Further, section 26(2) of the act also stipulates that a copy of every report forwarded to the State Government under sub section (1) shall, as soon as thereafter as possible, be laid before the State Legislative. However, no records/details have been furnished in this regard. In absence of the same the laying of previous year annual report as per the provision of the act could not be ascertained.

13. The balance confirmation certificate as well as bank reconciliation statement of the following banks were not furnished to audit.

Sl. No.	Name of the Bank	Amount as on 31.03.2022 (Rs.)
1	State Bank of India (Dalhousie Square Branch, CPF Amalgamation)	3868666.99
2	Margin Money	10000.00
3	Axis Bank A/C 4175 for Trading Fund	182295.34
4	North 24 Parganas-Cluster Development Programme	2000000.00

In absence of the same the balance shown in the accounts could not be vouched.

14. Discrepancies were noticed in Cash Books/Pass Books/Accounts as detailed below:

Account 2021-22				
Sl. No.	Bank Name	Balance as per Bank Statement	Balance as per Cash Book	Balance as per Account
1.	Deposit A/c PAO-II (Marketing Assis K&V)-	12564.00	12564.00	27558.00

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2.	Indian Bank A/c-6718 REGP Fund	1228695.56	160855.54	158455.54
3.	SBI A/c-99741-Pension	17720699.50	17573722.00	17582184.50
4.	SBI A/c-63976 left out pensioners	8132110.50	8084635.00	8065012.50
5.	Indian Bank A/c - 8214 Trading Fund	3748186.90	148390.90	149063.90
6.	IDBI Bank A/c-1222 Club Muslin	9075155.35	622969.13	631949.64
7.	SBI Dalhousie Sq. Branch A/c-62685 VI	45434280.29	21237591.00	14914052.36
8.	Axis Bank A/c-86452 VI Fund	2870997.03	518144.00	-829544.95

Further balance of canara bank account no. 7013 (Club Muslin) could not be verified due to absence of bank statement.

15. FD certificates of the followings deposits were not furnished to audit.

Sl. No.	Fixed Deposit Certificates No./Names	Amount (Rs. in lakh)
1	Vijaya Bank A/c No. 03480 (GP Fund)	61.24
2	SBI (GPF)	129.06
3	SBI (Pension)	273.04
Total		463.34

16. Fixed Assets Register and Dead stock registers was not maintained.

17. Physical verification of fixed assets and stock were not conducted during the year 2021-22 as a result the actual stock in store could not be identified. The reason for non-conducting of Physical verification of stock was not in records.

18. List of court cases was not made available to audit. Hence, contingent liability could not be ascertained and commented by audit.

19. Internal Control System was not commensurate with size of the Board.

20. Internal Audit Manual had not yet been prepared.

Handwritten signature and date: 18/12/2024

21. Written procedure for verification of Fixed Assets was not available.	
D. Grants-in-Aid During 2021-22, the Board received grant of Rs.5397.26 lakh and incurred an expenditure of Rs.4656.77 lakh during the year.	
E. Net Effects to Comments The net effect of the comments was that 'Liabilities' and Assets both were overstated by Rs.7390.76 lakh and Rs.12227.75 lakh respectively. Further, income for the year was overstated by Rs.1530.44 lakh and Expenditure for the year was understated by Rs. 4130.98 lakh. (v) Subject to our observation in the preceding paragraphs, we report that Balance Sheet, Income & Expenditure Account and Receipts & Payments Account dealt with by this report are in agreement with the books of accounts. (vi) In our opinion and to the best of our information and accounting to the explanations given to us, the financial statement read together with the accounting policies and Notes on Accounts, and subject to the significant matters stated above and other matters mentioned in Annexure-1 to this audit report do not give a true and fair view in conformity with accounting principles generally accepted in India. a. in so far as it relates to the Balance Sheet, of the state of affairs of the West Bengal Khadi & Village Industries Board as at 31 March 2022, and b. In so far as it relates to Income & Expenditure Account of the surplus for the year ended on that date.	

The Board perused the relevant audit Report and approved.

AGENDA-9: Status report on Board's direct weaving & spinning production center up to December-2023.

CEO WBKVIB elaborately discussed regarding Status report on Board's direct weaving & spinning production center and approved.

AGENDA-10: Status Report on different queries of the project received from MSME&T Department.

Status of Queries of the Project received from MSME & T Department

Sl. No.	Project	Memo No. & Date of the Query	Present Status	Probable Date for submission of reply to Department	Remarks
1.	Herbal Abir Making Palash Flower, Bankura	5045-MSMET-22013(99)/5/2023 dated - 12.12.2023	Reply send to Department on 01.02.2024	-	-

K. B. S.
18/12/2024

2.	Mirik Lake Floating Handicraft Market	148-MSMET-22099/1/2020 dated - 18.01.2022	DM Darjeeling and Kalimpong and D.O. WBKVIB Darjeeling have been requested to send a report.	The compile report will be send by 29.02.2024.	-
3.	Stone Cutting Carving and Engraving at Susunia, Bankura	3955-MSMET-22013(11)/5/2023 dated - 19.09.2023	The report is under process.	The reply will be send by 29.02.2024.	Send to Engineer Cell for vetting the Plan & Estimate
4.	Mritshilpa Cluster, Nadia	5234-MSMET-22013(99)/2/2023 dated - 21.12.2023	The report is under process	The reply will be send by 29.02.2024	Send to Engineer Cell for vetting the Plan & Estimate
5.	Development of Folk Art Centre	5232-MSMET-22013(99)/13/2018 dated - 21.12.2023	The report is under process	The reply will be send by 29.02.2024	Send to Engineer Cell for vetting the Plan & Estimate
6.	Kenjakura Weavers Cluster	5152-MSMET-22013(11)/9/2018 dated - 18.12.2023	Reply submitted on 08.02.2024	-	-
7.	Bee-Keeping Cluster Phase - II, Kurseong	275-MSMET-22013(99)/3/2022 dated - 17.01.2024	The report is under process	The reply will be send by 29.02.2024	Send to District Officer, Darjeeling to submit the report
8.	E-Commerce /E-Marketing	268-MSMET-22013(99)/1/2018 dated - 17.01.2024	The report is under process	The reply will be send shortly.	Send to Account Section for earlier expenses
9.	Hingalgunj Honey Cluster	370-MSMET-22013(11)/2/2024 dated - 24.01.2024	-	-	Send to H.O. for further instruction
10.	Solar Charkha	413-MSMET-22013(99)/1/2024 dated - 29.01.2024	Reply submitted on 02.02.2024	-	-
11.	Mustard Oil Extraction Packaging, Bankura	481-MSMET-22013(99)/2/2024 dated - 01.02.2024	The report is under process	The reply will be send by 29.02.2024	Report to be collect from District Officer, Bankura
12.	Bee-Keeping Cluster at Dihipara	579-MSMET-22013(11)/1/2023 dated - 07.02.2024	Reply submitted on 08.02.2024	-	-

PEO, WBKVIB mentioned that a proposal for Solar Charkha was sent to the Department under SIDBI Project amounting to Rs. 2,31,00,000/- which was reverted with a query that 200nos. artisans will be under WBKVIB or KVIC society who are living within 8KM radius. In this periphery this scheme is not matching will be difficult to implement that is why a fresh proposal is sending to the Department under the State Fund. It is also noted that there is sufficient fund in the budget 2023-24 of WBKVIB under the State Fund. The Board perused the matter and considered.

G. B. Saha
10/2/2024

AGENDA-11: Special Audit of the Board's account.

Discrepancies were found in respect of fund management during the last couple of years; especially from the year 2015-16 to 2021-22. The accounting system was not maintained and huge amount of money were diverted or otherwise used to the different purpose (either schematic or non-schematic). As a result, a large amount of money laying due which to be paid to the claimant. This office has not found proper accounting system in tally software. Tender rules were not properly maintained. A large number of schemes not completed in spite of allotment received from the Govt. or Department. Thousands of beneficiary or artisans are suffering for non-completion of the schemes due to requirement of fund. The Board decided to engage special audit by the Finance Department. Accordingly a letter was issued from this office vide memo no. 646/ESTB (8) 22-23.

The Board discussed the matter and considered.

AGENDA-12: Report on Audit and Accounts:-

C.E.O. discussed that among the 14 nos. of Bank Accounts (WBKVIB) 02 Nos. Banks are Private Bank and 12 Nos. Banks are Government Bank so that the Fund of Private Bank Accounts is to transfer to Government Bank after Special Audit and then accounts of private banks may be closed.

The Board perused the matter and considered.

AGENDA-13: Following officers and Staffs have been re-employed by this Board which may kindly be perused and decision may be taken.

SI No.	Name & Designation	Extension up to	Remarks
1	Kamala Hela, Ex-Tech. Asst. (PG)	August-2024	Sufficient sweeper already working
2	Susmita Nandy, Ex-Development Officer	February - 2024	May be relieved
3	Prabir Kumar Dey, Ex- A.A.O	February - 2024	May be relieved
4	Basudev Kundu, Ex- C.I.	February - 2024	May be relieved
5	Subhas Ch. Ghosh, Ex- C.I.	February - 2024	May be relieved
6	Tapanjyoti Das, Ex- District Officer	April- 2024	May be relieved
7	Samaresh Karmakar, Ex- District Officer	March- 2024	May be relieved
8	Bidhan Gangopadhyay, Ex- Textile Supervisor, KSM Ltd.	March- 2024	May be relieved

C.E.O. WBKVIB opined to relieve the all re-employed employees. Then Chairman proposed to consider them for 6 month more after their ending month as there is so many permanent staff shortage at present.

All the members of the Board supported Chairman as there is no alternative during the present period to run WBKVIB properly.

B. Das
12/2/2024

AGENDA-14:

The decision was taken in the 2nd Board meeting Agenda No. 6 the nos. of agencies for the manpower engagement to be reduced into 2nos. In this meeting the Board may peruse the matter regarding the matter of procedural method to reduce the agency from 7 to 2. We may seek permission from the Department for Expression of Interest among this 7nos. of agencies. Those agencies may be selected who has bank solvency certificate and will provide minimum margin of agency commission. Presently, the maximum agencies are waiting for getting payment from this Board to pay the contractual manpower. As a result, the contractual manpower are getting their wages not in proper time i.e. first week of the month (attendance report are coming late). The Board may take decision; an agency should have the capacity to pay at least 2 to 3 month's wages without getting payment from this Board.

C.E.O. WBKVIB discussed to reduce the manpower agency from 7 to 2 for 236 nos. manpower. The Board has agreed at a point to do e-Tender for selection of manpower agencies who took less commission and should have the capacity to pay the employees at least 2 to 3 month's wages without getting payment from this Board.

AGENDA-15: 4 nos. of manpower have been engaged on urgent need.

Sl. No.	Name	Father/Husband's Name	Agency
1	Sudrishna Ghosh	D/o Brindban Ghosh	System Work Global
2	Priyanka Thakur Chakraborty	W/o Provat Chakraborty	Goldleaf Consultant
3	Purnima Roy Biswas	W/o, Late Gopal Roy	System Work Global
4	Meghna Sarkar	W/o, Late Anupam Sarkar	Goldleaf Consultant
5	Subal Chandra Saha	S/o Late Makhanlal Saha	Goldleaf Consultant

CEO discussed regarding above 05 nos. persons are to be deployed to manpower agencies as Chairman, WBKVIB approved.

The Board considered the matter and approved.

AGENDA-16: *Miscellaneous.*

- The Board decided to implement e-office by the Government Employees for smooth conduct of day to day work. Some important officials have been included in EMD Office and bulk format.
- The Board decided to create of new ID will be required for Secretary-WBKVIB, PO (R & T) - WBKVIB and Chief Organizer (Khadi)-WBKVIB.
- The Board decided deployed to one PA to the Hon'ble Chairman may be engaged for operating e-files in a dedicated way on behalf of the Hon'ble Chairman of the Board through agencies.
- An amount of Rs. 3, 57,625/- for study tour of WBKVIB was approved.
- An amount of Rs. 10,00,000/- (Ten Lacs) for marketing promotion.


Chairman.WBKVIB

G