

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	West Bengal Regional School Service Commission (Western)
29	Statistics & Programme Implementation	West Bengal Regional School Service Commission (Northern)
30	Technical Education & Training	West Bengal Regional School Service Commission (Southern)
31	Tribal Development	West Bengal Regional School Service Commission (South Eastern)
32	Urban Development	
33	Women Development & Social Welfare	
34	Youth Services	

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

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

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

³Wound 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))
14	Scheme of the Public Distribution System of Food grains including Food & Supplies Department (under section 13)
15	Director of Brick Production (Manual) (under section 13)
16	Director of Brick Production (Mechanised) (under section 13)
17	Kanchrapara Area Development Authority (under section 13)

⁴Since 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	Correctional Administration		Labour & Employment		Mass Education Extension & Library Services		Panchayats & Rural Development		Total	
	IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras
1979-80	0	0	0	0	0	0	1	1	01	01
1980-81	0	0	0	0	0	0	0	0	0	0
1981-82	0	0	0	0	0	0	0	0	0	0
1982-83	0	0	0	0	0	0	0	0	0	0
1983-84	0	0	0	0	0	0	0	0	0	0
1984-85	0	0	0	0	0	0	0	0	0	0
1985-86	0	0	0	0	0	0	0	0	0	0
1986-87	0	0	0	0	0	0	0	0	0	0
1987-88	0	0	0	0	0	0	0	0	0	0
1988-89	0	0	0	0	0	0	0	0	0	0
1989-90	0	0	0	0	0	0	1	1	01	01
1990-91	0	0	0	0	0	0	0	0	0	0
1991-92	0	0	0	0	0	0	0	0	0	0
1992-93	0	0	0	0	0	0	0	0	0	0
1993-94	0	0	0	0	0	0	1	1	01	01
1994-95	0	0	0	0	0	0	1	1	01	01
1995-96	0	0	1	1	0	0	2	2	03	03
1996-97	0	0	0	0	0	0	1	1	01	01
1997-98	0	0	0	0	0	0	1	1	01	01
1998-99	0	0	0	0	0	0	0	0	0	0
1999-2000	0	0	0	0	0	0	0	0	0	0
2000-01	0	0	0	0	0	0	1	1	01	01
2001-02	0	0	0	0	0	0	0	0	0	0
2002-03	0	0	0	0	0	0	0	0	0	0
2003-04	0	0	0	0	0	0	0	0	0	0
2004-05	0	0	0	0	0	0	1	1	01	01
2005-06	0	0	0	0	4	15	7	18	11	33
2006-07	0	0	2	2	4	11	7	19	13	32
2007-08	0	0	1	1	4	10	3	7	08	18
2008-09	0	0	2	2	5	28	7	21	14	51
2009-10	0	0	4	4	5	24	19	63	28	91
2010-11	1	1	1	1	2	6	8	30	12	38
2011-12	3	3	4	5	2	6	18	56	27	70
2012-13	3	4	9	14	2	3	16	54	30	75
2013-14	6	22	16	28	4	7	20	71	46	128
2014-15	8	23	34	85	8	14	42	247	92	369
2015-16	10	40	35	118	9	30	140	1011	194	1199
TOTAL	31	93	109	261	49	154	297	1607	486	2115

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					Total
		Upto 1997-98	Upto 2009-12	2012-13	2013-14	2014-15	
1.	Agriculture	06	09	-	-	-	09
2.	Agriculture Marketing	-	01	-	-	-	01
3.	Animal Resources Development	-	03	-	-	-	03
4.	Backward Classes and Welfare	01	04	-	-	-	04
5.	Correctional Administration (erstwhile Jails)	-	-	-	-	01	01
6.	Commerce and Industries	-	01	-	-	-	01
7.	Co-operation	-	04	-	-	-	04
8.	Planning (erstwhile Development and Planning)	-	01	-	-	-	01
9.	Disaster Management	-	01	01*	-	01	03
10.	Finance	04	06	-	01	03 [£]	10
11.	Finance (Taxation)	-	01	-	-	-	01
12.	Fire & Emergency Services	-	-	01	-	-	01
13.	Fisheries	-	02	-	-	-	02
14.	Food and Supplies	-	02	-	-	01	03
15.	Forests	-	03	-	-	-	03
16.	Health and Family Welfare	26	51 [#]	01	03	03	58
17.	Higher Education, Science and Technology and Biotechnology	-	-	-	01	01 [¥]	02
18.	Home (Const. and Elec.)	-	02	-	-	-	02
19.	Home (Police)	-	15	01	01	-	17
20.	Home (Political)	-	01	-	-	-	01
21.	Housing	-	06	-	-	-	06
22.	Industrial Reconstruction	-	01	-	-	-	01
23.	Information and Cultural Affairs	-	04	01	01	-	06
24.	Irrigation and Waterways	26	33	-	-	-	33
25.	Labour	-	04	01	-	01	06
26.	Land and Land Reforms	-	01	-	-	-	01
27.	Mass Education Extension & Library Services	-	01	01*	-	-	02
28.	Micro & Small Scale Industries and Textiles	-	01	-	-	-	01
29.	Minorities Affairs and Madrasah Education	-	01	-	01	-	02
30.	Municipal Affairs	14	23 [#]	-	-	-	23
31.	North Bengal Development	-	-	-	-	01	01
32.	Panchayats and Rural Development	04	13 [#]	01*	01	03	18
33.	Paschimanchal Unnayan Affairs	-	01	-	-	-	01
34.	Power and Non Conventional Energy Sources	-	02	-	-	-	02
35.	Public Enterprises	-	01	-	-	-	01
36.	Public Health Engineering	-	05	-	01	01	07
37.	Public Works	-	05	-	-	-	05
38.	Public Works (Roads)	-	03	-	-	-	03
39.	School Education	-	06 [#]	01	02	-	09
40.	Sports and Youth Services	-	03	-	-	01	04
41.	Technical Education and Training and Skill Development	-	01	01	-	-	02
42.	Tourism	-	01	-	-	-	01
43.	Transport	-	01	-	-	-	01
44.	Urban Development	-	09	05 ^β	01	03	18
45.	Urban Development (Kolkata Municipal Corp.)	-	01	-	01	01	03
46.	Water Investigation and Development	01	02	-	-	-	02
47.	Women & Child Development and Social Welfare	02	06	-	01 [€]	-	07
Total		84	242	15	15	21	293

- ♣ 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
4.3.3 of AR 2003-2004	48 th PAC Report 2005-2006	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.
2.16 of AR 2000-2001 Vol-2	4 th PAC Report 2006-2007	Municipal Affairs	Lack of accountability in Kolkata Municipal Corporation.	The Committee recommended that Municipal Affairs Department and KMC should undertake a joint enquiry about the financial mismanagement of KMC to identify the persons responsible for the situation and to take punitive actions against them as per the extant rules. The Committee further desired that the department should inform the Committee about the actions taken against the identified persons both in service and/or retired from service.
3.13 of AR 2000-2001 Vol I	9 th PAC Report 2006-2007	Finance (Taxation)	Unjustified printing of ungunmed and unperforated Entertainment Tax Stamps without considering the willingness of the exhibitors to use such stamps resulted in a loss of ₹ 73.14 lakh towards cost of production and their disposal.	It was recommended that the department should investigate as to why the order for printing of ungunmed and unperforated Entertainment Tax Stamps was placed in such a large quantity at a time without recording the reasons behind it and should take actions against the person/persons who would be found responsible in this regard. The Committee also instructed the department to be more careful and rational in dealing with such situations in future.
4.9 of AR 2000-2001 Vol-I	10 th PAC Report 2007-2008	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 2002-2003	15 th PAC Report 2007-2008	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.

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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
4.2.3 of AR 2005-2006	36 th PAC Report 2010-2011	Housing	Due to non-compliance of the provisions of EPF Act 1952, West Bengal Housing Board had to sustain loss of ₹ 1.17 crore and a further liability of ₹ 0.94 crore.	The Committee <i>inter alia</i> recommended the following : The Housing department as well as the Board should take prompt and appropriate steps to fix up the responsibilities of the defaulting officials in the instant case for the loss sustained by the Board to the tune of ₹ 1.17 crore and suitable disciplinary as also penal measures be taken against the delinquents.
4.3.2 of AR 2004-2005	38 th PAC Report 2010-2011	Housing	Unauthorised payment of ₹ 1.11 crore to the contractor for execution of additional quantity of tendered items at higher rates.	The Committee <i>inter alia</i> recommended the following : The Housing Department should take immediate steps to fix up the responsibilities of the defaulting officers in the instant case so that appropriate administrative/disciplinary and penal measures may be resorted to, against the delinquent officers without any further loss of time.
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	The Committee <i>inter alia</i> recommended the following : 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 take views of all concerned before finalisation of any plan before proceeding on any such procurement in future. 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 on their suitability should not normally be resorted to.

Source: PAC Reports

Appendix 2.1.1

(Refer paragraph 2.1.6, page 9)

List of test-checked Districts with Blocks and other units

Name of district with name of district hospital/ MCH	Name of Block	Name of CHC	Name of PHC	Name of SCs
Paschim Medinipur (Medinipur Medical College & Hospital)	Salboni	Salboni RH	Godapiasal Pirakata	Madhupur SC, Sarasbedia SC, Tilaboni SC, Mandalkupi SC, Dakinsole SC and Jara SC
	Keshpur	Keshpur RH	Anandapur PHC Mohoboni PHC	Amrakuchi SC, Anandapur SC, Keshpur SC, Piasala SC, Sasaboni SC and Jagannathpur SC
	Narayangarh	Belda RH	Makrampur PHC Barakalankai PHC	Birbira SC, Pakurseni SC, Bankibazar SC, Jalhari Sankarkara SC, Deuli SC and Kushbasan SC
Murshidabad (Murshidabad Medical College & Hospital)	Jiaganj	Jiaganj BPHC	Ajimgunj PHC Lalkuthi PHC	Asanpur SC, Kurulpara SC, Benipur SC, Lalkuthi SC, Mukundabagh SC and Pirtala SC
	Burwan	Burwan RH	Panchthipu PHC Kuli PHC	Badua SC, Monaai Karidra SC, Kuli SC, Panchthupi SC, Sibrambati SC and Srihatta SC
	Lalgola	Krishnapur RH	KD para PHC Rajarampur PHC	KD para SC, Jhowbona SC, Bhagwanpur SC, Chuapukur SC, Rajarampur SC and Paikpara SC
Birbhum (Suri Sadar Hospital)	Mayureswar-I	Mallapur BPHC	Ratma PHC, Talwan PHC	Shibogram SC, Dakhingram SC, Fatehpur SC; Sekpur SC, Kamra SC and Sonj SC
	Illambazar	Illambazar BPHC	Joydeb PHC, Batikar PHC	Joydeb SC, Sugarh SC, Tarapur SC; Kurmitha SC, Batikar SC and Mongaldihi SC
	Labpur	Labpur RH	Thiba PHC, Bipratikuri PHC	Kurunnahar SC, Bunia SC, Panchpara SC; Indus SC, Nowapara SC and Tantinapara SC

Name of district with name of district hospital/ MCH	Name of Block	Name of CHC	Name of PHC	Name of SCs
Uttar Dinajpur (Raiganj District Hospital)	Raiganj	Raiganj BPHC	Bindole PHC, Durgapur PHC	Bisahar SC, Bindole SC, Balaigaon SC, Durgapur SC, Poaltore SC and Kasba SC
	Itahar	Itahar RH	Churamon PHC, Surun PHC	Gopalpur SC, Kapasia SC, Churamon SC, Surun SC, Indran SC and Kotar SC

Appendix 2.1.2*(Refer paragraph 2.1.7.9 (iii), page 16)***Idle equipments in Raiganj District Hospital valued ₹ 17.84 lakh**

Sl. No.	Name of Machine	Date of Receipt	Qty.	Book value (₹)	Lying idle since (year)
1	Analytical Balance	09.09.1999	1	64526	1999
2	Binocular Microscope	07.11.2000	1	21000	2000
3	Dry Heat Sterilizer	15.09.2001	1	42000	2001
4	ER Resuscitation Kit	29.03.2000	1	13000	2000
5	Incubator (Path)	18.02.2001	2	26500	2001
6	Labour Table	22.03.2001	3	27000	2001
7	Sigmoidoscope	06.11.2003	1	376943	2003
8	Slit Lamp	15.05.2000	1	75000	2000
9	Ventilator	08.01.2000	4	166560	2000
10	X-Ray Machine 100 MA	27.07.2002	2	476000	2002
11	Cardiac Monitor	07.09.1999	1	12576	1999
12	Tissue processor	13.03.2000	1	225000	2000
13	Distilled water steel	2003	3	39000	2003
14	Microtome	2003	2	70000	2003
15	Diathermy	08.11.2004	3	24000	2004
16	Centrifuge Machine	01.01.2008	2	50000	2008
17	Audiometer	06.05.2000	1	75000	2000
TOTAL				1784105	

Source: Information collected from the hospital

Appendix 2.1.3

(Refer paragraph 2.1.7.10, page 16)

Major drugs which were not in stock during the visit of Audit

CHCs: Halothane BP, Bupivacaine Inj IP, Frusemide Injection IP, Methylethergometrine Inj IP, Hydrocortisone Acetate Inj IP, Neostigmine Injection, Ergometrine Tablets IP, Magnesium Sulphate Injection IP Dextrose, etc. Injection IP (I.V. Solution), Sterile water for Injections IP, Hypodermic Syringe for single use-10 ml BP/ BIS, Compound Sodium Lactate Injection IP.

Availability of Drug kit for Sick Newborn and child care as per IPHS guidelines ranged between 28% -88% *per cent*. Drugs such as Diazepam Inj IP, Inj Cloxacillin, Ringer Lactate, Phenytoin, Inj Gentamycin, Inj Lasix, Inj Quinine, Inj Calcium Gluconate, Ciprofloxacin, Inj Dopamine.

Availability of other Essential Drugs as per IPHS guidelines ranged between 56%-86% *per cent*. Drugs such as Lignocaine Hydrochloride, Paracetamol Injection, Paracetamol Syrup, Promethazine HCL, Phenytoin Sodium, Clotrimazole, Gentain Violet, Dicyclomine Hydrochloride, Fluoxetine, Bisacodyl, Tab Captopril, Inj Potassium Chloride, Inj Buscopan, Inj Mannitol, Inj Anti Rabies Vaccine, Inj Anti Snake Venom (Polyvalent), etc.

Availability of other Emergency Obstetric Care Drugs kit (essential) against the state list ranged between 26%-78% *per cent*. Drugs such as Cerviprimgel, Inj Betamethasone, Inj Ampicillin + Di-cloxacilin, Cefexime, Ventouse with Sialastic Cups, Inj Sensorcain Heavy, Inj Mefentini, Inj Scoline, etc.

PHCs: Dizepam, Ampicillin, Cephalexin, Gentamycin, Amoxicillin, Methyldopa, Silver Nitret, Nystatin, Dextran, Glycerin, Ethyl Alcohol, etc. Besides that essential obstetric care drugs as per IPHS guidelines e.g. Pentazocine Inj IP, Promethazine Inj IP, Phenytoin Inj BP, Cephalexin Capsules IP, Lindane Lotion USP, Dextran 40 Inj IP were not available during the visit by Audit.

SCs: Iron & Folic Acid Tablets (IFA)- small (as per the standard provided), GV Crystals (Methyl rosanilinium Chloride BP), Zink Sulphate Disposable Tablets, USP, etc.

Appendix 2.2.1*(Refer paragraph 2.2.1, page 34)***Budget outlay and expenditure for Secondary Education during 2011-16**

Year	Revenue			Capital		
	Net provision	Actual	Excess(-)/ savings	Net provision	Actual	Excess(-)/ savings
<i>(Rupees in crore)</i>						
2011-12	7106.63	3475.37	3631.26	23.65	2.42	21.23
2012-13	7814.05	6051.46	1762.59	302.83	139.97	162.86
2013-14	8592.09	7616.65	975.44	209.71	340.07	(-) 130.36
2014-15	9434.45	8524.48	909.97	1240.60	35.94	1204.66
2015-16	10667.76	8860.22	1807.54	168.00	69.22	98.78
Total	43614.98	34528.18	9086.80	1944.79	587.62	1357.17

*Source: Appropriation Accounts of respective years.***Appendix 2.2.2***(Refer paragraph 2.2.1, page 34)***Receipt and expenditure of RMSA⁵ funds***(₹ in lakh)*

Year	Opening Balance	GoI Release	State Share	Other Receipts	Interest	Total Available Fund	Expenditure	Closing Balance
2011-12	1445.42	274.07	91.36	0.00	21.22	1832.07	63.75	1768.32
2012-13	1768.33	0	0	1.13	27.02	1796.48	1031.02	765.46
2013-14	765.46	0	0	7.83	24.10	797.39	14.79	782.60
2014-15	782.59	7544.30	2514.76	0	157.48	10999.13	3959.19	7039.94
2015-16	7039.93	1120.13	746.75	0	346.80	9253.61	7643.09	1610.52

*Source: Accounts of WBSRMSM*⁵*This does not include other components which were later integrated with RMSA*

Appendix 2.2.3

(Refer paragraphs 2.2.8.1 at page 41 & 2.2.9 at page 45)

District-wise Student Class room Ratio and Pupil Teacher Ratio

Sl. No.	Educational District name	SCR (norm-40:1)	PTR (norm-30:1)
1	Alipurduar	130	77
2	Bankura	82	44
3	Bardhaman	82	47
4	Birbhum	85	45
5	Dakshin Dinajpur	83	44
6	Darjeeling	92	41
7	Howrah	71	39
8	Hooghly	64	37
9	Jalpaiguri	101	63
10	Coochbehar	84	50
11	Kolkata	43	25
12	Malda	107	51
13	Murshidabad	128	61
14	Nadia	93	55
15	North 24 Parganas	68	40
16	Paschim Medinipur	70	38
17	Purba Medinipur	67	36
18	Purulia	93	48
19	Siliguri	96	47
20	South 24 Parganas	88	49
21	Uttar Dinajpur	127	62
	State	81	45

Source: UDISE, 2015-16

Appendix 2.3.1

(Refer paragraph 2.3.1, page 51)

Plan Capital expenditure-Budget and Expenditure

(` in crore)

Year	Major head of account	Budget Estimate	Release/sanction	Actual Expenditure
2011-12	4210	2.00	0.50	0.08
	4216	591.42	152.76	112.35
	Total	593.42	153.26	112.43
2012-13	4210	2.50	0.34	0.27
	4216	638.88	376.11	382.28
	Total	641.38	376.45	382.55
2013-14	4210	1.50	1.11	0.90
	4216	645.90	571.44	559.76
	5452	20.00	5.00	4.87
	Total	667.40	577.55	565.53
2014-15	4210	2.50	1.87	1.73
	4216	660.70	643.62	635.10
	5452	30.00	11.93	10.63
	Total	693.20	657.42	647.46
2015-16	4210	4.00	4.00	3.68
	4216	751.20	668.46	662.31
	5452	20.00	13.55	11.91
	Total	775.20	686.01	677.90
		3370.60	2450.69	2385.87

Source: Budget documents and appropriation accounts

Appendix 2.3.2

(Refer paragraph 2.3.7.3 (iii), page 59)

False reporting of number of houses completed in the test-checked blocks of Jalpaiguri

Name of BDO	Year	Units sanctioned	No. of cases 1 st instalment yet to be released by the BDO	No. of cases 2 nd instalment yet to be released by the BDO	Units shown as completed in the report by the DM
Mal	2014-15	150	4	39	150
	2015-16	190	35	190	155
Moynaguri	2014-15	159	1	10	158
	2015-16	200	5	0	158
Rajganj	2014-15	181	0	15	181
	2015-16	253	1	253	0
Total			46	507	802

Source: Data collected from respective blocks

Appendix 3.1
(Refer paragraph 3.2, page 76)

Name of the Central Corporations, their State Channelising Agencies and major loan schemes implemented in West Bengal

State SCAs	Targeted groups	Name of the Central Ministry and Corporations thereunder	Major loan schemes for the targeted population
West Bengal SCST Development & Finance Corporation (WBSCSTD & FC)	Scheduled Castes (SC)	Ministry of Social Justice & Empowerment	Laghu Vyavasay Yojana Loan, Medium Term Loan, Mahila Samridhhi Yojana, Micro Credit Finance
	Safai Karmacharis/ Scavengers		Micro Credit Finance Loan, Medium Term Loan, Mahila Samridhhi Yojana, Mahila Adhikarita Yojana
West Bengal Minority Development & Finance Corporation (WBMD & FC)	Scheduled Tribes (ST)	Ministry of Tribal Affairs	Medium Term Loan, Adibasi Mahila Swashaktikaran Yojana Loan
	Minority groups	Ministry of Minority Affairs	Term loan, Direct Lending Scheme/ Group Loan

Appendix 3.2

(Refer paragraph 3.2.3, page 84)

Parking of Central loan funds at the test-checked districts

District	Year	During the year		Balance in Bank Account as of March 2016
		Central loan funds received	Loans disbursed to beneficiaries	
(₹ in lakh)				
Hooghly	2011-12	183.30	159.32	23.98
	2012-13	330.63	177.03	153.60
	2013-14	360.47	247.70	112.77
	2014-15	477.59	209.86	267.73
	Total 2011-15	1351.99		
	2015-16	416.90	495.60	(-) 78.70
	Funds parked for more than a year			479.38
North 24 Parganas	2011-12	36.40	33.79	2.61
	2012-13	62.98	50.64	12.34
	2013-14	219.62	170.36	49.26
	2014-15	288.18	254.98	33.20
	Total 2011-15	607.18		
	2015-16	1035.54	674.12	361.42
	Funds parked for more than a year			97.41
Purba Medinipur	2011-12	74.88	73.84	1.04
	2012-13	229.38	156.81	72.57
	2013-14	102.76	107.18	(-) 4.42
	2014-15	534.72	126.13	408.59
	Total 2011-15	941.74		
	2015-16	793.12	525.93	267.19
	Funds parked for more than a year			477.78
Uttar Dinajpur	2011-12	338.60	279.35	59.25
	2012-13	685.19	349.05	336.14
	2013-14	72.56	272.59	(-) 200.03
	2014-15	626.68	300.67	326.01
	Total 2011 15	1723.03		
	2015-16	327.89	550.15	(-) 222.26
	Funds parked for more than a year			299.11

Appendix 3.3

(Refer paragraph 3.3, page 85)

Statement showing avoidable excess expenditure on purchase of tarpaulin

Year	Total Quantity purchased (in Pieces)	Rate per piece allowed to HPL (in ₹)	Total Amount paid to HPL exclusive of VAT (in ₹)	Weight per piece (in Kg.)	Total weight (in Kg.)	DGS&D rates (₹/Kg.)	Amount payable as per DGS&D rates (in ₹)
2013-14	650000	565.00 to 603.00	377075000.00	3.75	2437500	134.68 (119.87 + ED@ 12.36%)	328282500.00
2014-15	221500	593.00 to 603.00	132349500.00	3.75	830625	134.68 (119.87 + ED@ 12.36%)	111868575.00
	426000						
2015-16	311185	612.84 to 622.84	191713345.40	3.75	1166943.75	148.33 (131.85+ ED@ 12.5%)	173092766.44
	1031985						
Total	2640670		1589107532.80 (A)		9902512.50		1412448489.94 (B)
Excess expenditure (A-B)							176659042.86

Appendix 3.4

(Refer paragraph 3.5.1.3 (i), page 89)

List of Food Business Operators running in Purba Medinipur without food licence/ registration

Municipal/ Panchayat area	Name of the FBO	Address of food business	Item of food business	Annual turnover (₹ in lakh)
Tamralipta Municipality	Garib Nawaj Super Biriyani	Hospital More, Tamluk	Biriyani	18
	Rajlakshmi Bhandar	Sankarara, Tamluk	Muri	30
	Shankar Bhandar	-Do-	Grocery	12
	Tapan Mistanna Bhandar	-Do-	Sweetmeat	15
	Sree Durga Bhandar	-Do-	Grocery	30
	Jana Hotel & Restaurant	Hospital More, Tamluk	Cooked food	15
Kola-I GP	Jai Maa Kali	Barisha Paschim, Kolaghat	-Do-	8
	Maa Shyamashri Hotel	-Do-	-Do-	15
	Dui Bhai Fast Food Hotel & Restaurant	-Do-	-Do-	5
	Baba Dhaba	-Do-	-Do-	12
Haldia Municipality	India Hotel & Restaurant	Durgachawk, Haldia	-Do-	40
	Jamuna Sweets	Manjushree, Basudevpur, Haldia	Sweetmeat	14
	Deepika Hotel	Basudevpur, Haldia	Cooked food	15
	Prasad Sweets	-Do-	Sweetmeat	10
	Ishika Hotel & Restaurant	-Do-	Cooked food	50
Padima-I GP	Vivekananda Sweets	Old Digha, Purba Medinipur	Sweetmeat	20
	Purbasha Hotel & Restaurant	-Do-	Cooked food	70
	New Purbasha Hotel & Restaurant	-Do-	-Do-	50
	Parijat Hotel & Restaurant	-Do-	-Do-	15
	Tripti Hotel & Restaurant	New Digha, Purba Midanpore	-Do-	10
	Rozana Guest House	-Do-	-Do-	5
	Hotel Amar Digha	-Do-	-Do-	3
	New Sagar Saikat Hotel & Restaurant	-Do-	-Do-	12
	Jana Restaurant	-Do-	-Do-	8
	Sagari Hotel	-Do-	-Do-	10
	Hotel Tokyo Inn	-Do-	-Do-	6
	M-Zone Restaurant	-Do-	-Do-	10
	New Annapurna Hotel & Restaurant (AC)	-Do-	-Do-	40
	Nimantan Hotel & Restaurant (AC)	-Do-	-Do-	50
	Contai Municipality	Maity Sweets	Kumarpur, Contai	Sweetmeat
Binapani Bhandar		-Do-	Grocery	40
Ruchira		-Do-	Sweetmeat	40
Srinath Bhandar		1 No. Municipality Market, Contai	Grocery	25
Maa Karunamoyee Food Stores		Kumarpur, Contai	Grocery with Fruits	30
Promila Food Store		1 No. Municipality Market, Contai	Grocery	25
Sahoo Hotel		Kumarpur, Contai	Cooked food	15
Rupashi Bangla		-Do-	-Do-	50

Appendix 3.5

(Refer paragraph 3.5.2.1, page 93)

Shortfall in inspections of FBOs in the State

Year	No. of FBOs due for inspection			No. inspected (% of shortfall)		
	Registered	Licensed	Total	Registered	Licensed	Total
2011-12	630	101	731	133(79)	44(56)	177(76)
2012-13	20092	5590	25682	870(96)	848(85)	1718(93)
2013-14	14416	7133	21549	1075(93)	893(87)	1968(91)
2014-15	13962	6078	20040	900(94)	816(87)	1716(91)
2015-16	10538	5344	15882	1519(86)	926(83)	2445(85)

Source: Data provided by the Commissioner of Food Safety, Government of West Bengal.

Appendix 3.6

(Refer paragraph 3.7.1.2, page 101)

List of historical monuments and archaeological sites including two district museums visited by Audit in the test-checked districts

Sl. No.	Name of districts	Particulars of historical monuments/ sites visited
1	Birbhum	Five Chala Temple, Gangpur
2		Shiva Temple, Uchchkaran
3	Paschim Medinipur	Shyamaleshwar Shiva Mandir, Dantan
4		Laxmi Janardan Temple, Ajuria
5		Site Museum at Moghulmari
6	Bankura	Paschim Rarh-o-Itihascharcha Kendra
7		Acharjya Jagdish Chandra Purokirti Bhawan, Bishnupur
8	Uttar Dinajpur	Neel Kuthi, Karandighi
9		Pirpuler Dargah Raiganj
10		Islampur Zamindar Bari
11		District Museum, Uttar Dinajpur
12		Pramatheswar Mandir
13	Hooghly	Imambara Hooghly
14		Twelve Shiva Temple, Buxa
15		Shiva Temple, Harirampur
16		Danish Governor's House, Sreerampore
17		French Cemetary, Chandannagar
18		Laldighi, Chandannagar
19		Dupleix Palace Museum, Chandannagar
20	Henry Martins Pagoda	

Appendix 3.7

(Refer paragraph 3.7.5, page 105)

List of projects for which grants of 13th Finance Commission was lapsed

Sl. No.	Name of the project	Amount (₹ in lakh)	Status
1.	Conservation of Raj Rajeswara temple at Kotulpur, Hooghly	10.00	DPR was prepared but not forwarded to GOI for sanction & release of fund.
2.	Restoration of Gopal temple, Mellok, Howrah	25.00	
3.	Chandewar group of Shiva temple at Sribati, Burdwan	20.00	
4.	Conservation and Development of the temples of Radhagobinda & Radharaman at Uttar Gobindanagar, Daspur, Paschim Medinipur	32.00	
5.	Chandraketugarh site museum/ construction of building & laying of galleries	200.00	
6.	Site museum (construction of building & laying of galleries) Mangolkot in Burdwan	225.00	
7.	Conservation of ancient Mosque at Bajua-santoshpur under Goghat, Hooghly	67.00	
8.	Restoration and conservation of Charchala Temple, Aachkoda, Purulia	20.80	DPR not prepared
9.	Restoration and Conservation of Charchala temple, Khanpur, Balurghat, Dakshin Dinajpur	15.60	
10.	Restoration and Conservation of Bahin Zamindar Bari, Raiganj, Uttar Dinajpur	41.60	
11.	Restoration and Conservation of Mohanta Maszid, Goalpara, Raiganj, Uttar Dinajpur	20.80	
12.	Restoration and Conservation of Malleswar Siva Temple, Mallarpur, Suri, Birbhum	15.60	
13.	Conservation and development of Radha Gobinda Temple, Antpur, Hooghly	200.00	
14.	Restoration and Conservation of Residence of Ancient Mosque at Beliaghata Main Road, Kolkata	200.00	
15.	Production of documentary films on traditional architecture of Bengal and documentation of heritage buildings and monuments in West Bengal	150.00	
16.	Restoration and Conservation of Krishna Nath College at Berhampur, Murshidabad	200.00	
17.	Residence of Rash Behari Basu, Village – Suboldah, P.S. Jamalpur, Burdwan	5.00	
TOTAL		1448.40	

Appendix 3.8

(Refer paragraph 3.9, page 115)

List of cases where amounts debited in the bank account were more than amount entered in the cash book

Sl. No.	Self cheque no. & date	Entry made in cheque register (page no.)	Cash Book (vol. no.; page no.)	Amount shown in cheque register & cash book (₹)	Amount debited as per bank statement (₹)	Difference (₹)
SBI A/C No. 11184098301						
1	442925 dt 09.08.2014	02	Vol - 7 p/ 39	3218	23218	20000
2	278102 dt 09.12.2014	06	Vol - 7 p/ 51	1886	21886	20000
3	278115 dt 03.02.2015	07	Vol - 7, p/ 56	2067	22067	20000
4	278117 dt 18.02.2015	07	Vol - 7 p/ 58	3085	23085	20000
5	278106 dt 06.01.2015	07	Vol - 7 p/ 53	1295	21295	20000
6	278121 dt 17.03.2015	08	Vol - 7 p/ 60	2518	22518	20000
7	278135 dt 08.05.2015	09	Vol - 7, p/ 66	2805	22805	20000
8	278145 dt 03.06.2015	10	Vol - 7 p/ 68	1670	21670	20000
9	798466 dt 17.07.2015	12	Vol - 7 p/ 72	4580	24580	20000
10	937413 dt 22.09.2015	13	Vol - 7, P/ 80	4551	24551	20000
11	798474 dt 10.08.2015	13	Vol - 7, P/ 75	1800	21800	20000
12	937439 dt 08.10.2015	18	Vol - 7, p/ 85	2250	22250	20000
13	937448 dt 18.12.2015	19	Vol - 7 p/ 93	2175	22175	20000
14	937444 dt 02.11.2015	19	Vol - 7 p/ 89	1510	21510	20000
15	533931 dt 15.01.2016	21	Vol - 7 p/ 96	3480	23480	20000
16	533944 dt 28.01.2016	22	Vol - 7 p/ 100	2336	22336	20000
17	533948 dt 01.03.2016	23	Vol - 7 p/ 104	2220*	22220	20000
18	533949 dt 21.03.2016	23	Vol - 7 p/ 105	1507	21507	20000
19	533956 dt 04.05.2016	24	Vol - 7 p/ 109	3372	23372	20000
20	533957 dt 24.05.2016	24	Vol - 7 p/ 110	2367	22367	20000
SBI A/C No. 11184036875						
21	915932 dt 17.09.2013	35	Vol - 11 p/ 7	2158	22158	20000
22	915941 dt 25.10.2013	36	Vol - 11 p/ 12	2101	22101	20000
				54951	494951	440000

* Though Cheque Register showed cheque amount of ₹ 2220, Cash book figure has been tampered to ₹ 7220.00, though the sub vouchers passed for payment by the Secretary were for ₹ 2220.00 only

Appendix 3.9

(Refer paragraph 3.13.1, page 122)

Statement of various stages of implementation of a flyover project and activities linked thereto as stipulated in IRC: SP: 19-2001

Broad activities	Sequence of major activity of the Project	Sub Activity under the major activity
Planning	Pre-feasibility study and report	i) Reconnaissance and traffic estimation ii) Preliminary design iii) Approximate cost estimation iv) Pre-feasibility report
	Feasibility study and Preliminary Project report (PPR)	i) Economic profile and traffic survey ii) Preliminary topographical and limited soil survey iii) Limited pavement design studies and limited drainage studies iv) Land acquisition estimate, R & R Action Plan and Environment Screening v) Traffic projection, economic analysis and project cost estimation vi) Feasibility report
Budgeting	Administrative Approval and Expenditure Sanction (AA & ES)	i) Approval by Project Funding Authority ii) Administrative approval by Project Implementing Authority iii) Clearance of project from statutory bodies
Detailed Engineering	Detailed Engineering study	i) Detailed topographical and soil survey ii) Survey of utility services and environment management Action Plan iii) Detailed structural design and drawing iv) Detailed quantity assessment
Detailed cost Estimate		i) Analysis of rates for Items of work based on schedule of rates/ market rates ii) Detailed cost estimates for quantities at analysed rates
Preparation of DPR	Detailed Project Report(DPR)	Detailed report on the project with proposed implementation schedule and O & M
	Technical sanction and financial sanctioned	Technical sanction by competent technical authority and financial sanction by administrative authority
Tendering	Preparation of tender document	Contains details of scope of work, Bill of Quantity(B O Q), specifications, quality assurance plan, conditions of contract and terms of payment
	Issue of NIT and tendering process	i) Through wide publicity ii) Shortlisting of bidders
	Selection of contractor and award of work	Through Technical and Financial Competency of Bidders
Construction	Construction Activities	As per work programme and tender documents
	Checking of Contractor's bill and release of payment	With reference to executed quantities at tender rates and payment terms
	Completion of construction by contractor	i) Testing of work performance and commissioning ii) Issue of completion certificate

Appendix 3.10

(Refer paragraphs 3.13.1 at page 124 and 3.13.3.2 at page 125)

Statement of details of private consultants and third party quality control agencies engaged by KMDA for three flyover projects covered by Audit

(A) *Parama flyover project:*

In the case of Parama flyover, apart from the main contractors (HCC for the first contract and L&T for the second), KMDA appointed a number of consultants for various technical services. Details are shown below.

Bengal Urban Infrastructure Development Pvt. Ltd. was appointed by KMDA for services like preparation of prequalification (RFQs)/ pre-bid document including determination of eligibility criteria, preparation of technical specifications based on DPR accepted by JNNURM, drawing up of contract/ agreement documents, monitoring the progress of project execution, etc. Such appointment had been made through limited tendering.

IRCLASS was appointed as third party quality control agency for the steel structure for construction of elevated corridor from Parama Island to Park Circus. Another third party agency for inspection and quality control (**Quality Service and Solution Kolkata**) was engaged for checking of bearings of Park Circus – Parama fly over project and steel structure for construction of ROB near Park Circus.

KMDA engaged **M/s Bengal CES Infratech Pvt. Ltd.** for scrutiny and checking of structural designs and drawings, layout and other construction details which would be submitted by turnkey contractor to be engaged by KMDA. This agency would also co-ordinate with the engineers of the turnkey contractor and suggest any correction or modification if necessary.

M/s RITES Ltd. was appointed for proof checking of design, drawing and consultancy charges for viaduct portion of Park Circus ROB.

(B) *Ultadanga flyover:*

For Ultadanga flyover project, the DPR was prepared by **Bengal Integrated Infrastructure Development Limited** (a Joint Venture company of the West Bengal Industrial Development Corporation). KMDA also engaged **M/s Bengal CES Infratech Pvt. Ltd.** on the basis of single agency negotiation as a consultant for preparation of pre-qualification documents, field inspection, topographic survey, soil investigation, preparation of detailed design & drawing, bill of quantities (BOQ), drawing up tender documents, etc. The responsibility on structural stability and safety in respect of design & drawing for construction was bestowed on the consultant. Besides, **Superintendence Company of India (Private) Ltd.** was engaged by KMDA as a third party control of steel structures of the flyover.

(C) *WIPRO flyover:*

For the construction of Wipro flyover, consultants were appointed for the following services:

M/s Bengal CES Infratech Pvt. Ltd. was assigned with the works of drawing up pre-qualification documents and short listing of contractors, field investigation including topographic survey, soil investigation, detailed design & drawing and preparation of DPR and tender documents. This appointment was made on single agency negotiation basis.

M/s Indian Register of Shipping was responsible for inspection of fabrication of structural steel works including testing of workmanship on any part of the steel works, welding, testing of bearings, expansion joints, etc.

Appendix 3.11
(Refer paragraph 3.14, page 138)

Comparison of rate allowed vis-à-vis rate admissible for Tendered Item

Particulars	Tender Item (TI) 5		Tender Item(TI) 8	
	Rate allowed	Rate admissible	Rate allowed	Rate admissible
A Earth work in excavation from borrow pits, etc.	₹ 40.80/ m ³	₹36.70 / m ³	₹ 40.80/ m ³	₹36.70 / m ³
B (+) Carriage of earth over pucca road upto 5 km	₹ 172/ m ³	₹ 110/ m ³	₹ 172/ m ³	₹ 110/ m ³
C (+) Cost of land arranged by contractor	₹ 20/ m ³	₹ 20/ m ³	₹ 20/ m ³	₹ 20/ m ³
D (+) Cost of loading & unloading at destination point	₹ 58/ m ³	₹ 58/ m ³	₹ 58/ m ³	₹ 58/ m ³
E (-) For non-stacking	₹ 14.50/m ³	₹ 14.50/m ³	₹ 14.50/m ³	₹ 14.50/m ³
F Net (A+B+C+D-E)	₹ 276.30	₹ 210.20	₹ 276.30	₹ 210.20
G Compaction factor considered	0.87	0.92	0.87	0.92
H Cost after adjusting compaction factor (F x 1/G)	₹317.59/m ³	₹ 228.48/ m ³	₹317.59/m ³	₹ 228.48/ m ³
I (+) Cost of labour, T&P Machineries for item 8(a)	₹17.90/m ³	₹ 17.10/m ³		
(+) Cost of labour, T&P Machineries for item 9(a)			₹61.60	₹ 61.60/m ³
J Final rate (H+I)	₹335.49/m ³	₹245.58/m ³	₹379.19/m ³	₹290.08/m ³
K Difference in rate		₹89.91/m ³		₹ 89.11/m ³

“Earthwork in road embankment in ordinary soil to correct profile as per designed formation level with earth, obtained from land owned depositing in layers 250 mm thickness including breaking clods, dressing and compacting by power roller, etc. Complete as per specification drawing and direction of engineer in charge”

“Earthwork in road embankment in ordinary soil to correct profile as per designed formation level with earth, obtained from land owned depositing in layers 250 mm thickness including breaking clods, dressing and compacting by power roller, etc. Complete as per specification drawing and direction of engineer in charge”

“Earthwork in road embankment in ordinary soil to correct profile as per design formation level with earth obtained from borrow pits lands arranged by the contractor, etc.”

Appendix 3.12
(Refer paragraph 3.14, page 138)

Excess payment made to contractors due to adoption of inflated rates on earth work

Name of contractor	Executed Quantity	
	Tender Item No.5 (Inflated rate Rs 89.91) <u>Actual excess taking into contractual agreement</u> <i>Executed qty Inflated rate less Contractual agreement</i>	Tender Item No.8 (Inflated rate ₹ 89.11) <u>Actual excess taking into contractual agreement</u> <i>Executed qty Inflated rate less Contractual agreement</i>
M/s Naveen Merico Engg. Co. Pvt. Ltd.	29690.230 cubic meter Excess Bill: ₹ 2669449 less 24.51 per cent	₹ 2015167
M/s B. D. M. Enterprise (J.V)	15782.279 cubic meter Excess Bill: ₹1418985 less 24.33 per cent	₹1073746
M/s Rajpath Contractors and Engineers Ltd.	13252.879 cubic meter Excess Bill: ₹1191566 less 16.80 per cent	₹ 991383
M/s Rajpath Contractors and Engineers Ltd	NIL	NIL
M/s Rajpath Contractors and Engineers Ltd	20051.551 cubic meter Excess Bill: ₹ 1802835 less 16.80 per cent	₹1499959
Three contractors	Total 78776.939 cubic meter under tender item no. 5	₹ 5580255
		Total 516116.133 cubic meter under tender item no. 8
		Grand Total
		₹ 38264602
		₹ 43844857

Appendix 3.13
(Refer paragraph, 3.17, page 142)

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	Unadjusted vouchers	Unauthorised advance from undischursed cash	Unexplained cash shortage/ theft	Amounts claimed by DDOs to be in undischursed cheques without producing them before Audit
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
Backward Classes Welfare Department									
1.	District Welfare Officer, Backward Classes Welfare, Coochbehar	21.07.2015	205760.00	81514.00	124246.00	0.00	0.00	124246.00	0.00
2.	Project Officer-cum-District Welfare Officer, Dakshin Dinajpur	02.06.2015	172830.00	170262.00	2568.00	2568.00	0.00	0.00	0.00
Correctional Administration Department									
3.	Superintendent, Presidency Correctional Home, Alipore, Kolkata	01.04.2015	5747927.74	5671311.49	76616.25	0.00	76616.25 (since 1986-2005)	0.00	0.00
4.	Superintendent, Alipore Central Correctional Home, Kolkata	01.10.2015	2924977.93	2630909.93	294068.00	294068.00	0.00	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	Unadjusted vouchers	Unauthorised advance from undischursed cash	Unexplained cash shortage/ theft	Amounts claimed by DDOs to be in undischursed cheques without producing them before Audit
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
Health and Family Welfare Department									
5.	MSVP, NRS Medical College & Hospital, Kolkata	05.10.2015	4367512.00	4188259.00 ⁶	179253.00	0.00	0.00	179253.00 (since 1983)	0.00
6.	MSVP, Murshidabad Medical College & Hospital, Murshidabad	26.02.2015	830641.00	673099.00	157542.00	157542.00 (more than 30 years)	0.00	0.00	0.00
7.	Superintendent, Deben Mahato (Sadar) Hospital, Purulia	08.12.2015	60045.00	40045.00	20000.00	0.00	20000.00	0.00	0.00
Higher Education Department									
8.	Principal, Jhargram Raj College, Paschim Medinipur	18.08.2015	14093498.86	2937801.59	11155697.27	0.00	0.00	11155697.27	0.00
9.	Principal, Haldia Government College, Purba Medinipur	10.09.2015	5863.00	0.00	5863.00	0.00	0.00	5863.00 (theft in 1992)	0.00
Judicial Department									
10.	Registrar General, Original Side, Calcutta High Court, Kolkata	16.11.2015	690334.30	575179.85	115154.45	22303.00	92851.45 (prior to 2003)	0.00	0.00
11.	Registrar General, Appellate Side, Calcutta High Court, Kolkata	07.12.2015	1918887.00	867067.00	1051820.00	0.00	698361.00 (during 2013-15)	353459.00 (since 2010-11)	0.00

⁶Includes 67 Lapsed cheques of ₹ 21.59 lakh

Sl. No.	Name of the Office	Date of Verification by DDO at the instance of Audit	Book balance as per Cash Book on the day of Verification	Cash actually found on physical verification	Total shortage	Unadjusted vouchers	Unauthorised advance from undischursed cash	Unexplained cash shortage/ theft	Amounts claimed by DDOs to be in undischursed cheques without producing them before Audit	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
12.	ACJM, Diamond Harbor, South 24 Parganas	17.07.2015	635823.00	632148.00	3675.00	0.00	0.00	3675.00	0.00	
Panchayats and Rural Development Department										
13.	DM, Uttar Dinajpur	11.05.2015	3345984.00	2697788.00	648196.00	0.00	648196.00	0.00	0.00	
14.	DM, Howrah	28.10.2015	43023411.00	43009161.00	14250.00	14250.00	0.00	0.00	0.00	
15.	BDO, Sankrail, Howrah	03.08.2015	57356118.44	57203673.44	152445.00	56445.00 (since 1998-99)	0.00	96000.00 (theft in March 2002)	0.00	
16.	BDO, Matigara, Darjeeling	18.01.2016	48359371.70	48176997.70	182374.00	112476.00	69898.00 (during 2010-15)	0.00	0.00	
17.	BDO, Mayureswar, Birbhum	20.08.2015	21923817.34	21905169.34	18648.00	0.00	0.00	18648.00 (theft in June 2004)	0.00	
18.	BDO, English Bazar, Malda	12.08.2015	678952.00	553536.00	125416.00	124472.00	944.00	0	0.00	
19.	BDO, Chanchol – II, Malda	12.06.2015	65643581.05	65604061.05	39520.00	2200.00	0.00	37320.00	0.00	
20.	BDO, Mathurapur, South 24 Parganas	04.01.2016	87056548.61	86123559.61 ⁷	932989.00	654081.00	0.00	278908.00	0.00	
21.	BDO, Bagda, North 24 Parganas	13.01.2016	12029560.57	11846921.97	182638.60	0.00	182638.60 (during May 2014 to December, 2015)	0	0.00	
22.	BDO, Basirhat – II, North 24 Parganas	28.10.2015	14034439.00	13972911.00	61528.00	28105.00	0.00	33423.00	0.00	

⁷Includes three Lapsed Cheques of ₹ 0.54 lakh

Sl. No.	Name of the Office	Date of Verification by DDO at the instance of Audit	Book balance as per Cash Book on the day of Verification	Cash actually found on physical verification	Total shortage	Unadjusted vouchers	Unauthorised advance from undisbursed cash	Unexplained cash shortage/ theft	Amounts claimed by DDOs to be in undisbursed cheques without producing them before Audit
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
23.	BDO, Sonarpur, South 24 Parganas	22.06.2015	2346981.00	2268663.00 ⁸	78318.00	78318.00	0.00	0.00	0.00
24.	BDO, Sandeshkhali – I, North 24 Parganas	04.01.2016	19943761.79	19142961.79	800800.00	0.00	0.00	800800.00	0.00
25.	BDO, Bishnupur – II, South 24 Parganas	24.07.2015	14966314.00	14805316.00 ⁹	160998.00	118998.00	0.00	0.00	42000.00
26.	BDO, Kharagpur-I, Paschim Medinipur	15.07.2015	39079569.00	39045627.00 ¹⁰	33942.00	0.00	0.00	33942.00	0.00
School Education Department									
27.	District Inspector of School (SE), Malda	11.05.2015	4369185.00	3991685.00 ¹¹	377500.00	0.00	0.00	0.00	377500.00
TOTAL			465811694.33	448815628.76	16996065.57	1665826.00	1789505.30	13121234.27	419500.00

⁸Includes 5 Lapsed Cheques of ₹0.21 lakh

⁹Includes Lapsed Cheques of ₹0.70 lakh

¹⁰Includes 26 Lapsed Cheques of ₹2.76 lakh and One Lapsed Demand Draft of ₹14.69 lakh

¹¹Includes Seven Lapsed Cheques of ₹19.91 lakh