

**Appendix-1.1**

*(Refer paragraph-1.1, Page-1)*

**Statement of list of Departments**

| <b>Sl. No.</b> | <b>Name of the Department</b>                                   |
|----------------|-----------------------------------------------------------------|
| 1.             | Agriculture                                                     |
| 2.             | Agriculture Marketing                                           |
| 3.             | Animal Resources Development                                    |
| 4.             | Bio-Technology                                                  |
| 5.             | Commerce and Industries                                         |
| 6.             | Consumer Affairs                                                |
| 7.             | Co-operation                                                    |
| 8.             | Environment                                                     |
| 9.             | Fisheries, Aqua-culture, Aquatic Resources and Fishing Harbours |
| 10.            | Food Processing Industries and Horticulture                     |
| 11.            | Forest                                                          |
| 12.            | Hill Affairs                                                    |
| 13.            | Information Technology & Electronics                            |
| 14.            | Irrigation and Waterways                                        |
| 15.            | Land and Land Reforms                                           |
| 16.            | Micro, Small and Medium Enterprises & Textiles                  |
| 17.            | North Bengal Development                                        |
| 18.            | Paschimanchal Unnayan Affairs                                   |
| 19.            | Power and Non-Conventional Energy Sources                       |
| 20.            | Public Enterprises and Industrial Reconstruction                |
| 21.            | Public Works                                                    |
| 22.            | Science and Technology                                          |
| 23.            | Sericulture                                                     |
| 24.            | Sundarban Affairs                                               |
| 25.            | Tourism                                                         |
| 26.            | Transport                                                       |
| 27.            | Water Resources Investigation and Development                   |

**Appendix – 1.2**

*(Refer paragraph-1.3, Page-2)*

**Statement of list of Autonomous Bodies**

| <b>Sl. No.</b> | <b>Name of the Department</b>                 | <b>Name of the Autonomous Bodies</b>                                   |
|----------------|-----------------------------------------------|------------------------------------------------------------------------|
| 1.             | Agriculture Marketing                         | West Bengal State Marketing Board                                      |
| 2.             | Animal Resources Development                  | West Bengal University of Animal and Fishery Science                   |
|                |                                               | West Bengal Veterinary Council                                         |
|                |                                               | Paschim Banga Go-Sampad Bikash Sanstha                                 |
| 3.             | Environment                                   | East Kolkata Wetland Management Authority                              |
|                |                                               | Institute of Environmental Studies and Wetland Management              |
|                |                                               | West Bengal Pollution Control Board                                    |
|                |                                               | West Bengal Bio-Diversity Board                                        |
| 4.             | Forest                                        | Compensatory Afforestation Fund Management and Planning Authority      |
| 5.             | Hill Affairs                                  | Gorkhaland Territorial Administration including Nurses Training School |
| 6.             | Micro Small and Medium Enterprises & Textiles | Food Craft Institute                                                   |
|                |                                               | West Bengal Khadi and Village Industries Board                         |
|                |                                               | West Bengal State Export Promotion Society                             |
|                |                                               | Modern Mini Tool Room and Training Centre                              |
| 7.             | Power and Non-Conventional Energy Sources     | West Bengal Renewable Energy Development Agency                        |
| 8.             | Public Works                                  | Commissioners for the Rabindra Setu                                    |
| 9.             | Science and Technology                        | West Bengal State Council of Science and Technology                    |
| 10.            | Transport                                     | Hooghly River Bridge Commissioners                                     |

**Appendix – 1.3**  
*(Refer paragraph-1.6.2, Page-3)*

**Departments who did not submit suo-motu replies with number of paras/reviews involved**

| Sl. No. | Name of the Department                           | Number of paras/reviews involved in reports for the years |              |              |              |              |           |
|---------|--------------------------------------------------|-----------------------------------------------------------|--------------|--------------|--------------|--------------|-----------|
|         |                                                  | Upto 1998-99                                              | Upto 2012-13 | Upto 2013-14 | Upto 2014-15 | Upto 2015-16 | Total     |
| 1.      | Agriculture                                      | 6                                                         | 2            | 1            | -            | -            | 9         |
| 2.      | Agriculture Marketing                            | -                                                         | 1            | -            | -            | -            | 1         |
| 3.      | Animal Resources Development                     | -                                                         | 3            | -            | -            | -            | 3         |
| 4.      | Commerce and Industries                          | -                                                         | 1            | -            | -            | -            | 1         |
| 5.      | Consumer Affairs                                 | -                                                         | -            | -            | 2            | -            | 2         |
| 6.      | Co-operation                                     | -                                                         | 5            | -            | -            | -            | 5         |
| 7.      | Fisheries                                        | -                                                         | 1            | -            | 1            | -            | 2         |
| 8.      | Forest                                           | -                                                         | 3            | 1            | -            | -            | 4         |
| 9.      | Irrigation and Waterways                         | 27                                                        | 6            | 1            | -            | -            | 34        |
| 10.     | Micro, Small and Medium Enterprises & Textiles   | -                                                         | 1            | -            | -            | -            | 1         |
| 11.     | Paschimanchal Unnayan Affairs                    | -                                                         | 1            | -            | -            | -            | 1         |
| 12.     | Public Enterprises and Industrial Reconstruction | -                                                         | 2            | -            | -            | -            | 2         |
| 13.     | Public Works                                     | -                                                         | 6            | 1            | 3            | -            | 10        |
| 14.     | Public Works (Roads)                             | -                                                         | 3            | 2            | 1            | -            | 6         |
| 15.     | Power and Non-Conventional Energy Sources        | -                                                         | 4            | -            | -            | -            | 4         |
| 16.     | Transport                                        | -                                                         | -            | 1            | 2            | -            | 3         |
| 17.     | Water Resources Investigation and Development    | 1                                                         | 1            | -            | -            | -            | 2         |
|         | <b>Total</b>                                     | <b>34</b>                                                 | <b>40</b>    | <b>7</b>     | <b>9</b>     | <b>-</b>     | <b>90</b> |

Appendix – 1.4

(Refer paragraph-1.6.2, Page-3)

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

| Year of Audit report with para number | PAC report number and year          | Name of the department(s) | Gist of the Audit Para                                                                                                                                                                                                                                                                                                                                      | Recommendations of PAC                                                                                                                                                                                                                                                                                                                     |
|---------------------------------------|-------------------------------------|---------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 4.3.3 of AR 2003-04                   | 48 <sup>th</sup> PAC Report 2005-06 | PWD and PWD (Roads)       | Payment of price escalation by the Executive Engineers ignoring contract provision led to inadmissible payment of ₹ 5.47 crore to contractors.                                                                                                                                                                                                              | The Department should make due efforts to recover the excess payments on account of price escalation from the contractors as quickly as possible and report to the Committee within six months positively.                                                                                                                                 |
| 4.9 of AR 2000-01 Vol-I               | 10 <sup>th</sup> PAC Report 2007-08 | Public Works (Roads)      | Though initial technical bid of March 1995 was cancelled and fresh technical bid was opened in August 1996, the EE, 24 Parganas Highway Division paid price escalation with reference to March 1995 (base month) resulting in excess payment of ₹ 62.29 lakh to the contractor                                                                              | The Committee recommended that the department should investigate the matter thoroughly in order to find out the person/persons responsible for excess payment of ₹ 62.29 lakh and recover the same from the contractor                                                                                                                     |
| 4.3.3 of AR 2002-03                   | 15 <sup>th</sup> PAC Report 2007-08 | Public Works (Roads)      | Arbitrary recommendation made by the Chief Engineer, Public Works (Roads) Directorate for acceptance of abnormally higher rates than that quoted by the agency in the work of widening and strengthening of Calcutta-Basanti road at 53 KMP to 86 KMP (length 33 kms) of South 24 Parganas district resulted in undue benefit of ₹ 1.53 crore to the agency | Considering the gravity of the matter, the Committee recommended that the matter be referred without delay to the Vigilance Commissioner for thorough investigation. The Committee also desired that the Commission should be requested to leave no stone unturned to divulge the facts and thereby submit the report within three months. |

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

| Year of Audit report with para number | PAC report number and year          | Name of the departments(s)                                             | Gist of the Audit Para                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Recommendation of PAC                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|---------------------------------------|-------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 3.4.6 of AR 2010-11                   | 10 <sup>th</sup> PAC Report 2014-15 | Food Processing & Industries<br>Horticulture and Commerce & Industries | Failure of the Corporation in ensuring temporary relocation of vendors, and lack of initiative, coordinated effort and ineffective monitoring on implementation of the project coupled with delay in obtaining clearances from the appropriate authorities resulted in idling of expenditure of ₹ 1.84 crore, while expenditure of ₹ 78.37 lakh became infructuous. Besides, the State Government incurred a liability of penal interest of ₹ 1.88 crore. The objective of creation of modern export infrastructure facilities for the flower market was not achieved. | The Committee recommended that the Department should take prompt and appropriate administrative and legal steps to find out the reasons behind the cancellation of the Mallickghat flower Market Project under the ASIDE Scheme by the Government of India and to fix up the responsibilities of the officials/functionaries of the Department, WBSFPDCL and other agencies concerned and take suitable disciplinary as well as penal measures against the defaulters so that such incidents may not recur. |

## Appendix – 1.5

(Refer paragraph-1.6.3, Page-4)

## Statement of department-wise break up of outstanding IRs and Paras

| Name of the Department                                          | Number of IRs/Paragraphs pending as of 31 August 2017 |             |
|-----------------------------------------------------------------|-------------------------------------------------------|-------------|
|                                                                 | IRs                                                   | Paragraphs  |
| Agriculture                                                     | 209                                                   | 630         |
| Agriculture Marketing                                           | 33                                                    | 67          |
| Animal Resources Development                                    | 64                                                    | 148         |
| Bio-Technology                                                  | 1                                                     | 7           |
| Commerce & Industries                                           | 4                                                     | 8           |
| Consumer Affairs                                                | 6                                                     | 11          |
| Co-operation                                                    | 44                                                    | 111         |
| Environment                                                     | 4                                                     | 9           |
| Fisheries, Aqua-culture, Aquatic Resources and Fishing Harbours | 38                                                    | 83          |
| Food Processing Industries & Horticulture                       | 3                                                     | 6           |
| Forest                                                          | 13                                                    | 39          |
| Hill Affairs                                                    | 7                                                     | 26          |
| Irrigation and Waterways                                        | 56                                                    | 147         |
| Land and Land Reforms                                           | 24                                                    | 70          |
| Micro and Small Scale Enterprises & Textiles                    | 54                                                    | 131         |
| North Bengal Development                                        | 3                                                     | 27          |
| Paschimanchal Unnayan Affairs                                   | 1                                                     | 6           |
| Power & Non-conventional Energy Sources                         | 1                                                     | 3           |
| Public Enterprises and Industrial Reconstruction                | 10                                                    | 20          |
| Public Works                                                    | 98                                                    | 241         |
| Public Works (Social Sector)                                    | 19                                                    | 35          |
| Public Works (Roads)                                            | 40                                                    | 111         |
| Science & Technology                                            | 4                                                     | 8           |
| Transport                                                       | 11                                                    | 50          |
| Water Resources Investigation and Development                   | 57                                                    | 134         |
| <b>Total</b>                                                    | <b>804</b>                                            | <b>2128</b> |

**Appendix-3.1**  
**(Refer paragraph-3.1.15, Page-51)**

**Statement showing shortfall in number of tests of Non-Bituminous items during execution of work.**

**GSB**

| Name of the tests               | Range of percentage of test not done |       |       |       |     |
|---------------------------------|--------------------------------------|-------|-------|-------|-----|
|                                 | 0-25                                 | 25-50 | 50-75 | 75-99 | 100 |
| Gradation test                  | 5                                    | 7     | 4     | -     | 2   |
| Atterberg test (PI & LL)        | 1                                    | -     | 2     | 1     | 35  |
| Deleterious content test        | -                                    | -     | -     | -     | 40  |
| Moisture content test           | 1                                    | 2     | 1     | 2     | 34  |
| Density of compacted layer test | 1                                    | 2     | 4     | 11    | 6   |
| CBR test                        | -                                    | -     | -     | -     | 40  |

**WBM**

| Name of the tests | Range of percentage of test not done |       |       |       |     |
|-------------------|--------------------------------------|-------|-------|-------|-----|
|                   | 0-25                                 | 25-50 | 50-75 | 75-99 | 100 |
| AIV test          | -                                    | -     | 3     | 2     | 5   |
| Grading test      | 1                                    | 1     | 5     | -     | 1   |
| CF & E Test       | -                                    | 2     | 4     | -     | 7   |

**WMM**

| Name of the tests          | Range of percentage of test not done |       |       |       |     |
|----------------------------|--------------------------------------|-------|-------|-------|-----|
|                            | 0-25                                 | 25-50 | 50-75 | 75-99 | 100 |
| Gradation                  | 4                                    | 14    | 14    | 10    | 2   |
| CF & E test                | 1                                    | 6     | 7     | 7     | 27  |
| Density of compacted layer | 1                                    | 6     | 17    | 19    | 5   |
| AIV Test                   | 6                                    | 4     | 4     | 10    | 18  |



**Appendix-3.2**  
**(Refer paragraph-3.1.16, Page-51)**

**Statement showing Shortfall in number of tests of Bituminous items during execution of work.**

**BM**

| Name of the tests          | Range of percentage of test not done |       |       |       |     |
|----------------------------|--------------------------------------|-------|-------|-------|-----|
|                            | 0-25                                 | 25-50 | 50-75 | 75-99 | 100 |
| AIV Test                   | 4                                    | 5     | 12    | 11    | 14  |
| CF & E                     | 3                                    | 3     | 8     | 12    | 20  |
| Stripping and coating      | -                                    | -     | -     | -     | 48  |
| Water absorption           | -                                    | -     | -     | -     | 45  |
| Grading                    | 4                                    | 3     | 11    | 4     | 4   |
| Binder content             | 3                                    | 4     | 4     | 8     | 4   |
| Temperature monitoring     | -                                    | -     | -     | -     | 29  |
| Density of compacted layer | 2                                    | 1     | 6     | 26    | 8   |
| Water sensitivity test     | -                                    | -     | -     | -     | 14  |

**DBM**

| Name of the tests           | Range of percentage of test not done |       |       |       |     |
|-----------------------------|--------------------------------------|-------|-------|-------|-----|
|                             | 0-25                                 | 25-50 | 50-75 | 75-99 | 100 |
| AIV                         | -                                    | 2     | 2     | 5     | 2   |
| CF & E                      | -                                    | 2     | 1     | 5     | 4   |
| Water absorption            | -                                    | -     | -     | -     | 11  |
| Stripping and coating       | -                                    | -     | -     | -     | 11  |
| Grading                     | 2                                    | 1     | -     | 1     | -   |
| Stability and void analysis | -                                    | 2     | 1     | 2     | 5   |
| Temperature monitoring      | -                                    | -     | -     | -     | 8   |
| Density of compacted layer  | 2                                    | 1     | 4     | 4     | 1   |
| Binder content              | 3                                    | 2     | 1     | 1     | -   |
| Quality of binder test      | 1                                    | -     | -     | -     | 11  |

**SDBC**

| Name of the tests           | Range of percentage of test not done |       |       |       |     |
|-----------------------------|--------------------------------------|-------|-------|-------|-----|
|                             | 0-25                                 | 25-50 | 50-75 | 75-99 | 100 |
| AIV                         | -                                    | 1     | 1     | 1     | 18  |
| CF & E                      | -                                    | -     | 1     | 2     | 19  |
| Water absorption            | -                                    | -     | -     | -     | 22  |
| Coating and stripping       | -                                    | -     | -     | -     | 24  |
| Stability and void analysis | -                                    | -     | 2     | -     | 22  |
| Grading                     | 1                                    | 4     | 3     | 1     | 5   |
| Temperature monitoring      | -                                    | -     | -     | -     | 20  |
| Binder content test         | 2                                    | 1     | 3     | 2     | 7   |

| Name of the tests          | Range of percentage of test not done |       |       |       |     |
|----------------------------|--------------------------------------|-------|-------|-------|-----|
|                            | 0-25                                 | 25-50 | 50-75 | 75-99 | 100 |
| Density of compacted layer | 3                                    | 2     | 2     | 5     | 12  |
| Quality of binder test     | -                                    | -     | -     | -     | 22  |
| Soundness test             | -                                    | -     | -     | -     | 6   |
| Moisture susceptibility    | -                                    | -     | -     | -     | 6   |

### BC

| Name of the tests           | Range of percentage of test not done |       |       |       |     |
|-----------------------------|--------------------------------------|-------|-------|-------|-----|
|                             | 0-25                                 | 25-50 | 50-75 | 75-99 | 100 |
| AIV                         | -                                    | 1     | 3     | 3     | 3   |
| CF & E                      | -                                    | 1     | 2     | 3     | 4   |
| Grading                     | 1                                    | -     | 2     | -     | 1   |
| Water absorption            | -                                    | -     | -     | -     | 9   |
| Stripping and coating       | -                                    | -     | -     | -     | 9   |
| Stability and void analysis | 1                                    | 2     | -     | 2     | 3   |
| Temperature monitoring      | -                                    | -     | -     | -     | 6   |
| Binder content test         | -                                    | 2     | 3     | 1     | -   |
| Density of compacted layer  | -                                    | 2     | 3     | 5     | 1   |
| Quality of binder test      | -                                    | -     | -     | -     | 9   |

### Mastic Asphalt

| Name of the tests      | Range of percentage of test not done |       |       |       |     |
|------------------------|--------------------------------------|-------|-------|-------|-----|
|                        | 0-25                                 | 25-50 | 50-75 | 75-99 | 100 |
| Stripping value        | -                                    | -     | -     | -     | 2   |
| Grading                | -                                    | -     | -     | -     | 1   |
| Temperature monitoring | -                                    | -     | -     | -     | 1   |
| Hardness number        | -                                    | -     | -     | -     | 1   |
| Water sensitivity      | -                                    | -     | -     | -     | 2   |
| Water absorption       | -                                    | -     | -     | -     | 1   |
| Soundness test         | -                                    | -     | -     | -     | 2   |

### MSS & OGPC

| Name of the tests      | Range of percentage of test not done |       |       |       |     |
|------------------------|--------------------------------------|-------|-------|-------|-----|
|                        | 0-25                                 | 25-50 | 50-75 | 75-99 | 100 |
| AIV                    | -                                    | 1     | -     | 2     | 10  |
| CF & E                 | -                                    | 1     | 2     | 2     | 10  |
| Grading                | -                                    | -     | 4     | 3     | 7   |
| Temperature monitoring | -                                    | -     | -     | -     | 12  |
| Water absorption test  | -                                    | -     | -     | -     | 13  |
| Coating and stripping  | -                                    | -     | -     | -     | 15  |
| Binder content test    | 1                                    | -     | 1     | 6     | 5   |