

APPENDICES

APPENDICES

Appendix – 1.1

(Refer to paragraph 1.1)

Statement of list of Departments as on 31 March 2025

{Under audit jurisdiction of O/o the PAG (Audit-II), West Bengal}

Sl. No.	Name of the Department
1.	Agriculture
2.	Agriculture Marketing
3.	Animal Resource Development
4.	Consumer Affairs
5.	Co-operation
6.	Environment
7.	Fisheries
8.	Food & Supplies
9.	Food Processing Industries and Horticulture
10.	Forest
11.	Industry, Commerce and Enterprises
12.	Information & Cultural Affairs
13.	Information Technology and Electronics
14.	Irrigation & Waterways
15.	Micro, Small & Medium Enterprises and Textiles
16.	Non-conventional and Renewable Energy Source
17.	Power
18.	Public Enterprises & Industrial Reconstruction
19.	Public Health Engineering
20.	Public Works
21.	Science and Technology and Biotechnology
22.	Tourism
23.	Transport
24.	Water Resources Investigation & Development

Appendix –1.2

(Refer to paragraph 1.2)

Statement of list of Autonomous Bodies as on 31 March 2025

{Under audit jurisdiction of O/o the PAG (Audit-II), West Bengal}

Sl No.	Department	Name of the Autonomous Bodies
1	Agriculture	(i) West Bengal State Watershed Development Agency
2	Agriculture Marketing	(ii) West Bengal State Agriculture Marketing Board
3	Animal Resource	(iii) West Bengal University of Animal & Fishery Sciences
		(iv) West Bengal Veterinary Council
		(v) Paschim Banga Go-Sampad Bikash Sanstha
		(vi) Greater Kolkata Milk Supply Scheme
		(vii) Krishnanagar Milk Supply Scheme
		(viii) Burdwan Milk Supply Scheme
		(ix) Durgapur Milk Supply Scheme
4	Environment	(x) East Kolkata Wetland Management Authority
		(xi) Institute of Environmental Studies and Wetland Management (IESWM)
		(xii) West Bengal Pollution Control Board
		(xiii) West Bengal Bio-Diversity Board
5.	Food Processing Industries and Horticulture	(xiv) Directorate of Cinchona and other Medicinal Plants
6.	Food & Supplies	(xv) Public Distribution System of Foodgrain units
7.	Forest	(xvi) Compensatory Afforestation Fund Management and Planning Authority (CAMPA)
		(xvii) West Bengal State Forest Development Agency (WBSFDA)
		(xviii) Director of West Bengal Zoo Authority
8.	Industry, Commerce & Enterprises	(xix) District Mineral Foundation Trust (22 numbers)
9.	Information & Cultural Affairs	(xx) West Bengal Heritage Commission
		(xxi) Paschim Banga Bangla Academy
		(xxii) Folk & Tribal Cultural Centre
		(xxiii) Roopkala Kendra
		(xxiv) Minerva Natya Sanskriti Charcha Kendra
		(xxv) Shishu Kishore Academy
		(xxvi) Centre for Archaeological Studies & Training, Eastern India
10.	Micro, Small & Medium Enterprises and Textiles	(xxvii) West Bengal State Export Promotion Society (WBSEPS)
		(xxviii) West Bengal Khadi & Village Industries Board (WBKVIB)

Sl No.	Department	Name of the Autonomous Bodies
11.	Non-Conventional and Renewable Energy Sources	(xxix) West Bengal Renewable Energy Development Agency
12.	Power	(xxx) West Bengal Electricity Regulatory Commission (WBERC)*
13.	Public Health Engineering	(xxxi) State Water and Sanitation Mission
14.	Public Works	(xxxii) Commissioners for the Rabindra Setu
		(xxxiii) Hooghly River Bridge Commissioners
15.	Science and Technology and Biotechnology	(xxxiv) West Bengal State Council of Science & Technology
16.	Tourism	(xxxv) State Institute of Hotel Management, Durgapur (erstwhile Food & Craft Institute, Durgapur)
		(xxxvi) Food & Craft Institute, Darjeeling

**It is a Regulatory Authority.*

Appendix – 1.3

(Refer to paragraph 1.5)

Status of Tabling of Audit Reports in the Legislative Assembly

Audit Report for the Year	Number of the Audit Report	Title of the Audit Report	Date on which the Audit Report was sent to the Government	Date on which the Audit Report was tabled in the State Assembly	Time taken for laying in the Assembly
2018-19	Report No. 2 of 2021	Audit Report on Economic Sector, Revenue Sector and Public Sector Undertakings for the year ended 31 March 2019	06 May 2021	25 March 2022	10 months
2019-20	Report No. 4 of 2021	Audit Report of the Comptroller & Auditor General of India (Performance and Compliance Audit) for the year ended 31 March 2020	15 December 2021	25 March 2022	3 months
2020-21	Report No. 3 of 2022	Audit Report of the Comptroller & Auditor General of India (Performance and Compliance Audit) for the year ended 31 March 2021	11 January 2023	Not yet laid	-
2021-22	Report No. 2 of 2023	Audit Report of the Comptroller & Auditor General of India (Compliance Audit) for the year ended 31 March 2022	02 May 2023	Not yet laid	-
	Report No. 1 of 2024	Audit Report of the Comptroller & Auditor General of India (Performance & Compliance Audit) for the year ended 31 March 2022	30 April 2024	Not yet laid	-
2022-23	Report No. 3 of 2025	Report of the Comptroller & Auditor General of India on Performance Audit on Effectiveness of measures taken by the Government of West Bengal for containing Water Pollution	08 May 2025	Not yet laid	-

Appendix – 1.4
(Refer to paragraph 1.5)
Statement of Pending Replies to Audit paragraphs/ PAs/SSCAs as on 31 March 2025

Sl. No.	Name of the Department	Number of paras/sub-paras/reviews involved in reports for the years											
		from 2006-07 to 2016-17			2017-18			2018-19			2019-20		
		Para	Sub-para	Review	Para	Sub-para	Review	Para	Sub-para	Review	Para	Sub-para	Total
1.	Agriculture	-	-	-	-	-	-	-	-	-	01	-	-
2.	Animal Resource Department	01	-	-	-	-	-	-	-	-	01	-	-
3.	Co-operation	01	-	-	-	-	-	-	-	-	01	-	-
4.	Industry, Commerce and Enterprises	-	-	01	-	-	-	-	-	-	-	-	01
5.	Information & Cultural Affairs	04	-	-	-	-	-	-	-	-	04	-	-
6.	Irrigation & Waterways	02	-	-	-	-	-	-	-	-	02	-	-
7.	Micro, Small & Medium Enterprises and Textiles	-	-	-	-	-	-	-	-	-	01	-	-
8.	Non-Conventional & Renewable Energy Sources	03	-	01	-	-	-	-	-	-	03	-	01
9.	Public Health Engineering	04	-	01	-	-	-	-	-	-	04	-	01
10.	Public Works	10	01	01	-	-	-	-	-	-	10	01	01
11.	Transport	99	04	08	02	06	-	01	05	-	102	15	08
12.	Water Resources Investigation & Dev	01	-	-	-	-	-	-	-	-	01	-	-
	Total	125	05	12	02	06	-	01	05	-	02	-	16

Appendix – 1.5

(Refer to paragraph 1.5)

Department-wise Statement of outstanding Inspection Reports and Paragraphs as on 31 March 2025

Sl. No.	Name of the Department	Number of IRs/ Paragraphs pending as of 31 March 2025	
		IRs	Paragraphs
1.	Agriculture	82	298
2.	Agriculture Marketing	22	61
3.	Animal Resource Development	22	79
4.	Consumer Affairs	05	13
5.	Co-operation	49	186
6.	Environment	19	76
7.	Fisheries	14	53
8.	Food & Supplies	91	340
9.	Food Processing Industries and Horticulture	19	65
10.	Forest	57	186
11.	Industry, Commerce and Enterprises	30	200
12.	Information & Cultural Affairs	29	123
13.	Information Technology and Electronics	00	00
14.	Irrigation & Waterways	87	329
15.	Micro, Small & Medium Enterprises and Textiles	36	299
16.	Non-conventional and Renewable Energy Source	01	09
17.	Power	38	196
18.	Public Enterprises & Industrial Reconstruction	04	25
19.	Public Health Engineering	42	113
20.	Public Works	44	202
21.	Science and Technology and Biotechnology	07	35
22.	Tourism	03	07
23.	Transport	36	236
24.	Water Resources Investigation & Development	49	190
Total		786	3,321

Appendix – 1.6
(Refer to paragraph 1.6)

Status of placement of Separate Audit Reports in Legislature as on 31 March 2025

Sl. No.	Name of Autonomous Body	Year up to which SARs placed in Legislature	Years for which SARs not placed in Legislature	
			Year of SAR	Date of issue to the Government
1.	Commissioners for Rabindra Setu (CRS)	2008-09	2009-10	-
			2010-11	10.02.2012
			2011-12	14.02.2013
			2012-13	15.07.2014
			2013-14	20.02.2015
			2014-15	05.02.2016
			2015-16	17.05.2017
			2016-17	14.08.2018
			2017-18	02.07.2019
			2018-19	
			2019-20	04.05.2021
			2020-21	17.06.2021
			2021-22	31.10.2022
			2022-23	01.12.2023
			2023-24	20.09.2024
2.	Hooghly River Bridge Commissioners (HRBC)	2020-21	2021-22	21.02.2023
			2022-23	27.03.2024
3.	West Bengal University of Animal & Fishery Sciences	2013-14	2014-15	24.11.2022
			2015-16	23.11.2023
			2016-17	
			2017-18	06.12.2023
			2018-19	
			2019-20	23.12.2024
			2020-21	
			2021-22	
4.	West Bengal Veterinary Council (WBVC)	Not yet laid	1999-2000	14.01.2016
			2000-01	
			2001-02	
			2002-03	
			2003-04	
			2004-05	
			2005-06	
			2006-07	
			2007-08	
			2008-09	
			2009-10	
			2010-11	
			2011-12	
			2012-13	
			2013-14	

Sl. No.	Name of Autonomous Body	Year up to which SARs placed in Legislature	Years for which SARs not placed in Legislature	
			Year of SAR	Date of issue to the Government
			2014-15	21.06.2017
			2015-16	
			2016-17	07.06.2018
			2017-18	29.05.2020
			2018-19	18.01.2022
			2019-20	
			2020-21	11.09.2023
			2021-22	
			2022-23	26.12.2023
			2023-24	19.03.2025
5.	West Bengal Heritage Commission (WBHC)	Not yet placed	2008-09	26.08.2011
			2009-10	18.11.2011
			2010-11	27.06.2012
			2011-12	13.04.2014
			2012-13	
			2013-14	
			2014-15	
			2015-16	10.04.2019
			2016-17	
			2017-18	19.06.2023
			2018-19	
			2019-20	
			2020-21	
6.	West Bengal Khadi & Village Industries Board (WBKVIB)	2015-16	2016-17	22.10.2021
			2017-18	03.11.2021
			2018-19	
			2019-20	28.12.2022
			2020-21	19.01.2024
			2021-22	30.01.2024
			2022-23	08.08.2024
7.	West Bengal Biodiversity Board (WBBB)	2016-17	2017-18	15.09.2022
			2018-19	
			2019-20	10.02.2023
8.	East Kolkata Wetland Management Authority (EKWMA)	2018-19	2019-20	26.12.2024
			2020-21	
			2021-22	
9.	West Bengal Electricity Regulatory Commission (WBERC)*	2022-23	2023-24	16.10.2024

*It is a Regulatory Authority.

Appendix – 2.1
(Refer to paragraph 2.8.1.2)

List of medicines & Consumables inadequately supplied to the Veterinary Hospitals

Polyclinics		
SL. No	Name of the Hospitals	Name of Medicines
1	Berhampur Polyclinic	Saline, Anaesthesia, Wound healing spray, Suture materials, Cough syrup, Drops for eye and ear, Plastering materials, Infant saline sets, Oxygen sets and accessories.
2.	Siliguri Polyclinic	Dressing oil, Anti-septic solution for dressing, Infusions material like NS, DNS, RL, Ca, Mg Boro Gluconate, inj. B complex for I/V use.
3.	Birbhum Polyclinic	Saline, Anti-rabies Vaccine, Liquid calcium for pregnant cows, Ecto-Parasitocides, Vitamins for cats and dogs, Haematonic, Anti-infestation medicines, Dressing solutions, Intra uterine washing liquid, Gloves and Sterilized gauze.
State Animal Health Centre		
SL. No	Name of the Hospitals	Name of Medicines
1	SAHC Rampurhat	Saline, Calcium supplement, Anti-Microbial, Ecto-parasitocides, NS, DNS, RL and DS
2	SAHC Paschim Medinipur	Saline, Anti-vomiting, Anaesthesia, NS, DNS, RL, DS, Povidone and Iodine
3	SAHC Bidhannagar	Saline, Ecto-Parasitocides, Anti-protozoal, Anti-vomiting, Anaesthesia, NS, DNS, RL and DS
4	SAHC Jalpaguri	Saline, Calcium supplement, Anaesthesia, Ortho-bandages, NS, DNS, RL, DS and Haemostatic Inj.
5	SAHC Durgapur	Saline, Ecto-Parasitocides
6	SAHC Nabadwip	Saline, Ecto-Parasitocides, Povidone and Iodine
7	SAHC Lalbagh	Saline, Calcium supplement, Anaesthesia, Dressing oil, Povidone, Iodine, Cough syrup, Ear and Eye Drops
8	SAHC Raiganj	Saline, Calcium supplement, Anaesthesia, Suturing needle-curved and straight (for stitching of wounds), NS, DNS, RL, DS, Dressing oil, Sprays, Povidone, Iodine, Cough syrup, Ear and eye drops, Haemostatic Inj., Atropine sulphate, Deriphylin and Inj. Dexamethazone
Block Animal Health Centre		
SL. No	Name of Medicines	Name of the Hospitals
1	Normal Saline (NS), Dextrose Saline (DNS), Ringer Lactate (RL), Calcium Injection, Magnesium, Boro gluconate and Carbogluconate	In all the 23 BAHCs Keshpur, Daspur-II & Debra (Paschim Mednipur), Suri-II, Md. Bazar & Nalhati-I (Birbhum), Dhupguri, Rajganj & Matiali (Jalpaiguri), Kharibari & Matigara (Siliguri Mahakuma Parishad), Kanksa, Jamuria & Raniganj (Paschim Bardhaman), Kaliganj, Krishnagar-I & Nabadwip (Nadia), Raghunathganj-I, Beldanga-II & Hariharpara (Murshidabad), Chopra, Itahar & Raiganj (Uttar Dinajpur)
2	Anaesthetics	Debra, Keshpur & Daspur-II (Paschim Mednipur), Dhupguri, Rajganj & Matiali (Jalpaiguri), Raiganj, Itahar & Chopra (Uttar Dinajpur), Hariharpara, Beldanga-II & Raghunathganj- I (Murshidabad)
3	Plaster of Paris	Hariharpara (Murshidabad), Kanksa & Jamuria (Paschim Bardhaman)

SL. No	Name of Medicines	Name of the Hospitals
4	Povidone Iodine	Hariharpara, Beldanga-II & Raghunathganj- I (Murshidabad), Raiganj, Itahar & Chopra (Uttar Dinajpur), Nabadwip, Kaliganj (Nadia), Kanksa (Paschim Bardhaman)
5	Eye & Ear Drops	Hariharpara, Beldanga-II & Raghunathganj- I (Murshidabad), Raiganj, Itahar & Chopra (Uttar Dinajpur)
6	Dressing oil	Nabadwip (Nadia), Raghunathganj-I, Beldanga-II & Hariharpara (Murshidabad), Chopra, Itahar & Raiganj (Uttar Dinajpur), Nalhati-I, Md. Bazaar, Suri-II (Birbhum), Kharibari (Siliguri Mohakama Parishad), Matiali, Keshpur (Paschim Medinipur), Rajganj (Jalpaiguri)
7	Antispasmodic Drugs	Beldanga-II & Hariharpara (Murshidabad), Chopra, Itahar & Raiganj (Uttar Dinajpur)
8	Ectoparasitic Drugs	Krishnanagar-I (Nadia)
9	Tetanus Toxoid	Raghunathganj-I, Beldanga-II & Hariharpara (Murshidabad), Chopra, Itahar & Raiganj (Uttar Dinajpur)
Additional Block Animal Health Centre		
SL. No	Name of Medicines	Name of the Hospitals
1	NS, DNS, RL. Ca, Mg, Boro Gluconate,	All 19 ABAHCs Barla & Deucha (Birbhum), Panchgeria, Sonakhali & Neradeul (Paschim Mednipur), Phansidewa & Salbari Siliguri Mohakama Parishad), Gaikata, Matelli & Shikarpur (Jalpaiguri), Kuldiha (Paschim Bardhaman), Bamanpukur, Baraitna & Dignagar (Nadia), Barala & Choa (Murshidabad), Sonapur, Durgapur & Rampur (Uttar Dinajpur)
2	Dressing oil	Barala & Choa (Murshidabad), Sonapur, Durgapur & Rampur (U. Dinajpur), Deucha (Birbhum), Panchgeria, Neradeul & Sonakhali (Paschim Mednipur), Phansidewa & Salbari (Siliguri Mohakama Parishad), Gaikata, Shikarpur & Matelli (Jalpaiguri)
3	Anti-Protozoal	Barla (Birbhum)
4	Anti-Venom/Atropine Sulphate	Barla (Birbhum) Dignagar (Nadia), Barala, Choa (Murshidabad) Sonapur, Durgapur & Rampur (U. Dinajpur),
5	Anesthetic	Barala & Choa (Murshidabad), Sonapur, Durgapur & Rampur (U. Dinajpur), Matelli & Shikarpur (Jalpaiguri)
6	Tetanus Toxoid	Barala & Choa (Murshidabad), Durgapur, Sonapur & Rampur (U. Dinajpur),
7	Eye & Ear drops	Barla (Birbhum), Barala & Choa (Murshidabad) Sonapur, Durgapur & Rampur (U. Dinajpur),
8	Cough Syrup	Barala (Murshidabad)
9	Anti-Spasmodic drug	Choa (Murshidabad), Sonapur, Durgapur & Rampur (U. Dinajpur),
10	Plaster of Paris	Kuldiha (Paschim Bardhaman)

Appendix – 2.2
(Refer to paragraph 2.14.1)

Calculation of Average production and Excess Payment to the Siliguri Feed Plant

Year	2019-20	2020-21	2021-22	Apr 2022 - Oct 2022	Total
Cattle Feed Production days	297	309	322	140	1,068
Cattle Feed Production (in Kg)	9,29,200	10,31,950	6,41,500	3,15,250	29,17,900
Average Production (in Kg)					2,732.116
Average Production (in MT)					2.732116
Increase in future production 100% of 2,732.116 = 5,464 Kg (Approx.: 5,500 kg per production Day)					

Month	No. of days production as per bill	Actual Production (In Kg)	Quantity (In Kg) on which payment made {18,000*x(B)}	Quantity if MTP was 5,500** Kg per day 5,500 x (B)	Difference (D) - (F) (in Kg.)	Rate of production per Kg (in ₹)	Excess paid including GST @ 18% (G*H*1.18) (in ₹)
(A)	(B)	(C)	(D)	(F)	(G)	(H)	(I)
Nov-22	11	62,050	1,98,000	60,500	1,37,500	0.67	1,08,707.50
Dec-22	27	87,700	4,86,000	1,48,500	3,37,500	0.67	2,66,827.50
Jan-23	25	79,850	4,50,000	1,37,500	3,12,500	0.67	2,47,062.50
Feb-23	23	72,700	4,32,000	1,26,500	3,05,500	0.67	2,41,528.30
Mar-23	24	44,900	4,68,000	1,32,000	3,36,000	0.67	2,65,641.60
Apr-23	23	1,00,300	4,14,000	1,26,500	2,87,500	0.67	2,27,297.50
May-23	25	67,600	4,68,000	1,37,500	3,30,500	0.67	2,61,293.30
Jun-23	22	62,600	4,50,000	1,21,000	3,29,000	0.67	2,60,107.40
Jul-23	25	67,250	4,68,000	1,37,500	3,30,500	0.67	2,61,293.30
Aug-23	25	48,000	4,68,000	1,37,500	3,30,500	0.67	2,61,293.30
Sep-23	25	43,100	4,68,000	1,37,500	3,30,500	0.67	2,61,293.30
Oct-23	23	60,900	4,14,000	1,26,500	2,87,500	0.59	2,00,157.50
Nov-23	24	40,000	4,50,000	1,32,000	3,18,000	0.59	2,21,391.60
Dec-23	24	44,100	4,50,000	1,32,000	3,18,000	0.59	2,21,391.60
Jan-24	26	3,760	4,68,000	1,43,000	3,25,000	0.59	2,26,265.00
Feb-24	24	29,900	4,32,000	1,32,000	3,00,000	0.59	2,08,860.00
Total	376	9,14,710	69,84,000	20,68,000	49,16,000		37,40,411.20

* Minimum Production Target

** Minimum Production Target as taken by Audit ;

Appendix – 4.1
(Refer to paragraph 4.2)

A. Statement showing undue benefit to the agencies including excess expenditure towards loading, unloading and stacking

Sl. No.	Name of Co-operatives	Item rate of Steel in ₹ per MT		Less issue rate of steel in ₹ per MT (rate x 1.05)		Add Basic price of steel in ₹ per MT (rate x 1.05)		Final rate including Contractor's profit, carriage and loading, unloading & stacking		Difference in rate ₹ per MT (M)	Quantity executed in MT (N)	Excess Expenditure in ₹ (MxN)	Excess Expenditure including 12% GST	Excess Expenditure including 1% CESS	Contractual Percent (CP)	Excess Expenditure after CP in ₹
		Considered	To be considered	Considered	To be considered	Considered	To be considered	Considered	To be considered							
1	Gangarampur ACMS Ltd.	73,743.00	70,527.00	56,595.00	53,865.00	50,347.50	47,880.00	73,191.73	69,946.33	3,245.40	356.13	11,55,790.79	12,94,485.69	13,07,430.54	above 1.89	13,32,140.98
2	Kushmandi ACMS Ltd.	73,743.00	70,527.00	56,595.00	53,865.00	50,347.50	47,880.00	73,200.55	69,955.15	3,245.40	382.97	12,42,897.33	13,92,045.01	14,059,65.46	above 1.92	14,32,960.00
3	Kaliaganj CAMS Ltd.	73,743.00	70,527.00	56,595.00	53,865.00	50,347.50	47,880.00	73,178.79	69,933.39	3,245.40	319.15	10,35,772.66	11,60,065.37	11,71,666.03	above 1.90	11,93,927.68
4	Buniadpur SKUS Ltd.	73,743.00	70,527.00	56,595.00	53,865.00	50,347.50	47,880.00	73,098.83	69,853.43	3,245.40	380.08	12,33,498.65	13,81,518.49	13,95,333.67	above 1.89	14,21,705.48
5	Jalpaiguri Thana L/S Pry Ltd.	73,743.00	70,527.00	56,595.00	53,865.00	50,347.50	47,880.00	73,015.84	69,770.44	3,245.40	385.07	12,49,706.18	13,99,670.92	14,13,667.63	above 1.85	14,39,820.48
6	Dakal Dahala SKUS Ltd.	71,269.00	68,053.00	54,495.00	51,765.00	48,436.50	45,937.50	70,560.91	67,280.86	3,280.05	418.44	13,725,07.40	15,37,208.29	15,52,580.37	above 1.95	15,82,855.69
7	Joypur SKUS Ltd.	71,269.00	68,053.00	54,495.00	51,765.00	48,436.50	45,937.50	70,440.52	67,160.47	3,280.05	346.40	11,36,219.16	12,72,565.46	12,85,291.11	above 1.50	13,04,570.48
8	Koitha SKUS Ltd.	71,269.00	68,053.00	54,495.00	51,765.00	48,436.50	45,937.50	70,553.64	67,273.59	3,280.05	322.48	10,577,34.12	11,84,662.22	11,96,508.84	above 1.89	12,19,122.86
9	Charkola Ramditha Aswinkota Gramsova SKUS Ltd	71,269.00	68,053.00	54,495.00	51,765.00	48,436.50	45,937.50	70,478.89	67,198.84	3,280.05	379.02	12,43,197.99	13,92,381.75	14,06,305.57	above 1.98	14,34,150.42
10	Banibon Jagadishpur SKUS Ltd.	71,269.00	68,053.00	54,495.00	51,765.00	48,436.50	45,937.50	70,293.87	67,013.82	3,280.05	388.40	12,73,964.86	14,26,840.64	14,41,109.05	above 1.90	14,68,490.12
11	Patrasayar TCMS Ltd.	71,269.00	68,053.00	54,495.00	51,765.00	48,436.50	45,937.50	70,502.70	67,222.65	3,280.05	419.30	13,75,331.53	15,40,371.31	15,55,775.02	above 2.20	15,90,002.07
12	Rammagar Block I & II CAMS Ltd.	71,269.00	68,053.00	54,495.00	51,765.00	48,436.50	45,937.50	70,527.18	67,247.13	3,280.05	381.56	12,51,522.76	14,01,705.49	14,15,722.54	above 2.50	14,51,115.61
13	Shyammagar Anchal SKUS Ltd	71,269.00	68,053.00	54,495.00	51,765.00	48,436.50	45,937.50	70,385.03	67,104.98	3,280.05	424.16	13,912,62.73	15,58,214.26	15,73,796.40	above 2.15	16,07,633.02
14	Zonal Cooperative Ricemill & Multipurpose Co-op. Society Ltd.	71,269.00	68,053.00	54,495.00	51,765.00	48,436.50	45,937.50	70,560.91	67,280.86	3,280.05	438.15	14,37,140.79	16,09,597.68	16,25,693.66	above 1.96	16,57,557.25
																2,01,36,052.14

B. Calculation of excess expenditure towards loading, unloading & stacking

Name of Co-operatives	Difference in rate ₹ per MT (M)	Quantity executed in MT (N)	Excess Expenditure in ₹ (MxN)	Excess Expenditure including 12% GST	Excess Expenditure including 1% CESS	Contractual Percent (CP)	Excess Expenditure after CP in ₹
Gangarampur ACMS Ltd.	45.15	356.132	16,079.36	18,008.88	18,188.97	above 1.89	18,532.74
Kushmandi ACMS Ltd.	45.15	382.972	17,291.19	19,366.13	19,559.79	above 1.92	19,935.34
Kaliaganj CAMS Ltd.	45.15	319.151	14,409.67	16,138.83	16,300.22	above 1.90	16,609.92
Buniadpur SKUS Ltd.	45.15	380.076	17,160.43	19,219.68	19,411.88	above 1.89	19,778.76
Jalpaiguri Thana L/S Pry Ltd.	45.15	385.070	17,385.91	19,472.22	19,666.94	above 1.85	20,030.78
Dakal Dahala SKUS Ltd.	45.15	418.441	18,892.61	21,159.72	21,371.32	above 1.95	21,788.06
Joypur SKUS Ltd.	45.15	346.403	15,640.10	17,516.91	17,692.08	above 1.50	17,957.46
Koitha SKUS Ltd.	45.15	322.475	14,559.75	16,306.92	16,469.98	above 1.89	16,781.27
Charkola Ramdiha SKUS Ltd	45.15	379.018	17,112.66	19,166.18	19,357.84	above 1.98	19,741.13
Banibon SKUS Ltd.	45.15	388.398	17,536.17	19,640.51	19,836.92	above 1.90	20,213.82
Patrasayar TCMS Ltd.	45.15	419.302	18,931.49	21,203.26	21,415.30	above 2.20	21,886.43
Ramnagar CAMS Ltd.	45.15	381.556	17,227.25	19,294.52	19,487.47	above 2.50	19,974.66
Shyamnagar Anchal	45.15	424.159	19,150.78	21,448.87	21,663.36	above 2.15	22,129.12
Zonal Cooperative	45.15	438.146	19,782.29	22,156.17	22,377.73	above 1.96	22,816.33
							2,78,175.82

Rate (139.00 – 96.00) X 1.05 = 45.15

Appendix – 4.2
(Refer to paragraph 4.6.3.1)
Delay in re-construction of Bridges recommended by the Consultants

Sl. No.	Name of Bridge	Name of Division	Remarks of Consultant	Present Status
1	Murti bridge at 10.00 KM of Baradighi - Nagarkata road	Jalpaiguri Highway, PWD	Alternate bridge was recommended.	Bridge under construction.
2	Kuji Diana Bridge		Construction of new two lane RCC bridge was highly recommended.	DPR under preparation / Approval.
3	Teesta Mahananda Link 5th KM of Ambari to Sahudangi Road		Alternate bridge was recommended.	Survey & Design under process.
4	Tista Bridge Link Canal Goramore Rd		Alternate bridge was recommended.	No action taken.
5	Jalpesh Bridge over river Jarda		Recommended for reconstruction.	Bridge under construction.
6	Tetultala Bridge	Teesta Bridge Construction, PWD	Construction of alternate new bridge was recommended.	DPR under preparation / Approval.
7	Per Mekhliganj Bridge		Recommended for reconstruction.	Bridge under construction.
8	Gerea Bridge Bridge		Alternate standard form of bridge to be considered for construction.	DPR under preparation / Approval.
9	Buri Bridge		Alternate standard bridge may be considered for construction.	No action taken.
10	Beltali Bridge		Construction of a standard alternate bridge.	DPR under preparation / Approval.
11	Pul Bazaar Bridge	Darjeeling, PWD	Replacement of bridge to be considered on priority.	Survey & Design under process.
12	Singla Bazaar Bridge		Construction of a replacement bridge was suggested on priority.	No action taken.
13	Sher Jung Thapa Bridge	North Bengal Construction, PWD	Construction of an alternate bridge was suggested.	Survey & Design under process.

Sl. No.	Name of Bridge	Name of Division	Remarks of Consultant	Present Status
14	Panga Bridge	Jalpaiguri, PWD	Replacement of the bridge was suggested.	No action taken.
15	Noorpur Barrage Bridge	Malda, PWD	Reconstruction of a new bridge parallel to this bridge.	No action taken.
16	Samad Setu	South 24 Parganas Highway, PWDR	Recommended for reconstruction of the bridge.	Pending due to non-acquisition of land.
17	Gujarpur (Baropole) Bridge	Howrah Highway, PWDR	The reconstruction of the bridge as the existing bridge will last for five to seven years.	DPR under preparation / Approval.
18	Garuhata Bridge		Recommended for reconstruction of the bridge.	DPR under preparation / Approval.
19	Murutia Bridge	Nadia Highway, PWDR	Recommended for replacement of the bridge.	Pending due to non-acquisition of land.
20	Suryapur Bridge	South 24 Parganas, PWD	Recommended for replacement of the bridge.	Bridge under construction.
21	Uttarbhadra Bridge		Recommended for replacement of the bridge.	DPR under preparation / Approval.
22	Sukhdevmati Bridge	Berhampur Division-II, PWD	Recommended for immediate replacement of the bridge.	Bridge under construction.
23	Bridge over Champa Khal	Midnapore Highway	Recommended for replacement of the bridge.	DPR under preparation / Approval.
24	Pandudaha Bridge	Asansol, PWD.	A new bridge with standard carriageway needs to be constructed as the bridge condition is not good.	Survey & Design under process.

Appendix – 4.3
(Refer to paragraph 4.6.3.2)
Details of works in which award of work is prior to acquisition of land

Sl. No.	Name of Division	Name of Bridge Work Tender No.	Tendered Amount (₹ in lakh)	Date of Work Order	Schedule date of completion	Actual date of completion	Delay in Land Acquisition	Delay in completion as on 31.03.2024 (month)	Amount of work done finally paid to contractor (₹ in lakh)
1	Barasat Highway-I	Bridge over river Ichhamati at Laxminathpur ferryghat, Baduria	Original work - 2,183.18 Balance work- 3,487.25	17-02-2011 28-02-2024	16-02-2014 27-02-2026	Honorary terminated on 28-06-2017 In progress	165 months till November 2024	121	2,366.09 277.93
2	Birbhum Highway-I	Dwarka Bridge at chainage 6.238 km on Raipur-Babrapahari road	1,374.72	28-12-2020	11-05-2022	In progress	38 months (till February 2024)	22	2,934.44
	Birbhum Highway-II	High-level bridge over river Shaal near Golte village incudling.	3,835.46	08-03-2019	30-07-2020	Land not yet acquired	60 months (till February 2024)	44	2,197.29
3	Howrah, PWD	Bridge at chainage 4.80 km of B.G.R.S. Road	626.31	30-12-2021	30-06-2022	Work not yet started. Land not yet acquired.	30 months (till June 2024)	21	29.28
4	Burdwan South Highway	Bridge over river Khari on Samaspur-Mukshimpara Road	1,878.36	01-08-2007	30-06-2011	07-07-2020	118 months	108	2,024.77
5	Nadia Highway-I	Bridge over river Cheriganga at 5th km of Bethuadahari-Agardwip Ferryghat Road	1,350.53	20-04-2007	20-10-2010	30-11-2021	124 months	133	1,113.90
		Bridge over river Jalangi at Fazilnagar in Karimpur, Block – II	7.36	19-01-2010	18-01-2012	Not yet completed.	179 months (till September 2024)	146	254.03
6	Teesta Bridge Construction	Bridge over river Saniajan at 1 st kmp on Bagdogara-Fulakadabari road	1,287.75	26-02-2021	15-08-2023	Land not yet acquired	41 months (till August 2024)	07	454.08
		Bridge over river Saniajan at Kangratali at immigration road at Mekhaliganj	1,162.26	15-02-2021	05-02-2023	Land not yet acquired	16 months (till August 2024)	13	384.24
						Total	16 to 179	07 to 146	7,613.85

Appendix – 4.4
(Refer to paragraph 4.6.3.5)

Statement of quantity of steel used and amount paid to contractor without obtaining assurance of quality of steel materials

Sl. No.	Name of Division	Name of Bridge Work	Quantity of Steel used (MT)	Amount Paid to contractor for steel (₹ in lakh)	Whether invoices were produced to Audit	Whether manufacturer certificate produced to audit	Test Report submitted to audit
1	Birbhum Highway Div-I	Construction of R.O.B. LC Gate at no-26A/E	1,570.623	957.92	Yes	Yes	Not submitted
2		Bridge over river Mayurakshi near Gunutia Ferryghat	739.893	436.03	Yes	No	Not submitted
3		Two no box bridge at 21.00 km and 23.80 km of TBHMK road	89.297	59.43	Yes	No	Not submitted
4	Birbhum Highway Div-II	Bridge Over River Kuyea at 14th km of AKR Road	2,718.924	1,675.46	Yes	Yes, partially produced	Not submitted
5	Howrah Highway	ROB at Uluberia in lieu of LC 28	1,815.964	1,337.57	Yes	No	Not submitted
6		Construction of bridge over Buritorsha river	416.387	297.86	Yes	Yes	Not submitted
7	Alipurduar Highway	Bridge over river Titi	226.350	163.02	No	No	Invoices of Steel not furnished to audit.
8		Balance work bridge over river Bania	32.432	28.44	No	No	Invoices of Steel not furnished to audit.
9	Purulia Highway	Construction of ROB at km 283/37 at Adra railway yard	819.663	698.61	Yes	Yes, partially produced.	Not submitted
10	Burdwan South Highway	Two cell box culvert on RKC Road	76.648	32.50	Yes	No	Not submitted
11		Box bridge on Kulti Bakultala road	71.792	53.16	Yes	No	Not submitted
12		Nimtalala Bazar to Bidyanagar 5 no RCC culvert	34.156	20.28	Yes	No	Not submitted
13		Rehabilitation of DVC canal bridge on Ganti more to Burdwan memari road	12.167	6.85	Yes	No	Not submitted
14	Uttar Dinajpur Highway	RCC bridge over river kanchan at 1.0 km of Maharajhat to Maharajahat HC road.	311.664	228.04	Yes	No	Not submitted
15		RCC bridge at 8.70 km of Kaliaganj-Kunorhat road under BRGF	118.190	88.82	Yes	Yes, Partially produced	Third party testing was not conducted.
16		Replacement of narrow weak bridge across river Borong at 2 nd km of Vaisbhita-Soldighi road	340.882	237.37	Yes	No	Not submitted

Sl. No.	Name of Division	Name of Bridge Work	Quantity of Steel used (MT)	Amount Paid to contractor for steel (₹ in lakh)	Whether invoices were produced to Audit	Whether manufacturer certificate produced to audit	Test Report submitted to audit
17		Construction of RCC box culvert on Hemtabad Bishnupur road at 15 th kmp	27.530	15.64	Yes	No	Not submitted
18		RCC Box bridge over channel at 13 th km of Janatahat Bhulki road	80.740	61.77	Yes	No	Not submitted
19		R-C-C bridge over channel at 8.0808 km, 9.814 km on Chownagra Rasakhawa road	155.122	122.65	Yes	No	Not submitted
20	Coochbehar Highway	RCC bridge over river Mara Nawtara at 0.7 km of Sawagiri bazaar to Kaljani health centre road at 789 km of NH 31	207.503	169.85	Yes	No	Not submitted
21	Nadia Highway Div-I	Bridge over river cheriganga at 5 th km of Bethuadahari agradwip ferryghat road	315.074	214.01	Yes	Yes, partially produced	Not submitted
22		widening and strengthening of Muragacha Kalyani road i/c one bridge	523.553	961.09	Yes	No	Not submitted
23		Muragacha Kalyani road from 0.00 kmp i/c one box bridge	640.827	310.20	Yes	No	Only one test conducted from I&WD in April 2019.
24		Balia rasulpur road (0.00 to 13.60 km) widening and strengthening work including box culvert	117.589	86.86	Yes	No	Test was done only once in July 2020. Steel was purchased for the period September 2019 and October 2020.
25	Nadia Highway Div-II	Ranaghat more to Bhagirathi silpasram road, construction of 5 cell box culvert	159.729	113.13	Yes	No	Test conducted only once in May 2022 through purchase of steel was for the period Feb 2021 to March 2022.
26		NH 34 to Tarapur Balaghat road from 0.00 kmp to 7.43 including box culverts	37.236	16.96	Yes	No	Laboratory test report furnished for SAIL brand of TMT bar (12 mm). Invoices were of unbranded TMT bar.
27		Widening and strengthening Dakshin Belepara to Badkulla road including box bridge construction	52.329	35.96	Yes	No	Not submitted

SL. No.	Name of Division	Name of Bridge Work	Quantity of Steel used (MT)	Amount Paid to contractor for steel (₹ in lakh)	Whether invoices were produced to Audit	Whether manufacturer certificate produced to audit	Test Report submitted to audit
28	Purulia, PWD	Reconstruction of RCC Wall of Harai Bridge at 13.20 Km. of Kanchanpur- Udaipur – Saidurpur-Pahargora Road	35.465	20.05	Yes	No	Not submitted
29		Repair and Rehabilitation of the distress bridge at Ch. 24.85 Km. of the Raghunathpur Chandankiary Chass Road.	43.655	26.93	Yes	No	Not submitted
30		Construction of bridge over river Subamarekha at Tulin on 57th km of Purulia – Ranchi Road	782.449	516.70	Yes	No	Not submitted
31		Repairs and Rehabilitation of the distress bridge at 4 th Km of STPD road (Tiluri Portion)	6.565	4.84	Yes	No	Not submitted
32	Cooch Behar, PWD	Improvement of riding quality of Jikabari Bridge to Kawarghat Road	12.160	6.88	Yes	No	Not submitted
33		Rehabilitation of Ghegirghat Bridge at 10th KM CoochBehar – Dinhata Road	8.140	5.94	Yes	No	Not submitted
34		Torsa Bridge Over Torsa at 5th km of Cooch Behar – Dinhata Road – Rehabilitation of the Bridge	3.790	2.48	Yes	No	Not submitted
35		Atiabari – Fakirtakia road at 15th km and 11th km construction of 3 cell 3m X 3m Box Culvert replacing damaged culvert	16.160	8.26	Yes	No	Not submitted
36	Nadia, PWD	Ghutemara Bridge and Jigental Ghat Bridge	21.246	17.25	Yes	No	Not submitted
37		Karimpur Town Bye Pass Road at 1.00 Kmp from Natua More to Bathan Para	247.105	167.03	Yes	No	Not submitted
38		Rehabilitation and strengthening of 6 Bridges and culverts over K.N.N. Rd, M.N.N. Rd and K.N.N. to Dhoradaha Rd	0.955	0.74	Yes	No	Not submitted
39		Rehabilitation and strengthening of total 11 No's Bridges and 04 No's culverts located over K.K.J road, K.N.N. Road, K.N.N to Dhoradaha road and Krimpur –Shikarpur Road Mahisbathan – Murutia Road	3.684	2.11	Yes	No	Not submitted
		Total	12,893.638	9,208.69			

Appendix – 4.5
(Refer to paragraph 4.9)
Chainage-wise damage of the road

Sl No.	Location (Chainage) kmp		Length (m)	Side	Type of damage
	From	To			
1.	0.400		120	Both	Wing walls of culvert at both the sides were damaged
2.	0.940	1.100	160	Left	Left side embankments damaged due to erosion
3.	1.200	1.270	70	Both	Embankments damaged due to erosion
4.	2.100	2.275	175	Both	Embankments damaged due to erosion
5.	2.950	3.150	200	Both	Embankments damaged due to erosion
6.	3.250	3.350	100	Both	Embankments damaged due to erosion
7.	4.400	4.510	110	Both	Embankments damaged due to erosion
8.	14.350	14.460	110	Left	Embankments damaged due to erosion
9.	16.200	16.300	100	Left	Base failure of embankment
10.	16.400	16.550	150	Left	Base failure of embankment
11.	16.700	16.820	120	Left	Base failure of embankment
12.	17.050	17.180	130	Left	Base failure of embankment
13.	17.200	17.300	100	Left	Base failure of embankment
14.	17.463	17.600	137	Left	Base failure of embankment
15.	17.800	17.900	100	Right	Base failure of embankment
16.	18.420	18.500	80	Left	Base failure of embankment
17.	18.750	18.880	50	Left	Embankments damaged due to erosion
18.	20.900	20.950	50	Left	Slope failure of embankment
Total length			2,062		

Appendix – 4.6**(Refer to paragraph 4.11)****Calculation of avoidable expenditure**

Excess executed quantity in strengthening portion (In m ³)	Rate (₹ /m ³)	Excess Expenditure (In ₹)
1	2	3 = 1 x 2
2,970 {9,000 x 5.5 x (0.100-0.040 [#])}	2,666.32 (including GST & Cess)	79,18,970.40
Avoidable expenditure after Contractual Percent (7.70% less)		73,09,209.68

Appendix – 4.7**(Refer to paragraph 4.11)****Calculation of avoidable expenditure**

Excess executed quantity in strengthening portion (In m ³)	Rate (₹ /m ³)	Excess Expenditure (In ₹)
1	2	3 = 1 x 2
3,481.54 ^{\$}	2,204.50	76,75,054.93
Add 12% GST		9,21,006.59
Add 1% Cess		85,960.62
Total		86,82,022.14
Avoidable expenditure after Contractual Percent (2.20% less)		84,91,017.65

^{\$} {5,500 x 5.5 x (0.175 - 0.075)} + {(7,344.60 - 5,500) x 5.5 x (0.175-0.090^{##}-0.040[#])}

[#] 40 mm WMM is allowed for possible damage of existing non-bituminous layer during picking up of existing bituminous layers.

^{##} Requirement of WMM = Required as per provisions – Existing thickness (535 mm-445 mm)
= 90 mm

***GLOSSARY OF
ABBREVIATIONS***

GLOSSARY OF ABBREVIATIONS

Abbreviation	Full form
AAI	Airports Authority of India
ABAHCs	Additional Block Animal Health Centres
ADACs	Animal Development Aid Centres
ADM	Additional District Magistrate
AG	Advocate General
AR&AH	Animal Resources and Animal Health
ARD	Animal Resources Development
ARDD	Animal Resources Development Department
BAHCs	Block Animal Health Centres
BBF	Broiler Breeding Farm
BC	Bituminous Concrete
BCKV	Bidhan Chandra Krishi Viswavidyalaya
BENFED	West Bengal State Co-operative Marketing Federation Limited
BLDO	Block Livestock Development Officers
BMF	Bull Mother Farm
CBR	California Bearing Ratio
CPCB,	Central Pollution Control Board
CRIF	Central Road Infrastructure Fund
CRZ	Coastal Regulation Zone
CVPD	Commercial Vehicles per Day
CWC	Central Warehousing Corporation
CZMP	Coastal Zone Management Plan
DBM	Dense Bituminous Macadam
DCP	De-centralised Procurement
DDARD	Deputy Director Animal Resources Development
DFO	Divisional Forest Officer
DI	Disease Investigation
DICO	District Information and Cultural Officer
DIL	Disease Investigation laboratories
DLP	Defect Liability Period
DM	District Magistrate
DOC	Day Old Chicks
DoF	Department of Forest
DoT	Department of Tourism
DPR	Detailed Project Report
DSDA	Digha Sankarpur Development Authority
DTDC	District Tourism Development Committee
EoI	Expression of Interest
EPC	Engineering Procurement and Construction
FCI	Food Corporation of India
FMTTI	Farm Machinery Training and Testing Institute
FSBS	Frozen Semen Bull Station
FSMS	Food Safety Management System

Abbreviation	Full form
FSSAI	Food Safety and Standard Authority of India
FTCC	Folk and Tribal Cultural Centre
GAP	Good Agricultural Practices
GBDA	Gangasagar Bakkhali Development Authority
GLP	Good Laboratory Practices
GoI	Government of India
GoWB	Government of West Bengal
GVA	Gross value added
HACCP	Hazard Analysis Critical Control Points
HMP	Haringhata Meat Plant
HSUs	Homestay Units
HTL	High Tide Line
I&WD	Irrigation and Waterways Department
ICAD	The Information and Cultural Affairs Department
ICZM	Integrated Coastal Zone Management
IIST	Indian Institute of Engineering Science and Technology
IRC	Indian Roads Congress
JPV	Joint Physical Verification
LDA	Livestock Development Assistants
LH&DC	Livestock Health & Disease Control
LTL	Low Tide Line
LUDCP	Land Use and Development Control Plan
LUMR	Land Use Map Register
MLD	Million Liter per Day
MoEF&CC	Ministry of Environment Forest and Climate Change
MoFAH&D	Ministry of Fisheries, Animal Husbandry, and Dairying
MoR&TH	Ministry of Road Transport and Highways
MoU	Memorandum of Understanding
MPCC	Multi-Purpose Cultural Complex
MVC	Mobile Veterinary Clinics
MVUs	Mobile Veterinary Units
NABARD	National Bank for Agriculture and Rural Development
NABL	National Accreditation Board for Testing and Calibration Laboratory
NDT	Non-Destructive Tests
NGT	National Green Tribunal
OT	Operation Theatre
PBGSBS	Paschim Banga Go-Sampad Bikash Sanstha
PCC	Project Clearance Committee
PDIL	Poultry Disease Investigation Laboratory
PEG	Private Entrepreneurs Guarantee
PHED	Public Health Engineering Directorate
PI	Principal Investigator
PIA	Project Implementing Agency
PO	Parishad Officers
PPP	Public Private Partnership

Abbreviation	Full form
PWD	Public Works Department
PWRD	Public Works (Roads) Directorate
PWSS	Piped Water Supply Scheme
RIDF	Rural Infrastructure Development Fund
RKVY	Rashtriya Krishi Vikas Yojana
ROBs	Railway Over Bridges
SAHC	State Animal Health Centres
SAM	Stress Absorbing Membrane
SAMI	Stress Absorbing Membrane Interlayer
SBR	Sundarbans Biosphere Reserve
SDGs	Sustainable Development Goals
SDS	State Development Scheme
SE	Superintendent Engineer
SOP	Standard Operating Procedures
SOR	Schedule of Rates
SPF	State Poultry Farm
SPSC	Special Project Screening Committee
SSCA	Subject Specific Compliance Audit
STR	Sundarbans Tiger Reserve
SWC	State Warehousing Corporation
TSS	Total Suspended Solids
UD&MAD	Urban Development and Municipal Affairs Department
USG	Ultra Sonography
VO	Veterinary Officers
VRI	Veterinary Research and Investigation
VRIL	Veterinary Research and Investigation Laboratory
WBECSCCL	West Bengal Essential Commodities Supply Corporation Limited
WBFR	West Bengal Financial Rules
WBLDCL	West Bengal Livestock Development Corporation Limited
WBPCB	West Bengal Pollution Control Board
WBSCZMA	West Bengal State Coastal Zonal Management Authority
WBSEDCL	West Bengal State Electricity Development Company Limited
WBSTCL	West Bengal Surface Transport Corporation Limited
WBTCPA	West Bengal Town and Country Planning and Development Act
WBTDCCL	West Bengal Tourism Development Corporation Limited
WBWDCL	West Bengal Wasteland Development Corporation Limited
WMM	Wet Mix Macadam

