

# Appendices



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

Sl. No.	Name of the Department
1.	Agriculture
2.	Agricultural Marketing
3.	Animal Resources Development
4.	Industry, Commerce and Enterprises
5.	Consumer Affairs
6.	Co-operation
7.	Environment
8.	Fisheries, Aqua-culture, Aquatic Resources and Fishing Harbours
9.	Food Processing Industries and Horticulture
10.	Forest
11.	Information Technology & Electronics and e-Governance
12.	Irrigation and Waterways
13.	Land & Land Reforms and Refugee Relief & Rehabilitation
14.	Micro, Small & Medium Enterprises and Textiles
15.	North Bengal Development
16.	Paschimanchal Unnayan Affairs
17.	Power and Non-Conventional Energy Sources
18.	Public Works
19.	Sundarban Affairs
20.	Tourism
21.	Transport
22.	Water Resources Investigation and Development

**Appendix – 1.2**  
**(Refer paragraph - 1.3, Page - 2)**  
**Statement of list of Autonomous Bodies**

SI No.	Name of the Department	Name of the Autonomous Bodies
1.	Agricultural Marketing	(i) West Bengal State Agricultural Marketing Board
2.	Animal Resources Development	(ii) West Bengal University of Animal and Fishery Science
		(iii) West Bengal Veterinary Council
		(iv) Paschim Banga Go-Sampad Bikash Sanstha
3.	Environment	(v) East Kolkata Wetland Management Authority
		(vi) Institute of Environmental Studies and Wetland Management
		(vii) West Bengal Pollution Control Board
		(viii) West Bengal Bio-Diversity Board
4.	Forest	(ix) Compensatory Afforestation Fund Management and Planning Authority
		(x) West Bengal State Forest Development Agency
5.	Home and Hill Affairs	(xi) Gorkhaland Territorial Administration (GTA)
6.	Micro, Small & Medium Enterprises and Textiles	(xii) West Bengal Khadi and Village Industries Board
		(xiii) West Bengal State Export Promotion Society
7.	Power and Non-Conventional Energy Sources	(xiv) West Bengal Renewable Energy Development Agency
8.	Public Works	(xv) Commissioners for the Rabindra Setu
9.	Tourism	(xvi) Food Craft Institute
10.	Transport	(xvii) Hooghly River Bridge Commissioners

## Appendix – 1.3

(Refer paragraph - 1.6.2, Page - 3)

## Statement of Pending Replies to Audit paragraphs/reviews

Sl. No.	Name of the Department	Number of paras/reviews involved in reports for the years					
		Upto 1998-99	Upto 2012-13	2013-14	2014-15	2015-16	Total
1.	Agriculture	6	2	1	-	-	9
2.	Agricultural Marketing	-	1	-	-	-	1
3.	Animal Resources Development	-	3	-	-	-	3
4.	Large Industries and Enterprises	-	1	-	-	-	1
5.	Consumer Affairs	-	-	-	2	-	2
6.	Co-operation	-	5	-	-	1	6
7.	Environment	-	-	-	-	1	1
8.	Fisheries, Aqua-culture, Aquatic Resources and Fishing Harbours	-	1	-	1	-	2
9.	Forest	-	3	1	-	1	5
10.	Irrigation and Waterways	27	6	1	-	1	35
11.	Micro, Small & Medium Enterprises and Textiles	-	1	-	-	-	1
12.	Paschimanchal Unnayan Affairs	-	1	-	-	1	2
13.	Public Enterprises and Industrial Reconstruction	-	2	-	-	-	2
14.	Public Works	-	6	1	3	-	10
15.	Public Works (Roads)	-	3	2	1	1	7
16.	Power and Non-Conventional Energy Sources	-	4	-	-	-	4
17.	Transport	-	-	1	2	1	4
18.	Water Resources Investigation and Development	1	1	-	-	-	2
	<b>Total</b>	<b>34</b>	<b>40</b>	<b>7</b>	<b>9</b>	<b>7</b>	<b>97</b>

Appendix – 1.4

(Refer paragraph - 1.6.2, Page - 3)

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 departments(s)	Gist of the Audit Para	Recommendation of PAC
4.3.3 of AR 2003-04	48 <sup>th</sup> PAC Report 2005-06	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.
4.9 of AR 2000-01 Vol-I	10 <sup>th</sup> PAC Report 2007-08	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 2002-03	15 <sup>th</sup> PAC Report 2007-08	Public Works (Roads)	Arbitrary recommendation made by the Chief Engineer, Public Works (Roads) 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.	Considering the gravity of the matter, the Committee recommended that the matter be referred without delay to the Vigilance Commissioner for thorough investigation. 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.

Year of Audit report with para number	PAC report number and year	Name of the departments(s)	Gist of the Audit Para	Recommendation of PAC
4.3.1 of AR 2006-07	4 <sup>th</sup> PAC Report 2012-13	Co-operation	The Co-operation department incurred an additional expenditure of ₹ 50.68 crore towards payment of undue subsidy for extra financial benefits extended by BENFED to the millers, transporters <i>etc.</i> , against the procurement orders placed on it by F&S department.	The Committee recommended that the Department may take up the matters of field level verification and admissibility of the claims in respect whereof payments have been made to the BENFED as subsidy, with the Food and Supplies Department and if any over payment is detected, necessary steps may be taken for recovery thereof.
3.2.4.1 of AR 2009-10	9 <sup>th</sup> PAC Report 2013-14	Transport	The Department's failure to include a suitable clause in the agreement to enhance the consideration amount taking into account the annual growth of traffic is inexplicable. The undue favour thus extended to the toll operator resulted in loss of revenue to the extent of ₹ 12.69 crore till March, 2010.	<p>(i) Acceptance of tender price as offered by the agency at a price far below the reserve prices fixed by both the RITES Ltd and Finance Department without putting in place any mechanism to crosscheck the agencies' own assessment of traffic growth for ascertaining the extent of projected annual traffic growth involved in the offer price meant for the entire period of contract before finalizing the Tender.</p> <p>(ii) Modification of NIT Clause in the Tender Document as regards mode of submission of financial offer without protecting the interest of the Government.</p> <p>(iii) Deficiency in the agreement which did not include any suitable clause for periodic revision of consideration amount on the basis of annual traffic growth.</p>

Year of Audit report with para number	PAC report number and year	Name of the departments(s)	Gist of the Audit Para	Recommendation of PAC
3.4.6 of AR 2010-11	10 <sup>th</sup> PAC Report 2014-15	Food Processing Industries & Horticulture and Commerce & Industries	Thus, failure of the Corporation in ensuring temporary relocation of vendors, and lack of initiative, coordinated effort and ineffective monitoring on implementation of the project coupled with delay in obtaining clearances from the appropriate authorities resulted in idling of expenditure of ₹ 1.84 crore, while expenditure of ₹ 78.37 lakh became became infructuous. Besides, the State Government incurred a liability of penal interest of ₹ 1.88 crore. The objective of creation of modern export infrastructure facilities for the flower market was not achieved.	The Committee recommended that the Department should take prompt and appropriate administrative and legal steps to find out the reasons behind the cancellation of the Mallickghat flower Market Project under the ASIDE Scheme by the Government of India and to fix up the responsibilities of the officials/functionaries of the Department, WBSFPDCL and other agencies concerned and take suitable disciplinary as well as penal measures against the defaulters so that such incidents may not recur.
3.7 of AR 2013-14	3rd PAC Report 2018-19	Irrigation and Waterways	Teesta Barrage Project (TBP), a major multipurpose project on the river Teesta was taken up by the Department in 1975 with the objective of irrigating 9.22 lakh ha Culturable Command Area (CCA), generation of hydropower of 1000 MW, besides flood moderation and navigation in three phases in different stages and sub-stages. The Sub-Stage-I of TBP was approved (1976) by the Planning Commission at a cost of ₹ 69.71 crore and was due to be completed by 1990. The project estimates were revised several times and	<ol style="list-style-type: none"> <li>1. The Department should take fresh stock of the situation and take appropriate steps for working out a suitable policy to sort out the problems of land acquisition and also to ensure optimum utilisation of irrigation potential created so far.</li> <li>2. Before taking up such project in future, the Department should undertake feasibility study including the issue of land acquisition to make sure encumbrance free land so that the progress of work is not stymied under any circumstances.</li> </ol>



Year of Audit report with para number	PAC report number and year	Name of the departments(s)	Gist of the Audit Para	Recommendation of PAC
			<p>finally increased to ₹ 8427.12 crore in March 2013. The project completion date was also rescheduled to 2017. Till March 2014, total spending on the project was ₹ 1532.63 crore.</p> <p>Audit examined the progress of the project implementation during the last five years (2009-10 to 2013-14) and the major findings are summarised below:</p> <ul style="list-style-type: none"> <li>• Utilisation of irrigation potential was low (ranging between 22 per cent and 39 per cent) due to non-completion of canals, distributaries and minors, field channels, lack of water availability and change in cropping pattern.</li> <li>• As against the requirement of 144 cumec water for irrigating CCA of 3.42 lakh ha under Sub-Stage-I, availability of water in Teesta has been reduced to 81 cumec during the lean season of the years 2009-14.</li> <li>• Gradual change in land use pattern resulted in non-use of seven distributaries constructed at a cost of ₹ 3.68 crore. The Department did not so far carry out any survey on land use pattern even while preparation of revised estimates.</li> </ul>	<ol style="list-style-type: none"> <li>3. The Department should consider putting in place a mechanism to monitor the land use pattern by conducting periodical survey.</li> <li>4. The Department is required to assess availability of water in river Teesta specially in the lean season and requirement of water for irrigation including Boro cultivation in the proposed CCA and restrict the project CCA considering the availability of water in Teesta.</li> <li>5. The Internal Administrative Mechanism and Monitoring system of the Department should be suitably streamlined to prevent all sorts of incidences of violations of financial rules, norms, codal provisions etc.</li> </ol>

Year of Audit report with para number	PAC report number and year	Name of the departments(s)	Gist of the Audit Para	Recommendation of PAC
			<ul style="list-style-type: none"> <li>• High Level Project Monitoring Committee constituted in April 2011 to review and monitor the progress of the project every month met only twice against the requirement of 36 meetings.</li> <li>• In spite of cases of theft and pilferage, physical verification of stores was not conducted as per codal provision. Further, accounting of project materials was also not done.</li> </ul>	

(Source: Relevant PAC Reports)

## Appendix – 1.5

(Refer paragraph 1.6.3, Page - 4)

## Department-wise Statement of outstanding Inspection Reports and Paragraphs

Name of the Department	Number of IRs/ Paragraphs pending as of 30 November 2018	
	IRs	Paragraphs
Agriculture	223	687
Agricultural Marketing	5	8
Animal Resources Development	49	118
Consumer Affairs	1	1
Co-operation	19	34
Fisheries, Aqua-culture, Aquatic Resources and Fishing Harbours	39	83
Forest	18	64
Irrigation and Waterways	74	190
Land & Land Reforms and Refugee Relief & Rehabilitation	42	109
Micro, Small & Medium Enterprises and Textiles	13	32
North Bengal Development	3	26
Paschimanchal Unnayan Affairs	3	17
Public Works	77	231
Sundarban Affairs	1	3
Water Resources Investigation and Development	42	93
<b>Total</b>	<b>609</b>	<b>1696</b>

**Appendix - 2.1**

*(Refer paragraph - 2.1.6.1, Page - 11)*

**Statement showing Actual production of Seeds vis-à-vis Target of six crops**

Year	Crop	Production Target (in Quintal)	Actual Production (in Quintal)	Excess (+) / shortfall (-) (in Quintal)
2013-14	Lentil	695.00	645.00	-50.00
2014-15	Lentil	500.00	470.00	-30.00
2015-16	Lentil	500.00	360.00	-140.00
2016-17	Lentil	500.00	540.00	40.00
	<b>TOTAL</b>	<b>2195.00</b>	<b>2015.00</b>	<b>-180.00</b>
2013-14	Moong Kharif	805.00	769.00	-36.00
2014-15	Moong Kharif	215.00	173.00	-42.00
2015-16	Moong Kharif	220.00	336.00	116.00
2016-17	Moong Kharif	220.00	246.00	26.00
2013-14	Moong Rabi	0.00	0.00	0.00
2014-15	Moong Rabi	170.00	0.00	-170.00
2015-16	Moong Rabi	160.00	0.00	-160.00
2016-17	Moong Rabi	200.00	100.00	-100.00
	<b>TOTAL</b>	<b>1990.00</b>	<b>1624.00</b>	<b>-366.00</b>
2013-14	Mustard	1900.00	3230.00	1330.00
2014-15	Mustard	1600.00	2770.00	1170.00
2015-16	Mustard	1600.00	1765.00	165.00
2016-17	Mustard	1600.00	2470.00	870.00
	<b>TOTAL</b>	<b>6700.00</b>	<b>10235.00</b>	<b>3535.00</b>
2013-14	Paddy Boro	12000.00	22000.00	10000.00
2014-15	Paddy Boro	12000.00	23650.00	11650.00
2015-16	Paddy Boro	11000.00	24000.00	13000.00
2016-17	Paddy Boro	11000.00	24000.00	13000.00
2013-14	Paddy Kharif	49680.00	48152.00	-1528.00
2014-15	Paddy Kharif	47625.00	34419.00	-13206.00
2015-16	Paddy Kharif	47725.00	31372.00	-16353.00
2016-17	Paddy Kharif	48030.00	33440.00	-14590.00
	<b>TOTAL</b>	<b>239060.00</b>	<b>241033.00</b>	<b>1973.00</b>

Year	Crop	Production Target (in Quintal)	Actual Production (in Quintal)	Excess (+) / shortfall (-) (in Quintal)
2013-14	Sesame Kharif	0.00	368.00	368.00
2014-15	Sesame Kharif	0.00	318.00	318.00
2015-16	Sesame Kharif	0.00	528.00	528.00
2016-17	Sesame Kharif	0.00	354.00	354.00
2013-14	Sesame Rabi	0.00	0.00	0.00
2014-15	Sesame Rabi	180.00	720.00	540.00
2015-16	Sesame Rabi	160.00	0.00	-160.00
2016-17	Sesame Rabi	160.00	360.00	200.00
	<b>TOTAL</b>	<b>500.00</b>	<b>2648.00</b>	<b>2148.00</b>
2013-14	Wheat	3695.00	2275.00	-1420.00
2014-15	Wheat	3300.00	860.00	-2440.00
2015-16	Wheat	3150.00	2960.00	-190.00
2016-17	Wheat	3350.00	1430.00	-1920.00
	<b>TOTAL</b>	<b>13495.00</b>	<b>7525.00</b>	<b>-5970.00</b>

(Source: Compiled from Seed Rolling Plan 2013-14 to 2016-17 and Reports of Zonal Seed Review Meetings, Department of Agriculture, Govt. of West Bengal)

**Appendix-2.2**

*(Refer paragraph No - 2.2.7.1, Page - 39)*

**Sector-wise requirement of allocation of investment in 16 sectors during 11<sup>th</sup> and 12<sup>th</sup> FYP**

Sector	Investment required for development of PUPA (₹ in crore)		
	2007-12	2012-17	Total
<b>Agriculture</b>	1287.36	1759.82	3047.18
<b>Irrigation</b>	739.33	1190.68	1930.01
<b>Soil &amp; Water Conservation</b>	665.77	842.26	1508.03
<b>Water Supply</b>	222.61	106.95	329.56
<b>Sanitation</b>	111.12	116.08	227.20
<b>Electrification</b>	502.50	90.84	593.34
<b>Transportation</b>	1538.93	1779.44	3318.37
<b>Forestry</b>	369.29	739.07	1108.36
<b>Animal Resource Development</b>	357.03	452.69	809.72
<b>Fishery</b>	44.02	93.84	137.86
<b>C&amp;CSI</b>	134.12	246.22	380.34
<b>Education</b>	44.52	45.94	90.46
<b>Health</b>	31.87	33.31	65.18
<b>Other Facility</b>	0.16	0.18	0.34
<b>Information Technology</b>	11.73	6.84	18.57
<b>Housing</b>	204.06	204.06	408.12
<b>Total</b>	<b>6264.42</b>	<b>7708.22</b>	<b>13972.64</b>

*(Source: Perspective Development Plan 2007 prepared by IIT Kharagpur for PUAD)*

## Appendix - 3.1

(Refer paragraph - 3.9, Page - 71)

## Apportionment of energy charges for expanded portion

Energy charges as per original bill	Average energy charges of existing unit prior to revision	Energy charges for expansion unit prior to revision	Energy charges as per revised bill	Arrear energy charges	Arrear energy charges for expansion unit
(1)	(2)	(3) =(2)-(1)	(4)	(5) =(4)-(1)	(6) =(3)÷(1)×(5)
5200409	1619427	3580982	8320579	3120170	2148537.28
4598100	1619427	2978673	7219325	2621225	1698043.13
4998351	1619427	3378924	9710033	4711682	3185133.54
4438755	1619427	2819328	6922037	2483282	1577286.08
5352031	1619427	3732604	8280481	2928450	2042354.42
8223161	1619427	6603734	12671811	4448650	3572555.77
8883017	1619427	7263590	13706956	4823939	3944506.14
8111278	1619427	6491851	12419151	4307873	3447800.66
7928361	1619427	6308934	13006701	5078340	4041051.09
7522143	1619427	5902716	12407013	4884870	3833216.19
7174701	1619427	5555274	11868391	4693690	3634260.72
7891152	1619427	6271725	13149735	5258583	4179413.41
8392947	1619427	6773520	13556000	5163053	4166837.08
8963910	1619427	7344483	14181304	5217394	4274815.51
7394024	1619427	5774597	11721012	4326988	3379298.19
8950728	1619427	7331301	14058704	5107976	4183806.01
7464066	1619427	5844639	12012424	4548358	3561532.09
7232486	1619427	5613059	11346353	4113867	3192730.44
8539001	1619427	6919574	13487822	4948821	4010273.93
6867567	1619427	5248140	11888466	5020899	3836931.02
8002078	1619427	6382651	13838350	5836272	4655151.74
8511647	1619427	6892220	14737182	6225535	5041063.95
7958772	1619427	6339345	12066525	4107753	3271919.77
8874978	1619427	7255551	13813292	4938314	4037214.41
<b>Total</b>				<b>108915984</b>	<b>84915732.6</b>
Arrear energy charges paid by the DIC = 30 % of ₹ 108915984 = ₹ 32674795.2					
Arrear energy charges required to be paid by the DIC = 30 % of ₹84915732.6 = ₹ 25474719.78					
Excess arrear energy charges paid by the DIC = ₹32674795 - ₹25474719.78 = ₹ 7200075.22					

