

Appendices

Appendix 1.1

(Refer paragraph 1.2, page 1)

Audit jurisdiction of Pr. AG (General & Social Sector Audit), West Bengal

	Departments	Autonomous Bodies*
1	Backward Classes Welfare	Under section 19 (2)
2	Civil Defence	Human Rights Commission
3	Child Development	State Legal Service Authority, West Bengal
4	Planning	19 District Legal Service Authorities
5	Disaster Management	West Bengal Building and Other Construction
6	Finance	Workers' Welfare Board
7	Fire & Emergency Services	Under section 19 (3)
8	Food & Supplies	West Bengal Comprehensive Area Development Corporation
9	Health & Family Welfare	
10	Higher Education	West Bengal Commission for Women
11	Home	West Bengal Heritage Commission
12	Housing	West Bengal Commission for Backward Classes
13	Information & Cultural Affairs	West Bengal Housing Board
14	Jails (Correctional Administration)	Kolkata Metropolitan Development Authority
15	Judicial	
16	Labour	Under section 20 (1)
17	Land & Land Reforms [^]	Siliguri Jalpaiguri Development Authority
18	Law	Santiniketan Shriniketan Development Authority Asansol Durgapur Development Authority
19	Mass Education Extension & Library Services	Digha Shankarpur Development Authority Haldia Development Authority
20	Minorities Affairs & Madrasah Education	Jaigaon Development Authority
21	Municipal Affairs	Burdwan Development Authority
22	Panchayat & Rural Development*	Bhangore Rajarhat Development Authority
23	Parliamentary Affairs	New Town Kolkata Development Authority
24	Personnel & Administrative Reforms	Midnapore Kharagpur Development Authority
25	Public Health Engineering	West Bengal NGRBA Program Management Group
26	Refugee Relief & Rehabilitation	West Bengal State Council of Technical Education
27	School Education	West Bengal Regional School Service Commission (South Eastern)
28	Self Help Group & Self Employment	West Bengal Regional School Service Commission (Western)
29	Sports	West Bengal Central School Service Commission
30	Statistics & Programme Implementation	West Bengal Regional School Service Commission (Northern)
31	Technical Education & Training	West Bengal Regional School Service Commission (Eastern)
32	Urban Development	
33	Women & Social Welfare	West Bengal Regional School Service Commission (Southern)
34	Youth Services	

Besides above, Pr. AG (G&SS Audit) is also responsible for audit of Chief Minister's Office, Legislative Assembly Secretariat and Governors' Secretariat.

* Excluding • 61 bodies/ authorities substantially financed by the State Government and audited under section 14
• 18 commercial/ quasi-commercial organisations

[^] L & LR Department is the controlling department of District Magistrates and Sub Divisional Officers, which are under the audit jurisdiction of the office of the Pr. AG (G&SSA), West Bengal. All others functionaries under this department are audited by the office of the AG (E&RSA), West Bengal.

* P&RD though under Economic Sector, retained with Pr. AG for functional contiguity with PRI audit.

Appendix 1.1 (Contd.)

**Government Companies/ Corporations under the audit jurisdiction of
Pr. AG (G&SS Audit), West Bengal**

1	West Bengal State Police Housing Corporation Limited (under section 19(1))
2	Kolkata Police Housing & Infrastructure Development Corporation Limited (under section 19(1))
3	West Bengal Essential Commodities Supply Corporation (under section 19(1))
4	West Bengal Film Development Corporation Limited (under section 19(1))
5	West Bengal Women Development Undertaking (under section 19(1))
6	West Bengal Housing Infrastructure Development Corporation Limited (under section 19(1))
7	West Bengal Medical Services Corporation Limited (under section 19(1))
8	Basumati Corporation Limited (under section 19(1))
9	West Bengal Swarojgar Corporation Limited (under section 19(1))
10	The Electromedical & Allied Industries Limited (under section 19 (1))
11	West Bengal Minority Development and Finance Corporation (under section 19(3))
12	West Bengal Scheduled Castes and Scheduled Tribes Development and Finance Corporation (under section 19(3))
13	West Bengal State Warehousing Corporation (under section 19(3))
14	West Bengal Backward Classes Development and Finance Corporation (under section 19(3))
15	Scheme of the Public Distribution System of Food grains including Food & Supplies Department (under section 13)
16	Director of Brick Production (Manual) (under section 13)
17	Director of Brick Production (Mechanised) (under section 13)
18	Kanchrapara Area Development Authority (under section 13)

Appendix 1.2
(Refer paragraph 1.6, page 4)

**Names of the Departments who did not submit suo-motu replies with
number of paras/ reviews involved**

	Name of the Department	Number of Paras/ reviews involved in reports for the years					Total
		Upto 1997-98	Upto 2007-08	2008-09	2009-10	2010-11	
1	Agriculture	06	08	-	-	-	08
2	Agriculture Marketing	-	-	-	-	01	01
3	Animal Resources Development	-	02	-	01	-	03
4	Backward Classes and Welfare	01	02	-	-	01	03
5	Commerce and Industries	-	01	-	-	-	01
6	Co-operation	-	03	01	-	-	04
7	Development and Planning	-	-	-	01	-	01
8	Finance	04	05	01	-	-	06
9	Finance (Taxation)	-	01	-	-	-	01
10	Fisheries	-	02	-	-	-	02
11	Food and Supplies	-	01	-	01	-	02
12	Forests	-	03	-	-	-	03
13	Health and Family Welfare	26	39	03	02	03*	47
14	Home (Const. and Elec.)	-	02	-	-	-	02
15	Home (Police)	-	08	04	-	02	14
16	Home (Political)	-	01	-	-	-	01
17	Housing	-	03	-	-	02	05
18	Industrial Reconstruction	-	-	-	-	01	01
19	Information and Cultural Affairs	-	02	-	-	01	03
20	Irrigation and Waterways	26	31	01	01	-	33
21	Labour	-	04	-	-	-	04
22	Land and Land Reforms	-	01	-	-	-	01
23	Mass Education Extension	-	01	-	-	-	01
24	Micro & Small Scale Industries and Textiles	-	01	-	-	-	01
25	Municipal Affairs	14	19	01	01	-	21
26	Panchayats and Rural Development	04	09	-	-	-	09
27	Paschimanchal Unnayan Affairs	-	-	-	-	01	01
28	Power and Non Conventional Energy Sources	-	01	-	-	01	02
29	Public Enterprises	-	01	-	-	-	01
30	Public Health Engineering	-	01	01	-	01	03
31	Public Works	-	03	01	01	-	05
32	Public Works (Roads)	-	01	-	-	01	02
33	School Education	-	02	-	-	-	02
34	Sports and Youth Services	-	-	03	-	-	03
35	Technical Education and Training	-	01	-	-	-	01
36	Tourism	-	01	-	-	-	01
37	Transport	-	01	-	-	-	01
38	Urban Development	-	01	03	02	03	09
39	Urban Development (KMC)	-	-	01	-	-	01
40	Water Investigation and Development	01	01	-	-	01	02
41	Women & Child Development and Social Welfare	02	05	-	-	-	05
42	Youth Services and Minorities Development and Welfare	-	01	-	-	-	01
	Total	84	169	20	10	19	218

* Includes para No 2.1 of Civil Audit Report No 2 of 2010-11 on District Centric Audit of Dakshin Dinajpur involving Health & Family Welfare, School Education, Development & Planning, Women & Child Development and Social Welfare, Panchayat & Rural Development, Public Health Engineering, Irrigation & Waterways, Power and Urban Development Departments.

Appendix 1.3

(Refer paragraph 1.6, page 4)

Statement showing significant recommendations of PAC against which Action Taken Notes were outstanding from Departments

Year of Audit Report with para number	PAC Report number and year	Name of the department(s)	Gist of the Audit Para	Recommendations of PAC
4.3.3 of AR 2003-2004	48 th PAC Report 2005-2006	PWD and PWD (Roads)	Payment of price escalation by the Executive Engineers ignoring contract provision led to inadmissible payment of ₹ 5.47 crore to contractors.	The department should make due efforts to recover the excess payments on account of price escalation from the contractors as quickly as possible and report to the Committee within six months positively.
2.16 of AR 2000-2001 Vol-2	4 th PAC Report 2006-2007	Municipal Affairs	Lack of accountability in Kolkata Municipal Corporation.	The Committee recommended that Municipal Affairs Department and KMC should undertake a joint enquiry about the financial mismanagement of KMC to identify the persons responsible for the situation and to take punitive actions against them as per the extant rules. The Committee further desired that the department should inform the Committee about the actions taken against the identified persons both in service and/ or retired from service.
3.13 of AR 2000-2001 Vol I	9 th PAC Report 2006-2007	Finance (Taxation)	Unjustified printing of ungummed and unperforated Entertainment Tax Stamps without considering the willingness of the exhibitors to use such stamps resulted in a loss of ₹ 73.14 lakh towards cost of production and their disposal.	It was recommended that the department should investigate as to why the order for printing of ungummed and unperforated Entertainment Tax Stamps was placed in such a large quantity at a time without recording the reasons behind it and should take actions against the person/ persons who would be found responsible in this regard. The Committee also instructed the department to be more careful and rational in dealing with such situations in future.
4.9 of AR 2000-2001 Vol-I	10 th PAC Report 2007-2008	Public Works (Roads)	Though initial technical bid of March 1995 was cancelled and fresh technical bid was opened in August 1996, the EE, 24 Parganas Highway Division paid price escalation with reference to March 1995 (Base month) resulting in excess payment of ₹ 62.29 lakh to the contractor.	The Committee recommended that the department should investigate the matter thoroughly in order to find out the person/ persons responsible for excess payment of ₹ 62.29 lakh and recover the same from the contractor.
4.3.3 of AR 2002-2003	15 th PAC Report 2007-2008	Public Works (Roads)	Arbitrary recommendation made by the Chief Engineer, Public Works (Roads)	Considering the gravity of the matter, the Committee recommended that the matter be referred without delay to the Vigilance Commissioner for thorough investigation.

Year of Audit Report with para number	PAC Report number and year	Name of the department(s)	Gist of the Audit Para	Recommendations of PAC
			Directorate for acceptance of abnormally higher rates than that quoted by the agency in the work of widening and strengthening of Calcutta-Basanti road at 53 KMP to 86 KMP (length 33 Kms) of South 24 Parganas district resulted in undue benefit of ₹ 1.53 crore to the agency.	The Committee also desired that the Commission should be requested to leave no stone unturned to divulge the facts and thereby submit the report within three months.
4.4.12 of AR 2006-2007	21 st PAC Report 2008-2009	Transport	Hoogly River Bridge Commissioners did not pay the tax demanded by Income Tax Department within the specified time limit resulting in avoidable expenditure of ₹ 1.12 crore towards interest payment.	The Committee recommends that the Finance Department should be entrusted with task of conducting enquiry on this financial irregularity in order to fix up the person/persons responsible for the irregularity and resultant loss and the Finance Department should submit the Report thereon within three months.
4.2.3 of AR 2005-2006	36 th PAC Report 2010-2011	Housing	Due to non-compliance of the provisions of EPF Act 1952, West Bengal Housing Board had to sustain loss of ₹ 1.17 crore and a further liability of ₹ 0.94 crore.	The Committee <i>iner alia</i> recommended the following : The Housing department as well as the Board should take prompt and appropriate steps to fix up the responsibilities of the defaulting officials in the instant case for the loss sustained by the Board to the tune of ₹ 1.17 crore and suitable disciplinary as also penal measures be taken against the delinquents.
4.3.2 of AR 2004-2005	38 th PAC Report 2010-2011	Housing	Unauthorised payment of ₹ 1.11 crore to the contractor for execution of additional quantity of tendered items at higher rates.	The Committee <i>iner alia</i> recommended the following : The Housing Department should take immediate steps to fix up the responsibilities of the defaulting officers in the instant case so that appropriate administrative/disciplinary and penal measures may be resorted to, against the delinquent officers without any further loss of time.

Source: PAC Reports

Appendix 2.1.1

(Refer preamble of audit findings after paragraph 2.1.5, page 9)

Recommendations made in paragraph 3.5 of CAG's Report for the year ended March 2005

Sl. No.	Recommendations	Departmental reply (January 2009)	Current findings
1	The State Government should ensure release of its own share to avail GoI assistance in full so that implementation of Modernisation Scheme is not jeopardised.	It may be stated that State's share for the period, 2000-01 to 2005 as stands now is of ₹ 23.94 crore. Sincere steps are being taken for proportionate release of State's Matching share for MPF Schemes.	During 2009-2014, GoI released ₹ 206.55 crore, against which State has released ₹ 274.56 crore. However, individual percentages of central and state shares could not be worked out as state government did not maintain the same. Moreover, funds related to a particular AAP were released in subsequent years, often after a number of years. All the releases have been booked under State Plan grants. <i>(vide paragraph 2.1.7.1)</i>
2	The gap between requirement and supply of modern fighting equipments needs to be bridged.	It is stated that the matter of balancing between requirement and supply of modern fighting equipments are being taken up. For the period from 2001-02 to 2007-08 an expenditure of ₹ 31.39 crore has been made for the purpose. Moreover, it may be stated that during the current financial year 2008-09, an amount of ₹ 19.19 crore has been approved by the GOI towards equipments against our proposal for requirement of ₹ 20.37 crore.	Present audit also indicated persistence of similar situations, as would be evident from the fact that during 2009-14, as against 11605 pieces of arms along with 638,000 rounds of ammunition targeted to be procured as per the AAP, only 6089 arms were received. Besides, there were instances of non-receipt of weapons despite payment, non-procurement of weapons due to improper planning etc. This may be viewed with the fact that in five test check units there was 71 per cent shortage in modern weapons. <i>(vide paragraph 2.1.10.3)</i>
3	The P.T.C. is required to be substantially equipped to provide necessary exposure and practice in modern weaponry to the police personnel.	Necessary measures for equipping PTC for providing expenses and practices of modern weaponry to the Police Personnel have been taken up.	Preparedness of the police force through effective use of modern weapons remains a matter of concern as during 2009-14, out of 16 types of modern weapons used by WBPd and KP, live training was not conducted in respect of nine. <i>(vide paragraph 2.1.11)</i>

Sl. No.	Recommendations	Departmental reply (January 2009)	Current findings
4	Completion of the works already started for providing infrastructure and accommodation should be emphasised.	Necessary steps in this regard are being taken.	<p>There has been no improvement in the position of completion of infrastructure and accommodation. During 2009-14, 160 construction projects were approved, out of which only 10 were completed, while 22 were in progress. Seven projects were dropped and 121 projects could not be started.</p> <p>While constructions of police barracks in LWE affected districts were abandoned, inspite of the initial availability of funds, the Department delayed the construction of quarters for subordinates, though it was the primary objective under MPF.</p> <p>Police housing corporations also fell way behind the desired level of performance parking MPF funds in banks instead of their expeditious utilisation.</p> <p>Construction of Jalpaiguri forensic laboratory remains incomplete even after lapse of nine years from the date of release of funds.</p> <p style="text-align: right;"><i>(vide paragraph 2.1.8)</i></p>
5	Immediate action needs to be taken to activate the Empowered Committee for monitoring and supervision of the progress of the Scheme.	<p>The Empowered committee comprising of Chief Secretary – Chairman</p> <p>Home Secretary – Member</p> <p>D.G. & C.P. – Members</p> <p>for monitoring M.P.F. Schemes is already existing in the Department and meetings are held periodically at the time of approval of M.P.F. and other State Plan Schemes of the Department.</p>	<p>The Department could not produce any record or information relating to meetings held by the Empowered Committee during 2009-14. As such extent of oversight on implementation, which was one of the primary functions of the SLEC, could not be assessed by audit. However, ineffective monitoring would be evident from various instances of violations of scheme stipulations, lack of knowledge with regard to the fate of funds released to various implementing units and the wide gap between the activities planned for and implemented.</p> <p style="text-align: right;"><i>(vide paragraph 2.1.14)</i></p>

Appendix 2.1.2
(Refer paragraph 2.1.7.1, page 12)

Component-wise utilisation of MPF funds during 2009-14 (₹ in crore)

Component	2009-10		2010-11		2011-12		2012-13		2013-14		Total	
	Released	Utilised (per cent)	Released	Utilised (per cent)	Released	Utilised (per cent)	Released	Utilised (per cent)	Released	Utilised (per cent)	Released	Utilised (per cent)
Construction	32.69	22.05(67)	6.39	1.46(23)	9.83	0	0	0	0	0	48.91	23.51(48)
Mobility	18.83	18.8(100)	16.07	16.07(100)	8.64	7.33(85)	2.79	0.11(4)	0	0	46.33	42.31(91)
Weaponry	4.38	0.06(1)	5.97	5.49(92)	4.30	4.04(94)	0.99	0	1.23	0	16.88	9.59(57)
Equipment	29.22	26.43(90)	25.76	23.83(92)	12.38	11.13(90)	4.29	1.00(23)	0	0	71.66	62.39(87)
Total	85.12	67.34(79)	54.19	46.85(86)	35.15	22.50(64)	8.07	1.11(14)	1.23	0	183.76	137.80(75)

Source: Tabulated from data provided by Home Department, Government of West Bengal

Appendix 2.1.3
(Refer paragraph 2.1.8.5, page 16)

Status of construction undertaken by KPHIDCL

(₹ in crore)

Sl. No.	Name of work	Amount Sanctioned		Fund released (Central Share)	Progress		Present Status
		Central Share	State Share		Financial	Physical	
1	Construction of one four storied building accommodating eight numbers Type-III Police Quarters for SI/ Sergeant at Gokhale Road, Kolkata	0.60	0.20	0.60	Nil	Nil	A proposal was re-submitted considering G+12 Building consisting of 26 nos. Quarter for SI/ Sergeant amounting to ₹ 4.56 crore. MHA has approved the project for the balance amount of ₹ 3.76 crore in the MPF 2013-14. However, state level approval is yet to be received.
2	Construction of Multi Storied buildings for residential quarters at Plot No. BC - 17 & 18 (in amalgamated shape) at Salt Lake Kolkata.	1.125	0.375	1.125	Nil	Nil	Proposal re-submitted considering G+6 buildings consisting of 12 nos. of quarter for IPS Officers amounting to ₹ 5.72 crore. MHA has approved the balance fund of ₹ 4.22 crore in the MPF 2013-14 considering the construction of residential quarter. However, state level approval is yet to be received.
3	Construction of Multi storied buildings at Traffic Training school (TTS) and addition & alteration of Traffic Guards	0.9375	0.3125	0.9375	Nil	5 per cent	Soil testing completed. Construction of Multi-storied Building at TTS and Haridebpur PS has started. Tender in respect of Patuli PS and Bansdroni PS has been invited.
4	Construction of three numbers newly created (proposed) PS Building	3.375	1.125	3.375	Nil	5 per cent	
5	Interrogation room for STF	0.075	0.025	0.075	Nil	Nil	Details are yet to be received from DCP(I), TP.
6	Purchase of hired premises No. P-57, CIT Scheme No. IV-M, Kolkata for permanent accommodation of Beliaghata Police Station	1.875	0.625	1.875	Nil	Nil	No information has been received from Jt. Commissioner of Police (O).

Source: Records of Home Department and KPHIDCL

Appendix 2.1.4
(Refer paragraph 2.1.10, page 20)

Quantity of Arms approved in Annual Action Plan (AAP) during 2009-10 to 2013-14

MPF year	No. of Weaponry approved in AAPs			Quantity of arms received		
	WB PD	KP	Total	WBPD	KP	Total
2009-10	2220	0	2220	1049	0	1049
2010-11	2180	975	3155	3353	869	4222
2011-12	1505	968	2473	757	61	818
2012-13	1405 + 387*	930 + 710*	3432	0	0	0
2013-14	450	875	1325	0	0	0
Total	8147	4458	12605	5159	930	6089

* Figure related to Megacity

Source: Records of Home Department

Appendix 2.1.5*(Refer paragraph 2.1.12.1, page 24)***Inadmissible items procured by HG Directorate and CID, West Bengal**

Sl. No.	Unit	MPF Year	Name of item	Quantity	Cost (₹ in lakh)
1	Home Guard	2012-13	Vertical Filing Cabinet	10	1.68
2	Home Guard	2012-13	Visitors Chair for DGP & CG	19	2.80
3	Home Guard	2012-13	Visitors Chair 3 Seater	18	2.66
4	Home Guard	2012-13	Office Desk for DIG & SSO	2	1.38
5	Home Guard	2012-13	Sofa for DGP & CG Office	1	0.50
6	Home Guard	2012-13	Centre Table	1	0.12
7	Home Guard	2012-13	Sofa for DGP & CG's anti Chamber	1	0.43
8	Home Guard	2012-13	Centre Table	1	0.07
9	Home Guard	2012-13	Office Table for DGP & CG	1	2.88
10	Home Guard	2012-13	Laptop	2	0.99
11	Home Guard	2012-13	Wifi Solution	1	0.09
12	Home Guard	2012-13	Computer Table	23	1.21
13	Home Guard	2012-13	Computer Chair for all District	23	1.03
14	Home Guard	2012-13	Steel Almirah for all District	23	3.74
15	Home Guard	2012-13	Unitises Table for all District	92	10.30
16	Home Guard	2012-13	Office Chair (Revolving) for all District	46	3.86
17	Home Guard	2012-13	Visitor Chair for all District	460	11.75
18	Home Guard	2009-10	Fax Machine	3	0.32
19	CID, West Bengal	2009-10	Laserjet Colour Printer	4	1.96
		Total		731	47.77

Source: Compiled from records of Home Guard Directorate and CID, West Bengal.

Appendix 2.2.1

(Refer paragraph 2.2.9.3, page 50)

Powers and functions of various authorities and meetings held

Name of authority	Whether government nominee present	Norms for holding meetings	Number of meetings actually held	Significant functions
Court	2009-10:No 2010-11:No 2011-12:No 2012:13: Yes in one meeting 2013-14:No	Three meetings per year in addition to convocation i.e 15 meetings during 2009-14	2009-10:5 (4 held on one day i.e 26.11.2009) 2010-11: 4 (3 held on one day i.e 30.11.2010) 2011-12: Nil 2012-13: 4 2013-14: 2	<ul style="list-style-type: none"> ➤ The Court is the highest authority in the University and it exercises the power; ➤ to establish University Departments, institutions, centres, libraries, laboratories and museums for study and research; ➤ to create and institute Professorships, Readerships, Lectureships, and such posts including posts of officers; ➤ to confer or to withdraw/ cancel degrees, titles, diplomas, certificates; ➤ to confer honorary degrees or other academic distinctions and ➤ such other powers as provided by or under the Burdwan University Act.
Executive Council	2009-10:No 2010-11:No 2011-12:No 2012-13: Representative of Higher Education Department and Director of Public Instruction present twice and once respectively 2013-14: Representative of Director of Public Instruction present once.	24 meetings per year	2009-10:17 2010-11:18 2011-12:1 2012-13:13 2013-14:8	<ul style="list-style-type: none"> ➤ The Executive Council (EC) is the principal decision making authority for day to day administration of the University and it exercises the power; ➤ to initiate proposals for the making of Statutes and Ordinances; ➤ to recommend to the Court after consulting the respective Faculty Councils for Post-Graduate Studies, establishment of University Departments; ➤ to establish, maintain, manage and recognise Halls and Hostels; ➤ to appoint teachers, officers and employees of the University and ➤ to fix their emoluments and define their duties, to pass appropriate orders regarding affiliation of a college or an institution and such other powers as provided by or under the Burdwan University Act.

Name of authority	Whether government nominee present	Norms for holding meetings	Number of meetings actually held	Significant functions
Faculty Council	Government nominee not required	Arts: Six meetings per year	2009-10: 4 2010-11: 5 2011-12: 2 + 1 (Joint meeting) 2012-13: 2 + 1 (Joint meeting) 2013-14: 2	<ul style="list-style-type: none"> ➤ To make proposals to the EC for <ul style="list-style-type: none"> ➤ establishment of University Departments; ➤ promotion of Research; ➤ to hold and conduct University exams and to approve and publish results; ➤ to inspect the affairs of any Department or any College; ➤ to have general supervision over the Boards of studies attached to each Council; ➤ to submit each year its annual report to the EC; ➤ to frame rules relating to the courses of Post Graduate studies and division of subjects in regard thereto.
		Science: Six meetings per year	2009-10: 1 2010-11: 4 2011-12: 1 + 1 (Joint meeting) 2012-13: 2 + 1 (Joint meeting) 2013-14: 1	
Post-Graduate Board of Studies	Government nominee not required	--*	--*	<ul style="list-style-type: none"> ➤ to recommend the course to study including the syllabi; ➤ to recommend the names of Papers Setters, Moderators, Examiners etc.
Council for Under-Graduate Studies	Government nominee not required	Six meetings annually	2009-10: 4 2010-11: 8 2011-12: 2 2012-13: Nil 2013-14: Nil	<ul style="list-style-type: none"> ➤ to recommend to the EC the affiliation of a college; ➤ to ensure annual inspection of colleges; ➤ to ensure general supervision of the colleges to ensure that the conditions of affiliations are properly fulfilled; ➤ to recommend to the EC the disaffiliation of any college; ➤ to approve the annual report of the activities of the Council during the previous year and submit the same to the EC; ➤ to have general supervision over the Boards of studies attached to the Council; ➤ to frame rules relating to the courses of UG studies and the division of subjects in regard thereto.
Under-Graduate Board of studies	Government nominee not required	--*	--*	<ul style="list-style-type: none"> ➤ to recommend the courses of study including syllabi, distribution of papers; ➤ to make recommendation relating to improvement in method of teaching, study and examinations.

* There are several Post-Graduate Boards of Studies and Under-Graduate Boards of Studies, as there are separate boards for each subject

Source: Records of Burdwan University

Appendix 2.3.1

(Refer paragraph 2.3.1, page.53)

Statement showing Programme Fund status

(₹ in crore)

Year	Opening balance	Received from		Total available funds	Expenditure from		Total Expenditure (per cent)	Closing balance
		GoI	State		GoI	State		
		245.64			199.16		199.16 (81)	46.48
2010-11	46.48	488.74	205.6	740.82	408.03	205.14	613.17 (83)	127.65
2011-12	127.65	328.83	351.61	808.09	332.75	257.28	590.03 (73)	218.06
2012-13	218.06	626.99	261.28	1106.33	654.37	355.63	1010.00 (91)	96.33
2013-14	96.33	532.08	486.05	1114.46	572.59	510.85	1083.44 (97)	31.02
Total (2010-14)		1976.64	1304.54	3526.82	1967.74	1328.9	3495.80	

Source: Accounts of NRDWP *Interest earned during 2009-14: ₹91.91 crore

Statement showing Support Fund status

(₹ in crore)

Year	Opening Balance	Receipt from GoI fund	Expenditure from GoI fund (per cent)	Closing Balance
2009-10	4.95	2.99	1.61 (20)	6.33
2010-11	6.33	10.45	4.42 (26)	12.36
2011-12	12.36	13.68	7.93 (30)	18.11
2012-13	18.11	19.25	11.47 (31)	25.89
2013-14*	25.89	35.11	40.50 (66)	20.50
Total		81.48	65.93 (76)	

Source: Accounts of NRDWP

*Provisional figures

Appendix 2.3.2
(Refer paragraph 2.3.2, page 53)

Responsibilities of various organisations/ agencies created under NRDWP

	Name of organisation	Responsibility	Actual functional status
1	State Water and Sanitation Mission (SWSM)	Convergence of water supply and sanitation; Coordination with various State Government Departments and other partners in relevant activities; Monitoring and evaluation of physical and financial performance and management of the water supply and sanitation projects; Integrating communication and capacity development programmes for both water supply and sanitation; Maintaining the accounts and carrying out the required audits for the accounts.	SWSM issued utilisation certificates to Central Govt. for sum issued to Zilla Parishads without getting documentary evidence for creation of spot sources. Monitoring and evaluation of physical and financial performance was not done.
2	State Level Scheme Sanctioning Committee (SLSSC)	Approval of Annual Action Plans indicating habitations to be targeted and schemes to be taken up. The Committee should invariably review the functioning/ performance of existing water supply schemes for availability of potable drinking water in adequate quantity in the rural habitations of the State.	SLSSC failed to ensure that the new works were executed as approved by them and performance/ functioning of the commissioned schemes were not reviewed to ensure the desired service level and quality of water.
3	State Technical Agency (STA)	SWSM will identify reputed Technical Institutions to be designated as State Technical Agencies (STA). STA will assist the State Department to plan and design scientifically sound and cost effective rural water supply schemes with special emphasis on sustainability of the source and system. It will also evaluate and scrutinise major/ complicated water supply schemes as assigned by the SLSSC/ PHED for consideration under SLSSC.	STAs assistance to ensure sustainability and cost effectiveness of schemes was not availed of by the Department.

	Name of organisation	Responsibility	Actual functional status
4	Water and Sanitation Support Organisation (WSSO)	WSSO under SWSM will act as a facilitating agency and would function as a bridge between the PHED/ Board and the Community Organisations, assisting the PRIs and VWSCs to prepare water security plan and plan, implement and maintain Rural Water Supply (RWS) projects based on the water security plan. It will take up evaluation studies, impact assessment studies, MIS and computerisation programmes, GIS mapping and online monitoring systems, including those for water quality monitoring & surveillance.	WSSO failed to form VWSC to plan, implement and maintain RWS projects based on water security plan. It did not take up any impact assessment studies. Water quality was not monitored properly and effective steps to provide safe and potable drinking water to rural population were not taken by WSSO.
5	District Water and Sanitation Mission (DWSM)	SWSM will function under the supervision, control and guidance of Panchayat/ Zilla Parishad. It will be responsible for formulation, management and monitoring of projects and progress on drinking water security and total sanitation in rural areas; scrutiny and approval of the schemes submitted by the Block Panchayat/ Gram Panchayat, capacity building and convergence activities.	Government formally constituted these in November 2009 and further modified the constitution in January 2012 with the direction to conduct first meeting of DWSM and VWSC and to open separate bank accounts within one month. These were found not constituted in any of the six test checked districts. By-laws under the State Panchayat Raj Act, as required, were not framed to regulate functions of VWSCs. No measures were taken to ensure transfer of assets to PRIs for vesting responsibility of O&M and empowering PRIs to charge for service provided.
6	Village Water and Sanitation Committee (VWSC)	VWSC was responsible for planning, designing, and implementing all drinking water and sanitation activities; providing facts and figures to the Gram Panchayat for reviewing water and sanitation issues, providing inputs for the Village Water Security Plan; ensuring community participation and decision making in all phases of scheme activities; operation and maintenance of commissioned schemes, etc.	No VWSC was formed till date (Aug 2014).

Source: NRDWP guidelines and records of PHED and test checked divisions

Appendix 2.3.3
(Refer paragraph 2.3.8.1, page 62)

Targets vis-a-vis various measures adopted under Arsenic Sub-Mission

Scheme/ (Term)	No. of scheme (Target)	Achievement	Target Population (Rural) (in lakh)	Population covered (Rural) (in lakh)	Remarks
A) Pre-Bharat Nirman measures					
i) New Spot Replacement tubewells (Short term)	1903	1981	4.71	4.95	Since 1996, the Department used ARP ¹ 's developed in-house, with an efficiency of 92-97 per cent. However, without adopting the same for large scale implementation, the Department, spent four years' time (2007-11) for technology upgradation. In July 2011, Expert Committee under STA approved a modified ARP model developed by the Planning Circle of the Department successfully with 100 per cent efficiency. None of the ARP was, however, installed till July 2014.
ii) New hand pump fitted tube wells at deeper aquifer (Short term)	6000	6033	20.09	20.09	
iii) Ring wells(Short term)	288	166	0.71	0.41	
iv) Arsenic Treatment Unit (ATU) with existing hand pump fitted tube well (Mid term)	2476	2396	6.19	5.99	
v) Big Dia Tube well (Mid term)	8	8	1.20	1.20	
vi) ARP in existing ground water based schemes	12	12	1.90	1.90	
vii) Surface Water based Piped water supply scheme (Long term)	5	5	26.23	26.23	
Total	10677	10601	61.03	60.77 (99.6 %)	
B) Measures under Bharat Nirman					
New Ground Water Based PWSS with Arsenic Removal Plant (Mid term)	338	171	41.35	14.30 (35 %)	
ARP in existing ground water based schemes (Mid term)	165	Nil	36.62	Nil	
Surface Water Based PWSS (Long Term)	12	5	52.67	10.56 (20 %)	
Total	515	176 (34 %)	130.64	24.86 (19 %)	

Source: Status Report of Arsenic Submission brought out by the PHE Department

¹ *Sujapur-Sadipur Model for large PWSS and Gobardanga model for small PWSS*

Appendix 2.3.4
(Refer paragraph 2.3.9.2, page 68)

Details of cases where pipe lines remained damaged for several months

Name of district	Name of division	Reasons for damage	Length of Pipe line damaged (meter)	Estimated cost of repair (₹ in lakh)	Affected people (nos. approx.)	Period of stoppage of water supply
Nadia	Nadia Division	Road construction activities by other Departments	3320	44.98	6518	March 2010 onwards
	Nadia Arsenic Division - I	Road construction activities by PWD and West Bengal State Rural Development Agency (WBSRDA)	21427	192.18	18234	Various periods starting from January 2013 onwards
	Nadia Arsenic Division - II	Works under Nadia Zilla Parishad	10160	56.73	16040	Various periods starting from June 2012 onwards
24 Pgs. (S)	Alipur Division	Road widening/ construction activities by other Departments	171651.9	740.36	55400	Various periods starting from May 2009 onwards
	24 Parganas (S) Water Supply Division - I	Road construction activities by PWD and P&RD Departments	75835	768.00	172100	Not mentioned
Medinipur	Medinipur Division	Road construction activities by PWD and WBSRDA, Paschimanchal Unnayan Parishad, National Highway authority	25972	233.33	37890	Various periods starting from August 2007 onwards
Murshidabad	Murshidabad Division	Road construction activities by PWD and WBSRDA	27200	135.25	63900	Various periods starting from July 2013 onwards
Coochbehar	Coochbehar Division	Not on record	27576	106.77	12783	Various periods starting from June 2013 onwards
	TOTAL		363141.9	2277.6	382865	

Source: Records of test checked divisions

Appendix 2.4.1
(Refer paragraph 2.4.1, page 74)

(A) Department-wise list of Schemes and Acts for protection and welfare of girl child

Department	Schemes implemented	
	specifically for girl children	for children in general
Women & Child Development and Social Welfare (WCD&SW) Department	<ul style="list-style-type: none"> • Rajiv Gandhi Scheme for Empowerment of Adolescent Girls – SABLA • Ujjawala Scheme • Kanyashree Prakalpa 	<ul style="list-style-type: none"> • Integrated Child Protection Scheme (ICPS) • Cottage Scheme for Destitute Boys and Girls (6-18 years) • Juvenile Justice (Care and Protection of Children) Act, 2000 • Prohibition of Child Marriage Act, 2006
Health & Family Welfare (H&FW) Department	<ul style="list-style-type: none"> • Implementation of Pre-conception & Pre-natal Diagnostic Technique (PC-PNDT) Act. 	--
School Education (SE) Department	<ul style="list-style-type: none"> • Kasturba Gandhi Balika Vidyalaya (KGBV) • National Programme for Education of Girls at Elementary Level (NPEGEL) • National Scheme of Incentive to Girls for Secondary Education • Incentive Scheme for Girl Student of class IX to XII 	--
Minority Affairs and Madrasah Education (MAME) Department	<ul style="list-style-type: none"> • Incentive to poor girl students of Madrasahs (Class IX – XII) • School dress for poor girl students of the Madrasahs (Class I – VIII) 	<ul style="list-style-type: none"> • Centrally Sponsored Pre-Matric Scholarship to the students of Minority Communities (30 per cent for Girl student) • Central Scheme of Post-Matric Scholarship to the Students of Minority Communities (30 per cent for Girls)
Labour Department	--	<ul style="list-style-type: none"> • Child Labour (Prohibition and Regulation) Act, 1986
Home Department	--	<ul style="list-style-type: none"> • Protection of Children from Sexual Offences (POCSO) Act, 2012

(B) Brief description of the schemes

	Name of Scheme/ Act (Operating Department)	Scheme/ Act in Brief
Schemes		
1	Kanyashree Prakalpa	<p>Kanyashree Prakalpa is a conditional cash transfer scheme with the aim of improving the status and well-being of the girl child in West Bengal by incentivising schooling of all teenage girls and delaying their marriages until the age of 18, the legal age of marriage.</p> <p>The scheme has two components namely annual Scholarship of ₹ 500 and one time grant of ₹ 25,000. The Annual Scholarship is for unmarried girls aged 13-18 years enrolled in classes VIII-XII while the one-time grant is for girls turned 18 at the time of application, enrolled in government recognised regular or open school/ college or pursuing vocational/ technical training or sports activity or is an inmate of Home registered under J.J. Act 2000.</p>
2	Rajiv Gandhi Scheme for Empowerment of Adolescent Girls – SABLA	<p>Rajiv Gandhi Scheme for Empowerment of Adolescent Girls (AG) – SABLA, a centrally sponsored scheme, aims to improve nutrition and health status of adolescent girls aged 11-18 years, equip them with life skills, health and hygiene and mainstream them to formal schooling. The scheme is implemented using the platform of ICDS Scheme through Anganwadi Centers (AWCs).</p> <p>It has an integrated package of services viz. i. Nutrition provision, ii. Iron and Folic Acid (IFA) supplementation, iii. Health check-up and Referral services, iv. Nutrition & Health Education (NHE), v. Counseling/ Guidance on family welfare, ARSH, child care practices and home management, vi. Life Skill Education and accessing public services and vii. Vocational training for girls aged 16 and above under National Skill Development Program (NSDP).</p> <p>In West Bengal, the scheme was introduced in 2011 with central support to cover six districts —Coochbehar, Jalpaiguri, Malda, Nadia, Kolkata and Purulia.</p>
3	Kasturba Gandhi Balika Vidyalaya (KGBV)	<p>Kasturba Gandhi Balika Vidyalaya (KGBV) is a scheme launched in July 2004, for setting up residential schools at upper primary level for girls belonging predominantly to the SC, ST, OBC and minority communities is a part of Sarva Shiksha Abhiyan from April 2007. The scheme is being implemented in educationally backward blocks of the country where the female rural literacy is below the national average and gender gap in literacy is above the national average. The scheme provides for a minimum reservation of 75 per cent of the seats for girls belonging to SC, ST, OBC or minority communities and priority for the remaining 25 per cent, is accorded to girls from families below poverty line.</p>
4	National Programme for Education of Girls at Elementary Level (NPEGEL)	<p>The National Programme for Education of Girls at Elementary Level (NPEGEL), is a focused intervention under Sarva Shiksha Abhiyan, to reach the “hardest to reach” girls, especially those not in school. Launched in July 2003, it provides additional support for enhancing girl’s education over and above the investments for girl’s education through normal SSA interventions. The programme provides for development of a “model school” in every cluster with more intense community mobilisation and supervision of girls enrolment in schools. Gender sensitisation of teachers, development of gender-sensitive learning materials and provision of need-based incentives like escorts, stationery, workbooks and uniforms are some of the endeavours under the programme.</p>
5	National Scheme of Incentive to Girls for Secondary Education	<p>The scheme aims to promote enrollment of SC/ ST girls at secondary stage, who passed Class VIII and subsequently drops out for various socio-economic reasons. It intends to establish an enabling environment to reduce drop outs and to ensure their retention in secondary schools up to 18 years of age. To be eligible for the benefit under the scheme; girls should be unmarried and should be below 16 years of age on joining Class IX.</p>

	Name of Scheme/ Act (Operating Department)	Scheme/ Act in Brief
Schemes		
6	Incentive Scheme for Girl Student of class IX to XII	The State Govt. introduced Incentive Scheme for Girls studying in Classes IX to XII to all girls of BPL ration card holder families and of families covered under the Labour Department's Provident Fund scheme for unorganised workers and that for agricultural labourers. The scheme aims to retain girl students, reduce drop outs and encourage girl students to pursue higher studies.
7	Centrally Sponsored Pre-Matric Scholarship to the students of Minority Communities (30% for Girl student)	Under this, admission fee, tuition fee and maintenance allowance at stipulated rates are given to minority students who have passed previous year's examination with 50 <i>per cent</i> marks.
8	Central Scheme of Post Matric Scholarship to the Students of Minority Communities (30% for Girls)	Under this, admission fee, tuition fee and maintenance allowance at stipulated rates are given to minority students who have passed previous year's examination with 50 <i>per cent</i> marks and annual income not exceeding ₹ 2 lakh.
9	Incentive to poor girl students of Madrasahs (Class IX – XII)	This scheme provides incentives at the rate of ₹ 1200 per year per student to the poor girl students studying in Madrasahs in pre-matric (class IX-X) and post-matric (class XI-XII) classes.
10	School dress for poor girl students of the Madrasahs (Class I – VIII)	This scheme provides ₹ 400 for purchasing two sets of school dress for poor girl students studying class I to VIII in Madrasahs.
11	Integrated Child Protection Scheme (ICPS)	ICPS is a centrally sponsored scheme aimed at building a protective environment for children in difficult circumstances, as well as other vulnerable children, through Government-Civil Society Partnership. ICPS would institutionalise essential services and strengthen structures, enhance capacities at all levels, create database and knowledge base for child protection services, strengthen child protection at family and community level, ensure appropriate inter-sectoral response at all levels. Activities include Emergency outreach service through 'CHILDLINE', Open shelters for children in need in urban and semi-urban areas, Family based non institutional care through sponsorship, foster-care, adoption and after-care, providing institutional services like shelter homes, children's homes, etc.
12	Ujjawala Scheme	Ujjawala, a comprehensive centrally sponsored scheme for women and children, aims to <ul style="list-style-type: none"> • prevent trafficking of women and children for commercial sexual exploitation through social mobilisation and involvement of local communities, awareness generation programmes, generate public discourse through workshops/ seminars and other innovative activity; • facilitate rescue of victims from the place of their exploitation and place them in safe custody; • provide rehabilitation services both immediate and long-term to the victims by providing basic amenities/ needs including counseling, legal aid and vocational training; • facilitate re-integration of the victims into the family and society at large; • facilitate repatriation of cross-border victims to their country of origin

	Name of Scheme/ Act (Operating Department)	Scheme/ Act in Brief
Schemes		
13	Cottage Scheme for Destitute Boys and Girls (6-18 years)	<p>Cottage scheme for destitute children, introduced in 1975 as a centrally sponsored scheme to provide institutional services—shelter, food, clothing, education, medical care etc. to destitute children had been transferred to State Sector Scheme in 1992 and since then 90 <i>per cent</i> of the entire cost of the programme is borne by the State Govt. and remaining 10 <i>per cent</i> by NGO.</p> <p>The scheme is meant for destitute children who have attained the age of six years but not crossed 18 years of age. Under this scheme, a unit of an institution with a capacity of 25 destitute children shall be called a ‘Cottage’ and will be provided with food, lodging, education, treatment, clothing, beddings, vocational training, etc. to ensure wholesome growth and development of the child.</p>
Acts		
14	Implementation of Pre-conception & Pre-natal Diagnostic Technique (PC-PNDT) Act.	<p>Pre-Conception and Pre-natal Diagnostic Technique Act, 1994 envisages renewed and concerted efforts by government and civil society, including efforts to address the deeply rooted gender discrimination against women and girls which lies at the heart of sex selection. The Act was enacted to check female foeticide. Rules have also been framed under the Act. Section 6(b) of the Act prohibits determination and disclosure of the sex of foetus. Further, this Act mandates under Section 3(1) compulsory registration of all diagnostic laboratories, ultrasound clinics and genetic counseling clinics with the Government.</p>
15	Juvenile Justice (Care and Protection of Children) Act, 2000	<p>This is the primary Act intended for protection of children in India. It has two target groups-children in need of care & protection and juveniles in conflict with law. The Act provides for proper care, protection and treatment of the target group by catering to their development needs and by adopting a child-friendly approach in the adjudication and disposition of matters in the best interest of children and for their ultimate rehabilitation through various institutions established under this enactment.</p>
16	Prohibition of Child Marriage Act, 2006	<p>The Act to provide for the prohibition of solemnisation of child marriages. The Act provides for appointment of Child Marriage Prohibition Officers to prevent child marriage.</p>
17	Child Labour (Prohibition and Regulation) Act, 1986	<p>The Act prohibits working of children less than 14 years of age in hazardous works as defined under Part-A and Part-B of the Schedule to the Act. The Act provides for appointment of Inspectors to secure compliance with the provisions of the Act.</p>
18	Protection of Children from Sexual Offences (POCSO) Act, 2012	<p>This Act prohibits various sexual offences against children and provides for punishment of accused for various sexual offences on children.</p>

Source: Respective scheme documents

Appendix 2.4.2
(Refer paragraph 2.4.5, page 76)

List of USG centres the licences of which expired

Sl. No.	Name of the USG Centers	Place	Registration No.	Expiry Date of validity	Unregistered period upto August 2014 (months approx.)
1	Mediscan	Hakimpara	6/USG/JAL	28.02.2007	90
2	Eveland Clinic Pvt. Ltd.	Hakimpara	8/USG/JAL	15.08.2009	60
3	Marina Medical Centre	Hakimpara	9/USG/JAL	23.07.2012	25
4	Marina Sonography	Alipurduar	3/USG/APD	28.02.2012	30
5	Jiban Suraksha Diagnostic Center	Falakata	1/USG/FKT	21.06.2010	50
6	NF Railway	Alipurduar	4/USG/APD	29.05.2007	87
7	NJP Railway Hospital	Jalpaiguri	2/USG/RAJ	31.10.2007	82
8	S B Diagnostic	Siliguri	4/USG/RAJ	31.05.2012	27
9	Rama Diagnostic Centre	Malbazar	2/USG/MAL	30.04.2012	28
10	Atrium Diagnostic & Health Care Service Pvt. Ltd.	Ganpat Plaza	5/USG/RAJ	27.01.2014	7

Source: Data provided by Chief Medical Officer of Health

Appendix 2.4.3

(Refer paragraph 2.4.6.1, page 77)

Nutrition provided in test-checked districts

Districts	No. of ICDS Project	No. of Eligible AGs	RTE provided			
			No. of projects	AGs	Period	Duration
Malda	16	125591	16	86519	04/12 to 07/12	4
			9	63677	11-12 / 12-12 / 01-13	1
			5	44635	11-12 to 12-12 / 12-12 to 01-13,	2
			1	6440	11-12 to 01-13	3
			1	10839	10-12 to 01-13	4
Coochbehar	12	74721	7	43897	06/12 to 07/12 or 05/12 to 06/12	2
			5	28281	11-12 / 12-12	1
			7	46440	11-12 to 12-12 / 12-12 to 01-12	2
Jalpaiguri	15	120427	2	19140	06/12 to 07/12	2
			9	56270	12-12 / 01/13 / 02-13 / 03-13,	1
			1	6114	01-13 to 02-13	2
			1	10074	01-13 to 03-13	3
Purulia	21	120235	4	47969	12-13 to 03-13,	4
			15	87693	11-12 to 12-12	2

Source: Records of test checked District Projects Officers

Appendix 2.4.4

(Refer paragraph 2.4.6.2, page 79)

Life Skill Education and Nutrition Health Education provided in test checked districts

Name of the District	No. of Projects	Life Skill Education				Nutrition Health Education			
		2010-11	2011-12	2012-13	2013-14	2010-11	2011-12	2012-13	2013-14
Malda	16	-	16	5	7	-	16	6	7
Coochbehar	12	-	-	12	12	-	-	12	12
Purulia	21	-	-	21	21	-	-	21	21
Jalpaiguri	15	-	-	15	7	-	-	15	8

Source: Records of test checked District Projects Officers

Appendix 2.5.1*(Refer paragraph 2.5.5, page 91)***List of test checked hospitals**

Sl. No.	Medical College Hospital
1	North Bengal MCH
2	Kolkata MCH
3	Kolkata National MCH
4	SSKM Hospital Kolkata
Speciality Hospitals	
5	Dr. B.C. Roy Post Graduate Institute of Paediatric Sciences (Phoolbagan & Beliaghata Campus)
6	Lady Dufferin Victoria Hospital
7	Regional Institute of Ophthalmology
District Hospitals	
8	Bishnupur DH, Bankura
9	Asansol DH, Bardhaman
10	Darjeeling DH, Darjeeling
11	Hugli DH, Hugli
12	Barasat DH, North 24-Parganas
13	Sadar Hospital, Purulia
14	Raiganj DH, Uttar Dinajpur
Sub Divisional Hospitals	
15	Bolpur SD
16	Gangarampur SD
17	Kalimpong SD
18	Arambag SD
19	Chanchal SD
20	Haldia SD
21	Raghunathpur SD
22	Baruipur SD

Appendix 2.5.2
(Refer paragraph 2.5.7.1, page 94)

Modules and sub-modules under HMIS and status of their implementation in 18 hospitals where HMIS is operational

Module	Purpose	Sub-module	Number of hospitals with sub-modules		Risk in the Business process in case the module was not running
			Functional	Non-functional	
Charge Collection Module	<ul style="list-style-type: none"> To capture charge of all the patients, be it free or paying which could enable the department to use as an instrument to measure the service provided in each hospital. To have proper control over the financial management of the hospital collection and prevent probable misuse of fund, fraudulent practices etc. 	Charge Collection-Receipt Entry	16	2	<ul style="list-style-type: none"> Total collection at a given point of time could not be ascertained; Itemised charge collection would not be readily available; Hospital authority could not ensure enough control over the financial management; In absence of system generated money collection, risk of fraudulent practice was very high and the authority cannot identify such malpractice.
		Charge Collection-Zero Receipt	1	17	
		Charge Collection-Refund Entry	13	5	
		Charge Collection-Refund Entry Modification	5	13	
		Charge Collection-Receipt View	14	4	
IPD Management System	To capture vital statistics of each hospitals in terms of <ul style="list-style-type: none"> Complete information of IPD patient Bed availability in each Ward including bed occupancy details Issue of system generated BHT along with a standard 	Patient Attending to Emergency	3	15	<ul style="list-style-type: none"> Total number of emergency admission could not be ascertained from the system; Various vital hospital indicators which could have provided citizen-centric service like Bed occupancy rate, vacant bed position, total death/ discharge in a day and detailed information in respect of
		BHT Data Capture	15	3	
		Backlog BHT Data Entry	10	8	
		New Born Baby BHT Data Capture	8	10	
		Ward-wise Daily Reporting of IPD Patients	3	15	
		Diagnostics, O.T. & Other Serv. Booking (IPD)	0	18	

Module	Purpose	Sub-module	Number of hospitals with sub-modules		Risk in the Business process in case the module was not running
			Functional	Non-functional	
	discharge certificate, ensuring complete records of medical audit • Issue of death certificate in Form 4 (certification of cause of death Form) • Automatic generation of vital hospital indicators, like; Bed Occupancy Rate, Bed turnover rate, average length of stay etc.	Daily Diet Entry	1	17	each patient could not be made readily available; • In the absence of system generated issuance of discharge/ death certificates, citizens were deprived of receiving hassle-free faster services.
		Patient's Maternity Information Summery	1	17	
		Patient's Surgery Data Summery	1	17	
		IPD Discharge	7	11	
		IPD Death	6	12	
		BHT Data Modification	13	5	
		Patient BHT Rack numbering in MRD	1	17	
OPD Management System	• To capture new and old patient visit data, • To capture patient's treatment data, • To create reports on OPD patient visit, referral, doctor-wise, department-wise patient visit details, date-wise OPD transfer, • Daily collection summary, • Generate OPD patient profile	OPD New Patient's Data Capture	18	0	• In the absence of any system driven OPD management system the hospital authority cannot ascertain the total footfall of patients in a particular day or month. • Various vital hospital statistics like prevalence of particular disease in a particular area, disease demography, patients' profile etc. could not be ascertained, in absence of which the department cannot mobilise its manpower to fight against any endemic disease (during monsoon of 2014 more than 350
		OPD Old Patient's Visit Data Capture	8	10	
		Backlog Entry of OPD New Patient Data	3	15	
		Modification of Today's OPD Patient's Ticket Data	15	3	
		Patient's Treatment Data Capture	2	16	
		OPD Ticket Reprint – Extra Sheet	9	9	

Module	Purpose	Sub-module	Number of hospitals with sub-modules		Risk in the Business process in case the module was not running
			Functional	Non-functional	
					<p>people died due to an outbreak of <i>Japanese Encephalitis</i> in North Bengal). The department could have an early warning of the endemic if the various reports generated by the system was monitored properly</p> <ul style="list-style-type: none"> • Performance of doctors as well as of different department within the hospital could not be measured.
Pay Clinic Charge Collection Module	<ul style="list-style-type: none"> • To capture all date relating to patients visiting Pay Clinic, • To generate report on revenue collection from Pay Clinic, • To generate report on apportionment of revenue collected from Pay Clinic. 	Pay Clinic Charge Collection-Receipt Entry	2	16	<ul style="list-style-type: none"> • Revenue collection of Pay Clinic could not be monitored from the system. • Other vital statistics in connection with disease cycle could not be prepared through the system.
		Pay Clinic Charge Collection-Refund Entry	2	16	
		Pay Clinic Charge Collection-Refund Entry Modification	2	16	
		Charge Collected-Receipt View	2	16	

Source: Records of test checked hospitals

Appendix 2.5.3*(Refer paragraph 2.5.13.2, page 106)***Cases of incorrect calculation in Darjeeling DH of balance of allotment in SMIS***(Amounts in ₹)*

Sl. No.	Head of allotment	Allotted amount	Order value posted	Balance actually available	Available balance as shown by the system	Excess(+)/ Short(-) depiction of balance
1	Drugs	10000000.00	9999968.95	31.05	3499742.24	-3499711.19
2	Drugs	9500000.00	6520743.82	2979256.18	1444052.65	1535203.53
3	Equipment	1000000.00	993720.00	6280.00	-45905.00	52185.00
4	Equipment	9700000.00	9535572.20	164427.80	-3416290.60	3580718.40
5	Drugs	10000000.00	9999968.95	31.05	3313645.75	-3313614.70
6	Drugs	9500000.00	6520743.82	2979256.18	4514459.71	-1535203.53
7	Equipment	30000.00	29985.90	14.10	19964.10	-19950.00
8	Equipment	1000000.00	993720.00	6280.00	58465.00	-52185.00
9	Equipment	9700000.00	9535572.20	164427.80	4316073.20	-4151645.40

Source: Data extracted from SMIS Darjeeling DH

Appendix 3.1

(Refer paragraphs 3.2.3.3 and 3.2.4.1, page 115-116)

List of non-working instrument/ machinery in test checked Blood Banks

Name of the blood bank	Equipment lying defunct	Total no. available	Number working	No. not working	Remarks
Purba Medinipur DH	Blood Storage Refrigerator	4	1	3	The refrigerators have been lying defunct since 2011-12; The quantum of blood collection declined ¹ at Purba Medinipur District Hospital blood bank due to inadequate blood storage space.
	Reagent Refrigerator	1	Nil	1	Period of non-working not available from records.
	Bench Top Centrifuge	2	1	1	
	Autoclave	2	1	1	
	Elisa Reader	2	1	1	Blood bank had to perform at least 30 <i>per cent</i> of its mandatory tests (during 2013) in rapid method due to two non-functioning of Eliza Readers. It was also noticed that though the blood bank authorities informed the matter to SBTC several times, the equipment was not repaired/ replaced as of September 2013.
Elisa Washer	2	1	1	Period of non-working not available from records.	
SSKM Hospital Blood Bank	Elisa Plate Readers	2	Nil	<ul style="list-style-type: none"> • One in 2012 • Another in January 2012 	Between January 2013 and October 2013 the blood bank authority had to issue 19181 units of blood without performing HIV, HbsAg & HCV tests by ELISA method.
	Refrigerator capable of maintaining temperature at – 40° C	1	Nil	1	The refrigerator became non-functional in October 2012.
	Automatic Haematology Analyser	1	Nil	1	Non-functioning for want of reagent.
	Digital pH Meter	1	Nil	1	Reason not specified.
	Coagulometer	1	Nil	1	Nonfunctioning for want of reagent.
	Blood Bank Refrigerator	3	2	1	Period of non-working not available from records.
	Elisa Plate Reader and Washer	2	Nil	2	
Institute of Blood Transfusion Medicine and Immunohaematology	Blood Bank Refrigerator	9	8	1	Very old (three installed in September 1995 and two in March 2003).
	Deep Freezer – 20° C	5	Nil	5	
	Domestic Refrigerator	10	5	5	Very old (installed in September 1995).

¹ 13521 units in 2009-10, 14666 in 2010-11, 11439 in 2011-12, 12055 in 2012-13

Name of the blood bank	Equipment lying defunct	Total no. available	Number working	No. not working	Remarks
	Blood Cell Separator	1	Nil	1	Period of non-working not available from records.
	Refrigerated Centrifuge Himac CR7	2	Nil	2	Though installed in June 2010, the machines were yet to be calibrated and were not put to trial run by the supplying company.
	Incubator	7	2	5	Very old (two installed in March 1996, two in December 2002 and one in March 2003).
	Serological Water Bath	4	2	2	Period of non-working not available from records.
	Bench top Centrifuge	6	4	2	
	Laminar Air Flow Bench	1	Nil	1	
Deep Freezer – 80° C	2	1	1		
Regional Blood Transfusion Centre, Calcutta MCH Blood Bank					
RG Kar MCH	Blood Bank Refrigerator	6	4	2	No AMC.
	Cell Counter	1	Nil	1	
	Deep Freezer – 80° C	4	2	2	
	Deep Freezer – 40° C	4	2	2	
NRS MCH	Blood Storage Cabinet 4° C	1	Nil	1	Nonfunctional since June 2013.
	Heamatology Analyser	1	Nil	1	Nonfunctional since March 2011.
	Deep Freezer – 80° C	2	1	1	Period of non-working not available from records.
	Elisa Reader & washer	3	2	1	
	Table top Centrefuge	3	2	1	
Burdwan MCH	Blood Bank Refrigerator	6	4	2	Period of non-working not available from records.
	Centrifuse	2	1	1	
Kalna SD Hos	Autoclave	2	1	1	Period of non-working not available from records.
	Refrigerator	11	8	3	
Haldia SDH	Binocular Microscope	1	Nil	1	Period of non-working not available from records.
Medinipur MCH	Elisa Reader	6	2	4	
	Rotator Shaker	2	1	1	
	Binocular Microscope	3	1	2	
	Centrifuge	3	2	1	
	Deep Freezer – 80° C	1	Nil	1	
Kharagpur SDH	Blood Bank Refrigerator	2	1	1	Period of non-working not available from records.
Murshidabad MCH	Autoclave	2	1	1	
	Haemoglobinometer	3	2	1	
	Blood Bank Refrigerator	4	3	1	
	Elisa Reader & washer	2	1	1	
	Binocular Microscope	2	1	1	
Kandi SD Hos	Blood Bank Refrigerator	3	1	2	Period of non-working not available from records.
	Centrifuge	2	1	1	
	Microscope	2	1	1	
Lalbagh SDH	Blood Bank Refrigerator	4	3	1	Period of non-working not available from records.
	Autoclave	2	1	1	
	VDRL Shaker	2	1	1	
Siliguri DH	Centrifuge	1	Nil	1	Period of non-working not available from records.
	Microscope	4	2	2	
North Bengal MCH	Bench top Centrifuge	2	1	1	Period of non-working not available from records.
	Cell Counter	2	Nil	2	
	Deep Freezer – 80° C	2	Nil	2	
Nadia DH	Blood Bank Refrigerator	6	4	2	Period of non-working not available from records.

Source: Records of test checked Blood Banks

Appendix 3.2
(Refer paragraph 3.2.5.2, page 119)

Statement showing expiry of test kits at various blood banks

Sl. No.	Name of the institute	Name of the test kits/ reagents	Batch No.	Date of receipt	Date of Expiry	Expired/ Damaged quantity
1	IBTM&H	HIV Elisa	EIV 06059	01.05.2010	31.07.2010	15264
2	IBTM&H		ECV 03039	26.04.2010	31.05.2010	9600
3	NBMCH		EIV 09118	26.02.2009	31.01.2010	3264
4	NBMCH		EIV 02029	06.06.2009	30.04.2010	9504
5	NBMCH		4000004161	11.05.2010	26.03.2011	19488
6	NBMCH		4000004361	07.07.2010	02.05.2011	6624
7	NBMCH		NA	27.11.2013	29.11.2013	1536
8	Siliguri SD Hospital		N 205040	29.11.2013	29.11.2013	320
9	Nadia DH		N 205043	29.11.2013	07.12.2013	960
10	RG Kar MC	HBsAg Elisa	20080708	April 2009	07.07.2009	19872
11	NRS MCH		N 202033	25.10.2013	09.11.2013	2784
12	Burdwan MCH		N 202033	07.10.2013	09.11.2013	9984
13	Durgapur SDH		N 202033	08.10.2013	09.11.2013	415
14	Purba Medinipur DH		N 202034	07.11.2013	11.11.2013	288
15	Haldia SDH		N 202033	24.10.2013	09.11.2013	192
16	Murshidabad DH		N 202033	25.10.2013	10.11.2013	1280
17	NBMCH		20080708	04.03.2009	31.07.2009	12768
18	NBMCH		NA	09.10.2013	09.11.2013	5568
19	Siliguri SDH		N 202030	22.10.2013	09.11.2013	504
20	Nadia DH	N 202033	25.10.2013	09.11.2013	1248	
21	RG Kar MCH	HCV Elisa	ECV 11128	11.12.2009	28.02.2010	16416
22	Nadia DH		N 204035	04.11.2013	22.11.2013	151
23	NBMCH	VDRL Kits	4000002204	24.04.2010	02.10.2010	22368
24			4000002205	25.06.2010		
Total						160398

Source: Records of test checked Blood Banks

Appendix 3.3

(Refer paragraph 3.3.1.1, page 128)

(A) Status of installation and running of CT scan units

Name of District Hospital	Date of Agreement	Term finishes on	Present status
District Hospital, Tamluk, Purba Medinipur	September 2009	September 2014	running
District Hospital, Barasat, 24 Parganas (N)	July 2009	July 2015	running
District Hospital, Howrah	March 2010	March 2015	running
MJN Hospital, Coochbehar	May 2009	May 2014	running
Deben Mahato Hospital, Purulia	July 2008	July 2010	Not available with the Department
District Hospital, Suri, Birbhum	June 2010	June 2012	
District Hospital, Behrampur, Murshidabad	June 2008	June 2013	
District Hospital, Chinsurah, Hooghly	January 2009	January 2014	
District Hospital, Krishnanagar, Nadia	October 2008	October 2010	
District Hospital, Raiganj, Uttar Dinajpur	Not available with the Department		
District Hospital, Balurghat, Dakshin Dinajpur			
District Hospital, Jalpaiguri			

Source: Records of DHS

(B) Status of installation of MRI units in MC&Hs

	Name of the MC&H	Date of agreement	Date of commissioning
1	BSMC&H	January 2009	January 2011
2	RG Kar MC&H	February 2009	June 2010
3	NRS MC&H	February 2009	January 2010
4	MMC&H	January 2009	Not available with the Department
5	BMC&H	January 2009	

Source: Records of DHS

Appendix 3.4
(Refer paragraph 3.3.1.1, page 129)

Status of free CT Scan services rendered by the private partners

SI No.	Name of the Hospital	Period	Total no. of patients during the period	Percentage of free cases to be conducted as per agreement	No. of free cases to be conducted during the period	Free cases conducted (percentage in respect of total cases)	Shortfall in numbers	Percentage Shortfall in respect of free cases to be done (percentage of col. 7 to col. 5)	Remarks
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	NRS	11/2013 to 02/2014	6075	10% + 5 nos. academic cases per month	628	175 (2.88%)	453	72.13%	--
2	RG Kar	06/2013 to 12/2013	12844	10% + 5 nos. academic cases per month	1319	696 (5.42%)	623	47.23%	Prepared on the basis of Quarterly Report submitted by the PP
3	KMCH	01/2013 to 12/2013	22210	10% + 5 nos. academic cases per month	2281	1480 (6.66%)	801	35.12%	--
4	B C Roy	11/2012 to 02/2014	4818	10% + 5 nos. academic cases per month	562	54 (1.12%)	508	90.39%	--
5	BSMCH	07/2013 to 12/2013	11419	10% + 5 nos. academic cases per month	1172	640 (5.6%)	532	45.39%	Prepared on the basis of records supplied by the hospital authority
6	Krishnanagar District Hospital	01/2013 to 02/2014	9874	10%	987	138 (1.4%)	849	86.02%	--
7	Tamluk District Hospital	01/2013 to 02/2014	8753	30%	2626	832 (9.51%)	1794	68.31%	--
8	Hooghly District Hospital	12/2013 to 02/2014	2509	10%	251	110 (4.38%)	141	56.18%	--
9	J N M Hospital, Kalyani, Nadia	04/2012 to 01/2014	Total amount ₹ 48,22,200/-	20%	₹ 9,64,440/-	₹ 51,640/- (1.07%)	₹ 9,12,800/-	94.65%	Calculated on the basis of the amount of cases conducted

Source: Records of test checked Hospitals

Appendix 3.5
(Refer paragraph 3.3.1.1, page 129)

Status of free MRI services rendered by private partners

Sl. No.	Name of the Hospital	Period	Total no. of patients during the period	Percentage of free cases to be conducted per month as per agreement	No. of free cases to be conducted during the period	Free cases conducted (percentage in respect of total cases)	Shortfall in numbers	Percentage of Shortfall in respect of free cases to be done (percentage of col. 7 to col. 5)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	KMCH	01/2013 to 12/2013	7229	10 % + 5 Academic cases	783	731 (10 %)	52	7 %
2	NRS	05/2012 to 01/2014	17605	15 % + 10 Academic cases	2851	1531 (9 %)	1104	39 %
3	RG Kar	12/2013	915	10 % + 5 Academic cases	96	25 (3 %)	71	74 %
4	BSMCH	05/2013 to 02/2014	3954	10 % + 5 Academic cases	445	216 (5 %)	229	51 %

Source: Records of test checked Hospitals

Appendix 3.6
(Refer paragraph 3.3.1.1, page 129)

**Cases of delayed deposit of Government commission by private partners
(with delay more than 30 days)**

Sl. No.	Period/ Month	Amount of Govt. commission @ 25 % deposited by private parties (in ₹)	Amount deposited to the MSVP/ Superintendent	Cheque no./ DD no./ Challan no.	Date	Delay in remittance (days)
	(1)	(3)	(4)	(5)	(6)	(7)
Kolkata Medical College & Hospital						
1	July 2012	71330.00	MSVP / AO, KMCH	424579 to 424587 (total nine cheques)	10.09.2012	40
2	October 2012	51693.00		340706 to 340714 (total nine cheques)	10.12.2012	39
3	January 2013	53752.00		467266 to 467274 (except 467269, total eight cheques)	26.03.2013	53
4	February 2013	53269.00		467317 467318	11.04.2013	41
5	March 2013	63116.50		467364 467365	16.05.2013	45
6	April 2013	60937.00		467410 467414	10.06.2013 11.06.2013	40
7	May 2013	65916.00		467469 307875	13.07.2013	42
8	June 2013	56224.00	MSVP / AO, KMCH	102864	22.08.2013	52
9	July 2013	63436.00		000019	23.10.2013	53
10	August 2013	53356.00		000020	10.10.2013	39
11	September 2013	70189.00		000047	08.11.2013	38
12	October 2013	54307.00		000074	20.12.2013	49
13	November 2013	55787.00		000091	03.01.2014	33
14	December 2013	55564.00		000124	14.02.2014	44
District Hospital, Tamluk, Purba Medinipur						
15	April 2010 to April 2011	72640.00	Superintendent, District Hospital, Tamluk	351219	21.07.2011	81 to 475 days
16	May 2011 to November 2011	31123.00		004050	01.02.2012	62 to 275 days
17	December 2011 to March 2012	NA		Not deposited till March 2014		
18	April 2012 to April 2013	44771.00		208575	14.12.2013	227 to 621 days
19	May 2013 to March 2014	NA		Not deposited till March 2014		

Source: Records of test checked Hospitals

Appendix 3.7
(Refer paragraph 3.3.2.1, page 135)

Excess expenditure on procurement of oxygen during periods beyond initial three years of agreements

MC&H	Period beyond three years of agreement	Volume of Oxygen consumption (in Cub. Met.)	Expenditure at higher rate of agreement (in ₹)	Expenditure at CMS rates (in ₹)	Excess expenditure (in ₹)
NRS MCH	16.12.2009 to 10.04.2013 ²	572068.30	71508537.50 (@ ₹ 125/cum)	20617231.61	50891305.89
RG Kar MCH	01.09.2009 to 31.08.2011	630721.00	33352526.48 (@ ₹ 52.88/cum)	20414689.05	12937837.43
KMCH	01.04.2010 to 05.01.2014 ³	1094211.60	61024180.94 (@ ₹ 55.77/cum)	42058346.23	18965834.71
SSKM	01.01.2011 to 30.11.2013 ⁴	1183612.60	60316898.09 (@ ₹ 50.96/cum)	47207043.58	13109854.51
BSMC&H	22.01.2010 to 21.01.2012	88430.50	10203111.09 (@ ₹ 115.38/cum)	4691371.86	5511739.23
Dr. B. C. Roy PGIPS	01.01.2010 to 01.02.2012 ⁵	147080.74	7346682.97 (@ ₹ 49.95/cum)	4989208.44	2357474.53
Total:		3716124.74	243751937.07	139977890.77	103774046.30

Source: Records of test checked Hospitals

² Even after 15.12.2011, NRS MCH kept on paying at higher rates for oxygen consumed through lately installed outlets.

³ Even after 31.03.2012, KMCH kept on paying at higher rates.

⁴ Though extension of term started from 09.05.2010, calculation has only been made from January, 2011 with available information. The SSKM authority continued to pay at higher rate even after expiry of five years term on 08.05.2012.

⁵ Though five years completed on 13.12.2009, figures from 01.01.2010 were considered. PGIPS kept on paying at higher rate up to 01.02.2012.

Appendix 3.8
(Refer paragraph 3.3.4, page 138)

District-wise number of Ambulance services introduced in PPP mode

District	Number of ambulances		
	1 st Phase	2 nd Phase	Total
Bankura	22	1	23
Birbhum	10	9	19
Burdwan	-	27	27
Coochbehar	20	3	23
DakshinDinajpur	-	8	8
Darjeeling	18	-	18
Hooghly	-	9	9
Howrah	-	10	10
Jalpaiguri	11	5	16
Malda	-	15	15
Murshidabad	-	26	26
Nadia	-	17	17
North 24 Parganas	-	22	22
Paschim Medinipur	20	10	30
Purulia	20	-	20
Purba Medinipur	12	13	25
South 24 Parganas	-	17	17
Uttar Dinajpur	-	9	9
Total:	133	201	334

Source: Records of DHS

Appendix 3.9
(Refer paragraph 3.5, page 147)

List of hostels for minority students remaining incomplete/ non-starter in Uttar Dinajpur

	Particulars and location of the hostel	Cost of construction and present status	Reasons for non-functioning
1	Hostel for minority boys at Coronation High School, Raiganj.	₹ 97.88 lakh <i>Status:</i> Construction completed and handed over to the School authority in January 2014.	The hostel was situated at a distance of about 150 meters outside the school premises. Apart from engagement of a night guard on purely temporary basis no other staff for running the hostel were engaged either by school authority or by Government. Besides, minority boys accounted for only eight <i>per cent</i> and most of the students were from local areas.
2	Minority girls hostel at Islampur College, Islampur	₹ 97.90 lakh <i>Status:</i> Construction completed in December 2012.	College authority stated that minority girl students were not interested to stay in the said hostel. Apart from engagement of two night guards, no other staff for running the hostel were engaged either by school authority or by the Government. Besides, percentage of minority girls was only about 19 <i>per cent</i> of the total girls' student population.
3	Hostel for minority girls at Dr. Megnath Saha College, Itahar	₹ 97.91 lakh. <i>Status:</i> Construction completed and handed over to the College authority.	The hostel was situated at a distance of about 1.5 kms from the main college premises and about 500 meters from the nearby residential premises. Apart from engagement of one security personnel, no other staff for running the hostel was engaged either by school authority or by Government. Besides, percentage of minority girls was only about 21 <i>per cent</i> of the total girls' student population.
4	Minority girls hostel at Lodhan High School	₹ 97.88 lakh. <i>Status:</i> construction of hostel building had been completed in January 2013.	The building has not been handed over to the school authority as of June 2014, reasons for which were not on record.
5	Hostel for Minority boys at Itahar High School	₹ 97.95 lakh <i>Status:</i> Construction completed in February 2013.	The hostels could not be made functional due to non-procurement of furniture and non-engagement of required staff for running the same either by Government or by school authorities. Besides, the hostel at Itahar High school was situated at a distance of about 150 meters from the school.
6	Hostel for Minority boys at Manora High School, Goalpokhor	₹ 97.84 lakh. <i>Status:</i> Construction completed in March 2013.	
7	Minority hostel for boys in Rasakhowa High School	₹ 91.09 lakh. <i>Status:</i> The School authority intimated (June 2014) that though construction of hostel building had been completed, the same had not been handed over	Reasons not on record
8	Minority hostel for boys in S.D.P.U. Vidyalaya	₹ 75.99 lakh. <i>Status:</i> Building remains incomplete	Reasons not on record
		Total expenditure: ₹ 754.44 lakh	

Source: Records of District Magistrate, Uttar Dinajpur

Appendix 3.10
(Refer paragraph 3.8, page 151)

Undue favour extended to contractor for value of work subsequent to first 50 per cent work

(Amount in ₹)

Sl. No.	R.A Bill No.	Date	Value of TMT steel since previous bill	Actual compensation paid on TMT steel since previous bill	Value of RCC work since previous bill	Actual compensation paid on RCC work since previous bill	Value of Brick work since previous bill	Actual compensation paid on brick work since previous bill	Gross value of these work executed during the Qtr. (W)	All India W.P.I of all commodities for the Qtr. in which 50 % value of work is completed (M0)	All India W.P.I of all commodities for the Qtr. under consideration (M1)	Increase/ Decrease in the cost of work executed during the Qtr. $V_m = 0.85 \times (60/100) \times W \times \{(M1 - M0)/M0\}$
1	2	3	4	5	6	7	8	9	10	11	12	13
1	upto 6	18/11/2008	10203560.00	5319796.00	11976125	2362888.89	873648.20	129338.22	23053333.21			
2	7	31/12/2008	659611.50	414611.00	1024141.50	202063.12	465257.21	68845.61	2149010.21			
50 % value of work i.e. ₹ 32018109.00 attained in 7 th RA Bill												
upto 50 % in 7th RA Bill			487094.62	306172.30	756284.29	149214.89	343572.37	50840.25	1586951.28			
After 50 % in 7th RA Bill			172516.88	108438.70	267857.21	52848.23	121684.84	18006.36	562058.93	126.70	126.70	0.00
3	8	24/03/2009	309255.00	216437.00	557824.34	110058.74	1119041.36	165590.15	1986120.70	126.70	123.70	-23983.94
4	9	17/06/2009			38983.71	7691.49	525975.99	77831.30	564959.70	126.70	125.90	-1819.29
5	10	04/08/2009			89216.96	17602.51	80676.74	11938.14	169893.70	126.70	129.40	1846.44
6	11	14/09/2009			4443.29	876.66	74224.17	10983.32	78667.46	126.70	129.40	854.97
7	12	22/12/2009	Advance Bill									
8	13	22/04/2010			26773.71	5282.45	122612.94	18143.65	149386.65	126.70	139.20	7516.49
9	14	03/09/2010	Advance Bill									
10	15	01/02/2011			62744.37	12379.46	593.34	87.78	63337.71	126.70	141.40	3747.77
		07/09/2010 (completion date)										
Total compensation payable after 50 % value of work												13965.65.67
Total compensation paid after 50 % compensation of work												1340123.38
Inadmissible amount of compensation paid after 50 % value of work												1326157.71
Inadmissible amount of compensation paid before 50 % value of work												8318250.55
Total inadmissible amount of compensation paid to the contractor												9644408.26

Source: Records of West Bengal Board of Secondary Education

Appendix 3.11
(Refer paragraph 3.11, page 155)

Statement showing details of mismanagement of cash

(Amount in ₹)

Sl. No.	Name of the Office	Date of Verification by DDO at the instance of Audit	Book balance as per Cash Book on the day of Verification	Cash actually found on physical verification	Total shortage	Unadjusted vouchers/undisbursed cheques	Unauthorised advance from undisbursed cash	Unexplained cash/shortage/ theft/ defalcation	Lapsed Cheques/ Drafts/ Banker's cheques	Amount of shortage reported earlier
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
Land & Land Reforms Department										
1	DM , Murshidabad	27.11.2013	6809559.19	6464920.21	344638.98	29464.98 (Since 1984-99)	-	-	315174.00	330914.98
2	DM, Nadia	27.11.2013	365522730.08	365290524.08	232206.00	-	-	232206.00 (old defalcation case since 1994-95)	-	232206.00
3	BDO, Thakurpukur, South 24 Parganas	30.01.2014	1654176.58	1559731.00	94445.58	-	-	94445.58 (since 1999)	-	-
4	SDO, Baruipur, South 24 Parganas	30.01.2014	11870264.90	11695495.90	174769.00	174769.00	-	-	-	-
5	DM, Uttar Dinajpur	28.05.2014	13995679.00	13688921.00	306758.00	-	306758.00	-	-	121756.00
6	DM, Darjeeling	21.04.2014	1695686.00	726648.00	969038.00	-	969038.00	-	-	218138.00
Correctional Administration Department										
7	Superintendent, District Correctional Home, Krishnanagar, Nadia	20.06.2013	346054.95	327781.95	18273.00	18273.00	-	-	-	-
8	Superintendent, Sub-Correctional Home, Barrackpore, North 24 Parganas	16.12.2013	46716.00	Nil	46716.00	-	-	46716.00	-	-

Sl. No.	Name of the Office	Date of Verification by DDO at the instance of Audit	Book balance as per Cash Book on the day of Verification	Cash actually found on physical verification	Total shortage	Unadjusted vouchers/ undischursed cheques	Unauthorised advance from undischursed cash	Unexplained cash/ shortage/ theft/ defalcation	Lapsed Cheques/ Drafts/ Banker's cheques	Amount of shortage reported earlier
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
9	Inspector General of Correctional Services, West Bengal, Kolkata.	09.04.2014	149930.00	Nil	149930.00	149930.00	-	-	-	149930.00
Health & Family Welfare Department										
10	Superintendent, Chakdah State General Hospital, Nadia	28.01.2013	22420.00	1761.00	20659.00	20659.00	-	-	-	-
11	CMOH, Burdwan (BMOH Bonabagram)	29.01.2013	2485.00	Nil	2485.00	-	-	2485.00	-	-
12	Superintendent, Bijoygarh State General Hospital, Kolkata	07.03.2013	284138.00	272149.00	11989.00	11989.00	-	-	-	-
13	Superintendent, S.D Hospital, Ranaghat, Nadia	27.05.2013	16291.00	9575.00	6716.00	6716.00	-	-	-	-
14	Surgeon-Superintendent, Gandhi Memorial Hospital, Nadia	10.06.2013	101806.00	94533.00	7273.00	7273.00	-	-	-	-
15	Superintendent, Bhatpara State General Hospital, North 24 Parganas	01.07.2013	89659.00	Nil	89659.00	77823.00 (Since 1981-82)	-	11836.00	-	89659.00
16	CMOH, Paschim Medinipur (Belda Rural Hospital)	20.08.2013	111296.00	103800.00	7496.00	-	-	7496.00	-	-
17	CMOH, South 24 Parganas (BMOH Matherdighi)	21.08.2013	148200.00	136300.00	11900.00	-	-	11900.00	-	-

Sl. No.	Name of the Office	Date of Verification by DDO at the instance of Audit	Book balance as per Cash Book on the day of Verification	Cash actually found on physical verification	Total shortage	Unadjusted vouchers/ undischursed cheques	Unauthorised advance from undischursed cash	Unexplained cash/ shortage/ theft/ defalcation	Lapsed Cheques/ Drafts/ Banker's cheques	Amount of shortage reported earlier
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
18	CMOH, Nadia	Karimpur Rural Hospital	19.08.2013	19491.65	11880	7611.65	-	-	-	-
		Nakshipara Rural Hospital	23.08.2013	38124.50	2014.50	36110.00	-	36110.00	-	-
		Maheshganj BPHC	02.09.2013	6468.00	Nil	6468.00	-	6468.00	-	-
		Kaliganj Rural Hospital	21.08.2013	14694.00	14650.00	44.00	-	44.00	-	-
19	Superintendent, District Hospital, Krishnanagar, Nadia	10.09.2013	299154.00	98780.00	200374.00	-	-	200374.00	-	200374.00
20	MSVP, RG Kar Medical College & Hospital, Kolkata.	01.10.2013	12392082.00	11937108.64	454973.36	-	-	454973.36 (old defalcation case in 1988)	-	454973.36
21	MSVP, Calcutta National Medical College & Hospital, Kolkata.	01.10.2013	6979806.33	6909868.33	69938.00	-	-	69938.00 (Since 2003)	-	69938.00
22	Principal, RG Kar Medical College, Kolkata.	03.10.2013	3364278.56	3057885.90	306392.66	-	306392.66	-	-	306392.66
23	MSVP, NRS. Medical College & Hospital, Kolkata.	08.10.2013	13805107.78	13625854.78	179253.00	-	-	179253.00 (Since 1983)	-	179253.00

Sl. No.	Name of the Office	Date of Verification by DDO at the instance of Audit	Book balance as per Cash Book on the day of Verification	Cash actually found on physical verification	Total shortage	Unadjusted vouchers/undisbursed cheques	Unauthorised advance from undisbursed cash	Unexplained cash/shortage/ theft/ defalcation	Lapsed Cheques/ Drafts/ Banker's cheques	Amount of shortage reported earlier
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
24	MSVP, Bankura Sammilani Medical College & Hospital, Bankura	06.11.2013	3134270.33	3100442.37	33827.96	33827.96 (Since 1994)	-	-	-	33827.96
25	Superintendent, Lady Dufferin Victoria Hospital, Kolkata.	03.04.2014	5349603.97	5249987.00	99616.97	99616.97 (Since 1991-2003)	-	-	-	99616.97
Home (Police) Department										
26	AO, Kolkata Police, Lalbazar, Kolkata	02.01.2013	51989360.72	51939844.95	49515.77	-	-	-	49515.77 (Since 1970-86)	49515.77
Judicial Department										
27	Registrar General, High Court Appellate Side, Kolkata	02.07.2013	4579859.87	3486479.97	1093379.90	356468.90 (undisbursed cheques)	736911.00	-	-	1093379.90
Social Welfare Department										
28	Child Development Project Officer, ICDS, Entally, Kolkata	17.01.2014	222113.00	211279.00	10834.00	10834.00	-	-	-	-
TOTAL			505061506.41	500018215.58	5043290.83	1005256.46	2319099.66	1354244.94	364689.77	3629875.60

Source: Records of respective DDOs

Appendix 3.12
(Refer paragraph 3.12, page 156)

Department-wise and year-wise list of outstanding IRs and paragraphs

Year	Health & Family Welfare Department		Food & Supply Department		R.R. & R Department		Housing Department		I&CA Department		Higher Education Department		Total	
	IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras
1987-88	1	1	0	0									1	1
1989-90	0	0	1	1									1	1
1993-94	0	0	1	1									1	1
1995-96	0	0	0	0							1	1	1	1
1996-97	0	0	1	1									1	1
1998-99	0	0	0	0			1	1					1	1
2000-01	2	2	0	0									2	2
2002-03	5	5	0	0									5	5
2003-04	7	8	1	1									8	9
2004-05	4	6	0	0									4	6
2005-06	18	43	4	13	4	10					1	5	27	71
2006-07	13	31	0	0	2	4					1	2	16	37
2007-08	15	23	0	0					5	13	6	23	26	59
2008-09	42	78	3	10	1	2			1	1			47	91
2009-10	38	91	4	8	11	21	1	1	3	5	6	11	63	137
2010-11	26	64	0	0	1	1	2	5	1	4	2	4	32	78
2011-12	55	154	3	9	1	1	1	3	2	5	5	22	67	194
2012-13	74	300	8	22	2	8	46	87	14	40	12	35	156	492
2013-14	109	650	12	32	2	10	16	51	16	38	12	42	167	823
	409	1456	38	98	24	57	67	148	42	106	46	145	626	2010