Appendices

Appendix 1.1

{Refer paragraph 1.2 (I)}

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

	Departments	Autonomous Bodies[93]/ Authorities/ Corporations
1	Agriculture	**Under Section 14**
2	Agricultural Marketing	District Rural Development Cell *(20 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	Sundarban 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	Sundarban 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 *(22 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	

[93] *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)}

Details of the actual receipts in respect of non-tax revenue raised during the period 2018-19 to 2022-23 *(₹ in crore)*

Sl. No.	Department	2018-19	2019-20	2020-21	2021-22	2022-23
1.	**Agriculture**	45.30	41.86	25.01	31.64	51.75
2	**Animal Resources Development**	2.99	2.76	2.95	2.74	3.96
3	**Cooperation**	8.53	7.68	6.95	9.48	11.31
4	**Fisheries**	5.40	1.14	0.75	1.09	0.88
5	**Food & Supplies**	43.55	43.73	26.89	45.51	24.71
6	**Health and Family Welfare**	261.80	243.91	259.57	178.73	230.99
7	**Higher Education**	38.77	39.12	22.09	38.86	46.12
8	**Home and Hill Affairs**	254.55	181.94	125.71	182.68	244.72
9	**Irrigation & Waterways**	34.44	30.8	20.03	19.91	30.59
10	**Labour**	23.52	8.23	6.46	20.48	10.14
11	**Panchayats & Rural Development**	0.15	0.03	0.06	4.11	11.14
12	**School Education#**	4.78	2.87	2.34	5.62	3.86
13	**Youth Services & Sports**	12.18	12.5	2.22	7.32	22.41
14	**Technical Education, Training & Skill Development**	4.56	4.04	1.91	1.99	5.02
15	**Women and Child Development and Social Welfare**	1.41	0.1	1.34	2.29	10.94
Total		**741.93**	**620.71**	**504.28**	**552.45**	**708.54**

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 other 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)

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

Year	Home & Hill Affairs		Women & Child Development and Social Welfare		Youth Services & Sports		Tribal Development		Total	
	IRs	Paragraphs	IRs	Paragraphs	IRs	Paragraphs	IRs	Paragraphs	IRs	Paragraphs
1991-92	0	0	1	1	0	0	0	0	**1**	**1**
1993-94	0	0	1	1	0	0	0	0	**1**	**1**
2003-04	1	1	2	2	0	0	0	0	**3**	**3**
2005-06	0	0	2	6	0	0	0	0	**2**	**6**
2006-07	0	0	1	1	0	0	0	0	**1**	**1**
2007-08	2	5	0	0	0	0	0	0	**2**	**5**
2008-09	4	5	0	0	0	0	0	0	**4**	**5**
2009-10	1	3	4	8	0	0	0	0	**5**	**11**
2010-11	6	10	1	1	0	0	0	0	**7**	**11**
2011-12	7	7	2	3	0	0	0	0	**9**	**10**
2012-13	3	5	0	0	0	0	0	0	**3**	**5**
2013-14	16	32	7	14	2	3	0	0	**25**	**49**
2014-15	7	11	22	61	3	19	0	0	**32**	**91**
2015-16	18	48	23	59	0	0	0	0	**41**	**107**
2016-17	29	106	22	93	1	5	0	0	**52**	**204**
2017-18	23	91	44	189	7	20	1	2	**75**	**302**
2018-19	30	184	26	112	11	40	0	0	**67**	**336**
2019-20	19	101	2	7	0	0	1	7	**22**	**115**
2020-21	1	2	0	0	0	0	0	0	**1**	**2**
2021-22	33	118	0	0	0	0	0	0	**33**	**118**
2022-23	4	25	0	0	7	24	1	4	**12**	**53**
Total	**204**	**754**	**160**	**558**	**31**	**111**	**3**	**13**	**398**	**1,436**

Source: Inspection Reports

Appendix 1.4

(Refer paragraph 1.5)

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
Home & Hill Affairs	02	13.11	44	351.22	02	4.96	**48**	**369.29**
Women & Child Development and Social Welfare	09	29.76	33	176.89	13	31.04	**55**	**237.69**
Youth Services & Sports	01	6.00	09	282.72	00	00.00	**10**	**288.72**
Tribal Development	00	00.00	00	00.00	01	0.37	**01**	**0.37**
Total	**12**	**48.87**	**86**	**810.83**	**16**	**36.37**	**114**	**896.07**

Source: Inspection Reports

Appendix 1.5

(Refer paragraph 1.7)

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 2015-16	2016-17	2017-18	2018-19	2019-20	Total
1	Agriculture	2				2	4
2	Agricultural Marketing	1					1
3	Animal Resources Development	1					1
4	Backward Classes Welfare	3$				1	4
5	Consumer Affairs	2				1	3
6	Cooperation	1					1
7	Correctional Administration	1					1
8	Finance	284£	15			11	310
9	Fisheries	2					2
10	Food & Supplies	0				4	4
11	Food Processing Industries and Horticulture	0					0
12	Health & Family Welfare	0		2	2	4	8
13	Higher Education	0			1		1
14	Home & Hill Affairs	0			1		1
15	Irrigation & Waterways	4					4
16	Judicial	0			1		1
17	Labour	0				1	1
18	Law	0					0
19	Mass Education Extension & Library Services	0					0
20	Minorities Affairs & Madrasah Education	0				1	1
21	North Bengal Development	0					0
22	Panchayats & Rural Development	0			3	1	4
23	Paschimanchal Unnayan Affairs	1					1
24	Planning, Statistics and Programme Monitoring	0					0
25	School Education	0				1	1
26	Self Help Group & Self Employment	0					0
27	Sundarban Affairs	0					0
28	Technical Education, Training & Skill Development	0				1	1
29	Tribal Development	0					0
30	Water Resources Investigation & Development	1					1
31	Women and Child Development & Social Welfare	0				1	1
32	Youth Services and Sports	0					0
Total		**303**	**15**	**2**	**8**	**29**	**357**

$ Includes observations on TD Department also.

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

Appendix 1.6

(Refer paragraph 1.7)

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 2.1.6)

Methodology of selection of units under four line Departments in selected districts

Sl. No.	Name of the line Department	Total No of units utilized SDRF during audit period (Population)	Units selected for audit (Sample)	Sampling Procedure
1	Agriculture Department	6 DDA (Admn) Offices and 13 ADA (Admn) Offices under Agriculture Department utilized fund in nine selected Districts during audit period.	Three[94] DDA (Admn) Offices and three[95] ADA (Admn) Offices along with Apex unit	Random Sampling Procedure
2	Irrigation & Waterways (I&W) Department	14 Executive Engineer Offices under I&W Department utilized fund in nine selected Districts during audit period.	Nine[96] Executive Engineer Offices along with Apex unit	Random Sampling Procedure
3	Power Department	Registrar, Power and Non-Conventional and Renewable Energy Sources Department is only unit in West Bengal which utilised SDRF during audit period	Registrar, Power and Non-Conventional and Renewable Energy Sources Department	As expenditure incurred only under one office, 100 *per cent* selection was made
4	Transport Department	Four Transport Offices along with Transport Department were only units of Transport Department which utilised SDRF during audit period	Two[97] Transport Offices along with Apex unit	Random Sampling Procedure

DDA: Deputy Director of Agriculture and ADA: Assistant Director of Agriculture

[94] DDA Hooghly, DDA Paschim Midnapore and DDA Purba Midnapore
[95] ADA Barasat-Barrackpore, ADA Uluberia and ADA Alipore
[96] (i) Lower Damodar Construction Division Uluberia, (ii) East Midnapore Irrigation Division, (iii) Contai Irrigation Division, (iv) KKB Project Division, (v) Silliguri Irrigation Division, (vi) Mayurakshi HQ Division, (vii) Lower Damodar Irrigation Division Hooghly, (viii) Magrahat Drainage Division and (ix) Bidyadhari Drainage Division
[97] Calcutta Tramways Company (1978) Ltd. (renamed as West Bengal Transport Corporation) and Public Vehicles Department, Kolkata

Appendix 2.2

(Refer paragraph 2.2.2)

Details of available SDRF for Investment and calculation of interest

Year	Available Balance as on 1st April* (₹ in crore)	Rate of interest (in *per cent)*	Notional Interest Payable # (₹ in crore)	Interest paid by the State Govt. (₹ in crore)	Interest due (₹ in crore)
A	B	C	D = A x C	D	E
2018-19	49.83	8.25	4.11	0	4.11
2019-20	81.07	7.49	6.07	0	6.07
Total			**10.18**	**0**	**10.18**

Source: Finance Accounts of respective year

*Note: *Fund balance of 2018-19 and 2019-20 taken from Finance Accounts. Opening balance of 2018-19 and that of 2019-20 is net of the amount invested.*

#Interest rate for the year 2018-19 and 2019-20 has been taken as per RBI Bank overdraft rules (i.e. Average ways and means interest rate + two per cent).

Appendix 2.3

(Refer paragraph 2.2.3.1)

Calculation of Interest due to blockage of SDRF (At Department Level)

Bank Account Name	Account Type	Bank Account No.	Date since holding in Bank Account	Amount held in Bank account	Date of Surrender / Holding	No. of days funds retained	Notional Interest (in ₹)	Interest Earned and not deposited (in ₹)	Loss of Interest @6 *per cent* p.a (in ₹)
A	B	C	D	E	F	G	H = (E x 6 *per x* G)/ 365	I	J= H - I
Funds held as of March 2023									
SDRF Investment Account	AXIS Savings Account	921010019878019	01-07-22	208,76,82,704	31-03-23	273	9,36,88,336	5,53,14,554	3,83,73,782
M/s SDRF House Building Grant	ICICI Current Account	XXXXX6678	01-04-21	5,40,20,000	31-03-23	729	64,73,520	0	64,73,520
M/s SDRF SNEHER PARAS	ICICI Saving Account	694701700363	01-01-23	3,86,57,961	31-03-23	89	56,5571	3,30,375	2,35,196
Sub-Total				**2,18,03,60,665**			**10,07,27,427**	**5,56,44,929**	**4,50,82,498**

Source: Information furnished by the DMCD Department

Note: # The loss of interest is calculated taking minimum interest rate at the rate of six per cent per annum applicable to overdraft under Overdraft Regulation Guidelines of the Reserve Bank of India for the FY 2021-22.

Appendix 2.4

(Refer paragraph 2.2.3.2)

Calculation of Interest due to blockage of SDRF (At District Level)

Year	District	Head of Account	Date of Transfer/ holding in PL/ Bank Account	Amount Held (in ₹)	Date of Holding upto	No of days funds retained	Notional Interest (in ₹)	Interest Earned (in ₹)	Loss of Interest (in ₹)
A	B	C	D	E	F	G	H = (E x 6 *per cent*# *x* G)/ 365	I	J=(H-I)
2021-22	Disaster Management .)	73-2245-02-113-00-001-V-50-00	01-04-2021	36,18,40,371	29-05-2023	788	4,68,70,720	2,54,96,048	2,13,74,672
2021-22	Disaster Management Section (South 24 P .)	73-2245-08-101-00-002-V-50-00	25-03-2022	33,66,74,813	31-03-2023	371	2,05,32,552	0	2,05,32,552
2021-22	Disaster Management Section (South 24 P .)	73-2245-02-113-00-001-V-50-00	01-01-2022	31,70,388	31-03-2023	454	2,36,606	0	2,36,606
2019-20	Disaster Management Section (Howrah)	73-2245-02-101-002-50-00-V	16-03-2021	32,50,170	19-10-2022	582	3,10,948	0	3,10,948
2021-22	Disaster Management Section (North 24 P .)	73-2245-02-113-00-001-V-50-00	01-04-2021	10,14,73,260	30-11-2023	973	1,62,30,161*	Not available	Not ascertainable
2021-22	Disaster Management Section (North 24 P .)	73-2245-08-101-00-002-V-50-00	28-03-2022	9,43,00,409	30-11-2023	612	94,86,880	0	94,86,880
Total				**90,07,09,411**			**7,74,37,706**	**2,54,96,048**	**5,19,41,658**

Source: Information furnished by the respective District offices, DMCD Department

*Note: # The loss of interest is calculated taking interest rate at the rate of six per cent per annum applicable to overdraft under overdraft Regulation Guidelines of the Reserve Bank of India for the FY 2021-22. * This figure has however not been considered for calculation of notional interest/loss of interest as the amount of interest earned was not available*

Appendix 2.5

(Refer paragraph 2.2.3.3)

Calculation of Interest due to blockage of SDRF (At Agriculture Department)

Year	Head of Account	No. of Bill	Amount Transferred to Bank account (in ₹)	Utilization made (in ₹)	Unspent amount (in ₹)	Date on which last payment was done	No. of days funds retained (till January 2024)	Notional loss of Interest (in ₹)
A	B	C	D	E	F	G	H	I = (F x 6 *per cent*# x H)/ 365
2019-20	73-2245-02-114-00-002-V-50-00	Three	41,71,49,000	40,04,12,826	1,67,36,174	31-03-2021	1,036	28,50,193
2021-22	73-2245-08-101-00-002-V-50-00	Two	44,80,86,199	44,61,59,504	19,26,695	31-03-2022	671	2,12,517
Total			**86,52,35,199**	**84,65,72,330**	**1,86,62,869**			**30,62,710**

Source: Information furnished by the respective DDA offices

 # Note: The loss of interest is calculated taking interest rate at the rate of six per cent per annum applicable to overdraft under overdraft Regulation Guidelines of the Reserve Bank of India for the financial year 2021-22.

Appendix 2.6

(Refer paragraph 2.3.1)

Analysis of Expenditure on Relief Material *vis-à-vis* total allocation of the SDRF/ NDRF

(₹ in crore)

Year	Total Expenditure under SDRF/ NDRF	In respect of SDRF along with NDRF allocation			
		Total Expenditure made for providing clothing garments, Tarpaulin, Rice and DM Kits to combat the natural calamities	Total Allocation of the fund under SDRF including NDRF *(Central Share + State Share)*	Prescribed limit of Relief Measure @ 25 *per cent* under SDRF including NDRF as per Norms	Percentage of assistance for providing clothing garments, Tarpaulin, Rice and DM Kits to total SDRF and NDFR allocation for the year
A	B	C	D	E = D x 25 *per cent*	F = (C/D) x 100
2018-19	477.16	125.23	673.61	168.40	18.59
2019-20	1,031.18	307.70	1,680.99	420.25	18.31
2020-21	2,820.65	323.77	3,328.68	832.17	9.73
2021-22	1,480.22	408.44	1,428.53	357.13	28.59
2022-23	279.82	248.95	1,132.80	283.20	21.98

Source: Information furnished by the DMCD Department

Note 1: Total Expenditure made for providing clothing garments, Tarpaulin, Rice and DM Kits to combat the natural calamities includes purchase made both by Directorate and DMCD Department

Note 2: For FYs 2020-21 to 2022-23, total allocation is excluding the SDMF

Appendix 2.7

(Refer paragraph 2.3.2.1)

Details of Year-wise and Head-wise expenditure under MH-2235 and MH-2245 by the Directorate, DMCD Department in respect of purchase of Relief Material

Year	Purchase made from Major Head 2235 (in ₹)	Purchase made from Major Head 2245 (in ₹)
2017-18	3,61,65,694	118,42,38,398
2018-19	22,89,72,016*	102,24,50,173
2019-20	42,80,52,396	262,89,74,780
2020-21	NIL	311,22,66,424
2021-22	NIL	384,50,35,808
2022-23	NIL	248,60,49,407
Total	**69,31,90,106**	**1427,90,14,990**

Source: Information furnished by the Directorate of DMCD Department

**Note: This amount includes the payment for Clothing and tarpaulin for the year 2017-18*

Appendix 2.8

(Refer paragraph 2.3.2.1)

Relief Articles distributed under MLA quota during the period from 2018-19 to 2022-23

Relief Materials dispatched	2018-19			2019-20			2020-21			2021-22			2022-23			Total value of relief material distributed by the MLAs (in ₹)
	Quantity	Rate/ unit	Amount	Quantity	Rate/ unit	Amount	Quantity	Rate/ unit	Amount	Quantity	Rate/ unit	Amount	Quantity	Rate/ unit	Amount	
	(in pcs.)	(in ₹)		(in pcs.)	(in ₹)		(in pcs.)	(in ₹)		(in pcs.)	(in ₹)		(in pcs.)	(in ₹)		
A. Name of the festival: Durga Puja																
Dhuti	1,16,800	166.95	1,94,99,760	1,16,800	175.35	2,04,80,880	1,16,800	175.35	2,04,80,880	1,16,800	179.55	2,09,71,440	1,16,400	179.55	2,08,99,620	10,23,32,580
Handloom Saree	1,75,200	362.25	6,34,66,200	1,75,200	404.25	7,08,24,600	1,75,200	404.25	7,08,24,600	1,75,200	404.25	7,08,24,600	1,74,600	446.25	7,79,15,250	35,38,55,250
Lungi	58,400	141.75	82,78,200	58,400	141.75	82,78,200	58,400	152.25	88,91,400	58,400	159.60	93,20,640	58,200	159.60	92,88,720	4,40,57,160
Woollen Blanket	87,600	353.85	3,09,97,260	87,600	385.35	3,37,56,660	87,600	351.75	3,08,13,300	87,600	351.75	3,08,13,300	87,300	351.75	3,07,07,775	15,70,88,295
Handloom Bed Sheet	--	198.35	0	87,600	197.40	1,72,92,240	87,600	197.40	1,72,92,240	87,600	197.40	1,72,92,240	87,300	233.10	2,03,49,630	7,22,26,350
Male Wrapper	87,600	198.35	1,73,75,460	0	197.40	0	0	197.40	0	0	197.40	0	0	233.10	0	1,73,75,460
Kurti & Leggins	43,800	474.60	2,07,87,480	43,800	474.60	2,07,87,480	43,800	474.60	207,87,480	43,800	536.30	2,34,89,940	43,650	536.30	2,34,09,495	10,92,61,875
Pyjama Punjabi	29,200	378.00	1,10,37,600	29,200	378.00	1,10,37,600	29,200	378.00	1,10,37,600	29,200	415.80	1,21,41,360	43,650	415.80	1,81,49,670	6,34,03,830
Children Garment (boys)	29,200	287.70	84,00,840	29,200	287.70	84,00,840	29,200	287.70	84,00,840	29,200	315.00	91,98,000	43,650	315.00	1,37,49,750	4,81,50,270
Children garment (Girls)	29,200	338.10	98,72,520	29,200	338.10	98,72,520	29,200	338.10	98,72,520	29,200	298.20	87,07,440	43,650	298.20	1,30,16,430	5,13,41,430
Total (A)			**18,97,15,320**			**20,07,31,020**			**19,84,00,860**			**20,27,58,960**			**22,74,86,340**	**101,90,92,500**
B. Name of the festival: Eid																
Dhuti	58,400	166.95	97,49,880	58,400	175.35	1,02,40,440	58,400	175.35	1,02,40,440	58,400	179.55	1,04,85,720	58,200	179.55	1,04,49,810	5,11,66,290
Handloom Saree	87,600	362.25	3,17,33,100	87,600	404.25	3,54,12,300	87,600	404.25	3,54,12,300	87,600	404.25	3,54,12,300	87,300	446.25	3,89,57,625	17,69,27,625
Lungi	29,200	141.75	41,39,100	29,200	141.75	41,39,100	29,200	152.25	44,45,700	29,200	159.6	46,60,320	29,100	159.60	46,44,360	2,20,28,580

Relief Materials dispatched	2018-19			2019-20			2020-21			2021-22			2022-23			Total value of relief material distributed by the MLAs (in ₹)
	Quantity	Rate/ unit	Amount	Quantity	Rate/ unit	Amount	Quantity	Rate/ unit	Amount	Quantity	Rate/ unit	Amount	Quantity	Rate/ unit	Amount	
	(in pcs.)	(in ₹)		(in pcs.)	(in ₹)		(in pcs.)	(in ₹)		(in pcs.)	(in ₹)		(in pcs.)	(in ₹)		
Woollen Blanket	87,600	353.85	3,09,97,260	87,600	385.35	3,37,56,660	87,600	351.75	3,08,13,300	87,600	351.75	3,08,13,300	87,300	351.75	3,07,07,775	15,70,88,295
Handloom Bed Sheet	87,600	198.35	1,73,75,460	87,600	197.40	1,72,92,240	87,600	197.40	1,72,92,240	87,600	197.40	1,72,92,240	87,300	233.10	2,03,49,630	8,96,01,810
Kurti & Leggins	29,200	474.60	1,38,58,320	29,200	474.60	1,38,58,320	29,200	474.60	1,38,58,320	29,200	536.30	1,56,59,960	29,100	536.30	1,56,06,330	7,28,41,250
Pyjama & Punjabi	21,900	378.00	82,78,200	21,900	378.00	82,78,200	21,900	378.00	82,78,200	21,900	415.80	91,06,020	21,825	415.80	90,74,835	4,30,15,455
Children Garment (boys)	21,900	287.70	63,00,630	21,900	287.70	63,00,630	21,900	287.70	63,00,630	21,900	315.00	68,98,500	21,825	315.00	68,74,875	3,26,75,265
Children Garment (Girls)	21,900	338.10	74,04,390	21,900	338.10	74,04,390	21,900	338.10	74,04,390	21,900	298.20	65,30,580	21,825	298.20	65,08,215	3,52,51,965
Tarpaulin	1,47,500	693.84	10,23,41,400	1,47,500	722.16	10,65,18,600	1,47,500	718.62	10,59,96,450	1,47,500	722.16	10,65,18,600	1,47,500	760	11,21,05,900	53,34,80,950
Total (B)			**23,21,77,740**			**24,32,00,880**			**24,00,41,970**			**24,33,77,540**			**25,52,79,355**	**121,40,77,485**
Grand Total (A + B)																**223,31,69,985**

Source: Information furnished by the Directorate of DMCD Department; MLA: Member of Legislative Assembly

Appendix 2.9

(Refer paragraph 2.3.2.2)

District-wise relief materials issued to the beneficiaries other than natural calamities

Sl. No.	Name of the District	Value of Relief materials issued (in ₹)	Value of Relief materials utilized for other purpose (in ₹)
1	Howrah	14,40,32,511	3,92,19,102
2	South 24 Parganas	15,00,65,282	4,56,90,435
3	North 24 Parganas	36,67,62,724	6,04,51,775
4	Purba Midnapore	22,34,66,002	5,75,22,373
5	Paschim Midnapore	9,13,02,903	3,99,83,413
6	Paschim Burdwan	2,43,99,376	73,64,933
7	Birbhum	3,43,92,059	3,15,17,287
8	Darjeeling	2,02,20,262	1,60,25,341
Total		**105,46,41,119**	**29,77,74,659**

Source: Information furnished by the respective District offices, DMCD Department

Appendix 2.10

(Refer paragraph 2.3.3)

District-wise number of beneficiaries getting House Building Assistance for partially damaged *Kutcha* house during cyclone '*YAAS*'

District	Total No. of Beneficiary paid HBA	Number of Beneficiary paid for partly damaged *Kutcha* House	Rate per house at which assistance was paid by State Government (in ₹)	Rate of admissible assistance per house as per SDRF guidelines (in ₹)	Excess rate paid (in ₹)	Excess Expenditure made from SDRF (in ₹)
A	B	C	D	E	F = D - E	G = F x C
Howrah	3,107	1,478	5,000	3,200	1,800	26,60,400
Hooghly	661	616	5,000	3,200	1,800	11,08,800
South 24 Parganas	32,193	28,886	5,000	3,200	1,800	5,19,94,800
North 24 Parganas	18,701	11,043	5,000	3,200	1,800	1,98,77,400
Purba Midnapore	17,184	8,979	5,000	3,200	1,800	1,61,62,200
Paschim Midnapore	1,929	1,573	5,000	3,200	1,800	28,31,400
Paschim Burdwan	198	189	5,000	3,200	1,800	3,40,200
Birbhum	201	177	5,000	3,200	1,800	3,18,600
Darjeeling	113	15	5,000	3,200	1,800	27,000
Total	**74,287**	**52,956**				**9,53,20,800**

Source: Information furnished by the respective District Offices, DMCD Department

Appendix 2.11

{Refer paragraph 2.3.4 (i)}

District-wise summary of inadmissible expenditure made from the fund of Relief Contingency (2245-80-800-008-50-V) under SDRF

Sl. No.	District	Total Expenditure (in ₹)	Total Expenditure by the selected units as per VLC (in ₹)	Expenditure incurred by the selected units in violation of SDRF guidelines (in ₹)
1	Howrah	3,09,08,253	2,33,32,859	1,21,54,585
2	Hooghly	2,54,23,460	1,61,62,315	1,03,81,516
3	South 24 Parganas	11,02,42,439	5,07,84,345	2,54,70,833
4	North 24 Parganas	4,67,80,174	1,79,08,237	59,21,972
5	Purba Midnapore	6,42,64,760	3,33,83,694	1,51,55,148
6	Paschim Midnapore	4,65,64,395	2,30,86,875	1,01,74,732
7	Paschim Burdwan	1,57,16,005	80,35,271	52,61,677
8	Birbhum	1,69,74,533	98,48,800	34,39,861
9	Darjeeling	3,87,32,177	1,44,98,225	25,77,843
Total		**39,56,06,196**	**19,70,40,621**	**9,05,38,167**

Source: Information furnished by the respective District Offices, DMCD Department; VLC: Voucher Level Computerisation

Appendix 2.12

{Refer paragraph 2.3.4(ii)}

District-wise summary of contingent expenditure made from SDRF by selected Agriculture Offices

Sl. No.	Name of District	Name of Office	Amount (in ₹)	Purpose
1	South 24 Parganas	ADA (Admn) Alipore	2,14,203	Paid to Basumati Press for printing of DO letter and distribution of DO letter to *Bulbul* Beneficiaries.
2	North 24 Parganas	ADA (Admn) Barasat-Barrackpore	24,50,864	Hiring and fuel charges of vehicles, purchase of stationery, purchase of computer articles, purchase of furniture, remuneration of supporting staff *etc.*
3	Purba Midnapore	DDA Tamluk	2,30,97,613	Purchase of computer articles, printing charges and other administrative expenses.
4	Paschim Midnapore	DDA (Admn), Midnapore	39,55,656	Purchase of computer articles, printing charges and other administrative expenses.
5	Hooghly	DDA (Admn), Hooghly	10,61,540	Printing and delivery charges of DO letter and other administrative expenses
6	Howrah	ADA (Admn), Uluberia	26,99,993	Hiring and fuel charges of vehicles, tiffin allowance and other administrative expense *etc.*
Total			**3,34,79,869**	

Source: Information furnished by the respective DDA offices

Appendix 2.13

(Refer paragraph 2.3.5)

District-wise summary of inadmissible expenditure made from Cash Gratuitous Relief (2245-02-101-001-50-V) under SDRF

(in ₹)

Sl. No.	District	Total Expenditure	Total Expenditure by the selected units in audit	Expenditure incurred by the selected units in violation of SDRF guidelines	Fund blocked in the selected units in violation of SDRF guidelines	Total Fund Blocked/ utilized in violation of SDRF guidelines
A	B	C	D	E	F	G = E + F
1	**Howrah**	8,43,800	1,14,000	78,000	0	78,000
2	**Hooghly**	14,92,118	5,19,188	4,54,188	0	4,54,188
3	**South 24 Parganas**	9,64,001	5,03,101	1,03,320	3,97,781	5,01,101
4	**North 24 Parganas**	17,67,100	3,74,300	2,09,880	1,11,120	3,21,000
5	**Purba Midnapore**	24,25,748	6,73,930	6,18,210	55,720	6,73,930
6	**Paschim Midnapore**	48,32,717	13,23,340	11,08,460	2,14,940	13,23,400
7	**Paschim Burdwan**	3,13,515	50,000	32,040	17,960	50,000
8	**Birbhum**	16,30,685	4,95,205	4,53,245	0	4,53,245
9	**Darjeeling**	6,48,367	2,23,447	65,000	1,18,447	1,83,447
Total		**1,49,18,051**	**42,76,511**	**31,22,343**	**9,15,968**	**40,38,311**

Source: Information furnished by the respective District offices, DMCD Department

Appendix 2.14

(Refer paragraph 2.3.6)

District-wise summary of inadmissible expenditure made for Ex-gratia (2245-02-111-001-50-V) under SDRF *(in ₹)*

Sl. No.	District	Total Expenditure	Total Expenditure by the selected units in audit	Expenditure incurred by the selected units in violation of SDRF guidelines
1	Howrah	75,50,000	41,00,000	28,50,000
2	Hooghly	3,97,50,000	2,25,00,000	1,52,50,000
3	South 24 Parganas	1,71,50,000	60,00,000	40,50,000
4	North 24 Parganas	2,13,50,000	1,56,50,000	76,50,000
5	Purba Midnapore	1,35,00,000	43,50,000	42,00,000
6	Paschim Midnapore	2,76,00,000	1,40,00,000	1,38,00,000
7	Paschim Burdwan	87,50,000	58,50,000	58,50,000
8	Birbhum	3,47,12,500	1,59,62,500	1,45,12,500
9	Darjeeling	53,50,000	38,50,000	11,50,000
Total		**17,57,12,500**	**9,22,62,500**	**6,93,12,500**

Source: Information furnished by the respective District offices, DMCD Department

Appendix 2.15

(Refer paragraph 2.3.7.4)

Division-wise summary of restoration works done of damaged irrigation structures due to New Moon *Kotal* & Heavy Rainfall

Year of Tender/ payment of Bill	Name of division	No of schemes (Year-wise)	Total no of schemes (Division-wise)	Expenditure (in ₹)	Expenditure (Division-wise) (in ₹)
2018-19	Contai Irrigation Division	35	80	5,45,07,763	12,87,80,615
2020-21		45		7,42,72,852	
2018-19	KKB Project Division	17	36	15,27,543	81,14,155
2021-22		19		65,86,612	
2018-19	Mayurakshi HQ division	3	3	53,66,491	53,66,491
2020-21	Siliguri Irrigation Division	32	32	2,05,00,879	2,05,00,879
2018-19	Lower Damodar Irrigation Division, Hooghly	18	41	1,02,53,252	2,88,00,077
2020-21		23		1,85,46,825	
2019-20	Purba Medinipore Irrigation Division, Tamluk	77	129	2,74,88,216	4,68,93,127
2020-21		52		1,94,04,911	
Total		**321**	**321**	**23,84,55,344**	**23,84,55,344**

Source: Information furnished by the respective Irrigation Division

Appendix 2.16

(Refer paragraph 2.3.8)

Details of expenditure incurred by Managing Director, West Bengal Transport Corporation (WBTC) from the SDRF

Sl. No.	WBTC Payment Ref. No.	Name of the Vendor	Amount (in ₹)	Purpose of Expenditure
1	1786 dt. 25.05.22	OTIS	86,296	Annual Maintenance Contract of elevator at the main gate of Paribahan Bhawan
2	1786 dt. 25.05.22	NNG Group	10,43,789	Repair and renovation of three storied family quarter building with Ghass Bagan (GB) Depot
3	1786 dt. 25.05.22	India Construction	9,56,312	Annual Maintenance and repair for sanitary and plumbing work at different depot sheds, building, sub-station building including head office building and workshop, Central Zone
4	1786 dt. 25.05.22	Bothra & Associates	27,13,388	Annual Maintenance and repair for sanitary and plumbing work at different depot sheds, building, sub-station building including head office building and workshop, South Zone
5	1786 dt. 25.05.22	India Tubewell Company	8,44,770	Annual Maintenance and repair for sanitary and plumbing work at different depot sheds, building, sub-station building including head office building and workshop, North Zone
6	4489 dt. 18.04.22	Ghosh Agencies	2,03,040	Repair and renovation work of Government depot
7	4489 dt. 18.04.22	Royam Construction & co	5,08,050	Repair and renovation of traffic office building at RB (*Rash Behari*) Depot.
8	4489 dt. 18.04.22	Tirupati Enterprise	4,950	Repairing of electric line and replacement
9	4489 dt. 18.04.22	India Tubewell Company	2,25,056	Repairing maintenance of sanitary work at Paribahan Bhawan
10	4489 dt. 18.04.22	India Tubewell Company	7,92,349	Annual maintenance and repair for sanitary at different depot
11	4489 dt. 18.04.22	Raj Associates	12,64,807	Annual maintenance and repair at different depot South Zone Phase-II
12	4489 dt. 18.04.22	Raj Associates	5,86,055	Repair of roof shed due to *Amphan* at GB Depot
13	4489 dt. 18.04.22	N&P Construction	7,02,337	Annual maintenance and repair at different depot
14	4489 dt. 18.04.22	N&P Construction	72,216	Tree cutting uprooted in *Amphan* at Belgachia Depot
15	4489 dt. 18.04.22	N&P Construction	3,96,981	Repair of roof shed at Belgachia Depot
16	4489 dt. 18.04.22	N&P Construction	59,000	Tree cutting uprooted in *Amphan* at Belgachia Depot.
17	4489 dt. 18.04.22	N&P Construction	25,193	Tree cutting uprooted in *Amphan* at Belgachia Depot
18	8102 dt. 02.12.22	AP Enterprise	2,36,143	Making welding and tyre storing shed at Joka shed
19	8032 dt. 02.02.22	BS Enterprise	4,23,984	Reconstruction of boundary wall damaged in *Amphan*
20	8032 dt. 02.02.22	BS Enterprise	2,62,925	Repair/ Renovation of store room at NP
21	8032 dt. 02.02.22	Bothra & Associates	35,100	Tree cutting uprooted in *Amphan* at Belgachia Depot.
22	8032 dt. 02.02.22	Bothra & Associates	13,30,996	Annual Maintenance of Bituminous for Tram tracks at different parts of the city
23	8032 dt. 02.02.22	Bothra & Associates	4,59,105	Repairs of Tram Tracks within Shyambazar depot
24	8032 dt. 02.02.22	Bothra & Associates	8,07,310	Annual Maintenance of Bituminous for Tram tracks at different parts of the city
25	8032 dt. 02.02.22	Deekay Enterprise	1,58,919	Civil maintenance works repair/ *goomty* with Esplanade Control
26	8032 dt. 02.02.22	Deekay Enterprise	2,71,560	Improvement of Electrical wiring within Depot
27	8032 dt. 02.02.22	Gupta Agencies	2,70,183	Roof treatment work face lift at OH&C Office Building
28	8032 dt. 02.02.22	India Construction	6,57,582	Annual maintenance and repair for sanitary at different depot
29	8032 dt. 02.02.22	N&P Construction	3,81,771	Repair of damaged roof shed at Belgachia Depot
30	8032 dt. 02.02.22	N&P Construction	5,83,163	Civil maintenance works face lifting within Esplanade
31	8032 dt. 02.02.22	N&P Construction	15,08,685	Annual maintenance and repair for civil at different depot
32	8032 dt. 02.02.22	N&P Construction	8,24,073	Annual maintenance and repair for civil at different depot
33	8032 dt. 02.02.22	N&P Construction	7,89,866	Annual maintenance and repair for civil at different depot

Sl. No.	WBTC Payment Ref. No.	Name of the Vendor	Amount (in ₹)	Purpose of Expenditure
34	8032 dt. 02.02.22	N&P Construction	5,85,544	Civil maintenance works
35	8032 dt. 02.02.22	Raj Associates	13,38,803	Annual maintenance and repair for civil at different depot
36	8032 dt. 02.02.22	Raj Associates	55,84,86	Annual maintenance and repair for sanitary at different depot
37	8032 dt. 02.02.22	Raj Associates	28,38,859	Renovation of four storied mess building at Belgachia depot
38	8032 dt. 02.02.22	Xenon Projects and Infrastucture	1,02,520	Diversification of water distribution of pipe line at OB depot
39	5758 dt. 05.10.23	Santoshi Hyvolt Electricals Pvt. Ltd.	81,22,000	Purchase of hard drawn grooved cooper contact wire cross sectional area 80 sq. ft. for the year 2023
40	1206 dt 11.05.22	Mondal Engineering works	32,745	Advance payment for store materials for the period 2020/ 2021/ 2022
41	1206 dt 11.05.22	Shree Jagadamba Textile	77,542	Advance payment for store materials for the period 2020/ 2021/ 2022
42	1206 dt 11.05.22	Shree Shree Loknath Industrial Enterprise	4,27,000	Advance payment for store materials for the period 2020/ 2021/ 2022
43	1206 dt 11.05.22	Hind Hardware & Tools Agency	78,294	Advance payment for store materials for the period 2020/ 2021/ 2022
44	1206 dt 11.05.22	Calcutta Marine Stores	46,054	Advance payment for store materials for the period 2020/ 2021/ 2022
45	1206 dt 11.05.22	Loknath Power Tech corporation	7,717	Advance payment for store materials for the period 2020/ 2021/ 2022
46	1206 dt 11.05.22	C&F Torrens	1,95,752	Advance payment for store materials for the period 2020/ 2021/ 2022
47	1206 dt 11.05.22	Dean Engineering works	1,65,086	Advance payment for store materials for the period 2020/ 2021/ 2022
48	1206 dt 11.05.22	Vivek Udyog	1,11,963	Advance payment for store materials for the period 2020/ 2021/2 022
49	1206 dt 11.05.22	Bharat Bearing and Mill store Company	1,17,896	Advance payment for store materials for the period 2020/ 2021/ 2022
50	1206 dt 11.05.22	Reliance Electricals	95,625	Advance payment for store materials for the period 2020/ 2021/ 2022
51	1206 dt 11.05.22	Supreme Paints and Chemicals	39,766	Advance payment for store materials for the period 2020/ 2021/ 2022
52	7651 dt. 22.11.22	Omex Industries	1,58,544	Advance payment for store materials for the period 2020/ 2021/ 2022
53	7651 dt. 22.11.22	Mondal Engineering works	64,796	Advance payment for store materials for the period 2020/ 2021/ 2022
54	7651 dt. 22.11.22	C&F Torrens	11,092	Advance payment for store materials for the period 2020/ 2021/ 2022
55	8157 dt. 05.12.22	Sandip Kumar Mondal	1,41,803	Repair of damaged OHE (Over Head Equipment)- railway underpass uplink
56	8157 dt. 05.12.22	Ramesh Kumar Jaiswal	5,30,395	Repair of damaged OHE- railway underpass uplink
57	8157 dt. 05.12.22	N&P Construction	7,16,294	Payment towards fencing works
58	8157 dt. 05.12.22	Raj Associates	8,56,091	Annual maintenance and repair for sanitary at different depot
59	8157 dt. 05.12.22	Raj Associates	23,47,617	Construction of septic tank and raising of floor of bus engineering shed at depot and repair of boundary wall
60	8157 dt. 05.12.22	Bothra & Associates	51,538	Erection of traction poles no. 627 & 635
61	10178 dt. 08.02.23	N&P Construction	43,98,341	Annual maintenance and repair for civil and sanitary at different depot
62	12356 dt. 31.03.23	Fabian Enterprise and Gupta Agencies	2,93,938	Roof treatment and repair of damaged bus shed
Total			**4,39,98,055**	

Source: Information furnished by the Managing Director, CTC

Appendix 2.17

(Refer paragraph 2.3.10)

District-wise summary of expenditure incurred for house damage due to Accidental Fire

Sl. No.	Name of District	No. of Beneficiaries	Total Amount (in ₹)
1	**Birbhum**	229	44,83,300*
2	**Darjeeling**	15	2,53,200
3	**North 24 Parganas**	183	14,63,000
4	**South 24 Parganas**	7	1,76,300
Total			**63,75,800**

Source: Information furnished by the respective District offices, DMCD Department

**Note: Two bills valuing ₹ 20,00,000 paid by the district for accidental fire included in the total amount. The number of beneficiaries is not ascertainable for these two bills.*

Appendix 2.18

(Refer paragraph 2.4.3)

Details of Relief Materials not traceable during audit

Year	District	Issuing Authority	To be Received Authority	Dhoti (in Pcs.)	Saree (in Pcs.)	Lungi (in Pcs.)	Pyjama & Punjabi (in Pcs.)	CG (Boys +Girls) (in Pcs.)	Woollen Blanket (in Pcs.)	GR Rice (in quintal)	Tarpaulin (in Pcs.)	Bed Sheet (in Pcs.)	Kurti & Leggings (in Pcs.)	DM Kit (in Pcs.)
2018-19	**South 24 Parganas**	DM Office	SDO Baruipur	400	1,000	1,000	1,000	1,800	0	0	0	0	0	0
	Purba	SDO Contai	BDO	0	0	0	0	0	0	11	0	0	0	0
Quantity of Relief Materials not found 2018-19				**400**	**1,000**	**1,000**	**1,000**	**1,800**	**0**	**11**	**0**	**0**	**0**	**0**
2019-20	**Hooghly**	Directorate	DM Office	0	0	0	4,050	0	10,800	0	0	0	0	0
	South 24 Parganas	SDO DH	BDO DH-I	0	0	0	0	0	0	470	0	0	0	0
		SDO	BDO -II	0	0	0	0	0	0	0	100	0	0	0
	North 24 Parganas	SDO Basirhat	BDO	500	500	500	0	0	100	0	3,000	0	0	0
		Directorate	DM Office	0	0	5,000	0	0	0	0	0	25,000	0	0
	Purba Midnapore	DM Office	SDO Contai	600	0	0	0	0	0	0	0	14,000	2,100	350
		SDO Egra	BDO -I	400	700	1,100	350	1,300	150	0	0	0	110	0
		SDO Contai	BDO	0	0	0	0	0	0	2.72	0	0	0	555
Quantity of Relief Materials not found 2019-20				**1,500**	**1,200**	**6,600**	**4,400**	**1,300**	**11,050**	**472.72**	**3,100**	**39,000**	**2,210**	**905**
2020-21	**South 24 Parganas**	SDO DH	BDO DH-I	0	0	0	0	0	0	432	100	0	0	0
		SDO DH	BDO Mandir Bazar	0	0	0	0	0	0	830	0	0	0	0
	North 24 Parganas	SDO Basirhat	BDO Sandeshkhali-II	0	0	0	0	0	0	0	2,000	0	0	0
		SDO Basirhat	BDO	800	1,000	50	1,000	400	0	0	11,395	200	1,000	900
		SDO Basirhat	BDO Sandeshkhali-II	0	0	0	0	0	0	0	2,000	0	0	0

Year	District	Issuing Authority	To be Received Authority	Dhoti (in Pcs.)	Saree (in Pcs.)	Lungi (in Pcs.)	Pyjama & Punjabi (in Pcs.)	CG (Boys +Girls) (in Pcs.)	Woollen Blanket (in Pcs.)	GR Rice (in quintal)	Tarpaulin (in Pcs.)	Bed Sheet (in Pcs.)	Kurti & Leggings (in Pcs.)	DM Kit (in Pcs.)
	Purba Midnapore	DM Office	SDO Contai	0	0	0	0	0	0	0	0	0	0	7,210
		SDO Egra	BDO -I	0	0	0	0	0	0	30	0	0	0	0
		SDO Contai	BDO	150	150	175	60	0	375	0	0	200	125	0
		SDO Contai	BDO Ram -II	0	0	0	0	0	250	0	0	0	0	0
	Birbhum	SDO	BDO -I	0	0	0	0	0	0	0	200	0	0	0
	Paschim Midnapore	DM Office	BDO Chandrakona-I	0	0	0	0	0	0	195	0	0	0	0
		DM Office		0	0	0	0	0	0	120	0	0	0	0
		SDO Sadar	BDO Salboni	0	0	0	0	0	0	20	0	0	0	0
		SDO Sadar	Garbeta-I	0	0	0	0	0	0	20	0	0	0	0
	Darjeeling	DM Office	SDO Kurse	0	0	0	0	0	0	0	1,200	0	0	0
		DM Office	SDO Phansidewa	0	0	0	0	0	300	0	0	0	0	0
Quantity of Relief Materials not found 2020-21				**950**	**1,150**	**225**	**1,060**	**400**	**925**	**1,647**	**16,895**	**400**	**1,125**	**8,110**
2021-22	**Hooghly**	Directorate	DM Office	7,200	10,800	3,600	4,050	5,400	10,800	0	0	20,400	2,700	0
	South 24 Parganas	DM Office		0	0	0	0	0	0	0	5,000	0	0	0
		SDO DH	BDO DH-I	0	0	0	0	0	0	0	500	0	0	0
		SDO	BDO -II	0	1,100	500	100	1,700	0	0	0	1,000	600	0
		DM Office	SDO all	0	0	0	0	0	0	0	0	5,000	0	0
		SDO	BDO	0	0	0	0	0	0	0	500	0	0	0
	North 24	SDO Basirhat	BDO	200	2,000	1,000	100	2,000	0	0	1,000	300	1,000	0
	Purba Midnapore	DM Office	SDO Contai	3,000	6,000	2,500	2,500	8,000	7,200	0	0	5,000	21,000	1,000
		SDO Egra	BDO -I	100	200	100	200	400	100	10	0	200	0	0
		SDO Contai	BDO	0	0	0	0	0	0	245	0	0	0	0

Year	District	Issuing Authority	To be Received Authority	Dhoti (in Pcs.)	Saree (in Pcs.)	Lungi (in Pcs.)	Pyjama & Punjabi (in Pcs.)	CG (Boys +Girls) (in Pcs.)	Woollen Blanket (in Pcs.)	GR Rice (in quintal)	Tarpaulin (in Pcs.)	Bed Sheet (in Pcs.)	Kurti & Leggings (in Pcs.)	DM Kit (in Pcs.)
	Birbhum	DM Office	SDO	0	0	0	0	0	0	0	2,500	0	0	0
	Darjeeling	DM Office	SDO	0	0	0	0	0	0	0	0	800	0	0
		DM Office	SDO Phansidewa	0	0	0	0	0	0	50	0	0	0	0
Quantity of Relief Materials not found 2021-22				**10,500**	**20,100**	**7,700**	**6,950**	**17,500**	**18,100**	**305**	**9,500**	**32,700**	**25,300**	**1,000**
2022-23	**Hooghly**	Directorate	DM Office	10,800	16,200	5,400	4,050	8,100	10,800	0	9,000	10,800	4,500	0
	South 24 Parganas	DM Office		0	0	4,500	0	0	0	0	0	0	0	0
		SDO DH	BDO DH-I	0	0	0	0	0	0	0	600	0	0	0
		SDO DH	BDO Mandir Bazar	0	700	400	0	600	0	0	0	0	400	0
		SDO	BDO -II	0	400	0	0	400	0	0	0	500	300	0
		DM Office	SDO Contai	0	0	0	0	0	600	0	0	0	0	0
	North 24 Parganas	SDO Basirhat	BDO Sandeshkhali-II	600	800	600	600	1,600	0	0	1,000	800	1,000	0
		SDO Basirhat	BDO	600	800	600	600	1,600	0	0	5,500	800	1,000	0
	Purba	DM Office	SDO Contai	6,000	6,000	6,000	6,000	12,000	0	0	0	6,000	6,000	0
Quantity of Relief Materials not found 2022-23				**18,000**	**24,900**	**17,500**	**11,250**	**24,300**	**11,400**	**0**	**16,100**	**18,900**	**13,200**	**0**
Total Quantity Material wise (A)				**31,350**	**48,350**	**33,025**	**24,660**	**45,300**	**41,475**	**2,435.72**	**45,595**	**91,000**	**41,835**	**10,015**
Rate of Materials (B)				**166.95**	**350**	**141.75**	**378**	**312.90**	**353.85**	**2,010**	**693.84**	**197.40**	**474.60**	**1,443.50**
Value of Relief Materials (C) = (A) x (B)				**52,33,883**	**1,69,22,500**	**46,81,294**	**93,21,480**	**1,41,74,370**	**1,46,75,929**	**48,95,797**	**3,16,35,635**	**1,79,63,400**	**1,98,54,891**	**1,44,56,653**
Total Value of all the relief materials not traced during audit				**₹ (52,33,883+1,69,22,500+46,81,294+93,21,480+1,41,74,370+1,46,75,929+48,95,797+3,16,35,635+1,79,63,400+1,98,54,891+1,44,56,653) = ₹ 15,38,15,832**										

Source: Records furnished by DMCD Department and District/ Sub-division/ Block offices under Department; DH: Diamond Harbour

Note: Minimum Rate was taken for calculating the value of relief (Except CG Boys and CG Girls). In case of CG (Boys& Girls) average rate was taken for calculation