Appendices

Appendix 1.1

(Refer paragraph 1.2, page 2)

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

	Departments	Autonomous Bodies[232]/ Authorities/ Corporations
1	Agriculture	**Under Section 14**
2	Agricultural Marketing	District Rural Development Cell *(19 numbers)*
3	Animal Resources Development	West Bengal State Rural Development Agency
4	Backward Classes Welfare	Society for Training & Research on P&RD
5	Consumer Affairs	West Bengal State Rural Livelihood Mission
6	Cooperation	**Under section 19 (1)**
7	Correctional Administration	West Bengal Essential Commodities Supply Corporation Limited
8	Finance	West Bengal State Seed Corporation Limited
9	Fisheries	West Bengal Agro Industries Corporation Limited
10	Food & Supplies	West Bengal State Minor Irrigation Corporation Limited
11	Food Processing Industries and Horticulture	West Bengal State Food Processing and Horticulture Development Corporation Limited
12	Health & Family Welfare	West Bengal Livestock Development Corporation Limited
13	Higher Education	Banglar Dairy Limited
14	Home & Hill Affairs	The State Fisheries Development Corporation Limited
15	Irrigation & Waterways	Paschimbanga Agri-Marketing Corporation Limited
16	Judicial	West Bengal Medical Services Corporation Limited
17	Labour	Electro Medical and Allied Industries Limited
18	Law	West Bengal Women Development Undertaking
19	Mass Education Extension & Library Services	West Bengal Swarojgar Corporation Limited
20	Minorities Affairs & Madrasah Education	West Bengal Police Housing & Infrastructure Development Corporation Limited
21	North Bengal Development	Gluconate Health Limited
22	Panchayats & Rural Development	Sunderban Infrastructure Development Corporation Limited
23	Paschimanchal Unnayan Affairs	West Bengal Infrastructure Development Finance Corporation Limited
24	Planning, Statistics and Programme Monitoring	West Bengal State Beverages Corporation Limited
25	School Education	Eastern Distilleries & Chemicals Limited
26	Self Help Group & Self Employment	**Under section 19 (2)**
27	Sunderban Affairs	West Bengal Building and Other Construction Workers' Welfare Board
28	Technical Education, Training & Skill Development	West Bengal State Legal Services Authority
29	Tribal Development	District Legal Services Authorities *(19 numbers)*
30	Water Resources Investigation & Development	West Bengal Human Rights Commission
31	Women and Child Development & Social Welfare	West Bengal Financial Corporation
32	Youth Services and Sports	

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

Appendix 1.1 (Contd.)

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

Appendix 1.2

(Refer paragraph 1.2 (II), page 3)

Details of the actual receipts in respect of non-tax revenue raised during the period 2016-17 to 2020-21 *(₹ in crore)*

Sl. No.	Department	2016-17	2017-18	2018-19	2019-20	2020-21
1.	Agriculture	42.80	47.19	45.30	41.86	25.01
2	Animal Resources Development	4.03	8.81	2.99	2.76	2.95
3	Cooperation	8.46	10.05	8.53	7.68	6.95
4	Fisheries	1.60	8.02	5.40	1.14	0.75
5	Food & Supplies	28.57	17.33	43.55	43.73	26.89
6	Health and Family Welfare	134.79	210.48	261.80	243.91	259.57
7	Higher Education	37.41	41.92	38.77	39.12	22.09
8	Home and Hill Affairs	150.75	187.19	254.55	181.94	125.71
9	Irrigation & Waterways	24.92	26.19	34.44	30.80	20.03
10	Labour	8.56	6.03	23.52	8.23	6.46
11	Panchayats & Rural Development	1.56	4.33	0.15	0.03	0.06
12	School Education#	122.75	7.73	4.78	2.87	2.34
13	Youth Services & Sports	9.76	11.00	12.18	12.50	2.22
14	Technical Education, Training & Skill Development	3.98	4.53	4.56	4.04	1.91
15	Women and Child Development and Social Welfare	2.73	3.73	1.41	0.10	1.34
Total		**582.67**	**594.53**	**741.93**	**620.71**	**504.28**

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

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

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

Appendix 1.3

(Refer paragraph 1.5, page 5)

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

Year	Animal Resources Development		Water Resources Investigation & Development		Mass Education Extension & Library Sciences		Technical Education, Training & Skill Development		Total	
	IRs	Paragraphs	IRs	Paragraphs	IRs	Paragraphs	IRs	Paragraphs	IRs	Paragraphs
1991-92	--	--	--	--	--	--	--	--	--	--
1992-93	--	--	--	--	--	--	--	--	--	--
1993-94	--	--	--	--	--	--	--	--	--	--
1994-95	--	--	--	--	--	--	--	--	--	--
1995-96	--	--	--	--	--	--	--	--	--	--
1996-97	--	--	--	--	--	--	--	--	--	--
1997-98	--	--	--	--	--	--	--	--	--	--
1998-99	--	--	--	--	--	--	--	--	--	--
1999-2000	--	--	--	--	--	--	--	--	--	--
2000-01	--	--	--	--	--	--	--	--	--	--
2001-02	--	--	--	--	--	--	--	--	--	--
2002-03	--	--	--	--	01	04	--	--	01	04
2003-04	--	--	02	02	01	08	--	--	03	10
2004-05	--	--	01	01	01	02	--	--	02	03
2005-06	--	--	01	01	02	14	--	--	03	15
2006-07	01	05	--	--	02	06	01	01	04	12
2007-08	--	--	02	03	02	12	02	03	06	18
2008-09	01	01	02	02	04	21	02	05	09	29
2009-10	01	02	08	10	03	06	02	04	14	22
2010-11	--	--	19	24	01	03	04	10	24	37
2011-12	--	--	05	07	01	02	--	--	06	09
2012-13	--	--	15	16	--	--	01	02	16	18
2013-14	04	06	13	28	--	--	07	13	24	47
2014-15	07	12	09	14	02	03	02	03	20	32
2015-16	10	21	07	12	01	01	10	31	28	65
2016-17	17	41	05	13	01	02	10	46	33	102
2017-18	18	37	01	05	08	23	16	67	43	132
2018-19	18	44	27	87	02	05	17	69	64	205
2019-20	04	08	02	09	06	23	01	08	13	48
2020-21	--	--	--	--	--	--	01	03	01	03
Total	**81**	**177**	**119**	**234**	**38**	**135**	**76**	**265**	**314**	**811**

Source: Inspection Reports

Appendix 1.4

(Refer paragraph 1.5, page 5)

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

Name of the Department	Cases of theft/ defalcation/ misappropriation		Loss of revenue		Shortage/ losses neither recovered nor written off		Total	
	Paragraphs	Amount	Paragraphs	Amount	Paragraphs	Amount	Paragraphs	Amount
Animal Resources Development	01	0.09	06	898.91	01	3.08	**08**	**902.08**
Water Resources Investigation & Development	06	33.31	31	822.02	00	0.00	**37**	**855.33**
Mass Education Extension & Library Sciences	00	0.00	00	0.00	01	50.64	**01**	**50.64**
Technical Education, Training & Skill Development	07	8.41	07	8.11	01	0.76	**15**	**17.28**
Total	**14**	**41.81**	**44**	**1,729.04**	**03**	**54.48**	**61**	**1,825.33**

Source: Inspection Reports

Appendix 1.5

(Refer paragraph 1.7, page 6)

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

Sl. No.	Name of the Department	Number of Paragraphs/ reviews involved in Audit Reports for the years					
		2008-09 to 2012-13	2013-14	2014-15	2015-16	2016-17	Total
1	Agriculture	2	--	--	--	--	2
2	Agricultural Marketing	1	--	--	--	--	1
3	Animal Resources Development	1	--	--	--	--	1
4	Backward Classes Welfare	2	--	--	2$	--	4
5	Consumer Affairs	0	--	2	--	--	2
6	Cooperation	1	--	--	--	--	1
7	Correctional Administration	0	--	--	--	--	0
8	Finance	197	33	14£	36	15	295
9	Fisheries	1	--	1	--	--	2
10	Food & Supplies	0	--	1	--	1	2
11	Food Processing Industries and Horticulture	0	--	--	--	--	0
12	Health & Family Welfare	12*#	3	3	3	3	24
13	Higher Education	0	1	1¥	--	--	2
14	Home & Hill Affairs	7 α	1	--	--	--	8
15	Irrigation & Waterways	5	1	--	1	--	7
16	Judicial	0	--	--	--	--	0
17	Labour	1	--	1	--	--	2
18	Law	0	--	--	--	--	0
19	Mass Education Extension & Library Services	1♣	--	--	--	--	1
20	Minorities Affairs & Madrasah Education	0	1	--	1	--	2
21	North Bengal Development	0	--	--	--	--	0
22	Panchayats & Rural Development	2♦	1	1	--	--	4
23	Paschimanchal Unnayan Affairs	1	--	--	1	--	2
24	Planning, Statistics and Programme Monitoring	2	--	--	--	--	2
25	School Education	5	2	--	1	1	9
26	Self Help Group & Self Employment	0	--	--	--	--	0
27	Sunderban Affairs	0	--	--	--	--	0
28	Technical Education, Training & Skill Development	2	--	--	--	--	2
29	Tribal Development	0	--	--	--	--	0
30	Water Resources Investigation & Development	1	--	--	--	--	1
31	Women and Child Development & Social Welfare	1	--	--	1	2	4
32	Youth Services and Sports	3	--	1	--	--	4
	Total	248	43	25	46	22	384

$ *Includes observations on TD and MA&ME Departments also.*

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

* *Includes Paragraph No. 2.1 of Civil Audit Report No. 2 of 2010-11 on District Centric Audit of Dakshin Dinajpur involving H&FW; SED; Development & Planning (now Planning, Statistics and Programme Monitoring); W&CD and SW; P&RD; PHE; I&W; Power (now Power and Non-Conventional Energy Sources) and UD (UD& MA) Departments.*

\# *Includes Paragraph No. 4.1, 4.2, 5.3, 5.5, 5.6 & 6.2 of the Audit Report on Malda district for the year 2011-12.*

¥ *Includes observations on UD (now UD& MA) Department also.*

α *Includes observations on H&FW Department also.*

♣ *Includes observations on Municipal Affairs (now Urban Development & Municipal Affairs) Department also.*

♦ *Includes observations on MA (now UD& MA) and Finance Departments also.*

Appendix 1.6

(Refer paragraph 1.7, page 6)

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

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

Source: PAC Report

Appendix 2.1

(Refer paragraph 2.1.3, page 15)

Details of Seasonality Discipline

Activity	Kharif	Rabi
Issuance of Administrative Instructions by Government of West Bengal.	February	August
Conduct of State Level meeting to decide for notification of Crops and Notified areas, limits of Sum Insured and adoption of Level of Indemnity etc.	March	September
Issuance of Notification by Department of Agriculture	March	September
Cut-off date for receipt of Proposals of farmers/debit of premium from farmers account	31 August (based on specific crops)	31January (based on specific crops)
Cut-off date for receipt of consolidated Declarations/ proposal of farmers	Within 15 days after cut-off date	
Cut-off date for receipt of Declarations of farmers from designated insurance Agent(s) to Insurance Companies.	Within seven days of receipt of declaration/ premium.	
Cut-off date for receipt of Proposal	Within seven days of receipt of Declarations by the respective Nodal bank offices	
Uploading of soft copy of the details of individual insured farmers by Commercial banks /RRBs / PACS / Intermediaries	Within 15 days after cut-off date for collection of premium from farmers	
Cut-off date for receipt of yield data	Within a month from final harvest	
Processing, Approval and Payment of Final Claims based on yield data	Three weeks from receipt of yield data	

Source: Guidelines of the scheme

Appendix 2.2

(Refer paragraph 2.1.5, page 16)

Details of district-wise blocks visited

Sl. No.	Name of District	Name of block visited
1.	Birbhum	Nanoor
		Sainthia
		Suri – I
2.	Hooghly	Dhaniakhali
		Singur
		Chinsura – Mogra
3.	Jalpaiguri	Dhupguri
		Malbazar
		Moynaguri
4.	Purba Bardhaman	Ausgram II
		Burdwan II
		Galsi II
5.	Purba Medinipur	Tamluk
		Shahid Matangini
		Panskura – I
6.	South 24 Parganas	Diamond Harbour I
		Bhangore I
		Sonarpur

Appendix 2.3

(Refer paragraphs 2.1.5, 2.2.2 & 2.5.5, pages 16, 19 & 29)

Details of Farmer's Survey on Crop Insurance

Total Farmers surveyed: 892		No.	*percentage*
Q.1 Whether the farmer is a land owner/ sharecropper/ tenant farmer.	(1) Land Owner	854	96
	(2) Sharecropper	34	4
	(3) Tenant	4	0
Q.2 Whether the farmer has knowledge of the insurance scheme.	(1) Yes	738	83
	(2) No	152	17
	(3) Partially	2	0
Q.3 Whether the farmer insured Aman paddy in Kharif 2020 season, wheat in Rabi 2018-19 season and potato in Rabi 2017-18 season.	(1) Yes	794	89
	(2) No	97	11
	(3) No Reply	1	0
Q.4 Whether the farmer had insured any other crops during the period Kharif 2016 to Rabi 2020-21 seasons	(1) Yes	794	89
	(2) No	97	11
	(3) No Reply	1	0
Q.5 Which were the Insurance Companies	(1) AICIL	423	69
	(2) Other Company	48	8
	(3) Don't know	77	13
	(3) No Reply	63	10
Q.6 Whether the farmers were aware of the risk covered, premium rate and premium subsidy given by GOI and the State Government, documents required for submission of proposals and cut-off dates for submission of proposals.	(1) Yes	541	61
	(2) No	335	38
	(3) No Reply	8	1
	(4) Don't know	8	1
Q.7 Whether the farmer willingly participated in the crop insurance schemes.	(1) Yes	724	81
	(2) No	59	7
	(3) No Reply	109	12
Q.8 Whether the farmer is a loanee/non-loanee farmer.	(1) Loanee	407	46
	(2) Non-Loanee	446	50
	(3) Obscure/ Illegible/ No Reply	39	4
Q.9 Whether the farmer has been informed about insurance of his crop. Whether any Insurance Policy is available with the farmer?	(1) Yes	570	64
	(2) No	311	35
	(3) Partially	1	0
	(4) Obscure/ Illegible/ No Reply	10	1
Q.10 Whether the farmer applied for crop insurance every year from Kharif 2016 to Rabi 2020-21.	(1) Yes	750	84
	(2) No	139	16
	(3) No Reply	3	0
Q.11 Whether the farmer faced difficulties in submission of proposal for insurance.	(1) Yes	144	16
	(2) No	743	83
	(3) No Reply	5	1
Q.12 Whether the farmer paid any premium during the seasons from Kharif 2016 to Rabi 2020-21.	(1) Yes	193	22
	(2) No	687	77
	(3) Don't know about it	8	1
	(4) Obscure/Illegible/ No Reply	4	0

Total Farmers surveyed: 892		No.	*percentage*
Q.13 Whether the farmer applied for compensation for prevented/failed sowing or mid-term calamities or post-harvest loss in previous years.	(1) Yes	443	50
	(2) No	440	49
	(3) Obscure/ Illegible/ No Reply	9	1
Q.14 Whether the farmer got sufficient compensation in previous years. Bank pass book may please be shown.	(1) Yes	231	26
	(2) No	621	70
	(3) Obscure/ Illegible/ No Reply	40	4
Q.15 Whether the farmer received compensation in time.	(1) Yes	103	12
	(2) No	769	86
	(3) Obscure/ Illegible/ No Reply	20	2
Q.16 After how much time was it received?	(1) Within Same Year	3	0
	(2) After one year	34	4
Q.17 Whether the farmer was aware of the claim amount due.	(1) Yes	220	25
	(2) No	637	71
	(3) Obscure/ Illegible/ No Reply	35	4

Source: Beneficiary survey

Appendix 2.4

(Refer paragraph 2.3.1.1 & 2.5.1, pages 19 & 28)

Mis-match in area under insurance coverage ***(in hectare)***

District	2016-17		2017-18		2018-19		2019-20		2020-21	
	State	District	State	District	State	District	State	District	State	District
Birbhum (Kharif)	74748.37	71200.00	60302.55	84473.00	76855.25	76861.00	118336.68	191470.00	123126.63	123281.00
Birbhum (Rabi)	33195.60	33195.00	111787.17	111787.00	128207.90	95115.00	74753.35	74759.00	228389.77	192776.00
Hooghly (Kharif)	97133.12	97133.48	56995.04	45035.56	47888.63	41348.44	73754.13	58429.53	83955.22	82815.41
Hooghly (Rabi)	40202.12	40200.51	46827.27	81481.37	74210.84	74211.54	84506.31	84205.42	100651.99	96053.39
Jalpaiguri (Kharif)	13091.75	13091.78	15834.71	NA	18872.60	18845	10867.59	10933.91	27355.02	27335.02
Jalpaiguri (Rabi)	7186.13	NA	9093.03	NA	16848.74	NA	33615.36	33615.36	23879.36	23771.10
Purba Bardhaman (Kharif)	251839.40	251287.90	160181.85	291678.9	142101.96	131728.7	284920.87	276099.65	227210.90	227219.11
Purba Bardhaman (Rabi)	139944.64	NA	131497.06	131496.758	165764.89	176069.7	164376.16	164390.95	232583.41	226833.47
Purba Medinipur (Kharif)	157579.20	157357.64	152883.38	1189274.54	94947.86	94837.81	149305.42	138604.84	170670.95	163659.75
Purba Medinipur (Rabi)	54200.50	54197.00	95214.07	95214.06	87218.36	90839.27	150648.31	150641.80	111767.55	78272.81
South 24 Parganas (Kharif)	107112.90	107112.90	85618.16	66568.18	58078.08	58078.08	109537.18	109540.80	151246.84	151246.10
South 24 Parganas (Rabi)	9285.19	9285.19	10950.09	10950.0924	40709.36	40709.36	41248.02	41248.02	78611.33	47326.87

Source: Data provided by the Dy. Director of Agriculture and the Department

Appendix 2.5

(Refer paragraph 2.3.1.3, page 22)

Calculation of premium with lower APR within same Agro-Climatic Zone

Crop season	District having lower APR (APR:LC)	District having higher APR (APR:LC)	Lower APR in the pair (in *per cent*)	Area Insured (in Ha)	SOF (in ₹)	Premium should have been (in ₹)	Premium actually paid due to higher APR (in ₹)	Excess premium (in ₹)
				of the district having higher APR				
1	2	3	4	5	6	7 = 4 X 5 X 6	8	9 = 8 - 7
Kharif 2017/ Aman	Murshidabad (1.29:3.4)	Nadia (4.24:0)	1.29	30265.51	55575	21697874	71317048	49619174
	Coochbehar (0.85:0.3)	Jalpaiguri (1.48:2.9)	0.85	14333.85	62500	7614858	13258807	5643949
	Burdwan (1.5:9.4)	Hooghly (3.5:5.6)	1.50	56945.31	48075	41064687	95817594	54752907
Kharif 2018/ Aman	Jalpaiguri (4.0:0)	Coochbehar (15.78:1)	4.00	31915.37	76500	97661032	385272772	287611740
	Burdwan (1.7:0)	Hooghly (5.14:2)	1.70	47177.99	57500	46116485	139434549	93318064
Kharif 2019 Aman	Murshidabad (2.30:NA)	Nadia (6.80:NA)	2.30	58961.81	75500	235490521	302315000	66824479
	Purba Bardhaman (5.00:NA)	Hooghly (7.90:NA)	5.00	72194.25	57500	207558468	327943000	120384532
Kharif 2020 Aman	Murshidabad (2.07:NA	Nadia (6.12:NA)	2.07	86881.78	74624	134207745	396788116	262580371
	Purba Bardhaman (4.50:NA)	Hooghly (7.11:NA)	4.50	82979.03	58068	216829184	342590110	125760926
Total payment of excess premium in four years for Aman Paddy-								**1066496142**
Rabi 2017-18/ Potato	Jalpaiguri (5.20:0.00)	Coochbehar (12.0:0.3)	5.20	16202	136725	115191359	317885136	202693777
	Hooghly (15.00:1.00)	Purba Bardhaman (17.71:2.2)	15.00	16021.5	143500	344862788	407156687	62293899
Rabi 2018-19/ Potato	Murshidabad (10.87:NA)	Nadia (17.30:NA)	10.87	212	121482	2799480	4463790	1664310
	Purba Bardhaman (11.90)	Hooghly (15.43)	11.90	40891	140000	681244060	883332502	202088442
Rabi 2019-20/ Potato	Nadia (5.15:NA)	Murshidabad (11.96:NA)	5.15	250	132392	1704547	3964000	2259453
	Purba Bardhaman (13.09:NA)	Hooghly (16.97:NA)	13.09	45825	140000	839788950	1088717000	248928050
Total payment of excess premium in three years for Potato								**719927931**

Source: Guidelines of the scheme and data provided by the Department

Appendix 2.6

(Refer paragraph 2.3.1.4, page 23)

Details of excess premium paid by the Government ***(₹ in lakh)***

Crop	District	2016-17	2017-18	2018-19	2019-20	2020-21	District Total
Aman Paddy	South 24 Parganas	NA	13.87	15.56	35.52	0.90	**65.85**
	Hooghly	0	0	21.68	31.03	1.34	**54.04**
	Purba Bardhaman	NA	13.19	16.52	0	2.59	**32.29**
	Purba Medinipur	1177.86	0	0	0	0	**1177.86**
	Birbhum	113.23	5.32	7.26	567.52	0.43	**693.76**
	Jalpaiguri	NA	1.59	6.00	2.03	0.46	**10.09**
Boro Paddy	South 24 Parganas	NA	11.69	0.47	0.50	NA	**12.66**
	Hooghly	NA	5.48	NA	NA	0.22	**5.70**
	Purba Bardhaman	NA	62.22	2.56	0.00	NA	**64.78**
	Birbhum	26.19	21.00	NA	NA	NA	**47.19**
	Jalpaiguri	NA	NA	5.14	NA	0.15	**5.29**
Potato	Hooghly	NA	152.36	NA	NA	3.78	**156.13**
	Purba Bardhaman	NA	48.86	0.98	NA	NA	**49.84**
	Birbhum	1.29	1.79	NA	NA	NA	**3.08**
	Jalpaiguri	NA	NA	0.34	NA	0.25	**0.59**
Total payment of excess premium in five years							**2379.15**

Source: Guidelines of the scheme and data provided by the Department

Appendix 2.7

(Refer paragraph 2.4.2, page 25)

Total claim, number of beneficiaries and premium paid by the Government to the IAs

(₹ in crore)

Year/ Crop Season	Total claim Amount	Amount admitted	Amount paid to the farmers	Number of beneficiaries	Premium paid by Government to the Insurance Agency
Kharif 2016	104.10	104.10	104.10	291195	196.15
Rabi 2016-17	317.56	317.56	317.56	288855	226.13
Kharif 2017	219.40	219.40	219.40	444260	190.30
Rabi 2017-18	41.70	41.70	41.70	106260	201.16
Kharif 2018	97.09	97.09	96.09	199681	169.52
Rabi 2018-19	444.13	444.13	444.13	516546	243.68
Rabi 2018-19 Extended	NA	NA	NA	NA	30.76
Kharif 2019	423.14	423.14	423.14	1311167	546.87
Rabi 2019-20	431.15	431.15	431.15	1114375	593.31
Kharif 2020	NA	NA	NA	NA	667.65
Rabi 2020-21	NA	NA	NA	NA	602.57
Total	**2,078.28**	**2,078.28**	**2,077.28**	**42,72,339**	**3,668.10**

Source: As per data provided by the Department

Appendix 2.8

(Refer paragraph 2.4.2.2, page 26)

Timeliness in release of premium by Department and submission of bills by IAs

FY/ Crop Season	Name of IA	Scheduled date of release of 1st installment	Date of release of 1st installment	Date of release of 2nd installment	Date of release of 3rd installment	IA final bill date	Date of release of final installment
2016-17/ Kharif 2016	Cholamandalam MS GICL	31st August	21.09.2016	02.01.2017	13.07.2017	09.11.2017	28.11.2017
	Future Generali IICL		21.09.2016	02.01.2017	13.07.2017	25.10.2017	28.11.2017
	AICI		21.09.2016	02.01.2017	13.07.2017	07.11.2017	28.11.2017
2016-17/ Rabi 2016-17	UIIC	31st January	28.02.2017	30.03.2017	13.09.2017	08.01.2018	23.02.2018
	ICICI Lombard GIC Ltd		28.02.2017	30.03.2017	13.09.2017	28.11.2017	23.02.2018
2017-18/ Kharif 2017	AICI	31st August	24.08.2017	31.01.2018		11.06.2018	12.07.2018
	NICL		24.08.2017	31.01.2018	12.07.2018	11.12.2018	27.03.2019
	Reliance GICL		24.08.2017	31.01.2018	--	01.06.2018	12.07.2018
2017-18/ Rabi 2017-18	AICI	31st January	23.03.2018	--	--	24.07.2018	29.08.2018
	Reliance GICL		23.03.2018	29.08.2018	--	15.01.2019	28.03.2019
2018-19/ Kharif 2018	HDFC ERGO GICL	31st August	19.09.2018	29.03.2019	--	05.11.2019	30.03.2020
	Oriental ICL		19.09.2018	29.03.2019	--	12.03.2020	30.03.2020
	AICI		25.09.2018	29.03.2019	--	13.03.2020	
	Universal Sompo GICL		25.09.2018	29.03.2019	--	23.04.2019	30.03.2020
2018-19/ Rabi 2018-19	UIICL	31st January	29.03.2019	17.10.2019	06.03.2020	--	--
	NICL		29.03.2019	17.10.2019	06.03.2020	--	--
	Cholamandalam MS GICL		29.03.2019	17.10.2019	06.03.2021	--	--

FY/ Crop Season	Name of IA	Scheduled date of release of 1st installment	Date of release of 1st installment	Date of release of 2nd installment	Date of release of 3rd installment	IA final bill date	Date of release of final installment
2018-19/ Rabi 2018-19 (Extended BFBY)	UIICL	31st January	28.03.2020	--	--	08.09.2020	23.09.2020
	NICL		28.03.2020	--	--	15.09.2020	23.09.2020
	Cholamandalam MS GICL		28.03.2020	--	--	06.07.2020	23.09.2020
2019-20/ Kharif 2019	AICIL	31st August	25.09.2019	12.03.2020	--	05.10.2020	16.10.2020
	Oriental ICL		25.09.2019	--	--	15.01.2020	12.03.2020
2019-20/ Rabi 2019-20	NICL	31st January	07.02.2020	24.09.2020	--	18.02.2021	15.06.2021
	UIICL		07.02.2020	24.09.2020	--	27.05.2021	15.06.2021
2020-21/ Kharif 2020	AICIL	31st August	04.08.2020	--	--	14.01.2021	12.03.2021
2020-21/ Rabi 2021-21	AICIL	31st January	06.01.2021	--	--	18.06.2021	03.11.2021

Source: Data provided by the Department

Appendix 3.1

(Refer paragraph 3.1.2, page 35)

Details of units covered by Audit

Sl. No.	Name of District	Particulars	Name of Unit
1	Howrah (Pilot Study)	Name of the CPCs	CPC at Amta Kishan Mandi (Amta-I block)
2		Name of the Rice Mills	Paramount Rice Mill
3		Name of the Godowns	Shalimar RIDF Godown-I
4	Purba Bardhaman	Name of the CPCs	Bardhaman-I, 1st CPC, Nari
5			Memari-I, 1st CPC, Bagila
6		Name of the Rice Mills	Basundhara Rice Mill, Bijoyram
7			Sri Durgamata Rice Mill (P) Ltd., Kalsi
8		Name of the Godowns	Nari RIDF
9			Memari RIDF
10		Name of Society under WBECSC	Eral UCACS Ltd., Ausgram-II
11		Name of Society under BENFED	Brahamanpara SKUS Ltd., Burdwan-II
12	Nadia	Name of the CPCs	Hanskhali Krishak Bazar, Hanskhali
13			Ranaghat Krishak Bazar, Ranaghat-II
14		Name of the Rice Mills	Ma Laxmi Modern RM, Vill.+P.O.- Habibpur, Pin-741402
15			Annadatri Rice Mill, Kayetpara, Anulia, Pin- 741255
16		Name of the Godowns	RIDF Hanskhali, Hanskhali, Nadia
17			SWC Ranaghat, SWC compound, Rathtala, Ranaghat
18		Name of Society under WBECSC	Nazirpur SKUS Ltd., Ranaghat-I
19		Name of Society under BENFED	Chapra Dhantala SKUS Ltd., Ranaghat-II
20	Hooghly	Name of the CPCs	Adisaptagram Krishak Bazar
21			Polba-Dadpur Co-operative Cold Storage
22		Name of the Rice Mills	Balagarh rice Mill Pvt. Ltd.
23			Matri Mandir Rice Mill Pvt. Ltd.
24		Name of the Godowns	RIDF Balagarh
25			Dhaniakhali RIDF
26		Name of Society under WBECSC	Rajhat U.L.S.P Co-Operative Agri Credit Society Ltd., Polba-Dadpur
27		Name of Society under BENFED	Singhal Pathan SKUS Ltd, Singur
28	Birbhum	Name of the CPCs	Sainthia Kisan Mandi CPC, Sainthia, Birbhum
29			Mayureshwasr-1 Kisan Mandi CPC, Mayureshwar-I Block, Birbhum
30		Name of the Rice Mills	Joy Maa Mahamaya Rice Mill, P.O.-Ahmadpur, Sainthia, Birbhum
31			Bharat Tirtha Rice Mill, Md. Bazar, Block, Birbhum
32		Name of the Godowns	Sainthia RIDF Godown, Sainthia, Birbhum
33			Mallarpur GFD, Mayureshwar-1, Birbhum
34		Name of Society under WBECSC	Sangra CACS Ltd., Vill.- Choto Sangra, Block-Sainthia, District- Birbhum, 731201 empanelled with the WBECSC.
35		Name of Society under BENFED	Paduma SKUS Ltd., Paduma, Ganra, Dubrajpur, Birbhum empanelled with the BENFED
36	Dakshin Dinajpur	Name of the CPCs	Hili CPC, Block-Hili, Dakshin Dinajpur.
37			Tapan 1st CPC, Tapan Krishak Bazar, Dakshin Dinajpur
38		Name of the Rice Mills	Shree Avadhbihari Agro Product Pvt. Ltd., Vill.-Bolla, PS- Balurghat, Dakshin Dinajpur, 733158
39			Bindheswari Rice Mill Pvt. Ltd., Dakshin Dinajpur
40		Name of the Godowns	Balurghat RIDF Godown, Dakshin Dinajpur
41			Tapan RIDF Godown, Dakshin Dinajpur
42		Name of Society under WBECSC	Trimohini KSSS Ltd., Trimohini, Dakshin Dinajpur
43		Name of Society under BENFED	Ramkrishnapur UCACS Ltd., Dakshin Dinajpur

Appendix 3.2

(Refer paragraph 3.7.1, page 46)

Details of 14 godowns completed

Sl. No.	District	Name of the Location	Capacity (in MT)	Upto date Status	Project Cost (₹ in crore)	Fund Released (₹ in crore)	Date of Possession	Purpose of utilisation	Remarks
1	Purba Bardhaman	Gopalpur, Bardhaman-II	1000	Completed	1.87	1.72	20.06.2018	Temporary Storage of New Gunny Bag Bales by WBECSC for bagging of CMR	The godowns used for temporary storing of New Gunny Bag Bales for bagging of CMR in connection with paddy procurement, was handed over temporarily to the District Procurement Manager, WBECSC Ltd. Purba Bardhaman
2		Ketugram-I	1000	Completed	1.36	0.89	07.02.2019	Presently unused.	
3		Ketugram-II	1000	Completed	1.84	0.92	07.02.2019	Presently unused.	
4		Mongolkote	1000	Completed	1.94	1.35	07.02.2019	Presently unused.	
5		Katwa-I	1000	Completed	1.79	0.98	07.02.2019	Temporary Storage of New Gunny Bag Bales by WBECSC for bagging of CMR	
6		Monteswar	1000	Completed	1.99	1.08	18.02.2019		
7		Nari, Bardhaman-I	1000	Completed	1.54	1.04	Not known.		
8	Hooghly	Haripal	1000	Completed	2.14	1.20	Handed over by PWD	Not known.	As per reply received from O/o the DCF&S, Hooghly, paddy storage godowns are not yet handed over by PWD.
9		Balagarh	1000	Completed	1.72	1.29			
10		Dhaniakhali	1000	Completed	1.73	1.03	Handed over by PWD	Not known.	
11	Nadia	Nakashipara	1000	Completed on 23.07.2019	1.33	1.26	23.07.2019	Non-functioning	Two functioning godowns at Ranaghat-II are being utilised for the purpose of Rice storage.
12		Kaligunj	1000	Completed on 01.10.2019	1.41	1.26	01.10.2019	Non-functioning	
13		Chapra	1000	Completed on 08.11.2019	1.89	1.78	08.11.2019	Non-functioning	
14	Dakshin Dinajpur	Tapan	2000	Completed	2.34	2.29	Handed over by PWD	Non-functioning	Not yet operational due to unfinished constructions, *e.g.*, road, weigh bridge, *etc.*
					Total	**18.09**			

Source: Records of respective District Offices

Appendix 3.3

(Refer paragraph 3.8.2, page 48)

Details of meetings of DLMCs in test-checked districts during KMSs 2016-17 to 2020-21

KMS	Total number of meetings to be held	Total number of meeting actually held	Shortfall in number of meetings
District: Purba Bardhaman			
2016-17	12	3	9
2017-18	12	3	9
2018-19	12	3	9
2019-20	12	3	9
2020-21	12	3	9
Total	**60**	**15**	**45**
District: Nadia			
2016-17	12	3	9
2017-18	12	4	8
2018-19	12	6	6
2019-20	12	2	10
2020-21	12	2	10
Total	**60**	**17**	**43**
District: Hooghly			
2016-17	12	NA	NA
2017-18	12	2	10
2018-19	12	2	10
2019-20	12	3	09
2020-21	12	2	10
Total	**48 during 2017-21**	**09**	**39**
District: Birbhum			
2016-17	12	3	9
2017-18	12	4	8
2018-19	12	5	7
2019-20	12	5	7
2020-21	12	5	7
Total	**60**	**22**	**38**
District: Dakshin Dinajpur			
2016-17	12	3	9
2017-18	12	3	9
2018-19	12	1	11
2019-20	12	3	9
2020-21	12	1	11
Total	**60**	**11**	**49**

Source: Records furnished by respective DLMCs

Appendix 4.1

(Refer paragraph 4.2, page 52)

Financial position of the Corporation for last five years as emerged from Accounts *(₹ in crore)*

Sources of funds:					
Particulars	**2016-17**	**2017-18**	**2018-19**	**2019-20**	**2020-21**
Share Capital	10.40	10.40	10.40	10.40	10.40
Reserves & Surplus	12.12	17.84	24.55	28.78	32.02
Liabilities & Provisions	462.66	543.72	551.65	765.49	791.35
Total	485.18	571.96	586.60	804.67	833.77
Applications of Funds:					
Fixed Assets	0.76	0.88	0.86	0.69	0.79
Other non-Current Assets	0.04	0.02	0.04	0.05	0.49
Cash & Bank Balance	315.20	282.41	213.09	241.87	138.65
Short Term Loans & Advances	-	-	-	-	-
Other Current Assets	169.18	288.65	372.61	562.06	693.84
Total	485.18	571.96	586.60	804.67	833.77
Working Results (₹ in crore)					
Income					
Revenue from operations	117.12	172.74	223.33	212.72	176.74
Other Income	1.48	1.02	2.07	2.49	2.25
Total	118.60	173.76	225.40	215.21	178.99
Expenditure					
Contractors cost	108.19	160.83	209.10	200.68	166.48
Employee benefit expense	1.91	2.51	4.00	5.33	5.46
Other expenses	0.96	1.37	2.34	2.90	2.19
Depreciation & amortization expenses	0.08	0.09	0.21	0.24	0.25
Taxes	2.47	2.96	2.78	1.56	1.18
Total	113.61	167.76	218.43	210.71	175.49
Net Profit	**4.99**	**6.00**	**6.98**	**4.50**	**3.50**

Source: Accounts of the Corporation

Appendix 4.2.1

(Refer paragraph 4.6.1, page 58 & 59)

Cases of extensions allowed and possible imposition of penalty for delay in completion of works pertaining to factors attributable to the contractor

(₹ in lakh)

Sl. No.	Name of the work	Name of the contractor/ Date of work order	Contract value	Due date for completion/ period	Actual date of completion/ no. of days delayed	Date of EOT application	EOT granted upto	Reasons cited by the contractor	Audit remarks	Short levy of compensation		
										To be recovered (10 *per cent*)	Actually recovered	Short /not recovered
1.	Construction of Jangal Mahal Safe House	Saktipada Ghosh/ 24.12.16	199.27	30.12.17/ 365 days	08.09.20/ 983 days	18.12.17	31.06.18	Labour problem	As the contractor had not cited any specific reasons in three occasions, compensation as per Clause 2 should have been recovered from the contractor.	19.93	0.00	19.93
						28.06.18	31.10.18	Unavoidable circumstances				
						10.10.18	31.08.19	Heavy rainfall				
						24.08.19	31.12.19	Unavoidable circumstances				
						26.12.19	31.03.20	Unavoidable circumstances				
2.	Construction of Office-*cum*-Residence of Sub-Divisional Police Officer (SDPO) at Dinhata	Dhirendra Nath Mondal	209.51	11.04.20/ 450 days	20.08.20/ 131 days	19.03.20	31.08.20	Insufficient labour and lack of raw materials	As the delay was attributable to the contractor, compensation as per Clause 2 of the agreement should have been recovered from the contractor.	20.95	0.00	20.95
3.	Construction of Model Rural PS at Jibantala	D.K. Construction	218.45	01.01.18/ 180 days	22.09.20/ 995 days	26.12.17	31.03.18	Heavy rainfall, water logging	As the delay was attributable to the contractor, compensation as per Clause 2 of the agreement should have	21.85	0	21.85
						26.03.18	30.09.18	Shortage of labour				
						20.09.18	31.03.19	Crisis of materials				

Sl. No.	Name of the work	Name of the contractor/ Date of work order	Contract value	Due date for completion/ period	Actual date of completion/ no. of days delayed	Date of EOT application	EOT granted upto	Reasons cited by the contractor	Audit remarks	Short levy of compensation		
										To be recovered (10 *per cent*)	Actually recovered	Short /not recovered
						14.03.19	31.07.19	Reasons could not be ascertained due to non-availability of contractor's letter.	been recovered from the contractor.			
						22.07.19	31.10.19	Shortage of materials				
						16.03.20	30.09.20	Reasons could not be ascertained due to non-availability of contractor's letter.				
4.	Construction of Subsidiary Training Centre in BT Line	Lakhotia Infra Projects Private Ltd.	407.66	17.06.19/ 545 days	15.03.21/ 637 days	10.06.19	31.10.19	Reasons could not be ascertained due to non-availability of contractor's letter.	Seeking for EOT and granting of EOT was not as per agreement. There were gap between extension period and date of seeking next EOT. However, as the delay was attributable to the contractor, compensation as per Clause 2 of the agreement should have	40.77	0	40.77
						10.02.20	15.10.20	Reasons could not be ascertained due to non-availability				

Sl. No.	Name of the work	Name of the contractor/ Date of work order	Contract value	Due date for completion/ period	Actual date of completion/ no. of days delayed	Date of EOT application	EOT granted upto	Reasons cited by the contractor	Audit remarks	Short levy of compensation		
										To be recovered (10 *per cent)*	Actually recovered	Short /not recovered
								of contractor's letter.	been recovered from the contractor			
						13.01.21	28.02.21	Reasons could not be ascertained due to non-availability of contractor's letter.				
	Number of occasions/ cases					**15**		**Total**		**103.50**	**0.00**	**103.50**

Source: Records of various works undertaken by the Corporation

Appendix 4.2.2

(Refer paragraph 4.6.1, page 58 & 59)

Cases of extensions allowed owing to factors attributable to the contractors as well as Corporation

(₹in lakh)

Sl. No.	Name of the work	Name of the contractor/ Date of work order	Contract value	Due date for completion/ period	Actual date of completion/ no. of days delayed	Date of Extension of Time (EOT) application	EOT granted upto	Reasons cited by the contractor	Audit remarks
1.	Construction of Office of the Superintendent of Police (SP) at Alipurduar	Anugrah Construction Private Limited 24.11.16	580.91	30.05.18/ 540 days	27.07.20/ 789 days	15.05.18	31.12.18	Abnormal rainfall and modification in the plan/ design	As the delay was attributable to the contractor, compensation as per Clause 2 of the agreement should have been recovered from the contractor
						15.12.18	31.12.19	Shortage of materials	
						26.12.19	31.07.20	Letter of contractor was not available on records	
2.	Construction of four storied Barrack along with Kitchen Block at Barrackpore	M/s Chanda Construction	454.57	17.09.17/ 450 days	30.11.19/ 804 days	04.05.18	13.06.19	Due to not handing over of clear site	As the contractor had not cited any specific ground for seeking EOT in the second occasion, compensation under Clause 2 should have been recovered from the contractor.
						14.06.19	31.12.19	No specific ground was cited by the contractor	
3.	Construction. of Urban Police Station (PS) Building at Habra	M/s Chanda Construction	274.99	16.02.18/ 210 days	07.08.19/ 537 days	14.02.18	31.07.18	Non-availability of site	EOT was allowed for the same reason for more than one occasion. Moreover as the contractor had not cited any specific ground for seeking EOT in the fourth occasion, compensation under Clause 2 should have been recovered from the contractor.
						20.07.18	31.03.19	Letter of the contractor was not available in the file produced to audit. Hence reasons for seeking of EOT and granting thereof could not be known.	
						27.03.19	30.06.19	Non-availability of site	
						17.06.19	30.09.19	No reason was cited by the contractor.	
	Number of occasions/ cases					**09**		**GRAND TOTAL**	

Source: Records of various works undertaken by the Corporation

Appendix 4.3

(Refer paragraph 4.6.2, page 59)

Details of project where short recovery of Security Deposit was made

(₹ in lakh)

Sl. No.	Name of the work	Total value of works done as per final bill	Recovery of SD should have been	Actual recovery of SD	Shortfall of SD	Remark, if any
1.	Construction of Kolkata Police Training Academy at Kamardanga	5860.96	586.10	526.46	59.64	Earnest Money Deposit (EMD) of ₹ 124.99 lakh deposited by the contractor in the form of Bank Guarantee (BG) which was to be converted to the Security Deposit (SD) expired on 25.07.2019. As issuance of completion certificate of the work as per final bill and as certified by the Engineer in Charge was 29.07.2019, one year of Defect Liability Period (DLP) would be 29.07.2020, but the BG which was held by the Corporation as SD expired well before DLP. No action was taken to revalidate the BG by the Corporation
2.	Construction of SP Office at Alipurduar	612.65	61.27	57.16	4.11	--
3.	Construction of Habra PS	267.41	26.74	25.28	1.46	--
4.	Construction of Office-*cum*-Residence of SDPO at Dinhata	190.72	19.07	18.55	0.52	--
5.	Construction of Ladies Barrack along with Kitchen Block at Barrackpore (original work)	453.75	45.38	41.57	3.81	--
6.	-do- (balance work)	87.76	8.78	8.22	0.56	--
7.	Construction of PL, East Bidhannagar PS, Force Barrack, *etc.*	1713.75	171.38	166.52	4.86	--
8.	Renovation (Civil & Electrical) Work of new room at 4th Floor, Bhavani Bhavan, Supply of furniture	34.98	3.50	3.12	0.38	--

Sl. No.	Name of the work	Total value of works done as per final bill	Recovery of SD should have been	Actual recovery of SD	Shortfall of SD	Remark, if any
9.	Construction of Subsidiary Training Centre in BT Lines	346.95	34.69	24.78	9.91	--
	Total:	**9568.93**	**956.91**	**871.66**	**85.25**	--

Source: Records of various works undertaken by the Corporation

Appendix 4.4

(Refer paragraph 4.7.2, page 61)

Details of projects where Quality Testing not done as per requirement

Sl. No.	Name of the project	Quantity of concrete work done (In Cum)	Cube testing required to be done (no. of set)	Cube testing actually done (no. of sets)	Percentage of cube testing done	Remark
1.	Construction of SP Office at Alipurduar	1355.316	48	6	13	No cube was tested at the age of seven days and the register was not maintained properly & neither contractor nor Engineer-in-Charge initialled in the register.
2.	Construction of Jangal Mahal Safe House	487.504 (upto 4th RA)	17	6	35	No cube was tested at the age of seven days and the register was not maintained.
3.	Construction of ladies barrack along with kitchen block at Barrackpore (Armed force brigade)	1290.289	46	10	22	No cube was tested at the age of seven days. No register was maintained.
4.	Construction of Bidhannagar Police Line (PL), East Bidhannagar PS, Male & Female Barrack, *etc*.	4108.338	137	0	0	--
5.	Construction Urban PS at Habra	658.603	24	5	21	Two sets were tested at the age of seven days and three sets were tested at the age of 28 days. No register was maintained.
6.	Construction Office-*cum*-Residence of SDPO, Dinhata	426.6149	15	2	13	No cube was tested at the age of seven days. No register was maintained.
7.	Construction of Officers Mess in Swami Vivekananda State Police Academy (SVSPA), Barrackpore (Original Work)	277.156	10	5	50	No cube was tested at the age of seven days. No register was maintained.
8.	Construction of Subsidiary Training Centre at BT Lines	789.415	28	10	36	Seven sets were tested at the age of seven days, two sets were tested at the age of 28 days and one set was tested at the age of three days. No register was maintained.
9.	Construction of Model Rural PS at Jibantala	605.37	22	10	45	Two sets were tested at the age of seven days and eight sets were tested at the age of 28 days. No register was maintained.

Source: Records of various works undertaken by the Corporation

Appendix 4.5

(Refer paragraph. 4.7.3, page 62)

Miscellaneous deficiencies noticed against different projects

Sl. No.	Particulars	Name of the Projects	Criteria	Effect
1.	Work break down structure was not prepared by the Corporation to assess component-wise time taken to complete the work.	All 13 projects.	NBC 2005 P/29 (Part 0, Sec. 5.1(J))	It would not be possible without work break down structure to assess component-wise time taken as per the work programme submitted by the contractor.
2.	Neither waste management plan was submitted nor was approval obtained from the competent authority.	1. Construction of Kolkata Police Training Academy 2. Construction of Office of Superintendent of Police (SP) at Alipurduar 3. Construction of Jangal Mahal Safe House 4. Construction of Ladies Bk. (Armed Police Force at Barrackpore) 5. Construction of East Bidhannagar Police Line (PL), Police Station (PS), Force Barrack (Bk.), *etc*. 6. Construction of Urban PS at Habra 7. Construction of Office-*cum*-Residence of Sub-Divisional Police Officer (SDPO) at Dinhata 8. Construction of Barrack for accommodation of 100 Police Personnel & Store at SAP 13th Batallion (Bn.). at Barjora, Bankura 9. Construction of Officers Mess in Swami Vivekananda State Police Academy (SVSPA) at Barrackpore 10. Construction of Model Rural PS at Jibantala	Section 5.2 (S) part 0 of NBC Code 2005, Section 4 of Construction and Demolition Waste Management Rules, 2016.	It is a statutory law by which local body can improve the collection, segregation, recycling, treatment & disposal of construction waste in an environmentally sound manner.

Sl. No.	Particulars	Name of the Projects	Criteria	Effect
		11. Construction of Subsidiary Training Centre at BT Lines		
3.	Optimum use of renewable energy and rain water harvesting was not considered at the planning stage.	1. Construction of Kolkata Police Training Academy 2. Construction of SP Office at Alipurduar 3. Construction of Jangal Mahal Safe House 4. Construction of Ladies Bk. (Armed Police Force at Barrackpore) 5. Construction of East Bidhannagar PL, PS, Force Bk., *etc*. 6. Construction of Urban PS at Habra 7. Construction of Office-*cum*-Residence of SDPO at Dinhata 8. Construction of Barrack for accommodation of 100 Police Personnel & Store at State Armed Police (SAP) 13th Bn. at Barjora, Bankura 9. Construction of Officers Mess in SVSPA at Barrackpore 10. Construction of Model Rural PS at Jibantala 11. Construction of Subsidiary Training Centre at BT Lines	Sec. 5.2(f), (g)(Part 0) NBC 2005	It reduces greenhouse effects, increases water resource for future need and saves earth's own resource.
4.	a) The contractor should obtain labour licence from the competent authority before execution of work and to be submitted to the Engineer-in-Charge. No such licence was obtained from the contractor. b) No insurance (Contractor all risk) was incorporated in the agreement. On the other hand in the tender document (Para 12 & 13)	1. Construction of Kolkata Police Training Academy 2. Construction of Jangal Mahal Safe House 3. Construction of Ladies Bk. (Armed Police Force at Barrackpore) 4. Construction of East Bidhannagar PL, PS, Force Bk., *etc*. 5. Construction of Urban PS at Habra	Tender agreement.	It is a mandatory provision.

Sl. No.	Particulars	Name of the Projects	Criteria	Effect
	of Instruction Sheet attached with the Work Order all responsibilities were vested upon working contractors.	6. Construction of Office cum Residence of SDPO at Dinhata 7. Construction of Barrack for accommodation of 100 Police Personnel & Store at SAP 13th Bn. at Barjora, Bankura 8. Construction of Officers Mess in SVSPA at Barrackpore 9. Construction of Model Rural PS at Jibantala 10. Construction of Subsidiary Training Centre at BT Lines		
5.	As per tender agreement, Cement, Reinforcement, *etc*., should be of approved brand in accordance with relevant code of practice and manufacture accordingly and should be procured and supplied by the agency at his own cost. Authenticated evidence for purchase of cement, reinforcement, *etc*., should be submitted along with challan and test certificate. No such certificate or challan in respect of cement, reinforcement, *etc*., was obtained. No sample test of material was conducted from any Government approved laboratory.	1. Construction of Kolkata Police Training Academy 2. Construction of Jangal Mahal Safe House 3. Construction of Ladies Bk. (Armed Police Force at Barrackpore) 4. Construction of East Bidhannagar PL, PS, Force Bk., *etc*. 5. Construction of Urban PS at Habra 6. Construction of Officers Mess in SVSPA at Barrackpore 7. Construction of Model Rural PS at Jibantala 8. Construction of Subsidiary Training Centre at BT Lines 9. Renovation (Civil & Electrical) work of new room at 4th floor, Bhabani Bhaban main building 10. Repair and Renovation & Upgradation of 18 no. Lower Subordinate Quarters alongwith	Tender agreement.	Corporation remained unaware about the quality of cement & reinforcement supplied by the contractor and consumed in works.

Sl. No.	Particulars	Name of the Projects	Criteria	Effect
		five Upper Subordinate Quarters and one number G+1 storied Garage-*cum*-Barrack at Haldia)		
6.	No register to keep important data like mandatory test, cement, reinforcement, hindrance, dispatch slip of Ready Mix Concrete (RMC), register of dismantle materials, pour card for laying concrete and drawing was maintained.	All 13 projects.	Para 13.2 of Central Vigilance Commission (CVC) guideline (illustrative check points for various stages of public procurements). Para 10.5, 10.7.1(1) of Central Public Works Department (CPWD) Works Manual 2014 IS 456:2000 (Para 10.1.3(b))	This would guard against the possibility of manipulation/ tampering of these records at any stage.
7.	Site/ work order book to be kept at site of work under the custody of Assistant Engineer or his authorised representative. Books should be of machine numbered pages in duplicate. Instruction to contractors from officers of the Corporation will be entered in the book. The contractor or his authorised representative would regularly note the entries in the work order book and also record thereon the action taken or to be taken to comply the said instruction. No such/ work order book was maintained as per records made available to audit.	1. Construction of Kolkata Police Training Academy 2. Construction of Ladies Bk. (Armed Police Force at Barrackpore) 3. Construction of East Bidhannagar PL, PS, Force Bk., *etc*. 4. Construction of Urban PS at Habra 5. Construction of Officers Mess in SVSPA at Barrackpore 6. Construction of Model Rural PS at Jibantala 7. Construction of Subsidiary Training Centre at BT Lines 8. Renovation (Civil & Electrical) work of new room at 4^{th} floor, Bhabani Bhaban main building	Tender agreement.	This shows lack of monitoring.

Sl. No.	Particulars	Name of the Projects	Criteria	Effect
		9. Repair and Renovation & Upgradation of 18 numbers Lower Subordinate Quarters alongwith five Upper Subordinate Quarters and one number G+1 storied Garage-*cum*-Barrack at Haldia		
8.	As per tender agreement, the contractor after completion of the job would prepare and submit "as built" drawing for both electrical and civil work. But "as built" drawing was not submitted by the contractor.	1. Construction of Ladies Bk. (Armed Police Force at Barrackpore) 2. Construction of Urban PS at Habra 3. Construction of Office-*cum*-Residence of SDPO at Dinhata 4. Construction of Barrack for accommodation of 100 Police Personnel & Store at SAP 13th Bn. at Barjora, Bankura 5. Construction of Model Rural PS at Jibantala 6. Construction of Subsidiary Training Centre at BT Lines 7. Construction of Officers Mess in SVSPA, Barrackpore	Tender agreement	Without this drawing maintenance of building and its future extension would be difficult.
9.	Structural Design & Drawing has not been proof checked by independent agency or in-house.	1. Construction of SP Office at Alipurduar 2. Construction of Jangal Mahal Safe House 3. Construction of Ladies Bk. (Armed Police Force at Barrackpore) 4. Construction of Urban PS at Habra 5. Construction of Office-*cum*-Residence of SDPO at Dinhata 6. Construction of Barrack for accommodation of 100 Police Personnel & Store at SAP 13th Bn. at Barjora, Bankura 7. Construction of Model Rural PS at Jibantala	Para 6.2(II) of CVC guideline (illustrative check points for various stages of public procurements).	Design error could not be ruled out in absence of proof check.

Sl. No.	Particulars	Name of the Projects	Criteria	Effect
		8. Construction of Subsidiary Training Centre at BT Lines 9. Construction of Officers Mess in SVSPA, Barrackpore		
10	(i) Soil testing was not done to assess characteristics of soil while preparing items and their corresponding quantities during execution.	Construction of Urban PS at Habra	Para 5.2(i) of CVC guideline (illustrative check points for various stages of public procurements).	Estimate of foundation work was prepared without any knowledge of soil characteristics.
	(ii) Detailed soil investigation was completed on 30.09.17 whereas technical sanction was accorded on 04.11.15.	Construction of Ladies Bk. (Armed Police Force at Barrackpore)	Para 5.2(i) of CVC guideline (illustrative check points for various stages of public procurements).	Technical sanction of the components below ground level was accorded without any soil testing report. This resulted in substitution of isolated footings by strip footings enhancing the project cost.
11	Building sanction plan was not obtained from the local body.	1. Construction of SP Office at Alipurduar 2. Construction of Jangal Mahal Safe House 3. Construction of Ladies Bk. (Armed Police Force at Barrackpore) 4. Construction of Urban PS at Habra 5. Construction of Office-*cum*-Residence of SDPO at Dinhata 6. Construction of Barrack for accommodation of 100 Police Personnel & Store at SAP 13th Bn. at Barjora, Bankura 7. Construction of Model Rural PS at Jibantala 8. Construction of Subsidiary Training Centre at BT Lines 9. Construction of Officers Mess in SVSPA, Barrackpore	Section 11.1 of NBC 2005 read with Sec. 204 of West Bengal Municipal Act.	It is a statutory law, where local body has to verify whether all municipal laws are followed while constructing a building.

Sl. No.	Particulars	Name of the Projects	Criteria	Effect
12.	Mandatory provision for handicapped person was not considered.	1. Construction of Urban PS at Habra 2. Construction of Office-*cum*-Residence of SDPO at Dinhata 3. Construction of East Bidhannagar PL, PS, Force Bk., *etc*. 4. Construction Model Rural PS at Jibantala 5. Construction of SP Office at Alipurduar	Sec. 5.2(h) (Part 0) National Building Code of India (NBC) 2005	It causes difficulty for disabled persons to access the premises.
13.	Scope of work should match with the provisions in the Administrative Approval & Expenditure Sanction. All components required for the scheme should be included in the scope of work leaving no room for further addition during post-tender period. Approval of requisitioning body was to be taken in case of change of scope of work. But no approval from requisitioning body was obtained.	1. Construction of East Bidhannagar PL, PS, Force Bk., *etc*.: Supply & installation of lighting arrestor was not included in the scope of work. 2. Construction of Ladies Bk. (Armed Police Force at Barrackpore): Scope of work was changed from 200 personnel to 250 personnel, but no approval of requisitioning body was taken. Administrative approval also did not match with the revised scope of work. 3. Construction of Urban PS at Habra: Construction of internal road was not included in the original scope of work, but no approval for the same was obtained from the requisitioning body. 4. Renovation (Civil & Electrical) work of new rook at 4th floor, Bhawani Bhawan: Renovation of chamber of Deputy Inspector General of Police (DIG) was done which was not included in the scope of work. However, no approval was taken for such change.	Para 3.2 (VII & IX) and Para 5.2 (iii) of CVC guideline (illustrative check points for various stages of public procurements).	It increased the project cost or had to be carried out from the savings of other items which was not permissible under Rule 150 of West Bengal Financial Rules (WBFR) Vol. I.

Sl. No.	Particulars	Name of the Projects	Criteria	Effect
14.	Architectural & structural drawing & design were not in possession while preparing detailed cost estimate.	1. Construction of SP Office at Alipurduar 2. Construction of Jangal Mahal Safe House 3. Construction of Ladies Bk. (Armed Police Force at BKP) 4. Construction of Office-*cum*-Residence of SDPO at Dinhata 5. Construction of Barrack for accommodation of 100 Police Personnel & Store at SAP 13th Bn. at Barjora, Bankura 6. Construction of Model Rural PS at Jibantala 7. Construction of Subsidiary Training Centre at BT Lines 8. Construction of East Bidhannagar PL, PS, Force Bk., *etc.*	5400-F(Y) dt. 25.06.12 (Rule 47D 4(b) & 4(d)	It enhanced the scope for supplementary tender and substitute supplementary tender. Also there were items which were executed above than the permissible limit of Engineer-in-Charge and items which not executed at all. It also hindered the smooth progress of work.
15.	Detailed cost estimate (technical sanction) is accorded by the Corporation after allowing additional 10 *per cent* increase on the quantity of all civil items.	1. Construction of Urban PS at Habra 2. Construction of Officers Mess in SVSPA, Barrackpore	Rule 47D(4)(b)(ii), (d) of 5400-F(Y) dt 25.06.2012	Reasons for such additional weightage on measurement was neither documented nor codified. As such veracity of estimate remained questionable.
16.	Site investigation/ survey should be properly carried out and land/ site should be ensured for encumbrance free before issuance of work order.	1. Construction of Ladies Bk. (Armed Police Force at Barrackpore) 2. Construction of East Bidhannagar PL, PS, Force Bk., *etc.*	Section 5.1(b) of Part-0 of NBC 2005 & Rule 258 of WBPWD Code (Vol. I)	This showed improper planning as such leading to delay in execution of works.
17.	Standard approved tender document should be used. The agreement to be entered into between the agency and the contractor should be in the same line as done in case of Public Works Contract.	Clause 2 of the agreement differs from the agreement of Public Works Contract.	1240-F(Y) dated 18.02.13 - Para 9(ix)	Separate approval from Board of Directors was required if it had differed from Government order.

Sl. No.	Particulars	Name of the Projects	Criteria	Effect
18.	Proper publicity of tender was not made. In respect of offices outside Kolkata, the notice for quotation should be issued through notice board of concerned office, the offices of the District Magistrate and the Sub-Divisional Officer and the Municipality of that locality. Publication of notice in the website of Corporation and also in three daily newspaper (one each in Bengali, English and Hindi)	All the selected projects.	Rule 47(8) Note-1 & Note-2 of Order No. 5400-F(Y) dt. 25.06.12	Wide circulation as stated in order was not done.
19.	Ambiguity clause was to be applied to deal with any inconsistency in the bid during evaluation. The clause that would take precedence in case of any ambiguity in any process was not dealt in the agreement.	1. Construction of Urban PS at Habra 2. Construction of Office-*cum*-Residence of SDPO at Dinhata 3. Renovation (Civil & Electrical) work of new room at 4th floor, Bhabani Bhaban main building	Para 10.3(iv) of CVC guideline (illustrative check points for various stages of public procurements).	The clause could resolve the issue if any ambiguity arises.
20	There should not be inordinate delay in processing the tender for awarding work.	In case of work of Construction of Ladies Bk. (Armed Police Force at Barrackpore), financial bid was opened and finalized on 27.02.16, but award of work was issued on 17.06.16, *i.e.*, after a delay of 111 days.	Para 10.3(vi) of CVC guideline (illustrative check points for various stages of public procurements).	Delay in achieving the desired result.
21.	Agreement was not executed by the successful bidder within the time schedule fixed (*i.e.*, 10 days from the date of issue of Letter of Acceptance (LOA)). But no action was taken by the Corporation to impose penal clause on defaulter contractors as per terms of agreement.	1. Balance work of Construction of Ladies Bk. (Armed Police Force at Barrackpore) 2. Construction of Office-*cum*-Residence of SDPO at Dinhata 3. Renovation (Civil & Electrical) work of new rook at 4th floor, Bhawani Bhawan	Tender agreement	--
22.	Work of construction of Jibantala Model Rural PS was awarded on single tender basis (on 4th call) without adhering to the G.O No. 03-CRC/2M-06/2010 dated: 03.02.2014 of PWD,	Jibantala Model Rural P.S	G.O No. 03-CRC/2M-06/2010 dated: 03/02/2014 of PWD, GoWB.	The Corporation could not get the competitive rate due to non-adherence of the order of the PWD, West Bengal.

Sl. No.	Particulars	Name of the Projects	Criteria	Effect
	GoWB. As per the said order the intending Tenderers had to produce credentials valuing minimum 40 *per cent*, 30 *per cent* and 20 *per cent* of the estimated amount put to tender in respect of 1st call, 2nd call and 3rd call respectively. However, the Corporation did not follow the said order and had not reduced the eligibility criteria, accordingly resulted in issue of work order on 4th call on single tender basis.			
23	In-house and third party quality assurance agency was not engaged for monitoring quality of the work.	All of the selected 13 numbers of projects.	Sec. 53.11(2)(i) of CPWD Works Manual 2014	Independent checking of work was not done.
24	Non-preparation of preliminary cost estimate as per norms The height of all rooms for human habitation shall not be less than 2.75 meter measured from the surface of the floor to the lowest point of the ceiling (bottom of slab). In case of construction of Office-*cum*-Residence of SDPO Dinhata and construction of Ladies Bk. (Armed Police Force at Barrackpore), preliminary estimate was prepared considering height of each floor to be 3.6 meter for SDPO office block & 3.3 meter for new dormitory block and be 3.3 meter along with roof treatment of 0.1 meter respectively. But in actual execution, height of floor was considered to be 3.0 meter for both dormitory & SDPO office block and 3.15 meter for construction of Ladies Bk. (Armed Police Force at Barrackpore). As such	1. Construction of Office-*cum*-Residence of SDPO Dinhata 2. Construction of Ladies Bk. (Armed Police Force at Barrackpore)	Clause 12.2.1 (Part 3) of NBC 2005	Preliminary estimate was inflated by ₹ 32.84 lakh and ₹ 51.01 lakh respectively

Sl. No.	Particulars	Name of the Projects	Criteria	Effect
	preliminary estimate was inflated by ₹ 32.84 lakh and ₹ 51.01 lakh respectively. No approval regarding such revision was obtained from requisitioning body.			

Source: Records of various works undertaken by the Corporation

Appendix 4.6

(Refer paragraph 4.7.3 (x), page 63)

Details of issue of supplementary tenders and other irregularities noticed during execution of six projects

Sl. No.	Name of work	Details of supplementary tender	Items that were executed more than 10 *per cent* of estimated quantity	Items Not executed at all
1	Construction of Four storied Barrack along with Kitchen Block at Barrackpore (Original work)	• Supplementary Tender 1 (three items) • Substitute Supplementary Tender 1 (10 items) • Substitute Supplementary Tender 2 (seven items)	65	205
2	Construction of Four storied Barrack along with Kitchen Block at Barrackpore (Balance work)	• Supplementary Tender 1 (13 items) • Substitute Supplementary Tender 1 (one item)	8	9
3	Construction of Office-*cum*-Residence of SDPO at Dinhata	• Supplementary tender 1 (26 items)	70	37
4	Bidhannagar Police Line (PL), East Police Station (PS) and Male/ Female Barrack	• 1st Revised Supplementary (three items) • 2nd Supplementary Tender (two items) • 2nd Supplementary Tender Non schedule (one item) • 3rd Supplementary Tender (five items) • 4th Revised Supplementary (53 items) • 5th Supplementary Tender (20 items) • 1st Revised Substitute Supplementary (two items) • 2nd Substitute Supplementary (three items) • 3rd Revised Substitute Supplementary (20 items) • 4th Substituted Supplementary (seven items) • 4th Revised Substitute Supplementary (25 items) • 5th Revised Substitute Supplementary (73 items) • 6th Substituted Supplementary (26 items)	108	129

Sl. No.	Name of work	Details of supplementary tender	Items that were executed more than 10 *per cent* of estimated quantity	Items Not executed at all
5	Construction of Office of Superintendent of Police (SP) at Alipurduar	• 1st Supplementary Tender (one item) • 2nd Supplementary Tender (six items) • 1st Substitute Supplementary Tender - Civil (three items) • 1st Non-Schedule Substitute Supplementary Tender Electrical (seven items) • 2nd Substitute Supplementary Tender (five items)	94	0
6	Construction of Subsidiary Training Centre in BT Lines	• 1st Supplementary Tender (24 items)	0	0
	Total		**345**	**380**

Source: Records furnished by the Corporation

Appendix 4.7

(Refer paragraph 4.8, page 64)

Sanctioned Strength of manpower *vis-à-vis* actual deployment

Name of the post	1 April 2016			31 March 2021		
	Sanctioned strength	Actual deployment	Shortage	Sanctioned strength	Actual deployment	Shortage
Chairman & Managing Director	1	1	0	1	1	0
Company Secretary	1	1	0	1	1	0
Chief Engineer (Civil)	2	1	1	2	1	1
Additional Chief Engineer	1	0	1	1	1	0
Asstt. Chief Engineer (Civil)	1	0	1	3	1	2
Asstt. Chief Engineer (Electrical)	1	0	1	1	0	1
Executive Engineer (Civil)	6	6	0	11	8	3
Executive Engineer (Electrical)	2	0	2	3	2	1
Asstt. Engineer (Civil)	11	8	3	28	27	1
Asstt. Engineer (Electrical)	2	1	1	9	8	1
Architect	0	0	0	1	0	1
Asstt. Architect	0	0	0	1	0	1
Asstt. Engineer (System)	1	0	1	2	1	1
Sub-Asstt. Engineer (Civil)	25	21	4	73	55	18
Sub-Asstt. Engineer (Electrical)	4	2	2	18	11	7
Draftsman	2	1	1	2	2	0
Chief Personnel & Administrative Officer	1	1	0	1	1	0
Law Officer	1	0	1	1	0	1
Financial Advisor & Chief Accounts Officer	2	1	1	2	1	1
Accounts Officer (Project)	1	1	0	3	1	2
Other staff	14	8	6	31	10	21
Total	**79**	**53**	**26**	**195**	**132**	**63**

Source: Records furnished by the Corporation

Appendix 4.8

(Refer paragraph 4.9.1, page 65)

Details of Projects showing 8.5 *per cent* Administrative & Supervision charges

(₹ in lakh)

Sl. No.	Name of the project	No. of Floor	Date of completion	Total booked expenditure in the project including 8.5 *per cent* Administrative & Supervision (A&S) charges	A&S charges realized	A&S charges should have been realized as per norms	Additional A&S charges realized	Remarks
1.	Construction of SP Office at Alipurduar	4	27.07.2020	693.23	54.31	31.95	22.36	--
2.	Construction of Jangal Mahal Safe House	2	08.09.2020	94.12	7.37	4.33	3.04	Payment made upto 3rd Running Account (RA) bill
3.	Construction of four storied Barrack along with Kitchen Block at Barrackpore	4	30.11.2019	593.55	46.50	27.35	19.15	--
4.	Construction of Kolkata Police Training Academy at Kamardanga	4	30.11.18	6,444.25	504.85	296.97	207.88	--
5.	Construction of Model Rural PS at Jibantala	4	22.09.20	202.64	15.87	9.33	6.54	Payment made upto 8th RA
6.	Officers Mess at SVSPA, Barrackpore	3	31.01.21	462.50	36.23	21.31	14.92	Payment made upto 4th RA bill. Formal handover & takeover was not taken place. However, the same was inaugurated on 31.01.2021
	Total:			**8,490.32**	**665.13**	**391.24**	**273.89**	

Source: Records of various works undertaken by the Corporation

Appendix 4.9

(Refer paragraph 4.9.2, page 65)

Details of projects where royalty was not recovered

Sl. No.	Name of the Project	Particulars of bill	Name of item on which royalty is payable	Unit	Quantity	Rate per cubic meter (in ₹)	Amount of royalty (in ₹)
1.	Construction of Office of the Superintendent of Police (SP) at Alipurduar	9th & Final bill	Sand	cum	1,484.135	53.00	78,659.00
2.	Construction of four storied Barrack along with Kitchen Block at Barrackpore	6th & Final bill	Sand	cum	2,839.972	53.00	1,50,518.00
3.	Construction of Kolkata Police Training Academy at Kamardanga	11th Running Account (RA) & Final bill	Sand	cum	16,697.395	53.00	8,84,962
4.	Construction of Jangal Mahal Safe House	3rd RA	Sand	cum	376.381	53.00	19,948
5.	Construction of East Bidhannagar Police Line (PL), East Police Station (PS), Force Barrack & Lady Police Barrack under Bidhannagar Police Commissionerate	10th & Final bill	Sand	cum	3,610.278	53.00	1,91,345
			Earth	cum	8,361.434	29.00	2,42,482
6.	Construction of Urban PS at Habra	8th & Final bill	Sand	cum	282.690	53.00	14,983
7.	Construction of Office-*cum*-Residence at Sub-Divisional Police Officer (SDPO), Dinhata	6th & Final bill	Sand	cum	827.177	53.00	43,840
			Earth	cum	1,329.553	29.00	38,557
8.	Construction Model Rural PS at Jibantala	8th RA bill	Sand	cum	145.560	53.00	7,715
			Earth	cum	3,281.38	29.00	95,160
9.	Construction of Subsidiary Training Centre in BT Lines	8th RA & Final bill	Sand	cum	1,444.80	53.00	76,574
10.	Construction of New Officers' Mess in SVSPA, Barrackpore	4th RA bill	Sand	cum	1,521.89	53	80,660
	Total						**19,25,403**

Source: Records of various works undertaken by the Corporation

Appendix 4.10

(Refer paragraph 4.9.3, page 66)

Details of project where excess expenditure was incurred over allotment

(₹ in lakh)

Sl. No.	Name of the project	Admin. Approval	Allotment of fund received	Fund surren-dered	Surren-dered fund received	Total fund received	Total expenditure incurred	Excess expen-diture	Remarks, if any
A	B	C	D	E	F	G=(D-E+F)	H	I=H-G	J
1.	Construction of Office of Superintendent of Police (SP) at Alipurduar	764.48	630.29	253.50	241.38	618.17	693.23	75.06	The completed project was handed over to the District Authority on 30.07.2020. Requisition for placement of fund was last made on 22.12.2020.
2.	Officers Mess in SVSPA, Barrackpore	603.13	450.00	272.66	203.93	381.27	462.50	81.23	--
3.	Bidhannagar Police Line (PL), East Police Station (PS) and Male/ Female Barrack	1,997.98	1,552.35	163.55	163.55	1,552.35	1,893.88	341.53	The completed project was handed over to the District Authority on 03.06.2020. Requisition for placement of fund was last made on 17.09.2019.
4.	100 head Barrack at State Armed Police (SAP) 13th Batallion., Barjora	277.35	110.00	110.00	100.00	100.00	106.78	6.78	Requisition for placement of fund of ₹ 150.00 lakh was made on 10.06.20 against which ₹ 100.00 was placed in favour of the Corporation on 26.08.2020.
5.	Renovation (Civil Electrical) work of New Room at 4th floor, Bhawani Bhawan Main Build. For Criminal Investigation Department (CID), West Bengal	106.90	10.00	0.00	0.00	10.00	81.94	71.94	The completed project was not handed over to the District Authority. Requisition for placement of fund was last made on 29.05.2020.
	Total:							**576.54**	

Source: Records of various works undertaken by the Corporation

Appendix 4.11

(Refer paragraph 4.9.5, page 67)

Loss of interest for not availing auto sweep facility

2016-17					2017-18				
Month	**Date of minimum balance**	**Minimum balance during the month**	**Balance after deducting minimum threshold limit of ₹ 1,00,000**	**Interest if auto sweep was availed @ five *per cent***	**Month**	**Date of minimum balance**	**Minimum balance during the month**	**Balance after deducting minimum threshold limit of ₹ 1,00,000**	**Interest if auto sweep was availed @ five *per cent***
Apr-16	-	-	-	-	**Apr-17**	01.04.17	3,01,57,704	3,00,57,704	1,25,240
May-16	-	-	-	-	**May-17**	01.05.17	3,15,61,402	3,14,61,402	1,31,089
Jun-16	-	-	-	-	**Jun-17**	01.06.17	3,26,09,022	3,25,09,022	1,35,454
Jul-16	-	-	-	-	**Jul-17**	07.07.17	3,41,582,04	3,40,58,204	1,41,909
Aug-16	-	-	-	-	**Aug-17**	01.08.17	3,98,61,061	3,97,61,061	1,65,671
Sep-16	-	-	-	-	**Sep-17**	14.09.17	3,16,53,479	3,15,53,479	1,31,473
Oct-16	-	-	-	-	**Oct-17**	01.10.17	4,07,53,479	4,06,53,479	1,69,389
Nov-16	01.11.16	94,90,239	93,90,239	39,126	**Nov-17**	01.11.17	4,20,009,27	4,19,00,927	1,25,240
Dec-16	01.12.16	2,13,24,155	2,12,24,155	88,434	**Dec-17**	10.12.17	3,68,37,935	3,67,37,935	1,53,075
Jan-17	01.01.17	2,76,00,462	2,75,00,462	1,14,585	**Jan-18**	01.01.18	4,86,19,586	4,85,19,586	2,02,165
Feb-17	01.02.17	2,92,97,732	2,91,97,732	1,21,657	**Feb-18**	01.02.18	4,97,26,292	4,96,26,292	2,06,776
Mar-17	01.03.17	3,01,57,704	3,00,57,704	1,25,240	**Mar-18**	12.03.18	4,04,83,423	4,03,83,423	1,68,264
Total				**489043**	**Total**				**18,55,747**

2018-19					2019-20				
Month	**Date of minimum balance**	**Minimum balance during the month**	**Balance after deducting minimum threshold limit of ₹ 1,00,000**	**Interest if auto sweep was availed @ five *per cent***	**Month**	**Date of minimum balance**	**Minimum balance during the month**	**Balance after deducting minimum threshold limit of ₹ 1,00,000**	**Interest if auto sweep was availed @ five *per cent***
Apr-18	1.4.18	5,32,44,791	5,31,44,791	2,21,437	Apr-19	26.4.19	9,05,77,667	9,04,77,667	3,76,990
May-18	1.5.18	5,38,87,193	5,37,87,193	2,24,113	**May-19**	No Transaction	9,05,77,667	9,04,77,667	3,76,990
Jun-18	25.6.18	5,10,88,314	5,09,88,314	2,12,451	**Jun-19**	1.6.19	9,05,67,667	9,04,67,667	3,76,949
Jul-18	1.7.18	5,11,54,438	5,10,54,438	2,12,727	**Jul-19**	1.7.19	10,83,34,902	10,82,34,902	4,50,979
Aug-18	No Transaction	5,26,98,925	5,25,98,925	2,19,162	**Aug-19**	27.8.19	11,57,90,042	11,56,90,042	4,82,042
Sep-18	1.9.18	5,26,98,925	5,25,98,925	2,19,162	**Sep-19**	30.9.19	11,54,49,601	11,53,49,601	4,80,623
Oct-18	1.10.18	5,47,99,767	5,46,99,767	2,27,916	**Oct-19**	1.10.19	11,54,49,601	11,53,49,601	4,80,623
Nov-18	15.11.18	6,31,34,648	6,30,34,648	2,62,644	**Nov-19**	26.11.19	2,59,04,211	2,58,04,211	1,07,518
Dec-18	5.12.18	6,76,98,809	6,75,98,809	2,81,662	**Dec-19**	1.12.19	2,59,04,211	2,58,04,211	1,07,518
Jan-19	1.1.19	7,42,31,398	7,41,31,398	3,08,881	**Jan-20**	1.1.20	3,24,34,528	3,23,34,528	1,34,727
Feb-19	1.2.19	7,82,08,975	7,81,08,975	3,5,454	**Feb-20**	17.2.20	3,28,73,704	3,27,73,704	1,36,557
Mar-19	1.3.19	8,16,62,011	8,15,62,011	33,9,842	**Mar-20**	1.3.20	3,36,12,451	3,35,12,451	1,39,635
Total				**30,55,451**	**Total**				**36,51,151**

2020-21				
Month	**Date of minimum balance**	**Minimum balance during the month**	**Balance after deducting minimum threshold limit of ₹ 1,00,000**	**Interest if auto sweep was availed @ five *per cent***
Apr-20	No Transaction	3,67,01,703	3,66,01,703	1,52,507
May-20	1.5.20	3,67,01,703	3,66,01,703	1,52,507
Jun-20	10.6.20	2,30,76,637	2,29,76,637	95,736
Jul-20	1.7.20	2,99,32,526	2,98,32,526	1,24,302
Aug-20	4.8.20	3,12,00,927	3,11,00,927	1,29,587
Sep-20	1.9.20	3,71,42,113	3,704,2,113	1,54,342
Oct-20	8.10.20	39,2,49,598	3,91,49,598	1,63,123
Nov-20	5.11.20	4,01,70,107	4,00,70,107	1,66,959
Dec-20	3.12.20	4,04,15,842	4,03,15,842	1,67,983
Jan-21	19.1.21	4,09,59,582	4,08,59,582	1,70,248
Feb-21	17.2.21	4,05,42,251	4,04,42,251	1,68,509
Mar-21	20.3.21	4,13,82,600	4,12,82,600	1,72,011
Total				**18,17,815**
Total loss of interest = ₹4,89,043 + ₹ 18,55,747 + ₹ 30,55,451 + ₹ 36,51,151 + ₹ 18,17,815 = ₹ 1,08,69,207				

Source: Records furnished by the Corporation

Appendix 4.12

(Refer paragraph 4.9.10, page 69)

Details of short deduction of Cess ***(₹in lakh)***

Sl. No.	Name of the project	Amount of Cess should have been deducted	Amount of Cess actually deducted	Short deduction of Cess	Remark, if any
1.	Construction. of Kolkata Police Training Academy at Kamardanga	58.61	56.39	2.22	--
2.	Construction of Office of Superintendent of Police (SP), Alipurduar	6.13	5.55	0.58	--
3.	Construction of Jangal Mahal Safe House	0.86	0.81	0.05	Payment made upto 3rd RA
4.	Construction. of Habra Police Station (PS)	2.67	2.39	0.28	--
5.	Construction of Office-*cum*-Residence of Sub-Divisional Police Officer (SDPO) at Dinhata	1.91	1.70	0.21	--
6.	(a) Construction. of Ladies Barrack along with Kitcen Block at Barrackpore (Original work)	4.54	4.05	0.49	--
	(b) -do- (Balance work)	0.88	0.78	0.10	--
7.	Construction of Police Line (PL), East Bidhannagar PS, Force Barrack, *etc*.	17.14	16.45	0.69	--
8.	(a) Renovation (Civil & Electric) works at new room at 4th floor, Bhawani Bhawan	0.43	0.38	0.05	--
	(b) -do- Supply of furniture	0.35	0.30	0.05	--
9.	Construction of Subsidiary Training Centre in BT Lines	2.40	2.14	0.26	--
10.	Construction Model Rural PS at Jibantala	1.87	1.67	0.20	--
11.	(a) Officer's Mess at Barrackpore (Original)	0.40	0.36	0.04	--
	(b) Officer's Mess at Barrackpore (Balance)	3.86	3.44	0.42	--
12.	Construction of barrack for accommodation of 100 heads police personnel & store at State Armed Police (SAP) 13th Battalion (Bn.), Barjore, Bankura	1.02	0.91	0.11	Payment made upto 2nd RA
	Total	**103.07**	**97.32**	**5.75**	

Source: Records of various works undertaken by the Corporation

Appendix 5.1

(Refer paragraph 5.3.2, page 78)

Statement showing mobilisation of funds during 2016-17 to 2020-21

(₹ in crore)

Particulars	2016-17	2017-18	2018-19	2019-20	2020-21
Resource mix used by Corporation during 2016-17 to 2020-21					
Cash inflow					
Opening cash and bank balances	90.53	122.45	167.57	207.75	242.66
Share capital	48.00	0.00	0.00	0.00	0.00
Recovery of Principal	202.33	194.93	100.87	133.93	74.52
Recovery of Interest (Term Loan)	79.69	57.33	43.59	32.54	34.38
Other revenue receipts	9.83	25.60	15.01	37.33	22.88
Other cash inflow	2.60	0.00	12.34	0.00	0.00
Total Inflow (Excluding Opening balance)	**342.45**	**277.86**	**171.81**	**203.80**	**131.78**
Cash outflow					
Disbursements by way of loans	133.07	97.29	25.78	5.30	1.50
Repayment to SIDBI	22.21	10.05	0.00	0.00	0.00
Repayment to Bond	65.02	50.00	46.33	59.35	111.24
Repayment to other banks	8.16	0.00	0.00	0.00	0.00
Revenue expenditure	14.79	14.85	15.49	13.68	11.26
Payment of Interest	55.90	51.46	44.03	41.42	33.98
Other cash outflow	11.38	9.09	0.00	49.14	5.96
Total Outflow	**310.53**	**232.39**	**131.63**	**168.89**	**163.94**
Closing balance of cash & bank	**122.45**	**167.57**	**207.75**	**242.66**	**210.50**

Source: Annual Accounts of the Corporation

Appendix 5.2

(Refer paragraph 5.4.2, page 81)

Statement showing industry-wise break-up of sanction and disbursement during 2016-21

(₹ in crore)

Sl. No.	Industry	Sanction										Disbursement				
		2016-17		2017-18		2018-19		2019-20		2020-21		2016-17	2017-18	2018-19	2019-20	2020-21
		Total		Total		Total		Total		Total		Total Amount				
		No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.					
1	Basic metal industries (manufacturing)	3	11.00	2	9.66	0	0	0	0	0	0	24.40	5.46	--	0	0
2	Chemicals and Chemical products/ pharmaceutical	12	2.56	6	6.89	0	0	0	0	0	0	14.34	2.33	5.00	0	0
3	Cold Storage	1	5.00	1	2.00	0	0	0	0	0	0	10.05	6.09	0.36	0	0
4	Electrical Machinery	0	0	0	0	0	0	0	0	0	0	-	-	0	0	0
5	Electricity Generation, Gas & steam	0	0	0	0	0	0	0	0	0	0	0.91	-	0	0	0
6	Food manufacturing except rice mills (manufacturing)	7	5.48	8	7.11	0	0	0	0	0	0	5.87	8.26	0.12	0	0
7	Hotels	3	8.45	1	18.50	1	0.70	0	0	0	0	2.90	4.40	0	0	0
8	Machinery except electrical machinery	0	0	1	0.16	0	0	0	0	0	0	0.42	0.45	0	0	0
9	Medical practioners/ Nursing homes/ Electro medical equipment/ Colour lab	1	1.25	4	4.18	0	0	0	0	0	0	2.15	2.82	0	0.61	0
10	Metal products except machinery & transport equipment (manufacturing)	2	3.62	3	15.73	0	0	0	0	0	0	7.64	11.05	3.77	4.03	0
11	Other industries	20	35.32	14	14.65	3	3.38	0	0	1	3.00	39.04	19.44	3.57	1.27	1.50
12	Paper and paper product (manufacturing)	7	7.71	4	2.04	0	0	0	0	0	0	4.57	3.01	0.06	0	0
13	Plastic product (manufacturing)	3	5.02	4	1.91	0	0	0	0	0	0	7.84	8.96	0.03	0	0
14	Rice mill (manufacturing)	5	13.89	3	12.62	0	0	0	0	0	0	8.52	13.51	5.06	0	0
15	Rubber & Jute product	0	0	0	0	0	0	0	0	0	0	1.16	-	0	0	0
16	Small Road Transport Operator	1	0.21	0	0	0	0	0	0	0	0	0.15	0.05	0	0	0
17	Textiles	12	22.52	2	7.52	0	0	0	0	0	0	4.00	11.45	7.28	0	0
18	Transport Equipment	0	0	0	0	0	0	0	0	0	0	0	-	-	0	0
	Total	**77**	**122.02**	**53**	**102.96**	**4**	**4.08**	**0**	**0**	**1**	**3.00**	**133.07**	**97.28**	**25.78**	**5.91**	**1.50**

Source: Annual Accounts of the Corporation

Appendix 5.3

(Refer paragraph 5.4.2.2 (ii), page 84)

Case studies on various instances of deficient loan appraisal, deviation from policy, *etc.*, in sanctioning of loans

Name of the Borrower	Present status of loan	Observations on deficiencies/ deviations
Loan to an unit with doubtful viability		
M/s Mridula Tyre Retreading Service (MTRS), Term loan of ₹ 18 lakh and working capital loan of Rupees three lakh	NPA	The objective of MTRS was to set up Tyre Retreading unit to meet the growing demand of the re-processed & reconditioned automobile tyre The loan was disbursed between May 2015 and November 2015. The project was fully implemented in November 2015; but, since October 2016, the unit started facing shortage of working capital and making problem and started defaulting and slipped to 'B' category from October 2016 and Non Performaing Assets (NPA) from November 2016. After failed attempts like Default Review Meetings, serving of combined notice, taking over of notional possession in March 2018, Sale notice published in Newspaper, an One Time Settlement (OTS) (at ₹ 18 lakh) was approved in March 2021. The agreed OTS led to sacrifice ₹ 6.85 lakh interest accrued as on 28.02.2021. Out of ₹ 18 lakh, an amount of ₹ 8.00 lakh still remains payable by M/s MTRS. Deficiencies in appraisal were evident from the following facts. • The location of the unit was five Km away from Purulia town and lay on Panchayat Road 0.5 km away from Purulia-Bankura Road. Thus getting customer far from the town was a remote possibility. Since the main target customers were the commercial vehicle operators plying in Purulia-Bankura Road. • The Company was unable to sale the mortgage land (138 *decimal*) belonging to the father of one the promoter. • No inter-firm comparison was carried out; the projected installed capacity (3,600 numbers) seems to be higher side. • Debt-equity ratio seemed to be on lower side (1.21:1). • The unit became NPA from November 2016, but the notional possession was taken only in March 2018 resulting in decrease of P&M value from ₹ 16.27 lakh to ₹ 7.67 lakh.
Sanction of loan based on wrong/ unrealistic projections leading to blocking		
Rohon's Ice Cream and Ice Candy	NPA	• Although the unit started its operation from April 2017 in full, it could not manage to pay the installments in a regular manner.

Name of the Borrower	Present status of loan	Observations on deficiencies/ deviations
(RIC&C) at PS-Nabagram, Murshidabad, Term Loan (TL) of ₹ 35.00 lakh		• It was noticed that initially RIC&C had a proposal for setting-up 1,000 ltr./ day capacity plant at the cost of ₹ 50.27 lakh. However, later the capacity was enhanced to 2,000 ltr./ day escalating the project cost to ₹ 56.66 lakh. Such capacity enhancement was, however, done without any viability study. • Further, such cost escalation led non-availability of funds for installation of flavour tank and Chocolate coating tank though originally planned. This resulted in non-production of quality products. • Although WBFC issued demand notice u/s 30, it was unable to recover any amount from loanee. Ultimately WBFC could not take any further action, *i.e.*, possession of hypothecated assets, valuation of assets, sales proceeds or one time settlement. • Un-audited reports/ Balance sheets were submitted for last three years. • Insurance was not covered. As on 23.02.2021 total outstanding of RIC&C stood at ₹ 27.83 lakh and default in payment was ₹ 13.83 lakh (Principal *plus* Interest). Hence, the WBFC's working capital in the form of Principal as well as Interest remained blocked amounting to ₹ 27.83 lakh.
Sanction of loan to a poultry farm ignoring deficiencies in project proposal and inexperience of proprietors		
M/s. Sonali Sapna Hatcheries (SSH) Term Loan (TL) of ₹ 25.00 lakh, which was sanctioned (January 2004) by WBFC	NPA	The loan was for setting-up a Poultry Farm at Village -Godardihi, PS-Beliatore, Bankura. M/s SSH started defaulting from the very first installment of repayment (falling due in May 2015) of the loan. WBFC issued demand notice u/s 30 in December 2015 and u/s 29 SFC's Act, 1951 (in February 2018) for recovery of loan and took the notional possession of the property. • The unit in its proposal showed capacity utilisation of 100 *per cent* which was not feasible as poultry business falls under the perishable category. • The proprietors, who had been mainly engaged in Jewelry business and in trading of building materials, had little experience in poultry business.

Name of the Borrower	Present status of loan	Observations on deficiencies/ deviations
		• The terms and conditions of loan *inter alia* included that necessary conversion certificates of the land have to be obtained from the appropriate authority. But it was noticed that land measuring 197 *satak* out of which 180 *satak* was mutated in favour of the Poultry farm which reduces insurable securities. • Further it was noticed that insurance policies were not done in favour of WBFC. • The unit failed to complete the shed as per schedule. As a result the income could not be generated from the project and the loanee was unable to pay the installments. • It was noticed that WBFC delayed in taking the possession of assets about two years and further made delay in valuation of property by four years. • WBFC did not make any attempts for sale proceed till date although it had the possession of the assets since long period. Hence, the WBFC working capital in the form of principal as well as interest remained blocked. So, the WBFC had forgone an amount of ₹ 41.09 lakh towards principal, interest and other charges.
Disbursement of loan without verifying fulfilment of pre-conditions		
M/s Glaze Infrastructure Private Limited (GIPL) **The first phase of loan amounting to ₹ 1,075.00 lakh was disbursed during September 2010 to February 2012** **Second phase amounting ₹ 475.00 lakh in February 2012**	NPA	The loan was for setting-up a unit for manufacturing laminated glass, automotive bend glass, toughened glass, *etc.*, with an installed capacity of 7.80 lakh sq mt *per annum* at a cost of ₹ 2,547 lakh. In August 2014, due to depressed market conditions in real estate, the company expressed their inability to pay their installments in time and requested WBFC to deferment of principal installments for nine months and reschedule all its loans and the same was approved by the WBFC ignoring various instances of non-fulfilment of loan conditions. • As per terms and conditions of the sanction, wherein it was stated that the capital (including share premium) of the company had been raised by ₹ 294.00 lakh and unsecured loan raised by ₹ 97.00 lakh before disbursement of any portion of the loan whereas at the time of 1st disbursement of ₹ 224.00 lakh, the share capital of the company was ₹ 142.04 lakh and unsecured loan was ₹ 95.00 lakh only. As per project summary the company was to utilize its 40, 50 and 60 *per cent* capacity at 1st, 2nd and 3rd year respectively. It was observed in audit that disbursement of the first phase of loan started from September 2010 even before start of the project.

Name of the Borrower	Present status of loan	Observations on deficiencies/ deviations
		• Further, before disbursement of any portion of the loan, it was stated that proposed factory land had been purchased in the name of the company and necessary mutation and conversion had been obtained. The same was not obeyed till July 2021. Further, in June 2017, as the unit failed to meet its commitment toward regularization of its loans accounts, WBFC took physical possession of the unit and made a valuation of the same. WBFC advised (December 2018) to clear default amount of ₹ 8.68 crore and also asked them to submit a concrete OTS proposal. Since then no proposals were received and an amount of ₹ 8.99 crore toward principal was blocked.
Granting of loan against mortgage of land without necessary mutation		
M/s Hotel Pranam Lodge **Term loan of ₹ 60.00 lakh under "Loan Against Mortgage of Property" (LAMP)** **Additional term loan of ₹ 77.00 lakh (March 2017)**	NPA	With a view to meeting a part of the cost of renovation of its existing hotel. During scrutiny it was noticed that ownership of the land had not been mutated in favour of the promoters, for which the partners/ partnership firm agreed to bear one *per cent* additional rate of interest till submission of mutation certificate. The partners approached (July 2016) WBFC for an additional Term loan of ₹ 80.00 lakh under LAMP scheme which was ultimately sanctioned for an amount of ₹ 77.00 lakh in March 2017 under LAMP scheme subject to certain pre-terms and conditions which *inter alia* included: • One of the conditions of Term Loan (TL) and Additional Term Loan (ATL) stipulated that before disbursement of any portion of the loan, the concern (HPL) would have to submit the mutation certificate of its hotel project land in its name or in the name of its present partners with non-waivable condition. But on the request of the party (June 2017), the WBFC agreed to waive the condition and disbursed loan (TL & ATL) by charging one *per cent* higher interest without the availability of mutation certificate which was a gross violation of the term and condition of disbursement of loan. Moreover, the lending policy formulated by the WBFC did not permit waiver of submission of mutation certificate by charging additional one *per cent* interest. Therefore, the loan was disbursed against an invalid land mortgage in deviation from the loan policy. This has resulted in blockage of ₹ 1.72 crore which includes principal of ₹ 1.01 crore and interest thereon ₹ 0.71 crore as on July 2021.

Name of the Borrower	Present status of loan	Observations on deficiencies/ deviations
Release of loan without due diligence in project appraisal		
M/s New Raja Brick field Term Loan (TL) of ₹ 70.00 lakh along with working capital Term Loan (WCTL) of ₹ 20.00 lakh in October 2011	NPA	This loan was intended for setting up a modernized brick field at Mashila, Bardhaman. Scrutiny of records revealed that from the very first year of operation, *i.e.*, 2013, the production of Raja Brick field was facing technical problem. Thus, loan account had been irregular since inception and the promoters neglected the same despite being allowed with ample opportunity. WBFC issued demand notice in October 2013 followed by notional possession notice in August 2014. But no physical possession was taken. The WBFC official visited the site (April 2017) and found that the factory was closed and lying in abandoned condition. No stock of bricks was found. In view of the above; Audit observed as follows: • It was perused from the records that none of the promoters had any experience in Modern Brick field (Red Brick) as a result of which the production of Red Bricks was not upto the mark since inception. • It was also observed that the unit suspended their operation due to scarcity of coal and other raw materials, *i.e.*, soil and sand. At the time of appraisal no analysis had been carried out regarding linkage for getting the coal, as a result of which getting coal became difficult. • The land mutation and land conversion certificates were not available on record. The total area of 1.65 acres was fragmented in separate areas, not in one place. Moreover, the class of land was also mixed as out of 165 decimals, 44 decimals were recorded as '*danga*', 27 decimals as '*Sali*' and 94 decimals were recorded as '*Bagan*'. • Term and condition of loan *inter alia* stated that, the WBFC would monitor the utilization of WCTL funds released with reference to the bank account and stock of current assets of the unit on monthly basis. But no such check was found on record to establish the fact that the unit checked its current stock on monthly basis, as during inspection (April 2017) no stock of bricks was found. • The reason for not taking the physical possession of assets was not found on records as a result of which it was found that the unit was fully damaged. The WBFC could at least recover an amount of ₹ 24.45 lakh, being the reserved price of the assets placed as security. Leaving remote possibility in getting back the principal (₹ 65.55 lakh).

Source: Records taken from respective loanee file maintained by the Corporation

Appendix 5.4

(Refer paragraph 5.6.2.1, page 92 & 93)

Asset Category and their *percentage* against Total Asset

(₹ in crore)

Class of Assets		2016-17		2017-18		2018-19		2019-20		2020-21	
		No. of Accounts	Gross Assets (Pr. + others)	No. of Accounts	Gross Assets (Pr. + others)	No. of Accounts	Gross Assets (Pr. + others)	No. of Accounts	Gross Assets (Pr. + others)	No. of Accounts	Gross Assets (Pr. + others)
Standard Assets											
	A1	384	357.36 (55.33)	296	284.67 (51.92)	163	164.62 (36.20)	109	95.17 (28.67)	40	33.82 (13.75)
	A2	60	33.50 (5.19)	45	15.34 (2.80)	26	4.13 (0.91)	11	1.21 (0.36)	2	0.04 (0.02)
	A5	57	7.27 (1.12)	31	1.84 (0.34)	16	0.67 (0.15)	5	0.22 (0.15)	2	0.00
	A6	7	3.86 (0.60)	4	2.32 (0.42)	0	0	0	0	0	0.00
	A7	59	76.61 (11.86)	11	40.04 (7.30)	0	0	0	0	0	0.00
	A8	0	0.00 (0.00)	6	1.88 (0.34)	0	0	0	0	0	0.00
	A9	0	0.00 (0.00)	0	0.00 (0.00)	0	0.00 (0.00)	0	0.00 (0.00)	8	11.57 (4.70)
Total:		**567**	**478.60 (74.10)**	**393**	**346.09 (63.12)**	**205**	**169.42 (37.25)**	**125**	**96.60 (29.10)**	**52**	**45.43 (18.47)**
Sub-Standards											
	B1	59	103.48 (16.02)	67	59.14 (10.78)	111	123.38 (27.13)	35	32.66 (9.84)	21	6.71 (2.73)
	B2	1	2.24 (0.35)	0	0.00	0	0.00	1	0.02 (0.01)	0	0.00
Total:		**60**	**105.72 (16.37)**	**67**	**59.14 (10.78)**	**111**	**123.38 (27.13)**	**36**	**32.68 (9.84)**	**21**	**6.71 (2.73)**

Class of Assets		2016-17		2017-18		2018-19		2019-20		2020-21	
		No. of Accounts	Gross Assets (Pr. + others)	No. of Accounts	Gross Assets (Pr. + others)	No. of Accounts	Gross Assets (Pr. + others)	No. of Accounts	Gross Assets (Pr. + others)	No. of Accounts	Gross Assets (Pr. + others)
Doubtful Assets											
	DA1	39	30.31 (4.69)	54	92.92 (16.95)	46	42.81 (9.41)	70	62.64 (18.87)	17	31.86 (12.96)
	DA2	42	31.28 (4.84)	55	50.16 (9.15)	82	119.20 (26.21)	77	109.46 (32.97)	84	117.98 (47.98)
	DA3	0	0.00	0	0.00	0	0.00 ()	43	30.58 (9.21)	58	43.92 (17.86)
Total:		**81**	**61.59 (9.53)**	**109**	**143.08 (26.09)**	**128**	**162.01 (35.62)**	**190**	**202.68 (61.06)**	**159**	**193.76 (78.79)**
Loss Assets											
	LA	9	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Grand Total :		**717**	**645.91**	**569**	**548.31**	**444**	**454.81**	**351**	**331.96**	**232**	**245.91**

Source: Annual Accounts of the Corporation

Appendix 5.5

(Refer paragraph 5.7, page 101)

Participation of members in WBFC Board of Directors' meetings during April 2016 to March 2021

Sl. No.	Board of Directors' meeting number	Date	Total Board Members	Actually present
1	687th	24.08.16	11	5
2	688th	26.09.16	11	5
3	689th	24.11.16	11	6
4	690th	27.02.17	11	5
5	691st	16.03.17	11	6
6	692nd	30.03.17	11	5
7	693rd	07.06.17	10	5
8	694th	05.09.17	10	4
9	695th	30.11.17	9	4
10	696th	28.05.18	9	5
11	697th	05.07.18	9	5
12	698th	25.09.18	9	4
13	699th	25.03.19	9	6
14	700th	09.07.19	9	5
15	701st	07.08.19	9	5
16	702nd	17.09.19	9	5
17	703rd	28.01.20	9	5
18	704th	02.07.20	9	5
19	705th	16.09.20	9	6
20	706th	16.12.20	9	5
21	707th	29.12.20	9	5
22	708th	22.03.21	9	5
Total			**212**	**111**

Source: Records furnished by the Corporation

Appendix 7.1

(Refer paragraph 7.2.1, page 130)

Statement showing inadequate follow up measure and non-recovery of ineligible claim including interest/ penalty *(In ₹)*

GSTIN	Legacy No.	TRAN-1 amount	Objection amount	Charge	Realised amount, if any
19AAMCS1382C1ZA	19433826035	47,65,361.93	74,11,509.00	Shibpur	--
19AVJPS0913J1Z9	1939721071	2,39,974.00	1,19,987.00	Ballygunge	--

Source: Records of the Directorate and data from GSTN Portal

Appendix 7.2

(Refer paragraph 7.3.1.1, page 132)

Statement showing incorrect population of credit in ECL *(in ₹)*

GSTIN	Legacy No.	TRAN-1 amount	Objection amount	Charge	Realised amount, if any
19AHKPD9737A1ZB	19705636040	14,42,691.73	14,42,691.73	Shibpur	--
19AFQPP6915C1Z3	19670330077	0.00	1,05,778.00	Salt Lake	--
19AABCG0946P1Z6	19200562084	0.00	1,08,90,547.00	Behala	--
19ACVFS2203G1ZX	19311959018	0.00	64,285.00	Burtola	--
Total			**1,25,03,301.73**		

Source: Records of the Directorate and data from GSTN Portal

Appendix 7.3

(Refer paragraph 7.3.1.2, page 132)

Statement showing electronic credit ledger populated in excess *(in ₹)*

GSTIN	Legacy No.	TRAN-1 amount	Objection amount	Charge	Realised amount, if any
19AABCD8204H1ZR	19533692094	3,60,067.00	0.00	Bowbazar	--
19AABCF1812F1Z1	19282319019	13,35,991.00	0.00	Strand Road	--
19AALFS8784J1Z6	19371016013	2,38,970.00	0.00	Shyambazar	--
Total			**0.00**		

Source: Records of the Directorate and data from GSTN Portal

Appendix 7.4

(Refer paragraph 7.3.2.1, page 133)

Statement showing ineligible carry forward of credit from Legacy Returns despite 'Nil' balance *(in ₹)*

GSTIN	Legacy No.	TRAN-1 amount	Objection amount	Charge	Realised amount, if any
19AAOCS6535M1ZI	19708125060	66613.00	66613.00	Shibpur	--
19AABCI0328R1Z8	19671311329	322623.00	322623.00	Salt Lake	--
19AABCL5967D1ZB	19671396398	99637.15	82041.00	Salt Lake	--
19ACRPC0813A1Z4	19271116004	92475.00	92475.00	Rajakatra	--
19AAHFC2405J1ZK	19200912060	706881.88	706881.88	New Market	--
19AABCN8514G1ZE	19432726055	60181681.20	60148934.00	Large Taxpayer Unit	60148934.00
19AADCA7304F1ZX	19261341023	2255569.00	2255569.00	Large Taxpayer Unit	1414472.00
19AAGFE1056L1ZA	19701304990	602785.00	325724.00	Howrah	--
19AAACT1426A1ZW	19540352017	24211166.00	24211166.00	Chandni Chowk	24211166.00
19AAACT9156H1ZZ	19710880054	1478560.00	1478560.00	Bally	--
19AAOHR1741K1ZN	19713469081	1386526.00	1386526.00	Bally	--
19AACCG6363K1Z8	19910106026	70407.00	70407.00	Central Section	--
19AAMCS1735P1ZM	19472012025	1483518.00	1483518.00	Beliaghata	--
19AADCJ3812H1ZN	19391022748	2942752.22	2942752.22	Ballygunje	--
19CCDPM4211Q1Z9	19511997074	4749322.62	4749322.76	Amratolla	--
19AAACC4214B1ZB	19603498047	130849.00	130849.00	Salt Lake	--
19AABCG0663P1Z8	19671402024	525086.85	480270.00	Salt Lake	--
19AJOPS3830P1ZA	19291566029	190733.48	10501.00	Salt Lake	10501.00
19AACCG1462D1ZX	19396824027	2557859.47	1945627.00	Srirampur	--
19AAFCM4891H1Z1	19542314036	3453763.00	3453763.00	Chandni Chowk	--
19AABCK0824G1ZS	19501256070	1993870.00	1993870.00	Radhabazar	--
19AABCG1667P1Z2	19500005061	2317002.85	2317002.85	Radhabazar	--
19ADBPA8921C1ZZ	19500950035	81265.00	81265.00	Radhabazar	--
19AADCS9018E1ZA	19432799096	3885688.00	498932.00	Park Street	498932.00
19AABCM9445K1ZY	19430027030	3404537.55	3404537.55	Park Street	--
19AABCB4008R1ZE	19620951063	68066.57	68066.57	Behala	--
19AAACW4495Q1ZD	19434594081	1475013.00	1475013.00	Taltala	--
19AADFP9523A1ZD	19470753062	579039.64	579039.64	Lalbazar	--
19AACFC3872C1ZN	19471060067	2778784.00	2778784.00	Lalbazar	--
19AAFCA3293B1ZV	19620951063	159128.00	159128.00	Durgapur	--
19ABDFA2545C1ZU	19293017052	179383.00	33562.00	Beadon Street	--
19AACCC2654F1ZT	19290151090	706110.00	306110.00	Beadon Street	--
19AAKCS9574Q1Z1	19676598023	147813.00	147813.00	Salt Lake	--
Total			**120187246.47**		

Source: Records of the Directorate and data from GSTN Portal

Appendix 7.5

(Refer paragraph 7.3.2.2, page 134)

Statement showing excess credit taken from Legacy Returns *(in ₹)*

GSTIN	Legacy No.	TRAN-1 amount	Objection amount	Charge	Realised amount, if any
19AACCV8705G1Z4	19685437051	705443.20	5687.00	Shibpur	--
19ATUPB3905C1ZS	19282402051	991630.00	14375.00	Strand Road	--
19AAGCR6775C1Z2	19282599058	26329726.00	19950928.00	Strand Road	--
19AAIFK1024A1ZX	19675713092	218304.00	16109.00	Salt Lake	--
19AAACW0387R1ZK	19200143044	1688433.87	848053.00	Salt Lake	--
19ABCFM0714E1ZO	19272318028	2085282.54	1095847.54	Rajakatra	--
19ALRPS8746B1ZF	19260396049	58041.47	1371.32	NS Road	--
19AAGCA5212K1ZO	19910037059	8185279.00	245227.00	Esplanade	--
19AGMPB5197M1ZQ	19341979063	203452.00	49035.00	Jorasanko	--
19BZZPB8056J1ZJ	19651530410	214205.00	17122.30	Barasat	--
19ABJFS8174R1ZY	19661082970	272451.97	8653.50	Barrackpore	--
19ANKPB4620N1ZT	19739857058	397945.85	276951.55	Bally	--
19AAFCA3842C1ZY	19521070066	638260.00	800.00	Armenian Street	--
19AACFE3449F1ZI	19693696019	712032.00	9107.00	Kadamtala	--
19AADCH4631A1Z0	19651568531	144140.00	72988.00	Salt Lake	--
19AAECS5205L1Z5	19580561039	3102639.73	225742.00	Srirampur	--
19AAICP7553Q1ZF	19551532043	294886.00	114901.00	College Street	--
19ABKPH7854G1Z9	19541177002	278887.00	11237.00	Chandni Chowk	--
19AACCA3927F1ZT	19480341027	2441084.00	25000.00	Lyons Range	--
19AACCA4863A1ZY	19500560095	50887.00	29202.00	Radhabazar	--
19AACCP1511G1ZS	19431683014	1728700.00	1639904.00	Park Street	1639904.00
19AALCA8493K1ZU	19311886074	433730.00	86898.00	Burtola	--
19ALGPS2937M1ZE	19321494021	72756.00	47884.00	Cossipore	--
19AVYPS8342N1Z7	19301133042	213281.00	13171.00	Belgachhia	--
19AABCE5871H1ZF	19604114094	444982.00	355406.00	Alipore	355406.00
19AGGPK8229B1ZF	19604469017	401458.00	3839.00	Behala	--
19AAHFP6517G1Z1	19893258096	3169334.00	2436.00	Siliguri	--
19AAECN4392B1ZH	19472134051	2730858.00	2503067.00	Lalbazar	--
19AADCS5939A1ZC	19622219047	1570686.86	514876.00	Behala	--
Total			**28185818.21**		

Source: Records of the Directorate and data from GSTN Portal

Appendix 7.6

(Refer paragraph 7.3.2.3, page 134)

Statement showing excess credit carried forward from Legacy Returns of previous year (2016-17) *(in ₹)*

GSTIN	Legacy No.	TRAN-1 amount	Objection amount	Charge	Realised amount, if any
19AAOCA6281E1ZE	19701222346	1900867.00	1573805.00	Shibpur	--
19AABCE2934M1ZE	19673935082	4597384.00	570956.00	Salt Lake	570956.00
19AATCS7468N1Z1	19272270013	1741756.83	644000.00	Rajakatra	--
19AACCB2058A1Z6	19260934011	2298472.58	37757.58	NS Road	--
19AFAPP9824Q1ZK	19692999074	1514807.09	15443.00	Kadamtala	--
19AAKCS3431L1ZZ	19396804045	29882210.00	26423377.00	Large Taxpayer Unit	--
19AEMPP2736C1ZE	19892507025	14869922.99	72889.00	Siliguri	--
19AGAPD7522N1Z9	19664442080	2075827.00	1077605.00	Barrackpore	--
19AAJCM2616C1ZO	19661576506	194318.00	12755.00	Barrackpore	--
19ADFPT1308L1ZA	19665068021	758623.34	34183.66	Barrackpore	--
19AGVPK3786G1ZM	19680693072	555680.00	2974.00	Howrah	--
19BRQPS5282N1ZL	19694555051	251993.00	55906.00	Kadamtala	55906.00
19AAMFB5079Q1ZI	19741038615	210667.00	12757.00	Asansol	--
19AADCB3127B1Z7	19746756086	1216456.00	16484.00	Asansol	--
19AABCR6640R1ZO	19732934071	6540065.74	6540066.00	Srirampur	--
19AEKPB3269G1ZG	19892530014	252854.00	153460.00	Siliguri	--
19ABCPH8817M1Z7	19802874078	730872.00	78648.00	Durgapur	78650.00
19AAICS5855Q1ZB	19560837059	4186431.00	60289.00	Colootola	--
Total			**37383355.24**		

Source: Records of the Directorate and data from GSTN Portal

Appendix 7.7

(Refer paragraph 7.3.2.4, page 135)

Statement showing irregular credit availed due to mis-matches in ITC *(in ₹)*

GSTIN	Legacy No.	TRAN-1 amount	Objection amount	Charge	Realised amount, if any
19AADCK2102K1ZQ	19706130061	81876.00	81876.00	Shibpur	--
19AAACL6053B1ZT	19603433057	50403944.00	891250.05	Salt Lake	--
19AABCM7809F1ZD	19420671089	8534764.00	750130.77	Salt Lake	--
19ADUPG4329B1ZI	19711735012	309764.00	74525.00	Bally	--
19BPVPB5603M1ZE	19714331023	5517589.00	5517589.00	Bally	--
19AAKFS2978P1Z3	19682751024	1675967.58	56063.00	Howrah	--
19AAHFM2075Q1ZM	19800409017	1230359.00	873740.00	Durgapur	--
19AAACK7734Q1ZT	19801280077	5787717.00	959923.00	Durgapur	--
19AMPPR8413H1ZG	19804323064	198617.00	142852.00	Durgapur	103358.00
19AJAPS4784N1ZD	19805083059	347258.80	59251.00	Durgapur	--
19AACFD6757H1Z6	19890536082	8334739.35	3536636.00	Siliguri	--
Total			**12943835.82**		

Source: Records of the Directorate and data from GSTN Portal

Appendix 7.8

(Refer paragraph 7.3.3, page 135)

Statement showing credit incorrectly claimed twice/ in excess under Table 5 (c) and 7 (c) *(in ₹)*

GSTIN	Legacy No.	TRAN-1 amount	Objection amount	Charge	Realised amount, if any
19ABAFA6144N1Z7	19706937004	10809.00	5404.50	Shibpur	--
19AABCM9516H1Z9	19701318764	47431.70	13866.00	Shibpur	--
19AACCJ0247M1ZE	19671146429	2126817.96	2579.00	Salt Lake	--
19AAKCS7509K1ZQ	19677492072	344703.02	172351.51	Salt Lake	--
19AUXPG1032F1ZM	19674414068	339764.05	221569.05	Salt Lake	--
19ADTPD8685J1ZM	19260826050	40500.00	20250.00	NS Road	--
19AABFT7261P1ZH	19690499093	1547797.27	48285.00	Kadamtala	--
Total			**484305.06**		

Source: Records of the Directorate and data from GSTN Portal

Appendix 7.9

(Refer paragraph 7.3.4, page 136)

Statement showing credit taken without filing Legacy Returns *(in ₹)*

GSTIN	Legacy No.	TRAN-1 amount	Objection amount	Charge	Realised amount, if any
19AAFFM5194A1ZB	19702033072	2622337.00	2622337.00	Shibpur	--
19ACLPN6782H1ZX	19673308074	533437.81	533437.81	Salt Lake	--
19AADCK5558P1ZQ	19713665021	256000.00	256000.00	Bally	256000.00
19AACCI1495A2ZR	19398857050	5153560.00	5153560.00	Ballygunje	--
19AAEFE6217B1ZS	19399603077	217096.00	217096.00	Ballygunje	--
19AABFR0012J2ZJ	19342048030	2146297.00	2146297.00	Jorasanko	--
19APQPK7560Q1ZR	19683788051	378408.00	378408.00	Howrah	--
19AJCPD8245M1ZW	19891839762	58732.00	58732.00	Siliguri	--
19AAOFB1383K1Z1	19521523056	1792580.00	1792580.00	Armenian Street	--
19AIXPC5286B1ZY	19746824083	470747.40	470747.00	Asansol	470747.00
Total			**13629194.81**		

Source: Records of the Directorate and data from GSTN Portal

Appendix 7.10

(Refer paragraph 7.3.5, page 137)

Statement showing ineligible credit taken due to non-deduction of tax for pending Form C *(in ₹)*

GSTIN	Legacy No.	TRAN-1 amount	Objection amount	Charge	Realised amount, if any
19AGRPP1715E1Z8	19705457075	67559.57	67559.57	Shibpur	--
19ABDFS5963N1ZD	19712015051	256599.00	256599.00	Bally	--
19AABCR6640R1ZO	19732934071	6540065.74	273589.00	Srirampur	--
Total			**597747.57**		

Source: Records of the Directorate and data from GSTN Portal

Appendix 7.11

(Refer paragraph 7.3.7, page 138)

Statement showing credit taken without filing supporting documents *(in ₹)*

GSTIN	Legacy No.	TRAN-1 amount	Objection amount	Charge	Realised amount, if any
19AABCM9516H1Z9	19701318764	47431.70	19699.70	Shibpur	--
19ABSPT4088N1ZE	19281666015	116482.07	116482.07	Strand Road	--
19AAACH2420C1Z8	19200142074	15329600.00	15329600.00	Salt Lake	--
19AABCL5967D1ZB	19671396398	99637.15	17596.15	Salt Lake	--
19AUXPG1032F1ZM	19674414068	339764.05	118195.00	Salt Lake	--
19AAACI5550J1ZF	19670836029	2783484.00	1987951.00	Salt Lake	--
19AAACW0387R1ZK	19200143044	1688433.87	633968.87	Salt Lake	--
19AABCF8078M1ZY	19551333096	1198814.00	1198814.00	Large Taxpayer Unit	--
19AAFFP6786R1Z1	19692576057	111042.00	111042.00	Kadamtala	--
19AABFT7261P1ZH	19690499093	1547797.27	118909.00	Kadamtala	161717.00
19AACAK3328C1ZY	No Legacy No	81766.00	81766.00	Howrah	--
19ASOPP0324L1ZC	19684717020	75365.69	13654.69	Howrah	--
19AAVFS8197H1Z2	19350766002	1315328.00	1218105.00	Manicktala	--
19AADFR2720H1ZC	19351360030	540454.00	532040.00	Manicktala	--
19AEUPC4022J1ZD	19651576776	205135.20	102567.00	Barasat	--
19AAFFB7181C1ZJ	19653298041	84512.00	28898.00	Barasat	--
19AONPP6343Q1ZW	19657283092	766917.00	350918.00	Barasat	--
19ATWPD8341A1ZK	19651528664	372594.00	248396.00	Barasat	--
19BMQPM3148C1ZV	19651704428	319026.00	159513.00	Barasat	--
19AAFFS8694D1ZO	19633220011	1014318.11	70622.00	Budge Budge	--
19AFAPM7408M1Z3	NA	190476.20	190476.00	Budge Budge	--
19AAFFG9895E1ZT	19807878017	208834.00	104417.00	Durgapur	104417.00
19AEGPB2408B1Z7	19382942066	339525.00	42652.00	Ultadanga	--
19AAFCP7548E1Z4	19342272003	870115.39	217378.39	Jorasanko	--
19AAWFS3564K1Z9	19653350033	124230.00	124230.00	Barasat	--
19FWFPS5653K1ZP	19651721791	157216.78	78608.39	Barasat	--
19BKGPM5147P1ZF	19637871064	658128.00	328766.00	Budge Budge	--
19AAGFR5614M1ZR	19510462049	139359.00	47930.00	Amratolla	56557.00
19AFUPM7804B1Z6	19662415071	280935.13	2586.00	Barrackpore	4989.00
19AEAPB6996E1ZE	19661312084	341980.11	63885.00	Barrackpore	--
19AAAAP6430E1ZQ	No Legacy No	266594.10	266594.00	Howrah	--
19AADCP7347K3ZU	No Legacy No	2039486.00	2039486.00	Asansol	--
19AADCB0844M1ZI	19746101045	28415963.18	224754.00	Asansol	--
19AADCB1294P1Z6	19747677004	11542008.36	408353.00	Asansol	--
19AACCC4600R1ZE	19743870045	5285910.00	77715.00	Asansol	--
19AABCI9428C1ZK	19434137017	3254444.09	208550.00	Salt Lake	--
19AAACD9518K1ZA	19679834040	4203654.00	3457322.00	Salt Lake	--
19AAICA5063G1ZM	19731288660	2836859.00	63242.00	Barrackpore	--
19ADEPA7595B1ZM	19733730053	618510.04	17845.00	Srirampur	--
19AACCG1462D1ZX	19396824027	2557859.47	612232.00	Srirampur	--
19AANFP6262G1ZT	No Legacy No	312991.88	312992.00	Srirampur	--
19DBIPS8358K1ZN	19621582339	290250.00	94250.00	Behala	94250.00
19ACZPB7904P1ZO	19891308008	206004.55	110625.81	Siliguri	--
19ABBFM4231F1ZJ	19802753022	1108716.00	11469.00	Durgapur	--
19AAECN8067D1Z9	19417115069	2622115.00	2622115.00	Bhowanipore	--
19AJKPP4913G1ZY	19605068089	1152215.00	180864.00	Alipore	180864.00
19AMQPA2508M1ZT	19621572833	63419.20	63419.20	Behala	--
19AACCM4684P1ZO	19613287093	16222606.00	1015463.00	Barasat	--
Total			**35446957.27**		

Source: Records of the Directorate and data from GSTN Portal

Appendix 7.12

(Refer paragraph 7.3.8, page 139)

Statement showing non-levy of interest on irregular claims of transitional credits ***(in ₹)***

GSTIN	Legacy No.	TRAN-1 amount	Objection amount	Charge	Realised amount, if any
19AHKPD9737A1ZB	19705636040	1442691.73	132332.40	Shibpur	--
19AADCM5377J1ZZ	19702409044	594518.53	41925.74	Shibpur	--
19AMAPS0794B1Z2	19281714030	74962.00	3576.21	Strand Road	--
19ABMPT6204G1ZD	19260626036	177458.00	2056.57	NS Road	2057.00
19AAECS5339R1ZI	19260483058	358394.78	42771.74	NS Road	--
19AACCB7396R1ZO	19251410066	322891.00	21807.11	Monoharkatra	--
19AAACH6487M1ZW	19250040038	1853962.00	362050.06	Monoharkatra	--
19AABCN8514G1ZE	19432726055	60181681.20	37671172.00	Large Taxpayer Unit	--
19AACCS6163P1ZO	19399392005	3040988.00	375539.80	Large Taxpayer Unit	--
19AAACK2567P1ZY	19200955031	2329211.00	551352.72	Large Taxpayer Unit	--
19AABFD9401B1ZW	19570231024	210724.00	31175.61	Ezra Street	31176.00
19AABCP6927F1Z9	19572325060	804758.96	33336.82	Ezra Street	33337.00
19ADHPB5864H1ZE	19570206095	1152266.00	49436.95	Ezra Street	49437.00
19AAACT1426A1ZW	19540352017	24211166.00	14124727.91	Chandni Chowk	--
19AESPK2105G1ZI	19710528041	2875350.00	344569.30	Bally	--
19AAJCS9840G1ZU	19452265056	915003.00	163346.00	Esplanade	--
19AACCT1032C1ZW	19433293020	664800.00	296701.00	Ballygunje	--
19ADAPA7977K1Z5	19397265086	242248.00	90076.00	Ballygunje	--
19ACRPJ7043F1ZB	19352490080	56340.00	6168.00	Manicktala	6168.00
19AALPY8526A1ZA	19351800022	107106.00	11673.00	Manicktala	--
19AAEFG3934D1ZK	19381920074	866513.00	132470.00	Manicktala	--
19AADCS8593E1ZW	19350370048	2460452.00	48826.00	Manicktala	--
19ANPPM1492A1ZW	19655867086	770706.00	94258.00	Barasat	--
19AUHPB9084C1ZL	19659563077	1083240.00	128742.00	Barasat	--
19AFZPG9981L1Z4	19657803012	1659236.00	223059.00	Barasat	--
19ABEFM4580E1Z6	19639515020	2729524.00	1656067.00	Budge Budge	--
19AAECB8944M1Z0	19591231039	708662.00	22906.00	Sealdah	--
19AISPP5672M1Z5	19593106049	346101.98	39030.00	Sealdah	--
19AUEPD2375H1ZO	19651004670	272192.00	108900.00	Barasat	--
19APIPM0756N1ZB	19656528044	297179.56	161503.00	Barasat	--
19AEAPB6751P1Z6	19653714074	167107.28	84642.00	Barasat	--
19BAAPS3417E1ZU	No Legacy No	152312.00	65423.00	Barasat	--
19AXZPS1242C1Z4	19511765050	4667641.25	2500.55	Amratolla	2501.00
19AABFO8154A1ZF	19706366062	590800.00	12819.55	Postabazar	--
19AAACH7753G1ZE	19672070063	211995.00	12466.16	Barrackpore	12467.00
19AABCN2187P1ZU	19890129070	733752.00	1481.78	Siliguri	1482.00
19AELPK2299C1ZA	19896926054	0.00	14340.26	Siliguri	14341.00
19AIXPC5286B1ZY	19746824083	470747.40	312473.00	Asansol	--
19AAECM9034H1Z9	19433811097	293619.00	2329.00	Park Street	2329.00
19AADCS9018E1ZA	19432799096	3885688.00	827271.00	Park Street	--
19AGVPB1202G1ZO	19371024054	151507.00	37574.00	Shyambazar	--
19ABCPH8817M1Z7	19802874078	730872.00	5545.00	Durgapur	5545.00
19AACFG8739L1ZS	19490906073	4303932.00	387354.00	Bhowanipore	--
19AADCS5779E1ZY	19625451087	1202259.00	1785.00	Behala	1785.00
19ADLPG8416A1ZP	19461379079	784541.00	212406.00	Fairlie Place	--
Total			**58951966.24**		

Source: Records of the Directorate and data from GSTN Portal

Appendix 8.1

(Refer paragraph. 8.2, page 144)

Cost of procurement of foodgrains

Foodgrains	Qty. of undistributed and infested commodities (in quintals)	Rate of procurement of these commodities (in ₹/ quintal)	Total cost of procurement of the undistributed and infested commodities (in ₹)	Rate of payment by HFS to the Govt. exchequer, at the time of lifting the stock (in ₹/ quintal)	Total amount actually paid by HFS to the Govt. exchequer, at the time of lifting the stock (in ₹)	Total loss to Government exchequer (in ₹)
(a)	(b)	(c)	(d)	(e)	(f)	(g) = (d) - (f)
Rice	2,020.56	2,800.00	56,57,568.00	90.00	1,81,850.40	54,75,717.60
Wheat	4,114.51	2,000.00	82,29,020.00	67.00	2,75,672.17	79,53,347.83
Sugar (Antodaya Anna Yojana-AAY)	63.10	1,350.00	85,185.00	1,290.00	81,399.00	3,786.00
Sugar (Festive season)	119.34	3,000.00	3,58,020.00	2,938.00	3,50,620.92	7,399.08
Total	**6,317.51**	**---**	**1,43,29,793.00**	**---**	**8,89,542.49**	**1,34,40,250.51**

Source: Records of the DDRB.

Note: Rate of procurement: a) rice (₹2,800 per quintal, rate relates to Kharif Marketing Season-2017-18), b) wheat (₹ 2,000 per quintal as per FCI bill) and c) sugar (₹ 1,350 per quintal—sugar/ festive & ₹ 3,000 per quintal—sugar/ AAY, as per vouchers of West Bengal Essential Commodities & Supplies Corporation)