



सत्यमेव जयते

**ANNUAL REVIEW ON THE WORKING OF TREASURIES
AND PAY & ACCOUNTS OFFICES, IN THE STATE OF WEST BENGAL
FOR THE YEAR 2022-23**



लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest



GOVERNMENT OF WEST BENGAL

**ANNUAL REVIEW ON THE WORKING OF TREASURIES AND
PAY & ACCOUNTS OFFICES
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FOR THE YEAR 2022-2023

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PREFACE

The Treasuries and Pay & Accounts Offices are important financial institutions of the State. They play an important role in the management of State Finance. It is through these institutions that almost all the financial transactions of the State Government are carried out consistently. The Treasuries and Pay & Accounts Offices maintain the initial accounts of the receipts and payments on behalf of the State Government and render them monthly to the Office of the Accountant General (A&E), West Bengal for compilation of Government Accounts. Besides, State Government also receives Grants from Central Government, some of which are directly transferred to the Single Nodal Agency's (SNA) Bank Account through Public Finance Management System (PFMS).

In West Bengal, there are 91 Treasuries including 4 Pay & Accounts Offices. The deficiencies observed in the Monthly Treasury Accounts as rendered by the Treasuries/PAOs during preparation of Monthly Civil Accounts and those found during the inspection of Treasuries have been consolidated and brought out in the form of Annual Review on the working of Treasuries and Pay & Accounts Offices. This Annual Review Report has been prepared with a view to improve the working of the Treasuries/Pay & Accounts Offices in line with the codal provisions, manuals and other administrative procedures as issued by the State Government from time to time.

2. The Annual Review on the working of the Treasuries/Pay & Accounts Offices in West Bengal, for the financial year 2022-23, has been prepared in four parts: -

Part-1: Introduction

Part-2: Defects noticed during compilation and verification of accounts.

Part-3: Defects and other irregularities noticed in the reports/records during inspection of the Treasuries and Pay & Accounts Offices

Part-4: Preliminary checks on IT Controls of the Centralised Treasury System (CTS)

3. I hope that this Review will serve as an aid in ensuring effective administration of the Treasuries/Pay and Accounts Offices and further enhancing the accuracy of the Treasury Accounts.

अतुल प्रकाश
22/02/23

(Atul Prakash)

Accountant General (A&E), West Bengal

Kolkata
Dated:

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PART-1

INTRODUCTION

1. The Treasuries and Pay & Accounts Offices (PAOs) including PAO, New Delhi under the jurisdiction of West Bengal are under the direct control of the Directorate of Treasuries & Accounts (DTA) under Finance Department. All Government receipts and payments are effected through Treasuries and Pay & Accounts Offices. Besides, any Inter-Government or Inter-State transactions through RBI are also reflected in the accounts of Kolkata PAO-II. On the basis of such transactions, Monthly Treasury Accounts are prepared by the Treasuries and Pay & Accounts Offices and transmitted along with the relevant vouchers/challans/schedules/paid CTS cheques, paid physical cheques etc. to the Office of the Accountant General (Accounts & Entitlement), West Bengal for checking and compilation of accounts. The Treasuries/Pay & Accounts Offices also act as custodians of Personal Deposit Accounts, Deposits of Local Fund Accounts and other Deposits Accounts. Besides receipts/payment transactions, both the Treasuries and PAOs are also responsible for custodian of Strong Room located in most of the treasuries.

The deficiencies observed in the Monthly Treasury Accounts as well as vouchers/challans rendered by the Treasuries and Pay & Accounts Offices while checking of accounts and before preparation of Monthly Civil Accounts and those found during the inspection in respect of 68 Treasuries and Pay and Accounts Offices for the accounting year from 01.04.2021 to 31.03.2022 inspected during the year 2022-23 are highlighted in respect of important para having accounting issues and financial implications in the “Annual Review on the working of Treasuries and Pay & Accounts Offices, West Bengal” to bring it to the notice of the State Government.

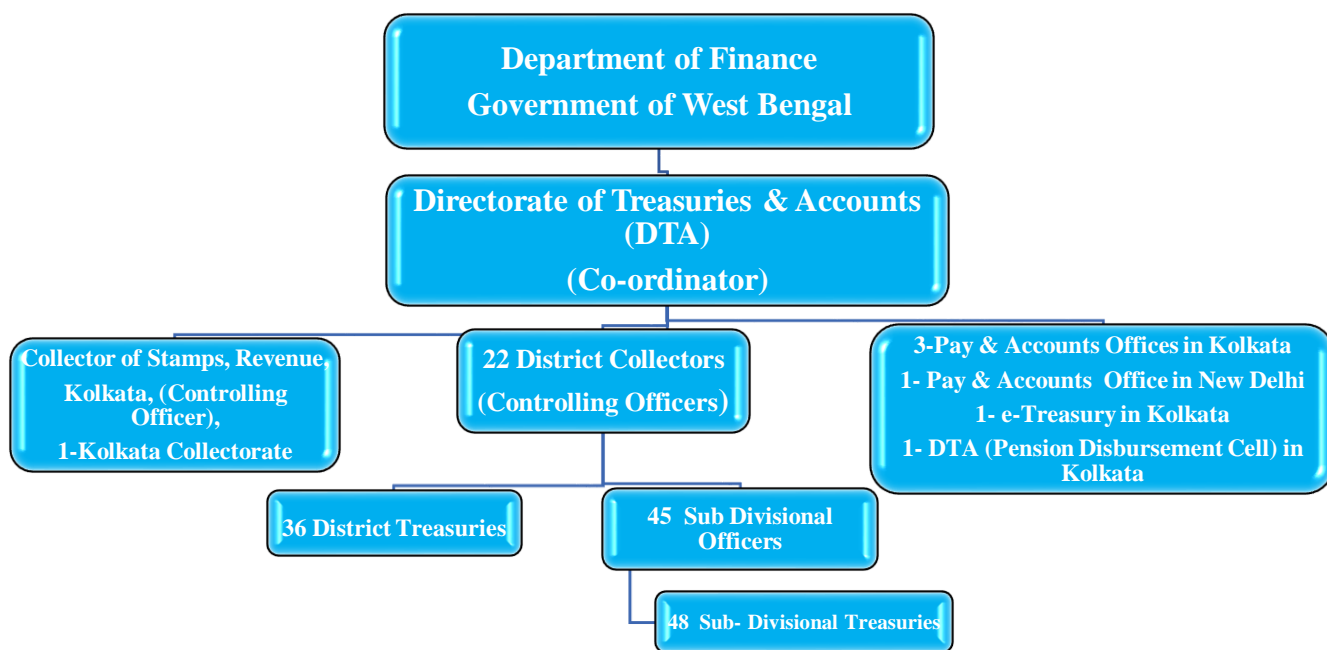
1.1 Organizational Structure

As on 31st March 2023, there are 91 Treasuries in West Bengal including 3 Pay & Accounts Offices spread across 23 districts and 1 Pay and Accounts Office situated in New Delhi. There are 69 pension paying treasuries and 22 non-pension paying treasuries in West Bengal. The list of Treasuries located in each district of West Bengal is shown in **Annexure - ‘1’**.

The Treasuries are headed by one Treasury Officer and assisted by Additional Treasury Officers. Pay & Accounts Offices are headed by a Pay & Accounts Officer and

assisted by Additional Pay & Accounts Officers. The Treasuries/Pay & Accounts offices are guided by the West Bengal Treasury Rules, 2005 and other administrative orders as issued by the Finance Department, Government of West Bengal, from time to time. All the Treasuries and Pay & Accounts Offices' receipt and payment transactions are performed under a common platform *i.e.*, Centralised Treasury System (CTS) module as a part of West Bengal Integrated Financial Management System (WBIFMS).

A pictorial representation of the administrative set up of the Treasuries/Pay & Accounts Offices under the Government of West Bengal is depicted below: -



1.2 Banking Arrangement

In West Bengal, all Treasuries/PAOs are banking in nature, *i.e.*, no cash transactions take place at the Treasuries/PAOs. On implementation of e-Pradan module of WBIFMS and its subsequent integration with e-kuber payment portal of Reserve Bank of India, the following banking arrangements are in place: -

- (i) e-Payments pertaining to all Treasuries/PAOs in West Bengal are executed in e-pradan module through e-kuber portal of RBI. In such cases, the payment is directly transferred to the bank accounts of the beneficiaries. Payments of pension to the pensioners of non-government institutions under the jurisdiction of Kolkata Municipal Corporation (KMC) are made through e-kuber portal of RBI by the Pension Disbursement Cell under administrative control of Directorate of Treasuries & Accounts, West Bengal.
- (ii) In case of payments through cheques and offline receipts-

- (a) Kolkata PAO-I and II are only linked with the Reserve Bank of India.
- (b) On the other hand, all other treasuries including Kolkata PAO-III and PAO, New Delhi are linked with the State Bank of India. However, Mathabhanga, Mekhliganj and Tufanganj Treasuries are linked with the Central Bank of India while Khatra and Egra Treasury are linked with the Punjab National Bank.
- (iii) There is a Cyber Treasury in West Bengal named e-Treasury. All Government online receipts are effected through Government Receipt Portal System (GRIPS) and accounted for in the e-Treasury. Apart from that, all receipts on account of GST pertaining to Government of West Bengal are also accounted for in the e-Treasury.

1.3 Position of Treasury Staff

The staff strength of 91 Treasuries and Pay Accounts Offices as received from the Directorate of Treasuries & Accounts, West Bengal are shown in **Annexure-‘2’**.

It has been observed that there are 1326 men in position out of 4034 numbers of sanctioned staff strength in 91 Treasuries/PAOs. As per information provided by the Directorate of Treasuries and Accounts, West Bengal, all the officials of the Treasuries/PAOs are trained in IFMS and system-based validation are placed for IT Security checks conducted by the Treasury Officers at their level for passing digitally signed vouchers.

1.4 Status of Computerization of Treasuries

The State Finance Department has introduced Centralized Treasury System (CTS) module as a part of Integrated Financial Management System (IFMS) for online monitoring and control of all fund allocations and financial transactions in different Government Departments on a real time basis. The functions such as processing of bills submitted by DDOs/Operators, payments and receipts are done through this module. The other treasury activities like pension payment, maintenance of Personal Ledger/ Deposit Accounts, Local Fund Deposit Accounts and Provident Fund Deposit Accounts, Stamp management and preparation of Treasury Accounts are also effected through this module.

This system was implemented in a phased manner in all the treasuries including PAOs. All the modules of IFMS have already been implemented. Each treasury is linked to a Central Server located at Bidhannagar.

PART-2

DEFECTS NOTICED DURING COMPILATION AND VERIFICATION OF ACCOUNTS

2.1 Pending Detailed Contingent (DC) Bills against Abstract Contingent (AC) Bills from Treasuries

In terms of Rule 4.138 of W.B.T.R, 2005 read with Memo No. 4205-F dated 12.05.2005, the Drawing & Disbursing Officers (DDOs) are required to submit the Detailed Contingent Bills within 30 days but in no case beyond the period of 60 days unless otherwise permitted by the Administrative Department with the concurrence of Finance Department against Abstract Contingent Bills drawn. Drawal of second Advance Bill is not permitted unless the first one is settled.

An amount of ₹145203.75 lakhs against 7729 numbers of Abstract Contingent (AC) bills drawn by 1671 Drawing and Disbursing Officers (DDOs) were lying unadjusted as of March 2023. Details are shown in **Annexure-‘3’**.

Top 5 Treasuries / PAOs where maximum amount of DC Bills outstanding are given below:-

Sl. No.	Name of Treasury/PAO	No. of A.C. Bills to be adjusted	Outstanding Amount (₹ in Lakh)
1	Kolkata PAO-II	550	40253.21
2	Kolkata PAO-I	863	30902.47
3	Barrackpore-I	127	17130.54
4	Purulia	562	5075.41
5	Midnapore	436	4531.22

The top 10 DDOs who drew maximum amount through A.C. Bills and did not submit corresponding D.C. Bills till date in compliance with rule *ibid* have been mentioned below: -

Sl. No.	Name of Treasury/ PAOs	DDO Code	No. of A.C. Bills drawn	Amount (₹ in Lakh)
1	Barrackpore-I	NPCHMP007	43	15831.71
2	Kolkata PAO-I	CABAGD010	10	10028.58
3	Kolkata PAO-I	CABTRA001	17	6203.89
4	Kolkata PAO-II	CACHMC002	60	3945.77

Sl. No.	Name of Treasury/ PAOs	DDO Code	No. of A.C. Bills drawn	Amount (₹ in Lakh)
5	Purulia	PUAHMA001	136	3619.73
6	Kolkata PAO-I	CABRLA001	7	3385.94
7	Raiganj-I	UDBHMA001	50	3208.99
8	Kolkata PAO-II	CACHMC002	6	3131.93
9	Siliguri-I	DADHFE003	2	3000.00
10	Midnapore	MIAHMA001	60	2379.08

Due to non-receipt of Detailed Contingent (D.C.) Bills against the huge number of outstanding A.C. Bills, the actual expenditure could not be judged for the purpose it was drawn in advance. An age analysis of pending D.C. Bills of last five financial years is given below: -

Sl.No.	Year	Nos. of pending D.C. Bills	Outstanding Amount (₹ in Lakh)
1	2018-19	11423	258680.79
2	2019-20	9740	307788.82
3	2020-21	11173	327386.47
4	2021-22	8129	168425.13
5	2022-23	7729	145203.75

Scrutiny reveals that during the financial year 2022-23, the numbers of outstanding A.C. bills as well as the amount of pending D.C. bills have decreased in comparison to previous years.

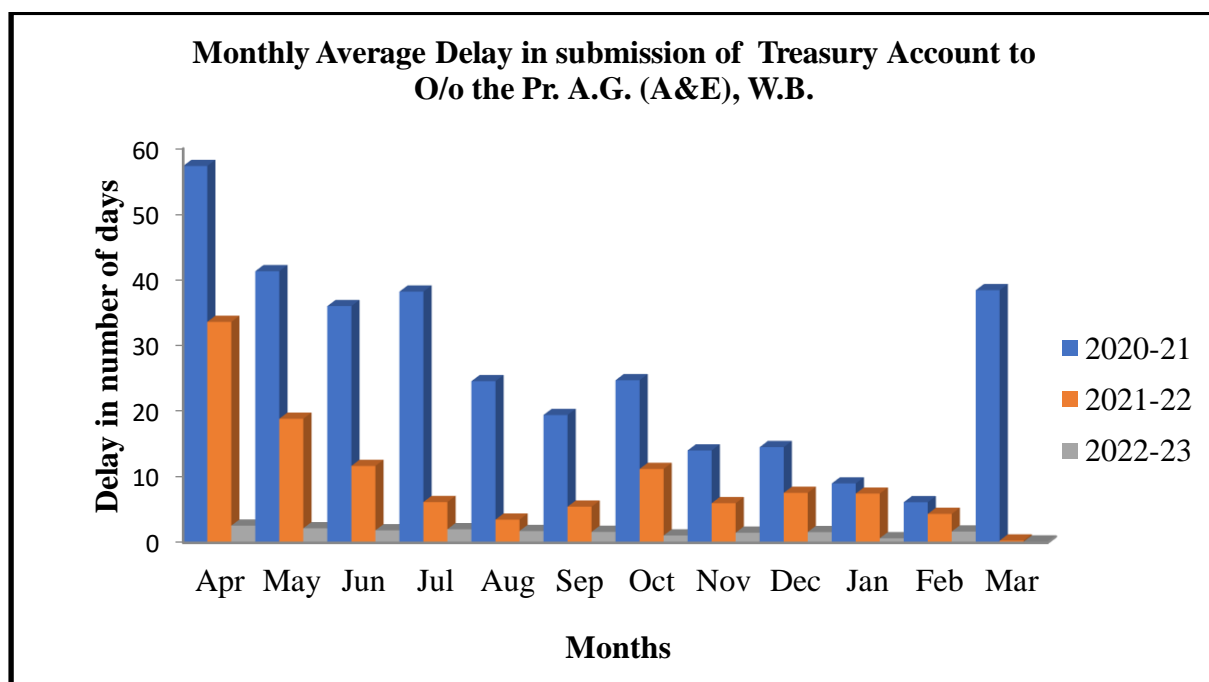
However, Office of the Directorate of Treasuries and Accounts, West Bengal vide email dated 10.11.2023 has informed that an amount of **Rs. 78,930.23 lakh** against **3528** nos. of A.C. Bills were lying outstanding as on **01.11.2023** as per their IFMS Report (EC-37) and also requested to incorporate the same in separate column in Annexure-3.

Recommendation: - *The submission of D.C. bills/specially old D.C. bills need to be enforced by the Treasury Officers/ Pay & Accounts Officers to the defaulting DDOs in terms of Rule 4.138 of the W.B.T.R, 2005 read with Memo No. 4205-F dated 12.05.2005. Decreasing trend of allowing A.C. Bills should be maintained.*

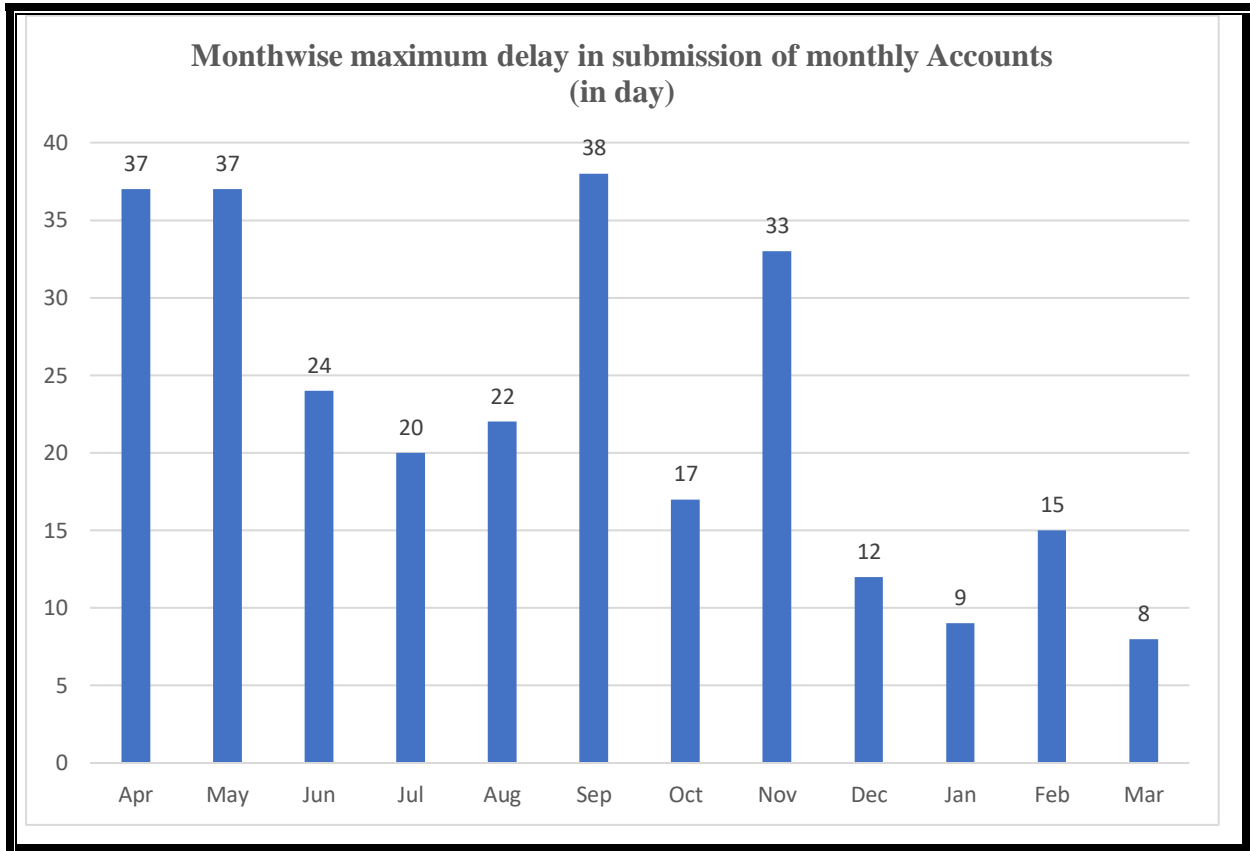
2.2 Delay in submission of Monthly Treasury Accounts by Treasuries/PAOs

Timely rendition of Monthly Treasury Accounts along with supporting schedules/vouchers/challans etc. by the Treasuries and Pay and Accounts Offices is pre-requisite twice in a month in terms of 2.35(2) & 6(1) of Appendix 10 Part-A of W.B.T.R., 2005 read with Finance Department, Government of West Bengal Memo No.5581-F(Y) dated 29.08.2018 to the Office of the Principal Accountant General (A&E), West Bengal *i.e.* Monthly Treasury Accounts with supporting schedules and vouchers are to be submitted by 14th of the month (1st List) and within the 5th working day of the following month (2nd List) except for the accounts of March for which a separate order is usually issued every year by the Finance Department, Government of West Bengal. All the Treasury Officers were accordingly instructed to submit the Monthly Treasury Accounts of March 2023 to Office of the Principal Accountant General (A&E), West Bengal by 18.04.2023 *vide* order no 611-F(Y) dated 10.02.2023, issued by Finance Department, Government of West Bengal.

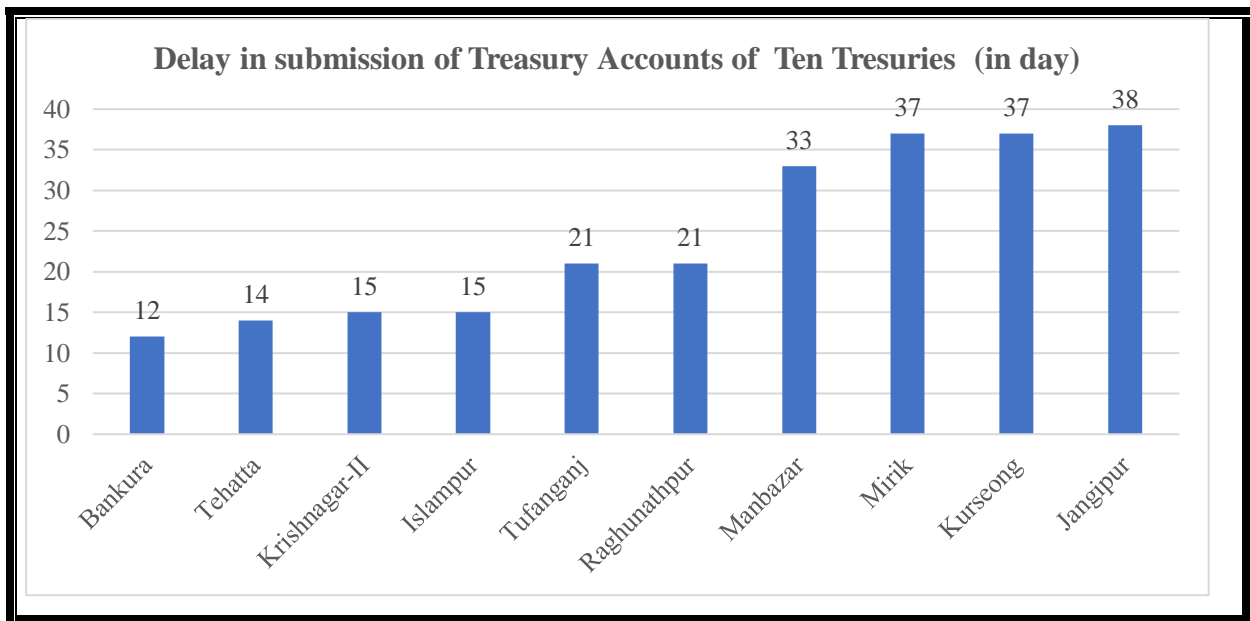
Scrutiny of submission of Monthly Treasury Accounts by the Treasuries/PAOs revealed that there was an annual average delay of **1.58** days (in case of physical submission) with a highest delay of **38** days in rendition of accounts in the month of September, 2022 by Jangipur Treasury occurred during the year 2022-23 as detailed in **Annexure-‘4’**. A pictorial bar graph representing an average delay in submission of Monthly Treasury Accounts of last three financial years by the Treasuries and PAOs are given below: -



Moreover, a pictorial bargraph representing monthwise maximum delays (in days) in submission of Monthly Physical Treasury Accounts is shown below: -



Further, a pictorial bargraph representing the names of ten treasuries where maximum delays (in days) occurred in submission of Monthly Physical Treasury Accounts is shown below: -



Recommendation: -Directorate of Treasuries and Accounts may look into the matter so as to avoid such delay in physical submission of Monthly Treasury Accounts to the Office of the Accountant General (A&E), West Bengal.

2.3 Irregularities found during sample checking of vouchers and expenditure made under New Service

2.3.1 Irregularities found during sample checking of vouchers

During checking of vouchers selected through stratified sampling, the deficiencies noticed have been shown in **Annexure-‘5’**. Due to misclassification in the voucher, non-availability of sanction orders etc. leads to non-determination of actual expenditure under the proper head of accounts.

In addition to above, it has been observed that in spite of having deposit account under head 8449-00-120-011-07 in respect of West Bengal State Seed Corporation Ltd. as depicted in Budget Publication No. 5 of Government of West Bengal, payment an amount of ₹89956800/- has been made in bank account through ECS by Kolkata PAO-I under the following three vouchers.

Sl. No.	Voucher No.	Voucher Date	Head of Accounts	Amount (₹)
1	0092	28.12.2022	05-2401-00-796-023-V-50-00	26627748/-
2	0093	28.12.2022	05-2401-00-789-021-V-50-00	24574361/-
3	0094		05-2401-00-109-024-V-50-00	38754691/-
TOTAL AMOUNT				89956800/-

2.3.2 Expenditure made under New Service/New Instrument of Service

During preparation of Annual Accounts, it was come to the notice of this office that collusion amount of ₹17692605801/- has been incurred under the new service/new instrument of service for the financial year 2021-22. Such expenditure has been incurred without approval of State Legislative Assembly and these are treated as unauthorised expenditure. A list of such treasury-wise discrepancy shown in **Annexure-‘5A’**.

Recommendation: The Treasury Officers/PAOs shall instruct the DDOs under their jurisdiction to look into the irregularities while booking the amount under appropriate head of account and in accordance with the purpose for which the expenditure is incurred. The Treasury Officers/PAOs shall also be instructed not to make any payment to the bank accounts of any DDOs through ECS but to transfer the amount to the concerned deposit account where available in favour of DDO.

2.4 Revenue Expenditure classified as Capital Expenditure.

As per Rule 30 (3) of Government Accounting Rules 1990, expenditure of a revenue nature shall not be classed as Capital Expenditure in the Government Accounts unless the classification has been expressly authorised by general or special orders of Government. Expenditure of a capital nature shall be distinguished from the Revenue Expenditure. The allocation of expenditure between Capital and Revenue is required to be made in accordance with the provisions laid down in Rule 31 of Government Accounting Rules, 1990 and those expenditures shall be shown separately in the Accounts.

During checking of some vouchers, it was observed that several minor works in the nature of maintenance/repair/surfacing work etc. were booked in the treasury accounts as Capital Expenditures instead of being classified as Revenue Expenditures without any general or special orders of the Government. Such misclassifications have resulted in overstatement of capital expenditure of the State Government. Illustrations on this account are furnished and shown in **Annexure '6'**.

Recommendations: *DTA may request all the Treasury Officers/PAOs to be more cautious against non-occurrence of aforesaid irregularities.*

2.5 Double payment against a single sanction order.

It has been noted that a sum of ₹224730/- sanctioned by Government of West Bengal for the payment of decretal dues towards construction of Monteswar–Putsari Road via Patun–Denur, sanctioned *vide* order no. 56 (Sanction)/PR/P/LA/2L-121/2018 dated 06.12.2021 was found to be paid twice by Burdwan Treasury-I out of the Contingency Fund (8000-00-504-00-001-0-10-00) as detailed below: -

Treasury Code & Name	Office	DDO	Bill	TV No.& Date	Amount (Rs.)
Burdwan-I	SPL LAO	BUALRR001	100/Decre Principal/21-22 dated 28.02.2022	01/07.03.2022	224730
Burdwan-I	Exe. Eng. PWD	BUAPWD002	483/LA/21-22	01/28.02.2022	224730

In this connection, Special L.A.O, Purba Bardhaman has decided to refund the excess payment under the appropriate head of account. Accordingly, this office has already informed the actual head of account under which the aforesaid excess payment is required to be refunded. As no information as regard such refund is received by this office, a reminder has already been issued to the concern authority.

Recommendations: *DTA may request the Treasury Officer to take necessary action as regards recoupment of aforesaid amount to the Contingency Fund and follow up of such refund.*

PART-3

DEFECTS AND OTHER IRREGULARITIES NOTICED IN THE REPORTS/RECORDS DURING INSPECTION OF THE TREASURIES AND PAY & ACCOUNTS OFFICES

3.1. Inspection Coverage

In accordance with the Circular No. 08/O&M/91 issued under letter No. 513-O&M/8-91 dated 13th February 1991, the Comptroller and Auditor General of India has entrusted the work of inspection of Treasuries to the Accountant General (A&E), with effect from 1st April 1991. Depending on the volume of transactions, Accountant General (A&E), West Bengal has divided the treasuries which are to be inspected annually and biennially. In this year 2022-23, **68** Treasuries/PAOs including DTA (Pension and Disbursement Cell) were inspected and the details are shown in **Annexure-‘7’**.

The deficiencies noticed during inspection of Treasuries/PAOs were communicated to Treasury/Pay & Accounts Officers through Inspection Reports. Issues of similar nature occurring in many Treasuries/ Pay and Accounts Offices and cases of gross irregularity have been discussed in this Review Report.

3.2 Outstanding Paras of Inspection Reports

1625 paras in respect of **538** Inspection Reports relating to 91 Treasuries/ PAOs excluding DTA remain outstanding at the end of year 2022-23 due to non-submission of sufficient replies/ documents or non-completion of final recovery against such paras where money value is involved since 1988-89. However, in case of DTA, WB, the controlling authority of all Treasuries/PAOs, **15** paras in respect of **3** Inspection Reports remain outstanding at the end of the year 2022-23. Settlement of old outstanding paras without financial involvement may be done instantly. Outstanding Paras with details of Treasuries/PAOs have been exhibited in **Annexure-‘8’**.

***Recommendation:** DTA may take special drive for clearing the oldest paras by convening a meeting amongst DTA officials, Treasury Officers/PAOs and officials of the Accountant General (A&E), W.B. Also, the old outstanding paras either having financial implication or non-availability of supporting documents which may be in permanent nature, DTA may proceed to Finance Department in Consolidated manner for write off/write back wherever applicable.*

3.3 PD/PL Accounts

3.3.1 Non-verification of balances under Head of Accounts “8443-00-106-Personal Deposits” by the Administrators

As per Rule 6.08 (5) of W.B.T.R., 2005, the holder of Personal Deposit Account shall make necessary verification and reconciliation of the balances with the treasury and shall furnish the certificate to the Treasury Officer on or before 15th May every year.

Further, as per Rule 6.08 (6) of W.B.T.R. 2005, besides Annual Verification, the Administrator should also verify the balance at the close of every month with the treasury in order to identify the encashed and unpaid cheques.

Monthly as well as annual verification of balances were not carried out by the Administrators of Personal Deposit Accounts in **15** Treasuries/PAOs which were inspected during the year 2022-23. Non-verification of Personal Deposit Accounts may lead to discrepancies in the balances of Deposit Accounts maintained at the end of Treasury Officers and Passbook maintained by the operators. Details are shown in **Annexure-‘9’**.

3.3.2 Negative balance in various schemes under Head of Accounts “8443-00-106-Personal Deposits”

As per Rule 6.09 (4) of W.B.T.R. 2005, any withdrawal by the Administrator of the Personal Deposit Account shall in no case be allowed to exceed the balance at credit in the deposit account.

Scrutiny of Plus-Minus Memo available in the CTS system for the financial year 2021-22 revealed that negative balances under various schemes amounting to **₹14540.46** lakhs were reflected in “**8443-00-106 Personal Deposits**” due to excess drawal over deposit by the Administrators in respect of specific schemes whereas the consolidated balance under the Deposit Account of such operators consisting of all schemes is positive. Allowing withdrawal more than the scheme balance at credit is highly irregular as the same is a banking nature. Moreover, such payment from the positive consolidated balance may lead to diversion of fund. Details are shown in **Annexure- ‘10’**. Out of 7 Treasuries, Kolkata PAO-II is the major defaulter in this regard as because of **Rent Controller** and **Joint Secretary Policy Planning Unit FD, Kolkata** had overdrawn to the extent of **₹9399.98 lakhs** and **₹3902.99 lakhs** respectively. Passing of bills without checking the deposit balances in respect of the scheme from which it is withdrawn by Kolkata PAO-II was highly irregular.

3.3.3 Balance lying inoperative in various schemes under Head of Accounts “8443-00-106-Personal Deposits” not surrendered to Government Account.

As per Rule 6.08 (4) of WBTR, 2005, if any Personal Deposit Account is not operated for a period of two years and there is reason to believe that the need for such Deposit Accounts has ceased, the same shall be closed.

On examining the Personal Deposit Accounts, it was observed that in **18** Treasuries/PAOs, many schemes amounting to **₹1935.38** lakhs were lying in-operative for more than two years. The details are shown in **Annexure – ‘11’**. Non-surrendering of such fund into Government Account leads to non-reduction of Government expenditure.

In spite of observations raised on this issue in various Inspection Reports of previous year, it was observed that in **10** Treasuries/PAOs amounting to **₹1021.38** lakhs in **57** schemes were not surrendered to the Government Account till the inspections relating to this Annual Review Report. The details are shown in **Annexure-11A**. Hence, this amount lying inoperative has been included in above mentioned Annexure-11.

3.3.4 Non submission of Lapsed Deposit Statement under Major Head of Accounts “8443-Civil Deposits”

As per Rule 6.16 [(1)b] of WBTR 2005, if deposits exceeding **₹25.00** remain unclaimed for more than three complete accounting years after the year of deposit and five complete accounting years after the year of deposit in case of caution money deposits of students of educational institutions including Govt. Libraries, shall be credited to the Govt. under the appropriate head of account in the consolidated fund of the state keeping necessary note in the Register of Deposits.

Scrutiny revealed that in **9** Treasuries, an amount of **₹10.37** lakhs deposits lying unclaimed for more than 3 (three) complete accounting years after the year of deposit including deposits lying unclaimed for more than 5 (five) complete accounting years in case of caution money deposits of the students of educational institution such as Government libraries, were not lapsed by the treasuries at the end of March 2022. In most of the cases, the amounts which are to be lapsed are related to deposit in connection with election. Non-lapsing of unclaimed amount may lead to reduction of receipt of the State Government. Details are shown in **Annexure-‘12’**.

3.3.5 Improper transfer of funds from Service Head of Accounts to PL/PD Accounts of District Magistrates/Director of WBREDA at the fag end of the financial year

In order to ensure financial discipline, the Finance Deptt (Audit Branch), Govt of West Bengal, vide their G.O. no 5536-F(Y) dated 04.09.2017 clearly specified that before transferring funds to the Deposit Account, the Administrative Department shall ascertain the certainty of the utilization of the funds within a financial year. No fund under a functional Major Head of Accounts which cannot be spent during a financial year should be transferred to Personal Ledger Account. Besides, as per Rule 6.09(1)(a) of W.B.T.R. 2005, the Personal Deposit Account created by debiting to the Consolidated Fund of the State shall be closed at the end of each financial year by *minus* debit of the balance to the relevant service heads in the Consolidated Fund of the State.

Scrutiny of records revealed that in **09** Treasuries, a huge amount of funds amounting to **₹5055.65** lakhs were transferred from different functional Major Heads of Accounts to the Personal Deposit Accounts of District Magistrate/Director of WBREDA (**8443-00-106-005/8443-00-106-019**) at the fag end of the financial year. Such transfer of funds is not only in contravention to above mentioned Government orders but also reflected the inflated figure of expenditure in Consolidated Fund of the State Government. Details are shown in **Annexure-‘13’**.

Recommendations: DTA is requested to issue necessary instructions to the Treasury Officers in respect of the following: -

- (i) *Verify the deposits balances within the due date.*
- (ii) *Not to allow overdrawal of fund than available balance under the scheme.*
- (iii) *To surrender the amounts lying in inoperative schemes under Personal Deposit Accounts beyond prescribed period and forward the compliance report to AG Office.*
- (iv) *Unclaimed amount must be lapsed and credited to Government Account.*
- (v) *Avoid transferring of fund from service heads to Public Account in contravention of Government Order prescribed under para 3.3.5.*

3.4 Deficiencies noticed under “8448-Deposits of Local Funds”

3.4.1 Non-verification of balances by the Administrators under Major Head of Accounts “8448-Deposits of Local Funds”

In terms of Rule 6.34 of W.B.T.R., 2005, the balances at the credit shown in the Pass Book of each Local Fund Account should be verified by the Administrators at the end of each month with the Treasury figures and similar verification should be carried out at the end of each financial year and a certificate of balance shall be forwarded to the Accountant General (A&E), West Bengal by 15th of May of the next financial year.

Monthly as well as annual verification of balances was not carried out by the Administrators of Local Funds Deposits in 7 Treasuries/PAOs. This is highly irregular and violation of codal provision. Details are shown in **Annexure-‘14’**.

3.4.2 Negative balance in various schemes under Major Head of Accounts“8448-Deposits of Local Funds”

In terms of Rule 6.33(2) of WBTR 2005, no local body or administrator of a Local Funds shall be allowed to overdraw the balance at his credit in his account without obtaining prior special permission from the Government.

Scrutiny revealed that there was a negative balance of **₹21794.36** lakhs on 31.03.2022 in different schemes under Local Fund Deposit Accounts of **23** Treasuries/PAOs due to allowing excess withdrawal over the available fund under the specific schemes by the Treasury Officer which is in contravention to the rule *ibid*. Out of 23 treasuries, Kolkata PAO-II is the major defaulter in this regard as because overdrawn to the extent of **₹19611.48** lakhs in scheme ID “6490-General” by WBBSE (8448-00-110-00-002). Details are shown in **Annexure-‘15’**.

3.4.3 Balance lying in-operative in various schemes under Major Head “8448–Deposits of Local Funds” not surrendered to Government Account.

In terms of Government of West Bengal, Finance Department (Audit Branch) Memo No. 5536-F(Y) dated 04.09.2017 read with clarification order No. 1731-F(Y) dated 07.06.2021, funds transferred to LF/Deposit Accounts under the control of Administrator/Operator of any parastatal from the Consolidated Fund of the State and lying unutilized are to be surrendered at the end of the Financial year so as to assess actual expenditure in that year.

Scrutiny of records under Major Head “8448-Deposits of Local Funds” maintained in **41** Treasuries revealed that unutilised balance of **₹10667.08** lakhs against inoperative schemes are lying for more than two years and the same has not been surrendered to the Government Account. This is a clear violation of administrative order. Details are shown in **Annexure- ‘16’**.

Inspite of observations raised on this issue in various Inspection Reports of previous year, it was observed that in **23** Treasuries/PAOs amounting to **₹3884.91** lakhs in **348** schemes was not surrendered to the Government Account till the inspections relating to this Annual Review Report. The details are shown in **Annexure-16A**. Hence, this amount lying inoperative has been included in above mentioned Annexure-16.

3.4.4. Improper transfer of funds from service heads to “8448-Deposits of Local Funds” at the fag end of the financial year

In order to ensure financial discipline, Memo no 5536-F(Y) dated 4-9-2017 issued by the Finance Department (Audit Branch), Government of West Bengal had clearly specified that before transferring funds to the Deposit Account, the Administrative Department shall ascertain the certainty of the utilization of the funds within a financial year. No fund which cannot be spent during the financial year should be transferred to PL/LF Deposit Accounts.

Scrutiny of records revealed that in **13** Treasuries, a huge amount of funds amounting to **₹2215.04** lakhs were transferred from different functional Major Head of Accounts to “8448-Deposits Local Funds” at the fag end of the financial year. Such transfer of funds is not only in contravention to above mentioned Government Orders but also reflected the inflated figure of expenditure in Consolidated Fund of the State Government. Details are shown in **Annexure-‘17’**.

3.4.5 Observation on Entertainment Tax

In terms of Notification No. 4374-F(Y) dated 13.07.2017 the Goods and Service Tax (GST) has been rolled out with effect from 1st July, 2017 through out the country including the State of West Bengal. Consequent upon introduction of the GST Act 2017, Indirect Taxes of the State Government like the West Bengal Value Added Tax (WBVAT), Central Sales Tax (CTS), Entry Tax, and Entertainment-cum-Amusement Tax etc have been subsumed into GST with effect from 01.07.2017.

In Jalpaiguri Treasury-I, scrutiny of the scheme wise and operator wise Plus-Minus Memorandum report generated from the CTS reveals that the operating of scheme of Entertainment Tax in respect of the following cases is highly irregular. It is also not clear where from it is collected and for which it is expended.

Sl. No	Name of Operator & Head of Accounts	Scheme ID	Name of the scheme	OB (Rs)	Receipt (Rs)	Payment (Rs)	CB (Rs)
1	Executive Officer, Raiganj PS 8448-00-109-001	17615	Entertainment Tax	75124	0	51618	23506
2	Executive Officer, Maynaguri PS 8448-00-109-001	17615	Entertainment Tax	1152899	0	1005392	147507
3	F.C. & C.A.O., Jalpaiguri Zilla Parishad 8448-00-109-002	20619	Entertainment Tax	2007132	0	319170	1687962
4	Chairman, Jalpaiguri Municipality 8448-00-102-001	17615	Entertainment Tax	496241	2899614	1938518	1457337
5	Chairman, Dhupguri Municipality 8448-00-102-001	17615	Entertainment Tax	637691	1207999	1660213	185477

Recommendations: DTA is required to issue necessary instructions to the Treasury Officers/Pay and Accounts Officers in respect of the following:-

- (i) Verify the Deposit Accounts balances within the due date.
- (ii) Not to allow overdrawal of fund than available balance under the scheme.
- (iii) To surrender the money lying in the inoperative Deposit Account beyond the prescribed period and forward the compliance report to AG Office.
- (iv) To verify the nomenclature of every scheme and take necessary action for rectification, where required.

3.5 Deficiencies noticed under “8336-00-800-PF Deposits”

3.5.1 Non-verification of Annual Balance under Head of Accounts “8336-00-800-PF Deposits” by the Administrators

In terms of Rule 6.34 of W.B.T.R., 2005 read with Finance Department (Audit Branch), Government of West Bengal, Memo no.2684-F(Y) dt. 06.04.2011 the balance at the credit shown in the passbook of each PF Account should be verified by the Administrators at the end of each month with the Treasury figures and similar verification should be carried out at the end of each financial year and a certificate of balance is required to be forwarded to the Principal Accountant General (A&E), West Bengal by 15th of May of the next financial year.

Scrutiny of records of 22 Treasuries revealed that the Administrators of Provident Fund Deposit Accounts had neither made any reconciliation with the Treasury figure nor furnished the above certificate to the Accountant General (A&E), West Bengal. The details are shown in **Annexure-‘18’**.

3.5.2 Diversion of fund from not-interest-bearing head to interest bearing head

In terms of chapter 6 of WBTR, 2005, the Deposit Account is two types (i) Deposit Account bearing interest and (ii) Deposit Account not-bearing interest.

In **Mal Treasury**, on scrutiny of the CTS generated report of operator wise and scheme wise consolidated memo and operator wise and scheme wise detailed memo reveals that an amount of ₹54000 exists against the scheme “**Own Fund**” under the head of accounts **8336-00-800-007-Provident Fund**” for employees of Panchayats Bodies. It may be stated that the scheme head “**Own Fund**” against the scheme code “**16706**” has already been available under the head of accounts **8448-00-109-001** which is a not-interest-bearing head whereas **8336-00-800-007** is an interest-bearing head. Not only that the aforesaid amount appears under **8336-00-800** leads to understatement of actual “**Own Fund**” scheme which should appear under “**8448**”. The aforesaid Plus-Minus Memo also depicts wrong balance also.

3.5.3 Non-inclusion of Provident Fund amount/Pension amount under proper Head of Accounts in respect of PL Account of DM/various Panchayat Samity/Zilla Parishad

In terms of List of Major and Minor Heads of Account of the Union and of the State, that the K-Deposits & Advance is designated for Sub Sector under the Public Account in respect of which all the Deposits Accounts are maintained. The Deposit Accounts are of two types (i) Deposit bearing interest and (ii) Deposit not bearing Interest. The Deposit in respect of Provident Fund of employees of non-Government grantee Institution who receives grants from the State Government are accounted for under the Head of Accounts-8336-00-800 which is an interest bearing Deposit Head.

In Jalpaiguri Treasury-I, scrutiny of the scheme wise and operator wise Plus Minus Memorandum reveals that except School P.F. all the Provident Fund amount are taking under the nomenclature “K-Deposits & Advance” instead of the nomenclature Provident Fund Deposits. Moreover, some of the K-Deposits & Advance (PF) is booked under the Head of Accounts 8443-00-106-005, 8448-00-109-001 and 8448-00-109-002 etc. which are not interest bearing instead of booking under 8336-00-800-007. This leads to actual Provident Fund balances are deflated in respect of the aforesaid operator. Not only that this misclassification also leads to non-receiving of interest on the same amount. Moreover, there is every possibility to pay the final payment on PF from the contribution of other employees which is totally irregular.

Sl. No.	Name of Operator & Head of Accounts	Scheme ID	Name of the scheme	OB (Rs)	Receipt (Rs)	Payment (Rs)	CB (Rs)
1	DM, Jalpaiguri 8443-00-106-005	17535	K-Deposits & Advance	200000	0	0	200000
2	EO, Raiganj PS 8448-00-109-Panchayat Bodies Funds-001- Anchalik Parishad Fund/ Panchayat Samity	17535	K-Deposits & Advance	57142	0	0	57142
		17614	Pension	3921143	0	0	3921143
		17691	P.F. Scheme for Landless Agri Labourers	965725	0	0	965725
3	EO, Dhupguri PS 8448-00-109-001	17535	K-Deposits & Advance	47853	0	0	47853
4	EO, Maynaguri PS 8448-00-109-001	17535	K-Deposits & Advance	351911	0	0	351911
5	F.C. & C.A.O. Jalpaiguri Zilla Parishad 8448-00-109-002	17535	K-Deposits & Advance	2037168	367701	0	2404869

Recommendations: DTA is required to issue necessary instructions to the Treasury Officers/Pay and Accounts Officers in respect of the following –

- i) Verify the Deposit Accounts balances within due date.
- ii) Bring different schemes relating to PF Deposits under “8336-00-800-PF Deposits” from other not-interest-bearing Head of Accounts.

3.6 Payment of relief on pension to employees of Local Bodies under the Head of Accounts '2071-01-110-001-04'

Scrutiny of CTS Report of 5 (five) treasuries and duplicate vouchers revealed that a sum to the tune of ₹300.57 lakhs was booked during the financial year 2021-22 against the Head of Accounts '2071-01-110-Pension to employees of Local Bodies under the scheme Head – 001-Provision for payment of pension to employees of Local Bodies [FD] -04-Pension/Gratuities for payment of relief on pension to the employees of those Local Bodies. The details are shown in **Annexure-'19'**.

Such payments had been transferred by crediting the Head of Account – '8448-00-102-001-07' on the strength of administrative sanction order having no U.O. number and date of the Finance Department.

In respect of aforesaid payments, copies of Pension Payment Order were not available in the treasuries. Hence, it could not be possible to examine the relief allowed to the employees. Moreover, it was not possible whether any fund is undisbursed. Under this situation, the actual expenditure under the head pension of the State Government is difficult to ascertain.

Recommendation: *DTA is requested to instruct the Treasury Officers to maintain the following: -*

(i) Register of Pension Payment Order and Pension Payment Check Register (bank wise) in accordance with provision of Rule 4.166 of WBTR, 2005.

(ii) Life Certificate and other certificates in accordance with the provisions of Rule 4.171 of WBTR 2005.

(iii) Certificate of non re-marriage from family pensioner once a year in the month of November in accordance with the provisions of Rule 4.171 of WBTR 2005.

3.7 Pension related issues

3.7.1 Irregular payment of pension benefits due to lack of proper checks

Sl. No.	Category	Number of Treasuries	Number of Cases	Amount (₹ in Lakh)
1	Overpayment of Medical Relief to pensioners/family pensioners/dual pensioners. Annexure-‘20’	27	86	10.47
2	Short payment of Medical Relief to pensioners/family pensioners/dual pensioners. Annexure-‘21’	3	16	1.59
3	Overpayment of Dearness Relief to pensioners/family pensioners. Annexure- ‘22’	5	12	9.15
4	Short payment of Dearness Relief to pensioners/family pensioners. Annexure- ‘23’	14	54	18.28
5	Overpayment of Interim Relief to dual pensioners. Annexure- ‘24’	17	31	3.29
6	Overpayment of pension due to payment of inadmissible Interim Relief to College Teachers. Annexure- ‘25’	3	9	4.47
7	Excess payment of ex-gratia to pensioners/family pensioners. Annexure- ‘26’	13	23	2.10
8	Overpayment of Additional Pension on attaining the age of 80/85/90/95/100 years. Annexure-‘27’	8	16	15.52
9	Denial of benefit of Additional Pension on attaining the age of 80/85/90/95/100 years. Annexure-‘28’	13	77	51.34
9	Overpayment due to non-deduction of Commuted Portion from pension. Annexure-‘29’	3	8	28.84
10	Non-restoration of Commuted Portion of pension even beyond 15 years after retirement. Annexure-‘30’	3	3	1.60
11	Excess payment due to disbursement of family pension at enhanced rate beyond the prescribed period, <i>i.e.</i> 67 years of age or 7 years from the date of death of pensioner, whichever is earlier. Annexure-‘31’	4	6	8.41
12	Overpayment of pension due to payment of full (instead of half) revised family pension under ROPA 2019 to both the family pensioners where family pension was divided between two wives. Annexure- ‘32’	7	24	22.81

Sl.No.	Category	Number of Treasuries	Number of Cases	Amount (₹ in Lakh)
13	Overpayment due to incorrect consolidation of Basic Family Pension under ROPA 2019 in those cases, where Family Pensions were previously consolidated in terms of Memo No. 139-F (Pen) dated 24.02.2010. Annexure-‘33’	4	7	4.52
14	Overpayment of pension to pensioners/family pensioners due to various reasons. Annexure-‘34’	3	4	5.42
15	Short payment of pension to pensioners/family pensioners due to various reasons. Annexure-‘35’	9	20	17.16
16	Pension remitted to bank accounts of pensioners/family pensioners after their death not yet recovered. Annexure-‘36’	42	1209	522.99

Excess payment/short payment leads to non-exhibition of true picture of Government revenue / expenditure as well as violation of prescribed rule.

Recommendations: *DTA and Finance Department of the State are requested to scrutinize the above issues noticed by the Treasury Inspection teams of this Office and shall*

- (i) *Make recovery where over-payment was made.*
- (ii) *Arrange for payment where short-payment/non-payment was made.*
- (iii) *Instruct the Treasury Officers to follow the rule scrupulously to avoid payment of pension after the death of the Pensioner. Also, Regular persuasion by Treasury Officers is suggested to recover the excess pension remitted to bank after the death of pensioner/family pensioner.*
- (iv) *Regularize the irregularities pointed out above.*

3.7.2 Pension not started even after lapse of oneyear

As per provision of Rule 4.193(1) of West Bengal Treasury Rules, 2005, each Treasury Officer shall submit in the month of January and July every year to the Principal Accountant General (Accounts and Entitlement), West Bengal, a half yearly statement of cases of failure to draw pensions. The statement shall be prepared in two parts, one part showing the names of all pensioners who have not drawn their pensions for three years, and the other part showing the names of pensioners other than those included in the former part, who have not drawn their pensions for more than one year. The reason for the non drawal, if known, shall be stated against name.

On scrutiny of Pension Payment Order register, it was noticed that in **03** Treasuries, the first pension was not started after more than one year in **18** cases and the fact of the same had not been intimated to the Office of the Accountant General (A&E), West Bengal as per rule *ibid*. Non starting of timely pension and non-submission of aforesaid statement may attract violation of Treasury Rules by the Treasury Officer. The details are shown in **Annexure –‘37’**.

Recommendation: DTA is requested to instruct Treasury Officers to take necessary actions for starting of pension as soon as the receipt of Pension Payment Orders.

3.8 Excess payment of Gratuity

As per Rule 4.190 (1) & (2) of West Bengal Treasury Rules, 2005, the recovery of Government dues shall be effected from the Gratuity and in this case, the Drawing and Disbursing Officer shall prepare the bill for gross amount and the amount of recovery of Government dues shall be transfer-credited to the appropriate head of accounts supported with a challan. The Treasury Officer or the Pension Disbursing Authority shall, however, make payment for the net amount.

Scrutiny of the Gratuity payment authorities issued by the Office of the Accountant General (A&E), West Bengal and vouchers related to Gratuity payment, revealed that in **17** cases of **7** Treasuries/PAOs, the recoveries as specified in the authorities were not made. This resulted in overpayment of Gratuity amounting to **₹11.63 lakhs**. Non-recovery of dues leads to excess payment. The details are shown in **Annexure-‘38’**.

Recommendation: Treasury Officers are requested to direct the DDOs to submit the bills for payment of Gratuity properly i.e. mentioning therein the actual amount of recoveries so as to avoid the excess payment.

3.9 Payment of Excess/Short Cash equivalent to Leave Salary

At the time of retirement, every employee is entitled to receive cash equivalent to leave salary calculated on the basis of last emoluments [i.e., Last Pay + Dearness Allowance + Medical Allowance (if not enrolled under West Bengal Health Scheme)] for the balance of leave at his credit.

In **3** cases across **2** treasuries, an excess payment of **₹0.12** lakh was made to the employees due to inadmissible Medical Allowance for their enrolment in West Bengal Health Scheme, higher rate of Dearness Allowance etc. were taken into account for calculation of Cash equivalent to leave salary. Details are given in **Annexure-‘39’**.

In 9 cases across 7 treasuries, a short payment of ₹0.87 lakh was made to the employees due to non-inclusion of Medical Allowance for their enrolment in West Bengal Health Scheme, lower rate of Dearness Allowance etc. were taken into account for calculation of Cash equivalent to leave salary. Details are given in **Annexure-‘40’**.

Recommendation: *Treasury Officers are requested to scrutinize the cash equivalent to leave salary bills more scrupulously in future to avoid such irregularities and overpayments.*

3.10 Deficiencies in Strong Room Management

3.10.1 Inspection of Strong Room and Issuance of Safety Certificate

In terms of Rule 2.42(4) of W.B.T.R, 2005, the Executive Engineer as stated in sub-rule (2) or an experienced Assistant Engineer deputed by such Executive Engineer shall inspect annually all the existing strong rooms under his jurisdiction and grant a certificate of safety. As per rule 2.42(5) *ibid*, it shall be the duty of the Treasury Officer to obtain such a certificate annually.

Necessary safety certificate of the Strong Room was not obtained from the competent authority in 13 treasuries. Details are shown in **Annexure-‘41’**.

Recommendations: *Treasury Officers are requested to take up/pursue the matter with the Executive Engineer and obtain Safety Certificate.*

3.10.2 Annual verification of valuables deposited in the treasuries

In terms of G.O. No. 11067-F dated 03.11.92, the Treasury Officer is required to examine periodically the condition of the valuables/boxes lodged in the Treasury for safe custody and satisfy himself that the seals are intact and record the result of such verification in the Valuable Register.

Scrutiny of Register of Valuables kept in the different treasuries revealed that annual verification has not been done in 2 Treasuries periodically. Details are shown in **Annexure-‘42’**.

Recommendation: *Treasury Officers are requested to examine the valuables lodged in the Treasury and record his comments of such verification.*

3.10.3 Non verification of duplicate keys by the Divisional/Sub Divisional Officer

In terms of note below Rule 2.39(2) of W.B.T.R, 2005, the duplicate keys deposited in the treasury are required to be verified by the Divisional/Sub-Divisional Officer once in the month of April every year.

Scrutiny of the duplicate key register maintained in the Strong Room revealed that in 12 treasuries, no such verification was done for a prolonged period. Details are shown in **Annexure-‘43’**.

Recommendations: Treasury Officers are requested to take up the matter with the Divisional/Sub Divisional Officer.

3.11 Inspection of Treasuries not conducted by the Collector

As per Rule 2.07 (1) of W.B.T.R, 2005, the Collector-in-charge shall inspect the Treasury at least once in every completed financial year to ensure that the procedures observed at the treasuries are in accordance with the rules and orders issued from time to time and the accounts and other records etc., are properly maintained.

It was observed during inspection of 35 Treasuries/PAOs in 2021-22 that in 68 cases, the Collector failed to follow the instruction of the Rule *ibid*. Details are shown in **Annexure – ‘44’**.

Recommendations: Treasury Officers are requested to take up the matter with the Collector to draw their kind attention.

3.12 Observation of recurring/serious nature

It has been noticed that despite raising similar nature as well as some serious nature of observations by this office during Treasury/ PAO Inspection since long back an illustrative recurrence of those irregularities for last five years is enumerated below:-

Nature of observation	2017-18 (₹in Lakh)	2018-19 (₹in Lakh)	2019-20 (₹in Lakh)	2020-21 (₹in Lakh)	2021-22 (₹in Lakh)
Pending DC Bill	373,403.23	258,680.79	307,788.82	327,386.47	168,425.13
Negative balance in PL/PD A/cs	--	14,679.52	14,477.58	9,631.84	14,763.83
Negative balance in LF A/cs	347.77	44,943.57	4,510.08	17,884.68	1,564.19
Inoperative balance in PL/PD A/cs	2601.66	--	1948.28	2345.90	1135.25
Inoperative balance in LF A/cs	35045.32	46189.89	51.21*	34.91*	7203.23
Overpayment of pension	193.75	131.13	49.06	59.29	65.13
Short payment of pension	80.74	44.83	50.35	23.63	73.74
Non-recovery of pension remitted to bank after death	181.55	391.03	205.86	91.66	364.82
Excess payment of gratuity/CVP/leave encashment	5.27	15.50	16.04	15.99	6.98

*Mostly related to the amount of 10th to 13th Finance Commission.

Serious Observation:

1) Observation on Strong Room

The major irregularities noticed in the Register of Valuables at Alipurduar Treasury during Treasury Inspection for the year 2021-22.

Sl.No. of the Packet	Date of Receipt	From whom received	Description of the Article	Remarks
01	05.04.68	Senior Superintendent Central Excise, Alipurduar	Sealed packet containing Gold Jewellery	Register shows the item delivered but the delivery date and receiver's signature and date not mentioned. Last verified by T.O. on 14.03.2010. Also, no written order of the Sr. Supdt, Central Excise, Alipurduar for delivery has been found, which was required in terms of Rule 2.41(5) of WBTR 2005.

2) In terms of G.O. No.11067-F dated 03.11.92, the Treasury Officer is required to examine periodically the condition of the valuables/ boxes lodged in the Treasury for safe custody and satisfy himself that the seals are intact and record the result of such verification in the Valuable Register.

Scrutiny of Register of Valuables during the last 5 years revealed that Annual Verification by Treasury Officer has not been done in the following number of Treasuries noticed by this office during inspection: -

Year	2017-18	2018-19	2019-20	2020-21	2021-22
No. of Treasury	7	8	10	5	5

3) Scrutiny of CTS report on Statement of Abstract Contingent Bill of Alipurduar Treasury for the financial year 2020-21 revealed that Superintendent of Police, Alipurduar has drawn the secret service expenditure amounting to Rs.15 lakh in 3 A.C. Bills in T.R. Form 27 instead of T.R. Form 26 designated for the aforesaid purpose, which is in violation of Rule 4.134 and Appendix-8 of WBTR 2005.

In spite of bringing the same to the notice of Treasury Officer/ Pay & Accounts Officer every year through issuing Inspection Reports as well as through Annual Review Reports the action could not be initiated yet.

It may be stated that the raising of observation is always for improving the better fiscal management /healthy State Exchequer as well advice for obeying the different rule provisions mostly framed by the State Government.

Recommendation: *The matter is brought to the notice of Additional Chief Secretary, Finance, to instruct the DTA/ Finance Department to take appropriate measure so that such recurring/serious nature of incidence not occurred. An action taken on the above issues be reported to AG(A&E) six monthly.*

PART-4

PRELIMINARY CHECKS ON IT CONTROL OF CENTRALISED TREASURY SYSTEM

4.1 Non-maintenance of Computer Logbooks

As per Rule 7(3) under Appendix-10 (Part-B) of WBTR 2005, Dead Stock Register of Computer appliances in Annexure-N, Stock Register of Computer Hardware, Installation Drivers, Stationeries etc. in Annexure-O, Logbook of Computer Hardware and Operating System Software in Annexure-P and Log Book of Application Software in Annexure-Q are required to be maintained in the Treasury.

Scrutiny revealed that Hardware/Software register and Stock register of Computer stationeries were not maintained in the 14 Treasuries/PAOs. The details are shown in **Annexure – ‘45’**.

4.2 Unique number not marked on all IT related assets.

For effective control of Hardware items, putting a unique number on all IT related assets and an entry thereof in a manual register/system must be maintained. On scrutiny, it was noticed that in 5 Treasuries, unique number on all IT related assets were not marked. Details are shown in **Annexure – ‘46’**.

4.3 Mismatch of balances in different reports.


During the inspection of different Treasuries/PAOs, it was observed that the closing balances reflected in plus-minus memos and operator's passbook, in some cases, had not been tallied. Besides, in some cases it was observed that closing balances of previous years did not match with the opening balances of current years in the same plus-minus reports. Followings are such two examples found in Krishnagar Treasury-II.

Mismatch of closing balances between Plus-Minus memo & Operators' Passbook

Operator ID, Designation & HoA	CB as per EC-95	CB as per EC-100	Difference (₹)
1 Exe. Officer, Chapra PS (8448-00-109-00-001)	99956050.59	99896050.59	60000

Mismatch of closing balances (31.03.2021) and opening balance (01.04.2021) in Plus-Minus memo (EC-97)

Operator ID, Designation & HoA	CB (31.03.2021)	OB (01.04.2021)	Difference (₹)
5 Exe. Officer, Kaliganj PS (8448-00-109-00-001)	52931564	15603838	37327726


 Deputy Accountant General
 (Accounts, VLC & CISO)

Annexure-‘1’**(Para No.1.1)****District wise names of Treasuries/P.A.Os in West Bengal**

Sl. No.	Name of District	Name of Treasury/PAOs	Treasury Code	Pension/Non-Pension
1	DARJEELING	DARJEELING	DAA	Pension
2		KURSEONG	DAB	Pension
3		MIRIK	DAF	Pension
4		SILIGURI-I	DAD	Non-Pension
5		SILIGURI-II	DAE	Pension
6	KALIMPONG	KALIMPONG	DAC	Pension
7	JALPAIGURI	JALPAIGURI-I	JAA	Non-Pension
8		JALPAIGURI-II	JAB	Pension
9		MAL	JAD	Pension
10	ALIPURDUAR	ALIPURDUAR	JAC	Pension
11	COOCH BEHAR	COOCH BEHAR-I	COA	Non-Pension
12		COOCH BEHAR-II	COB	Pension
13		DINHATA	COC	Pension
14		MATHABHANGA	COD	Pension
15		MEKHLIGANJ	COE	Pension
16		TUFANGANJ	COF	Pension
17	UTTAR DINAJPUR	RAIGANJ-I	UDB	Non-Pension
18		RAIGANJ-II	UDC	Pension
19		ISLAMPUR	UDA	Pension
20	DAKSHIN DINAJPUR	BALURGHAT-I	DDA	Pension
21		BALURGHAT-II	DDB	Non-Pension
22		GANGARAMPUR	DDC	Pension
23	MALDA	MALDA-I	MDA	Pension
24		MALDA-II	MDB	Non-Pension
25		CHANCHAL	MDC	Pension
26	MURSHIDABAD	BERHAMPUR-I	MUA	Pension
27		BERHAMPUR-II	MUB	Non-Pension
28		LALBAG	MUE	Pension
29		JANGIPUR	MUC	Pension
30		KANDI	MUD	Pension
31		DOMKAL	MUF	Pension
32	NADIA	KRISHNAGAR-I	NAA	Pension
33		KRISHNAGAR-II	NAB	Non-Pension
34		RANAGHAT	NAD	Pension
35		KALYANI	NAC	Pension
36		TEHATTA	NAE	Pension

Sl. No.	Name of District	Name of Treasury/PAOs	Treasury Code	Pension/Non-Pension
37	HOWRAH	HOWRAH-I	HWA	Pension
38		HOWRAH-II	HWB	Non-Pension
39		ULUBERIA	HWC	Pension
40	NORTH 24 PARGANAS	BARASAT-I	NPA	Non-Pension
41		BARASAT-II	NPB	Pension
42		BASIRHAT	NPE	Pension
43		BONGAON	NPF	Pension
44		BARRACKPORE-I	NPC	Non-Pension
45		BARRACKPORE-II	NPD	Pension
46		BIDHANNAGAR	NPG	Pension
47	SOUTH 24 PARGANAS	ALIPORE-I	SPA	Pension
48		ALIPORE-II	SPB	Non-Pension
49		BARUIPUR	SPD	Pension
50		DIAMOND HARBOUR	SPC	Pension
51		CANNING	SPE	Pension
52		KAKDWIP	SPF	Pension
53		HOOGHLY	HOOGHLY-I	HGA
54	HOOGHLY-II		HGB	Non-Pension
55	ARAMBAGH		HGC	Pension
56	CHANDERNAGAR		HGD	Pension
57	SERAMPORE-I		HGE	Pension
58	SERAMPORE-II		HGF	Non-Pension
59	BIRBHUM	BIRBHUM-I	BRA	Non-Pension
60		BIRBHUM-II	BRD	Pension
61		BOLPUR	BRB	Pension
62		RAMPURHAT	BRC	Pension
63	PURULIA	PURULIA	PUA	Pension
64		RAGHUNATHPUR	PUB	Pension
65		JHALDA	PUC	Pension
66		MANBAZAR	PUD	Pension
67	PURBA MEDINIPUR	TAMLUK	MIG	Pension
68		HALDIA	MID	Pension
69		CONTAI	MIB	Pension
70		EGRA	PMD	Pension
71	PASCHIM MEDINIPUR	MIDNAPORE	MIA	Pension
72		KHARAGPUR	MIF	Pension
73		GHATAL	MIC	Pension
74	JHARGRAM	JHARGRAM	MIE	Pension
75	BANKURA	BANKURA	BAA	Pension
76		BISHNUPUR	BAB	Pension
77		KHATRA	BAC	Pension

Sl. No.	Name of District	Name of Treasury/PAOs	Treasury Code	Pension/Non-Pension
78	PURBA BURDWAN	BURDWAN-I	BUA	Pension
79		BURDWAN-II	BUB	Non-Pension
80		KALNA	BUF	Pension
81		KATWA	BUG	Pension
82	PASCHIM BURDWAN	ASANSOL-I	BUC	Pension
83		ASANSOL-II	BUD	Non-Pension
84		DURGAPUR	BUE	Pension
85	KOLKATA	KOLKATA PAO-I	CAB	Non-Pension
86		KOLKATA PAO-II	CAC	Non-Pension
87		KOLKATA PAO-III	CAF	Non-Pension
88		KOLKATA COLLECTORATE	CAA	Non-Pension
89		e-TREASURY	CAE	Non-Pension
90		DTA (PD CELL)	CAD	Pension
91	NEW DELHI	PAO NEW DELHI	NDA	Pension

Annexure-‘2’
(Para No. 1.3)

Position of Staff in Treasuries

Sl No.	Name of Treasury	Sanctioned Strength	Men in Position	Difference	Strength as on date	Persons trained in IFMS	IT Security Checks conducted at the level of Treasury Officer for passing digitally signed vouchers
1	Alipore-I	83	15	68	02.09.2021	All present Staff	System based validations are placed for security purpose.
2	Alipore-II	78	10	68	09.09.2021		
3	Alipurduar	43	10	33	25.04.2022		
4	Arambagh	29	11	18	19.06.2023		
5	Asansol-I	38	14	24	30.08.2022		
6	Asansol-II	19	6	13	31.08.2022		
7	Balurghat-I	36	11	25	19.04.2023		
8	Balughat-II	25	11	14	19.04.2023		
9	Bankura	71	18	53	08.06.2022		
10	Barasat-I	62	18	44	22.08.2022		
11	Barasat-II	49	17	32	22.08.2022		
12	Barrackpore-I	77	13	64	16.06.2023		
13	Barrackpore-II	26	17	9	16.06.2023		
14	Baruipur	16	4	12	23.08.2021		
15	Basirhat	45	11	34	16.08.2021		
16	Berhampore-I	79	28	51	18.05.2022		
17	Berhampore-II	47	8	39	17.05.2022		
18	Bidhannagar	40	13	27	12.11.2021		
19	Birbhum-I	49	11	38	07.10.2021		
20	Birbhum-II	22	12	10	25.10.2021		
21	Bishnupur	32	10	22	10.06.2022		
22	Bolpur	30	12	18	02.11.2021		
23	Bongaon	18	12	6	18.08.2021		
24	Burdwan-I	98	21	77	27.09.2021		
25	Burdwan-II	48	12	36	30.09.2021		
26	Canning	16	4	12	12.09.2022		
27	Chanchal	21	9	12	27.12.2021		
28	Chandernagar	37	10	27	17.09.2021		
29	Contai	33	7	26	09.11.2021		
30	Cooch Behar-I	68	22	46	29.12.2021		
31	Cooch Behar-II	26	12	14	04.01.2022		
32	Darjeeling	68	17	51	24.05.2023		
33	Diamond Harbour	20	6	14	02.11.2021		
34	Dinhata	28	8	20	04.01.2022		

Sl. No.	Name of Treasury	Sanctioned Strength	Men in position	Difference	Strength as on date	Persons trained in IFMS	IT Security Checks conducted at the level of Treasury Officer for passing digitally signed vouchers
35	Domkal	23	7	16	13.12.2021	All present Staff	System based validations are placed for security purpose.
36	Durgapur	38	5	33	01.09.2022		
37	Egra	14	6	8	02.12.2021		
38	e-Treasury	Nil	Nil	Nil	-		
39	Gangrampur	20	8	12	20.04.2023		
40	Ghatal	25	6	19	29.12.2021		
41	Haldia	19	6	13	13.01.2022		
42	Hooghly-I	94	19	75	08.08.2022		
43	Hooghly-II	42	14	28	15.07.2022		
44	Howrah-I	42	11	31	14.06.2022		
45	Howrah-II	59	13	46	28.06.2022		
46	Islampur	24	12	12	27.05.2022		
47	Jalpaiguri-I	66	17	49	27.04.2022		
48	Jalpaiguri-II	62	21	41	28.04.2022		
49	Jangipur	39	10	29	29.07.2021		
50	Jhalda	11	6	5	17.11.2021		
51	Jhargram	26	10	16	16.02.2023		
52	Kakdwip	16	3	13	01.06.2023		
53	Kalimpong	11	8	3	25.05.2023		
54	Kalna	25	7	18	29.06.2022		
55	Kalyani	41	15	26	09.08.2021		
56	Kandi	51	11	40	02.08.2021		
57	Katwa	52	10	42	30.06.2022		
58	Kharagpur	24	9	15	06.12.2021		
59	Khatra	26	11	15	09.06.2022		
60	Kol PAO-I	473	165	308	21.11.2022		
61	Kol PAO-II	222	121	101	05.04.2023		
62	Kol PAO-III	88	55	33	24.05.2023		
63	Kolkata Collectorate	7	4	3	14.07.2022		
64	Krishnagar-I	18	16	2	25.07.2022		
65	Krishnagar-II	46	16	30	11.07.2022		
66	Kurseong	24	14	10	26.05.2023		
67	Lalbagh	33	10	23	19.05.2022		
68	Mal	13	6	7	26.04.2022		
69	Malda-I	54	22	32	21.12.2021		
70	Malda-II	40	23	17	22.12.2021		
71	Manbazar	11	8	3	22.11.2021		

Sl No.	Name of Treasury	Sanctioned Strength	Men in position	Difference	Strength as on date	Persons trained in IFMS	IT Security Checks conducted at the level of Treasury Officer for passing digitally signed vouchers
72	Mathabhanga	26	10	16	19.09.2022	All present Staff	System based validations are placed for security purpose.
73	Midnapore	54	20	34	17.02.2023		
74	Mekliganj	30	6	24	21.09.2022		
75	Mirik	Nil	1	-1	21.06.2022		
76	DTA (P.D. Cell)	24	11	13	31.03.2023		
77	PAO New Delhi	5	5	0	29.12.2022		
78	Purulia	66	16	50	25.11.2022		
79	Raghunathpur	13	9	4	16.11.2021		
80	Raiganj-I	42	15	27	25.05.2022		
81	Raiganj-II	23	13	10	26.05.2022		
82	Rampurhat	45	11	34	20.09.2021		
83	Ranaghat	53	8	45	18.08.2022		
84	Serampore-I	35	9	26	26.08.2021		
85	Serampore-II	28	8	20	31.08.2021		
86	Siliguri-I	20	11	9	20.06.2022		
87	Siliguri-II	78	15	63	22.06.2022		
88	Tamluk	65	10	55	09.06.2023		
89	Tehatta	9	5	4	18.07.2022		
90	Tufanganj	25	9	16	20.09.2022		
91	Uluberia	37	9	28	13.06.2023		
Total		4034	1326	2708			

Annexure-‘3’
(Para No. 2.1)

Pending Abstract Contingent Bills from Treasuries/PAOs

Sl. No	Name of Treasury	No. of DDOs	Data as per O/o The Accountant General (A&E), West Bengal (As on 31.03.2023)		Data as per Directorate of Treasuries and Accounts, West Bengal (As on 01.11.2023)	
			No. of outstanding DC Bills	Amount (₹ in Lakh)	No. of outstanding DC Bills	Amount (₹ in Lakh)
1	Alipore-I	23	106	2063.56	10	1478.86
2	Alipore-II	13	17	55.86	6	30.06
3	Alipurduar	25	124	1478.78	24	820.04
4	Arambagh	20	63	84.21	29	66.16
5	Asansol-I	5	12	85.36	8	9.72
6	Asansol-II	4	10	1019.94	4	200.85
7	Balurghat-I	12	40	291.54	11	31.97
8	Balurghat-II	3	5	1.46	-	-
9	Bankura	22	103	1414.73	59	107.13
10	Barasat-I	26	146	2977.88	110	2243.01
11	Barasat-II	4	4	1420.97	-	-
12	Barrackpore-I	18	127	17130.54	48	13273.49
13	Barrackpore-II	-	-	-	5	2.05
14	Baruipur	23	174	2030.08	83	448.04
15	Basirhat	26	99	231.62	36	217.33
16	Berhampore-I	14	76	1960.39	28	930.81
17	Berhampore-II	32	92	262.42	-	-
18	Bidhannagar	20	44	883.35	16	317.35
19	Birbhum-I	27	96	925.01	58	318.48
20	Birbhum-II	1	2	17.83	16	413.35
21	Bishnupur	19	81	70.32	20	12.54
22	Bolpur	17	41	11.60	14	9.38
23	Bongaon	15	52	125.38	8	23.58
24	Burdwan-I	33	229	2109.49	159	1118.84
25	Burdwan-II	3	3	2.34	3	143.65
26	Canning	10	72	137.87	17	4.72
27	Chanchal	7	24	68.83	23	136.87
28	Chandernagar	17	84	78.69	7	4.78
29	Contai	24	89	146.95	78	202.13
30	Cooch Behar-I	13	76	1050.69	44	424.99
31	Cooch Behar-II	2	2	2.10	1	0.30
32	Darjeeling	13	85	705.54	42	248.57
33	D/Harbour	31	84	306.16	22	267.02
34	Dinhata	8	21	55.07	8	26.71
35	Domkal	2	2	0.27	-	-
36	Durgapur	15	41	10.42	1	0.10
37	Egra	8	37	54.01	14	101.6
38	Gangarampur	5	15	76.77	4	15.22
39	Ghatal	12	26	96.56	13	63.52
40	Haldia	9	30	49.68	19	39.99
41	Hooghly-I	16	71	984.52	154	1706.0
42	Hooghly-II	7	42	648.71	5	106.39

Sl. No.	Name of Treasury	Data as per O/o The Accountant General (A&E), West Bengal (As on 31.03.2023)			Data as per Directorate of Treasuries and Accounts, West Bengal (As on 01.11.2023)	
		No. of DDOs	No. of outstanding DC Bills	Amount in (₹ in Lakh)	No. of outstanding DC Bills	Amount (₹ in Lakh)
43	Howrah-I	7	22	55.79	22	506.42
44	Howrah-II	23	52	764.48	18	165.99
45	Islampur	12	27	4.50	3	0.95
46	Jalpaiguri-I	34	231	2601.30	118	1752.59
47	Jalpaiguri-II	15	27	186.71	144	1168.36
48	Jangipur	20	130	1084.91	74	788.26
49	Jhargram	27	102	565.16	26	247.62
50	Kakdwip	12	24	336.59	-	-
51	Kalimpong	20	78	557.48	10	111.4
52	Kalna	10	45	79.00	26	9.63
53	Kalyani	25	60	541.46	33	269.58
54	Kandi	13	96	321.90	65	272.08
55	Katwa	12	41	94.78	16	51.08
56	Kharagpur	40	186	807.64	71	478.7
57	Khatra	26	153	183.27	45	50.04
58	Kolkata Collectorate	-	-	-	2	0.00
59	Kolkata PAO-I	203	863	30902.47	210	22103.48
60	Kolkata PAO-II	101	550	40253.21	226	8133.75
61	Kolkata PAO-III	18	63	1070.28	24	730.94
62	Krishnagar-I	29	91	2281.11	67	3278.43
63	Krishnagar-II	9	17	52.61	9	71.13
64	Kurseong	8	62	77.59	4	0.81
65	Lalbagh	6	29	15.91	12	9.59
66	Mal	9	75	678.73	48	597.5
67	Malda-I	23	75	2071.43	35	793.3
68	Malda-II	26	50	79.19	29	205.07
69	Mathabhanga	5	16	40.48	3	15.17
70	Mekhliganj	4	7	4.66	3	6.73
71	Midnapore	64	436	4531.22	172	1718.52
72	Mirik	1	1	0.25	1	2.2
73	Purulia	69	562	5075.41	322	5298.42
74	Raghunathpur	16	131	126.11	101	82.21
75	Raiganj-I	19	132	3576.64	59	1581.19
76	Rampurhat	23	97	91.81	4	0.53
77	Ranaghat	17	48	56.21	21	94.32
78	Serampore-I	15	122	374.75	58	170.05
79	Serampore-II	1	1	0.40	-	-
80	Siliguri-I	31	220	4013.35	89	609.55
81	Siliguri-II	9	11	3.54	-	-
82	Tamluk	17	49	275.20	32	774.82
83	Tehatta	15	100	129.52	62	175.72
84	Tufanganj	3	8	12.46	4	22.15
85	Uluberia	30	92	96.72	53	52.18
Total		1671	7729	145203.75	3528	78930.23

Annexure-‘4’
(Para No.2.2)

Delay in submission of Monthly Treasury Accounts by Treasuries / PAOs

Sl. No.	Name of Treasury	Delay in number of days											
		Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar
1	Alipore-I	0	0	0	0	0	0	0	0	3	0	4	0
2	Alipore-II	0	0	3	0	0	0	0	0	12	0	0	0
3	Alipurduar	8	0	0	0	2	0	0	0	3	0	1	0
4	Arambagh	0	0	0	0	0	0	0	0	0	0	0	0
5	Asansol-I	7	3	4	5	2	1	0	0	0	0	0	0
6	Asansol-II	7	3	4	5	2	1	0	0	0	0	0	0
7	Balurghat-I	7	0	0	0	9	1	0	1	0	0	0	0
8	Balurghat-II	0	0	0	0	0	0	0	0	0	0	0	0
9	Bankura	7	8	12	0	1	1	0	0	0	0	6	0
10	Barasat-I	8	3	7	5	1	0	0	0	3	0	4	0
11	Barasat-II	0	0	4	0	0	0	0	1	0	0	0	0
12	Barrackpore-I	1	1	0	3	5	1	0	0	3	0	5	0
13	Barrackpore-II	9	2	0	0	0	0	0	0	0	0	0	0
14	Baruipur	7	0	0	0	1	0	0	0	0	0	0	0
15	Basirhat	0	6	0	0	5	1	7	0	0	0	0	0
16	Behrampore-I	1	0	0	0	2	0	0	0	4	1	4	0
17	Behrampore-II	1	0	0	0	2	0	0	0	4	1	4	0
18	Bidhannagar	0	0	0	0	0	0	0	0	0	0	0	0
19	Birbhum-I	1	1	4	0	0	0	0	0	3	0	0	0
20	Birbhum-II	0	1	0	0	0	3	0	1	0	0	1	0
21	Bishnupur	0	0	0	0	0	11	0	0	0	0	0	0
22	Bolpur	7	3	0	7	9	0	0	0	0	0	0	0
23	Bongaon	1	1	0	0	0	0	0	0	0	0	0	0
24	Burdwan-I	2	1	0	0	0	1	0	1	0	0	0	0
25	Burdwan-II	2	0	0	0	0	0	0	0	0	0	0	0
26	Canning	0	0	0	0	0	0	0	0	0	0	0	0
27	Chanchal	6	3	0	3	0	0	0	0	0	0	0	1
28	Chandernagar	0	0	0	0	0	0	0	0	3	0	5	0
29	Cooch Behar-I	2	2	3	5	5	3	1	1	5	2	5	0
30	Cooch Behar-II	0	1	4	5	0	3	1	1	5	2	5	0
31	Contai	0	0	0	0	0	0	0	0	0	0	0	0
32	Darjeeling	6	3	3	3	2	0	0	6	3	0	0	0
33	D/Harbour	0	0	3	5	0	0	0	0	0	0	0	0
34	Dinhata	6	6	3	3	6	2	3	1	3	2	5	0
35	Domkal	0	2	0	0	0	0	0	0	0	9	0	0
36	DTA	0	1	0	0	1	0	0	0	0	0	0	0
37	Durgapur	1	4	0	0	0	0	0	0	0	0	0	0
38	e-Treasury	0	0	0	0	1	0	0	0	0	0	0	0

Sl. No.	Name of Treasury	Delay in number of days											
		Apr	May	Jun	July	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar
39	Egra	0	0	0	0	0	0	0	0	0	0	0	0
40	Gangarampur	0	0	0	0	0	0	0	0	0	0	0	0
41	Ghatal	0	1	0	0	0	0	0	0	0	0	0	0
42	Haldia	1	1	0	0	0	0	0	0	0	0	1	0
43	Hooghly-I	0	0	4	0	0	0	0	0	0	0	0	0
44	Hooghly-II	1	1	0	0	8	0	0	0	0	0	0	0
45	Howrah-I	0	3	0	0	0	0	7	6	5	0	4	0
46	Howrah-II	0	0	0	0	0	0	0	1	0	0	4	0
47	Islampur	9	15	11	11	7	4	2	8	12	2	6	0
48	Jalpaiguri-I	1	2	4	0	1	3	0	5	0	1	1	0
49	Jalpaiguri-II	1	0	0	0	2	2	4	2	4	2	1	2
50	Jangipur	8	9	6	20	22	38	17	5	3	8	1	0
51	Jhargram	0	0	0	0	0	0	0	0	0	1	0	0
52	Jhalda	0	1	0	0	0	0	0	0	3	1	0	0
53	Kakdwip	2	0	0	0	0	0	4	0	3	0	0	0
54	Kalimpong	2	2	3	3	6	1	0	1	3	1	6	0
55	Kalna	0	1	0	0	1	0	0	0	0	0	0	0
56	Kalyani	0	0	0	0	0	0	7	0	3	0	0	0
57	Kandi	9	3	0	0	0	0	0	0	0	1	0	0
58	Katwa	1	1	0	0	0	0	0	0	0	0	0	0
59	Kharagpur	8	1	0	0	1	0	0	0	10	0	3	0
60	Khatra	0	0	0	0	0	0	0	0	0	0	0	0
61	Kolkata Collectorate	2	3	1	5	0	0	2	0	1	0	0	0
62	Kolkata PAO-I	0	0	0	0	0	0	0	0	0	0	0	0
63	Kolkata PAO-II	6	6	0	0	0	0	0	0	0	0	0	8
64	Kolkata PAO-III	0	0	0	0	0	0	0	0	5	0	0	0
65	Krishnagar-I	0	3	0	0	0	0	3	2	4	0	0	0
66	Krishnagar-II	6	1	0	0	0	0	2	1	0	0	15	0
67	Kurseong	2	37	24	19	8	3	0	30	0	3	0	0
68	Lalbagh	7	0	3	7	2	3	3	2	0	3	5	0
69	Mal	2	9	6	0	1	3	3	2	5	1	5	1
70	Malda-I	0	0	11	0	2	0	2	0	0	0	0	0
71	Malda-II	1	0	0	5	0	2	2	0	4	0	0	0
72	Manbazar	0	0	0	12	0	0	9	33	3	1	5	1
73	Mathabhanga	1	2	0	3	6	2	2	1	0	0	0	0
74	Mekhliganj	1	2	0	0	0	0	0	2	5	0	0	0
75	Medinipur	2	2	4	5	5	0	2	2	10	0	4	0
76	Mirik	37	10	0	0	1	4	0	5	3	0	7	0

SI No.	Name of Treasury	Delay in number of days											
		Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar
77	PAO New Delhi	2	3	0	3	2	2	3	3	3	3	4	0
78	Purulia	0	0	5	5	5	1	0	0	0	3	4	0
79	Ranaghat	0	1	0	3	5	1	0	0	0	0	0	0
80	Raghunathpur	0	0	0	0	2	21	0	0	0	0	12	1
81	Raiganj-I	0	1	3	5	1	0	2	0	0	0	4	0
82	Raiganj-II	0	1	3	0	0	0	0	0	0	0	4	0
83	Rampurhat	2	3	0	5	0	1	3	5	0	6	5	0
84	Serampore-I	1	0	0	0	0	0	0	0	0	0	0	0
85	Serampore-II	0	0	0	0	0	0	0	0	0	0	0	0
86	Silliguri-I	2	2	3	7	5	3	2	2	0	0	5	0
87	Silliguri-II	0	9	3	7	5	2	0	2	0	0	1	0
88	Tamluk	0	0	4	0	2	0	3	0	0	0	0	0
89	Tehatta	14	7	4	7	1	4	4	1	4	3	0	0
90	Tufanganj	7	1	11	3	0	21	0	5	0	6	0	0
91	Uluberia	2	1	4	3	5	0	0	0	0	0	0	0
	Average Monthly delay	2.60	2.20	1.88	2.05	1.78	1.65	1.10	1.53	1.62	0.69	1.71	0.15
	Average Annual delay	1.58											

Annexure-‘5’
(Para No. 2.3.1)

Irregularities found during sample checking of vouchers

Sl. No.	Month	Head of Accounts	Treasury Name	Voucher No.	Amount (₹)	Amount (₹in Lakh)	Remarks
1	April	73-2235-60-200-017-V-50-00	Kolkata PAO-I	0103	305981917	3059.82	It appears from the nature of expenditure that it relates to supply of dietary material (wheat) and there is separate detailed head in Budget Publication 10 for supply of diet '21-Materials & Supplies / Stores & Equipments-01-Diet'. But, the expenditure has been booked under the detailed head '50- Other charges'. It seems, it may be due to non-provisioning of budget estimate under the detailed head '21-Materials & Supplies / Stores & Equipments' for the year 2022-23. Hence, it may be stated that Budgeting should have been more precise to avoid usage of the detailed head '50- Other charges'.
		69-2235-01-202-020-V-50-00	Krishnagar-I	0055	188000	1.88	As per Rule 4.059(8) and 4.008 of WBTR 2005 and recent order issued by DTA, Finance Department, Govt. of West Bengal bearing no. DT/O/26/C-99(pt)/1473 dated 14.12.2022 attachment of sanction order with voucher is mandatory for proper checking of voucher. But no sanction-cum allotment order has been found attached with the voucher.

Sl. No.	Month	Head of Accounts	Treasury Name	Voucher No.	Amount (₹)	Amount (₹in Lakh)	Remarks
	April	18-2235-60-200-045-50-00-V	Haldia	0018	139225	1.39	The expenditure is related to pension of freedom fighters for which detailed head code is '04- Pension/Gratuities' as per BP 10. But, the expenditure has been booked under the detailed head '50- Other charges'. It seems, it may be due to non-provisioning of budget estimate under the detailed head '04- Pension/Gratuities' for the year 2022-23. Hence, it may be stated that budgeting should have been more precise to avoid usage of the detailed head '50- Other charges'.
		69-2235-01-202-020-V-50-00	Krishnagar-I	0054	146000	1.46	As per Rule 4.059(8) and 4.008 of WBTR 2005 and recent order issued by DTA, Finance Department, Govt. of West Bengal bearing no. DT/O/26/C-99(pt)/1473 dated 14.12.2022 attachment of sanction order with voucher is mandatory for proper checking of voucher. But, no sanction-cum allotment order has been found attached with the voucher.
		69-2235-01-202-020-V-50-00	Kalyani	0019	184000	1.84	Same as above
2	May	32-4711-01-103-562-V-53-00	Baruipur	0003	1678254	16.78	1. Departmental Sanction order and work order has not been attached with the voucher. 2. T.R. Form 10 in r/o Income Tax
		32-4711-01-103-562-V-53-00	Baruipur	0002	1557419	15.57	

Sl. No.	Month	Head of Accounts	Treasury Name	Voucher No.	Amount (₹)	Amount (₹in Lakh)	Remarks
	May	25-5054-04-337-006-V-53-00	Krishnagar-II	0017	34000000	340.0	deduction and T.R. Form 7A in r/o transfer of fund to Security Deposit, data migration and worker's welfare fund have not been attached with the voucher.
		25-5054-04-789-003-V-53-00		0018	13000000	130.0	
		25-5054-04-337-006-V-53-00	Midnapore	0019	13600000	136.0	
		25-5054-80-800-009-V-53-00		0021	13022425	130.22	
3	July	32-4700-08-789-003-V-53-00	Hooghly-II	0003	9475459	94.75	1. Voucher has not been authenticated by Treasury Office. 2. Sanction order has not been attached with the voucher.
		32-4700-08-789-003-V-53-00		0001	20165557	201.66	
4	August	18-2403-00-101-001-13-03-V	Kol PAO-I	0143	875001	8.75	1. As e-Pradan copy has not been enclosed, authenticity of reaching the immediate expenditures to concerned end beneficiaries cannot be ascertained. 2. As Departmental Sanction Order has not been enclosed, hiring charge fixed for hiring of vehicles cannot be ascertained. 3. T.R. Form No. 10 not found attached.
5	December	05-2401-00-113-024-V-50-00	Kol PAO-I	0010	17199333	171.99	As per database of this office the sub head '024' below the classification '2401-00-113' has not been opened with the prior approval of the Accountant General (A&E), West Bengal. The said Head of Account is related to CSS and transferred to SNA Bank Account.

Sl. No.	Month	Head of Accounts	Treasury Name	Voucher No.	Amount (₹)	Amount (₹in Lakh)	Remarks
	December	05-2401-00-113-023-V-50-00	Kol PAO-I	0008	25799000	257.99	As per database of this office the sub head '023' below the classification '2401-00-113' has not been opened with the prior approval of the Accountant General (A&E), West Bengal. The said Head of Account is related to CSS and transferred to SNA Bank Account.
		32-2701-80-001-011-V-77-00	Kalyani	0001	3815401	38.15	An amount of Rs. 37,772.00 has been debited from the HoA 2701-80-001-011-77-00-V and credited to 8342-00-113-002-07-00 which is meant for 'WB Building & Other Construction Workers' Welfare Fund'. But, the bill is for procurement of MIKE-21 Software including Modules (MARINE PP, MIKE 21 HD, MIKE 21 ST and MIKE 21 SM) which means it's not a construction work and no engagement of labour has taken place. Hence, it appears deduction of Rs. 37,772 from the bill for transfer of the same to WB Building and Other Construction Workers' Welfare Fund is improper.

Annexure-‘5.A’**(Para No. 2.3.2)****Expenditure made under New Service/New Instrument of Service**

Sl No.	Name of Treasury	No. of Major Heads	Total amount booked under New Service/ New Instrument of Service (In Rs.)	Amount (Rs. in Lakh)
1	Bankura	2014, 2210, 2225, 2235, 2236, 2401, 2406, 2408, 2711, 4210, 4406,	104058958	1040.59
2	Bishnupur	2014, 2210, 2235, 2406, 2711, 4406	48576906	485.77
3	Khatra	2235, 2711	58530140	585.30
4	Birbhum-I	2014, 2210, 2235, 2236, 2408, 4406	87831466	878.31
5	Bolpur	2014, 2235, 2711, 4210	37083819	370.84
6	Rampurhat	2014, 2235, 2711, 4210	58213395	582.13
7	Birbhum-II	2210, 2225, 2401, 2711, 4210	5303114	53.03
8	Burdwan-I	2014, 2225, 2235, 2236	132103619	1321.04
9	Burdwan-II	2210, 2711, 2401, 2403, 2408, 4210	18958182	189.58
10	Asansol-I	2235, 2236, 2408, 2711	66013679	660.14
11	Asansol-II	2014, 2210, 2211, 4210, 2225	3275857	32.76
12	Durgapur	2014, 2235, 2401, 2711, 4406	28118334	281.18
13	Kalna	2014, 2235, 2401	45788015	457.88
14	Katwa	2014, 2235	36716016	367.16
15	Kolkata PAO-I	2070, 2202, 2205, 2211, 2235, 2236, 2251, 2401, 2406, 2408, 2711, 2851, 3051, 3053, 3456, 3475, 4851, 5056, 5075	3060351283	30603.51
16	Kolkata PAO-II	2055, 2056, 2059, 2205, 2217, 2225, 2235, 2851, 4059, 4851, 5452	463920059	4639.20
17	Kolkata PAO-III	2051, 2052, 2053, 2070, 2202, 2210, 2217, 2225, 2235, 2236, 2401, 2403, 2405, 2406, 2575, 2711, 3435, 3451, 4210, 4406,	10213388359	102133.88
18	Cooch Behar-I	2014, 2225, 2235, 2236, 2711, 4210, 4406	66267561	662.68
19	Cooch Behar-II	2235, 2401	12474780	124.75
20	Dinhata	2235	17303486	173.03
21	Mathabhanga	2235	17869606	178.70
22	Mekhliganj	2014, 2235	6162480	61.62
23	Tufanganj	2014, 2235	7440233	74.40
24	Darjeeling	2210, 2225, 2235, 2236, 2551, 4210, 4406	46407898	464.08
25	Kurseong	2235, 2406, 2551, 4406	11823705	118.24
26	Kalimpong	2210, 2225, 2235, 2236, 4210, 4406	22292563	222.93
27	Siliguri-I	2235, 2406, 4210, 4406	18974451	189.74
28	Siliguri-II	2225, 2235, 2401, 2711	40924761	409.25

Sl No.	Name of Treasury	No. of Major Heads	Total amount booked under New Service/ New Instrument of Service (In Rs.)	Amount (Rs. in Lakh)
29	Mirik	2235	7082895	70.83
30	Balurghat-I	2014, 2235, 2236, 3055	42771477	427.71
31	Balurghat-II	2235, 2406, 2551, 4406	39342543	393.43
32	Gangarampur	2235	24441887	244.42
33	Hooghly-I	2014, 2210, 2225, 2235, 2236, 4210	26553315	265.53
34	Hooghly-II	2210, 2235, 2401, 2711	66954807	669.55
35	Arambagh	2014, 2235	50682438	506.82
36	Chandernagar	2014, 2235, 2711, 4210	41133999	411.34
37	Serampore-I	2014, 2235	15974209	159.74
38	Serampore-II	2235, 4210	25816627	258.17
39	Howrah-I	2014, 2210, 4210	1347393	13.47
40	Howrah-II	2070, 2210, 2225, 2235, 2236, 2401, 2406, 4406	91973498	919.73
41	Uluberia	2235, 2711, 4210	74705401	747.05
42	Jalpaiguri-I	2210, 2225, 2235, 2236, 3055, 5452	75411609	754.12
43	Jalpaiguri-II	2014, 2210, 2401, 2406, 2551, 2711, 4210, 4406	6320238	63.20
44	Alipurduar	2210, 2225, 2235, 2236, 2401, 2711, 3055, 4210, 4406, 5452	96774761	967.75
45	Mal	2235, 2711	27093647	270.94
46	Malda-I	2210, 2225, 2235, 2236, 2711	128573017	1285.73
47	Malda-II	2210, 2401, 2406, 4210, 4406	1258000	12.58
48	Chanchal	2235	24253363	242.53
49	Midnapore	2014, 2210, 2217, 2225, 2235, 2236, 2401, 2403, 2711, 4210, 4406,	133699883	1337.00
50	Contai	2235, 2405, 2711	25452568	254.53
51	Ghatal	2014, 2235	37213819	372.14
52	Haldia	2235, 3055	10853665	108.54
53	Jhargram	2014, 2210, 2225, 2235, 2236, 2401, 2711, 4210, 4406,	77904727	779.05
54	Kharagpur	2235, 2406, 2711, 4210, 4406	84934035	849.34
55	Tamluk	2210, 2225, 2235, 2236, 2401, 2405, 2711, 4406	118366357	1183.66
56	Berhampore-I	2014, 2225, 2235, 2236, 4210, 5452	48851552	488.52
57	Berhampore-II	2210, 2235, 2401, 2403, 2711	54193903	541.94
58	Jangipur	2014, 2235, 2711, 4210	65640474	656.40
59	Kandi	2014, 2235	40435321	404.35

SI No.	Name of Treasury	No. of Major Heads	Total amount booked under New Service/ New Instrument of Service (In Rs.)	Amount (Rs. in Lakh)
60	Lalbagh	2014, 2235	44724866	447.25
61	Domkal	2235, 2401, 4210	39129262	391.29
62	Krishnagar-I	2210, 2225, 2235, 2236	86698892	866.99
63	Krishnagar-II	2014, 2210, 2401, 2403, 2406, 2235, 2711, 4210, 4406	19861895	198.62
64	Kalyani	2014, 2210, 2070, 2235, 2711, 4210, 4070	39124687	391.25
65	Ranaghat	2014, 2235	49647610	496.48
66	Tehatta	2014, 2401, 2235	33862002	338.62
67	Barasat-I	2210, 2711, 4210, 4406, 2204, 2225, 2235, 2236, 2405, 2406, 4851	129171426	1291.71
68	Barasat-II	2014, 2401	705341	7.05
69	Barrackpore-I	2014, 2210, 2235, 4210	71455290	714.55
70	Basirhat	2014, 2210, 2235, 2711, 4210	103982591	1039.83
71	Bongaon	2014, 2235, 3055	47202519	472.03
72	Bidhannagar	2014, 2217, 2235, 2236, 2711	53436150	534.36
73	Egra	2235	16670338	166.70
74	Purulia	2014, 2210, 2225, 2235, 2236, 2401, 2403, 4210, 4406, 2711	88292295	882.92
75	Raghunathpur	2014, 2235, 4210	47991444	479.91
76	Jhalda	2235	23302183	233.02
77	Manbazar	2235	35530607	355.31
78	Alipore-I	2210, 2225, 2235, 2236, 2405, 5452	109485766	1094.86
79	Alipore-II	2210, 2211, 2235, 2236, 2401, 2406, 4406	32376543	323.77
80	Diamond Harbour	2210, 2235, 4210	55341517	553.42
81	Baruipur	2220, 2235, 2711	61585481	615.85
82	Canning	2235, 2406, 4406	35103366	351.03
83	Kakdwip	2211, 2235, 2711, 4210	41314319	413.14
84	Islampur	2235, 2711	39364852	393.65
85	Raiganj-I	2225, 2235, 2236, 2401	83008867	830.09
86	Raiganj-II	2210, 2406, 2711, 4210, 4406	2051539	20.52
TOTAL			17692605801	176926.06

Annexure – ‘6’
(Para No. 2.4)

Revenue Expenditure classified as Capital Expenditure

Sl No.	Treasury Name	DDO	T.V. No.	Name of work	Head of Account	Amount (₹)
1	Tamluk	Exe. Engineer Tamluk Highway Division P.W.(Roads) Dte.	5054/0020 of 5/2022	Surfacing work under Tamluk Highway Division in the district of Purba Medinipur.	5054-04-337-00-003-V-53	53,04,932
2			5054/0021 of 5/2022		5054-04-337-00-003-V-53	31,15,626
3	Midnapore	Exe. Engineer Midnapore Highway Division P.W.(Roads) Dte.	5054/0005 of 5/2022	Surfacing work under Tamluk Highway Division in the district of Paschim Medinipur.	5054-04-337-00-002-V-53	9,11,142
4			5054/0006 of 5/2022		5054-04-337-00-002-V-53	1,40,88,858
5			5054/0008 of 5/2022		5054-04-337-00-002-V-53	2,50,00,000
6			5054/0003 of 5/2022		5054-04-337-00-002-V-53	1,00,00,000
7	Howrah II	Exe. Engineer Howrah Div. PWD	5054/0008 of 5/2021	Surfacing work under Howrah Highway Division in the district of Howrah	5054-03-337-001-V-53	4,52,72,960
8			5054/0009 of 5/2021		5054-03-337-002-V-53	3,00,00,000
9	Raiganj-II	Exe. Engineer, Uttar Dinajpur Division P.W.Dte.	5054/0017 of 6/2022	Surfacing work under Uttar Dinajpur Division in the district of Uttar Dinajpur.	5054-03-789-00-005-V-53	2,23,05,615
10			5054/0018 of 6/2022		5054-03-789-00-005-V-53	50,94,255
11			5054/0019 of 6/2022		5054-03-789-00-005-V-53	82,92,130
12			5054/0020 of 6/2022		5054-03-789-00-005-V-53	60,08,523
13	Berhampore-II	Exe. Engineer, Berhampur-II, PWD Berhampur Division-I	5054/0016 of 6/2022	Surfacing work under Berhampur Division-I in the district of Murshidabad.	5054-03-796-00-005-V-53	32,20,120
14			5054/0019 of 6/2022		5054-04-789-00-004-V-53	3,83,365
15			5054/0029 of 6/2022		5054-04-789-00-004-V-53	3,13,353
16	Krishnagar-II	Exe. Engineer, Nadia Highway Division-I PR(Roads) Dte.	5054/0018 of 6/2022	Surfacing work under Nadia highway Division No-I in the district of Nadia.	5054-03-789-00-004-V-53	10,74,991
17	Raiganj-II	Exe. Engineer, Uttar Dinajpur Highway Division Uttar Dinajpur	5054/0011 of 6/2022	Surfacing work under Uttar Dinajpur Division in the district of Uttar Dinajpur.	5054-04-789-00-004-V-53	29,16,427
18			5054/0015 of 6/2022		5054-03-789-00-005-V-53	13,17,614
19	Hooghly-II	Exe. Engineer, Hooghly Highway Division No-I P.W.(Roads) Dte.	5054/0008 of 7/2022	Surfacing work under Hooghly Highway Division in the district of Hooghly	5054-04-337-00-002-V-53	8,44,558
20			5054/0015 of 7/2022		5054-03-789-00-003-V-53	1,08,00,000

SI No.	Treasury Name	DDO	T.V. No.	Name of work	Head of Account	Amount (₹)
21	Diamond Harbour	Exe. Engineer, Diamond Harbour Division,	5054/0015 of 7/2022	Surfacing work under Diamond Harbour Division in the district of South 24 Parganas.	5054-03-337-00-011-V-53	1,90,00,000
22			5054/0014 of 7/2022		5054-03-337-00-011-V-53	95,06,678
23	Kolkata PAO-III	Exe. Engineer, Barasat Highway Division P.W.(Roads) Dte.	5054/0002 of 7/2022	Surfacing work under Barasat Highway Division in the district of North 24 Parganas.	5054-03-337-00-001-V-53	26,65,084
24	Berhampore-II	Exe. Engineer, Berhampur-II, PWD Berhampur Division-II	5054/0021 of 7/2022	Surfacing work under Berhampur Division-II in the district of Murshidabad	5054-03-337-00-012-V-53	25,70,813
25			5054/0021 of 7/2022		5054-03-337-00-011-V-53	1,07,00,000
26	Krishnagar-II	Exe. Engineer, Nadia Highway Division – PW(Roads) Dte.	5054/0022 of 7/2022	Surfacing work under Nadia highway Division in the district of Nadia.	5054-04-789-00-004-V-53	50,00,000
27	Cooch Behar-II	Ex. Engineer, Cooch Behar Highway Division PW(Roads) Dte,	5054/0010 of 7/2022	Surfacing work under Cooch Behar highway Division in the district of Cooch Behar.	5054-04-789-00-004-V-53	1,15,00,000
28	Barasat-II	Ex. Engineer, PWD Barasat Division	5054/08 of 7/2022	Surfacing work under Barasat Division in the district of North 24 pgs.	5054-03-337-00-011-V-53	5,00,00,000
29	Tamluk	Ex. Engineer, Tamluk Highway Division PWD (Road) Dte.	5054/01 of 7/2022	Surfacing work under Tamluk Division in the district of Purba Midnapore.	5054-04-789-00-004-V-53	61,38,391
30	Cooch Behar-I	Exe. Engineer, Cooch Behar HW Division, PW (Roads) Deptt.	5054/0017 of 8/2022	Surfacing work under Cooch Behar Highway Division in the district of Cooch Behar.	5054-04-337-00-002-V-53	80,00,000
31	Midnapore	Exe. Engineer, Midnapore HW Divn, P.W. (Roads)	5054/0007 of 8/2022	Surfacing work under Midnapore Highway Division in the district of Paschim Medinipur.	5054-04-337-00-002-V-53	66,00,000
32	Tamluk	Exe. Engineer, Tamluk Division, P.W. Deptt.	5054/0009 of 8/2022	Surfacing work under Tamluk Division in the district of Purba Medinipur	5054-04-337-00-002-V-53	300,00,000
33		Exe. Engineer, Tamluk HW Division, P.W. (Roads)	5054/0010 of 8/2022	Surfacing work under Tamluk Highway Division in the district of Purba Medinipur	5054-04-337-00-002-V-53	50,00,000
34	Ranganj-II	Exe. Engineer, Uttar Dinajpur Highway Division	5054/0007 of 8/2022	Surfacing work under Uttar Dinajpur Highway Division in the district of Uttar Dinajpur	5054-04-337-00-002-V-53	58,62,304
35	Tamluk	Exe. Engineer, Tamluk HW Division, P.W. (Roads) Dte.	5054/0011 of 8/2022	Surfacing work under Tamluk Highway Division in the district of Purba Medinipur	5054-04-337-00-002-V-53	22,51,491

SI No.	Treasury Name	DDO	T.V. No.	Name of work	Head of Account	Amount (₹)
36	Raigunj-II	Exe.Engineer, Uttar Dinajpur Highway Division	5054/0006 of 8/2022	Surfacing work under Uttar Dinajpur Highway Division in the district of Uttar Dinajpur	5054-04-337-00-002-V-53	71,12,724
37	Midnapore	Exe. Engineer, Midnapore Highway Division	5054/0008 of 8/2022	Surfacing work under Midnapore Highway Division in the district of Paschim Medinipur	5054-04-337-00-002-V-53	68,16,541
38	Cooch Behar-I	Exe. Engineer, Cooch Behar Highway Division	5054/0022 of 8/2022	Surfacing work under Cooch Behar Highway Division in the district of Cooch Behar District.	5054-04-337-00-002-V-53	26,00,000
39	Balurghat-II	Exe.Engineer, Dakshin Dinajpur HW Division, P.W. (Roads) Dte.	5054/0006 of 8/2022	Surfacing work under Dakshin Dinajpur Highway Division in the District of Dakshin Dinajpur District.	5054-04-796-00-004-V-53	95,49,077
40	Cooch Behar-I	Exe. Engineer, Cooch Behar HW Division, P.W. (Roads) Deptt.	5054/0016 of 8/2022	Surfacing work under Cooch Behar Highway Division in the district of Cooch Behar.	5054-04-337-00-002-V-53	81,54,726
41	Balurghat-II	Exe. Engineer, Dakshin Dinajpur Division, P.W.D.	5054/0009 of 8/2022	Surfacing work under Dakshin Dinajpur Highway Division in the district of Dakshin Dinajpur.	5054-03-789-00-005-V-53	237,35,181
42	Cooch Behar-I	Exe. Engineer, Cooch Behar HW Division, P.W. (Roads)	5054/0018 of 8/2022	Surfacing work under Cooch Behar Highway Division in the district of Cooch Behar	5054-04-796-00-004-V-53	60,00,000
43	Asansol-II	Exe. Engineer, Asansol HW Division, P.W. (Roads) Deptt.	5054/0007 of 8/2022	Surfacing work under Asansol Highway Division in the district of PurbaBardhaman.	5054-04-337-00-002-V-53	50,00,000
44	Birbhum-II	Exe. Engineer, Birbhum Highway Division-I, P.W. (Roads) Deptt.	5054/0003 of 8/2022	Surfacing work under Birbhum Highway Division-I in the district of Birbhum.	5054-04-337-00-002-V-53	145,00,000
45	Asansol-II	Exe. Engineer, Asansol Highway Division, P.W. (Roads) Deptt.	5054/0008 of 9/2022	Surfacing work under Asansol Highway Division in the district of Paschim Bardhaman	5054-04-337-00-002-V-53	2,00,00,000
46	Krishnagar-II	Exe. Engineer, Nadia Highway Division No-I P.W. (Roads) Dte.	5054/0006 of 10/2022	Surfacing work under Nadia Highway Division No-I in the district of Nadia.	5054-04-337-00-002-V-53	30,00,000
47	Hooghly-II	Exe. Engineer Hooghly Highway Division No-I PW (Road) Deptt.	5054/01 of 10/2022	Surfacing work under Hooghly Highway Division No-I in the district of Hooghly.	5054-04-337-00-002-V-53	25,66,063

Sl No.	Treasury Name	DDO	T.V. No.	Name of work	Head of Account	Amount (₹)
48	Barasat-I	Exe. Engineer PWD Barasat Division.	5054/05 of 10/2022	Surfacing work under Barasat Division in the district of North 24 Parganas.	5054-03-337-00- 011-V-53	2,75,00,000
49	Hooghly-II	Addl. District Magistrate (Hooghly)	4235/01 of 6/2022	Hiring Charges of Vehicle.	4235-02-800-00- 002-53-00-V	27,609
50			4235/02 of 6/2022	Fuel Consumption Charges of Vehicles.	4235-02-800-00- 002-53-00-V	57,978
51			4235/03 of 6/2022	Payments for various misc items.	4235-02-800-00- 002-53-00-V	53,895
52			4235/04 of 6/2022	Payments for fuel Consumption and supplying of Lunch Packets.	4235-02-800-00- 002-53-00-V	30,589
53			4235/03 of 7/2022	Payment Regarding Postage Value added to Franking Machine.	4235-02-800-00- 002-53-00-V	50,000
54	Krishnagar-II	Exe. Engineer, Nadia Highway Division No-I P.W. (Roads) Dte.	5054/0006 of 10/2022	Surfacing work under Nadia Highway Division No-I in the district of Nadia.	5054-04-337-00- 002-V-53	30,00,000
55	Hooghly-II	Exe. Engineer Hooghly Highway Division No-I PW (Road) Deptt.	5054/01 of 10/2022	Surfacing work under Hooghly Highway Division No-I in the district of Hooghly.	5054-04-337-00- 002-V-53	25,66,063
56	Barasat-I	Exe. Engineer PWD Barasat Division.	5054/05 of 10/2022	Surfacing work under Barasat Division in the district of North 24 Parganas.	5054-03-337-00- 011-V-53	2,75,00,000
57		Exe. Engineer Barasat Highway Division No-II PW(Roads) Dtte.	5054/08 Of 10/2022	Surfacing work under Barasat Highway Division- II in the district of North 24 Parganas.	5054-04-337-00- 002-V-53	26,68,165
58	Balurghat-II	Exe. Engineer Dakshin Dinajpur Division, PWD	5054/04 of 10/2022	Surfacing work under Dakshin Dinajpur Division in the district of Dakshin Dinajpur.	5054-03-789-00- 005-V-53	5,62,586
59	Balurghat-II	Exe. Engineer Dakshin Dinajpur Division, PWD	5054/10 of 10/2022		5054-03-789-00- 005-V-53	63,00,000
60	Cooch Behar-I	Exe. Engineer Cooch Behar Highway Division PW(Roads) Dte.	5054/04 of 10/2022	Surfacing work under Cooch Behar Highway Division in the district of Cooch Behar	5054-04-337-00- 002-V-53	1,18,17,317
61	Alipore-II	Exe. Engineer South 24 Parganas Division P.W.Dte.	5054/01 of 10/2022	Surfacing work under South 24 Parganas Division in the district of South 24 Parganas.	5054-03-337-00- 011-V-53	95,34,208
62	Berhampur-II	Exe. Engineer(PWD) Berhampur Division No-II	5054/08 of 10/2022	Surfacing work under Berhampur Division- II in the district of Murshidabad	5054-03-337-00- 011-V-53	69,34,392

SI No.	Treasury Name	DDO	T.V. No.	Name of work	Head of Account	Amount (₹)
63	Tamluk	Exe. Engineer Tamluk Highway Division P.W. (Roads) Dte.	5054/02 of 10/2022	Surfacing work under Tamluk Highway Division in the district of Purba Midnapore	5054-04-789-00-004-V-53	8,19,939
64	Bishnupur	Exe. Engineer Bishnupur Divn, P.W.Dte.	5054/01 of 10/2022	Surfacing work under Bishnupur Division, P.W.D in the district of Bankura.	5054-03-789-00-005-V-53	39,23,862
65	Cooch Behar-I	Exe. Engineer Cooch Behar Highway Division PW(Roads) Dte.	5054/08 of 03/2023	Surfacing Work under Cooch Behar Highway Division in the district of Cooch Behar	5054-04-789-00-004-V-53-00	21,71,360
66			5054/08 of 03/2023		5054-04-337-00-003-V-53-00	18,76,410
67			5054/11 of 03/2023		5054-04-337-00-002-V-53-00	24,68,683
68			5054/73 of 03/2023		5054-04-337-00-003-V-53-00	41,77,565
69			5054/74 of 03/2023		5054-04-337-00-002-V-53-00	23,57,545
70			5054/51 of 03/2023		5054-04-796-00-001-V-53-00	15,18,412
71			5054/53 of 03/2023		5054-04-789-00-004-V-53-00	13,50,142
72			5054/57 of 03/2023		5054-04-789-00-004-V-53-00	30,83,618
73	Howrah-II	Exe. Engineer Howrah Div. PWD	5054/4 of 03/2023	Surfacing Work under Howrah Highway Division in the district of Howrah	5054-03-337-00-013-V-53-00	18,80,914
74			5054/20 of 03/2023		5054-03-337-00-013-V-53-00	22,94,465
75			5054/40 of 03/2023		5054-03-337-00-013-V-53-00	31,10,538
76	Krishnagar-II	Exe. Engineer, Nadia Highway Division No-I P.W. (Roads) Dte.	5054/35 of 03/2023	Surfacing Work under Nadia Highway Division-I in the district of Nadia.	5054-04-337-00-002-V-53-00	7,46,269
77			5054/44 of 03/2023		5054-04-337-00-002-V-53-00	46,40,041

Annexure-‘7’
(Para No. 3.1)

Details of Inspection Programmes conducted during 2022-23

Sl.No.	Name of Treasury	Period of Accounts inspected	Duration of inspection	No. of Days
1	Alipore-I	01.04.2021 – 31.03.2022	06.02.2023 – 15.02.2023	7
2	Alipore-II	01.04.2021 – 31.03.2022	10.05.2022 – 17.05.2022	5
3	Alipurduar	01.04.2021 – 31.03.2022	28.11.2022 – 06.12.2022	7
4	Arambagh	01.04.2021 – 31.03.2022	18.04.2022 – 25.04.2022	6
5	Asansol-I	01.04.2021 – 31.03.2022	30.05.2022 – 07.06.2022	7
6	Asansol-II	01.04.2021 – 31.03.2022	08.06.2022 – 14.06.2022	5
7	Balurghat-I	01.04.2021 – 31.03.2022	09.11.2022 – 17.11.2022	6
8	Balurghat-II	01.04.2021 – 31.03.2022	18.11.2022 – 24.11.2022	5
9	Bankura	01.04.2021 – 31.03.2022	07.09.2022 – 16.09.2022	8
10	Barasat-I	01.04.2021 – 31.03.2022	18.04.2022 – 25.04.2022	6
11	Barasat-II	01.04.2021 – 31.03.2022	18.01.2023 – 01.02.2023	8
12	Barrackpore-I	01.04.2021 – 31.03.2022	26.04.2022 – 05.05.2022	6
13	Barrackpore-II	01.04.2021 – 31.03.2022	06.05.2022 – 18.05.2022	7
14	Basirhat	01.04.2021 – 31.03.2022	02.02.2023 – 10.02.2023	7
15	Berhampore-I	01.04.2021 – 31.03.2022	09.11.2022 – 18.11.2022	7
16	Berhampore-II	01.04.2021 – 31.03.2022	21.11.2022 – 25.11.2022	5
17	Birbhum-I	01.04.2021 – 31.03.2022	30.05.2022 – 07.06.2022	7
18	Birbhum-II	01.04.2021 – 31.03.2022	08.06.2022 – 17.06.2022	8
19	Bishnupur	01.04.2021 – 31.03.2022	19.09.2022 – 26.09.2022	6
20	Bolpur	01.04.2021 – 31.03.2022	17.08.2022 – 26.08.2022	7
21	Burdwan-I	01.04.2021 – 31.03.2022	18.07.2022 – 26.07.2022	7
22	Burdwan-II	01.04.2021 – 31.03.2022	27.07.2022 – 03.08.2022	6
23	Chanchal	01.04.2021 – 31.03.2022	27.07.2022 – 03.08.2022	6
24	Chandernagar	01.04.2020 – 31.03.2022	17.05.2022 – 25.05.2022	7
25	Cooch Behar-I	01.04.2021 – 31.03.2022	09.11.2022 – 17.11.2022	6
26	Cooch Behar-II	01.04.2021 – 31.03.2022	18.11.2022 – 25.11.2022	6
27	Darjeeling	01.04.2021 – 31.03.2022	07.07.2022 – 18.07.2022	7
28	Diamond Harbour	01.04.2021 – 31.03.2022	15.06.2022 – 22.06.2022	6
29	DTA	01.04.2021 – 31.03.2022	20.05.2022 – 27.05.2022	6
30	DTA (PD Cell)	01.04.2021 – 31.03.2022	09.01.2023 – 16.01.2023	5
31	Durgapur	01.04.2021 – 31.03.2022	04.08.2022 – 16.08.2022	7
32	e-Treasury	01.04.2021 – 31.03.2022	01.06.2022 – 07.06.2022	5
33	Gangrapur	01.04.2021 – 31.03.2022	28.11.2022 – 02.12.2022	5
34	Hooghly-I	01.04.2021 – 31.03.2022	17.01.2023 – 30.01.2023	7
35	Hooghly-II	01.04.2021 – 31.03.2022	26.04.2022 – 02.05.2022	5
36	Howrah-I	01.04.2021 – 31.03.2022	31.01.2023 – 08.02.2023	7
37	Howrah-II	01.04.2021 – 31.03.2022	27.04.2022 – 06.05.2022	6
38	Islampur	01.04.2021 – 31.03.2022	05.12.2022 – 12.12.2022	6

Sl.No.	Name of Treasury	Period of Accounts inspected	Duration of inspection	No. of Days
39	Jalpaiguri-I	01.04.2021 – 31.03.2022	06.12.2022 – 12.12.2022	5
40	Jalpaiguri-II	01.04.2021 – 31.03.2022	28.11.2022 – 05.12.2022	6
41	Jangipur	01.04.2021 – 31.03.2022	06.12.2022 – 13.12.2022	6
42	Jhargram	01.04.2021 – 31.03.2022	19.01.2023 – 31.01.2023	6
43	Kalimpong	01.04.2021 – 31.03.2022	19.07.2022 – 27.07.2022	7
44	Kalna	01.04.2020 – 31.03.2022	06.07.2022 – 15.07.2023	7
45	Kalyani	01.04.2021 – 31.03.2022	19.05.2022 – 26.05.2022	6
46	Kharagpur	01.04.2021 – 31.03.2022	20.06.2022 – 28.06.2022	7
47	Kolkata Collectorate	01.04.2021 – 31.03.2022	09.01.2023 – 17.01.2023	6
48	Kolkata PAO-I	01.04.2021 – 31.03.2022	18.04.2022 – 26.04.2022	7
49	Kolkata PAO-II	01.04.2021 – 31.03.2022	19.01.2023 – 01.02.2023	6
50	Kolkata PAO-III	01.04.2021 – 31.03.2022	27.04.2022 – 06.05.2022	6
51	Krishnagar-I	01.04.2021 – 31.03.2022	27.05.2022 – 06.06.2022	7
52	Krishnagar-II	01.04.2021 – 31.03.2022	07.06.2022 – 14.06.2022	6
53	Lalbagh	01.04.2021 – 31.03.2022	28.11.2022 – 05.12.2022	6
54	Mal	01.04.2021 – 31.03.2022	13.12.2022 – 19.12.2022	5
55	Malda-I	01.04.2021 – 31.03.2022	07.07.2022 – 18.07.2022	7
56	Malda-II	01.04.2021 – 31.03.2022	19.07.2022 – 26.07.2022	6
57	Mekhliganj	01.04.2021 – 31.03.2022	07.12.2022 – 14.12.2022	6
58	Midnapore	01.04.2021 – 31.03.2022	08.06.2022 – 17.06.2022	8
59	PAO New Delhi	01.04.2021 – 31.03.2022	30.01.2023 – 03.02.2023	5
60	Purulia	01.04.2021 – 31.03.2022	18.08.2022 – 29.08.2022	7
61	Raghunathpur	01.04.2021 – 31.03.2022	30.08.2022 – 06.09.2022	6
62	Raiganj-I	01.04.2021 – 31.03.2022	29.07.2022 – 05.08.2022	6
63	Raiganj-II	01.04.2021 – 31.03.2022	08.08.2022 – 18.08.2022	7
64	Serampore-II	01.04.2020 – 31.03.2022	05.05.2022 – 13.05.2022	6
65	Siliguri-I	01.04.2021 – 31.03.2022	09.11.2022 – 16.11.2022	5
66	Siliguri-II	01.04.2021 – 31.03.2022	17.11.2022 – 25.11.2022	7
67	Tamluk	01.04.2021 – 31.03.2022	09.01.2023 – 17.01.2023	6
68	Uluberia	01.04.2020 – 31.03.2022	10.05.2022 – 19.05.2022	7

Annexure-‘8’
(Para No. 3.2)

Outstanding paras of Inspection Reports

Sl.No.	Name of Treasury/PAOs	Total No. of Outstanding Irs	Total No. of outstanding paras upto 2022-23	Oldest Inspection Reports outstanding
1	Alipore-I	6	20	2015-16
2	Alipore-II	5	15	2014-15
3	Alipurduar	6	28	2015-16
4	Arambagh	3	15	2018-19
5	Asansol-I	10	24	1988-89
6	Asansol-II	3	11	2019-20
7	Balurghat-I	4	14	2015-16
8	Balurghat-II	3	7	2018-19
9	Bankura	7	34	2010-11
10	Barasat-I	4	18	2017-18
11	Barasat-II	10	17	2003-04
12	Barrackpre-I	8	29	2006-07
13	Barrackpre-II	10	16	1994-95
14	Baruipur	5	14	2002-03
15	Basirhat	6	18	2014-15
16	Berhampur-I	8	26	2012-13
17	Berhampur-II	2	7	2021-22
18	Bidhannagar	3	8	2015-16
19	Birbhum-I	3	11	2017-18
20	Birbhum-II	6	15	2011-12
21	Bishnupur	6	19	2009-10
22	Bolpur	4	19	2016-17
23	Bongaon	4	11	2011-12
24	Burdwan-I	13	31	2010-11
25	Burdwan-II	3	9	2020-21
26	Canning	6	17	2011-12
27	Chanchal	3	12	2016-17
28	Chandernagar	11	22	2003-04
29	Contai	6	17	2014-15
30	Cooch Behar-I	4	13	2018-19
31	Cooch Behar-II	6	10	2014-15
32	D/Harbour	10	20	2003-04
33	Darjeeling	3	26	2019-20
34	Dinhata	9	25	2005-06
35	Domkal	2	9	2019-20
36	DTA (PD Cell)	3	12	2020-21
37	Durgapur	10	22	2006-07

Sl. No.	Name of Treasury/PAOs	Total No. of Outstanding Irs	Total No. of outstanding paras upto 2022-23	Oldest Inspection Reports outstanding
38	Egra	2	6	2019-20
39	e-Treasury	1	4	2022-23
40	Gangarampur	4	10	2014-15
41	Ghatal	3	12	2002-03
42	Haldia	3	12	2015-16
43	Hooghly-I	9	23	2009-10
44	Hooghly-II	3	12	2020-21
45	Howrah-I	12	23	2008-09
46	Howrah-II	7	17	2012-13
47	Islampur	3	12	2016-17
48	Jalpaiguri-I	7	29	2013-14
49	Jalpaiguri-II	8	23	2011-12
50	Jangipur	10	35	1991-92
51	Jhargram	13	25	1990-91
52	Kakdwip	3	12	2017-18
53	Kalimpong	10	25	2003-04
54	Kalna	3	11	2016-17
55	Kalyani	4	16	2004-05
56	Kandi	9	20	1989-90
57	Katwa	3	12	2015-16
58	Kharagpur	12	27	2005-06
59	Khatra	3	13	2013-14
60	Kol. Collec.	4	9	2018-19
61	Kol. PAO-I	5	14	2017-18
62	Kol. PAO-II	7	22	2013-14
63	Kol. PAO-III	3	12	2020-21
64	Krishnagar-I	15	34	2007-08
65	Krishnagar-II	2	10	2020-21
66	Kurseong	10	23	2000-01
67	Lalbagh	4	12	2006-07
68	Mal	4	25	2016-17
69	Malda-I	6	21	2014-15
70	Malda-II	3	12	2014-15
71	Mathabhanga	4	17	2013-14
72	Medinipur	17	43	1996-97
73	Mekhliganj	3	14	2018-19
74	PAO New Delhi	3	9	2016-17
75	Purulia	13	37	2008-09
76	Raghunathpur	4	16	2008-09
77	Raiganj-I	6	20	2011-12

Sl. No.	Name of Treasury/PAOs	Total No. of Outstanding Irs	Total No. of outstanding paras upto 2022-23	Oldest Inspection Reports outstanding
78	Raiganj-II	4	12	2017-18
79	Rampurhat	6	22	2010-11
80	Ranaghat	13	34	2003-04
81	Serampur-I	5	24	2009-10
82	Serampur-II	4	17	2007-08
83	Siliguri-I	6	17	2013-14
84	Siliguri-II	12	26	2002-03
85	Tamluk	4	23	2018-19
86	Tehatta	8	22	2009-10
87	Toofanganj	6	17	1998-99
88	Uluberia	5	18	2013-14
89	Jhalda	2	10	2019-20
90	Manbazar	2	8	2019-20
91	Mirik	1	5	2021-22
Total		538	1625	-
	DTA (Establishment)	3	15	2020-21

Annexure-‘9’

(Para No.3.3.1)

**Non-verification of balances under Head of Accounts “8443-00-106-Personal Deposits”
by the Administrators**

Sl. No.	Name of Treasury	Sl.No.	Name of Treasury
1	Kolkata Collectorate	9	Bishnupur
2	Tamluk	10	Krishnagar-I
3	Berhampore-I	11	Chandernagar
4	Balurghat-I	12	Barasat-I
5	Darjeeling	13	Barrackpore-I
6	Kalna	14	Midnapore
7	Durgapur	15	Kharagpur
8	Purulia		

Annexure-‘10’
(Para No.3.3.2)

Negative balance in various schemes under Head of Accounts “8443-00-106-Personal Deposits”

Sl No	Name of Treasury	Name of the Administrator	Scheme ID	Scheme Name	Amount (₹ in Lakh)
1	Barasat-I	(8443-00-106-00-003) Superintendent, Dum Dum Central Jail	876	Prisoner’s Cash	1.5
2	Birbhum-I	(8443-00-106-00-005) Collector, Birbhum	20526	Indira Awas Yojana	0.29
			20527	HB Grants (Natural Calamities)	1.21
			20528	HB Grants (Fire)	0.48
			20563	Army Recruitment Rally	0.08
3	Midnapore	(8443-00-106-00-005) Collector, Medinipur	10246	P. Unnayan Parshad	0.02
4	Darjeeling	(8443-00-106-00-005) District Magistrate, Darjeeling	9225	PL A/c of DM	656.08
5	Burdwan-I	(8443-00-106-00-005) District Magistrate, Darjeeling	5053	District Planning Scheme	0.01
			5156	Expenditure against voucher	0.06
6	Balurghat-I	(8443-00-106-00-005) District Magistrate, Dakshin Dinajpur	20155	Procure of Hardware/Software	0.27
7	Kolkata PAO-II	(8443-00-106-001-23) LA Collector, CMC Project			573.37
		(8443-00-106-002-23) Rent Controller			9399.98
		(8443-00-106-006-23) WB Development Corporation			3.13
		(8443-00-106-006-23) Local Library Authority, Kolkata			1.00
		(8443-00-106-006-23) Joint Secy, Policy Planning Unit FD			3902.99
Total					14540.46

Annexure-‘11’
(Para No.3.3.3)

**Balance lying in-operative in various schemes under Head of Accounts “8443-00-106-
Personal Deposits” not surrendered to Government Account**

Sl No.	Name of Treasury	Name of the Administrator	Scheme ID	Scheme Name	Amount (in Lakh)
1	Tamluk	8443-00-106-00-005 District Magistrate, Purba Medinipur	12730	Census	0.25
			12735	Honorarium of Minority MSS/SS/MSK	5.72
			12803	Cost of Honorarium to enumerators	0.01
			12908	MLA quota for clothing & tarpaulin	0.02
			20598	6 th Economics Census	0.01
2	Kolkata PAO- II	Calcutta Improvement Tribunal	6490	General	21.62
			6490	Official Assignee Calcutta	97.59
			6490	Presidency College	2.85
			6490	Central Engineering Organisation	55.69
			6490	Animal Resource Development-II	33.12
			6490	Chief Electrical Insp.	14.88
3	Alipore-I	(8443-00-106-00-007) District Judge, Alipore	1463	Insolvency	428.20
4	Cooch Behar-I	(8443-00-106-00-005) District Magistrate, Cooch Behar	18274	UttarBangaUnnayan Parsad Scheme	0.72
			18304	Social Welfare	0.36
			18307	Self-Employment Scheme	0.01
			18345	Develop of D.P. Colonies	0.18
			18372	Health System Dev. Project	0.08
			18498	Pre matric scholarship to SC Students	0.00
			18499	Pre-Matric Scholarship to ST Students	0.01
			18506	Training of TDTCS	0.03
			18527	Sarada Scam	0.01
		18535	Bio-Technology Scheme	0.25	
	(8443-00-106-00-006) SDO Sadar, Cooch Behar	18361	Other Charges	0.03	
5	Alipurduar	(8443-00-106-00-005) District Magistrate, Alipurduar	16660	Bhupali Movement	0.58
			16663	RIDF	39.04
			16664	WAKFS	0.90
			20100	Task Force for Dev of Dooars	5.00
			20150	Renovation of DM Office	0.14
			20312	Asian Highway 48	0.01
			20784	Economics & Statistics	50.24

SI No.	Name of Treasury	Name of the Administrator	Scheme ID	Scheme Name	Amount (₹in Lakh)
6	Jalpaiguri-I	(8443-00-106-00-005) District Magistrate, Jalpaiguri	17535	K-Deposits & Advance	2.00
			17547	B.M.S	3.35
			17549	R.I Office Construction	0.09
			17594	Child Labour	0.03
			17595	EPIC	0.00
			17602	Mid-Day Meal	1.10
			17604	SCA TO TSP	1.79
			17605	SCP Development Programme	46.68
			17668	Information & Cultural	0.40
7	Balurghat-I	(8443-00-106-00-005) Collector, Dakshin Dinajpur	20511	BJR Chhatrabas Yojana (SC)	2.21
			10348	EWS Housing Scheme Gitanjali	0.58
			10375	Upgradation of DM Bungalow	0.64
			10384	Repair and regeneration of	6.53
			10410	Const., repair of school	2.63
			10507	Govt. grant for teaching and	4.40
			10557	ADHIKAR	0.35
8	Raiganj-I	(8443-00-106-00-005) District Magistrate, Uttar Dinajpur	8556	Graveyard	31.26
			8558	National Fabre Mission	9.15
			8560	Dlit (District Level Enquiry	12.88
			8570	Widening	44.39
			8576	Minor Works Grant Fund	16.80
			8596	UBUP (Dev & Promo scheme)	1.00
			8621	Mass Education Ext. Dept.	1.25
			8642	DPSF	0.03
			8669	Development Grant (State)	0.35
			8671	Construction of Morgues	5.73
			8676	Vocational Training	0.73
			8704	Pulse Polio	0.07
			8705	Annapurna	2.98
			8708	Rajiv Gandhi Akshay Urja	0.70
			8712	Chash-o-BasobaserBhumidan	0.07
			8715	Fund for Heritage	0.70
			8722	Adhikar Housing Scheme Spl.	17.10
			20743	North Bengal Development	0.60
20987	Pathasathis/Motels	3.00			
9	Malda-II	(8443-00-106-00-005) District Magistrate, Malda	7268	Dev. & Tourism of individual Spot(Gour,)	0.16
			7271	Improvement of Road under Tourism Deptt.	0.04
			7476	Campus Works, Stadium	4.14
			7757	Uttar Banga Unnayan Parishad	17.49
			20944	Preparation & Publication of	17.76
			20952	Survey of WAKF estates under	0.10
			22047	Prevention and control of vector	1.16
			22845	POA & PCR Act for the Backward	0.08

Sl No.	Name of Treasury	Name of the Administrator	Scheme ID	Scheme Name	Amount (in Lakh)
10	Purulia	(8443-00-106-00-005) District Magistrate, Purulia	4004	UNICEF	0.10
			4214	Infra Dev Programme	0.72
			4179	Dev. BMS (Mid-day-Meal)	5.48
			4185	Election, Photo ID & DPC Fund	1.56
			4291	12 th Finance Commission	0.82
			4185	M.V Computer	0.09
11	Bankura	(8443-00-106-00-005) District Magistrate, Bankura	20974	Activities for Industrial	0.89
			19335	ADHIKAR	118.83
			19378	Census 2011	3.01
			19412	DICO	1.64
			19307	Renovation of Circuit House	19.37
			19324	District Youth Affairs, Bankura	1.64
			19026	ARWSP	7.36
			18980	Annapurna Scheme	12.75
			19019	Renovation of Circuit House	0.51
			18666	Purchase Of Computer Articles	4.19
12	Howrah-II	(8443-00-106-00-001) District Magistrate, Howrah	693	Sports & Youth Services grant	0.28
			782	Misc Own Fund	51.34
			20695	Double Lock (Nazareth Sec)	1.03
			23255	Banglar Bari	106.71
13	Birbhum-I	(8443-00-106-00-005) Collector, Birbhum	12020	ADHIKAR under Spl. BRGF for Rural	41.22
			12040	BRGF Fund	15.00
			12042	Natural Fibre Mission Project	1.51
			12061	Unspent balance of SLAO of Kirnahar	0.01
			12063	IST Opening Deposit for PL	0.27
			20523	Genl Assembly Election Fund	2.40
14	Krishnagar-I	(8443-00-106-00-005) District Magistrate, Nadia	9447	RWP Establishment	1.06
			9490	Deposit of Rent	10.76
			9491	Maintenance of Grants of SC/ST Students	59.91
			9504	11 th Finance Commission	1.00
			9539	Infra Dev of Kirtinagar	74.11
			9562	Census	29.44
			21713	PBSSD	4.64
			21853	FCI (Lifting of Wheat)	49.47
15	Asansol-I	(8443-00-106-00-005) District Magistrate, Paschim Bardhaman	21089	RTC Training Expenses	0.09
			21799	NRDMS	14.37
			21803	District Annual Fund	3.65
			21817	BCW & TD	1.00
16	Burdwan-I	(8443-00-106-00-005) District Magistrate, PurbaBardhaman	4774	Information & Cultural Affairs	0.21
			5032	Hon'ble High Court Order	0.75
			5121	CH	0.36
			5146	Payment of NPC Training Course	0.05

SI No.	Name of Treasury	Name of the Administrator	Scheme ID	Scheme Name	Amount (in Lakh)
17	Barasat-I	(8443-00-106-00-005) District Magistrate, North 24 Parganas	871	Hiring Charge of vehicles	0.02
			872	Yatra Utsav	1.45
			877	Training for summary revision	0.00
			878	Const. Of Com.	25.48
			879	Contingent Exp. Development monitoring	2.00
			881	Morgues	2.00
			882	e-Governance	17.03
			886	Kanya Shree	0.02
			887	Computer	0.08
			899	Computer/MIS Cell in the Office	0.28
			909	Office Exp./Contingency	17.60
			961	Flood Control/Calamity Relief	56.26
			962	Animal Husbandry	8.50
			966	Infrastructure Dev. Fund	405.46
			975	Seminar & Awareness	20.37
			998	Cultural Affairs	3.51
			1039	District Level Training	1.31
			1093	Recurring Compensation	1.00
			20222	District Election Fund	38.72
			20291	Land Purchase	379.60
22764	District Library Office	12.00			
18	Hooghly-I	(8448-00-106-00-005) District Magistrate, Hooghly	1256	Incentive for Poor Girl Student	1.37
			1257	Incentive for Poor Girl Student	0.23
			1267	Spl Compensation Camp of DSWO	0.17
			1284	Conducting the Programme	0.25
			1328	Udise Training Fund	0.02
			1357	Preparation of District Plan	0.00
			1395	Purchase of Computer Papers	0.30
			20183	Procurement and Distribution	0.51
			20209	Estb.of Tertiary GC PS	12.23
			20210	Estb.of Tertiary GC PS	11.82
			20458	Estb.of Tertiary GC PS	20.59
			20929	Road Safety Awareness	0.04
			21093	Planning Statistics	5.74
			21851	Allotment of Panchayat Election	0.00
			21857	Dev.Of Computer Set-up	0.03
			21976	Fund for Banner	0.04
22461	WB Commission for Women	0.00			
Total					1935.38

Annexure-'11 (A)'
(Para No.3.3.3)

Balance lying inoperative in various schemes under Head of Accounts "8443-00-106-Personal Deposits" not surrendered to Government Account till the inspection of 2022-23 inspite of observations raised and pointed out in the previous Annual Review 2021-22.

Sl No.	Name of Treasury	Name of the Administrator	Scheme ID	Scheme Name	Amount (In Lakh)
1	Tamluk	8443-00-106-00-005 District Magistrate, Purba Medinipur	12803	Cost of Honorarium to enumerators	0.01
			12908	MLA quota for clothing & tarpaulin	0.02
			20598	6 th Economics Census	0.01
2	Kolkata PAO-II	Calcutta Improvement Tribunal	6490	General	21.62
			6490	General	97.59
			6490	General	2.85
			6490	General	55.69
			6490	General	33.12
			6490	General	14.88
3	Alipurduar	(8443-00-106-00-005) District Magistrate, Alipurduar	16660	Bhupali Movement	0.58
			16663	RIDF	39.04
			16664	WAKFS	0.90
			20100	Task Force for Dev of Doars	5.00
			20150	Renovation of DM Office	0.14
			20312	Asian Highway 48	0.01
			20784	Economics & Statistics	50.24
4	Balurghat-I	(8443-00-106-00-005) Collector, Dakshin Dinajpur	20511	BJR Chhatrabas Yojana (SC)	2.21
			10348	EWS Housing Scheme Gitanjali	0.58
			10410	Construction of repair of school	2.63
			10507	Govt. grant for teaching and	4.40
			8715	Fund for Heritage	0.70
			8722	Adhikar Housing Scheme Spl.	17.10
			20743	North Bengal Development	0.60
			20987	Pathasathis/Motels	3.00
5	Purulia	(8443-00-106-00-005) District Magistrate, Purulia	4214	Infra Dev Programme	0.72
			4179	Dev. BMS (Mid-day-Meal)	5.48
			4185	Election, Photo ID & DPC Fund	1.56
			4291	12 th Finance Commission	0.82
6	Bankura	(8443-00-106-00-005) District Magistrate, Bankura	19324	District Youth Affairs, Bankura	1.64
			19026	ARWSP	7.36
7	Birbhum-I	(8443-00-106-00-005) Collector, Birbhum	12020	ADHIKAR under Spl. BRGF for Rural	41.22
			12040	BRGF Fund	15.00
			12042	Natural Fibre Mission Project	1.51
			12063	1 st Opening Deposit for PL	0.27
			20523	General Assembly Election Fund	2.40

SI No.	Name of Treasury	Name of the Administrator	Scheme ID	Scheme Name	Amount (₹ in Lakh)
8	Krishnagar-I	(8443-00-106-00-005) District Magistrate, Nadia	9447	RWP Establishment	1.06
			9490	Deposit of Rent	10.76
			9504	11 th Finance Commission	1.00
			9539	Infra Dev of Kirtinagar	74.11
			9562	Census	29.44
			21713	PBSSD	4.64
9	Burdwan-I	(8443-00-106-00-005) District Magistrate, PurbaBardhaman	4774	Information & Cultural Affairs	0.21
			5032	Hon'ble High Court Order	0.75
			5121	CH	0.36
			5146	Payment of NPC Training Course	0.05
10	Barasat-I	(8443-00-106-00-005) District Magistrate, North 24 Parganas	872	Yatra Utsav	1.45
			878	Const. Of Com.	25.48
			879	Contingent Exp. Development monitoring	2.00
			881	Morgues	2.00
			882	e-Governance	17.03
			887	Computer	0.08
			899	Computer/MIS Cell in the Office	0.28
			962	Animal Husbandry	8.50
			966	Infrastructure Develop Fund	405.46
			998	Cultural Affairs	3.51
			1039	District Level Training	1.31
			1093	Recurring Compensation	1.00
Total					1021.38

Annexure-‘12’
(Para No. 3.3.4)

Non-submission of Lapsed Deposit Statement under Major Head of Accounts “8443-Civil Deposits”

Sl.No.	Name of Treasury	Head of Accounts	Amount (In Lakh)
1	Arambagh	8443-00-121-004	0.26
2	Serampore-II	8443-00-121-004	5.44
3	Raiganj-I	8443-00-101-002	0.23
		8443-00-121-005	
		8443-00-103-003	
4	Chanchal	8443-00-121-001-07	1.32
		8443-00-121-001-07	
		8443-00-121-001-07	
		8443-00-121-001-07	
		8443-00-121-001-07	
5	Burdwan-II	8443-00-103-002	0.22
		8443-00-800-012	
6	Bankura	8443-00-121-005	0.44
7	Bishnupur	8443-00-121-004	1.91
8	Cooch Behar-I	8443-00-121-001	0.50
9	Kolkata Collectorate	8443-00-101-001	0.05
		8443-00-103-002	
Total			10.37

Annexure – ‘13’**(Para No. 3.3.5)****Improper transfer of funds from Service Head of Accounts to PL/PD Accounts of DMs/
Director of WBREDA at the fag end of the financial year**

Sl No	Name of Treasury	Source Head of Accounts	Voucher/ Bill No	Voucher/ Bill date	Destination Head of Accounts	Amount (₹ in Lakh)
1	Kolkata PAO-III	2810	2810/1013	31.03.2022	8443-00-106-019	2775.0
2	Darjeeling	2014-00-114-00-003-V-28	2014/45	30.03.2022	8443-00-106-005-07	30.0
		2015-00-106-00-001-V-50	2015/31			136.04
		2015-00-103-00-001-V-50	2015/32			9.0
		2015-00-103-00-001-V-77	2015/33			1.10
		2435-01-101-00-007-V-3	2435/27			6.0
		4202-01-800-00-005-V-53	4202/7			23.78
		4202-01-789-00-001-V-53	4202/8			6.83
		4202-01-789-00-001-V-53	4202/9			45.95
		4202-01-789-00-001-V-53	4202/10			25.47
		2202-02-800-00-003-V-31	2202/71	31.03.2022		5.0
		2202-02-109-00-001-V-50	2202/72			3.3
		2202-01-789-00-001-V-35	2202/66			2.97
		2202-02-796-00-012-V-35	2202/67			4.35
		2515-00-001-00-011-V-31	2515/61			34.98
		2851-00-796-00-032-V-50	2851/14			4.84
		3452-01-102-00-003-V-31	3452/8			5.0
		4217-60-001-00-005-V-53	4217/1			8.66
		4217-60-001-00-005-V-53	4217/3			3.82
		4225-04-277-00-006-V-53	4225/4	17.5		
4225-04-277-00-006-V-53	4225/5	11.88				
3	Kalimpong	2015-00-001-00-011-V-31	2015/75	30.03.2022	8443-00-106-005-07	65.16
		2202-02-800-00-003-V-31	2202/40	31.03.2022		5.0
4	Raiganj-I	2015-00-103-00-001-V-77	2015/75	31.03.2022	8443-00-106-005-07	1.99
		2015-00-103-00-001-V-50	2015/76			16.2
		2015-00-108-00-001-V-50	2015/77			0.06
		2015-00-106-00-001-V-50	2015/79			8.58
		2235-02-200-00-019-V-35	2235/301			27.0
		2235-02-200-00-019-V-31	2235/302			27.0
		2202-01-789-00-001-V-35	2202/22			8.17
		2202-02-796-00-012-V-35	2202/24			4.58
		2202-02-800-00-003-V-31	2202/25			5.0
		2515-00-197-00-008-V-31	2515/98			41.12
		2515-00-197-00-008-V-36	2515/102			23.16
		4059-60-051-00-014-V-53	4059/1			2.0
		4225-04-277-00-005-V-53	4225/6			12.73
		4225-04-277-00-005-V-53	4225/7			31.77
		4225-04-277-00-005-V-53	4225/8			23.75
		4225-04-277-00-005-V-53	4225/9			2.39
		4225-04-277-00-005-V-53	4225/10			27.82
		4235-02-800-00-005-V-53	4235/1			238.55
		4235-02-800-00-005-V-53	4235/2			6.55
5	Purulia	2202-02-800-00-003-V-31	2202/159	31.03.2022	8443-00-106-005-07	5.0
		3452-01-800-00-004-V-50	3452/4	28.03.2022		1.06
		3452-80-800-00-007-V-50	3452/5	31.03.2022		4.63
		4059-60-051-00-014-V-53	4059/20	31.03.2022		4.0
		4851-00-102-00-022-V-53	4851/1	30.03.2022		2.77
		4225-01-283-00-001-V-53	4225/31	31.03.2022		0.16
		4225-01-283-00-001-V-53	4225/17	30.03.2022		0.36
		4225-01-283-00-001-V-53	4225/44	31.03.2022		0.12

Sl No	Name of Treasury	Source Head of Accounts	Voucher/ Bill No	Voucher/ Bill date	Destination Head of Accounts	Amount (₹ in Lakh)
6	Bankura	2015-00-108-00-001-V-50	2015/44	29.03.2022	8443-00-106-005-07	0.32
		2015-00-108-00-001-V-50	2015/61	31.03.2022		0.04
		2015-00-103-00-001-V-50	2015/53	30.03.2022		21.6
		2015-00-103-00-001-V-77	2015/54	30.03.2022		2.65
		2015-00-106-00-001-V-50	2015/55	30.03.2022		99.49
		2015-00-106-00-001-V-50	2015/58	31.03.2022		4.45
		2202-02-800-00-003-V-31	2202/196	31.03.2022		5.0
		2225-04-277-00-024-V-34	2225/61	29.03.2022		9.44
		2505-60-796-00-001-V-31	2505/15	28.03.2022		28.1
		2575-60-789-00-002-V-50	2575/7	29.03.2022		1.2
		2575-60-796-00-007-V-50	2575/8	29.03.2022		0.6
		2575-60-800-00-017-V-50	2575/9	29.03.2022		1.8
		3452-80-800-00-007-V-50	3452/1	31.03.2022		3.11
		4059-60-051-00-014-V-53	4059/8	29.03.2022		46.92
		4059-60-051-00-014-V-53	4059/12	30.03.2022		2.0
7	Berhampore-I	2015-00-103-00-001-V-50	2015/15	30.03.2022	8443-00-106-005-07	8.6
		2015-00-106-00-001-V-50	2015/16			375.22
		2015-00-108-00-001-V-50	2015/17			0.12
		2015-00-103-00-001-V-77	2015/18			4.85
		2202-02-800-00-003-V-31	2202/99	31.03.2022		5.0
		2235-02-103-00-026-V-50	2235/167	30.03.2022		12.60
		2245-80-800-00-008-V-50	2245/14	31.03.2022		14.56
		3051-00-800-00-001-V-50	3051/1	30.03.2022		8.0
		4059-60-051-00-014-V-53	4059/1	29.03.2022		320.71
		3452-80-800-00-007-V-50	3452/2			4.63
		3452-80-789-00-007-V-50	3452/3			6.19
8	Cooch Behar-I	2204-00-102-00-008-V-50	48	31.03.2022	8443-00-106-005-07	11.02
		2202-02-800-00-003-V-31	2344/C			5.0
		4225-02-796-00-070-V-60	2340/C			4.98
		4225-02-796-00-070-V-60	2338/C			4.99
		4225-02-796-00-070-V-60	2339/C			4.99
		4225-02-796-00-070-V-53	2356/C			20.38
		4225-02-796-00-070-V-53	2357/C			20.30
		4225-02-796-00-070-V-53	2358/C			20.28
		2225-04-277-00-009-V-78	2349/C			5.0
		2251-00-090-00-007-V-13	2359/C			5.98
9	Jalpaiguri-I	2015-00-103-00-001-V-50	2015/100	31.03.2022	8443-00-106-005-07	4.92
		2041-00-101-00-002-V-50	2041/1			0.5
		2515-00-197-00-008-V-31	2515/113			14.25
		2515-00-197-00-008-V-36	2515/114			7.6
		2575-60-800-00-017-V-50	2575/1	29.03.2022		0.3
		2575-60-789-00-002-V-50	2575/2			1.2
		2575-60-796-00-007-V-50	2575/3			0.6
		2225-04-277-00-024-V-34	2225/47	30.03.2022		7
		2051-00-103-00-003-V-50	2051/1	31.03.2022		0.27
		2202-01-789-00-001-V-35	2202/176			10.87
		2202-02-789-00-012-V-35	2202/177			22
		2202-02-800-00-029-V-35	2202/178			132.87
2202-02-800-00-003-V-31	2202/179	5				
Total						5055.65

Annexure-‘14’**(Para No. 3.4.1)****Non-verification of balances by the Administrators under
Major Head of Accounts“8448 –Deposits of Local Funds”**

Sl.No.	Name of Treasury	Sl.No.	Name of Treasury
1	Barasat-I	5	Hooghly-II
2	Barrackpore-I	6	Krishnagar-II
3	Birbhum-I	7	Midnapore
4	Diamond Harbour		

Annexure-‘15’**(Para No.3.4.2)****Negative balance in various schemes under Major Head of Accounts "8448-Deposits of
Local Funds”**

Sl No.	Name of Treasury	Name of the Administrator	Scheme ID	Scheme Name	Amount (₹ in Lakh)
1	Alipore-II	(8448-00-109-00-002) FC & CAO, Zilla Parishad	2047	Food & Supplies	0.19
			2026	Establishment Cost	7.11
			72087	SSC	0.70
			2093	12th Finance Commission	1.18
			2101	PMGSY	34.60
		(8448-00-109-00-001) Exe. Officer, Bishnupur-I PS	2127	Backward Village Development	0.12
			1675	Pay of PS Staff	1.95
			1910	CCA	0.25
			1946	Construction of BLRO Office	5.31
			(8448-00-109-00-001) EO, Budge Budge-I PS	1686	Pay of PS Staff
2	Krishnagar-I	(8448-00-109-00-002) FC & CAO, Nadia Zilla Parishad	9506	Agriculture Program Marketing	104.74
			9516	Bagula Colony	0.07
		(8448-00-109-00-001) EO, Krishnagar-I PS	9390	DPS	0.03
			9399	MP LAD	0.35
			9401	Road Roller	0.03
			9472	Primary Education Fund	0.06
		(8448-00-109-00-001) EO, Krishnagar-II PS	9392	BMS	0.00
			9399	MP LAD	0.70
		(8448-00-109-00-001) EO, Nabadwip PS	9386	Remuneration & Honorarium	0.11
			9465	Rash Yatra	0.02
			9494	Roads & Bridge Development	0.09
			9504	11th Finance Commission	0.02
			9513	Const. of Record Room	0.02
			9528	2nd State FC	0.00
9530	12th Finance Commission	0.01			

SI No.	Name of Treasury	Name of the Administrator	Scheme ID	Scheme Name	Amount (₹ in Lakh)
3	Krishnagar-II	(8448-00-109-00-001) EO, Chapra PS	9574	DPS	0.00
			9628	10th Finance Commission	0.03
		(8448-00-109-00-001) Exe. Officer, Krishanganj PS	9582	Honorarium	0.82
			9614	Rural Water Supply	0.01
			9671	Construction of Record Room	0.02
			9691	Rural Employment	0.44
4	Chandernagar	EO, Singur PS	2609	Disability Pension	0.30
		EO, Haripal PS	2609	Disability Pension	0.25
		Commissioner, Chandernagar Municipal Corp.	2663	Basic Minimum Pension	0.15
5	Barasat-I	(8448-00-102-001) Chairman, Barasat Municipality	944	Pay & Allowances	56.81
		(8448-00-102-001) Chairman, Madhyamgram Municipality	937	Provident Fund	6.28
			944	Pay & Allowances	38.81
		(8448-00-109-001) EO, Barasat-I PS	1117	13th Finance Commission	0.98
		(8448-00-109-001) EO, Barasat-II PS	997	V.E.C	0.26
6	Barrackpore-I	(8448-00-102-001) Chairman, Barrackpore Municipality	2168	11th Finance Commission	0.36
		(8448-00-102-001) Chairman, Garulia Municipality	2168	11th Finance Commission	0.24
			2250	12th Finance Commission	0.54
		(8448-00-102-001) Chairman, Halisahar Municipality	2164	NSDP	0.64
		(8448-00-102-001) Chairman, Kamarhati Municipality	2167	State Finance Commission	0.16
			2168	11th Finance Commission	41.53
		(8448-00-102-001) Chairman, Kanchrapara Municipality	999998	Salary Scheme	20.87
		(8448-00-102-001) Chairman, North Barrackpore Municipality	2162	Fixed Grant Misc. Compensation	4.52
(8448-00-109-001) EO, Barrackpore-II PS	2231	PF of Panchayet	0.22		
7	Kalyani	(8448-00-109-001) EO, Chakdaha PS	3487	Salary	6.93
			3511	BidhayakElakaUnnayan Prakalpa	0.24

SI No.	Name of Treasury	Name of the Administrator	Scheme ID	Scheme Name	Amount (₹ in Lakh)
8	Birbhum-I	(8448-00-102-001) Chairman, Dubrajpur Municipality	11728	Dubrajpur Market Development	0.51
			11739	Dubrajpur Town Development	0.77
		(8448-00-109-001) Exe. Officer, Sainthia	11990	Treasury Suspense	0.14
		(8448-00-109-001) EO, Md. Bazar PS	12042	National Fibre Mission Project	0.01
9	Howrah-II	(8448-00-109-001) EO, Sankrail PS	804	Salary Scheme	1.27
		(8448-00-110-006) Local Library Authority	725	PF Scheme	18.92
10	Uluberia	(8448-00-109-00-001) EO, Bagnan-I PS	441	TSP	0.09
		(8448-00-109-00-001) EO, Shyampur-I PS	512	Basic Ori. Course	0.02
		(8448-00-109-00-001) EO, Amta-II PS	420	Pay & Allowances (PS Staff)	1.27
			523	Construction of ICDS	24.19
		(8448-00-102-00-001) Chairman, Uluberia Municipality	413	WS Scheme for ULB	0.49
		566	State Finance Commission	2.21	
11	Midnapore	(8448-00-109-00-002) FC& CAO, Midnapore Zilla Parishad	9857	I&W Department/TWS	0.04
		(8448-00-109-001) EO, Keshpur PS	10153	13th Finance Commission	0.49
12	Kharagpur	(8448-00-109-001) EO, Kharagpur-I PS	13764	RastriyaSrama Vikash	0.07
			13767	Basic Minimum Service	2.63
		(8448-00-109-00-001) EO, Dantan-I PS	13595	Old Age Pension	0.16
		(8448-00-109-00-001) EO, Mohanpur PS	13598	Old Age Pension	2.08
13	Basirhat	(8448-00-109-00-001) EO, Hasnabad PS	3378	SC/ST Scholarship	0.01
			3466	Fodder Development PLO	0.09
		(8448-00-109-00-001) EO, Hingalganj PS	3419	Infrastructure	0.08
		(8448-00-109-00-001) EO, Haroa PS	3355	Honorarium/TA/DA	0.09
			3392	NWDPRRA	6.70
		(8448-00-109-00-001) EO, Sandeshkhali-I PS	3403	Construction of SDB	0.31
			3420	CLIC/CLRC	0.02
			3430	Minor Irrigation	0.02
	3453	12th Finance Commission	0.12		
14	Lalbagh	(8448-00-102-00-001) Chairman, Murshidabad Municipality	17889	Salary	0.79
		(8448-00-109-00-001)	17845	Running MSK of P. Raj Bodies	0.00

SI No.	Name of Treasury	Name of the Administrator	Scheme ID	Scheme Name	Amount (₹ in Lakh)		
15	Raghunathpur	EO, Bhagwangola-I PS (8448-00-109-00-001) EO, Raghunathpur-I PS	3778	Old Age Pension for ST	3.58		
		(8448-00-109-00-001) EO, Neturia PS	3787	ITDP (SC/ST)	30.65		
		(8448-00-109-00-001) EO, Kashipur PS	3859	12th Finance Commission	0.60		
		(8448-00-102-00-001) Chairman, Raghunathpur Municipality	3799	BMS	3.51		
16	Burdwan-I	(8448-00-109-00-001) EO, Burdwan-I PS	4886 4887 5002 5176	M/C Ch of S.T. M/C Ch of SC/ST HomeoDispensary Amar Thikana	1.15 0.83 0.32 0.45		
		(8448-00-109-00-001) EO, Burdwan-II PS	4764 4826 4864 4878	13th Finance Commission Constn. Of Rec. Room & Mod. PROFLAL Salary/ Pay & allowances	1.59 3.75 1.44 7.31		
		(8448-00-109-00-001) EO, Raina-I PS	4878 5161	Salary/Pay & Allowances Indira Abas Yojona	0.11 5.96		
		(8448-00-109-00-001) EO, Memari-II PS	5066	Jana GranthagarSthayee	0.24		
		(8448-00-109-00-001) EO, Galsi-II PS	4765	Grant to PRI for Seed Village	6.61		
		(8448-00-109-00-001) EO, Ausgram-I PS	4764 4850 4878	13th Finance Commission R.W. S Salary &pay	1.72 0.07 40.11		
		(8448-00-109-00-001) EO, Ausgram-II PS	4878	Salary &pay	2.47		
		(8448-00-102-001) Chairman, Burdwan Municipality	5016	Sinking/ Resinking of Tubewell	16.32		
		(8448-00-102-001) Chairman, Guskara Municipality	4878 4899	Salary &pay P.H.E Water & Sanitary	73.39 7.54		
		(8448-00-120-027) Finance Officer, Burdwan Dev. Authority	5160	Burdwan Development Authority for meeting	25.39		
		(8448-00-110-006) DLO, Burdwan	5099	Maintenance Grants	37.25		
		17	Purulia	(8448-00-109-00-001) EO, Balarampur PS	4223	Library/Community Centre	0.21
				(8448-00-109-00-001) EO, Arsha PS	4085	SCP/TSP	0.12
				(8448-00-110-00-006) District Library Officer	4088	Provident Fund	5.62
				(8448-00-109-00-021)	4145	Road Construction	0.85

SI No.	Name of Treasury	Addl. EO, Purulia ZP Name of the Administrator	Scheme ID	(Kenwa - Ghatbera) Scheme Name	Amount (₹ in Lakh)	
18	Durgapur	(8448-00-109-00-001) EO, Andal PS	16110	DVC Fund	0.05	
			16301	Salary of PS Staff	0.17	
			16313	ADDA Fund	4.95	
		(8448-00-109-00-001) EO, Durgapur-Faridpur PS	16393	11th FYP	0.12	
			16412	Construction of Relief Godown	0.00	
		(8448-00-109-00-001) EO, Kanksa PS	16382	Old Age Pension for ST	8.34	
		(8448-00-109-00-001) EO, Pandabeswar PS	16098	Untied Grant for Panchayet	0.37	
			16108	Sinking/ Re-sinking of Tubewell	0.08	
		(8448-00-120-027) CEO, Asansol-Durgapur Development Authority	16484	13th Finance Commission	0.00	
			16338	Govt. Loans & Advances	4.59	
16340	HUDCO Assisted Scheme		6.76			
19	Bankura	(8448-00-109-00-001) EO, Bankura-II PS	16341	HUDCO Assisted Scheme	2.82	
			18771	SC/ST Fund	0.18	
			18855	Pay & Allowance	0.21	
			19100	PS Own Fund	0.02	
		20311	Wages to Dhakis	0.05		
(8448-00-102-00-001) Chairman, Bankura Municipality	18825	Salary	61.75			
20	Jangipur	(8448-00-109-00-001) EO, Suti-I PS	15078	Entertainment Tax	1.42	
			15041	Provident Fund	0.28	
		(8448-00-109-00-001) EO, Suti-II PS	15094	SJSRY	2.50	
			15030	Contingency	0.61	
		(8448-00-109-00-001) EO, Samsorganj PS	1087	12th Finance Commission	0.01	
21	Siliguri-I	(8448-00-109-00-003) FC & CAO, Siliguri Mahakuma Parishad	12609	13th Finance Commission	9.86	
			12617	Office Contingency	35.71	
			12636	UttarBangaUnnayan Parishad	2.34	
22	Islampur	(8448-00-102-00-001) Chairman, Dalkhola Municipality	7001	DA	2.48	
			7230	3rd SFC	182.79	
23	Kolkata PAO-II	(8448-00-105-00-001) CSTC Accounts-I	6490	General	1170.16	
			(8448-00-105-00-001) CSTC Accounts-III	6490	General	0.59
			(8448-00-110-00-001) WBBSE	6490	General	19611.48
Total					21794.36	

Annexure – ‘16’
(Para No. 3.4.3)

**Balance lying inoperative in various schemes under Major Head of Accounts "8448-
Deposits of Local Funds"**

Sl No.	Name of Treasury	Name of the Administrator	Scheme ID	Scheme Name	Amount (₹ in Lakh)
1	Alipore-II	(8448-00-102-00-001) Chairman, Pujali Municipality	2013	EMP Generation (Tribal)	0.17
		(8448-00-109-00-002) FC & CAO, Zilla Parishad	277	SJSRY_009	1.36
			1933	Amar Thikana_012	65.26
			1941	RIDF-XVI_012	3.67
			1945	Construction of Rural Road	70.10
			1959	RIDF-XVII_012	47.01
			1971	ASHRAY_012	0.49
			1980	NCCF	28.27
			2028	Minor Irrigation_012	1.65
			2056	I&C AFFAIRS_012	3.73
			2061	Mass Education_012	0.82
			2068	PMGY (Gramin Awas)_012	0.97
			2094	United Plan_012	54.68
			2097	WBREDE_012	66.72
			2131	RIDF-XII_012	1.61
			20555	14th Finance Commission	280.21
		(8448-00-109-00-021) Exe. Officer, Budge Budge-II	1726	Old Age Pension	0.06
			1729	Pay & Allowance_016	0.32
			1755	Computer (BAWALI H.S)	0.65
			2117	SC/ST Maintenance Grant	1.93
			2139	Entertainment Tax & Luxury	0.15
		(8448-00-109-00-001) Exe. Officer, Bishnupur-I	1510	Backward Classes Welfare	2.77
			1668	Grant-in-Aid (ARD)_007	0.05
			1684	United Grant-in-Aid	0.42
		(8448-00-109-00-001) Exe. Officer, Bishnupur-II	1574	Grant of Students U/OBC_008	2.65
			1655	R.W.S (Sink)_007	0.58
			1789	Salary of P.S._008	6.00
			1802	D.P.E.P_008	0.05
			1803	C.L.R.C.	0.06
			1807	D.P.F._008	1.60
			1808	Untied Fund_008	0.64
			1810	10th Finance Commission	0.13
			1813	T.S.C._008	0.25
			1821	S.C.P_008	0.13
			1989	Grant-in-Aid (MI/ Dev Fund)	0.16
			2138	Sports & Youth Services_008	1.31
20105	Block Animal Health Center	0.21			
(8448-00-109-00-001) EO, Maheshtala P.S.	1487	PROFLAL	0.28		
	1511	Honorarium of Savapati	0.21		
	1579	Pay & Allowance of PS Staff	4.01		

Sl No.	Name of Treasury	Name of the Administrator	Scheme ID	Scheme Name	Amount (₹ in Lakh)
		(8448-00-109-00-001) Exe. Officer, Maheshtala P.S.	1598	Maintenance of SC/ST	4.84
			1599	Fund for SC/ST (House)	1.08
			1600	Fund for Mid-Day Meal Transport	1.63
			1603	Destitute Pension_009	0.58
			1604	Old Age Pension_009	1.49
			1605	Dist. Plan Scheme (Raipur Chak	0.95
			1606	Construction of RI Office	0.77
			1610	Mahila Samiti_009	0.25
			1611	Fund for NOAPS_009	3.50
			1612	School Grant under DPEP_009	8.38
			1620	CMDA_009	0.13
			1625	Joka Water Supply Project	0.25
			1626	Sinking of Tubewell	0.26
			1634	Contingency Exp. SCP&TSP	0.33
			1928	Suspense A/c_009	9.06
			2103	Scheme for Deptt. of	1.38
			2	Diamond Harbour	(8448-00-109-00-001) Jt. BDO, Magrahat-I
(8448-00-109-00-001) Exe. Officer, Diamond Harbour-I, PS	5426	Maintenance Grant_018			3.93
	5428	Sinking of Tubewell			0.02
	5435	NIC Pension			0.22
	5463	Devolved Fund_018			0.04
	5464	Matching Grant_018			0.26
	5529	GSLI_018			0.02
	5593	Civic Service_018			0.02
	5604	2nd State FC Grant_018			0.06
	5795	13th Finance Commission			1.51
	5796	3rd State FC			4.59
	6059	Maintenance of BPHC			0.07
	6138	Dwelling unit Gitanjali			1.27
20479	Mini Indoor Games Complex	0.09			
(8448-00-109-00-001) Exe. Officer, Diamond Harbour-II, PS	5466	Destitute Pension_019			1.26
	5468	Sinking of Tubewell			0.35
	5469	Non-Formal Education			0.20
	5473	Repairing of Tubewell			4.11
	5476	Mid-Day Meal_019			0.03
	5477	SGSY_019			1.35
	5481	DPEP_019			1.70
	5608	2nd State FC Grant_019			0.44
	5619	Untied Fund_019			0.51
	5620	12th Finance Commission_019			0.05
	5814	ARD Scheme_019			2.38
	6046	SCP/TSP Contingency_019			0.00
	6057	M. Grant for RH/BPHC			1.00
	6154	141/ BCW_019	0.03		
	6157	Rem. Of Imams_019	0.15		

Sl No.	Name of Treasury	Name of the Administrator	Scheme ID	Scheme Name	Amount (₹ in Lakh)
	Diamond Harbour	(8448-00-109-00-001) Exe. Officer, Falta PS	5533	Destitute Pension_020	0.16
			5535	RWS_020	0.02
			5540	NWDPRA_020	0.01
			5541	Construction of RI Center	0.79
			5544	DPEP_020	0.05
			5545	District Plan_020	0.29
			5546	ProfLal_020	0.19
			5547	11th Finance Commission	0.11
			5548	Untied Fund_020	0.42
			5555	SGSY_020	0.97
			5557	Civic MGT (11th FC)	0.11
			5559	Public Library_020	0.06
			5601	GSLI_020	0.17
			5609	2nd State FC	0.00
			5618	12th Finance Commission	2.63
			5785	Gitanjali Scheme	9.39
			5821	Construction of AnganwariCenter	9.54
			6065	Maintenance Grant	8.38
			6079	IndiraAwasYojona	7.51
			20313	Construction of Boys-Girls	0.01
		20928	Youth Parliament Competition	0.33	
		21712	Maintenance of Civic Services	0.00	
		5498	Construction of PS	0.10	
		5500	Widow Pension	1.00	
		5507	Physically handicapped	0.01	
		5509	District Plan	1.32	
		5513	DPEP	0.30	
		5515	11th Finance Commission	0.01	
		5518	Backward Classes Welfare	0.22	
		5523	GSLI	0.01	
		5611	Untied Fund	1.44	
		5623	12th Finance Commission	0.41	
		5628	Janaswastha o Poribesh	0.19	
		6073	Maintenance of BPHC	0.19	
		6090	Animal Resource	0.27	
		5407	GSLI	0.07	
	5409	Tubewell (RWS)	0.91		
	5413	Mid-Day Meal	0.98		
	5415	NWDPRA_022	4.05		
	5416	SGSY	4.33		
	5419	OBC Maintenance Grant	0.28		
	5627	SarbaSikshaAvijaan	0.03		
	5792	SCA	0.04		
	5820	Indira AwasYojona (MSDP)	33.52		
	5825	Gitanjali Scheme	20.12		

SI No.	Name of Treasury	Name of the Administrator	Scheme ID	Scheme Name	Amount (₹ in Lakh)
3	Krishnagar-I	(8448-00-109-00-001) Exe. Officer, Magrahat-II PS	5829	IndiraAwasYojona	1.33
			6092	NRHM	0.72
			6098	Backward Classes Welfare	0.87
			6099	3rd State FC	1.57
			6100	13th Finance Commission	0.87
			6142	Construction of Graveyard wall	0.42
		(8448-00-109-00-001) Exe. Officer, Kulpi PS	5334	Campaign & Const. Of SSA	0.14
			6093	GSLI	0.05
		(8448-00-109-00-001) Exe. Officer, Mandirbazar PS	5745	Old Age Pension	0.35
			5747	Disability Pension	0.01
			5753	NIC Pension	0.10
			5754	Widow Pension	0.02
			6078	RH/BPHC	0.39
		(8448-00-109-00-001) E.O, Mathurapur-I PS	5578	GSLI_025	0.05
			5782	Health Sub Center	10.93
		(8448-00-109-00-001) Exe. Officer, Mathurapur-II PS	5368	Maintenance of OBC Students	0.06
			5370	District Plan_026	0.20
			6062	Annual Maintenance Grant	3.58
			20261	Construction of AnganwariCenter	8.76
		(8448-00-109-00-002) FC & CAO, Nadia Zilla Parishad	9387	TA & DA of PS Members	0.06
			9405	10th Finance Fund	1.34
			9410	Construction of Godown (Food)	0.01
			9422	Imp of Non-Formal Education	0.07
			9443	Const. of Road, Bridge & Culvert	0.22
			9448	Infrastructure Dev of Panchayet Bodies	4.49
			9461	Minor Irrigation	0.05
9470	SC/ST Grant		0.04		
9498	Rural Electrification Programme		1.27		
9499	PF For Landless Labours		0.28		
9507	PMGY		0.62		
9511	SSK (Unicef)		1.44		
9512	Zilla Parishad for Dist LLA		0.11		
9548	Construction of Art & Craft Museum		1.42		
9549	Beautification of Krishnagar city		0.15		
9566	Forth Saturday Meeting		0.61		
9569	RIDF-XVIII		1.74		
9570	Training cum Market Complex		1.31		
20386	14th Finance Commission		130.17		
(8448-00-120-00-023) Fish Farmers Development Agency	21332		Extension of Gallery	0.70	
	23103	4th State Finance Commission	888.55		
	9498	Rural Electrification Programme	2.25		
	21281	MGNREGA	0.05		
	21291	Ecological & Environmental	2.55		
	21846	Construction & Management	3.00		

Sl No.	Name of Treasury	Name of the Administrator	Scheme ID	Scheme Name	Amount (₹ in Lakh)
	Krishnagar-I	(8448-00-109-00-001) Exe. Officer, Krishnagar-I PS	9386	Remuneration & Honorarium	0.28
			9393	RWS	0.15
			9468	GSLI	0.64
			9473	SC/ST Development Scheme	4.52
			9481	Construction of BDO Quarter	0.86
			9503	Flower Growers	3.38
			9504	11th Finance Commission	0.70
			9513	Construction of Village Level Record Room	1.19
			9515	SSA	1.17
			9530	12th Finance Commission	1.39
		(8448-00-109-00-001) Exe. Officer, Krishnagar-II PS	9387	TA & DA of PS Members	0.16
			9390	DPS	0.01
			9393	RWS	0.14
			9487	Drinking water facilities	0.00
			9490	Deposit of Rent	4.01
			9502	BidhayakElakaUnnayan Prakalpa	1.53
			9547	3rd State FC	0.01
		(8448-00-109-00-001) Exe. Officer, Nabadwip PS	9567	13th Finance Commission	1.27
			9393	RWS	0.12
			9491	SC/ST Students Grant	0.22
			9502	BidhayakElakaUnnayan Prakalpa	1.11
			9515	SSA	0.25
		(8448-00-109-00-001) Exe. Officer, Nakashipara PS	9567	13th Finance Commission	3.57
			9386	Remuneration & Honorarium	0.07
			9393	RWS	0.42
			9400	NSAP	0.10
			9463	DRDA Cont.	0.31
			9495	Implementation of CD Scheme	4.33
			9502	BidhayakElakaUnnayan Prakalpa	0.31
			9504	11th Finance Commission	0.05
			9530	12th Finance Commission	0.23
			9547	3rd State Finance Commission	0.03
			9567	13th Finance Commission	0.09
			20253	SD of Contractors	0.41
		20765	Construction of AnganwariCenter	0.10	
		Controllor of Finance, Nadia District Primary School Council	9533	Training Fund	0.14
		Chairman, Krishnagar Municipality	9482	GPF	0.14
		Teacher-in-Charge, Bethuadahari College	9534	Sports Fund	2.21

SIN o.	Name of Treasury	Name of the Administrator	Scheme ID	Scheme Name	Amount (₹ in Lakh)
4	Krishnagar-II	(8448-00-109-00-001) Exe. Officer, Chapra PS	9595	SC/ST Primary School	0.01
			9643	Grant for SC/ST Students	9.02
			9655	GSLI (Maturity)	0.05
			9662	MLA LAD	2.58
			9667	SGSY (Cont.)	4.10
			9670	PROFLAL	0.16
			9674	SarbaSikshaAvijaan	0.01
			9675	Honorarium for Organizer of Com.Lib	0.18
			9680	MSK	11.19
			9681	Mid-Day-Meal	0.11
		9685	12th Finance Commission	0.01	
		9691	Rural Employment	0.05	
		(8448-00-109-00-001) EO, Krishnaganj PS	9685	12th Finance Commission	0.11
		(8448-00-109-00-001) Exe. Officer, Kaliganj PS	9696	3rd State FC	0.66
			9582	Honorarium	0.49
			9614	Rural Water Supply	0.50
			9651	CD Devt.	0.04
			9655	GSLI (Maturity)	0.00
			9662	MLA LAD	3.98
			9668	SGSY (Others)	0.26
9695	13th Finance Commission		0.95		
9696	3rd State FC	1.31			
21048	SOP in Jetty & Ferry Services	1.06			
5	Arambagh	EO, Arambagh PS	8111	13th Finance Commission	0.54
		EO, Goghat-I PS	8376	RWS	5.40
		(8448-00-109-00-001) EO, Goghat-II PS	22098	Animal Resource Development	0.08
			8401	Public Contribution	0.00
		(8448-00-109-00-001) Exe. Officer, Khanakul-I PS	8289	School Sanitation	0.01
			8109	13th Finance Commission	0.02
			8398	3rd State FC	0.13
		(8448-00-109-00-001) Exe. Officer, Khanakul-II PS	8471	Sinking (RWS)	0.32
			8110	13th Finance Commission	0.49
			8213	SC/ST Students Fund	2.18
8216	GSLI		0.05		
8388	Sinking of Tubewell		0.32		
8456	Honorarium	0.00			
6	Hooghly-II	(8448-00-109-00-001) EO, CNS-Mogra PS	1165	Salary Grants	0.02
			1178	Old Age Pension	0.10
			1179	Widow Pension	0.18
			1180	1180, Disability Pension	4.25
			1191	CD Scheme	9.98
			1186	RWS	1.56
			1214	Animal Husbandry & Veterinary	0.24
			1210	12th Finance Commission	0.96
			1216	13th Finance Commission	0.01
			20239	Sinking tube Wells in Tribal	0.25

SIN o.	Name of Treasury	Name of the Administrator	Scheme ID	Scheme Name	Amount (₹ in Lakh)	
			20593	Community Dev. Scheme For SC	0.22	
			21822	ID Training & MKTG Support to SHGS	0.17	
		(8448-00-109-00-001) Exe. Officer, Pandua PS	1183	10th Finance Commission	0.00	
			1216	13th Finance Commission	0.22	
			20384	SDRF	0.00	
		EO, Dhaniakhali PS	1213	Old Age Pension	1.22	
			(8448-00-109-00-001) Exe. Officer, Pandua PS	1165	Salary Grants	0.04
		1178		Old Age Pension	1.49	
		1179		Widow Pension	0.55	
		1180		Disability Pension	1.77	
		1184		Untied Fund	0.24	
		1185		SGSY	0.01	
		1212		Horticulture	2.57	
		1210		12th Finance Commission	0.03	
		1213		ST Old Age Pension	11.47	
		1216		13th Finance Commission	0.84	
		1217		Housing Scheme	5.63	
		Exe. Officer, Balagarh PS		1189	PMGY	0.10
				20768	Somobyathi	0.00
		(8448-00-109-00-002) FC & CAO, Zilla Parishad	1142	Sale Of PMGSY Form	0.02	
			1150	Education	39.57	
			1151	Transport Traffic	0.39	
			1152	MP LAD	0.77	
			1153	REDC	0.68	
			1155	Food & Supply	10.13	
			1157	L&LR	51.66	
			1161	Animal Resource Development	17.39	
			1163	11th Finance Commission	0.01	
			1164	Remunerative Assets	1.86	
			1215	Calamity Relief Fund (Aila-2009)	0.27	
			1217	Housing Scheme	6.18	
			20400	14th Finance Commission	0.16	
		Chairman, CNS-HLY Municipality	1165	Salary Grants	0.40	
			1210	12th Finance Commission	0.02	
		Chairman, Bansberia Municipality	1211	Employment Generation for Poor	0.00	
			1165	Salary Grants	0.10	
		DLO, Hooghly	1165	Salary Grants	0.11	
		CEO, FFDA Hooghly	1165	Salary Grants	1.57	
			20510	Relief work	1.89	
		7	Serampore-II	Chairman, Serampore Municipality	2275	CENSUS
2405	Establishment Salaries				13.98	
Chairman, Baidyabati Municipality	2478			Water Supply Facility	1.45	
	2596			Renovation of Office	0.00	
	21767			Minority Affairs & Madrasah	2.40	
Chairman, Rishra Municipality	2292			State Finance	0.23	

SI No.	Name of Treasury	Name of the Administrator	Scheme ID	Scheme Name	Amount (₹ in Lakh)	
8	Chandernagar	Chairman, Rishra Municipality	2294	11th Finance Commission	0.00	
			2296	G.R/Flood	0.00	
			2298	Mid-Day Meal	0.00	
			2530	State Finance Commission	0.00	
			21009	NFSA & RKSY Card Distribution	0.00	
		Chairman, Uttarpara-Kotrung Municipality	2380	Medical & Public	0.58	
			2386	12th Finance Commission	3.76	
			22588	Kanya Shree Day 2018	0.62	
			(8448-00-109-00-001) Exe. Officer, Singur PS	2604	Provident Fund	0.10
				2615	Honorarium of PS Members	0.48
		2716		GSLI (Maturity)	0.01	
		2719		Sensitisation Prog. on SGSY	0.26	
		2749		Untied Fund	0.29	
		(8448-00-109-00-001) Exe. Officer, Haripal PS	2769	Gitanjali	4.44	
	2776		Amar Thikana	1.13		
	2779		RIDF-XIII Fund	0.26		
	2604		Provident Fund	0.31		
	2657		Development Scheme	0.32		
	2714		Fixed TA to the PS Member	0.14		
	2715		Advertisement under N.S.	0.05		
2742	BLDO Building		0.08			
2747	12th Finance Commission		0.60			
2753	Sinking of Tubewell		0.44			
(8448-00-109-00-001) Exe. Officer, Tarakeswar PS	2754	National Horticulture Mission	8.40			
	2766	Construction of Boundary wall	9.80			
	2773	3rd State FC	1.06			
Commissioner, Chandannagar Municipality	2783	13th Finance Commission	2.02			
	2716	GSLI (Maturity)	0.02			
	2776	Amar Thikana	0.23			
Chairman, Bhadreswar Municipality	2783	13th Finance Commission	0.03			
	2651	ADA	0.66			
	2672	Construction of Office Building	0.34			
Chairman, Champdani Municipality	2746	Employment Generation of Poor	0.06			
	21014	Implementation of SOP Jetty	0.07			
Chairman, Tarakeswar Municipality	2651	ADA	0.17			
	2747	12th Finance Commission	0.65			
	2664	Grant-in-Aid	0.43			
Chairman, Tarakeswar Municipality	2672	Construction of Office Building	0.08			
	2722	Flood	0.15			
			2773	3rd State FC	0.28	

Sl No.	Name of Treasury	Name of the Administrator	Scheme ID	Scheme Name	Amount (₹ in Lakh)		
9	Asansol-I	EO, Salanpur PS	6365	13th Finance Commission	0.03		
			6374	BMSP	0.10		
			6375	RWS	0.07		
			6393	Sinking of Tubewell	0.13		
			6396	SGSV	0.09		
			6440	Untied Plan	0.03		
			6449	Infrastructure Development	0.00		
			6459	SSK	0.11		
		Exe. Officer, Barabani PS	6392	District Plan	0.10		
		Exe. Officer, Jamuria PS	6365	13th Finance Commission	0.03		
			6376	Infrastructure Development Programme	0.20		
			6392	District Plan	0.40		
			6393	Sinking of Tubewell	0.29		
			6416	Household survey	0.10		
			6423	Yish	0.02		
			6440	Untied Plan	0.01		
			6442	PROFLAL	0.16		
		Exe. Officer, Raniganj PS	6472	Health System Development	0.11		
			6365	13th Finance Commission	0.60		
			6372	CSR Scheme of PowerGrid	0.31		
			6381	Community Hall	0.11		
			6413	Sale proceeding of Forestry	0.00		
			6440	Untied Plan	1.50		
			6442	PROFLAL	0.15		
			6487	Village Road	0.06		
		6472	Health System Development	0.01			
		10	Asansol-II	Mayor, Asansol Municipal Corporation	21374	Gitanjali Housing Scheme	28.28
		11	Barasat-I	(8448-00-109-002) Exe. Officer, North 24 Parganas	900	R.E.D.C.	11.00
911	MP LAD				0.31		
921	Entertainment Tax/Trade Tax				25.53		
931	Graveyard				14.64		
950	SC & ST				6.10		
953	House Building/Road				2.19		
1014	P.W.Cess/Road Cess Grant				15.83		
1035	Training/Awareness/RTC				3.00		
1042	Minority Dev. of Fin. Corp				5.56		
1063	Local Dev through PR Bodies				27.28		
1074	Construction of Godown for Food				26.37		
1076	Const. of Central Hostel for SC				39.11		
1098	Self Help Group				99.23		
23744	RIDF-XXVI				1082.75		
(8448-00-110-006) LLA, North 24 Parganas	944			Pay & Allowances	12.24		

Sl No.	Name of Treasury	Name of the Administrator	Scheme ID	Scheme Name	Amount (₹ in Lakh)
		(8448-00-102-001) Chairman, Habra Municipality	912	B.M.S.	2.41
			22097	IHSDP	2.24
			23118	Karma Tirtha	17.91
		(8448-00-102-001) Chairman, Ashoknagar-Kalyangarh Municipality	23211	Karma Tirtha	13.37
			912	B.M.S.	43.85
		(8448-00-109-001) EO, Barasat-I PS	898	Construction/Extension/Repairing	3.88
		(8448-00-109-001) EO, Habra-I PS	892	SarbaSikshaAvijan	8.17
			944	Pay & Allowances	4.48
			953	House Building/Road	2.80
		(8448-00-109-001) EO, Habra-II PS	885	Gitanjali	8.19
			892	SarbaSikshaAvijan	3.14
			907	RWS	4.25
			969	District Plan	2.72
			1097	JanooddodgeJanasasthya	3.15
		(8448-00-109-001) EO, Deganga PS	892	SarbaSikshaAvijan	3.61
			944	Pay & Allowances	4.90
		(8448-00-109-001) EO, Rajarhat PS	892	SarbaSikshaAvijan	4.88
		(8448-00-120-023) CEO, FFDA	924	Fixed Grant	39.95
		(8448-00-120-011) PO, DUDA	999	Misc	0.01
		12	Barrackpore-I	(8448-00-102-001) Chairman, Garulia Municipality	2249
2196	SarbaSikshaAvijan				0.28
(8448-00-102-001) Chairman, Kamarhati Municipality	2252			Removal of water logging	0.41
(8448-00-102-001) Chairman, Khardah Municipality	2249			Maintenance of Civic Infrastructure	0.46
(8448-00-102-001) Chairman, Panihati Municipality	2155			3rd State FC	6.47
(8448-00-109-001) Exe. Officer, Barrackpore-I PS	2154			13th Finance Commission	0.45
	2174			Repair of School	0.66
	2193			Block PraniSampad Kendra	1.39
	2261			SRD Programme Fund	16.92
(8448-00-109-001) Exe. Officer, Barrackpore-II PS	2155			3rd State FC	16.35
	2173			Sinking of Tubewell	1.22
	2191			Untied Grant	1.11
	2196			SarbaSikshaAvijan	12.65
	2254			National Horticulture Mission	0.96
(8448-00-109-004) Sub Divisional Officer	2232			Pension	6.00
	2233			Pension	0.82

Sl No.	Name of Treasury	Name of the Administrator	Scheme ID	Scheme Name	Amount (₹ in Lakh)
13	Birbhum-I	(8448-00-102-00-001) Chairman, Suri Municipality	11641	NSDP	32.55
			11643	Sinking of Tubewell	4.53
			11646	Tubewell & Repair Pry School	0.95
			11647	District Plan	0.03
			11648	MP LAD	1.49
			11650	Communication Grants	0.07
			11651	Census Grants	0.12
			11652	MP Quota	0.20
			11657	Improvement of Water Supply	5.28
			11957	12th Finance Commission	5.80
			11972	CRF for repair due to Flood	1.77
			12032	Census Operation	0.20
			12112	Development & Upgradation	11.51
			12130	Re-construction of Central Bus	15.00
		(8448-00-102-00-001) Chairman, Dubrajpur Municipality	11735	10th Finance Commission	0.03
			11741	Economic Census	0.13
			11930	12th Finance Commission	0.21
			12071	Construction of Dormitory	0.43
		(8448-00-102-00-001) Chairman, Sainthia Municipality	11939	12th Finance Commission	0.04
			12032	Census Operation	0.20
		(8448-00-109-00-001) Exe. Officer, Suri-I PS	11880	RSVY	3.88
			11977	Construction for Nagari High School Hostel	4.52
		(8448-00-109-00-001) EO, Suri-II PS	11694	Youth Festival	0.20
		(8448-00-109-00-001) EO, Rajnagar PS	11842	GSLI	0.03
			11988	Treasury Suspense	0.63
			12119	Enlistment Fund of Agencies	2.12
		(8448-00-109-00-001) EO, Khoyrasole PS	11597	GSLI	0.20
			11909	State Finance Commission	0.49
		(8448-00-109-00-001) EO, Dubrajpur PS	20872	MP & HS Exam Contingency	0.10
		(8448-00-109-00-001) Exe. Officer, Sainthia PS	11948	Construction of GPHqtr	2.51
			11662	Improvement of Road	21.73
			12005	AR & AH	3.67
			12009	RKVY	0.14
			12035	RIDF-III	1.27
			12042	Natural Fibre Mission Project	0.71
			12077	Development & Planning	1.51
			20688	Dress Grants for Girls Students	1.14
		(8448-00-109-00-001) EO, Md. Bazar PS	11897	RSVY	9.01
			12156	Child Education Centre	0.54
			20985	Convergent Community Action	5.02

Sl No	Name of Treasury	Name of the Administrator	Scheme ID	Scheme Name	Amount (₹ in Lakh)
		(8448-00-109-001) FC & CAO, Birbhum Zilla Parishad	12211	BidhayakElakaUnnayan Prakalpa	0.10
			12214	Food & Supply	12.31
			12219	L & LR Department	25.66
			20251	Land Purchase	58.08
14	Uluberia	(8448-00-109-00-001) Exe. Officer, Uluberia-I PS	407	Misc. old fund	0.62
			426	R.W.S. (Tube Well)	1.03
			429	Old Age Pension	8.32
			430	Disability Pension	1.16
			583	Sinking of conv/Reju	1.31
			603	Health Sub Centre	1.84
			621	Com. Management	1.72
			20154	Awareness Prog	2.13
		(8448-00-109-00-001) EO, Uluberia-II PS	429	Old Age Pension	7.09
			431	Widow Pension	6.52
			603	Health Sub Centre	28.09
			626	Grants of Pris	1.90
		(8448-00-109-00-001) EO, Bagnan-I PS	407	Misc. old fund	4.88
			473	Unclassified Excess	5.86
		(8448-00-109-00-001) EO, Bagnan-II PS	420	P&A. of P.S. Staff	2.85
			429	Old Age Pension	17.62
			430	Disability Pension	2.07
			430	Widow Pension	2.46
			438	Sch. To PH Student	2.81
		(8448-00-109-00-001) EO, Shyampur-I PS	498	SSA (V.I.C.N.E.A)	3.58
			429	Old Age Pension	13.67
			471	BVGPB	3.42
		(8448-00-109-00-001) EO, Shyampur-II PS	429	Old Age Pension	19.67
			430	Disability Pension	3.24
			431	Widow Pension	3.37
			603	Health Sub Centre	3.05
		(8448-00-109-00-001) EO, Amta-I PS	523	Construction I.C.D.S.	4.25
		(8448-00-109-00-001) EO, Amta-II PS	429	Old Age Pension	19.69
			430	Disability Pension	2.68
			431	Widow Pension	1.35
			498	SSA (V.I.C.N.E.A)	6.90
			612	Rural Conn Road	3.82
613	AM Grant		2.63		
20154	AG Programme		2.98		
20295	Vhsnc	13.01			
(8448-00-109-00-001) EO, UN Pur-II PS	429	Old Age Pension	2.23		
	430	Disability Pension	3.88		
	438	Sch to P.H. Student	4.40		
15	Midnapore	(8448-00-102-00-001) Chairman, Midnapore Municipality	10175	Office Vehicles	0.49
			10124	Augmentation of Water Supply	32.20
			22023	IHSDP	5.30

		Name of the Administrator	Scheme ID	Scheme Name	Amount (₹ in Lakh)
15	Midnapore	(8448-00-109-00-002) FC & CAO, Midnapore Zilla Parishad	9854	Power Deptt./WBREDC	0.05
			9858	Animal Resource Dev.	7.11
			9859	SC/ST Dev.	0.02
			9869	Youth Welfare	0.03
			9871	Fisheries	0.01
			9874	Adjustments	0.02
			9875	Forest	0.00
			10064	Minority Welfare	0.22
		(8448-00-109-00-001) Exe. Officer, Sadar PS	9753	GSLI	0.09
		(8448-00-109-00-001) Exe. Officer, Salboni PS	9718	RWS	0.21
			9727	PROFLAL	0.17
			9731	Mid-Day Meal	1.45
			9768	Water Shed	0.20
			10320	GSLI	0.01
		(8448-00-109-00-001) EO, Keshpur PS	9839	PMGY	0.15
			10023	Child Care Activities(NCLP)	0.07
		(8448-00-109-00-001) Exe. Officer, Garhbeta-I PS	9786	Old Age Pension	1.84
			9793	GSLI	0.06
			9799	TWS	0.01
			9800	RWS	0.08
			9804	Mid-Day Meal	2.22
			10314	Untied Fund	0.00
			20696	Refugee Relief & Rehabilitation	0.82
20708	Community Library-Cum-		0.87		
(8448-00-109-00-001) Exe. Officer, Garhbeta-II PS	10095	OAP	0.77		
	10111	CEC/ LIM	0.60		
	10115	CD Scheme/ BCW	1.04		
16	Kharagpur	(8448-00-109-00-001) Exe. Officer, Kharagpur-I PS	13455	Muslim Kabarsthan	20.00
			13592	Old Age Pension forScheduled	7.92
			13749	National Old Age Pension	0.41
			13756	2nd State FC	0.25
			13763	National Child Labour	0.23
			13766	MI Scheme	0.74
			13780	DFID	4.90
			13964	Financial Assistance	0.09
		(8448-00-109-00-001) Exe. Officer, Kharagpur-II PS	13582	C.L.I.C.	0.24
			13777	G.S.L.I.	0.02
			13804	SinkingofTubewells	0.02
		(8448-00-109-00-001) EO, Narayangarh PS	13454	C.H.C.M.I.	2.03
			13466	2nd State FC	0.08
			13467	N.W.D.P.R.A.	0.12
			13471	RSVY	0.02
			13474	C.D. Scheme of Provision	0.33
			13594	Old Age Pension forScheduled	0.28
13788	Lok Siksha Sanchar		0.08		

Sl No	Name of Treasury	Name of the Administrator	Scheme ID	Scheme Name	Amount (₹ in Lakh)
	Kharagpur	(8448-00-109-00-001) EO, Keshiary PS	13591	Old Age Pension for Scheduled	28.31
			13690	GITANJALI	0.34
			13898	N.W.D.P.R.A.	0.00
			13900	National Old Age Pension	0.00
			13901	Sinking/ Re-sinking of Tubewell	0.00
			13909	TA/DA & Honorarium of PS.	3.25
			13967	Financial Assistance to	0.06
			14213	Incentives Grant	0.02
		(8448-00-109-00-001) EO, Dantan-II PS	13697	PYYKA	1.56
			13841	National Old Age Pension	0.73
		(8448-00-109-00-001) Exe. Officer, Mohanpur PS	13459	BMS	0.01
			13486	G.S.L.I.	0.00
			13579	C.L.I.C.	0.34
			13580	Luxury Tax/ Entertainment	0.00
			13621	Youth Computer	0.07
			13622	S.G.S.Y.	0.04
			13861	RSVY	0.01
			13970	Financial Assistance To	0.11
			13995	Grant to SC/ST/OBC Student	0.59
			13998	SarbaSikshaAvijan	0.01
		(8448-00-109-00-001) Exe. Officer, Sabang PS	13585	RSBY	0.18
			13587	Circle Level Resource	0.16
			13599	Old Age Pension for Scheduled	5.01
			13817	National Old Age Pension	1.15
			13829	Untide Fund	0.00
			13833	Rastriya SramaVikasYojana	1.47
			13836	Deep Tube Well	0.67
			13838	SarbaSikshaAvijan	0.94
			13865	CHCMI	2.09
			13869	S.R.D.	0.48
			13963	Muslim Kabarstan	15.83
			13974	Financial Assistance to	0.25
			14002	Sahay	0.01
			14013	Animal Resource	0.84
		(8448-00-109-00-001) Exe. Officer, Pingla PS	13605	PYKKA	0.31
			13977	Muslim Kabarsthan	0.40
			14116	RSBY	0.15
			14120	National Old Age Pension	0.19
		(8448-00-109-00-001) Exe. Officer, Debra PS	13870	PYKKA	0.42
			14004	Old Age Pension for Scheduled	10.38
			14135	National Old Age Pension	0.00
			14143	Sinking of Tubewell	0.28
14147	Untide Fund		1.60		
14150	Swarna Jayanti Swarojgar		1.19		
14151	Muslim Kabarsthan		0.08		

SI No	Name of Treasury	Name of the Administrator	Scheme ID	Scheme Name	Amount (₹ in Lakh)
17	Darjeeling	(8448-00-120-00-023) CEO, FFDA-Darjeeling	9288	Centrally Sponsored	0.41
		(8448-00-120-00-002) Director, PNHZ Park, Darjeeling	8852	NP053	4.59
		(8448-00-120-00-001) Local Library Authority, Darjeeling	999998	Salary Scheme	40.39
		(8448-00-120-00-075) Chief Controller of Finance, GTA	9298	CSS (ARD Department)	14.13
			9301	State Plan (Fisheries)	27.90
			9343	State Plan (Food Processing)	3.11
		(8448-00-109-00-004) Jt. BDO, SukhiaPokhri	8976	Construction of RI Office	1.01
			9158	Non Planned	1000.00
			999998	Salary Scheme	1496.15
		(8448-00-109-00-001) EO, Bijanbari PS	9270	Non Planned	0.10
(8448-00-109-00-001) EO, Takdah PS	9269	Non Planned	0.17		
18	Kalimpong	(8448-00-109-00-001) EO, Kalimpong-I PS	11388	Revenue Collection	0.07
		(8448-00-109-00-001) Admin, GBN PS	11386	Office Expenses	0.11
		(8448-00-102-00-001) Chairman, Kalimpong Municipality	11365	Natural Calamity Aila	0.02
			11397	Ex-employment generation in urban area (ST)	0.01
			11400	Ex-employment generation in urban area (SC)	0.00
			11407	State Plan	0.10
			11409	SCA	0.20
			11411	Fire Hydrant	0.00
			11414	Rain Damage	0.01
			11423	2nd SFC	0.01
			11427	Land Purchase for Development Scheme	0.00
		21764	Remuneration of UP AFC &IT Com.	0.26	
		(8448-00-120-00-001) Asst. HM, Govt. HS Kalimpong	11384	Other Charges	0.02
			11386	Office Expenses	0.02
19	Raiganj-I	(8448-00-109-00-002) Exe. Officer, Zilla Parishad	8550	ASHRAY	58.48
			8584	Fisheries Dev. Grant	0.18
			8585	Grants Flowers	0.20
			8607	Consolidated Contingent Fund	0.14
			8613	Tourism Grant Fund	0.20
			8642	DPSF	0.26
			8648	SGSY	1.82

SI No	Name of Treasury	Name of the Administrator	Scheme ID	Scheme Name	Amount (₹ in Lakh)		
		(8448-00-109-00-002) Exe. Officer, Zilla Parishad	8666	PWD Division Fund	0.12		
			8670	Irrigation Fund	0.36		
			8674	WBREDC Fund	0.67		
			8687	ARD Fund	0.09		
			8713	Dev. Of Infrastructure etc.	0.09		
		(8448-00-109-00-001) EO, Raiganj PS	8638	RWS	0.43		
		(8448-00-109-00-001) Exe. Officer, Itahar PS	8580	Child Education Centre	2.08		
			8651	Backward Class Welfare	0.10		
			8657	Provident Fund	0.31		
		(8448-00-102-00-001) Chairperson, Raiganj Municipality	8696	Employment Assurance Scheme	5.11		
			22209	IHSDP	12.44		
		(8448-00-109-00-001) EO, Takdah PS	8696	Employment Assurance Scheme	0.10		
		20	Malda-II	(8448-00-102-00-001) Chairman, Englishbazar Municipality	21190	UIDSSMT Project	0.01
				(8448-00-102-00-001) Chairman, Old Malda Municipality	22043	IHSDP	50.00
				(8448-00-109-00-001) EO, Old Malda PS	7555	Rural Water Supply	0.10
7608	Infrastructure Scheme				0.03		
7712	Construction of PHC				0.06		
(8448-00-109-00-001) EO, Bamongola PS	7383			12th Finance Commission	0.01		
	7401			Rural Dev Decentralization Prog	0.02		
	7555			Rural Water Supply	0.96		
	7569			GSLI	0.04		
	7643			NWDPRRA	0.02		
	7669			NSAP/NOAPS	0.10		
(8448-00-109-00-001) Exe. Officer, Habibpur PS	7555			Rural Water Supply	9.25		
	7598			BidhayakElakaUnnayan Prakaalpa	0.06		
	7606			Untied Fund	0.20		
	7757			UttarBangaUnnayan Parishad	2.45		
(8448-00-109-00-001) Exe. Officer, Kaliachak-I PS	7569			GSLI	0.03		
	7581			Deposited Head	0.04		
	7748			Misc	2.14		
	21011			Construction of Boundary Wall	0.06		
(8448-00-109-00-001) Exe. Officer, Kaliachak-III PS	7677			Construction of AnganwariCenter	20.00		
	7606	Untied Fund	0.04				
	7669	NSAP/NOAPS	1.10				
	7474	Transfer from FT Account	2.40				
(8448-00-120-00-023) CEO, FFDA-Malda	7555	Rural Water Supply	0.06				
	7508	Economic upliftment of Tribals	5.01				
(8448-00-109-00-001) EO, Manikchak PS	7509	State Cont. Support of National	0.42				
		7569	GSLI	0.14			

SI No	Name of Treasury	Name of the Administrator	Scheme ID	Scheme Name	Amount (₹ in Lakh)
		(8448-00-109-00-002) FC & CAO, Malda Zilla Parishad	7497	ASHRAY	1.06
			7575	Social Safety & CW	10.20
21	Chanchal	(8448-00-109-00-001) Exe. Officer, Ratua-I PS	6885	11th Finance Commission	0.06
			6895	GSLI	0.05
			6901	BidhayakElakaUnnayan Prakalpa	0.44
			6906	Transportation charge	0.70
			6907	10th Finance Commission	0.02
			6909	Rural Sanitation	0.18
			6919	NSAP/NOAPS	0.30
			6935	Construction of Capacity Building	0.03
			6937	SCP/TSP Contingency	0.00
			6963	Assistance to Betelvine Growers	0.02
			6965	UUP	0.00
		(8448-00-109-00-001) Exe. Officer, Ratua-II PS	6901	BidhayakElakaUnnayan Prakalpa	0.02
		(8448-00-109-00-001) Exe. Officer, Chanchal-I PS	6955	Pay & Allowance of PS Staff	0.00
		(8448-00-109-00-001) Exe. Officer, Chanchal-II PS	6889	Rural Water Supply	1.50
			6895	GSLI	0.11
			6899	Animal Husbandry	0.25
			6953	CHCM	0.15
			20909	Construction of ICDS Centre	0.04
			21331	National Health Mission	0.34
(8448-00-109-00-001) Exe. Officer, H.C.Pur- I PS	6929	DPEP	0.03		
	6952	Rural Dev Decentralization Prog	0.09		
	22618	Contingency Fund of MSDP	0.45		
22	Kalna	(8448-00-109-00-001) Exe. Officer, Kalna-I PS	6210	GSLI	0.04
			6223	Information & Culture	0.05
			6260	12th Finance Commission	0.05
			6261	GP Head quarter sub centre	0.12
			6280	Old Age Pension to ST	0.12
		(8448-00-109-00-001) Exe. Officer, Kalna-II PS	6209	SarbaSikshaAvijan	0.10
			6280	Old Age Pension to ST	0.05
		(8448-00-109-00-001) Exe. Officer, Purbasthali-I PS	6170	Rural Water Supply	0.65
			6203	Security Deposit	0.07
			6210	GSLI	0.01
			6279	Non-GP Hqtr Sub Centre	0.42
		(8448-00-109-00-001) Exe. Officer, Purbasthali-II PS	6260	12th Finance Commission	0.10
			6261	GP Head quarter sub centre	0.02
			6279	Non-GP Hqtr Sub Centre	0.04
			6281	National Horticulture Mission	0.04

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		(8448-00-109-00-001) Exe. Officer, Monteswar PS	6185	Untied Fund	0.33		
			6210	GSLI	0.11		
			6230	SSK	0.13		
			6260	12th Finance Commission	0.14		
			6261	GP Head quarter sub centre	1.85		
			6290	Monitoring & Evaluation of PH	5.37		
			6295	ASHRAY	0.35		
		(8448-00-102-00-001) Chairman, Kalna Municipality	6184	11th Finance Commission	0.43		
			6189	Sinking of Tubewell	1.41		
			6197	Grants for PWD	0.03		
			6198	Grant for Burial	0.08		
			6249	Unclassified Amount	0.03		
			6257	Employment Generation in Urban Areas	0.63		
			6259	Employment Generation in Urban Areas	0.15		
		23	Burdwan-I	(8448-00-109-00-002) FC & CAO, Burdwan Zilla Parishad		Pro-Environment Utilization	0.10
					4767	RIDF-XVI	12.62
					4780	Graveyard Boundary Wall	34.87
4782	Const. Of Million Youth Hostel				0.11		
4787	Establishment cost of ZP				0.07		
4788	Office Contingency (RWP)				0.99		
4789	Construction of Rampur Check				5.87		
4791	Grants for Science & Tech				34.79		
4798	Short terms vocational course				0.57		
4821	Meeting Exp. Promotion Animal				1.09		
5157	RIDF-XIII				4.93		
5170	Construction of Pump Fire Station				15.79		
5175	Procurement of Rice by SHG				6.87		
20389	14th Finance Commission				1.00		
(8448-00-109-00-001) EO, Burdwan-I PS	4877			General	2.50		
	4888			Old Age Pension	0.99		
	5140			Earth Filling to Ring Rd	0.91		
	5141	Earth Filling to Ring Rd NH2 to Surird	1.08				
	5144	CRF Burdwan District	5.71				
5161	Indira AwasYojona	2.70					
(8448-00-109-00-001) EO, Burdwan-II PS	5122	Construction of Sub Centre	1.70				
(8448-00-109-00-001) EO, Raina-I PS	5125	11th Five Year Plan	5.96				
(8448-00-109-00-001) EO, Memari PS	5122	Construction of Sub Centre	0.32				

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24	Bolpur	(8448-00-109-00-001) EO, Labpur PS	6515	RWS	0.20		
			6566	GISS/GSLY	0.22		
			6586	Construction of Tarasankar Sadan	0.15		
			6720	BEUP School Sector	0.10		
			6761	Animal Resource Development	3.30		
		(8448-00-109-00-001) EO, Nanoor PS	6549	CLRC Building	2.14		
			6642	Refugee Relief & Rehabilitation	6.04		
			6761	Animal Resource Dev.	3.03		
			20982	Samarthan Scheme	0.50		
		(8448-00-109-00-001) Exe. Officer, Ilambazar PS	6501	Honorarium	0.24		
			6515	RWS	0.43		
			6550	PROFLAL	0.49		
			6564	Child Education Centre	0.10		
			6566	GISS/GSLY	0.04		
			6627	Anganwari Centre	0.01		
			6630	KVIV	0.02		
			6636	Construction of Kitchen	0.02		
			6644	Financial Relief to Flood Effectuated	0.03		
			6646	Reclamation of Sand &	0.04		
			6648	SGSY	0.44		
			6650	Natural Calamity	0.02		
			6657	SCP/TSP	4.44		
			6701	Literacy Fund (MLP)	0.21		
			6704	Untied Plan GIA	0.12		
			6750	National Family Benefit Scheme	0.10		
			6753	Setting up of Echo Tourism	0.56		
			6756	Welfare for SC/ST	1.48		
			6761	Animal Resource Development	0.76		
			(8448-00-109-00-001) EO, SSDA	6708	Preparation of Land use map	0.35	
		6739		Construction of Indoor Stadium	0.06		
		25	Purulia	(8448-00-109-00-001) EO, Purulia-II PS	4088	Provident Fund	1.24
				(8448-00-109-00-001) EO, Manbazar-II PS	3962	Own Fund	1.27
(8448-00-109-00-001) EO, Hura PS	4286			Old Age Pension for ST	0.36		
	4289			12th Finance Commission	0.66		
	3944			N.W.D.P.R.A..	0.11		
(8448-00-109-00-001) EO, Pancha PS	3948			SC & ST Development	0.39		
	3985			P.M.G.Y.	0.49		
	4027			Primary Health Centre	1.57		
	4098			S.C.P	3.89		
	4286			Old Age Pension for ST	0.56		
	4293			National Child Lab Project	18.26		
	4298			BRGF	0.27		
4281	Disability Pension			0.57			
3941	BidhayakElakaUnnayan Prakalpa			4.19			

Sl No	Name of Treasury	Name of the Administrator	Scheme ID	Scheme Name	Amount (₹ in Lakh)
		(8448-00-109-00-001) EO, Purulia-II PS	3942	P.U.P.(Normal)	1.12
			3948	SC & ST Development	1.92
			3965	Animal Resource Dev./ Poultry	2.01
			4022	Old Age Pension	1.03
			4024	DPEP (Pry. Education)	1.84
			4179	Dev. BMS (Mid-day-Meal)	0.70
			4281	Disability Pension	1.13
			4282	Widow Pension	0.60
			4088	Provident Fund	0.96
			(8448-00-109-00-001) EO, Bagmundi PS	3942	P.U.P.(Normal)
		4022		O.A.P.	0.28
		4319		13th Finance Commission	1.60
		(8448-00-109-00-001) EO, Balarampur PS	3992	Community Library	0.22
			3994	C.C.A.	0.19
		(8448-00-109-00-001) EO, Barabazar PS	4286	Old Age Pension for ST	4.22
			3949	Untied Fund	0.31
		(8448-00-109-00-002) Addl. EO, Purulia Zilla Parishad	3940	MP LAD	0.54
		(8448-00-120-00-008) President, Nabakustha Niwas Fund	3937	10th Finance Commission	1.40
			3940	MP LAD	1.17
			4091	NabaKusthaNibash	0.04
26	Raghunathpur	(8448-00-109-00-001) EO, Raghunathpur-I PS	3768	13th Finance Commission	0.02
			3784	M.C. of SC/ST Student	0.58
			3809	GSLI	0.05
			3813	R.C.H./I.E.C.	0.22
			3911	Rural Sanitation	0.62
		(8448-00-109-00-001) EO, Raghunathpur-II PS	3768	13th Finance Commission	0.32
			3787	NSAP/NOAPS	0.10
			3795	STAD Programme	0.02
			3805	SC/ST Development Scheme	16.27
			3845	SCA/SCP	1.72
			3921	RSVY	0.70
			3923	Mid-Day Meal	3.49
		(8448-00-109-00-001) EO, Para PS	3804	Fishery Scheme	0.57
			3805	SC/ST Development Scheme	0.48
			3806	PROFLAL	0.12
			3810	DWCRA	1.06
			3812	WB DUG Well	0.13
			3815	NWDPRRA	1.81
			3818	SCP/TSP	2.60
			3822	DPEP	2.09
3838	DSES School		0.10		
3858	Animal Husbandry		1.89		
3876	Director of School Education	0.14			
3921	RSVY	1.80			
3923	Mid-Day Meal	0.10			

Sl No	Name of Treasury	Name of the Administrator	Scheme ID	Scheme Name	Amount (₹ in Lakh)		
		(8448-00-109-00-001) Exe. Officer, Neturia PS	3783	NSAP	2.15		
			3800	Untied Fund	0.40		
			3801	11th Finance Commission	0.00		
			3814	Community Library	0.19		
			3913	Non-Formal Education	0.14		
			3923	Mid-Day Meal	0.15		
		(8448-00-109-00-001) EO, Santuri PS	3768	13th Finance Commission	0.31		
			3809	GSLI	0.14		
		(8448-00-109-00-001) EO, Kashipur PS	3778	Old Age Pension for ST	1.69		
			3783	NSAP	0.40		
			3815	NWDPRRA	0.46		
			3850	Grainage Building	0.46		
			3921	RSVY	1.28		
		(8448-00-102-00-001) Chairman, Raghunathpur Municipality	3771	Urban Employment Scheme	1.68		
			3860	Building	0.29		
			3862	Sinking of Tubewell	0.99		
			3923	Mid-Day Meal	0.43		
			3926	Employment Generation	0.09		
		27	Bankura	(8448-00-110-00-001) Controller of Finance, DPSC Bankura	18824	Teacher/Staff Salary	1.48
					18896	Repairing of J.B. School	0.40
18901	External Evaluation				0.11		
(8448-00-109-00-001) EO, Bankura-I PS	19261			Development of Identified Backward	0.22		
(8448-00-109-00-001) Exe. Officer, Bankura-II PS	18742			MC for SC/ST Students	0.02		
	18743			MC for OBC Students	1.31		
	18766			SGSY	0.03		
	18767			PROFLAL	0.15		
	18770			GSLI	0.21		
	18778			ROT	0.00		
	18787			SSK Building	0.02		
	18794			Security Deposit of Dealers	0.21		
(8448-00-109-00-001) EO, Chatna PS	19316			Dhaki	0.08		
	19184			GSLI	0.01		
	19158			PROFLAL	5.28		
(8448-00-109-00-001) EO, Saltora PS	18813			PROFLAL	0.22		
	18823			NFFWP (Transportation cost)	0.01		
	19083			Extension of Panchayet Samiti Building	0.05		
	19084			Disability Pension	0.00		
	19089			Construction of Boundary Wall	0.00		
	19095	Security Deposit of Dealers	0.83				
(8448-00-109-00-001) EO, Mejhia PS	18736	Maintenance Grants	0.00				
	19303	DIF	0.08				
	19340	Pollution	1.93				
	19373	Animal Resource Development	0.18				

SI No	Name of Treasury	Name of the Administrator	Scheme ID	Scheme Name	Amount (₹ in Lakh)			
		(8448-00-109-00-001) Exe. Officer, GangajalGhati PS	19018	Construction of Admin Office	0.02			
			19105	RWS	0.11			
			19109	District Plan Fund	0.01			
			19116	Grants-in-Aid	2.62			
			19117	MR Dealer Security Deposit	2.74			
			19118	Transport Charges of MR	0.08			
			19122	Cluster Level Youth	4.96			
			19123	PROFLAL	0.01			
			19127	NHRM	4.31			
			19128	RSVY	3.17			
			19132	12th Finance Commission	0.11			
			19134	2nd SFC	0.64			
			19349	13th Finance Commission	0.23			
		(8448-00-109-00-001) EO, Barjora PS	18708	Welfare for SC/ST	17.54			
		(8448-00-109-00-001) Exe. Officer, Onda PS	19203	Development of Backward Villages	1.87			
			19217	ARWSP	2.69			
			19225	Security of MR	2.10			
			19226	Security of MR	0.77			
			19278	13th Finance Commission	0.38			
			19288	3rd State FC	4.81			
			19330	Construction of Boundary Wall	7.05			
		(8448-00-109-00-002) FC & CAO, Bankura Zilla Parishad	20292	Construction work for Block Admin	0.28			
			18869	Augmentation of TR Water	10.46			
			18886	Horticulture & Food	0.40			
		28	Bishnupur	(8448-00-109-00-001) Exe. Officer, Kotalpur PS	18890	I&W Department	1.62	
					(8448-00-109-00-001) Exe. Officer, Kotalpur PS	15538	L&LR Scheme	0.27
					15547	Water Tax	1.87	
				(8448-00-109-00-001) Exe. Officer, Sonamukhi PS	15566	Transportation cost	1.10	
					15437	PaschimanchalUnnayan	0.05	
					15469	GSLI	0.04	
15489	Animal Resources				0.14			
(8448-00-109-00-001) Exe. Officer, Patrasayar PS	15560			National Family Benefit Scheme	0.81			
	15428			13th Finance Commission	0.79			
	15512			GSLI	0.33			
	15536			11th Finance Commission	0.02			
	15688			12th Finance Commission	0.07			
(8448-00-109-00-001) Exe. Officer, Indas PS	21136			Somobyathi Scheme	0.01			
	15430			13th Finance Commission	0.03			
	15439			PaschimanchalUnnayan	0.01			
	15604			GSLI	0.02			
	15618			RWS	0.45			
15674	SishuSikshaKendra	0.05						

Sl No	Name of Treasury	Name of the Administrator	Scheme ID	Scheme Name	Amount (₹ in Lakh)	
29	Berhampore-I	(8448-00-110-00-001) Controller of Finance, District Primary School Council	9	Personal Deposit	0.00	
			14319	Salary (Staff)	0.14	
			14497	MGNREGS	0.04	
		(8448-00-120-00-023) CEO, FFDA	14498	RKVY	73.90	
			14517	Celebration of Fist Farmers	4.04	
			14530	Gitanjali Housing	130.75	
		(8448-00-102-00-001) Chairman, Berhampore Municipality	14296	Salary & Other Allowances	1.26	
			14301	H.B. Grant	0.81	
			21277	Karma Tirtha Prkalpa	106.07	
			22147	IHSDP	22.25	
			23052	Kanya Shree Prkalpa	0.52	
			Project Director, DRDC	14560	Administrative Cost	0.00
		(8448-00-109-00-001) Exe. Officer, Beldanga-I PS	14214	10th Finance Commission	0.01	
			14218	Salary & Other Allowances	0.63	
			14220	R.C.H.C.	0.06	
			14221	Untied Fund	0.70	
			14226	Pension	1.16	
			14469	11th Five Year Plan	0.07	
			14483	MSDP Anganwadi	0.02	
			14507	MSDP Laboratory Room	0.11	
			14532	New Construction of BL & LRO	0.02	
			14609	Repairing of School Building	0.29	
			14610	Mid-Day Meal	0.01	
			14611	DPEP	0.27	
		(8448-00-109-00-001) Exe. Officer, Beldanga-II PS	14470	11th Five Year Plan	0.53	
			14471	Horticulture	2.10	
			14475	Construction of ICDS Building	26.49	
			14509	Indira AwasYojana	0.23	
			14510	Installation of Computer & Others	3.28	
			14511	Honorarium of Imam	0.08	
			14565	Anti-Erosion	0.10	
			14592	DPEP	0.02	
			14594	11th Finance Commission	7.03	
			14596	Construction of R.I. Building	10.35	
	14598	Renovation of Microscopy	0.00			
	14599	SSK	2.02			
	14601	Sinking of Tubewell	3.31			
	14628	Pension	0.02			
	14632	NSAP	0.04			

Sl No	Name of Treasury	Name of the Administrator	Scheme ID	Scheme Name	Amount (₹ in Lakh)
		(8448-00-109-00-001) Exe. Officer, Nowda PS	43	Carry on activities	0.01
			14347	Salary & Other Allowances	3.96
			14349	RCH	0.28
			14350	SSK	0.12
			14353	RWS	0.11
			14357	10th Finance Commission	0.01
			14358	BMS	0.00
			14360	Repair of School Building	4.17
			14364	11th Finance Commission	0.15
			14366	Sanitation Campaign	0.00
		(8448-00-109-00-002) FC & CAO, Murshidabad Zilla Parishad	14372	11th Finance Commission	0.57
			14375	Basic Minimum Service	0.34
			14402	Establishment Grant	219.01
			14417	Grant to Local Bodies	0.22
			14418	Horticulture	0.63
			14425	List of Diff. Unspent	1.03
			14430	Mahalandi GS Refugee	1.73
			14431	NWDPRRA	4.51
			14477	Development Of Backward Village	2.21
			14535	Rural GS Refugee Colony	0.73
14562	State Finance Commission Grant	80.44			
30	Lalbagh	(8448-00-102-00-001) Chairman, Murshidabad Municipality	17924	Employment Generation	1.42
			18223	Urban Development Scheme	1.06
			20976	Electric Crematorium	4.00
		(8448-00-109-00-001) EO, Murshidabad- Jiaganj PS	17898	Primary Health Centre	1.01
			17968	Identified of Backward	0.30
		(8448-00-109-00-001) EO, Nabagram PS	18077	GSLI	0.08
			18040	NSAP	0.01
		(8448-00-109-00-001) Exe. Officer, Lalgola PS	17818	PROFLAL	0.76
			17819	Sinking/Resinking of Tubewell	0.18
			17880	BRGF	0.09
			18008	Untied Fund	0.04
			18125	Mid-Day Meal	0.31
		(8448-00-109-00-001) Exe. Officer, Bhagwangola-I PS	18192	13th Finance Commission	2.21
		(8448-00-109-00-001) Exe. Officer, Bhagwangola-II PS	17863	12th Finance Commission	0.06
			17879	11th Finance Commission	0.79
			17896	SRD Programme Fund	0.94
			18003	Untied Fund	0.16
			18122	TADA of Members	2.45

SI No	Name of Treasury	Name of the Administrator	Scheme ID	Scheme Name	Amount (₹ in Lakh)
31	Jangipur	(8448-00-109-00-001) Exe. Officer, Raghunathganj-I PS	15123	Construction of AnganwariCenter	0.06
		(8448-00-109-00-001) Exe. Officer, Raghunathganj-II PS	15017	RCH Scheme	0.27
			15019	Construction of RI Office	1.26
			15123	Construction of Anganwari	0.16
		(8448-00-109-00-001) Exe. Officer, Samsorganj PS	14993	MP LAD	0.32
			15008	Pension	0.21
			15009	NSAP	7.82
			15027	SSK	0.71
			15091	Credit cum subsidy scheme	0.18
			15100	2nd State FC	0.42
			(8448-00-109-00-001) EO, Farakka PS	14990	Construction of PS
		15017		RCH Scheme	2.08
		(8448-00-109-00-001) Exe. Officer, Sagardighi PS	15008	Pension	1.20
			15009	NSAP	3.31
			15012	NWDPRA	0.77
			15068	Untied Fund	25.91
			15020	GSLI	0.82
(8448-00-109-00-001) EO, Suti-II PS	15067	BidhayakElakaUnnayan Prakalpa	4.18		
32	Coochbehar-I	(8448-00-109-00-001) EO, Cooch Behar-I PS	18243	Dev of Transport Infrastructure	0.30
			18244	Incentive	0.01
			18257	Untied Fund	0.40
			18271	PMGY (Health)	0.28
			18274	UttarBangaUnnayan Parishad	2.35
			18276	Fisheries Scheme	0.70
			18282	18282, ICDS Programme.	21.38
			18299	Community Library	1.47
			18313	Family Welfare	0.83
			18316	BEUP	1.94
			18322	Minor Irrigation	6.55
			18325	GSLI	0.05
			18338	NMBS	0.01
			18341	NFBS	0.29
			18350	DRDA Misc	0.88
			18352	TCKC	0.01
			18359	Construction of Pri. School	0.38
			18368	UBSSP	0.69
			18379	RWS	0.04
			18396	Construction of Flood Shelter	1.05
			18398	BMS	0.37
18407	SSK	0.02			
18414	Economic Census 1998-99	0.56			
18432	Drinking Water & Toilets for School	0.36			
18441	Scholarship & Stipend	20.71			

Sl No	Name of Treasury	Name of the Administrator	Scheme ID	Scheme Name	Amount (₹ in Lakh)
	Coochbehar-I		18450	Mid-Day Meal	32.09
			18451	ARWSP	0.40
			18456	Matching Grants for Panchayet	0.01
			18500	Food & Supply	0.07
			18520	Graveyard Boundary Wall	0.26
			18535	Bio-Technology	0.20
			18550	District Plan Fund	0.50
			18558	Amar Thikana	3.15
		(8448-00-109-00-001) Exe. Officer, Cooch Behar-II PS	18243	Dev of Transport Infrastructure	0.04
			18245	Renovation & Others	0.07
			18257	Untied Fund	0.04
			18274	UttarBangaUnnayan Parishad	0.04
			18282	ICDS Programme	0.12
			18320	SGSY	0.19
			18325	GSLI	0.02
			18341	NFBS	0.10
			18350	DRDA Misc	0.01
			18519	MSDP for Minorities	0.32
		(8448-00-109-00-002) Secretary, Cooch Behar Zilla Parishad	18246	11th Finance Commission	0.00
			18257	Untied Plan	0.19
			18259	Construction of Toilets	0.57
			18271	PMGY (Health)	0.37
			18287	Development of RMC	1.81
			18288	C&SSI Scheme	0.08
			18322	Minor Irrigation	25.24
			18377	Construction of PRTC	2.20
			18380	Pay & Allowance	3.31
			18393	MP LAD	1.39
			18447	SGRY	0.78
			18451	ARWSP (CS)	0.03
			18462	12th Finance Commission	2.35
			18482	Drinking Water & Toilets for School	0.03
			18510	ASHRAY	0.70
			18533	RIDF-XIII	2.64
			18534	Office Building of Food & Supply	2.96
			18556	Construction of Fire Station (Haldibari)	13.82
			18571	RIDF-XVIII	0.10
		(8448-00-110-00-001) Controller of Finance, DPSC	22348	Furniture Grants for Students	1.70
		(8448-00-102-00-001) Chairman, Cooch Behar Municipality	18450	Mid-Day Meal	0.38

Sl No	Name of Treasury	Name of the Administrator	Scheme ID	Scheme Name	Amount (₹ in Lakh)
33	Alipurduar	(8448-00-109-00-001) Exe. Officer, Alipurduar-I PS	16534	11th Finance Commission	0.07
			16541	Old Age Pension	14.80
			16569	Remuneration of CCA	0.03
			16571	PROFLAL	0.06
			16574	State Finance Commission	0.44
			16591	Lok Deep Scheme	0.03
			16593	Establishment Expense	0.57
			16646	12th Finance Commission	0.11
			16653	SRD Scheme	0.05
		(8448-00-109-00-001) Exe. Officer, Alipurduar-II PS	16549	Matching Grants for Panchayet	0.54
			16566	RSVY	0.07
			16570	Remuneration of Contract Basis	0.55
			16571	PROFLAL	0.19
			16574	State Finance Commission	0.56
			16588	ITDP	8.58
			16589	Gana-Granthagar	0.08
			16616	Drinking Water for Primary School	0.05
			16635	UttarBangaUnnayan Parishad	3.63
			16641	Mid-Day Meal	0.16
		(8448-00-109-00-001) Exe. Officer, Falakata PS	16646	12th Finance Commission	0.15
			16525	RWS	0.35
			16531	SSK	0.11
			16574	State Finance Commission	2.21
			16589	Gana-Granthagar	1.15
			16637	NSAP	0.04
			16641	Mid-Day Meal	0.27
			16646	12th Finance Commission	0.05
		(8448-00-109-00-001) Exe. Officer, Kalachini PS	16651	13th Finance Commission	1.67
			16574	State Finance Commission	1.29
			16585	MP LAD	4.14
			16635	UttarBangaUnnayan Parishad	0.55
			16646	12th Finance Commission	0.03
		(8448-00-109-00-001) Exe. Officer, Kumargram PS	16651	13th Finance Commission	1.40
			16523	Infrastructure Develop Scheme	0.93
			16531	SSK	0.05
			16532	BidhayakElakaUnnayan Prakalpa	1.48
			16553	BADP	0.28
			16569	Remuneration of CCA	0.27
			16574	State Finance Commission	0.09
			16635	UttarBangaUnnayan Parishad	0.32
16646	12th Finance Commission		0.22		
(8448-00-102-00-001) Chairman, Alipurduar Municipality	16651	13th Finance Commission	0.01		
	16522	BMS	4.56		
	16581	Sinking of Tubewell	0.35		
		20300	Street Lighting	0.36	

SI No	Name of Treasury	Name of the Administrator	Scheme ID	Scheme Name	Amount (₹ in Lakh)
		(8448-00-109-00-001) Exe. Officer, Madarihat-Birpara PS	16515	Development & Welfare	7.51
			16523	Infrastructural Dev. Scheme	2.10
			16532	BidhayakElakaUnnayan Prakalpa	2.41
			16544	Animal Husbandry Scheme	2.20
			16548	Educational Head	2.54
			16574	State Finance Commission	0.10
			16588	ITDP	0.08
			16596	Contingency of SCP/TSP	0.55
			16630	Infrastructure Develop Scheme	1.45
			16646	12th Finance Commission	0.45
			16651	13th Finance Commission	1.70
34	Mekhliganj	(8448-00-102-00-001) Chairman, Mekhliganj Municipality	18604	Sports Water Source	0.01
			18638	HUDCO	0.03
			18655	12th FC Award	0.00
		(8448-00-102-00-001) Chairman, Haldibari Municipality	18630	Bustee Development	0.03
			18637	12th FC Award	0.04
		(8448-00-109-00-001) Exe. Officer, Mekhliganj PS	18580	ASHRAY	1.05
			18585	TA/DA of PS Member	0.09
			18599	Sinking of Tubewell	0.02
			18611	Literacy	0.07
			18648	11th Finance Commission	0.01
			18655	12th Finance Commission	0.30
		(8448-00-109-00-001) Exe. Officer, Haldibari PS	18662	13th Finance Commission	0.78
			18583	Honorarium of Sabhapati	0.07
			18593	Roads/Bridges/Culvert	9.87
			18599	Sinking of Tubewell	0.01
			18605	NWDPRRA	0.05
			18609	MLA LAD	0.04
			18614	SGSY	0.76
			18616	NOAPS/NSAP	0.08
			18618	NFBS (NSAP)	0.50
18619	Widow Pension		0.02		
18621	Disability Pension		0.14		
18622	Old Age Pension	0.20			
18632	General Revenue Fund	0.10			
18655	12th Finance Commission	0.02			
18661	3rd State FC	0.81			
18662	13th Finance Commission	0.34			
35	Jalpaiguri-I	(8448-00-109-00-001) EO, Sadar PS	17538	Rural water Supply	2.68
			17539	SC & TW	1.84
			17549	R.I. Office Construction	0.44
			17572	Repair & Construction of pry school building	0.10
			17606	Education Fund	4.14
			17610	Development activities	0.20

Sl No	Name of Treasury	Name of the Administrator	Scheme ID	Scheme Name	Amount (₹ in Lakh)		
			17668	Information & Culture	0.05		
			17678	Comprehensive Dev. Of North Bengal Districts	3.51		
			21160	Backward Class Welfare	45.78		
			21161	Minority Housing scheme	2.57		
			21164	ARWSP	0.30		
			21165	BAHC	5.26		
			21167	Extn. Classroom of Pry/ High	0.03		
			21169	SHG Infrastructure Facility	0.34		
		(8448-00-109-00-001) EO, Rajganj PS	17547	BMS	0.50		
		(8448-00-109-00-001) EO, Maynaguri PS	17541	Remuneration of PR Staff	0.21		
			17549	RI Office Construction	1.27		
		(8448-00-109-00-002) FC & CAO, Jalpaiguri Zilla Parishad	17537	Construction of SDO Mal Office	0.37		
			17541	Remuneration of PR Staff	0.03		
			17550	Agri Irrigation	0.64		
			17563	District Youth Centre Jalpaiguri	0.23		
			17606	Education Fund	2.42		
			17610	Development activities	4.47		
		36	Mal	(8448-00-109-00-001) Exe. Officer, Mal PS	16683	BMS	0.21
16715	DRDA Contingency				0.22		
16814	Dev. Of North Bengal Districts				0.08		
(8448-00-109-00-001) Exe. Officer, Matelli PS	16681			Incentive Grant to PR Bodies	0.07		
	16715			DRDA Contingency	1.02		
	16723			ITDP	0.76		
	16827			PF Scheme for Landless Agri	0.13		
	16843			RigboreTubewells in Tea Garden	0.64		
	16844			Dev. of Infrastructure &Environment	0.22		
(8448-00-109-00-001) EO, Nagrakata PS	16723			ITDP	0.05		
	16786			Discrepancy	0.40		
(8448-00-102-00-001) Chairman, Mal Municipality	16683			BMS	0.02		
	16716			Training Meeting Expenditure	0.04		
	16747			Special Grants (BMS)	0.05		
	16825			Social Forestry	0.19		
	16842			Implementation of various scheme	0.06		
	16846			Children's Park	0.00		
37	Kolkata PAO-II			(8448-00-107-00-001) WBBSE Account-I	6490	General	0.52
				(8448-00-102-00-001) Controller of Mu. Fin & A/cs	6490	General	1637.90
				(8448-00-102-00-001) Special Controller of Mu. F&A, KMC	22511	NPR	0.15
		22520	Food Department		19.09		
		22523	Transport Department		52.26		

SI No	Name of Treasury	Name of the Administrator	Scheme ID	Scheme Name	Amount (₹ in Lakh)		
38	Gangarampur	(8448-00-109-00-001) EO, Gangarampur PS	15722	MP LAD	0.12		
			15763	SCP/TSP	0.18		
		(8448-00-109-00-001) EO, Kushmandi PS	15703	13th Finance Commission	1.04		
			15704	3rd SFC	0.89		
			15758	Execution of Dev. Scheme	0.98		
		(8448-00-109-00-001) EO, Harirampur PS	15760	Construction of Anganwadi Centre	0.29		
			15810	Widow Pension	0.19		
			15813	12th Finance Commission	2.56		
		(8448-00-102-00-001) Chairman, Gangarampur Municipality	15750	11th Finance Commission	0.23		
			15784	Basti Improvement Tax	0.15		
			15809	Municipality Water Supply Scheme	11.50		
		39	Islampur	(8448-00-109-00-001) EO, Goalpokhar-II PS	6971	RWS for PS	0.74
7018	RWS				1.60		
7041	Untied Grant				0.24		
7085	Housing				1.46		
7233	Amar Thikana				0.35		
(8448-00-109-00-001) EO, Chopra PS	7230			3rd State FC	3.30		
	7233			Amar Thikana	1.75		
	7247			Construction of Anganwadi Centre	0.42		
	20925			Boundary Wall Construction	0.14		
(8448-00-109-00-001) EO, Goalpokhar-I PS	7202			12th Finance Commission	0.37		
(8448-00-109-00-001) EO, Karandighi PS	7052			BidhayakElakaUnnayan Prkalpa	2.66		
	7249			13th Finance Commission	0.94		
(8448-00-102-00-001) Chairman, Dalkhola Municipality	7147			Economic Rehabilitation Grant	0.20		
40	Alipore-I			(8448-00-120-00-012) Project Officer, DRDA	1466	DRDC	38.218
41	Basirhat			(8448-00-109-00-001) Exe. Officer, Basirhat-I PS	3416	PMGY(Health)	2.40
		3481	3rd SFC		0.59		
		3394	SGSY		0.77		
		3418	Construction of Toilet & Water Supply		0.54		
		3423	Untied Fund		1.35		
		3446	Khal Bil Sanskar		0.98		
		3477	District Plan		1.00		
		3378	SC/ST Scholarship		1.06		
		(8448-00-109-00-001) EO, Basirhat-II PS	3391	Construction of Anganwadi Centre	5.45		
			3470	Construction of Non-GP HQ	0.51		
			3401	Indira AwasYojana	2.13		
			3408	PROFLALContingency	0.64		
		(8448-00-109-00-001) EO, Hinjalganj PS	3453	12th Finance Commission	0.23		
		(8448-00-109-00-001) EO, Haroa PS	3421	S.S.A.	6.96		

Sl No	Name of Treasury	Name of the Administrator	Scheme ID	Scheme Name	Amount (₹ in Lakh)
		(8448-00-109-00-001) Exe. Officer, Swarupnagar PS	3455	N.H.M.S	6.57
			3398	RI Office Construction	13.10
			3419	Infrastructure	3.00
			3421	S.S.A.	13.93
			3432	SEMINAR 181895	1.82
			3444	BOP/SDP	3.00
			3457	Rural Employment Programme	0.60
			3458	Health Camps for Farmers	0.52
			3463	ROT-SIT	0.69
			3477	District Plan Fund	0.80
		(8448-00-109-00-001) Exe. Officer, Baduria PS	3386	Irrigation Embankment	0.77
			3401	Indira AwasYojana	0.93
			3409	NOAPS	0.97
			3416	PMGY(Health)	0.76
			3417	RIDF	0.52
			3440	Flood Shelter	2.59
			3446	Khal Bil Sanskar	0.31
			3450	PROFLAL of Exe. Officers	9.19
		3453	12th Finance Commission	0.44	
		(8448-00-109-00-001) Exe. Officer, Sandeshkhali-I PS	3408	PROFLALContingency	0.82
			3411	JSY	0.88
			3421	SSA	2.25
			3455	NHMS	2.01
			3481	3rd SFC	0.33
		(8448-00-109-00-001) Exe. Officer, Sandeshkhali-II PS	3401	Indira AwasYojana	2.75
			3402	Construction of Community Hall & Library	3.44
			3403	Construction of SDB	2.33
			3408	PROFLAL Contingency	1.43
			3424	SSK	1.00
			3430	Minor Irrigation	0.93
			3437	Fisherman's' Grant	2.08
			3440	Flood Shelter	1.12
			3450	PROFLAL of Exe. Officers	0.81
			3454	NRHM	5.84
			3459	Management Information System	1.10
			3466	Fodder Development	1.05
		3473	13th Finance Commission	1.74	
		3477	District Plan	0.60	
		(8448-00-109-00-001) Exe. Officer, Minakhan PS	3378	SC/ST Scholarship	0.79
			3396	Malanga Super Market	0.47
			3403	Construction of SDB	6.99
			3453	12th Finance Commission	0.51
			3477	District Plan	0.60
Total					10667.08

Annexure – ‘16 (A)’**(Para No. 3.4.3)**

Balance lying inoperative in various schemes under Head of Accounts “8443-00-106–Personal Deposits” not surrendered to Government Account till the inspection of 2022-23 inspite of observations raised and pointed out in the previous Annual Review 2021-22.

Sl No.	Name of Treasury	Name of the Administrator	Scheme ID	Scheme Name	Amount (₹ in Lakh)
1	Alipore-II	(8448-00-102-00-001) Chairman, Pujali Municipality	2013	EMP Generation (Tribal)	0.17
		(8448-00-109-00-002) FC & CAO, Zilla Parishad	277	SJSRY_009	1.36
			1933	Amar Thikana_012	65.26
			1941	RIDF-XVI_012	3.67
			1945	Construction of Rural Road	70.10
			1959	RIDF-XVII_012	47.01
			1971	ASHRAY_012	0.49
			1980	NCCF	28.27
			2028	Minor Irrigation_012	1.65
			2056	I&C AFFAIRS_012	3.73
			2061	Mass Education_012	0.82
			2068	PMGY (Gramin Awas)_012	0.97
			2094	United Plan_012	54.68
			2097	WBREDE_012	66.72
			2131	RIDF-XII_012	1.61
		20555	14th Finance Commission	280.21	
		(8448-00-109-00-021) Exe. Officer, Budge Budge-II	1729	Pay & Allowance_016	0.32
			2117	SC/ST Maintenance Grant	1.93
		(8448-00-109-00-001) Exe. Officer, Bishnupur-I	1510	Backward Classes Welfare	2.77
		(8448-00-109-00-001) Exe. Officer, Bishnupur-II	1655	R.W.S (Sink)_007	0.58
			1789	Salary of P.S._008	6.00
		(8448-00-109-00-001) Exe. Officer, Maheshtala P.S.	1487	PROFLAL	0.28
			1579	Pay & Allowance of PS Staff	4.01
			1598	Maintenance of SC/ST	4.84
			1599	Fund for SC/ST (House)	1.08
			1600	Fund for Mid-Day Meal Transport	1.63
			1603	Destitute Pension_009	0.58
			1604	Old Age Pension_009	1.49
			1605	Dist. Plan Scheme (Raipur Chak	0.95
			1606	Construction of RI Office	0.77
			1611	Fund for NOAPS_009	3.50
			1612	School Grant under DPEP_009	8.38
			1928	Suspense A/c_009	9.06
	2103	Scheme for Deptt. of	1.38		

Sl No.	Name of Treasury	Name of the Administrator	Scheme ID	Scheme Name	Amount (₹ in Lakh)
2	Diamond Harbour	(8448-00-109-00-001) Jt. BDO, Magrahat-I	6119	13th Finance Commission	0.12
		(8448-00-109-00-001) Exe. Officer, Diamond Harbour-I, PS	5426	Maintenance Grant_018	3.93
			5428	Sinking of Tubewell	0.02
			5435	NIC Pension	0.22
			5464	Matching Grant_018	0.26
			5604	2nd State FC Grant_018	0.06
		(8448-00-109-00-001) Exe. Officer, Diamond Harbour-II, PS	5466	Destitute Pension_019	1.26
			5477	SGSY_019	1.35
			5481	DPEP_019	1.70
			5608	2nd State FC Grant_019	0.44
			6057	M. Grant for RH/BPHC	1.00
		(8448-00-109-00-001) Exe. Officer, Falta PS	6157	Rem. Of Imams_019	0.15
			5533	Destitute Pension_020	0.16
			5541	Construction of RI Center	0.79
			5546	ProfLal_020	0.19
			5547	11th Finance Commission	0.11
			5548	Untied Fund_020	0.42
			5555	SGSY_020	0.97
			5557	Civic MGT (11th FC)	0.11
			5601	GSLI_020	0.17
			5618	12th Finance Commission	2.63
		(8448-00-109-00-001) Exe. Officer, Magrahat-I PS	6079	IndiraAwasYojana	7.51
			20928	Youth Parliament Competition	0.33
			5500	Widow Pension	1.00
			5515	11th Finance Commission	0.01
			5518	Backward Classes Welfare	0.22
		(8448-00-109-00-001) Exe. Officer, Magrahat-II PS	5623	12th Finance Commission	0.41
			6090	Animal Resource	0.27
			5413	Mid-Day Meal	0.98
			5415	NWDPRRA_022	4.05
			5419	OBC Maintenance Grant	0.28
		Exe. Officer, Kulpi PS	5829	IndiraAwasYojana	1.33
6098	Backward Classes Welfare		0.87		
(8448-00-109-00-001) EO, Mandirbazar PS	5334	Campaign & Const. Of SSA	0.14		
	5745	Old Age Pension	0.35		
E.O, Mathurapur-I PS	5753	NIC Pension	0.10		
	5578	GSLI_025	0.05		
3	Krishnagar-I	(8448-00-109-00-002) FC & CAO, Nadia Zilla Parishad	9405	10th Finance Fund	1.34
			9410	Construction of Godown (Food)	0.01
			9422	Imp of Non-Formal Education	0.07
			9507	PMGY	0.62
			9511	SSK (Unicef)	1.44
		(8448-00-120-00-023) Fish Farmers Development Agency	9498	Rural Electrification Programme	2.25
			21281	MGNREGA	0.05
			21291	Ecological & Environmental	2.55
			21846	Construction & Management	3.00

SIN o.	Name of Treasury	Name of the Administrator	Scheme ID	Scheme Name	Amount (₹ in Lakh)
4	Arambagh	EO, Arambagh PS	8111	13th Finance Commission	0.54
		(8448-00-109-00-001)	8110	13th Finance Commission	0.49
		Exe. Officer, Khanakul-II PS	8213	SC/ST Students Fund	2.18
			8216	GSLI	0.05
5	Hooghly-II	(8448-00-109-00-001) EO, CNS-Mogra PS	1165	Salary Grants	0.02
			1178	Old Age Pension	0.10
			1179	Widow Pension	0.18
			1180	1180, Disability Pension	4.25
			1191	CD Scheme	9.98
			1186	RWS	1.56
			1214	Animal Husbandry & Veterinary	0.24
			1210	12th Finance Commission	0.96
		E.O, Pandua PS	1183	10th Finance Commission	0.00
		E.O,Balagarh PS	1189	PMGY	0.10
		(8448-00-109-00-002) FC & CAO, Zilla Parishad	1142	Sale Of PMGSY Form	0.02
			1151	Transport Traffic	0.39
			1152	MP LAD	0.77
			1163	11th Finance Commission	0.01
6	Asansol-I	(8448-00-109-00-001) Exe. Officer, Salanpur PS	6374	BMSP	0.10
			6393	Sinking of Tubewell	0.13
			6396	SGSV	0.09
			6440	Untied Plan	0.03
		E.O.Barabani PS	6392	District Plan	0.10
		Exe. Officer, Jamuria PS	6392	District Plan	0.40
			6393	Sinking of Tubewell	0.29
			6416	Household survey	0.10
			6423	Yish	0.02
		Exe. Officer, Raniganj PS	6472	Health System Development	0.11
			6365	13th Finance Commission	0.60
			6381	Community Hall	0.11
953	House Building/Road		2.80		
7	Barrackpore-I	Chairman, Garulia Municipality	2249	Maintenance of Civic Infrastructure	0.22
		Chairman, Kamarhati Municipality	2252	Removal of water logging	0.41
		Chairman, Panihati Municipality	2155	3rd State FC	6.47
		(8448-00-109-001) Exe. Officer, Barrackpore-I PS	2154	13th Finance Commission	0.45
			2174	Repair of School	0.66
			2193	Block PraniSampad Kendra	1.39
			2261	SRD Programme Fund	16.92
		(8448-00-109-001) Exe. Officer, Barrackpore-II PS	2173	Sinking of Tubewell	1.22
			2191	Untied Grant	1.11
			2196	SarbaSikshaAvijan	12.65
			2254	National Horticulture Mission	0.96
2233	Pension		0.82		

SI No.	Name of Treasury	Name of the Administrator	Scheme ID	Scheme Name	Amount (₹ in Lakh)
8	Birbhum-I	(8448-00-102-00-001) Chairman, Suri Municipality	11641	NSDP	32.55
			11646	Tubewell & Repair Pry School	0.95
			11648	MP LAD	1.49
			12130	Re-construction of Central Bus	15.00
		(8448-00-102-00-001) Chairman, Dubrajpur Municipality	12071	Construction of Dormitory	0.43
		(8448-00-109-00-001) Exe. Officer, Suri-II PS	11694	Youth Festival	0.20
		(8448-00-109-00-001) Exe. Officer, Sainthia PS	11948	Construction of GPHqtr	2.51
			12035	RIDF-III	1.27
			12042	Natural Fibre Mission Project	0.71
			12077	Development & Planning	1.51
		(8448-00-109-00-001) Exe. Officer, Md. Bazar PS	11897	RSVY	9.01
			12156	Child Education Centre	0.54
			426	R.W.S. (Tube Well)	1.03
			429	Old Age Pension	8.32
			430	Disability Pension	1.16
			583	Sinking of conv/Reju	1.31
			603	Health Sub Centre	1.84
			621	Com. Management	1.72
		20154	Awareness Prog	2.13	
9	Midnapore	(8448-00-102-00-001) Chairman, Midnapore Municipality	10124	Augmentation of Water Supply	32.20
		(8448-00-109-00-002) FC & CAO, Midnapore Zilla Parishad	9854	Power Deptt./WBREDC	0.05
			9859	SC/ST Dev.	0.02
			9871	Fisheries	0.01
			10064	Minority Welfare	0.22
		(8448-00-109-00-001) Exe. Officer, Sadar PS	9753	GSLI	0.09
		(8448-00-109-00-001) Exe. Officer, Salboni PS	9731	Mid-Day Meal	1.45
			9768	Water Shed	0.20
			10320	GSLI	0.01
		(8448-00-109-00-001) Exe. Officer, Keshpur PS	9839	PMGY	0.15
		(8448-00-109-00-001) Exe. Officer, Garhbeta-I PS	9793	GSLI	0.06
			9799	TWS	0.01
			9800	RWS	0.08
			9804	Mid Day Meal	2.22
20696	Refugee Relief & Rehabilitation		0.82		

SI No	Name of Treasury	Name of the Administrator	Scheme ID	Scheme Name	Amount (₹ in Lakh)
10	Darjeeling	(8448-00-120-00-002) Direcotor, PNHZ Park, Darjeeling	8852	NP053	4.59
		(8448-00-120-00-001) Local Library Authority, Darjeeling	999998	Salary Scheme	40.39
		(8448-00-120-00-075) Chief Controller of Finance, GTA	9298	CSS (ARD Department)	14.13
			9343	State Plan (Food Processing)	3.11
		(8448-00-109-00-004) Jt. BDO, SukhiaPokhri	8976	Construction of RI Office	1.01
			9158	Non Planned	1000.00
		999998	Salary Scheme	1496.15	
		(8448-00-109-00-001) EO, Bijanbari PS	9270	Non Planned	0.10
(8448-00-109-00-001) EO, Takdah PS	9269	Non Planned	0.17		
11	Kalimpong	(8448-00-109-00-001) EO, Kalimpong-I PS	11388	Revenue Collection	0.07
		(8448-00-109-00-001) Admin, GBN PS	11386	Office Expenses	0.11
12	Malda-II	(8448-00-109-00-001) Exe. Officer, Old Malda PS	7555	Rural Water Supply	0.10
			7712	Construction of PHC	0.06
		(8448-00-109-00-001) EO, Bamongola PS	7383	12th Finance Commission	0.01
			7569	GSLI	0.04
			7643	NWDPRA	0.02
			7669	NSAP/NOAPS	0.10
		(8448-00-109-00-001) Exe. Officer, Habibpur PS	7555	Rural Water Supply	9.25
			7598	BidhayakElakaUnnayan Prakalpa	0.06
			7606	Untied Fund	0.20
			7757	UttarbangaUnnayan Parishad	2.45
		(8448-00-109-00-001) Exe. Officer, Kaliachak-I PS	7569	GSLI	0.03
			7581	Deposited Head	0.04
			7748	Misc	2.14
			21011	Construction of Boundary Wall	0.06
		(8448-00-109-00-001) Exe. Officer, Kaliachak-III PS	7677	Construction of Anganwadi Center	20.00
			7606	Untied Fund	0.04
			7669	NSAP/NOAPS	1.10
			7474	Transfer from FT Account	2.40
		(8448-00-120-00-023) CEO, FFDA-Malda	7555	Rural Water Supply	0.06
			7508	Economic upliftment of Tribals	5.01
		(8448-00-109-00-001) EO, Manikchak PS	7509	State Cont Support of National	0.42
			7569	GSLI	0.14
(8448-00-109-00-002) FC & CAO, Malda Zilla Parishad	7497	ASHRAY	1.06		
	7575	Social Safety & CW	10.20		

Sl No	Name of Treasury	Name of the Administrator	Scheme ID	Scheme Name	Amount (₹ in Lakh)
13	Burdwan-I	(8448-00-109-00-002) FC & CAO, Burdwan Zilla Parishad	4798	Short terms vocational course	0.57
			4821	Meeting Exp. Promotion Animal	1.09
			5170	Construction of Pump Fire Station	15.79
			5175	Procurement of Rice by SHG	6.87
		(8448-00-109-00-001) EO, Burdwan-I PS	4877	General	2.50
			4888	Old Age Pension	0.99
			5140	Earth Filling to Ring Road	0.91
			5141	Earth Filling to Ring Rd NH2 to Surird	1.08
			5144	CRF Burdwan District	5.71
		(8448-00-109-00-001) EO, Burdwan-II PS	5161	Indira AwasYojana	2.70
			5122	Construction of Sub Centre	1.70
			5125	11th Five Year Plan	5.96
			5122	Construction of Sub Centre	0.32
14	Bolpur	(8448-00-109-00-001) EO, Labpur PS	6515	RWS	0.20
			6566	GISS/GSLY	0.22
			6586	Construction of Tarasankar Sadan	0.15
			6720	BEUP School Sector	0.10
			6761	Animal Resource Development	3.30
		(8448-00-109-00-001) EO, Nanoor PS	6549	CLRC Building	2.14
			6642	Refugee Relief & Rehabilitation	6.04
		(8448-00-109-00-001) Exe. Officer, Ilambazar PS	6501	Honorarium	0.24
			6515	RWS	0.43
			6564	Child Education Centre	0.10
			6566	GISS/GSLY	0.04
			6627	Anganwadi Centre	0.01
			6630	KVIV	0.02
			6650	Natural Calamity	0.02
			6657	SCP/TSP	4.44
			6701	Literacy Fund (MLP)	0.21
			6750	National Family Benefit Scheme	0.10
			6753	Setting up of Echo Tourism	0.56
			6756	Welfare for SC/ST	1.48
			6761	Animal Resource Development	0.76
15	Purulia	(8448-00-109-00-001) EO, Manbazar-II PS	3962	Own Fund	1.27
			4286	Old Age Pension for ST	0.36
		(8448-00-109-00-001) EO, Hura PS	3944	N.W.D.P.R.A..	0.11
			3948	SC & ST Development	0.39
		(8448-00-109-00-001) EO, Pancha PS	4281	Disability Pension	0.57
			3941	BidhayakElaka Unnayan Prkalpa	4.19

SI No	Name of Treasury	Name of the Administrator	Scheme ID	Scheme Name	Amount (₹ in Lakh)		
	Purulia	(8448-00-109-00-001) EO, Bagmundi PS	3942	P.U.P.(Normal)	5.49		
			4022	O.A.P.	0.28		
			4319	13th Finance Commission	1.60		
		(8448-00-109-00-001) EO, Barabazar PS	4286	Old Age Pension for ST	4.22		
			3949	Untied Fund	0.31		
		(8448-00-109-00-002) Addl. EO, Purulia Zilla Parishad	3940	MP LAD	0.54		
		(8448-00-120-00-008) President, Nabakustha Niwas Fund	3937	10th Finance Commission	1.40		
			3940	MP LAD	1.17		
		16	Raghunathpur	(8448-00-109-00-001) EO, Raghu.N.pur-I PS	3813	R.C.H./I.E.C.	0.22
					3911	Rural Sanitation	0.62
				(8448-00-109-00-001) Exe. Officer, Raghunathpur-II PS	3768	13th Finance Commission	0.32
					3787	NSAP/NOAPS	0.10
					3805	SC/ST Development Scheme	16.27
					3845	SCA/SCP	1.72
3921	RSVY				0.70		
3923	Mid-Day Meal				3.49		
(8448-00-109-00-001) EO, Para PS	3804			Fishery Scheme	0.57		
	3805			SC/ST Development Scheme	0.48		
	3806			PROFLAL	0.12		
	3810			DWCRA	1.06		
	3812			WB DUG Well	0.13		
	3815			NWDPRRA	1.81		
	3818			SCP/TSP	2.60		
	3822			DPEP	2.09		
(8448-00-109-00-001) Exe. Officer, Neturia PS	3783			NSAP	2.15		
	3800			Untied Fund	0.40		
	3814			Community Library	0.19		
	3913			Non-Formal Education	0.14		
(8448-00-109-00-001) EO, Santuri PS	3923			Mid Day Meal	0.15		
	3768			13th Finance Commission	0.31		
(8448-00-109-00-001) EO, Kashipur PS	3809			GSLI	0.14		
	3778			Old Age Pension for ST	1.69		
	3783			NSAP	0.40		
	3815			NWDPRRA	0.46		
	3850			Grainage Building	0.46		
(8448-00-102-00-001) Chairman, Raghunathpur Municipality	3921			RSVY	1.28		
	3771			Urban Employment Scheme	1.68		
	3860			Building	0.29		
	3862			Sinking of Tubewell	0.99		
	3923			Mid-Day Meal	0.43		
	19105			RWS	0.11		
19109	District Plan Fund			0.01			

SI No	Name of Treasury	Name of the Administrator	Scheme ID	Scheme Name	Amount (₹ in Lakh)
17	Lalbagh	(8448-00-102-00-001) Chairman, Murshidabad Municipality	17924	Employment Generation	1.42
			18223	Urban Development Scheme	1.06
			17968	Identified of Backward	0.30
		(8448-00-109-00-001) EO, Nabagram PS	18077	GSLI	0.08
		(8448-00-109-00-001) Exe. Officer, Lalgola PS	17818	PROFLAL	0.76
			17880	BRGF	0.09
			18008	Untied Fund	0.04
			18125	Mid-Day Meal	0.31
		(8448-00-109-00-001) Exe. Officer, Bhagwangola-II PS	17863	12th Finance Commission	0.06
			17879	11th Finance Commission	0.79
			17896	SRD Programme Fund	0.94
			18122	TADA of Members	2.45
		18	Jangipur	(8448-00-109-00-001) Exe. Officer, Raghunathganj-II PS	15019
15123	Construction of Anganwadi				0.16
(8448-00-109-00-001) Exe. Officer, Samsorganj PS	14993			MP LAD	0.32
	15009			NSAP	7.82
	15027			SSK	0.71
	15091			Credit cum subsidy scheme	0.18
	15100			2nd State Finance Commission	0.42
(8448-00-109-00-001) EO, Farakka PS	14990			Construction of PS	0.17
(8448-00-109-00-001) Exe. Officer, Sagardighi PS	15009			NSAP	3.31
	15012			NWDPRRA	0.77
	15068			Untied Fund	25.91
(8448-00-109-00-001) Exe Officer, Suti-II PS	15067			BidhayakElaka Unnayan Prakalpa	4.18
19	Alipurduar			(8448-00-109-00-001) Exe. Officer, Alipurduar-I PS	16534
		16646	12th Finance Commission		0.11
		(8448-00-109-00-001) EO, Falakata PS	16646	12th Finance Commission	0.05
			16651	13th Finance Commission	1.67
		(8448-00-109-00-001) Exe. Officer, Kalachini PS	16646	12th Finance Commission	0.03
			16651	13th Finance Commission	1.40
		(8448-00-109-00-001) Exe. Officer, Kumargram PS	16646	12th Finance Commission	0.22
			16651	13th Finance Commission	0.01
		(8448-00-109-00-001) Exe. Officer, Madarihath-Birpara PS	16646	12th Finance Commission	0.45
			16651	13th Finance Commission	1.70
			18638	HUDCO	0.03
			18655	12th FC Award	0.00

SI No	Name of Treasury	Name of the Administrator	Scheme ID	Scheme Name	Amount (₹ in Lakh)		
20	Jalpaiguri-I	(8448-00-109-00-001) Exe Officer, Sadar PS	17572	Repair & Construction of pry school building	0.10		
			17606	Education Fund	4.14		
			17610	Development activities	0.20		
			17678	Comp. Dev. of N Bengal Districts	3.51		
			21160	Backward Class Welfare	45.78		
			21164	ARWSP	0.30		
			21165	BAHC	5.26		
			21167	Extn. Classroom of Pry/ High	0.03		
			21169	SHG Infrastructure Facility	0.34		
21	Gangarampur	(8448-00-109-00-001) EO, Kushmandi PS	15703	13th Finance Commission	1.04		
		(8448-00-109-00-001) EO, Harirampur PS	15813	12th Finance Commission	2.56		
		(8448-00-102-00-001) Chairman, Gangarampur Municipality	15750	11th Finance Commission	0.23		
22	Islampur	(8448-00-109-00-001) EO, Goalpokhar-I PS	7202	12th Finance Commission	0.37		
		(8448-00-109-00-001) EO, Karandighi PS	7249	13th Finance Commission	0.94		
23	Basirhat	(8448-00-109-00-001) Exe. Officer, Basirhat-I PS	3416	PMGY(Health)	2.40		
			3423	Untied Fund	1.35		
			3477	District Plan	1.00		
		(8448-00-109-00-001) EO, Basirhat-II PS	3378	SC/ST Scholarship	1.06		
			3391	Construct of Anganwadi Centre	5.45		
			3401	Indira Awas Yojana	2.13		
					3408	PROFLAL Contingency	0.64
		(8448-00-109-00-001) EO, Hinjalganj PS	3453	12th Finance Commission	0.23		
		(8448-00-109-00-001) EO, Haroa PS	3421	S.S.A.	6.96		
		(8448-00-109-00-001) Exe. Officer, Swarupnagar PS	3455	N.H.M.S	6.57		
			3398	RI Office Construction	13.10		
			3419	Infrastructure	3.00		
			3421	S.S.A.	13.93		
			3432	SEMINAR 181895	1.82		
			3444	BOP/SDP	3.00		
		(8448-00-109-00-001) Exe. Officer, Baduria PS	3440	Flood Shelter	2.59		
			3450	PROFLAL of Exe. Officers	9.19		
		(8448-00-109-00-001) E.O, Sandeshkhali-I PS	3455	NHMS	2.01		
		(8448-00-109-00-001) Exe. Officer, Sandeshkhali-II PS	3401	Indira Awas Yojana	2.75		
			3402	Construction of Community Hall	3.44		
			3403	Construction of SDB	2.33		
			3437	Fisherman's' Grant	2.08		
			3440	Flood Shelter	1.12		
3454	NRHM		5.84				
(8448-00-109-00-001) Exe. Officer, Minakhan PS	3403	Construction of SDB	6.99				

Annexure – ‘17’**(Para No. 3.4.4)****Improper transfer of funds from service heads to “8448-Deposits of Local Funds” at the
fag end of the financial year**

SI No.	Name of Treasury	Source Head of Accounts	Voucher/ Bill No.	Voucher/ Bill Date	Destination Head of Accounts	Amount (₹ in Lakh)
1	Barrackpore-I	4217-60-001-004	4217/1	14.03.2022	8448-00-102-001-07	10.67
		4217-60-051-018	4217/2	24.03.2022		119.82
		4217-60-051-018	4217/3			52.66
		4217-60-051-018	4217/4			44.09
		4217-60-789-004	4217/5			46.6
		4217-60-789-004	4217/6			20.48
		4217-60-789-004	4217/7			16.84
		4217-60-051-018	4217/8	30.03.2022		43.29
2	Kalyani	4217-60-192-001-53	4217/1	31.03.2022	8448-00-102-001	68.8
		4217-60-051-022-53	4217/2			19.0
			4217/3			18.0
			4217/4			3.82
			4217/5			19.0
			4217/6			12.0
			4217/7			3.0
			4217/8			2.01
			4217/9			18.0
			4217/10			16.0
			4217/11			3.0
			4217/12			3.0
			4217/13			3.0
			4217/14			3.0
			4217/15			3.0
			4217/16			3.84
			4217/17			18.0
			4217/18			4.0
			4217/19			2.71
			4217/20			3.86
			4217/21			16.25
			4217/22			3.0
			4217/23			3.0
			4217/24			2.24
			4217/25			1.42
			4217/26			4.34
4217/27	3.0					
4217/28	2.29					
4217/29	2.14					
4217/30	2.69					
4217/31	3.22					
	2071-01-110-001-04	2071/643			7.61	
3	Darjeeling	2851-00-103-00-008-V-35	2851/10	31.03.2022	8448-00-120-075-07	15.95
		2851-00-103-00-008-V-35	2851/11			27.04
		2851-00-103-00-008-V-35	2851/12			23.33
		2851-00-103-00-008-V-35	2851/13			0.22
		3604-00-200-00-034-V-31	3604/1			81.44
		2403-00-103-00-011-V-31	2403/18			16.55
		2851-00-103-00-008-V-35	2851/15			23.33
		2551-60-101-00-058-V-50	2551/45			29.55
		2551-60-101-00-058-V-50	2551/46			36.19
		2551-60-193-00-024-V-36	2551/47			161.02

Sl No.	Name of Treasury	Source Head of Accounts	Voucher/ Bill No.	Voucher/ Bill Date	Destination Head of Accounts	Amount (₹ in Lakh)
4	Kalimpong	4217-60-001-00-004-V-53	4217/1	31.03.2022	8448-00-109-001	24.42
		4225-02-796-00-070-V-53	4225/5			30.0
		4235-02-789-00-007-V-53	4235/26			4.32
		4235-02-789-00-007-V-53	4235/27			3.72
		4235-02-789-00-007-V-53	4235/28			4.5
		4235-02-789-00-007-V-53	4235/29			4.5
		4235-02-789-00-007-V-53	4235/30			4.51
		4235-02-789-00-007-V-53	4235/31			4.51
		4235-02-789-00-007-V-53	4235/32			4.51
		4235-02-789-00-007-V-53	4235/33			3.89
		4235-02-789-00-007-V-53	4235/34			4.51
		4235-02-789-00-007-V-53	4235/35			3.99
		4235-02-789-00-007-V-53	4235/36			4.51
		4235-02-789-00-007-V-53	4235/37			4.51
		4235-02-789-00-007-V-53	4235/40			6.91
		4235-02-789-00-007-V-53	4235/42			3.56
		4235-02-789-00-007-V-53	4235/43			4.51
		4235-02-789-00-007-V-53	4235/44			2.86
4235-02-789-00-007-V-53	4235/45	4.25				
4235-02-800-00-005-V-53	4235/47	7.69				
5	Purulia	2515-00-001-00-011-V-31	2515/95	31.03.2022	8448-00-109-002-07	136.42
		4202-01-800-00-005-53	4202/4		8448-00-109-001-07	12.32
			4202/5			2.54
			4202/6			0.05
			4202/7			0.16
			4202/8			0.07
			4202/9			0.08
			4202/10			0.10
			4202/11			0.1
			4202/18			0.48
			4202/19			0.12
			4202/21			0.01
4202/23	0.02					
6	Raiganj-I	2235-02-104-00-00-V-31	2235/254	31.03.2022	8448-00-102-001	1.0
		2235-60-789-00-023-V-31	2235/284		0.14	
		3604-00-103-00-001-V-31	3604/5		8448-00-109-001	0.17
		4225-04-277-00-005-V-53	4225/13		1.51	
		2205-00-105-00-002-V-31	2205/25		8448-00-110-006	0.07
		2205-00-105-00-002-V-31	2205/26		0.15	
7	Bankura	4217-60-001-00-004-V-53	4217/2	30.03.2022	8448-00-102-001-07	100.0
		2205-00-105-00-002-V-36	2205/39	31.03.2022	8448-00-109-001-07	0.18
		2225-04-277-00-002-V-31	2225/74			0.5
		2235-02-102-00-081-V-14	2235/355			0.23
		4235-02-102-00-009-V-53	4235/23			1.2
		4810-00-600-00-001-V-53	4810/2			30.03.2022
8	Bishnupur	4217-60-192-00-004-V-53	4217/2			31.03.2022
		4235-02-800-00-005-V-53	4235/11	8448-00-109-001-07	2.0	
9	Jalpaiguri-I	2235-02-104-00-005-V-50	2235/318	30.03.2022	8448-00-109-001-07	9.3
		2435-01-796-00-005-V-31	2435/35			1.2
		2435-01-789-00-007-V-31	2435/36			0.47
		2435-01-101-00-007-V-31	2435/37			0.91
		2515-00-101-00-010-V-36	2515/68	28.03.2022		3.09
		2515-00-101-00-010-V-36	2515/69			3.13
		2515-00-101-00-010-V-36	2515/70			6.22
		4235-02-800-00-002-V-53	4235/9			2.0
5452-01-800-00-002-V-53	5452/3	31.03.2022	10.02			

Sl No.	Name of Treasury	Source Head of Accounts	Voucher/ Bill No.	Voucher/ Bill Date	Destination Head of Accounts	Amount (₹ in Lakh)
10	Raghunathpur	2217-05-001-00-001-V-27	2217/38	29.03.2022	8448-00-109-001-07	0.06
		2217-05-001-00-001-V-27	2217/43	31.03.2022		0.01
		2217-05-001-00-001-V-27	2217/44			0.12
		2235-02-200-00-030-V-31	2235/183	28.03.2022		4.4
			2235/190			2.3
			2235/195	29.03.2022		1.84
		2235-02-200-00-019-V-35	2235/204			32.4
		2235-02-200-00-030-V-31	2235/212	30.03.2022		2.2
		2235-02-200-00-030-V-31	2235/215			2.4
		3604-00-200-00-034-V-31	3604/6			0.57
		4202-01-800-00-005-V-53	4202/1	31.03.2022		0.12
			4202/2			0.27
			4202/3			0.27
			4202/4			0.11
			4202/5		0.13	
			4202/6		0.18	
			4202/7		0.18	
			4202/8		0.18	
			4202/9	31.03.2022	0.18	
			4202/11		0.18	
			4202/12		0.18	
			4202/13		0.09	
			4202/14		0.05	
			4202/15		0.35	
			4202/16		0.28	
			4202/17		0.16	
			4202/18		0.11	
			4202/19		0.11	
		4202/20	0.08			
		4202/21	0.08			
		4202/22	0.06			
		4202/23	0.06			
		4202/24	0.11			
		4202/25	0.09			
		4202/26	0.07			
		4202/27	0.06			
		4202/28	0.08			
		4217-60-001-00-005-V-53	4217/5	31.03.2022	0.31	
			4217/6		0.31	
			4217/7		0.23	
			4217/8		0.19	
		4225-02-796-00-70-V-53	4225/16	30.03.2022	0.04	
4225/17	31.03.2022		0.08			
4225/18			0.08			
4515-00-103-00-004-V-53	4515/59	28.03.2022	0.31			
	4515/60		0.23			
	4515/61		0.31			
	4515/62		0.06			
	4515/63		0.04			
	4515/64		0.28			
	4515/65		0.39			
	4515/66		0.39			
	4515/67		0.39			
	4515/68		0.39			
4515/69	0.39					
4515/70	0.39					

Sl No.	Name of Treasury	Source Head of Accounts	Voucher/ Bill No.	Voucher/ Bill Date	Destination Head of Accounts	Amount (₹ in Lakh)
		4515-00-103-00-004-V-53	4515/71	28.03.2022	8448-00-109-001-07	0.38
			4515/72			0.39
			4515/73	29.03.2022		0.39
			4515/74			0.37
			4515/75	31.03.2022		0.39
			4515/76			0.38
			4515/77			0.06
			4515/78			0.28
			4515/79			0.05
			4515/80			0.39
	4202-01-800-00-005-V-53	4202/10		8448-00-102-001-07	0.13	
11	Gangarampur	2515	2515/63	31.03.2022	8448	3.5
		2515	2515/73			2.32
		3604	3604/5	30.03.2022		38.53
		4202	4202/1	31.03.2022		2.59
		4202	4202/2			8.0
		4202	4202/3			3.8
		4202	4202/4			7.23
		4202	4202/5			3.8
		4202	4202/6			7.23
		4202	4202/7			3.8
		4202	4202/8			7.23
		4217	4217/1	29.03.2022		0.84
		4217	4217/2			3.03
		4217	4217/3			5.69
		4235	4235/23	31.03.2022		24.57
		4235	4235/24			4.98
		4235	4235/25			7.1
4235	4235/26	0.42				
12	Islampur	2515	2515/80	29.03.2022	8448	5.66
		3604	3604/5	31.03.2022		37.25
		3604	3604/7			25.31
		4217	4217/1			34.37
		4217	4217/2			10.51
13	Jhargram	2515	-	-	8448-00-109-001-07	16.52
		4575			8448-00-109-001-07	36.21
		2515			8448-00-109-002-07	59.17
		4575			8448-00-109-002-07	283.58
Total						2215.04

Annexure-‘18’**(Para No. 3.5.1)****Non-Verification of Annual Balance under
Head of Accounts –‘8336-00-800-PF Deposits’ by the Administrators**

Sl.No.	Name of Treasury	Sl.No.	Name of Treasury
1	Kolkata PAO-I	12	Bankura
2	Alipore-II	13	Berhampore-I
3	Krishnagar-I	14	Berhampore-II
4	Barasat-I	15	Jalpaiguri-I
5	Kalyani	16	Mal
6	Howrah-II	17	Serampore-II
7	Uluberia	18	Asansol-II
8	Darjeeling	19	Kharagpur
9	Raiganj-I	20	Kalimpong
10	Raiganj-II	21	Raghunathpur
11	Purulia	22	Basirhat

Annexure-‘19’**(Para No. 3.6)****Payment of relief on pension to Employees of Local Bodies under
Head of Accounts“2071-01-110-001-04”**

Sl No.	Name of Treasury	Year	TV No.	TV Date	DDO Code	Amount (₹ in Lakh)
1	Kalimpong	2021-22	2071/2	02.08.2021	DACMCA001	29.51
			2071/191	31.03.2022	DACMCA001	29.51
2	Bishnupur	2021-22	2071/16	02.08.2021	BABMCA001	48.85
3	Jalpaiguri-I	2021-22	2071/2	03.08.2021	JAAMCA004	2.24
			2071/32	24.08.2021	JAAMCA003	167.12
4	Mal	2021-22	2071/58	23.09.2021	JADMCA001	6.06
5	Gangarampur	2021-22	2071/41	22.11.2021	DDCMCA002	17.28
Total						300.57

Annexure – ‘20’
(Para No.3.7.1)

**Excess payment of Medical Relief to Pensioners/Family Pensioners/
Dual Pensioners**

Sl.No.	Name of Treasury	No. of cases	Amount (₹ in Lakh)
1	Diamond Harbour	4	0.59
2	Krishnagar-I	1	0.08
3	Arambagh	2	0.24
4	Chandernagar	1	0.02
5	Asansol-I	7	0.44
6	Barrackpore-II	2	0.24
7	Kalyani	24	3.43
8	Birbhum-II	2	0.35
9	Medinipur	2	0.12
10	Kharagpur	3	0.12
11	Lalbagh	4	0.60
12	Jangipur	2	0.34
13	Cooch Behar-II	3	0.69
14	Mekhliganj	2	0.25
15	Siliguri-II	4	0.36
16	Jalpaiguri-II	5	0.58
17	Mal	1	0.36
18	Darjeeling	1	0.07
19	Raiganj-II	6	0.62
20	Kalna	1	0.14
21	Burdwan-I	1	0.31
22	Durgapur	1	0.06
23	Purulia	1	0.03
24	Raghunathpur	1	0.10
25	Bishnupur	2	0.15
26	Tamluk	1	0.01
27	Howrah-I	2	0.17
Total		86	10.47

Annexure-‘21’
(Para No. 3.7.1)

Short payment of Medical Relief to Pensioners/Family Pensioners/Dual Pensioners

Sl.No.	Name of Treasury	No. of cases	Amount (₹ in Lakh)
1	Jalpaiguri-II	5	0.73
2	Mal	10	0.69
3	Jhargram	1	0.17
Total		16	1.59

Annexure – ‘22’**(Para No. 3.7.1)****Overpayment of Dearness Relief to Pensioners/Family Pensioners**

Sl.No.	Name of Treasury	No. of cases	Amount (₹ in Lakh)
1	Diamond Harbour	1	2.06
2	Birbhum-II	3	0.01
3	Mekhliganj	2	4.34
4	Burdwan-I	1	0.24
5	Howrah-I	5	2.50
Total		12	9.15

Annexure-‘23’**(Para No. 3.7.1)****Short payment of Dearness Relief to Pensioners/Family Pensioners/Dual Pensioners**

Sl.No.	Name of Treasury	No. of cases	Amount (₹ in Lakh)
1	Barrackpore-II	2	3.89
2	Alipurduar	2	0.14
3	Jalpaiguri-II	7	0.65
4	Mal	17	1.00
5	Malda-I	1	2.88
6	Burdwan-I	3	4.71
7	Durgapur	2	2.00
8	Raghunathpur	1	0.04
9	Bankura	1	1.30
10	Bishnupur	2	0.04
11	Barasat-II	9	0.55
12	Basirhat	2	0.72
13	Hooghly-I	1	0.11
14	Howrah-I	4	0.25
Total		54	18.28

Annexure – ‘24’**(Para No. 3.7.1)****Overpayment of Interim Relief to Dual Pensioners**

Sl.No.	Name of Treasury	No. of cases	Amount (₹ in Lakh)
1	Diamond Harbour	3	0.76
2	Krishnagar-I	1	0.09
3	Asansol-I	1	0.09
4	Kalyani	3	0.22
5	Lalbagh	1	0.04
6	Jangipur	1	0.09
7	Alipurduar	2	0.37
8	Mekhliganj	2	0.08
9	Jalpaiguri-II	5	0.39
10	Mal	1	0.15
11	Malda-I	1	0.08
12	Kalna	1	0.22
13	Burdwan-I	1	0.11
14	Purulia	3	0.27
15	Barasat-II	1	0.08
16	Basirhat	1	0.05
17	Howrah-I	3	0.20
Total		31	3.29

Annexure-‘25’**(Para No. 3.7.1)****Overpayment of pension due to payment of in-admissible
Interim Relief to College Teachers**

Sl.No.	Name of Treasury	Number of cases	Amount (₹ in Lakh)
1	Bankura	1	0.18
2	Raghunathpur	5	2.95
3	Howrah-I	3	1.34
Total		9	4.47

Annexure – ‘26’**(Para No. 3.7.1)****Excess payment of Ex-gratia to Pensioners/Family Pensioners**

Sl.No.	Name of Treasury	No. of cases	Amount (₹ in Lakh)
1	Diamond Harbour	2	0.18
2	Krishnagar-I	2	0.10
3	Asansol-I	1	0.10
4	Cooch Behar-II	2	0.07
5	Alipurduar	2	0.16
6	Mekhliganj	2	0.07
7	Jalpaiguri-II	5	0.53
8	Mal	1	0.15
9	Kalna	1	0.16
10	Barasat-II	1	0.12
11	DTA (PD Cell)	1	0.04
12	Hooghly-I	2	0.25
13	Howrah-I	1	0.17
Total		23	2.10

Annexure – ‘27’**(Para No. 3.7.1)****Overpayment of additional pension on attaining the age of 80/85/90/95/100 years**

Sl.No.	Name of Treasury	Number of cases	Amount (₹ in Lakh)
1	Asansol-I	1	0.48
2	Medinipur	1	0.67
3	Kharagpur	1	1.30
4	Kalyani	6	5.29
5	Lalbagh	1	1.39
6	Kalimpong	3	5.10
7	Hooghly-I	1	0.91
8	Jalpaiguri-II	2	0.38
Total		16	15.52

Annexure – ‘28’**(Para No. 3.7.1)****Denial of benefit of additional pension on attaining the age of 80/85/90/95/100 years**

Sl.No.	Name of Treasury	Number of cases	Amount (₹ in Lakh)
1	Diamond Harbour	2	0.70
2	Krishnagar-I	9	1.41
3	Asansol-I	26	17.19
4	Barrackpore-II	1	0.29
5	Darjeeling	1	3.65
6	Siliguri-II	4	3.71
7	Jalpaiguri-II	14	7.54
8	Mal	7	3.65
9	Barasat-II	1	0.11
10	DTA (PD Cell)	3	1.53
11	Hooghly-I	4	3.70
12	Howrah-I	4	3.28
13	Kalimpong	1	4.58
Total		77	51.34

Annexure-‘29’**(Para No. 3.7.1)****Overpayment due to non-deduction of Commuted Portion from pension**

Sl.No.	Name of Treasury	Number of cases	Amount (₹ in Lakh)
1	Krishnagar-I	1	4.33
2	Hooghly-I	4	11.78
3	Howrah-I	3	12.73
Total		8	28.84

Annexure-‘30’**(Para No. 3.7.1)****Non-restoration of Commuted Portion of pension even
beyond 15 years after retirement**

Sl.No.	Name of Treasury	Number of cases	Amount (₹ in Lakh)
1	DTA (PD Cell)	1	0.88
2	Hooghly-I	1	0.16
3	PAO (New Delhi)	1	0.56
Total		3	1.60

Annexure – ‘31’**(Para No. 3.7.1)**

Excess payment due to disbursement of Family Pension at enhanced rate beyond prescribed period *i.e.*, 67 years of age or 7 years from the date of death of Pensioner, whichever is earlier.

Sl.No.	Name of Treasury	Number of cases	Amount (₹ in Lakh)
1	Barrackpore-II	2	2.15
2	Kalimpong	1	4.35
3	Jhargram	2	0.59
4	DTA (PD Cell)	1	1.32
Total		6	8.41

Annexure – ‘32’**(Para No. 3.7.1)**

Overpayment of pension due to payment of full (instead of half) revised Family Pension under ROPA 2019 to both the Family Pensioners where family pension was divided between two wives

Sl.No.	Name of Treasury	Number of cases	Amount (₹ in Lakh)
1	Kalyani	5	5.12
2	Medinipur	4	4.24
3	Islampur	4	4.75
4	Cooch Behar-II	4	6.23
5	Darjeeling	1	1.37
6	Howrah-I	2	0.28
7	DTA (PD Cell)	1	0.82
Total		24	22.81

Annexure – ‘33’**(Para No. 3.7.1)**

Overpayment due to incorrect consolidation of Basic Family Pension under ROPA, 2019 in those cases where Family Pensions were previously consolidated in terms of Memo No. 139-F (Pen) dated 24.02.2010.

Sl.No.	Name of Treasury	Number of cases	Amount (₹ in Lakh)
1	Barrackpore-II	1	0.14
2	DTA (PD Cell)	2	0.49
3	Hooghly-I	3	1.04
4	Kalimpong	1	2.85
Total		7	4.52

Annexure-‘34’**(Para No. 3.7.1)****Overpayment of pension to Pensioners/Family Pensioners due to various reasons**

Sl.No.	Name of Treasury	No. of cases	Amount (₹ in Lakh)	Reason
1	Hooghly-I	1	4.55	Non-deduction of Commuted portion from pension
2	Howrah-I	1	0.35	Incorrect calculation of pension under ROPA, 2019
3	Malda-I	2	0.52	Overpayment of pension to Minor Family Pensioner
Total		4	5.42	

Annexure – ‘35’**(Para No. 3.7.1)****Short payment of pension to Pensioners/Family Pensioners due to various reasons**

Sl.No.	Name of Treasury	No. of cases	Amount (₹ in Lakh)	Reasons
1	Kalna	1	0.18	Short payment due to incorrect Basic Pension
2	Hooghly-I	1	0.44	Incorrect revision of pension under ROPA 2019
3	Howrah-I	1	3.13	Non-payment of Enhanced Family Pension under ROPA 2009
4	Darjeeling	1	0.08	Incorrect calculation of MR, IR & Hill Compensatory Relief (HCR)
5	Kalimpong	1	0.15	Incorrect calculation of MR, IR & Hill Compensatory Relief (HCR)
6	Kalyani	1	7.81	Short payment of DR & incorrect ROPA 2019
7	Basirhat	1	0.12	Commuted portion deducted from Family Pension
8	Barrackpore-II	1	0.08	Short payment of IR to Double Pensioner
9	Barrackpore-II	12	5.17	Short payment of Family Pension due to non revision under ROPA 2019
Total		20	17.16	-

Annexure-‘36’**(Para No. 3.7.1)****Pension remitted to bank accounts of Pensioners/Family Pensioners after their death not yet recovered**

Sl.No.	Name of Treasury	Number of cases	Amount (₹ in Lakh)
1	Diamond Harbour	76	20.78
2	Krishnagar-I	35	17.30
3	Arambagh	11	1.63
4	Chandernagar	24	7.89

Sl.No.	Name of Treasury	Number of cases	Amount (₹ in Lakh)
5	Asansol-I	18	7.58
6	Barrackpore-II	131	55.53
7	Kalyani	22	11.03
8	Uluberia	66	45.08
9	Midnapur	24	9.94
10	Kharagpur	9	2.19
11	Darjeeling	19	6.07
12	Malda-I	44	22.86
13	Chanchal	1	0.20
14	Kalna	79	10.74
15	Burdwan-I	65	28.37
16	Durgapur	8	6.69
17	Bolpur	11	2.25
18	Purulia	26	12.41
19	Raghunathpur	23	5.32
20	Bankura	46	16.55
21	Bishnupur	7	0.78
22	Berhampore-I	20	3.95
23	Lalbagh	48	18.48
24	Jangipur	32	5.23
25	Cooch Behar-II	36	10.14
26	Alipurduar	12	5.35
27	Siliguri-II	20	8.82
28	Jalpaiguri-II	21	6.29
29	Mal	19	3.67
30	Balurghat-I	23	8.60
31	Gangarampur	19	7.85
32	Islampur	15	1.74
33	Barasat-II	21	15.97
34	Basirhat	14	5.30
35	Tamluk	15	5.39
36	Jhargram	25	18.70
37	Alipore-I	12	3.91
38	DTA (PD Cell)	42	42.17
39	Hooghly-I	28	29.20
40	Howrah-I	19	24.27
41	Kalimpong	11	2.82
42	Raiganj-II	12	3.95
Total		1209	522.99

Annexure-‘37’
(Para No. 3.7.2)

Pension not started even after lapse of one year.

Sl.No.	Name of Treasury	P.P.O. No.	Date of Despatch
1	Diamond Harbour	119690342	09.04.2021
		112111210	02.08.2021
		142143655	14.12.2021
2	Barrackpore-II	111957571	23.01.2020
		111960407	21.02.2020
		112199702	08.07.2021
		142104830	13.07.2021
		142063348	13.02.2021
3	Barasat-II	111684389	02.02.2022
		122150166	09.03.2022
		142121755	27.01.2022
		112237625	08.03.2022
		112145405	09.03.2022
		112253674	15.03.2022
		141828722	03.03.2022
		142148373	08.02.2022
152257293	10.03.2022		

Annexure – ‘38’
(Para No. 3.8)

Excess payment of Gratuity

Sl.No.	Name of Treasury	Number of cases	Amount (₹ in Lakh)
1	Kolkata PAO-I	2	0.28
2	Kharagpur	1	0.05
3	Jangipur	1	0.48
4	Bolpur	1	0.28
5	Basirhat	1	1.81
6	Howrah-I	5	5.58
7	Darjeeling	6	3.15
Total		17	11.63

Annexure – ‘39’**(Para No. 3.9)****Excess payment of Cash Equivalent to Leave Salary**

Sl.No.	Name of Treasury	Number of cases	Amount (₹ in Lakh)
1	Kalimpong	1	0.02
2	Midnapore	2	0.10
Total		3	0.12

Annexure – ‘40’**(Para No. 3.9)****Short payment of Cash Equivalent to Leave Salary**

Sl.No.	Name of Treasury	Number of cases	Amount (₹ in Lakh)
1	Kolkata PAO-I	1	0.10
2	Kalimpong	3	0.52
3	Birbhum-II	1	0.05
4	Bolpur	1	0.02
5	Berhampore-I	1	0.01
6	Howrah-I	1	0.05
7	Kalna	1	0.12
Total		9	0.87

Annexure-‘41’**(Para No. 3.10.1)****Safety Certificate of Strong Room not obtained**

Sl.No.	Name of Treasury	Sl.No.	Name of Treasury
1	Krishnagar-II	8	Raghunathpur
2	Serampore-II	9	Bankura
3	Darjeeling	10	Jangipur
4	Kalimpng	11	Alipurduar
5	Kalna	12	Siliguri-II
6	Durgapur	13	Hooghly-I
7	Purulia		

Annexure-‘42’
(Para No. 3.10.2)

Non-verification of valuables deposited in the Treasuries

Sl.No.	Name of Treasury	Valuables deposited in Treasury
1	Midnapore	One sealed Packet containing 2.85Kg gold and 3 Kg of Opium
2	Krishnagar-II	Several packets containing notes and certificate of different denomination deposited in the year 1948-90, seized yellow metal said to be gold and Silver rod deposited 2008-09, one sealed pack on silver coin deposited by I.C. Nabadwip in 2014-15, sealed machine made gold chain deposited by GRP Krishnagar in 2016-17 & one box containing 16 items of gold ornament deposited in the year 2017-18 by various department have been kept in the double lock of the strong room till date.

Annexure-‘43’
(Para No. 3.10.3)

Non-verification of duplicate keys by the Divisional/ Sub-Divisional Officers

Sl.No.	Name of Treasury	Name of the Depositor	Date of receipt
1	Diamond Harbour	SDO, Kultala Irrigation Sub-Division. South 24 Parganas	13.02.2019
		Sub Divisional Officer Kakdwip-I Sub-divisionSunderban Development Board	05.12.2014
		Sub Divisional Officer Sunderban Dev. Board Bishnupur Sub Division	28.08.2014
		Asstt. Engineer Kakdwip H.W. PWD(Rd)	30.04.2014
		SDO (Irrigation) Pathar Pratima Sub-division	01.03.2012
2	Krishnagar-II	Asstt. Cash Officer, Tehatta Division, W.B.S.E .Board	18.12.2006
		B.M.O.H, Chapra	20.10.2008
		Station Manager, Debagram Gr. Electric Supply, WBSEDCL,Nadia	05.02.2010
		Asstt. Eng. TehattaSub-Divn.PHE Directorate, Nadia	28.04.2016
		Asstt. Eng., Krishnagar Highway Division No. – II, PWD (Roads) Directorate. Nadia	13.07.2016
		Asstt. Eng. Sub-Division–III Eastern Mechanical Division, PHE Directorate	21.04.2017
		Superintending Engineer (Agri-Irrigation), (KrishnagarCircle)Nadia	02.11.2007
		Executive Engineer, NH(VI)	27.01.2010
		Executive Engineer, PWD Nadia Division	01.11.2008
		Asstt. Engineer(AI)Krishnagar Sub-Division	29.07.2009
		Asstt. Engineer (A.I) Krishnagar-II Sub-Division	03.02.2010
		Asstt. Engineer (PWD) Krishnagar Construction Board Sub Divn-III	03.11.2010
		Executive Engineer (Agri Mech) Drilling Divn.-III Krishnagar	20.05.2011

Sl.No.	Name of Treasury	Name of the Depositor	Date of receipt
3	Serampore-II	A.E. Construction Sub-Divn.I PW (Roads) Deptt.	29.07.2009
		A.E. (PWD) Hooghly Construction Sub-Divn-IIIKonnagar, Hooghly.	24.07.2013
		CDPO, Jangipara , ICDS Project	08.08.2016
		CDPO, Rishra, Konnagar	08.08.2016
		WBSEDCL, Mosat CCC	17.08.2016
		CDPO, Chanditala- I , ICDS Project	19.08.2016
		CDPO, Serampore- Uttarpara , ICDS Project	22.08.2016
		CDPO, Serampore (Urban) , ICDS Project	26.08.2016
		WBSEDCL, Jangipara CCC	12.08.2016
		WBSEDCL, Jangipara CCC	17.03.2016
4	Raiganj-I	Supdt. Raiganj Sub Jail	10.04.1950
		SDO/Raiganj	27.06.1952
		Sub Divn Controller F & S	27.07.1959
		BDO/Itahar	14.06.1961
		Dist. Election Officer/West Dinajpur Balurghat	16.03.1972
		SDO/PW Road Deptt.	15.07.1974
		Principal, ITI Raiganj,	17.01.1977
		Registrar, WB (O & M) WBSEB	19.12.1980
		BDO/ Hemtabad	05.03.1982
		Divn. Eng. WB Cons WBSEB	29.03.1989
		Dy. Director, Handloom Textile	12.08.1998
		District Magistrate, U.D	04.10.1999
		Spl. Land Acquisition Officer UD	17.10.2001
		Exe. Eng. U/D Highway Divn	07.09.2005
Exe Eng, PWD, Civil Raiganj	29.06.2016		
5	Durgapur	Exe Engineer, Damodar Headworks DVC,Durgapur-II	12.09.2011
		Divn. Engineer, Durgapur Mechanical & Electrical Divn	16.04.2012
		SDO, DamodarCannel Division II	20.09.2012
		Driller-in-Charge,Burdwan Mechanical Sub-Divn PHE	18.11.2013
		Executive Engineer, Housing Construction Division	24.02.2015
6	Bolpur	Assistant Engineer, PWD, Bolpur Construct. Sub Divn	10.12.2013
		Exe. Engineer, Bolpur Mechanical Division, PHE	06.03.2014
		Exe Engineer, Mayurakshi South Canal Division, Santiniketan.	18.09.2014
		BLDO, Labpur .	06.04.2015
		Asstt. Engineer, BolpurSub Division PHE Directorate.	16.06.2015
7	Coochbehar-I	Supdt. Of Sericulture, Cooch Behar	10.12.2002
		BDO, Cooch Behar-II	24.02.2003
		Project Director, Dist. Rural Dev. Cell, Cooch Behar Zilla Parishad	12.10.2004

Sl.No.	Name of Treasury	Name of the Depositor	Date of receipt
8	Burdwan-I	Electrical Engineer, Electrical Division CPWD, Asansol	13.08.1945
		Divisional Engineer, West Bengal State Electricity Board, Burdwan Division	01.06.1960
		BDO, Memari II	23.03.1964
		BDO, Galsi II PanchayetSamiti	29.05.1964
		Vice-Principal, Burdwan Medical College	25.10.1978
		Divisional Engineer, Durgapur Communications Division	19.12.1978
		Soil Conservation Officer	22.01.1979
		Child Development Project Officer, ICDS Project, Burdwan	02.02.1988
		Divisional Engineer, West Bengal State Electricity Board, Burdwan Division	06.03.1995
		Executive Officer, Galsi II PanchayetSamiti	29.11.1996
		Superintending Engineer, West Bengal State Electricity Board, Burdwan, Monimart, Burdwan	17.04.1997
		Child Development Project Officer, ICDS Project, Burdwan	30.10.1998
		Assistant Engineer, Burdwan Sub-Division H E Dte., Burdwan	14.07.2006
		Divisional Manager, West Bengal State Electricity Board, Memari Division	02.01.2007
		SDO/Jamalpur Irrigation Divn.	14.06.2010
		Asstt. Engineer, Memari (AgriMeen) Sub-divn.	26.10.2010
		Executive Engineer, Burdwan Division PW(CB) Dte	30.01.2014
		Executive Engineer, PWD, Burdwan Division	05.06.2014
		Chief Agronomist, Jt. Director of Agriculture, Kalna.	09.07.2015
Assistant Engineer(AI), Memari Sub-Division.	13.12.2014		
9	Purulia	S.D.O.Manbazar Irrigation Sub-Division	25.01.2012
		Exe Engineer, Purulia Highway Divn. P.W.(Roads)	26.09.2013
		Ex. Engineer, Purulia Division, PWD	08.07.2014
		Asstt. Engineer, Purulia Sub-Division-I, Social Sector, PWD	24.06.2015
		Ex. Engineer, Purulia Elec. Divn., PWD	06.05.2015
		Ex. Engineer, N. H. Divn.-IV, P.W.(Roads)	24.04.2014
		Asstt. Engineer, Balarampur Highway Divn., P.W.(Roads)	26.09.2013
		Asstt. Engineer, Purulia Sub-Divn., Belguma, Purulia	24.06.2013
		Asstt. Engineer, Purulia Construction Sub-Divn. PWD	13.06.2013
		Asstt. Engineer, Manbazar Highway Sub-Divn. P.W.(Roads)	10.04.2013
		Ex. Engineer, Purulia Divn., PHE	11.07.2012
		Ex. Engineer(A-I), Purulia (Agri-Irrigation), Divn., Purulia	21.06.2012

Sl.No.	Name of Treasury	Name of the Depositor	Date of receipt
10	Bankura	B.S. Medical College, Bankura	09.02.1993
		Divn. Engr. (WBSEB) Bankura	24.09.1993
		Divsn Engineer Bankura (O & M) Divn (WBSEB)	05.01.1994
		Depot in charge SBSTC Bankura Depot	18.03.1997
		Asstt Engr Construct. Sub-Divn DPAP, Bankura	29.08.2000
		Asstt Engr Mechanical Sub-DivnPHE , Bankura	16.01.2001
		CDPO, ICDS Project Bankura-I	09.01.2004
		Exe Engr, Bankura Highway Divn, PWD Roads	22.09.2008
		Exe Engr, A-I Kangsabati CAD Divn, Bankura	13.01.2010
		Exe Engr, PWD Bankura Divn	10.02.2010
		Exe Engr, Bankura Irrigation Division	15.06.2011
11	Jangipur	B.D.O. Samsorganj	06.11.1990
		SDO (PWD), Jangipur Sub- Division	05.12.2012
		Exe. Officer, Raghunathganj Panchayat Samity	20.09.2013
		Asstt. Engineer Raghunathganj Highway Sub-Divn. (PW) Roads Deptt.	20.09.2013
		SDO, Jangipur Irrigation Subdivision No.I, Raghunathganj	24.12.2018
		SDO, Jangipur Irrigation Subdivision No.I, Raghunathganj	06.07.2018
		Exe. Engineer, Jangipur Barrage Division, FarrakkaBarriage Project	08.08.2014
		SDO, Jangipur Sub-divisional Officer, Jangipur Irrigation Sub-Divn-I	05.03.2020
12	Balurghat-I	State Poultry Farm	12.03.2018
		Asstt. Engr, Gangarampur, A.I. Balurghat, D/D	06.08.2018
		Exe. Engineer, BLGT (A-I) Divn. D/D	04.10.2018
		State Poultry Farm, Asstt. Director	07.08.2019
		Exe. Engineer, D/D PWD	07.08.2019
		Asstt. Engr PWD Balurghat Elect. Sub- divn. D/D	27.08.2019
		Asstt. Engineer, A.I. Balurghat	19.09.2019

Annexure-‘44’**(Para No. 3.11)****Non-inspection of Treasuries by the Collectors**

Sl.No.	Name of Treasury	District	Sl.No.	Name of Treasury	District
1	Diamond Harbour	South 24 Parganas	19	Howrah-I	Howrah
2	Barrackpore-II	North 24 Parganas	20	Howrah-II	
3	Krishnagar-II	Nadia	21	Uluberia	Hooghly
4	Kalyani		22	Hooghly-I	
5	Berhampore-I	Murshidabad	23	Arambagh	PurbaBardhaman
6	Lalbagh		24	Burdwan-I	
7	Chanchal	Malda	25	Kalna	Paschim Bardhaman
8	Raiganj-I	Uttar Dinajpur	26	Durgapur	
9	Raiganj-II		27	Bankura	Bankura
10	Islampur		28	Raghunathpur	Purulia
11	Siliguri-I	Darjeeling	29	Birbhum-I	Birbhum
12	Siliguri-II		30	Birbhum-II	
13	Darjeeling		31	Bolpur	
14	Kalimpong	Kalimpong	32	Jhargram	Jhargram
15	Jalpaiguri-I	Jalpaiguri	33	Kharagpur	Paschim Medinipur
16	Jalpaiguri-II		34	Cooch Behar-I	Cooch Behar
17	Mal		35	Cooch Behar-II	
18	Alipurduar	Alipurduar			

Annexure-‘45’**(Para No. 4.1)****Software and Hardware register not maintained**

Sl.No.	Name of Treasury	Sl.No.	Name of Treasury
1	Diamond Harbour	8	Purulia
2	Krishnagar-I	9	Bankura
3	Krishnagar-II	10	Bishnupur
4	Barasat-I	11	Berhampore-I
5	Midnapore	12	Alipurduar
6	Darjeeling	13	Mekhliganj
7	Raghunathpur	14	Balurghat-II

Annexure-‘46’**(Para No. 4.2)****Unique Identification not marked in IT assets**

Sl.No.	Name of Treasury	Sl.No.	Name of Treasury
1	Diamond Harbour	4	Darjeeling
2	Krishnagar-II	5	Balurghat-II
3	Midnapore		

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