

Appendix 1.1
(Refer Paragraph 1.2)

Audit jurisdiction of Principal Accountant General (General and Social Sector Audit), West Bengal

	Departments	Autonomous Bodies¹⁶⁴
1	Backward Classes Welfare	Under Section 19 (2)
2	Correctional Administration	West Bengal Human Rights Commission
3	Disaster Management and Civil Defence	State Legal Services Authority, West Bengal
4	Food & Supplies	19 District Legal Services Authorities
5	Finance	West Bengal Building and Other Construction
6	Fire & Emergency Services	Workers' Welfare Board
7	Health & Family Welfare	Under section 19 (3)
8	Higher Education, Science & Technology and Bio-Technology	West Bengal Comprehensive Area Development Corporation
9	Home and Hill Affairs	West Bengal Commission for Women
10	Housing	West Bengal Heritage Commission
11	Information & Cultural Affairs	West Bengal Commission for Backward Classes
12	Judicial	West Bengal Housing Board
13	Labour	Kolkata Metropolitan Development Authority West Bengal Unorganised Sector workers' Welfare Board
14	Law	Under section 20 (1)
15	Land & Land Reforms and Refugee Relief & Rehabilitation	Siliguri Jalpaiguri Development Authority Shriniketan Santiniketan Development Authority
16	Mass Education Extension & Library Services	Asansol Durgapur Development Authority
17	Minorities Affairs and Madrasah Education	Digha Shankarpur Development Authority
18	Panchayats & Rural Development ¹⁶⁵	Haldia Development Authority
19	Parliamentary Affairs	Jaigaon Development Authority
20	Personnel & Administrative Reforms and e-Governance	Burdwan Development Authority Bhangore Rajarhat Development Authority ¹⁶⁶
21	Planning, Statistics and Programme Monitoring	New Town Kolkata Development Authority
22	Public Health Engineering	Midnapur Kharagpur Development Authority
23	School Education	West Bengal State Council of Technical Education
24	Self Help Group & Self Employment	West Bengal NGRBA Programme Management Group
25	Technical Education, Training & Skill Development	West Bengal Central School Service Commission West Bengal Regional School Service Commission (Eastern)
26	Tribal Development	West Bengal Regional School Service Commission (Western)
27	Urban Development & Municipal Affairs	West Bengal Regional School Service Commission (Northern)
28	Women & Child Development and Social Welfare	West Bengal Regional School Service Commission (Southern)
29	Youth Services & Sports	West Bengal Regional School Service Commission (South Eastern)

Besides above, Principal Accountant General (General and Social Sector Audit), West Bengal is also responsible for audit of Chief Minister's Office, Legislative Assembly Secretariat and Governor's Secretariat, etc.

¹⁶⁴ Excluding 63 bodies/ authorities substantially financed by the State Government and audited under Section 14 and 18 commercial/ quasi-commercial organisations

¹⁶⁵ P&RD though under Economic Sector, retained with Pr. AG for functional contiguity with PRI audit

¹⁶⁶ Wound up and merged with West Bengal Housing Infrastructure Development Corporation Limited since 2011-12, however, closing accounts is yet to be received and audited.

Appendix 1.1 (Contd.)

**Government Companies/ Corporations under the audit jurisdiction of
Principal Accountant General (General and Social Sector Audit),
West Bengal**

1	West Bengal Police Housing & Infrastructure Development Corporation Limited ¹⁶⁷ (under section 19(1))
2	West Bengal Essential Commodities Supply Corporation Limited (under section 19(1))
3	West Bengal Film Development Corporation Limited (under section 19(1))
4	West Bengal Women Development Undertaking (under section 19(1))
5	West Bengal Housing Infrastructure Development Corporation Limited (under section 19(1))
6	West Bengal Medical Services Corporation Limited (under section 19(1))
7	Basumati Corporation Limited (under section 19(1))
8	West Bengal Swarojgar Corporation Limited (under section 19(1))
9	The Electro Medical and Allied Industries Limited (under section 19(1))
10	West Bengal Minority Development and Finance Corporation (under section 19(3))
11	West Bengal Scheduled Castes and Scheduled Tribes Development and Finance Corporation (under section 19(3)) and West Bengal Backward Classes Development and Finance Corporation (under section 19(3))
12	West Bengal State Warehousing Corporation (under section 19(3))

¹⁶⁷ Since Kolkata State Police Housing Corporation Limited merged with West Bengal Police Housing & Infrastructure Development Corporation Limited w.e.f. 01.04.2015

Appendix 1.2
(Refer Paragraph 1.5.1)

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

Year	Food & Supplies		Judicial		Information & Cultural Affairs		Housing		Total	
	IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras
2000-01	0	0	1	1	0	0	0	0	1	1
2001-02	0	0	0	0	0	0	0	0	0	0
2002-03	0	0	0	0	0	0	1	1	1	1
2003-04	1	1	1	2	0	0	0	0	2	3
2004-05	0	0	0	0	0	0	0	0	0	0
2005-06	1	1	0	0	0	0	1	1	2	2
2006-07	0	0	0	0	1	1	1	4	2	5
2007-08	0	0	0	0	1	1	1	3	2	4
2008-09	3	4	1	1	1	1	1	4	6	10
2009-10	2	2	0	0	3	5	0	0	5	7
2010-11	0	0	0	0	1	4	1	4	2	8
2011-12	3	4	8	16	1	3	2	2	14	25
2012-13	1	5	8	17	5	10	25	34	39	66
2013-14	3	9	4	8	7	15	9	28	23	60
2014-15	10	31	19	53	9	21	3	8	41	113
2015-16	11	36	25	62	4	10	4	11	44	119
2016-17	13	51	8	41	6	20	4	12	31	124
2017-18	16	59	11	43	11	48	2	16	40	166
TOTAL	64	203	86	244	50	139	55	128	255	714

Appendix 1.3
(Refer Paragraph 1.5.2)

Statement showing Department-wise details of vouchers in support of expenditure incurred which were not produced to audit

Sl. No.	Name of the Department	No. of Auditee Entities	No. of vouchers not produced before Audit	Amount (in ₹)
1	Correctional Administration	01	26	11,63,420.00
2	Disaster Management and Civil Defence	02	05	4,22,240.00
3	Food & Supplies	02	32	49,00,247.00
4	Health & Family Welfare	14	420	7,56,08,891.00
5	Higher Education, Science, & Technology and Bio-Technology	02	08	31,92,000.00
6	Housing	02	56	1,02,75,350.00
7	Judicial	06	148	1,19,20,676.00
8	Labour	04	40	35,46,587.00
9	Land & Land Reforms and Refugee Relief & Rehabilitation	05	46	2,17,84,657.00
10	Panchayats & Rural Development	13	257	6,37,92,850.00
11	School Education	02	08	24,07,940.00
12	Urban Development & Municipal Affairs	04	152	26,90,13,900.00
13	Women & Child Development and Social Welfare	04	152	4,39,76,564.00
14	Youth Services & Sports	02	27	15,16,661.00
	TOTAL	63	1377	51,35,21,983.00

Source: Relevant Inspection Reports of the auditee units

Appendix 1.4
(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 Paras/ reviews involved in reports for the years					Total
		Upto 1997-98	1998-2013	2013-14	2014-15	2015-16	
1	Backward Classes and Welfare	01	03	-	-	02 ^s	06
2	Correctional Administration	-	-	-	-	-	-
3	Disaster Management and Civil Defence	-	02*	-	01	-	03
4	Finance	04	03	01	03 [£]	-	11
5	Fire & Emergency Services	-	01	-	-	-	01
6	Food & Supplies	-	02	-	01	-	03
7	Health and Family Welfare	26	26 [#]	03	03	03	61
8	Higher Education, Science & Technology and Bio-Technology	-	-	01	01 [¥]	-	02
9	Home and Hill Affairs	-	19	01	-	-	20
10	Housing	-	06	-	-	01	07
11	Information and Cultural Affairs	-	05	01	-	-	06
12	Labour	-	05	-	01	-	06
13	Land & Land Reforms and Refugee Relief & Rehabilitation	-	01	-	-	-	01
14	Mass Education Extension & Library Services	-	02*	-	-	-	02
15	Minority Affairs and Madrasah Education	-	01	01	-	01	03
16	North Bengal Development	-	-	-	01	-	01
17	Panchayats and Rural Development	04	10 [#]	01	02	-	17
18	Planning, Statistics and Programme Monitoring (erstwhile Planning)	-	01	-	-	-	01
19	Public Health Engineering	-	05	01	01	-	07
20	School Education	-	07 [#]	02	-	01	10
21	Technical Education, Training and Skill Development	-	02	-	-	-	02
22	Tribal Development	-	-	-	-	-	-
23	Urban Development & Municipal Affairs	14	24 [#]	02	04	-	44
24	Women & Child Development and Social Welfare	02	05	-	-	01	08
25	Youth Services & Sports	-	03	-	01	-	04
Total		51	133	14	19	09	226

♣ Includes observations relating to Home (Police) (now Home & Hill Affairs); Civil Defence (now Disaster Management and Civil Defence); Health & Family Welfare; Irrigation & Waterways and Public Health Engineering Departments also.

£ Includes observations on Public Health Engineering; Health & Family Welfare 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 Health & Family Welfare; School Education; Development & Planning (now Planning, Statistics and Programme Monitoring); Women & Child Development and Social Welfare; Panchayats & Rural Development; Public Health Engineering; Irrigation & Waterways; Power (now Power and Non-Conventional Energy Sources) and Urban Development (Urban Development & Municipal Affairs) 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 Urban Development (now Urban Development & Municipal Affairs) Department also.

♠ Includes observations on Library Services (now Mass Education Extension & Library Services) and Municipal Affairs (now Urban Development & Municipal Affairs) Departments also.

♦ Includes observations on Municipal Affairs (now Urban Development & Municipal Affairs) and Finance Departments also.

B Includes observations on Land & Land Reforms (now Land & Land Reforms and Refugee Relief & Rehabilitation); Transport and Irrigation & Waterways Departments also.

€ Includes observations on School Education and Health & Family Welfare Departments also.

§ Includes observations on Tribal Development and Minority Affairs & Madrasah Education Departments also.

Appendix 1.5
(Refer Paragraph 1.7)

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

Year of Audit Report with para number	PAC Report number and year	Name of the department(s)	Gist of the Audit Para	Recommendations of PAC
3.2.1 of AR 2010-2011	12 th PAC Report 2014-15 & 2015-16	Home (Police)	Procurement of unsuitable police vehicles for extremist affected areas	<p>The Committee <i>inter alia</i> recommended the following :</p> <p>The Department must meticulously examine the various operational requirements of the police forces from every essential aspect with careful consideration of the vulnerability and topography of the areas where the vehicles are required to be deployed and gather views of all concerned before finalisation of any plan before proceeding on any such procurement in future.</p> <p>In similar cases in future, before going ahead with the procurement of such heavy vehicles, various operational aspects of the vehicles are required to be put to field test. Purchase of vehicles on ‘trial basis’ without sufficient tests regarding their suitability should not normally be resorted to.</p>
3.4.2 of AR 2009-2010	13 th PAC Report 2009-10	Health and Family Welfare	Medical equipment lying idle	<p>The Committee <i>inter alia</i> recommended the following :</p> <p>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.</p> <p>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 incidents.</p>

Source: PAC Reports

Appendix 2.1
(Refer Paragraph 2.1.1)

Statement showing list of Prescribed Authorities and the Corresponding Duties

Sl. No.	Authorities	Corresponding duties
1	State Ministry of Health and Family Welfare, or State Department of Animal Husbandry and Veterinary.	<p>(i) Grant of licence to health care facilities or nursing homes or veterinary establishments with a condition to obtain authorisation from the prescribed authority for bio-medical waste management.</p> <p>(ii) Monitoring, Refusal or Cancellation of licence for health care facilities or nursing homes or veterinary establishments for violations of conditions of authorisation or provisions under these Rules.</p> <p>(iii) Publication of list of registered health care facilities with regard to bio-medical waste generation, treatment and disposal.</p> <p>(iv) Undertake or support operational research and assessment with reference to risks to environment and health due to bio-medical waste and previously unknown disposables and wastes from new types of equipment.</p> <p>(v) Coordinate with State Pollution Control Boards for organizing training programmes to staff of health care facilities and municipal workers on bio-medical waste.</p> <p>(vi) Constitution of Expert Committees at State level for overall review and promotion of clean or new technologies for bio-medical waste management.</p>
2	State Government of Health or Administration	<p>(i) To ensure implementation of the rule in all health care facilities or occupiers.</p> <p>(ii) Allocation of adequate funds to Government healthcare facilities for bio-medical waste management.</p> <p>(iii) Procurement and allocation of treatment equipments and make provision for consumables for bio-medical waste management in Government health care facilities.</p> <p>(iv) Constitute State or District Level Advisory Committees under the District Magistrate or Additional District Magistrate to oversee the bio medical waste management in the Districts.</p> <p>(v) Advise State Pollution Control Boards or Pollution Control Committees on implementation of these Rules.</p> <p>(vi) Implementation of recommendations of the Advisory Committee in all the health care facilities.</p>
3	State Pollution Control Boards	<p>(i) Inventorisation of Occupiers and data on bio-medical waste generation, treatment & disposal.</p> <p>(ii) Compilation of data and submission of the same in annual report to Central Pollution Control Board within the stipulated time period.</p> <p>(iii) Grant and renewal, suspension or refusal cancellation or of authorisation under these rules (Rule 7, 8 and 10).</p> <p>(iv) Monitoring of compliance of various provisions and conditions of authorisation.</p>

Sl. No.	Authorities	Corresponding duties
		<p>(v) Action against health care facilities or common bio-medical waste treatment facilities for violation of these rules (Rule 18).</p> <p>(vi) Organizing training programmes to staff of health care facilities and common bio-medical waste treatment facilities and State Pollution Control Boards or Pollution Control Committees Staff on segregation, collection, storage, transportation, treatment and disposal of bio-medical wastes.</p> <p>(vii) Undertake or support research or operational research regarding bio-medical waste management.</p> <p>(viii) Any other function under these rules assigned by Ministry of Environment, Forest and Climate Change or Central Pollution Control Board from time to time.</p> <p>(ix) Implementation of recommendations of the Advisory Committee.</p> <p>(x) Publish the list of Registered or Authorised (or give consent) Recyclers.</p> <p>(xi) Undertake and support third party audits of the common bio-medical waste treatment facilities in their State.</p>
4	Central Pollution Control Board	<p>(i) Prepare Guidelines on bio-medical waste Management and submit to the Ministry of Environment, Forest and Climate Change.</p> <p>(ii) Co-ordination of activities of State Pollution Control Boards or Pollution Control Committees on bio-medical waste.</p> <p>(iii) Conduct training courses for authorities dealing with management of bio-medical waste.</p> <p>(iv) Lay down standards for new technologies for treatment and disposal of bio-medical waste (Rule 7) and prescribe specifications for treatment and disposal of bio-medical wastes (Rule 7).</p> <p>(v) Lay down Criteria for establishing common bio-medical waste treatment facilities in the Country.</p> <p>(vi) Random inspection or monitoring of health care facilities and common bio-medical waste treatment facilities.</p> <p>(vii) Review and analysis of data submitted by the State Pollution Control Boards on bio-medical waste and submission of compiled information in the form of annual report along with its observations to Ministry of Environment, Forest and Climate Change.</p> <p>(viii) Inspection and monitoring of health care facilities operated by the Director General, Armed Forces Medical Services (Rule 9).</p> <p>(ix) Undertake or support research or operational research regarding bio-medical waste.</p>

Source: BMWM Rules, 2016

Appendix 2.2
(Refer Paragraph 2.1.4)

Entire gamut of sample test-checked in audit (selected units in Bold)

Sl. No.	WBPCB approved CBMWTFs	Districts catered by CBMWTFs	Covering Cos & ROs	Units covered at District level
1	M/s Greenzen Bio Private Ltd. Siliguri	Coochbehar, Jalpaiguri and Darjeeling	Siliguri RO	Chief Medical Officer of Health (CMOH), Darjeeling, Gorkha Territorial Administration, North Bengal Medical College and Hospital (MCH), Darjeeling District Hospital (DH), Kurseong Sub-Divisional Hospital (SDH), Sukhiapokhri Block Primary Health Centre (BPHC), Matigara BPHC, Phansidewa BPHC, Mother Care Centre, Mitra's Clinic Nursing Home (NH), Dy. Director Animal Resources Development (ARD) Department, Siliguri, State Animal Health Centre (SAHC), Siliguri and Block Livelihood Development Officer (BLDO), Kharibari, Darjeeling.
2	M/s West Bengal Waste Management Ltd., Purba Medinipur	Malda, Uttar Dinajpur and Dakshin Dinajpur Purba Medinipur and Paschim Medinipur	Malda RO Haldia RO	-- CMOH, Paschim Medinipur, CMOH, Jhargram, Midnapore MCH, M.R. Bangur T.B. Sanatorium, Ghatal SDH, Belda Rural Hospital (RH) & Multi Speciality Hospital (MSH), Debra RH & MSH, Hijli RH, Chandrakona RH, Garbeta RH, Jhargram DH & SSH, Belpahari RH, Chilkigarh BPHC, Spandan Advanced Medicare Central Nursing Home, Panchanan Maternity cum NH, Kaushalya NH, Jhargram NH, Medinipur Police Hospital, Medinipur Central Correctional Home and Jhargram Special Correctional Home.
3	M/s Medicare Environmental Private Ltd., Raniganj, Burdwan	Purba Burdwan, Bankura, Birbhum and Purulia Paschim Burdwan (Asansol Sub-Division) and Purulia	Durgapur RO Asansol RO	CMOH Bankura, CMOH, Bishnupur, Bankura Sammilani MCH, Gouripur Leprosy Hospital, Onda Super Speciality Hospital (SSH), Onda BPHC, Chatna SSH & BPHC, Barjora SSH & BPHC, Bishnupur DH & SSH, Sonamukhi RH, Kotulpur RH, Dr. R. B. Sarkar Memorial NH, Swastha Suraksha NH, Maa Mahamaya Hospital, Anamoy Polyclinic & Hospital, Jeebandeep NH, New Biswarupa Maternity NH, Shristi Diagnostic Centre, Sree Sarbaramgala Clinic, Bishnupur NH, Life line NH, Bankura District Correctional Home, Bankura Police Hospital, ARD & Parishad Officer, Bankura, BLDO Onda, Poultry Multiplication Centre, Bankura and SAHC, Bankura.

Sl. No.	WBPCB approved CBMWTFs	Districts catered by CBMWTFs	Covering Cos & ROs	Units covered at District level
4	M/s Medicare Environmental Management Private Ltd., Kalyani, Nadia	Murshidabad Nadia and North 24 Pargana Hooghly	Malda RO Barrackpore RO* and Salt Lake RO Kankinara CO, Hooghly RO	-- -- CMOH Hooghly, Imambara DH, Arambag SDH, Shreerampore Walsh SDH, Shreerampore Gourhati T.B. Hospital, Khanakul RH, Singur RH, Jangipara RH, Tarakeshwar RH, Pandua RH, Swasti NH, Rotary Hooghly Eye Hospital, Kanak NH, Sur Clinic NH, Chinsura Medicare NH, Amala NH, Mid Land NH, Bina Diagnostic Centre, Dy. Director Animal Resources Development Department & Parishad Officer, District Veterinary Hospital, Additional Block Animal Health Centre (ABAHC), Polba, Hooghly, Hooghly Jail Hospital and Hooghly Police Hospital.
5	M/s Medicare Environmental Management Private Ltd., Howrah	Howrah Kolkata (R. G. Kar MCH, Kolkata MCH, Nil Ratan Sarkar MCH and Lady Dufferin Victoria Hospital) Kolkata (School of Tropical Medicine, Abinash Dutta Maternity Home, North Suburban and Indira Matri and Shishu Sadan)	Howrah RO WMC, WBPCB HQ Camac Street CO	-- R. G. Kar MCH, Peerless Hospital and Research Centre Ltd. and B.P. Poddar Hospital and Medical Research Ltd. Abinash Dutta Maternity Home
6	M/s Greentech Environ Management Private Ltd., Mograhat, South 24 Pargana	South 24 Pargana Kolkata (Calcutta National MCH, SSKM MCH, Sambhu Nath Pandit Hospital, Chittaranjan Seva Sadan, B. C. Roy, Beliaghata ID Hospital and Pavlov Hospital) Kolkata (Institute of Psychiatry, Bangur Institute of Neurosciences and Lumbini Park Mental Hospital)	Salt Lake RO & Alipore RO WMC, WBPCB HQ Camac Street CO	-- SSKM Hospital Bangur Institute of Neurosciences (BIN), Kalidas Mallik Sebayatan, Upkar Nursing Home and Drs. Tribedi & Roy Diagnostic Laboratory.

* Since office of Barrackpore RO housed in the same buildings of Kankinara CO, records of Barrackpore RO were also checked.

MCH: Medical College & Hospital, DH: District Hospital, SDH: Sub-Divisional Hospital, SSH: Super-Speciality Hospital, RH: Rural Hospital, BPHC: Block Primary Health Centre, NH: Nursing Home, BLDA: Block Livestock Development Officer and SAHC: State Animal Health Centre

Appendix 2.3
(Refer Paragraph 2.1.6.4)

Analysis showing under-reporting of BMW generation

1.	Total No. of bedded HCFs actually existed as per H& FW Department	:	2,879
2.	Bed strength as per Departmental statistics	:	1,47,401
3.	Minimum assessed BMW generation (@ 0.231 kg./ bed/ day (in kg./ day)	:	34,050
4.	No. of bedded HCFs as per WBPCB's inventory	:	2,477
5.	Bed-strength as per WBPCB's inventory	:	1,06,193
6.	Minimum assessed generation of BMW as per bed-strength of WBPCB (kg./ day)	:	24,531
7.	BMW generation shown in Annual Report 2016 against bedded HCFs (kg./ day)	:	17,190
8.	Under assessment of BMW generation with reference to WBPCB data (Sl. 6 – 7) (kg./ day)	:	7,341 (29.93 per cent)
9.	Under assessment of BMW generation with reference to H&FW data (Sl. 3 – 7) (kg./ day)	:	16,860 (49.52 per cent)

Source: Records of the H&FW Department and Annual Report of the WBPCB

Appendix 2.4
(Refer Paragraph 2.1.7.2)
Gap analysis between incinerable BMW received vis-à-vis capacity of incinerators of CBMWTFs

SL. No.	CBMWTFs with date of inception	Incinerator Capacity	No. of HCFs		No. of beds covered	Generation of Incinerable BMW kg./ per day as per Annual Reports	Capacity (kg./ day) Incineration*	Quantity received beyond capacity (kg./ day)	Overrun of capacity per annum (kg.)
			Bedded	Non-bedded					
2013									
1	WBWML Haldia	1,500 kg./ hr.	NA	NA	7,153	766	36,000	0	0
2	Medicare Raniganj	200 kg./ hr.	NA	NA	17,820	2,629	4,800	0	0
3	Medicare Kalyani	200 kg./ hr.	NA	NA	27,755	4,479	4,800	0	0
4	Medicare Belgachia	250 kg./ hr.	NA	NA	33,820	8,414	6,000	2,414	8,81,110
5	Greenzen Bto Siliguri	150 kg./ hr.	NA	NA	11,927	2,547	1,800	747	2,72,655
2014									
1	WBWML Haldia	1,500 kg./ hr.	NA	NA	7,153	840	36,000	0	0
2	Medicare Raniganj	200 kg./ hr.	433	424	17,082	4,628	4,800	0	0
3	Medicare Kalyani	200 kg./ hr.	713	770	25,454	4,733	4,800	0	0
4	Medicare Belgachia	250 kg./ hr.	706	987	31,886	6,676	6,000	676	2,46,740
5	Greenzen Bto Siliguri	150 kg./ hr.	NA	NA	12,764	1,770	1,800	0	0
6	Greentech, Mograhat	250 kg./ hr.	NA	NA	1,859	317	6,000	0	0
2015									
1	WBWML Haldia	1,500 kg./ hr.	NA	NA	6,978	849	36,000	0	0
2	Medicare Raniganj	200 kg./ hr.	412	383	17,482	5,172	4,800	372	1,35,780
3	Medicare Kalyani	200 kg./ hr.	651	709	22,940	5,118	4,800	318	1,16,070
4	Medicare Belgachia	250 kg./ hr.	601	746	28,658	6,420	6,000	420	1,53,300
5	Greenzen Bto Siliguri	150 Kg./ hr.	NA	NA	12,764	2,139	1,800	339	1,23,735
6	Greentech Mograhat	250 kg./ hr.	NA	NA	2,941	778	6,000	0	0
2016									
1	WBWML Haldia	1,500 kg./ hr.	NA	NA	8,200	890	36,000	0	0
2	Medicare Raniganj	200 kg./ hr.	417	493	20,269	5,736	4,800	936	3,41,640
3	Medicare Kalyani	200 kg./ hr.	683	882	26,092	6,118	4,800	1,318	4,81,070
4	Medicare Belgachia	250 kg./ hr.	638	980	28,368	6,780	6,000	780	2,84,700
5	Greenzen Bto Siliguri	150 kg./ hr.	331	601	14,580	1,568	1,800	0	0
6	Greentech, Mograhat	250 kg./ hr.	NA	NA	13,526	1,556	6,000	0	0
Total:							8,320	30,36,800	

Source: Records of the WBPCB and CBMWTFs * Considering 24 hours of run per day except Greenzen Bto Siliguri which runs 12 hours per day; ** arrived at from list of HCFs submitted during inspection of the facilities;

Appendix 2.5
(Refer Paragraphs 2.1.8.2 and 2.1.9.1 (C))

Statement relating to Training, Immunisation, Health Check-up conducted by HCFs and Non-lifting by CBMWTFs

Sl. No.	District	HCFs	No. of trainings actually imparted out of five	Percentage of staff trained	Percentage of staff remained un-trained	No. of staff immunised	No. of staff-health checked-up	Personal Protective Equipment procured	Range of days of lifting of BMW/ month
1.	Kolkata	SSKM MCH	1	NA	NA	209	209	X	30
2.	Kolkata	R. G. Kar MCH	3	X	NA	X	X	X	30
3.	Bankura	Bankura Sammilani MCH	X	X	100	X	X	✓	28-31
4.	Hooghly	Imambara District Hospital Hooghly	2	97	3	X	X	✓	24-28
5.	Paschim Medinipur	Medinipur MCH	1	8	92	X	X	X	20-25
6.	Darjeeling	North Bengal MCH	1	16	84	80	X	✓	20-25
7.	Bankura	Gouripur Leprosy Hospital	X	X	100	X	X	X	24-28
8.	Darjeeling	Darjeeling DH	X	X	100	X	X	X	20-25
9.	Paschim Medinipur	Ghatal SDH & SSH	1	65	35	X	X	X	9-24
10.	Paschim Medinipur	M.R. Bangur T.B. Sanatorium, Dighri	X	X	100	X	X	X	X
11.	Paschim Medinipur	Debra MSH & RH	X	X	100	X	X	X	12-18
12.	Jhargram	Jhargram DH & SSH	2	27	63	156	X	X	16-27
13.	Bankura	Onda SSH	X	X	100	X	X	X	18
14.	Bankura	Chatna SSH & BPHC	X	X	100	X	X	X	20-25
15.	Bankura	Barjora SSH & BPHC	X	X	100	NA	NA	NA	21-30
16.	Bishnupur	Bishnupur DH & SSH	1	5	95	286	X	✓	17-31
17.	Hooghly	Arambag SDH cum SSH	2	16	84	X	X	✓	21
18.	Hooghly	Serampore Walsh SD Hospital	X	X	100	X	X	✓	24
19.	Kolkata	Bangur Institute of Neurosciences	1	11	89	X	X	X	30

Sl. No.	District	HCFs	No. of trainings actually imparted out of five	Percentage of staff trained	Percentage of staff remained un-trained	No. of staff immunised	No. of staff-health checked-up	Personal Protective Equipment procured	Range of days of lifting of BMW/ month
20.	Darjeeling	Kurseong SDH	X	X	100	X	X	X	12-16
21.	Kolkata	Abinash Dutta Maternity Home	X	X	100	X	X	X	24
22.	Paschim Medinipur	Belda MSH & RH	1	100	0	NA	X	X	20-25
23.	Paschim Medinipur	Hijli RH	X	X	100	17	X	X	20-25
24.	Paschim Medinipur	Chandrakona RH	5	91	9	53	53	✓	4-28
25.	Paschim Medinipur	Garbeta RH	2	95	5	X	X	X	3-27
26.	Jhargram	Belpahari RH	1	100	0	X	X	X	7-23
27.	Bishnupur	Kotulpur RH	X	X	100	X	X	X	14-31
28.	Hooghly	Khanakul RH	1	100	0	X	X	✓	1-8
29.	Hooghly	Singur RH	X	X	100	NA	NA	✓	20
30.	Hooghly	Jangipara RH	2	67	33	28	10	✓	16
31.	Hooghly	Tarakeswar RH	28	100	0	44	42	✓	24
32.	Hooghly	Serampore Gourhati TB Hospital	X	X	100	X	X	X	15
33.	Darjeeling	Phansidewa BPHC	X	X	100	X	X	X	7-31
34.	Bishnupur	Sonamukhi RH	X	X	100	X	X	X	20-24
35.	Darjeeling	Sukhiapokhri BPHC	2	31	69	X	28	X	3-13
36.	Darjeeling	Matigara BPHC	X	X	100	X	X	X	14-28
37.	Bankura	Onda BPHC	X	X	100	X	X	X	18
38.	Hooghly	Pandua RH	1	X	100	X	X	X	8
39.	Jhargram	Chilkiagarh BPHC	1	100	0	X	X	✓	8-20
		Total:	59			873	342		

Source: Records of the test-checked HCF

Appendix 2.6
(Refer Paragraph 2.1.9.2 (A) (i))

BMW retained in wards beyond 48 hours

Name of Government HCFs	Test-checked period	No. of days of zero lifting
Gouripur Leprosy Hospital	March 2015 to November 2017 (1,006 days)	362 days (35.98%)
Chhatna SSH and BPHC	January 2016 to November 2017 (700 days)	68 days (9.71%)
Bishnupur DH	January 2014 to June 2017 (1,277 days)	35 days (2.74%)
Kotulpur RH	January 2015 to July 2017 (943 days)	54 days (5.73%)

Source: Records of the test-checked HCFs

Appendix 2.7
(Refer Paragraph 2.1.9.2 (A) (ii))

Statement of excess payments made to CBMWTFs against days of non-collection

Sl. No.	District	Government HCFs	BMW Register maintained	Range of days of lifting/ month	Period of calculation	Excess Payment for non-lifting (in ₹)
1	Paschim Medinipur	Ghatal SDH & SSH	April 2015 to November 2017	9 to 24 days	April 2015 to November 2017	4,84,654.00
2	Paschim Medinipur	Belda MSH & RH	April 2017 to November 2017	20 to 25 days	April 2017 to November 2017	17,578.00
3	Paschim Medinipur	Debra MSH & RH	October 2016 to May 2017	12 to 18 days	October 2016 to May 2017	10,350.00
4	Paschim Medinipur	Chandrakona RH	Maintained	4 to 28 days	November 2016 to February 2017	4,820.00
5	Paschim Medinipur	Garbeta RH	April 2015 to March 2017	3 to 27 days	April 2015 to March 2017	1,35,964.00
6	Jhargram (Paschim Medinipur)	Jhargram DH & SSH	Yes, w.e.f. August 2016	16 to 27 days	August 2016 to November 2017	2,00,920.00
7	Jhargram (Paschim Medinipur)	Chilkigarh BPHC	Yes, w.e.f. June 2017	8 to 20 days	July 2017 to November 2017	6,604.00
8	Jhargram (Paschim Medinipur)	Belpahari RH	Yes, w.e.f. June 2016	7 to 23 days	June 2016 to November 2017	37,950.00
9	Darjeeling	Darjeeling DH	Maintained	20 to 25 days	January 2014 to November 2017	10,96,177.00
10	Darjeeling	Kurseong SDH	Maintained	12 to 16 days	July 2013 to November 2017	3,01,712.00
11	Darjeeling	Sukhiapokhri BPHC	January 2014 to March 2018	3 to 13 days	April 2013 to August 2017	2,12,313.00

Sl. No.	District	Government HCFs	BMW Register maintained	Range of days of lifting/ month	Period of calculation	Excess Payment for non-lifting (in ₹)
12	Darjeeling	Phansidewa BPHC	December 2013 to March 2018	7 to 31 days	December 2013 to March 2018	58,689.00
13	Darjeeling	Matigara BPHC	April 2013 to May 2015 and February 2018 to April 2018	14 to 28 days	April 2013 to May 2015 and February 2018 to March 2018	8,991.00
14	Bankura	Gouripur Leprosy Hospital	Yes, w.e.f. January 2015	24 to 28 days	January 2015 to November 2017	3,46,096.00
15	Bankura	Chhatna SSH & BPHC	January 2016 to May 2018 (not maintained from August 2016 to December 2016)	20 to 25 days	January 2016 to December 2017	84,167.00
16	Bankura	Barjora SSH & BPHC	July 2016 to May 2017	21 to 30 days	July 2016 to May 2017	10,343.00
17	Bankura	Bishnupur DH & SSH	April 2013 to June 2017	17 to 31 days	January 2014 to June 17	1,11,838.00
18	Bankura	Kotulpur RH	January 2015 to July 2017	14 to 31 days	January 2015 to July 2017	32,378.00
19	Hooghly	Khanakul RH	Not maintained	1 to 8 days	January 2014 to February 2018	3,61,694.00
20	Hooghly	Singur RH	January 2015 to May 2017	20 days	January 2015 to May 2017	78,560.00
21	Hooghly	Tarakeswar RH	December 2015 to June 2018	24 days	December 2015 to March 2018	19,376.00
		Total:				36,21,174.00

Source: Records of the test-checked HCFs;

Appendix 2.8

(Refer Paragraph 2.1.10.3)

Test-checked WBPCB Circle Office and Regional Office-wise status of BMW authorisation

Sl. No.	Units Test-checked	No. of HCFs			No authorisation		
		Bedded	Non-bedded	Total	Bedded	Non-bedded	Total
1	WM Cell	135	0	135	102	0	102
2	Camac St. CO	108	0	108	28	0	28
3	Kankinara CO	79	0	79	20	0	20
4	Haldia RO	360	348	708	207	348	555
5	Siliguri RO	201	417	618	81	272	353
6	Durgapur RO	399	744	1,143	250	741	991
7	Hooghly RO	230	422	652	83	420	503
8	Barrackpore RO	298	423	721	199	367	566
	Total:	1,810	2,354	4,164	970	2,148	3,118
	Percentage				53.59	91.25	74.88

Source: Records of the WBPCB and allied ROs/ COs

Appendix 3.1
(Refer Paragraphs 3.1.2.4, 3.1.3.1 and 3.1.3.3)

Statement showing the status of generation and supply of water from the selected treatment plants

Name of the treatment plant/ project	Production/ Rated capacity (In Million Gallon per day-MGD)	Hours of operation	Name of the municipality representing the command area	Current water demand (MGD)	Daily average generation (MGD) (in per cent)	Quantum of surface water supplied to the concerned Municipalities through WTP (in MGD)	Sources of water supply (MGD) in these municipalities				Hours of supply
							Through dedicated treatment plant	Through bore-well (% against current demand)	Through other sources ¹⁶⁸	Total	
Barrackpore-North Barrackpore	15	15 – 16	Barrackpore	5.948	6.40 (43)	6.40	3.0	3.62 (61)	Nil	6.62	8.5
Titagarh-Khardah	15.4	10 – 11	North-Barrackpore	5.16	3.685 (23)	6.40	3.13	3.57 (77)	Nil	6.70	7.0
Dum Dum, North Dum Dum and South Dum Dum	30	19 - 20	Titagarh	4.632	25.38 (85)	22.30	0.555	3.974 (88)	Nil	4.529	10.5
Panihati	13	16	South Dum Dum	37.00	9.68 (75)	7.70	10.0	9.0 (24)	6.0	25.0	5.5
Bally	10.56	15 – 16	North Dum Dum	10.06	6.94 (66)	5.81	7.41	4.19 (42)	Nil	11.60	8.5
Budge Budge	Supplied from the Garden Reach Water Works		Dum Dum	6.23	3.2 (100)	3.2	4.89	1.22 (20)	Nil	6.11	7.0
			Panihati	14.17	3.2 (100)	3.2	7.70	3.30 (23)	0.88	11.88	8.5
			Bally	8.19	3.2 (100)	3.2	5.81	Nil	0.12	5.93	6.5
			Budge Budge	3.195	3.2 (100)	3.2	3.2	Nil	Nil	3.2	4.0

Source: Records of the KMDA and concerned Municipalities

¹⁶⁸ Water supplied by the Kolkata Municipal Corporation, Indira Gandhi Water Treatment Plant (Palta), Kamarhati Water Supply Project and hand tubewell.

Appendix 3.2
(Refer Paragraph 3.2)

Statement showing analysis of rates of earthwork

Sl. No.	Particulars	Rate analysed by the executing sector (₹)	Rate admissible as per SOR (₹)
1	Earthwork done using ordinary soil excavated from borrow pit, rate charged for mixed soil	40.80	36.70
2	Add extra over the rate of Earth Work for land owned arranged by the contractor	20.00	20.00
3	Carriage cost of earth over <i>pucca</i> road above 4 km. up to 5 km.	172.00	110.00
4	Loading & unloading from truck destination Less for non-stacking 25% of ₹ 58/-	58.00 - 14.50	58.00 - 14.50
	Total	276.30	210.20
5	15 m ³ embankment earth = 100 m ³ borrow pit, <i>i.e.</i> , compaction factor 0.87276.30/0.87	317.59	228.47
6	Earthwork in road embankment in flank to correct profile	17.90	17.10
	Total	335.49	245.57
			Difference ₹ 89.92

Source: Records of the KMDA

Appendix 3.3
(Refer Paragraph 3.5)

Statement showing details of area for which work orders were issued *vis-à-vis* area actually available in respect of mechanised/ automated cleaning for Academic, Urology-Nephrology and NICU buildings of SSKM Hospital

Name of the building	Area as per work order June 2014 (square meters)			Additional area as per Work order March 2016 (square meters)			Total area as per two work orders (in square meters)	Actual Area available (in square meters)			Excess area for which work orders were issued (in square meters)
	Floor	Area/ floor	Total	Floor	Area/ floor	Total		Floor	Area/ floor	Total	
1	2	3	4	5	6	7	8	9	10	11	12 (8-11)
Urology- Nephrology building	2	NA	1,563	5	1,563	7,815	9,378	7	921.76	6,452	2,926
Academic building*	2	NA	3,350	3	3,350	10,050	13,400	3	1,803.00	5,409	3,189
NICU building/ New floors of NICU building	NA	NA	4,208	3	2,106	6,318	10,526	4	1,200.55	4,802	6,321
Total			9,121			24,183	33,304			20,868	12,436

NB: Total figure of Column 11 & 12 rounded off to the nearest whole number

* The Academic building has altogether seven floors. Though the work order issued to the contractor was for five floors in total, for the purpose of calculation of "Actual area available", area of seven floors were taken into consideration.

NA: Not Available

Source: Records of the hospital authority

Appendix 3.4
(Refer Paragraph 3.5)

Statement showing excess payment made to the agency in respect of mechanised/ automated cleaning for Academic, Urology-Nephrology and NICU buildings of SSKM Hospital

Month/ Year	Area for which payment actually made (square meters)	Area actually available (square meters)	Excess area billed for (square meters)	Admissible Base Rate ¹⁶⁹ (₹)	Excess payment made (rounded in ₹)
1	2	3	4	5	6
March 2016	33,304	20,868	12,436	76.86	9,55,830.96
April 2016	33,304	20,868	12,436	76.86	9,55,830.96
May 2016	33,304	20,868	12,436	76.86	9,55,830.96
June 2016	33,304	20,868	12,436	76.52	9,51,602.72
July 2016	33,304	20,868	12,436	76.52	9,51,602.72
August 2016	33,304	20,868	12,436	76.52	9,51,602.72
September 2016	33,304	20,868	12,436	76.52	9,51,602.72
October 2016	33,304	20,868	12,436	76.52	9,51,602.72
November 2016	33,304	20,868	12,436	76.52	9,51,602.72
December 2016	33,304	20,868	12,436	76.52	9,51,602.72
January 2017	33,304	20,868	12,436	76.52	9,51,602.72
February 2017	33,304	20,868	12,436	76.52	9,51,602.72
March 2017	33,304	20,868	12,436	76.52	9,51,602.72
April 2017	33,304	20,868	12,436	76.52	9,51,602.72
May 2017	33,304	20,868	12,436	76.52	9,51,602.72
June 2017	33,304	20,868	12,436	74.58	9,27,476.88
July 2017	33,304	20,868	12,436	74.58	9,27,476.88
August 2017	33,304	20,868	12,436	74.58	9,27,476.88
September 2017	33,304	20,868	12,436	74.58	9,27,476.88
October 2017	33,304	20,868	12,436	74.58	9,27,476.88
November 2017	33,304	20,868	12,436	74.58	9,27,476.88
December 2017	33,304	20,868	12,436	74.58	9,27,476.88
		Total			2,07,79,063.68

Source: Records of the hospital authority and corresponding vouchers

¹⁶⁹ worked out by deducting the service tax/ goods and services tax.

Appendix 3.5
(Refer Paragraph 3.7)

Statement showing details of mismanagement of cash as of November 2018

Sl. No.	Name of the Office	Date of Verification by DDO at the instance of Audit	Book balance as per Cash Book on the day of verification	Cash actually found on physical verification	Total shortage	Unadjusted vouchers/undisbursed cheques	Unauthorised advance from undisbursed cash	Unexplained cash/shortage/theft/defalcation	Lapsed Cheques/Drafts/Banker's cheque
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
Health & Family Welfare Department									
01	Principal, Bankura Sammilani Medical College	03.05.2018	31,468.00	22,848.00	8,620.00	0.00	8,620.00	0.00	0.00
02	Superintendent, M.R. Bangur Hospital	05.04.2018	21,569.00	16,529.00	5,040.00	0.00	0.00	5,040.00	0.00
03	Chief Medical Officer of Health (CMOH), Malda	22.08.2017	11,443.00	343.00	11,100.00	0.00	0.00	11,100.00	0.00
04	Chief Medical Officer of Health (CMOH), South 24 Parganas	26.10.2017 ¹⁷⁰ , 28.10.2017 ¹⁷¹ , 09.11.2017 ¹⁷²	8,55,634.00 ¹⁷³	6,990.00 ¹⁷⁴	8,48,644.00 ¹⁷⁵	0.00	0.00	8,45,686.00	2,958.00
05	Chief Medical Officer of Health (CMOH), Krishnanagar, Nadia	17.08.2017 04.09.2017	43,751.65	30.00	43,721.65	0.00	0.00	43,721.65	0.00
Judicial Department									
06	The Registrar, High Court, Original Side, Kolkata	08.11.2017	7,44,563.85	7,28,638.85	15,925.00	40.00	15,885.00	0.00	0.00

¹⁷⁰ Basanti Rural Hospital (Rogi Kalyan Samiti).

¹⁷¹ Basanti Rural Hospital (Block Health & Family Welfare Samiti)

¹⁷² Amtala Rural Hospital

¹⁷³ Basanti RH: RKS (₹ 75,773); Basanti RH: BH&FWS (₹ 7,76,903) and Amtala RH: ₹ 2,958

¹⁷⁴ Basanti RH: RKS (₹ 3,343); Basanti RH: BH&FWS (₹ 3,647) and Amtala RH: Nil

¹⁷⁵ Basanti RH: RKS (₹ 72,430); Basanti RH: BH&FWS (₹ 7,73,256) and Amtala RH: ₹ 2,958

Sl. No.	Name of the Office	Date of Verification by DDO at the instance of Audit	Book balance as per Cash Book on the day of verification	Cash actually found on physical verification	Total shortage	Unadjusted vouchers/undisbursed cheques	Unauthorised advance from undisbursed cash	Unexplained cash/ shortage/ theft/ defalcation	Lapsed Cheques/ Drafts/ Banker's cheque
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
Minority Affairs and Madrasah Education Department									
07	Principal Secretary to Government of West Bengal (GoWB), Minority Affairs and Madrasah Education Department (MA&MED)	06.04.2018	18,007.00	10,000.00	8,007.00	0.00	0.00	8,007.00	0.00
Finance Department									
08	Principal Secretary to GoWB, Finance Department	04.04.2017	2,26,37,571.38	69,04,699.75	1,57,32,871.63	0.00	0.00	89,13,512.63	68,19,359.00
Land & Land Reforms and Refugee Relief & Rehabilitation Department									
09	District Magistrate & Collector, Jalpaiguri	01.08.2017	24,18,954.28	19,77,758.28	4,41,196.00	0.00	92,743.00	3,48,453.00	0.00
Women & Child Development and Social Welfare Department									
10	Child Development Project Officer (CDPO), Krishnagar-I	16.11.2017	21,502.00	520.00	20,982.00	14,622.00	0.00	6,360.00	0.00
Home & Hill Affairs Department									
11	Superintendent of police, Darjeeling	30.05.2018	78,02,072.00	75,64,683.00	2,37,389.00	0.00	0.00	2,37,389.00	0.00
Total			3,46,06,536.16	1,72,33,039.88	1,73,73,496.28	14,662.00	1,17,248.00	1,04,19,269.28	68,22,317.00

Source: Physical Cash verification report of the respective DDOs