

Appendix 1.1
(Refer paragraph 1.2, page 1)

Audit jurisdiction of Pr. AG (General & Social Sector Audit), West Bengal

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

Besides above, Pr. AG (G&SS Audit) is also responsible for audit of Chief Ministers Office, Legislative Assembly Secretariat and Governors' Secretariat.

¹ Excluding 63 bodies/ authorities substantially financed by the State Government and audited under Section 14 and 18 commercial/ quasi-commercial organisations

² P&RD though under Economic Sector, retained with Pr. AG for functional contiguity with PRI audit

³ 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
Pr. AG (G&SS Audit), West Bengal**

1	West Bengal Police Housing & Infrastructure Development Corporation Limited ⁴ (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))
12	West Bengal Backward Classes Development and Finance Corporation (under section 19(3))
13	West Bengal State Warehousing Corporation (under section 19(3))

⁴ 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, page 4)

Statement showing department-wise and year-wise list of outstanding IRs and paragraphs

Year	Disaster Management		Home (Police)		Urban Development		Technical Education and Training		Total	
	IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras
1981-82	1	1	0	0					1	1
1982-83										
1983-84										
1984-85	1	1	0	0					1	1
1985-86										
1986-87										
1987-88										
1988-89										
1989-90										
1990-91	0	0	0	0	1	2			1	2
1991-92										
1992-93										
1993-94	0	0	0	0	1	1			1	1
1994-95	0	0	0	0	4	4			4	4
1995-96	0	0	0	0	2	5			2	5
1996-97	1	1	0	0					1	1
1997-98	2	2	0	0	2	2			4	4
1998-99	2	2	0	0					2	2
1999-2000										
2000-01	0	0	0	0	1	2			1	2
2001-02	1	1	0	0					1	1
2002-03	0	0	0	0	5	7			5	7
2003-04	1	2	1	1	1	1			3	4
2004-05	1	1	1	1	2	4	1	1	5	7
2005-06	0	0	0	0	1	2			1	2
2006-07	1	2	0	0	1	1	1	2	3	5
2007-08	1	1	3	7	6	10	5	27	15	45
2008-09	5	13	6	7	1	1			12	21
2009-10	6	28	1	3	4	5	10	29	21	65
2010-11	8	34	7	14	10	19	3	7	28	74
2011-12	0	0	6	8	1	2	5	14	12	24
2012-13	13	34	10	19	13	16	3	9	39	78
2013-14	9	28	26	67	15	45	19	41	69	181
2014-15	3	13	22	66	13	51	4	8	42	138
2015-16	3	9	29	109	16	88	16	78	64	284
2016-17	10	47	43	314	12	82	13	61	78	504
TOTAL	69	220	155	616	112	350	80	277	416	1463

Appendix 1.3
(Refer paragraph 1.7, page 6)

**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 1997-98	1998-2012	2012-13	2013-14	2014-15	Total
1	Backward Classes and Welfare	01	03	-	-	-	04
2	Correctional Administration (erstwhile Jails)	-	-	-	-	01	01
3	Planning (erstwhile Development and Planning)	-	01	-	-	-	01
4	Disaster Management	-	01	01*	-	01	03
5	Finance	04	02	-	01	03 [£]	10
6	Finance (Taxation)	-	01	-	-	-	01
7	Fire & Emergency Services	-	-	01	-	-	01
8	Food and Supplies	-	02	-	-	01	03
9	Health and Family Welfare	26	25 [#]	01	03	03	58
10	Higher Education, Science and Technology and Biotechnology	-	-	-	01	01 [¥]	02
11	Home (Const. and Elec.)	-	02	-	-	-	02
12	Home (Police)	-	15	01	01	-	17
13	Home (Political)	-	01	-	-	-	01
14	Housing	-	06	-	-	-	06
15	Information and Cultural Affairs	-	04	01	01	-	06
16	Labour	-	04	01	-	01	06
17	Land and Land Reforms	-	01	-	-	-	01
18	Mass Education Extension & Library Services	-	01	01*	-	-	02
19	Minorities Affairs and Madrasah Education	-	01	-	01	-	02
20	Municipal Affairs	14	09 [#]	-	-	-	23
21	Panchayats and Rural Development	04	09 [#]	01*	01	02	17
22	Public Health Engineering	-	05	-	01	01	07
23	School Education	-	06 [#]	01	02	-	09
24	Sports and Youth Services	-	03	-	-	01	04
25	Technical Education and Training and Skill Development	-	01	01	-	-	02
26	Urban Development	-	09	05 ^β	01	03	18
27	Urban Development (Kolkata Municipal Corp.)	-	01	-	01	01	03
28	Women & Child Development and Social Welfare	02	04	-	01 [€]	-	07
	Total	51	117	15	15	19	217

- ♣ Includes observations relating to Home (Police), Civil Defense, H& FW, Irrigation & Waterways and PHE Department also.
- £ Includes observations on Public Health Engineering, Health & Family Welfare and Agriculture Marketing Dept. also.
- * Includes para 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, Women & Child Development and Social Welfare, Panchayats & Rural Development, Public Health Engineering, Irrigation & Waterways, Power and Urban Development Departments.
- # Includes Para 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 also.
- ♠ Includes observations on Library Services and Municipal Affairs Department also.
- ♦ Includes observations on Municipal Affairs and Finance Department also.
- β Includes observations on Land & Land Reforms, Transport and Irrigation & Waterways Department also.
- € Includes observations on School Education and Health & Family Welfare Department also.

Appendix 1.4
(Refer paragraph 1.7, page 6)

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 2.1.1

(Refer paragraph 2.1.6.5 (ii), page 14)

List of firms which were issued renewal certificates despite finding major deficiencies during inspection

Sl. No.	Name and Address of the firm	Licence Nos.	Major findings of inspection	Renewal status	Drugs declared as NSQ on testing			
					Name of the NSQ drug	Total no. of batches of the NSQ drug	Date of report	
1	Associated Chemical & Pharmaceutical Industries, Doharia, P.O. Ganganagar, 24 PGNS (N)	DL – 1553 (M)	Manufacturing process and cleaning validation was to be performed. Stability chamber was to be procured. Water connection was to be provided at the Hot Zone, etc.	Renewal certificate issued with GMP ⁵ and GLP ⁶ .	Bengal Konium Chloride Solutions IP	1	21.11.2012	
					Benzyl Benzoate Application IP 25%	10	07.09.2015	
								01.10.2015
								02.12.2015
2	La Chemico (P) Ltd., Taki Road, Kadambgachi, 24 PGNS (N)	DL(CS) – 9M & 7MB	Water system was not validated as per standard guidelines. Separate hygrometers were to be placed in the capsule/tablet coating/compression rooms. Five stage sub-culture process was to be developed. Paracetamol Oral Suspension was to be tested as per IP 2014, etc.	Renewal certificate not issued but, GMP and GLP had been issued upto 31.12.17 and 31.12.16 respectively.	Trifluioiparazine Tab	1	28.07.2015	
					Metronidazole Tab	4	18.08.2016	
					Metformin Tab IP	1	July 2015	
					Metformin Tab IP 500 mg.	4	15.06.2015	
					Metformin Hydrochloride Tab. IP 500 mg.	3	15.05.2015	
					Metronidazole IP 200 mg.	1	18.02.2015	
					Trimethoprim & Salphamethaxazole oral suspension	1	21.11.2012	
					Metronidazole IP 200 mg.	1	23.08.2012	
					Vitamin B Complex Tab NFI III	1	09.04.2012	

⁵ Good Manufacturing Practice

⁶ Good Laboratory Practice

Sl. No.	Name and Address of the firm	Licence Nos.	Major findings of inspection	Renewal status	Drugs declared as NSQ on testing		
					Name of the NSQ drug	Total no. of batches of the NSQ drug	Date of report
3	A.N. Pharma Cia Pvt. Ltd., 14/1, Salua Dasadrone Main Road, Kolkata – 136	DL – 1466M & 741MB	Manufacturing process and cleaning validation was to be performed. Stability chamber was to be procured. Ref standard of all the API used is to be procured, etc.	Renewal certificate not issued but, GLP issued upto 31.12.16	Relivon – 1 (Risperidone Tab 1 mg.)	1	20.09.2016
4	M/s Indian Drug House, 66 Darir Road, Dhamaitala, 24 PGNS (S)	DL – 1381M	Manufacturing process and testing validation was to be performed. Procurement of HPLC machine was recommended to perform complete test of raw materials and finished product. Emulsifier was to be replaced in Benzyl Benzoate manufacturing section. Validation of AHU was also to be carried out. The firm was asked to engage more chemist for QC Section, etc.	Renewal certificate was issued earlier; GLP certificate was issued upto 31.12.15. The firm applied (July 2016) for renewal as well as CNC, but no inspection was done therefore.	Sodium Hypochloride	1	04.09.2015
5	M/s Greenco Biologicals Pvt. Ltd., GN-1, Saltlake City, Kolkata – 91	DL – 1460M & 628MB	Analytical method validation was to be performed for different products. Growth promotion test of medias was to be performed as per IP 2014. Arrangement for detection of metallic particles was to be provided.	Renewal certificate not issued but, GLP issued upto 31.12.16	Calcium Carbonate	15	19.08.2016 and 28.09.2016

Sl. No.	Name and Address of the firm	Licence Nos.	Major findings of inspection	Renewal status	Drugs declared as NSQ on testing		
					Name of the NSQ drug	Total no. of batches of the NSQ drug	Date of report
6	M/s Pharma Impex Ltd., 620, D.H. Road, Kolkata – 34	DL – 673 MB	Stability Study Chamber was to be procured. HEPA unit of RLAF of Dispensing booth of raw material store needed replacement. The Blending machine of β lactum Capsule section was to be provided with Dust extractor unit. All required column of HPLC was to be procured	Renewal certificate was issued earlier; GLP certificate was issued upto 31.07.17 on the basis of this IR.	Gentamycin Sulphate Inj. IP 80 mg. 2 ml.	1	10.02.2016
					Diclofenac Sodium Inj. IP 75 mg. 3ml.	3	25.11.2014
					Lignocaine 25 and Adrenaline	1	24.02.2015
7	M/s Life Pharmaceutical Pvt. Ltd., 53(P), 54(P), U.I.G.C., Howrah – 711316	DL – 1460M & 628MB	Both the filling and ampoule washing rooms of the injectable section was found in dirty condition. Procedure as laid down in D&C Rule for sterilization in lots was not followed. Complete test as per pharmacopoeia was not performed for all RM & FG due to non-availability of facility/reagents. Related substances were not tested for Ranitidine Hydrochloride IP and formulation (injection).	Show-cause notice was issued (November 2016) as to why their licence would not be suspended or cancelled for non-compliance with condition of licences.	Drotavarine Tab IP 40 mg.	2	17.07.2015
8	Pasture Laboratory Pvt. Ltd., 24, Bidhan Sarani, Kolkata -15	858M & 342MB	Effluent water treatment plant was not in use. SOP of Effluent water treatment was to be reviewed as various test of effluent water e.g. TSS, Ph, etc. not being done.	Renewal certificate not issued. GMP & GLP certificate Renewed.	—	—	—

Sl. No.	Name and Address of the firm	Licence Nos.	Major findings of inspection	Renewal status	Drugs declared as NSQ on testing		
					Name of the NSQ drug	Total no. of batches of the NSQ drug	Date of report
9	Dusap Pharmaceuticals, 115, BC Roy Road, Rajpur, 24 PGNS (S)	1324M & 584MB	Shortage in staff. Not performing micro-biological test of purified water. Raw material not kept in acceptable temperature. RLAF was not working properly in Beta-lactum capsul production as well as warehousing section. Proper change room not provided in Beta-lactum capsul section area. Equipment were not calibrated. Records of water tank cleaning was not available	Renewal certificate not issued. GMP & GLP certificate Renewed.	Iron & Folic Acid Syrups Duclean Antiseptic Lotion	2 4	11.04.2016 09.10.2013
10	Square Pharmaceuticals, Mahispota, Kolkata-113	1520M & 781MB	Raw material and finished goods were not tested as per Pharmacopoeial specification. Microbiological test for non-sterilized pharmaceutical product was not conducted. Temperature and humidity monitoring devise were not working properly. The firm is using material with extended life without having documented permission for it.	Renewal certificate not issued.	Ranitidine Hydrochloride Tabs IP	1	26.12.2011
11	Kansas Laboratory Pvt. Ltd., Kolkata-61	1594M & 817 MB	Space constraints was noticed. SOP of Production process and machine operation was yet to be	Renewal certificate not issued. GMP & GLP certificate Renewed.	Vitamin B complex Tab	1	09.04.2012

Sl. No.	Name and Address of the firm	Licence Nos.	Major findings of inspection	Renewal status	Drugs declared as NSQ on testing		
					Name of the NSQ drug	Total no. of batches of the NSQ drug	Date of report
			prepared. Calibration of PH meter and conductivity meter were not carried out in water plant. In tablet section de-dusting machine with compression was not provided. In quality control section various test e.g. validity test for culture, growth promotion test for media related substance and limit test were not being performed. There was shortage of staff in quality control section compared to work load.				
12	Panacea Biotech, Sodepur, Kolkata-111	703M & 265 MB	Differential air pressure monitoring devises not yet provided. Records of testing of effluent water is not maintained. BAIT diagram not yet prepared. Stability chamber to carry out both real time and accelerated stability study not provided. Packing materials are stored on floor. The firm was using commercial sugar instead of Pharmaceutical grade sugar. Cleaning validation of manufacturing vats, storage tank, pipe line filling sealing machine	Renewal certificate not issued. GMP & GLP certificate Renewed.	Ibuprofen Tab IP 200 mg.	1	12.03.2013

Sl. No.	Name and Address of the firm	Licence Nos.	Major findings of inspection	Renewal status	Drugs declared as NSQ on testing		
					Name of the NSQ drug	Total no. of batches of the NSQ drug	Date of report
			was not performed. Dust extractor was not provided in tablet section. In quality control section HPLC, Stability chamber and BOD incubator for microbiology section was not procured.				
13	Superb Drugs, Dum Dum Road, Kolkata-2	836 MB	Medical examination of personnel was not conducted. Hygiene in solution preparation was not maintained. Air handling unit was not working properly. Temperature and humidity was not monitored. Capacity of autoclave is not sufficient as per the column of activity. Records of raw material was not maintained as per schedule U of the drugs and cosmetics rule 1945. It was noticed that various product was released without generation of microbial test report. Equipment in quality control section was not calibrated. Staffs were not properly trained. The firm was re inspected on 16.07.14 but non-compliance was noticed.	Renewal certificate not issued. GMP & GLP certificate Renewal withheld.	Aminophylline Injection IP (10 ml.) Quinine Dihydrochloride Injection IP	1 1	03.12.2014 04.12.2013

Source: Directorate of Drug Control, West Bengal

Appendix 2.1.2

(Refer paragraph 2.1.6.6, page 14)

Deficiencies found by Drug Inspectors in test-checked four Blood Banks

Sl. No.	Name of Blood Bank	Deficiencies found
1.	MR Bangur Hospital Blood Bank	Non-engagement of registered nurses on full time basis; Absence of Autoclave machine, separate refreshment, registration and examination room with AC; Non-conducting of sterility test and requisite test for unexpected antibodies; physical verification of stored blood not done with proper SOP; Non-availability of reference books like Indian Pharmacopeia, Drugs and cosmetics Act, 1940 and Rule 1945; Non-calibration of equipment.
2.	Basirhat SD Hospital Blood Bank	Non-conducting quality control test of kits and reagents; Lack of facility for critical TTI/ TTD ⁷ tests by ELISA method; Absence of easily washable floor and walls to maintain hygiene; Not giving information to the authorities regarding change in technical person; Non-issue of Blood cross match slip to patients along with blood bags.
3.	Life care medical complex (P) Ltd. Blood Bank	Blood component section area was less than 50 square meter; Records not maintained to ascertain the time gap between collection of blood and its processing of component; Collection of blood in excess of component separation capacity and the consequent supply of extra units to Plasmagen, a blood product manufacturer; Non-mentioning of expiry date of the platelet on the label. Multiple units of blood supplied to single patient without issuing cross match cum slip for each unit.
4.	North Bengal Voluntary Blood Bank and Research Centre	Non-uniformity in quantity of collected blood unit due to non-calibration of blood collection monitor rendering amount of blood collected disproportional to the anti-coagulant added which may result in transfusion related health hazard; Non-conducting of requisite test for unexpected antibodies, quality Control test; absence of mandatory equipment like automatic ELISA readers with printers & washer.

Source: Records of the Directorate

⁷ *Transfusion transmitted infection/ Transfusion transmitted diseases.*

Appendix 2.1.3

(Refer paragraph 2.1.7.1, page 15)

Shortfall in inspections of drug selling units

Name of the District	Year	No. of inspections to be done	No. of inspections actually conducted	Percentage of shortfall
Kolkata	2012-13	11232 ⁸	36	99
	2013-14	11232	860	92
	2014-15	11232	858	92
	2015-16	11232	996	91
	2016-17	11232	711	94
Total		56160	3461	93.84
Murshidabad	2012-13	5314	0	100
	2013-14	5438	323	94
	2014-15	5683	463	92
	2015-16	5949	370	94
	2016-17	6113	444	93
Total		28497	1600	94.39
Malda	2012-13	2576	281	89
	2013-14	2676	165	94
	2014-15	2784	128	95
	2015-16	2915	196	93
	2016-17	3028	198	93
Total		13979	968	93.01
Jalpaiguri	2012-13	3348	146	96
	2013-14	3437	149	96
	2014-15	3582	184	95
	2015-16	3757	205	95
	2016-17	3873	196	95
Total		17997	880	95.11
Bardhaman	2012-13	8564	95	99
	2013-14	8734	286	97
	2014-15	8895	401	95
	2015-16	9124	388	96
	2016-17	9397	449	95
Total		44714	1619	96.38

Source: Directorate of Drug Control, West Bengal and Assistant Directors of Drug Control of respective districts

⁸ There were 11,232 licensed units as of December 2016 (Manufacturing units – 192, Modern Drug Wholesale – 4,315, Modern Drug Retail – 5,179, Homeo Retail – 1,546 units). Since year-wise figures of live licences were not provided by DDC, the minimum number of live units is assumed to be 11,232 every year.

Appendix 2.1.4

(Refer paragraph 2.1.7.3, page 17)

List of 32 drugs declared as not of standard quality (NSQ) and particulars of the test reports

Sl. No.	Name of drug/ cosmetic	Batch No.	Name of manufacturer	Brief particulars of test reports and follow-up action, if any
1	Vitamin B Complex Tab	110807	M/s Luxmi Pharmaceutical Works, P-18, Kanungo Park, Kolkata - 84	Assay of the active drug ingredient Pyridoxine Hydrochloride was 80 per cent as reported by the Government Analyst of SDCRL. An investigation was conducted on 18-12-2012 by the Inspector of drugs. Several irregularities were found during inspection. But, no such action was taken by the authority against the firm as of June 2017.
2	Salbut Tab	100301	M/s Luxmi Pharmaceutical Works, P-18, Kanungo Park, Kolkata - 84	Assay of the sampled drug was 85 per cent as reported by the Government Analyst of SDCRL. Despite the order of the Director, no investigation was conducted at the manufacturing premises. As the firm adduced the report, the concerned Inspector of Drug was directed (11-02-2013) by the Director to take necessary action as per the provision of the Act. But, the inspector did not take any action against the firm.
3	Irotone Liquid I	GSR-1101	M/s Calchem Laboratories, Ramkrishna Pally, PO Shyamnagar, 24 PGNS (N)	Assay of the active drug ingredients, Thiamine Hydrochloride was 47.76 per cent and Cyanocobalamine was 37.71 per cent as reported by the Government Analyst of SDCRL. According to DCC guidelines, prosecution was to be launched. Therefore, the matter was referred to Prosecution Cell on 31-07-2013. But, no prosecution was initiated by the authority against the firm as of June 2017.
4	Norfloxacin Tab IP 400 mg.	T-2811	M/s Emma Drugs & Chemicals, National Place, Buxarah, Howrah	Assay of the sampled drug was 32.33 per cent as reported by the Government Analyst of SDCRL. According to DCC guidelines, prosecution was to be launched. Therefore, the matter was referred to Prosecution Cell on 12-08-2014. But, no prosecution was initiated by the authority against the firm as of June 2017.
5	Halazone Tab	120657	M/s Luxmi Pharmaceutical Works, P-18, Kanungo Park, Kolkata - 84	Assay of the sampled drug was 46.84 per cent as reported by the Government Analyst of SDCRL. According to DCC guidelines, prosecution was to be launched. Therefore, the matter was referred to Prosecution Cell on 12-08-2014. But, no prosecution was initiated by the authority against the firm as of June 2017.

Sl. No.	Name of drug/ cosmetic	Batch No.	Name of manufacturer	Brief particulars of test reports and follow-up action, if any
6	Antaron	ANT-045	M/s Ronald Pharmaceuticals Pvt. Ltd., Phootala Canning Road, Kolkata - 144	Assay of active drug ingredient Dried Aluminium Hydroxide was 39.16 <i>per cent</i> as reported by the Government Analyst of SDCRL. According to DCC guidelines, prosecution was to be launched. Therefore, the matter was referred to Prosecution Cell on 20-11-2014. But, no prosecution was initiated by the authority against the firm as of June 2017.
7	Nihar Naturals Coconut Hair Oil	PM-078	M/s Marico Industries Ltd., Khasra No. 425/408/2, 54, 55 & 424/408/1, Vill. Toklon, Dhaula Kaun, Panota Sahib, Himachal Pradesh	The sampled drug failed in Description as reported by the Government Analyst of SDCRL. As per order of the Director, the matter was referred to Prosecution Cell on 18-06-2013. But, no prosecution was initiated by the authority against the firm as of June 2017.
8	Glanpan IV	A013005	M/s ANG Life Sciences (I) Pvt. Ltd., PO Manpura Tehsil Nalagarh, Dist. Solan, Himachal Pradesh	Assay of active drug ingredient Pantoprazole was 32.57 <i>per cent</i> as reported by the Government Analyst of SDCRL. According to DCC guidelines, prosecution was to be launched. Therefore, the matter was referred to Prosecution Cell on 12-03-2014. But, no prosecution was initiated by the authority against the firm as of June 2017.
9	LYCAL-D	B010413	M/s Duck Bill Drugs Pvt. Ltd., Behala Industrial Estate, 620, DH Road, Building No. 2, Kolkata-34	Assay of active drug ingredient Vitamin D ₃ was 37.82 <i>per cent</i> as reported by the Government Analyst of SDCRL. According to DCC guidelines, prosecution was to be launched. Therefore, the matter was referred to Prosecution Cell on 10-06-2014. But, no prosecution was initiated by the authority against the firm as of June 2017.
10	Supradyn	MH-1546	M/s Piramal Enterprise Ltd., K-1, Addl. MIDC Area, Mahad, Maharashtra.	Assay of the active drug ingredient Cyanocobalamine was 21.39 <i>per cent</i> as reported by the Government Analyst of SDCRL. According to DCC guidelines, prosecution was to be launched. Therefore, the matter was referred to Intelligence Cell on 14-01-2015. But, no prosecution was initiated by the authority against the firm as of June 2017.
11	Clopinol-AP	MT-123146	M/s Mascor Health Services Pvt. Ltd., Haridwar-249409	Assay of the active drug ingredient Clopidogrel Bisulphate was 216.32 <i>per cent</i> as reported by the Government Analyst of SDCRL. Director of Drug Control ordered for launching of prosecution. Therefore, the matter was referred to Prosecution Cell on 12-3-2015. But, no prosecution was initiated by the authority against the firm as of June 2017.

Sl. No.	Name of drug/ cosmetic	Batch No.	Name of manufacturer	Brief particulars of test reports and follow-up action, if any
12	Phensedyl New	PHB 1009	Abbott Healthcare Pvt. Ltd., Vill. Bhatauli Khurd, Baddi – 173205 Dist. Solan, HP	The Chlorpheniramine Maleate (0.857%) & Codeine Phosphate (0.679%) content of the sample were found much less than the claim.
13	Phensedyl New	PHB 9376	Piramal Healthcare Ltd., Vill. Bhatauli Khurd, Baddi – 173205 Dist. Solan, HP	The Chlorpheniramine Maleate (0.744%) & Codeine Phosphate (0.780%) content of the sample were found much less than the claim.
14	Cetramidosol	C 268	Chowdhury Chemical Works, Dharampore, Chinsurah, Hooghly	The Cetrimide (67.61%) and Chlorhexidine (0.781%) content of the sample were found much less than the claim.
15	Rabikon-D	RBD 101	Kon Test Chemicals Ltd., Mambapur Village, Jinnaram Mandal, Medak, Dist - 502313, AP	The Rabeprazole Sodium (62.85%) content of the sample was found much less than the claim.
16	Calcium with Vitamin D3 Tab	CD-084	Green Co Biologicals Pvt. Ltd., GN-1, Salt Lake City, Sector-V, Kolkata-91	The Vitamin D3 (11.89%) content of the sample was found much less than the claim.
17	Amclox	MSCA-56	Martin and Harris Laboratories Ltd., Plot No. 33-34, Sector-6 A, SIDCUL, Rangipur, Haridwar, Uttarkhand	The Dicloxacillin Sodium (46.71%) content of the sample was found much less than the claim.
18	Omitrab-D	L 1662	DM Pharma, Dist. Solan, HP – 173 205	The Rabeprazole Sodium (34.9%) content of the sample was found much less than the claim.
19	Withania Somnifera (Dietary Supplement)	WS/D/173	Atrey Pharmaceuticals, Saraspur, Ahmedabad	The sample is identified for the presence of steroid.
20	Aciloc-RD	W10003	Cadila Pharmaceuticals Ltd., 1389, Dholka – 387 810, Dist. Ahmedabad	The Omeprazole Magnesium (67.63%) content of the sample was found much less than the claim.
21	Benzalkonium Chloride Solution IP	61204	Associated Chemical & Pharmaceuticals Ltd., Kolkata - 132	The Benzalkonium Chloride (201.78%) content of the sample was found much higher than the claim.
22	Saizole-D	4116	Santo Formulations, Deonghat, PO Saproon, Dist. Solan (HP)-173 211	The Pantoprazole (68.05%) content of the sample was found much less than the claim.
23	Gaspaz	GS 111	Supra Pharmaceutical Pvt. Ltd., SI No. 296/7/6 IDA Bollaram, Hyderabad	The Domperidone (64.6%) content of the sample was found much less than the claim.
24	RZOLE-DSR	5013588	Scott-Edil Pharmacia Ltd., 56, EPIP, Phase-Jharmajri-173205	The Rabeprazole Sodium (54.95%) content of the sample was found much less than the claim.
25	Blood Administration Set	PN-240	Shree Umiya Surgical Pvt. Ltd., 4704, GIDC, Phase-IV, Vatva, Ahmedabad	The sample does not confirm with respect to Sterility.
26	Rabium-20	KR 1507	Intas Pharmaceuticals, Rangpo, East Sikkim – 737 132	The Rabeprazole Sodium (62.57%) content of the sample was found much less than the claim.

Sl. No.	Name of drug/ cosmetic	Batch No.	Name of manufacturer	Brief particulars of test reports and follow-up action, if any
27	Genosedyl	P4 V020	Pro Laboratories Pvt. Ltd.	The Codeine Phosphate (2.05%) content of the sample was found much less than the claim.
28	RC Kuff Cough Syrup	RCS 1096	Wings Pharmaceuticals Pvt. Ltd.	The Codeine Phosphate (48.73%) content of the sample was found much less than the claim.
29	Ascoril Expectorant	11141491	Glenmark Pharmaceuticals Ltd., Solan (HP) – 174011	The Guaiphenesin (19.19%) content of the sample was found much less than the claim.
30	Duvepam DSR	515-4	Lanark Laboratories, Paonta Sahib – 173 025	The Domperidone (65.56%) content of the sample was found much less than the claim.
31	'INSTARYL' Expectorant	S 13601	Aglowmed Ltd., 50, Rajpur, Roorkee – 247 661	The Terbutaline Sulphate (252.57%) content of the sample was found much higher than the claim.
32	Rabalkem DSR	RBC – 1005 - TR	Tirupati Medicare Ltd. Dist – Sirmour, H.P.	The Rabeprazole Sodium (41.55%) content of the sample was found much less than the claim.

Source: Directorate of Drug Control, West Bengal and SDCRL

Appendix 2.1.5

(Refer paragraph 2.1.8.1, page 18)

List of unused equipment in SDCRL

Name of the equipment	Date of procurement	Cost (₹ in lakh)	Function	Present status
Liquid Chromatography Mass Spectrometry	March 2014	118.15	To detect the non-volatile sample of unknown molecular weight	Yet to be installed
High Performance Liquid Chromatography	January 2017	20.00	To separate, identify and quantify each component in a mixture	Kept idle without having operational password
Dissolution Apparatus	May 2014	3.65	--	Kept in idle condition
High Performance Thin Layer Chromatography	March 2014	59.18	For both quantitative and qualitative chemical analysis of drug samples	Kept in idle condition
Total		200.98		

Source: SDCRL

Appendix 2.4.1

(Refer paragraph 2.4.5, page 68)

Examination Process

The list of examinations (with published results) conducted by WBCSSC since introduction of the IT system and number of candidates is shown below:

Name of examination	Date of examination	No of applicants	Candidate called for PT	Empanelled candidate
10 th RLST AT, 2009	13.12.2009	418239	21098	13,677
10 th RLST HM, 2009	Not available	Not available	Not available	661
11 th RLST AT, 2010	10.10.2010	437001	17954	11723
11 th RLST HM, 2010	Not available	2411	1261	705
1 st RLST NT, 2010 for Clerk	22.08.2010	307136	4577	2320
1 st RLST NT, 2010 for Group D	29.08.2010	652930	12490	4927
1 st RLST NT, 2010 for Librarian	19.12.2010	5448	Not available	657
12 th RLST AT, 2011	29.07.2012, 02.09.2012	714445	Not available	28,425
12 th RLST HM, 2012	17.02.2013	Not available	Not available	985
2 nd RLST NT (Librarian), 2012	17.02.2013	Not available	Not available	129

Prior to 12th RLST, interested candidates had to apply for the examination in prescribed format available from designated banks and submit filled up forms in the same bank. On receiving the application forms from the banks, the regional offices affixed sticker mode unique registration number to each application form and transmitted the Central part of the application form to the WBCSSC HQs. Remaining part of the application was preserved in the regional offices. At WBCSSC HQs, the data entry operators entered all data in the system and generated a consolidated report of Check list from the system, which was sent back to regional offices for further scrutiny. After receiving the scrutinised data sheet from regional offices, necessary corrections were done in the system against relevant candidates. However, 12th RLST onwards, the online process of conducting examination required the candidate to register online in WBCSSC's website, against which a system generated application identification number (ID) was generated. Subsequently, the candidate needed to fill up all academic details online and pay examination fees either online or offline through bank. After submission of information and payment of fees by the applicant, admit card was generated and issued to the applicant on the basis of eligibility.

The examination consisted two papers *viz.*, objective type multiple choice questions and subjective questions. On obtaining minimum qualifying marks in both the papers and on verification of documents, a candidate is called for Personality Test (PT) and/or Type Test (TT), in case of Non-Teaching Staff. Based on the marks obtained by the applicants after considering the academic qualification, marks of OMR and written tests, PT and TT, final panel lists were prepared. The lists were prepared zone-wise, medium-wise, category-wise, gender-wise and subject-wise till 11th RLST. Starting from 12th RLST, WBCSSC discontinued preparing the zone-wise list.

Source: Records furnished by WBCSSC

Appendix 2.4.2

(Refer paragraph 2.4.6.5 (a), page 72)

List of candidates whose total scores were increased/ decreased in Final List of Empanelled Candidates

1st RLST NT (CLERK)

Registration Number	Roll Number	System Score				Caste	Score shown in the final panel list				Type Test	Total	RANK
		Academic	Written	Personality Test	Total		Academic	Written	PT	Total			
40105131600325	401051602284	8	15.50	3.33	26.83	SC	10.00	15.50	3.33	28.83	24.20	53.03	4

Source: Analysis of data supplied by WBCSSC

1st RLST NT (GROUP-D)

Registration No.	Roll No.	Caste	System Score			Score shown in the final panel list			RANK
			Written	PT	Total	Written	PT	TOT	
20106140801533	201060802773	SC	14.00	3.50	17.50	14.50	3.50	18.00	4
20106150805558	201060811419	SC	11.00	2.67	13.67	14.50	2.67	17.17	17
20109150800621	201090801663	SC	14.00	2.67	16.67	12.50	2.67	15.17	5
40107041500675	401071503395	ST	5.50	4.50	10.00	11.00	4.50	15.50	8

Source: Analysis of data supplied by WBCSSC

Appendix 2.4.3*(Refer paragraph 2.4.6.5 (b), page 72)***List of candidates whose castes were manipulated during preparation of Final Panel**

Sl. No.	Region	Registration	Subject Name	Category as entered in the system	Category as per the final panel list
1	Eastern	11101252700038	Political Science (H/ PG)	GEN	SC
2	Northern	21101091600188	History (H/ PG)	OBC	ST
3	Southern	31101130800007	Computer Science (H/ PG)	GEN	SC
4	Western	41101174400285	Bengali (P)	GEN	OBC
5	Western	41101284500229	Bio. Science (P)	SC	ST
6	Western	41101160600158	Chemistry (H/ PG)	GEN	SC
7	South-Eastern	51101125400002	Physical Education (P)	GEN	SC

Source: Analysis of data supplied by WBCSSC

Appendix 2.4.4

(Refer paragraph 2.4.6.5 (d), page 75)

List of candidates not called for PT even after scoring higher marks than the lowest marking empanelled candidate

District	Reservation Category	Marks (Academic+Written) obtained by the lowest ranking candidate finally empanelled	Number of candidates not called for PT even after scoring marks higher than Col. 3
1	2	3	4
Birbhum (1)	General (Male)	30.00	1
Burdwan (2)	General (Male)	30.00	36
	SC (Male)	16.50	4
Hooghly (3)	General (Male)	31.50	3
	General (Female)	30.00	3
	SC (Female)	11.50	3
Cooch Behar (4)	General (Male)	27.00	5
	SC (Male)	23.00	4
	SC (Male)	18.50	11
	SC (Male)	19.50	2
Uttar Dinajpur (7)	General (Male)	26.00	3
	SC (Male)	17.00	2
Dakshin Dinajpur (8)	General (Male)	27.50	3
Howrah (11)	General (Male)	28.00	11
	SC (Male)	7.50	1
South 24 Parganas (13)	General (Male)	29.00	33
	General (Female)	30.00	3
	SC (Male)	7.00	562
	SC (Female)	14.50	74
Purulia (14)	General (Male)	24.50	65
Bankura (15)	General (Male)	30.00	3
	SC (Male)	9.00	43
	SC (Female)	10.00	1
	ST (Male)	24.00	1
Paschim Medinipur (16)	General (Male)	29.50	31
	General (Female)	29.00	5
Purba Medinipur (17)	General (Male)	29.00	7
	General (Female)	19.50	120
	SC (Male)		4
	SC (Male)	19.50	58
	SC (Female)	20.50	4
Total			1110

Source: Analysis of data supplied by WBCSSC

Appendix 2.4.5

(Refer paragraph 2.4.6.5 (d), page 75)

List of candidates called for PT by manipulating (increasing) academic score

Registration	System Score		Score Calculated by Audit		Score shown in the final panel		Typing score	PT score	Final Rank
	Written	Academic	Academic	Increase in academic score	Written	Academic			
40105111602983	8.00	10.00	0.00	10.00	8.00	10.00	8.90	3.33	126
40105111609350	8.00	10.00	0.00	10.00	8.00	10.00	11.40	3.50	89
30105041200196	9.00	6.00	0.00	6.00	9.00	6.00	11.20	1.67	58
40105191703506	6.00	8.00	6.00	2.00	6.00	8.00	11.70	3.83	54
10105020101046	10.00	10.00	0.00	10.00	10.00	10.00	8.28	2.50	44
40105241700330	11.00	10.00	0.00	10.00	11.00	10.00	9.80	3.66	28
20105100900366	14.00	8.00	0.00	8.00	14.00	8.00	7.47	4.17	20
20105100902947	17.00	8.00	0.00	8.00	17.00	8.00	5.65	4.00	15
50105031800533	25.50	10.00	8.00	2.00	25.50	10.00	4.50	2.66	11
40105031400624	24.50	10.00	0.00	10.00	24.50	10.00	7.80	3.66	9
30105161200083	21.00	10.00	8.00	2.00	21.00	10.00	16.37	3.67	4
40105111602906	19.00	10.00	0.00	10.00	19.00	10.00	9.70	4.16	1
10105090200580	22.00	10.00	8.00	2.00	Not included in the panel		0.00	0.00	Not Selected
40105191702893	19.00	10.00	8.00	2.00	Not included in the panel		0.00	0.00	Not Selected
20105200503769	22.00	10.00	0.00	10.00	Not included in the panel		0.00	0.00	Not Selected
50105061803127	11.50	10.00	8.00	2.00	Not included in the panel		2.66	2.66	Not Selected
40105201702634	19.00	10.00	0.00	10.00	Not included in the panel		2.66	2.66	Not Selected
50105091900891	16.00	6.00	0.00	6.00	Not included in the panel		3.16	3.16	Not Selected
10105030100162	8.00	10.00	8.00	2.00	Not included in the panel		0.00	0.00	Not Selected
30105471100240	2.50	8.00	6.00	2.00	Not included in the panel		3.50	3.50	Not Selected
30105251200119	1.00	8.00	6.00	2.00	Not included in the panel		3.83	3.83	Not Selected
20105100902380	6.50	8.00	0.00	8.00	Not included in the panel		2.67	2.67	Not Selected
20105130800277	4.00	8.00	0.00	8.00	Not included in the panel		2.00	2.00	Not Selected
40105111602972	3.00	8.00	0.00	8.00	Not included in the panel		3.66	3.66	Not Selected

Source: Analysis of data supplied by WBCSSC

Appendix 2.4.6

(Refer paragraph 2.4.7.1, page 76)

List of Candidates whose applications were rejected by Regions but selected by WBCSSC for empanelment

Sl. No.	Registration No.	Roll No.	DOB	Category Rank	Gender Rank	Final Rank
1	30106251200209	301061204209	20.02.1970	66	MF2-31	31
2	40106061500923	401061543678	08.02.1990	350	MF2-212	212
3	40106141603828	401061603796	20.09.1986	334	MF2-141	141
4	40106121603348	401061631297	05.02.1989	557	F2-23	23
5	40106121603477	401061631358	02.10.1991	183	MF2-18	18
6	40107041501809	401071504630	24.11.1984	80	MF2-11	11

Source: Analysis of data supplied by WBCSSC

Appendix 3.1

(Refer paragraph 3.2.4.2, page 97)

Statement showing percentage of claims remaining unpaid within 30 days in the six test-checked districts

(Amount in ₹)

Period of policy	Total Claim		Total Paid		Total paid within 30 days		Total rejected		Percentage of claims unpaid within 30 days
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	
Uttar Dinajpur district									
01.04.2015 to 30.09.2015	334	1751150	329	1717650	235	1085150	NA	NA	38
01.10.2015 to 31.03.2016	474	890539	455	844791	218	354952	NA	NA	60
01.04.2016 to 31.01.2017	3139	5978556	2940	5362270	883	1715774	NA	NA	71
01.02.2017 to 31.03.2017	623	1004998	507	802450	111	133050	NA	NA	87
Dakshin Dinajpur district									
01.04.2014 to 31.03.2015	9027	46709856	8855	45893229	NA	NA	NA	NA	NA
01.04.2015 to 31.03.2016	3881	13287206	3624	12129147	2423	7354010	NA	NA	44.65
01.04.2016 to 31.03.2017	7083	19576100	6238	17083183	1679	3801444	NA	NA	80.58
Jalpaiguri district									
01.04.2015 to 30.09.2015	9448	46153268	9292	45386842	3974	18964995			58
01.10.2015 to 31.03.2016	25546	110744548	23311	101841324	3897	16565023	NA	NA	85
01.04.2016 to 31.01.2017	22228	101326945	21224	98326393	7496	33924784	NA	NA	66
01.02.2017 to 31.03.2017	4420	19517265	4120	17835675	846	3572000			80
Paschim Medinipur district									
01.04.2015 to 30.09.2015	9164	57834316	9027	56876884	3771	22983558			60
01.10.2015 to 31.03.2016	20973	128492299	20789	127274283	3975	24066878	NA	NA	81

Period of policy	Total Claim		Total Paid		Total paid within 30 days		Total rejected		Percentage of claims unpaid within 30 days
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	
01.04.2016 to 31.03.2017	28869	155931374	28664	154927632	7053	36787373	NA	NA	74
<i>Bardhaman district</i>									
01.04.2015 to 30.09.2015	28958	191850796	28195	186468518	18191	120275716	710	5066978	37
01.10.2015 to 31.03.2016	35363	221852003	34425	215710030	2127	9339670	930	6117973	94
01.04.2016 to 31.01.2017	67855	400235828	60420	355106972	34834	195418346	452	2120898	49
01.02.2017 to 31.03.2017	15966	93444215	14643	85819835	2037	11643162	313	1791606	86
<i>Murshidabad district</i>									
01.04.2015 to 30.09.2015	29515	195560633	28543	188647541	8860	57859378	NA	NA	70
01.10.2015 to 31.03.2016	38128	234895592	37416	231219047	48	268350	NA	NA	100
01.04.2016 to 31.01.2017	62834	377107682	48990	296086106	1853	10736045	NA	NA	97
01.02.2017 to 31.03.2017	10441	64042658	9943	61741159	1028	6302897	NA	NA	90

Source: Records of the District Magistrates of Murshidabad, Bardhaman, Paschim Medinipur, Jalpaiguri, Dakshin Dinajpur and Uttar Dinajpur

Appendix 3.2
(Refer paragraph 3.3, page 105)

List of procurement of rice from other sources at higher rate

Name of the district	Period	Total quantity of rice allotted by GoI	Minimum quantity of rice ought to be procured from FCI (@ 70 per cent)	Quantity of rice actually procured from FCI (percentage i.r.o total allotment)	Quantity of rice procured from other sources	Lowest rate per quintal procured from other sources in respective year	FCI rate per quintal	Difference of rate per quintal	Excess expenditure
				In Quintal			In ₹		
North 24 Parganas	2014-15	104891.40	73424.00	1113.00 (1)	59399.00	2400	565	1835	108997165.00
	2015-16	161900.00	113330.00	43571.00 (27)	54713.00	2200	565	1635	89455755.00
	2016-17	188086.00	131660	27347 (15)	26239.25	2530	300	2230	58513527.50
Malda	2014-15	63150.30	44205.21	11050.00 (17)	00	2400	565	1835	00
	2015-16	106700.00	74690.00	55900.00 (52)	00	2200	565	1635	00
	2016-17	102890.00	86780.00	18790.00 (18)	16602.50	2530	300	2230	37023575.00
Murshidabad	2014-15	115436.70	80805.69	00 (00)	51632.50	2400	565	1835	94745637.50
	2015-16	185585.71	129910.00	52881.41 (28)	26383.00	2200	565	1635	43136205.00
		1028640.11	734804.90	210494.41 (20)	234969.25				431871865.00

Source: Records of test-checked districts relating to settlement of claims

Appendix 3.3
(Refer paragraph 3.11, page 122)

Statement showing details of mismanagement of cash

(Amount in ₹)

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 (-)/ Excess(+)	Unadjusted vouchers	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									
1.	Chief Medical Office of Health, Howrah	24.08.2016	1608.02	0.00	1608.02	0.00	0.00	1608.02	0.00
2.	Medical Superintendent-cum-Vice President, Medical College and Hospital, Kolkata	03.10.2016	201385.00	195055.00	6330.00	0.00	0.00	6330.00	0.00
3.	Medical Superintendent-cum-Vice President, Murshidabad Medical College and Hospital, Murshidabad	13.02.2017	157542.00	0.00	157542.00	157542.00	0.00	0.00	0.00
4.	Principal, Nursing Training School, Dakshin Dinajpur	18.05.2016	107630.00	99253.00	8377.00	0.00	0.00	8377.00	0.00
5.	Principal, B C Roy Post Graduate Institution of Paediatric Science, Kolkata	03.10.2016	651706.00	536964.00	114742.00	0.00	0.00	114742.00	0.00
Correctional Administration Department									
6.	Superintendent, Presidency Correctional Home, Alipore, Kolkata	04.04.2016	949145.98	774303.39	174842.59	0.00	174842.59	0.00	0.00
Judicial Department									
7.	Register General, High Court, Original Side, Kolkata	08.12.2016	3136806.85	3120518.85	16288.00	40.00	16248.00	0.00	0.00

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 (-)/ Excess(+)	Unadjusted vouchers	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)
8.	Register General, High Court, Appellate Side, Kolkata	10.11.2016	1664937.00	291976.00	1372961.00	0.00	1019506.00	353455.00	0.00
Finance Department									
9.	Principal Secretary, Finance Department, Govt. of WB,	04.04.2017	22637571.38	6904699.75	15732871.63	0.00	0.00	8913511.93	6819359.70
Home (Police) Department									
10.	Superintendent of Police, Darjeeling	16.05.2016	36011947.00	35774558.00	237389.00	0.00	0.00	237389.00	0.00
Panchayat & Rural Development Department									
11.	DM, Uttar Dinajpur	18.05.2016	2699908.00	2486230.00	213678.00	0.00	213678.00	0.00	0.00
12.	District Magistrate, Jalpaiguri	08.08.2016	2744419.28	2303223.28	441196.00	0.00	92743.00	348453.00	0.00
13.	District Magistrate, Howrah	03.10.2016	29473494.00	29448494.00	25000.00	0.00	0.00	0.00	25000.00
14.	Sub-Divisional Officer, Chandannagore, Hooghly	30.11.2016	1733306.00	1695253.00	38053.00	0.00	5323.00	32730.00	0.00
15.	Sub-Divisional Officer, Haldia, Purba Medinipur	16.12.2016	498682.00	99519.00	399163.00	0.00	0.00	399163.00	0.00
Minority Affairs & Madrasah Education Department									
16.	Principal Secretary, Minority Affairs and Madrasah Education Department	03.04.2017	14659.00	0.00	14659.00	400.00	0.00	7607.00	6652.00
TOTAL			102684747.51	83730047.27	18954700.24	157982.00	1522340.59	10423365.95	6851011.7

Source: Physical Cash verification report of respective DDO