



सत्यमेव जयते

**ANNUAL REVIEW ON THE WORKING OF TREASURIES
AND PAY & ACCOUNTS OFFICES, IN THE STATE OF WEST BENGAL
FOR THE YEAR 2019-20**



लोकहितार्थं सत्यनिष्ठा
Dedicated to Truth in Public Interest



GOVERNMENT OF WEST BENGAL

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PAY & ACCOUNTS OFFICES,
WEST BENGAL**

FOR THE YEAR 2019-2020

GOVERNMENT OF WEST BENGAL

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PREFACE

The Treasuries and PAOs of the State Government play an important role in the management of State Finances. In West Bengal, all financial transactions and accounting are carried out through 91 Treasuries, including 4 Pay & Accounts Offices. In addition, transactions are also carried out through RBI, Nagpur.

2. The Annual Review on the working of the Treasuries in West Bengal, for the financial year 2019-2020, 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 records during inspection of the Treasuries and Pay & Accounts Offices

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

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

Kolkata
Dated: 01.07.2021


(Deepak Narain)
Principal Accountant General (A&E), West Bengal

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PART-1

INTRODUCTION

1. The Treasuries and Pay & Accounts Offices (PAOs) in West Bengal are under the direct control of the Directorate of Treasuries & Accounts. All Government receipts and payments are effected through Treasuries and Pay & Accounts Offices and on the basis of which Treasuries and Pay & Accounts Offices prepare initial accounts for onward transmission to the Office of the Principal Accountant General (Accounts & Entitlement), West Bengal monthly along with the relevant vouchers/challans/schedules/paid cheques etc. for checking and compilation of accounts. The Treasuries/Pay & Accounts Offices also act as custodians of Local Fund Deposit Accounts and are entrusted with the disbursement of pension to all categories of pensioners.

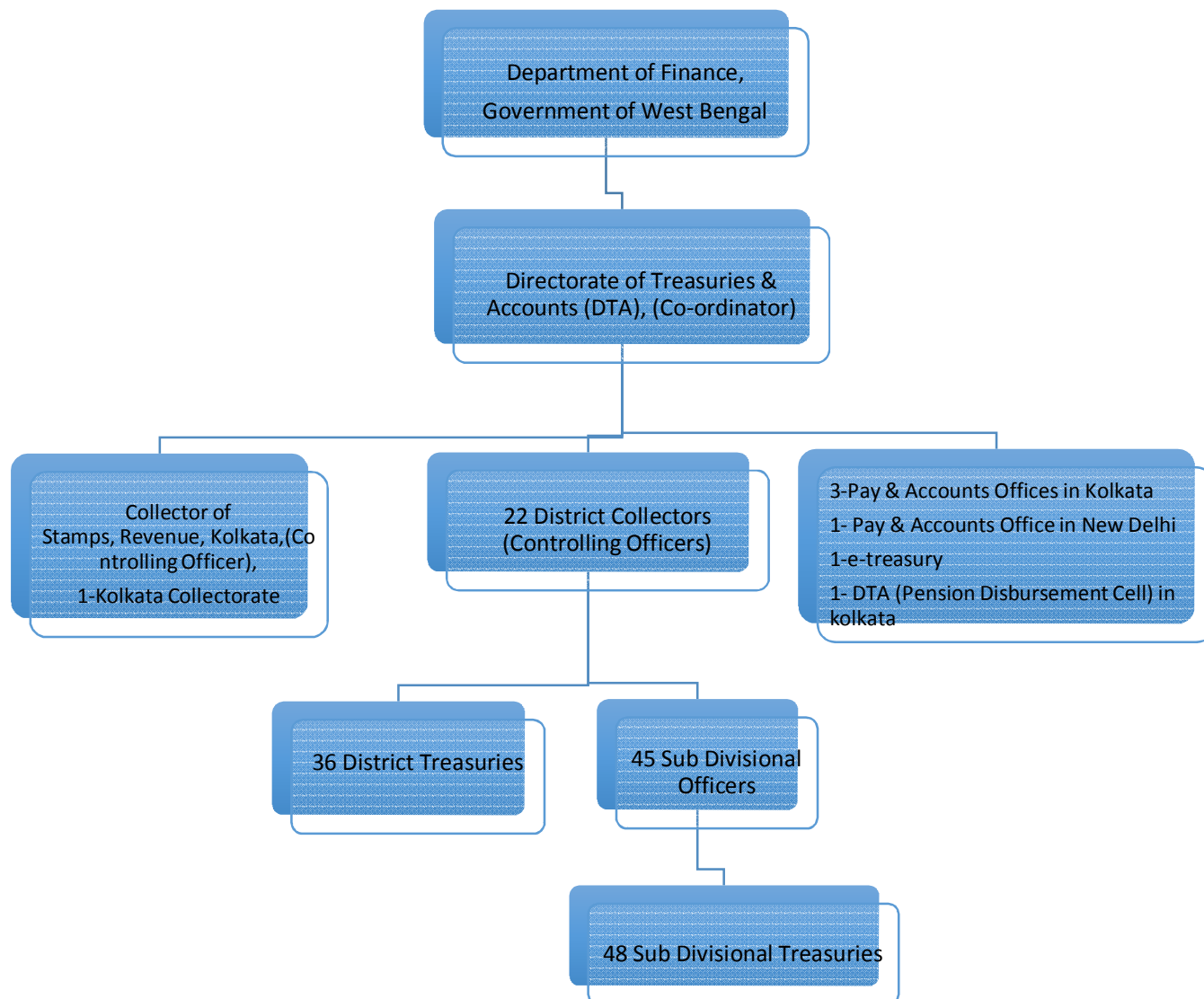
The deficiencies observed in the initial accounts rendered by the Treasuries and Pay & Accounts Offices during the checking of accounts for the preparation of Monthly Civil Accounts and those found during the inspection of 73 (selected out of 91 treasuries) Treasuries and Pay & Accounts Offices for the accounting year 01.04.2018 to 31.03.2019 inspected during 2019-20 are consolidated briefly in the form of the present Annual Review on the Working of Treasuries and Pay & Accounts Offices, West Bengal.

1.1 Organizational Structure

As on 31 March 2020, there are 91 Treasuries in West Bengal including 4 Pay & Accounts Offices (including PAO, New Delhi) spread across 23 districts. There are 68 pension paying treasuries and 23 non-pension paying treasuries in West Bengal. The list of Treasuries located in each District of West Bengal is shown in **Annexure –‘1’**.

The Treasury is headed by one Treasury Officer assisted by Additional Treasury Officers. Pay & Accounts Office is headed by a Pay & Accounts Officer assisted by Additional Pay & Accounts Officers. The office of the Treasuries/Pay & Accounts Offices is guided by West Bengal Treasury Rules, 2005 and office orders issued by the Finance Department from time to time. All Treasuries and Pay & Accounts Offices perform under a common platform i.e. Centralised Treasury System (CTS) package as a part of Integrated Financial Management System (IFMS).

A pictorial representation of the administrative set up of the Treasuries/PAOs under the Government of West Bengal is depicted below:-



1.2 Banking Arrangement

In West Bengal, all Treasuries are Banking Treasuries, i.e., no cash transactions take place at the Treasuries/Pay & Accounts Offices. Kolkata PAO-I and II alongwith Pension Disbursement Cell at Directorate of Treasuries & Accounts, West Bengal are linked with the e-Kuber Portal of the Reserve Bank of India. Kolkata PAO III at Bidhannagar is linked with State Bank of India. PAO, New Delhi is linked to State Bank of India, Connaught Place, New Delhi. Mathabhanga, Mekhliganj and Tufanganj Treasuries are linked with the branches of

Central Bank of India while Khatra Treasury is linked with the United Bank of India. All other Treasuries are linked with the State Bank of India.

1.3 Position of Treasury Staff

The staff strength of 91 treasuries and Pay Accounts Offices is shown in **Annexure-‘2’**. It has been observed that there are 1538 men in position out of 3959 number of sanctioned staff strength in 91 treasuries / PAOs. Most of the treasuries/PAOs did not provide any specific information in respect of personnel trained in IFMS and IT security checks conducted by Treasury Officers at their level for passing digitally signed vouchers due to prevailing COVID pandemic situation.

1.4 Status of Computerization of Treasuries

The State Finance Department has introduced Centralized Treasury System (CTS) as a part of Integrated Financial Management System (IFMS) from November 2014 for online monitoring and control of all fund allocations and financial transactions in different Government Departments on real time basis. The system was implemented in phased manner in all the treasuries including PAOs. All the treasuries have been linked to a Central Server located at Bidhanagar.

PART-2

DEFECTS NOTICED DURING COMPILATION AND VERIFICATION OF ACCOUNTS

2.1 Non-submission of schedules/challans in support of GPF / HBA Advance / MCA recovery

In the light of Accounting Rules for Treasuries 1992 and as per provision laid down in Rule 2.36 of WBTR, 2005, the Treasury Officer shall ensure that required vouchers and challans with accompanying schedules are serially attached with the List of Payment or the Cash Accounts at the time of submission of Monthly Accounts to the Office of the Pr. Accountant General (A&E)..

Recovery schedules accompanying vouchers of various long term Advances like HBA, MCA, Computer Advance under the Major Head 076100 amounting to ₹4202237/- were not furnished across 9 Treasuries/PAOs during the year 2019-20. Details are shown in **Annexure – ‘3’**

Recommendation: - Directorate of Treasuries and Accounts may instruct the Treasury Officers and Pay and Accounts Officers to forward the wanting schedules/challans to the Office of the Accountant General (A&E), West Bengal

2.2 Pending Abstract Contingent Bills from Treasuries

In terms of Rule 4.138 of W.B.T.R, 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 ₹307788.82 lakh against 9740 Abstract Contingent (A.C.) Bills drawn by 1854 Drawing and Disbursing Officers (DDOs) was lying unadjusted as on 31 March 2020. Details are shown in **Annexure-‘4’**.

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

Sl. No.	Name of Treasury/ PAOs	No. of A.C. Bills to be adjusted	Outstanding Amount (₹ in lakh)
1	Kolkata PAO-I	982	112767.45
2	Kolkata PAO-II	839	26708.92
3	Midnapore-I	489	26133.02
4	Tamluk	127	22253.08
5	Alipore-II	43	21250.50

Due to non-receipt of Detailed Contingent (D.C.) Bills against huge numbers 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 A.C./D.C. Bills as on 31 March of last 5 financial years is given below:-

Sl.No.	Year	No. Of pending A.C. Bills	Outstanding Amount (₹ in lakh)
1.	2015-16	12923	324607.00
2.	2016-17	11484	243112.45
3.	2017-18	11744	373403.23
4.	2018-19	11423	258680.79
5	2019-20	9740	307788.82

Scrutiny reveals that during 2019-20, the number of outstanding A.C. Bills have been reduced in comparison to last four years although amount of A.C. Bills increased in comparison to last year which mean drawal of some A.C. Bills involved high value. Treasury Officer should be cautious about it.

Recommendation: - The submission of D.C. Bills needs to be enforced by the Treasury Officers/Pay & Accounts Officers in terms of Rule 4.138 of the W.B.T.R, 2005

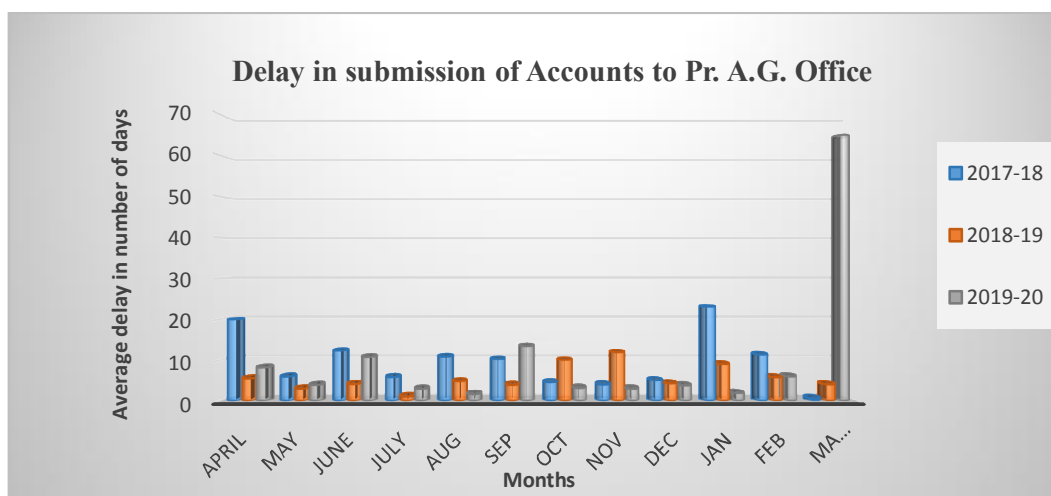
Moreover, pending receipt of outstanding D.C.Bills, subsequent A.C Bills were passed for payment by 39 numbers of Treasury Officers to the defaulting DDOs violating the rule provision. Details are shown in **Annexure-‘5’**.

Recommendation: - The Treasury Officer is requested to discourage the DDOs for further drawing of AC Bills until previous drawn AC Bills are settled with its DC Bills.

2.3 Delay in submission of Monthly Accounts by Treasuries

Timely rendition of Monthly Accounts along with supporting schedules/vouchers/challans 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 within the 5th working day of the following month and for the month of March on 8th day of April or the date fixed by the DTA, W.B. every year. Scrutiny of submission of Monthly Accounts by the Treasuries/PAOs revealed that there was average delay of **10.35** days with a highest delay in **84** days in rendition of accounts occurred during the year 2019-20 as detailed in **Annexure-‘6’**. The reason of delay in submission of Accounts is due to mismatch in the Daily Monthly Statement (DMS) sent by RBI and COVID 19 pandemic for the month of March 2020. Delay in submission of accounts adversely affects the preparation of Monthly Civil Accounts and timely submission of the same to the State Government by the Office of the Accountant General (A&E).

Delay in submission of final Accounts by the Treasuries and P.A.Os is given below:-



Recommendation:- Directorate of Treasuries and Accounts may instruct the Treasury Officers and Pay and Accounts Officers to submit the Monthly Accounts within due date to the Office of the Principal Accountant General (A&E), West Bengal. The DTA may also take appropriate steps for enabling early submission by the recurring defaulting Treasuries for improvement.

2.4 Irregularities found during sample checking of vouchers

During checking of vouchers selected through stratified sampling, the deficiencies noticed have been shown in **Annexure-‘7’**. Due to misclassification in the voucher, wrong usage of specified Forms and wrong booking of amounts under head of accounts leads to non-determination of actual expenditure under the proper head of accounts.

Recommendation: The Treasury Officers/PAOs may instruct the DDOs to book the amount under appropriate head while booking the expenditure in accordance with the purpose for which it incurred.

PART-3

DEFECTS AND OTHER IRREGULARITIES NOTICED IN THE RECORDS DURING INSPECTION OF THE TREASURY OFFICES DURING COMPILATION AND VERIFICATION OF ACCOUNTS

3.1. Inspection Coverage

In accordance with the Circular No.08/O&M/91 issued under letter No.513-O & M/8-91 dated 13 February 1991, the Comptroller and Auditor General of India has entrusted the work of Inspection of Treasuries to the Accountants General (A&E), with effect from 1 April 1991. Depending on the volume of transactions, Principal Accountant General (A&E), West Bengal has divided the treasuries into those which are to be inspected annually and biennially. In 2019-20, 73 Treasuries/Pay and Accounts Offices, including D.T.A and Pension Disbursement Cell, were inspected. Details are shown in **Annexure-‘8’**.

The deficiencies observed during inspection of Treasuries were communicated to the Treasuries through Inspection Reports. Issues of similar nature occurring in many Treasuries and cases of gross irregularity have been discussed in this review.

3.2 Outstanding paras of Inspection Reports

529 Inspection Reports consisting of **1584** Paras at the end of 2019-20 were outstanding due to non-submission of replies/documents or completion of final recovery in respect of paras having money value by the concerned Treasuries/Pay & Accounts Offices starting since 1988-89. Early settlement of old outstanding paras without financial involvement may be done instantly. Outstanding paras with details of treasuries /PAOs have been exhibited in **Annexure-‘9’**.

***Recommendation:** - DTA may take another special drive for clearing the oldest paras by convening a meeting among DTA, Treasury Officer/PAOs and officials of Accountant Generals.*

3.3 PD/PL Accounts

3.3.1 Non verification of balances in Personal Deposit Accounts 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 was not carried out by the Administrators of Personal Deposit Accounts in **15** treasuries out of **73** treasuries/PAOs selected for inspection during 2019-20. Non verification of Personal Deposit Accounts may lead to discrepancies in the Deposit Account at Treasury and Pass Book operator. Details are shown in **Annexure-‘10’**.

3.3.2 Negative balance under major head “8443”

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 system for the financial year 2018-19 revealed that under different minor and sub heads subordinate to major head **8443**- Civil Deposit, negative balances amounting to **₹16094.13** lakh were reflected due to excess drawal over deposit by the Administrators of the Deposit Accounts in respect of **12** Treasuries. Allowing excess withdrawal is highly irregular. Details are shown in **Annexure-‘11’**.

3.3.3 Balance lying inoperative in Schemes under Major Head “8443- Civil Deposit” not surrendered to Government Account.

As per Rule 6.09 (5) of WBTR, 2005, any Personal Deposit Account, if not operated for the consecutive two years, shall be closed and the balance to be transferred by the Administrator as reduction of expenditure to the concerned service Head where from the money was drawn unless otherwise directed.

On examining the Personal Deposit Accounts of the District Magistrate, it was observed that in **11** treasuries/PAOs, many schemes were lying inoperative for more than two years and the unspent balances of the schemes amounting to **₹1948.28** lakh were not

surrendered and brought back to the Government Account. Details are shown in **Annexure – ‘12’**

3.3.4 Non submission of Lapsed Deposit statement

As provided in Rule 6.16(1) of WBTR 2005, 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.

In 5 Treasuries, the detailed accounts of lapsed deposits revealed that ₹7.49 lakh deposits lying unclaimed for more than 3(three) complete accounting years after the year of deposit and were not lapsed at the end of March 2019. Non-lapsing of unclaimed amount leads to money retained outside the Government Account. Details are shown in **Annexure- ‘13’**.

Recommendations: - The State Government as well as Directorate of Treasuries and Accounts (DTA) is requested to issue necessary instructions to the Treasury Officers in respect of the following:-

- (i) Verify the deposits balances within due date.*
- (ii) Not to allow overdrawal of fund than available balance.*
- (iii) To surrender the amounts lying in inoperative schemes under Personal Deposit Account beyond prescribed period*
- (iv) Unclaimed amount must be lapsed and credited to Government account.*

3.4 Deficiencies noticed under Deposits of Local Funds (Head of Account “8448”)

3.4.1 Non-verification of balances by the Administrators

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 Principal 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 Fund Deposit Accounts in **21** treasuries/PAOs. This is highly irregular and violation of codal provision. Details are shown in **Annexure-‘14’**.

3.4.2 Excess drawal from “8448-Local Fund Deposit Account”

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

Scrutiny revealed that negative balance of **₹4510.08** lakh was exhibited as on 31.03.2019 in different schemes under different Local Fund Deposit Accounts due to allowing excess withdrawal over the available fund by the Treasury Officer in **28** treasuries in contravention of the rule *ibid*. Due to non verification of balance, closing balance as shown in the plus minus memos against each scheme could not be certified and also led to overdrawal of amount causing negative balance in many schemes. Details are shown in **Annexure-‘15’**.

3.5 Non-verification of Annual Balance Certificate by the Administrators under Head of Account “8336-PF Deposit”

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 Pass Book 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 the 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 revealed that Administrators of PF Deposit Accounts under the 16 Treasuries did not make any reconciliation with the Treasury figure nor furnished the above certificate which is highly irregular from the accounting point of view. Details are shown in **Annexure-‘16’**

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

- (i) Verify the deposits balances within due date.**
- (ii) Not to allow overdrawal of fund than available balance.**
- (iii) To surrender the money lying in the inoperative Deposit Account beyond the prescribed period.**

3.6 Discrepancies in remittances made under New Pension Scheme (NPS)

According to Govt. Order No.-1069-F(Y) dated 03/02/12 on implementation of New Pension Scheme, the employees' contribution is to be included in Cash Account as a deduction from their salary u/h 8342-00-117-002-07, whereas Govt's contribution of equal amount is to be accorded by drawing a Transfer Credit Bill debiting 2071-01-117-NP-001-04 by contra credit to 8342-00-117-001-07 and the salary bill and the bill for the Govt.'s matching contribution under NPS should be submitted simultaneously.

Scrutiny of the Cash Account for the year 2018-19 revealed that there was a difference amounting to **₹56302/-** between Govt. contribution and Employees' contribution under NPS which were not reconciled by **08** treasuries/PAOs. Discrepancies in remittances made under NPS are violation of Government order. Details are given in **Annexure-‘17’**.

Recommendation: - DTA is requested to enquire the discrepancies and take remedial action.

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	Excess payment of Medical Relief paid to pensioner/family pensioner/double pensioner. Annexure-‘18’	12	31	4.06
2	Overpayment of pension to minor pensioner. Annexure-‘19’	2	3	1.37
3	Overpayment of Interim Relief/Dearness Relief paid to pensioner/double pensioner. Annexure-‘20’	12	22	3.12
4	Irregular deduction of Commuted Value of Pension (even beyond 15 years). Annexure-‘21’	8	15	3.49
5	Short payment of IR/DR to pensioner/family pensioner. Annexure-‘22’	13	29	15.30
6	Pension remitted to Bank account of pensioners after death of pensioners not yet recovered. Annexure-‘23’	41	1218	205.86
7	Excess payment due to disbursement of 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. Annexure-‘24’	6	9	12.29
8	Short Payment of Medical Relief to pensioners/family pensioners. Annexure-‘25’	15	52	8.12
9	Excess payment of MLA family pension. Annexure-‘26’	3	8	13.85
10	Excess payment of additional pension (before attaining age of 80/85/90 years etc) for age benefit to pensioner/family pensioner. Annexure-‘27’	7	8	11.08
11	Denial of benefit of additional pension on attaining the age of 80/85/90 years. Annexure-‘28’	5	11	5.93
12	Overpayment of Interim Relief to College Teacher pensioner. Annexure-‘29’	6	15	3.29
13	Short payment of pension/family pension due to various reasons. Annexure-‘30’	5	10	17.51

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

Recommendations: - DTA and Finance Department of the State are requested to scrutinize the above issues noticed by the Treasury Inspection team 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.*
- (iv) Regularize the irregularities pointed out above.*

3.8 Payment of pension despite non receipt of Life certificates from pensioners

As per Rule 4.171(2), 4.180 & 4.181 of W.B.T.R., 2005, a pensioner of any description shall be required to furnish a Life Certificate and declarations regarding re-marriage and re-employment once in every year in the month of November and pension shall not be paid with effect from the month of January of the following year unless these are received and recorded within the month of December every year in the Form as mentioned in Annexure-VI & VII of Rule 5(3) & 5(4) of Appendix 15 of Part-B.

In terms of aforesaid Rule, it is the duty of Treasury Officer who will watch the receipt of the Life Certificate and declarations of re-marriage and non-employment from the bank and will not pay the pension with effect from the month of January unless these certificates are received and recorded within December every year. However, scrutiny revealed that in **5** cases across **2** treasuries, pension amounting to **₹2.49** lakh was remitted to pensioner's account despite non-submission of Life Certificates by the pensioner as shown in **Annexure-31**. In absence of Life Certificate, there might have been a chance of excess expenditure in the event of death of the pensioners/getting employment by the pensioners.

Recommendations:- DTA as well as Treasury Officer/PAOs is requested to follow the Rule scrupulously.

3.9 Pension not started even after lapse of a year

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 Pr. 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 each name.

On scrutiny of P.P.O. register, it was noticed that in **9** treasuries the first pensions were not started after more than one year in **68** cases, in certain cases it was more than 02 years and the fact of the same was also not intimated to the Pr. A.G. (A&E) W.B. as per Rule ibid. Non starting of timely pension may attract violation of Treasury Rules by Treasury Officer. The details are shown in **Annexure-‘32’**.

Recommendation: - Steps need be taken by Treasury Officer either to send intimation to the concerned pensioners for appearance or take necessary action as per rule 4.193(2) of W.B.T.R., 2005.

3.10.1 Payment of Excess Cash equivalent to Leave Salary

At the time of retirement, every employee is entitled to receive cash equivalent to leave salary on the basis of last pay [i.e., Pay + Dearness Allowance + Medical Allowance (if not enrolled under WBHS, 2008)] for the balance of leave at credit.

In **18** cases across **12** Treasuries an excess payment of **₹3.99** lakh was made to the employees inspite of their enrolment in West Bengal Health Scheme 2008, allowing higher rate of Dearness Allowance, Interim Relief with pay etc. Excess payment is a violation of Government administrative order as well as excess expenditure under Government Accounts. Details are given in **Annexure-‘33’**.

3.10.2 Short payment of cash equivalent to Leave Salary.

In 11 cases across 04 treasuries short payment of ₹1.29 lakh was made on account of cash equivalent to leave salary due to wrong calculation of Dearness Allowance. Short payment is a losing of benefit of an individual. Details are given in **Annexure-‘34’**.

Recommendation:- Treasury Officers are requested to scrutiny cash equivalent to leave salary bills more scrupulously in future to avoid excess/short payment.

3.11 Treasury cheques not yet encashed.

In terms of Rule 3(12) of Appendix 10 (Part B) of WBTR 2005, a cheque remaining unpaid for any cause for 3 (Three) months after the month of its issue, should be cancelled in the manner as laid down in sub-rule 3 (11) ibid and reported to the Pr. Accountant General (A&E), West Bengal for writing back in the accounts.

Scrutiny of CTS revealed that across 13 Treasuries 243 cheques amounting to ₹14937712/- remained unencashed for the period 2015-16 to 2018-19 which were neither cancelled nor reported to the Pr. Accountant General (A&E). Non-reporting leads to non reduction of expenditure. The details are shown in **Annexure-‘35’**.

3.12 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 account supported with a challan. The Treasury Officer or the Pension Disbursing Authority shall make payment for the net amount.

Scrutiny of the sanction orders of the Gratuity Payment issued by the O/o the Pr. Accountant General (A&E), West Bengal, payment vouchers etc. revealed that in 10 treasuries, the recovery as specified in the sanction order was not made from the Gratuity while making payment. This resulted in overpayment of gratuity of ₹1205306/-. Non-recovery leads to non reduction of expenditure or paid in excess. The details are shown in **Annexure-‘36’**.

Recommendation: Treasury Officers are requested to direct the DDOs to recover the overdrawal amount from the Gratuity in future to avoid excess payment.

3.13 Discrepancy in payment of Provident Fund/Commuted Value of Pension/Gratuity Authority

Scrutiny of General Provident Payment vouchers (other than Group-D Employees) with the final payment sanction orders and records maintained in CTS revealed that in 9 treasuries General Provident Fund/Commuted Value of Pension/ Gratuity payment were made before the date of payment as mentioned in the issued authority. Details are shown in **Annexure- '37'**.

3.14 Improper transfer of funds to PL account 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 4-9-2017 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 which cannot be spent during the financial year should be transferred to such Deposit Accounts.

Scrutiny of records revealed that in 06 Treasuries, a huge amount of funds ₹7872.68 lakh were transferred from different functional Major Heads of Account at the fag end of the financial year in violation of the above order. Such transfer of fund to accounts at the fag ends of the year is not only in contravention to Government Order but also reflected the inflated figure of expenditure on consolidated fund of the Government. Violation of Government Order showed the inflated expenditure instead of actual expenditure. Details are shown in **Annexure-'38'**.

Recommendations: Treasury Officers and PAOs are requested to follow the Government Order while transferring the funds so that the funds do not remain blocked in PL account.

3.15 Incorrect booking under Head of Account “8443-00-108” of recoveries on account of Income Tax through transfer credit from Deposit Account

In terms of Government order No. 736-F(Y) dated 10.02.2015 and consequent upon abolition of LOC, every P.W. Division and Forest Division should open 3 Deposit Accounts at Treasuries. Income Tax deducted from the LF/PL/Other Deposit Accounts should be in accordance with G.O. No. 3685F(Y) dated 13.06.2017 with the following procedure:-

- No income tax shall be deposited at the treasury linked bank through TR-7challan under 8658-Suspense by the DDOs/Administrators of LF/PL/Other Deposit Accounts.
- Besides, in no case Income Tax should be transferred to the Head 8658-Suspense from the LF/PL/Other Deposit Accounts maintained at the treasuries. Treasury Officer is responsible for submission of 24G Report with respect to TDS deducted from Bill by way of transfer to Head of Account 8658-00-112-TDS.
- Whenever, a DDO/LF/PL/Other Deposit Accounts requires deposition of Income Tax in banks, the related Income Tax challans shall be used.

Scrutiny of records revealed that in **05** Treasuries Income Tax recoveries amounting to **₹126.90** lakh were booked by transfer credits from Deposit Account to 8658-00-112 violating the codal provisions as well as government order. Incorrect booking of TDS is a violation of Rule/Government order. Details are shown in **Annexure-‘39’**.

Recommendation: - DTA is requested to instruct the DDOs/Treasury Officers/Pay & Accounts Officers for observance of codal provision vis-a-vis Government directives in deduction of Income tax at source from Deposit head 8443-00-108.

3.16 Retention of non-existent scheme fund in LF Account

Scrutiny revealed that although the operational periods in respect of 10th, 11th, 12th and 13th Finance Commission expired long ago and budget allocations in respect of such schemes were not provided for by the Government, an amount of **₹51.21** lakh has been found to be retained under different scheme IDs by some operators in **11** Treasuries as on 31.3.2019. Details are shown in **Annexure-‘40’**.

Recommendation: - DTA is requested to take decision on it so that these schemes may be closed and fund is refunded to the grantor.

3.17 Delayed remittance of government receipt by agency banks

During checking of bank wise discrepancy/reconciliation report in GRIPS portal under e-treasury, the deficiencies noticed against all the successful GRNs for which BRN had been generated by the agency banks were that an amount of ₹3117.74 lakh had not been remitted to RBI, Kolkata due to pending of RBI-UTR for such transactions. Consequently, these receipts were not credited to Government account and excluded from the monthly accounts of e-treasury. It is evident that banks are the defaulter for remitting Government Receipt to Government Exchequer in time despite generation of successful GRN challan.

The position of such pending GRNs against RBI-UTR which was not generated during financial year 2016-17, 2017-18 & 2018-19 respectively and the same has been shown in **Annexure – ‘41’**.

Recommendation:- Directorate of Treasuries and Accounts, W.B. is requested to instruct the Treasury Officer to make vigorous persuasions with the agency banks for crediting the Government money into the Government Account in time.

3.18 Deficiencies in Strong Room Management

3.18.1 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 17 treasuries. Details are shown in **Annexure-‘42’**.

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

3.18.2 Non maintenance of Fire fighting equipment

Fire extinguishers in the Strong room were not refilled even after expiry of their validity period in 12 Treasuries thus exposing the valuables stored in the Strong Room to fire hazard. Details are shown in **Annexure-‘43’**.

Recommendations: Treasury Officers are requested to refill the fire extinguishers regularly after expiry of their validity to protect the Strong Room from any accident due to fire.

3.18.3 Annual verification of valuables, deposited in the Treasuries

In terms of G.O. No. 11064-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 lodged in the Treasury for safe custody, it was noticed that packets containing seized yellow metal said to be gold, sealed postal ballot papers etc. were kept in the double lock of the strong room since long. Verification as per G.O. dated 03.11.1992 has not been done in **10** treasuries periodically. Details are shown in **Annexure-‘44’**.

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

3.18.4 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 **13** treasuries, no such verification was done for a prolonged period. Details are shown in **Annexure-‘45’**.

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

3.19 Observations on Stamp Accounts

3.19.1 Stamp Account: Huge retention of stamps

In terms of Rule 25 of the Government of West Bengal, Finance Department, Taxation Notification No, 1251-F.T dated 23.04.1992, spoiled, unsalable and unserviceable non-postal stamps lying in the treasuries shall be sent to the Collector of Stamp Revenue, Calcutta with a statement showing the description of the stamps, quantity and face value and an explanation of the circumstances under which their destruction is necessary.

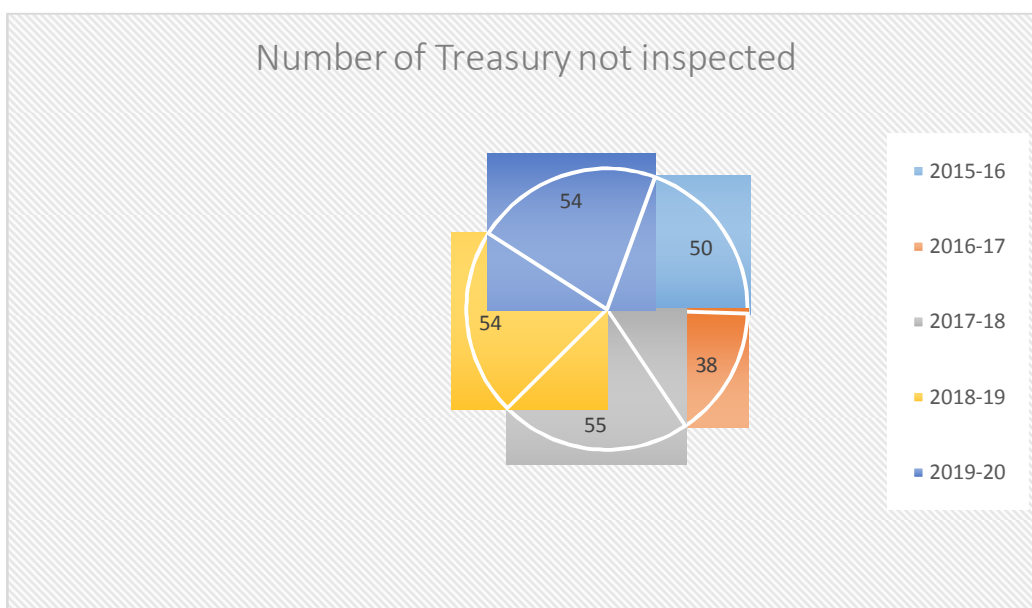
Scrutiny of stamp accounts revealed that damaged/unused/unserviceable stamps amounting to ₹584024380.90/- pertaining to different denominations were lying in the strong room of 24 treasuries for a considerable period without being disposed off. Details are shown in **Annexure-‘46’**.

Recommendation: - DTA may instruct the Treasury Officers to take necessary action for disposal of these stamps.

3.20 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 65 Treasuries/PAOs in 2018-19 that in 54 cases, the Collector-in-charge failed to follow the instruction of the Rule *ibid* for the financial year 2018-19. Details are shown in **Annexure – ‘47’**. A graphical representation of last 5 years of non-inspection of the Treasury by the Collector-in-charge is given below:-



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

PART-4

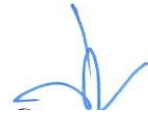
**PRELIMINARY CHECKS ON IT CONTROL OF
CENTRALISED TREASURY SYSTEM
PACKAGE**

4.1 Non-maintenance of Computer Logbooks

As per WBTR-2005 of Appendix-10 of Rule No. 7(3), part-B (Annex-P), (Annex-Q), (Annex-O) & (Annex-N), the Log Books of Computer Hardware and System Software is to be maintained in the Treasury

Scrutiny revealed that Hardware/Software register and Stock register of Computer stationary were not maintained in the **35** treasuries as shown in **Annexure – ‘48’**

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 **17** treasuries, unique number on all IT related assets were not marked. Details are shown in **Annexure – ‘49’**.



**Deputy Accountant General
(Accounts & VLC)**

**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/P.A.Os	Treasury code
1	DISTRICT: DARJEELING	DARJEELING	DAA
2		KURSEONG	DAB
3		MIRIK	DAF
4		SILIGURI-I	DAD
5		SILIGURI-II	DAE
6	DISTRICT: KALIMPONG	KALIMPONG	DAC
7	DISTRICT: JALPAIGURI	JALPAIGURI-I	JAA
8		JALPAIGURI-II	JAB
9		MAL	JAD
10	DISTRICT:-ALIPURDUAR	ALIPURDUAR	JAC
11	DISTRICT: COOCHBEHAR	COOCHBEHAR-I	COA
12		COOCHBEHAR-II	COB
13		DINHATA	COC
14		MATHABHANGA	COD
15		MEKHLIGANJ	COE
16		TUFANGANJ	COF
17	DISTRICT: UTTAR DINAJPUR	RAIGANJ-I	UDB
18		RAIGANJ-II	UDC
19		ISLAMPUR	UDA
20	DISTRICT: DAKSHIN DINAJPUR	BALURGHAT-I	DDA
21		BALURGHAT-II	DDB
22		GANGARAMPUR	DDC
23	DISTRICT: MALDA	MALDA-I	MDA
24		MALDA-II	MDB
25		CHANCHAL	MDC
26	DISTRICT: MURSHIDABAD	BERHAMPUR-I	MUA
27		BERHAMPUR-II	MUB
28		LALBAG	MUE
29		JANGIPUR	MUC
30		KANDI	MUD
31		DOMKAL	MUF

Sl. No.	Name of District	Name of Treasury/P.A.Os	Treasury code
32	DISTRICT:NADIA	KRISHNANAGAR-I	NAA
33		KRISHNANAGAR-II	NAB
34		RANAGHAT	NAD
35		KALYANI	NAC
36		TEHATTA	NAE
37	DISTRICT:HOWRAH	HOWRAH-I	HWA
38		HOWRAH-II	HWB
39		ULUBERIA	HWC
40	DISTRICT:NORTH 24 PARGANAS	BARASAT-I	NPA
41		BARASAT-II	NPB
42		BASIRHAT	NPE
43		BONGAON	NPF
44		BARRACKPORE-I	NPC
45		BARRACKPORE-II	NPD
46		BIDHANNAGAR	NPG
47	DISTRICT:SOUTH 24 PARGANAS	ALIPORE-I	SPA
48		ALIPORE-II	SPB
49		BARUIPUR	SPD
50		DIAMOND HARBOUR	SPC
51		CANNING	SPE
52		KAKDWIP	SPF
53	DISTRICT:HOOGHLY	HOOGHLY-I	HGA
54		HOOGHLY-II	HGB
55		ARAMBAGH	HGC
56		CHANDANNAGAR	HGD
57		SERAMPORE-I	HGE
58		SERAMPORE-II	HGF
59	DISTRICT:BIRBHUM	BIRBHUM-I	BRA
60		BIRBHUM-II	BRD
61		BOLPUR	BRB
62		RAMPURHAT	BRC

Sl.No.	Name of District	Name of Treasury/P.A.Os	Treasury code
63	DISTRICT: PURULIA	PURULIA	PUA
64		RAGHUNATHPUR	PUB
65		JHALDA	PUC
66		MANBAZAR	PUD
67	DISTRICT: PURBA MEDINIPUR	TAMLUK	MIG
68		HALDIA	MID
69		CONTAI	MIB
70		EGRA	PMD
71	DISTRICT: PASCHIM MEDINIPUR	MIDNAPORE	MIA
72		KHARAGPUR	MIF
73		GHATAL	MIC
74	DISTRICT: JHARGRAM	JHARGRAM	MIE
75	DISTRICT: BANKURA	BANKURA	BAA
76		BISHNUPUR	BAB
77		KHATRA	BAC
78	DISTRICT: PURBA BURDWAN	BURDWAN-I	BUA
79		BURDWAN-II	BUB
80		KALNA	BUF
81		KATWA	BUG
82	DISTRICT: PASCHIM BURDWAN	ASANSOL-I	BUC
83		ASANSOL-II	BUD
84		DURGAPUR	BUE
85	DISTRICT: KOLKATA	KOLKATA P.A.O.-I	CAB
86		KOLKATA P.A.O.-II	CAC
87		KOLKATA P.A.O.-III	CAF
88		KOLKATA COLLECTORATE	CAA
89		a) D.T.A (P.D. CELL). b) D.T.A., W.B.	CAD
90		e-TREASURY	CAE
91	CITY: NEW DELHI	P.A.O. NEW DELHI	NDA

Annexure-‘2’
(Para No. 1.3)
Position of Staff in Treasury

Sl.No	Name of Treasury	Sanctioned Strength	Actual Strength	Difference	Persons trained in IFMS	IT Security Checks conducted at the level of Treasury Officer for passing digitally signed vouchers
1	Kol PAO-I	275	173	102	Yes	Yes
2	Khatra	25	11	14	NIL	Nil
3	Kalimpong	12	9	3	1	Nil
4	Malda-I	54	32	22	No	No
5	Gangarampur	20	6	14	Yes	NA
6	Howrah-I	42	19	23	Yes	New login ID are created by the T.O. Only. Login IDs of DDOs are deactivated after transfer in IFMS by the T.O. DSCs of DDOs in IFMS are authorised in IFMS by the T.Os only.
7	Purulia	75	17	58	Yes	Maintained at centrally level
8	Kandi	51	16	35	Not Available	Not Available
9	Birbhum-II	22	14	8		
10	Bolpur	29	13	16		
11	Alipore-I	77	9	68		
12	Chandernagore	37	10	27		
13	Barrackpore-I	82	18	64		
14	Lalbagh	33	14	19		
15	Ranaghat	56	12	44		
16	Tufanganj	26	11	15		
17	Howrah-II	11	15	-4		
18	Canning	16	5	11		
19	Burdwan-I	104	28	76		
20	Hooghly-I	94	17	77		
21	Basirhat	40	11	29		
22	Bidhannagar	40	12	28		
23	Kolkata Collectorate	37	11	26		
24	Kalimpong	11	9	2		
25	Alipore-II	77	11	66		
26	Balurghat-I	37	16	21		
27	Diamond Harbour	22	8	14		
28	Domkal	23	8	15		
29	Barasat-II	44	11	33		
30	Bongaon	23	13	10		
31	Kurseong	24	11	13		

Sl.No	Name of Treasury	Sanctioned Strength	Actual Strength	Difference	Persons trained in IFMS	IT Security Checks conducted at the level of Treasury Officer for passing digitally signed vouchers
32	Jangipur	24	10	14		
33	DTA (PD Cell)	21	12	9		
34	Balurghat-II	26	10	16		
35	Rampurhat	45	14	31		
36	Mathabanga	25	11	14		
37	PAO, New Delhi	6	5	1		
38	Krishnagar-I	65	21	44		
39	Asansol-II	19	12	7		
40	Birbhum-I	50	14	36		
41	Berhampore-I	81	30	51		
42	Kalyani	41	10	31		
43	Serampore--II	26	10	16		
44	Manbazar	11	7	4		
45	Kakdwip	16	4	12		
46	Jhalda	11	7	4		
47	Coochbehar-II	26	16	10		
48	Dinhata	34	14	20		
49	Egra	13	6	7		
50	Tamluk	65	15	50		
51	Coochbehar-I	67	25	42		
52	Ghatal	26	11	15		
53	Contai	33	10	23		
54	Haldia	19	7	12		
55	Asansol-I	30	16	14		
56	Barasat-I	62	14	48		
57	Jalpaiguri-I	66	18	48		
58	Mal	13	6	7		
59	Katwa	49	13	36		
60	Hooghly-II	3	17	-14		
61	Mekhliganj	30	9	21		
62	Berhampore-II	46	17	29		
63	Tehatta	9	7	2		
64	Durgapur	39	6	33		
65	Midnapore	95	29	66		
66	Kalna	25	8	17		
67	Jhargram	23	18	5		
68	Krishnagar-II	53	24	29		
69	Alipurduar	43	11	32		

Sl.No	Name of Treasury	Sanctioned Strength	Actual Strength	Difference	Persons trained in IFMS	IT Security Checks conducted at the level of Treasury Officer for passing digitally signed vouchers
70	Darjeeling	89	16	73		
71	Bankura	71	26	45		
72	Rampurhat	45	14	31		
73	Birbhum-I	50	14	36		
74	Raiganj-II	25	14	11		
75	Kol PAO-III	90	57	33		
76	Siliguri-II	79	15	64		
77	Siliguri-I	20	11	9		
78	Raiganj-I	42	17	25		
79	Islampur	21	11	10		
80	Bishnupur	32	13	19		
81	Kol PAO-II	246	142	104		
82	Baruipur	20	6	14		
83	Barrackpore-II	26	10	16		
84	Arambagh	29	12	17		
85	Raghunathpur	13	12	1		
86	Serampore-I	35	9	26		
87	Uluberia	37	13	24		
88	Kharagpur	24	9	15		
89	Chanchal	21	12	9		
90	Malda-II	41	29	12		
91	Burdwan-II	48	12	36		
Total		3959	1538	2421		

Annexure-‘3’**(Para No. 2.1)****Non- Submission of Schedules/Challans in support of GPF/House Building Advance/MCA recoveries**

Sl No	Name of treasury	Accounting month	Head of A/C	Voucher No	No of challans/schedules	Name of DDO	Amount (₹)
1	Bankura	Apr-19	Not Available	Not Available	1 (GPF)	Not Available	2000
		Jun-19	Not Available	Not Available	2 (GPF)	Not Available	4000
		Oct-19	Not Available	Not Available	1 (GPF)	Not Available	2000
		Feb-20	Not Available	Not Available	1 (GPF)	Not Available	90000
2	Howrah-II	Apr-19	Not Available	Not Available	14 (GPF)	Not Available	344000
		May-19	Not Available	Not Available	13 (GPF)	Not Available	274000
		Jun-19	Not Available	Not Available	8 (GPF)	Not Available	196000
		Jul-19	Not Available	Not Available	6 (GPF)	Not Available	107000
		Aug-19	Not Available	Not Available	7 (GPF)	Not Available	290000
		Sep-19	Not Available	Not Available	5 (GPF)	Not Available	112000
		Oct-19	Not Available	Not Available	1 (GPF)	Not Available	50000
		Dec-19	Not Available	Not Available	GPF	Not Available	112000
		Jan-20	Not Available	Not Available	GPF	Not Available	893000
		Feb-20	Not Available	Not Available	2 (GPF)	Not Available	26000
3	Birbhum-I	Apr-19	Not Available	Not Available	4 (GPF)	Not Available	110510
		Oct-19	Not Available	Not Available	3 (GPF)	Not Available	115000
		Nov-19	Not Available	Not Available	2 (GPF)	Not Available	37000
		Dec-19	Not Available	Not Available	4 (GPF)	Not Available	60000
4	Alipore-II	Nov-19	Not Available	Not Available	1 (GPF)	Not Available	125750
		Dec-19	Not Available	Not Available	1 (GPF)	Not Available	100750
5	Alipore-I	Apr-19	Not Available	Not Available	1 (GPF)	Not Available	2000
		May-19	Not Available	Not Available	1 (GPF)	Not Available	2000
		Jun-19	Not Available	Not Available	4 (GPF)	Not Available	30000
		Jul-19	Not Available	Not Available	4 (GPF)	Not Available	14000
		Aug-19	Not Available	Not Available	5 (GPF)	Not Available	30000
		Sep-19	Not Available	Not Available	9 (GPF)	Not Available	44000
		Oct-19	Not Available	Not Available	3 (GPF)	Not Available	39000

Sl No	Name of treasury	Accounting month	Head of A/C	Voucher No	No of challans/schedules	Name of DDO	Amount (₹)
		Nov-19	Not Available	Not Available	7 (GPF)	Not Available	37000
		Dec-19	Not Available	Not Available	7 (GPF)	Not Available	37000
		Jan-20	Not Available	Not Available	5 (GPF)	Not Available	30000
		Feb-20	Not Available	Not Available	2 (GPF)	Not Available	10500
6	Asansol-I	May-19	Not Available	Not Available	1 (GPF)	Not Available	55200
		Jun-19	Not Available	Not Available	5 (GPF)	Not Available	135200
		Jul-19	Not Available	Not Available	1 (GPF)	Not Available	75600
		Aug-19	Not Available	Not Available	6 (GPF)	Not Available	151800
		Sep-19	Not Available	Not Available	3 (GPF)	Not Available	80600
		Oct-19	Not Available	Not Available	1 (GPF)	Not Available	50600
		Nov-19	Not Available	Not Available	5 (GPF)	Not Available	95200
		Dec-19	Not Available	Not Available	3 (GPF)	Not Available	65200
		Jan-20	Not Available	Not Available	3 (GPF)	Not Available	65200
		Feb-20	Not Available	Not Available	3 (GPF)	Not Available	65200
7	Kol PAO-II	May-19	Not Available	Not Available	Computer Advance	Not Available	3417
		Jul-19	Not Available	Not Available	Computer Advance	Not Available	3750
		Aug-19	Not Available	Not Available	MCA	Not Available	13000
		Oct-19	Not Available	Not Available	Computer Advance	Not Available	250
		Nov-19	Not Available	Not Available	MCA	Not Available	2000
8	Kol PAO-I	Apr-19	Not Available	Not Available	HBL	Asstt. Secretary Food & Supply	585
		09/2019 & 10/2019	Not Available	Not Available	HBL	AO Food & Supplies	1000
		Oct-19	Not Available	Not Available	HBL		2500
		09/2019 & 10/2019	Not Available	Not Available	HBL	DC of Police, 1st Bn	1172
		09/2019 & 10/2019	Not Available	Not Available	HBL	kolkata Police	3253
9	Kol PAO-III	04/2019 to 11/2019	Not Available	Not Available	HBL	AO (Accounts)ATI	5000
Total							4202237

Annexure-‘4’
(Para No. 2.2)
Pending Abstract Contingent Bills

Sl.No.	Treasury Code	Treasury Name/PAOs	Number of DDO's	Number of Outstanding DC Bill	Amount(₹ in lakh)
1	BAA	BANKURA	26	110	908.41
2	BAB	BISHNUPUR	23	124	118.50
3	BAC	KHATRA	27	185	230.56
4	BRA	BIRBHUM-I	28	108	1725.10
5	BRB	BOLPUR	18	46	19.39
6	BRC	RAMPURHAT	23	87	88.16
7	BRD	BIRBHUM-II	2	13	266.04
8	BUA	BURDWAN-I	32	196	1548.80
9	BUB	BURDWAN-II	7	49	553.67
10	BUC	ASANSOL-I	5	16	58.97
11	BUD	ASANSOL-II	4	24	698.94
12	BUE	DURGAPUR	15	40	43.58
13	BUF	KALNA	13	56	125.41
14	BUG	KATWA	15	53	152.20
15	CAB	KOL PAO-I	209	982	112767.45
16	CAC	KOL PAO-II	113	839	26708.92
17	CAF	KOL PAO -III	26	100	1596.02
18	COA	COOCHBEHAR-I	18	103	503.92
19	COB	COOCHBEHAR-II	3	4	3.75
20	COC	DINHATA	7	25	39.02
21	COD	MATHABHANGA	4	12	1.10
22	COE	MEKHLIGANJ	4	5	4.15
23	COF	TUFANGANJ	3	6	20.75
24	DAA	DARJEELING	14	72	730.53
25	DAB	KURSEONG	12	70	96.12
26	DAC	KALIMPONG	21	72	78.84
27	DAD	SILIGURI-I	38	284	4232.53
28	DAE	SILIGURI-II	10	12	3.69
29	DDA	BALURGHAT-I	13	51	414.29
30	DDB	BALURGHAT-II	3	5	1.46
31	DDC	GANGARAMPUR	6	29	89.77
32	HGA	HOOGHLY-I	16	83	1619.76
33	HGB	HOOGHLY-II	14	67	11564.79
34	HGC	ARAMBAGH	19	67	108.85
35	HGD	CHANDERNAGAR	19	90	102.40
36	HGE	SERAMPURE-I	15	134	320.15
37	HGF	SERAMPURE-II	1	1	0.22

Sl.No.	Treasury Code	Treasury Name/PAOs	Number of DDO's	Number of Outstanding DC Bill	Amount(₹ in lakh)
38	HWA	HOWRAH-I	9	58	1034.88
39	HWB	HOWRAH-II	27	64	4149.69
40	HWC	ULUBERIA	33	104	323.05
41	JAA	JALPAIGURI-I	39	255	2675.95
42	JAB	JALPAIGURI-II	17	56	761.06
43	JAC	ALIPURDUAR	29	126	1471.69
44	JAD	MAL	9	77	696.11
45	MDA	MALDA-I	24	90	1797.09
46	MDB	MALDA-II	19	35	76.80
47	MDC	CHANCHAL	6	14	66.96
48	MIA	MIDNAPORE-I	66	489	26133.02
49	MIB	CONTAI	29	88	98.00
50	MIC	GHATAL	15	48	248.68
51	MID	HALDIA	9	21	40.43
52	MIE	JHARGRAM	39	173	1694.51
53	MIF	KHARAGPUR	47	245	1125.85
54	MIG	TAMLUK	21	127	22253.08
55	MUA	BERHAMPUR-I	15	112	2414.73
56	MUB	BERHAMPUR-II	32	96	262.33
57	MUC	JANGIPUR	21	155	149.21
58	MUD	KANDI	15	116	903.92
59	MUE	LALBAGH	10	51	112.67
60	MUF	DOMKAL	5	22	149.43
61	NAA	KRISHNANAGAR-I	36	141	4804.82
62	NAB	KRISHNANAGAR-II	18	47	58.79
63	NAC	KALYANI	26	64	181.22
64	NAD	RANAGHAT	18	50	38.12
65	NAE	TEHATTA	16	105	140.35
66	NDA	NEW DELHI	1	3	12.12
67	NPA	BARASAT-I	29	185	2845.11
68	NPB	BARASAT-II	4	8	15196.10
69	NPC	BARRACKPORE-I	24	285	10791.39
70	NPE	BASIRHAT	30	133	774.37
71	NPF	BONGAON	13	75	101.86
72	NPG	BIDHANNAGAR	20	57	2174.66
73	PMD	EGRA	7	12	8.42
74	PUA	PURULIA-I	76	685	4880.27
75	PUB	RAGHUNATHPUR	16	130	120.44
76	SPA	ALIPORE-I	23	107	1803.56
77	SPB	ALIPORE-II	17	43	21250.50
78	SPC	DIAMOND HARBOUR	33	173	589.37

Sl.No.	Treasury Code	Treasury Name/PAOs	Number of DDO's	Number of Outstanding DC Bill	Amount(₹ in lakh)
79	SPD	BARUIPUR	25	205	1010.64
80	SPE	CANNING	13	102	267.42
81	SPF	KAKDWIP	11	60	441.51
82	UDA	ISLAMPUR	13	33	5.70
83	UDB	RAIGANJ-I	22	194	4106.28
84	UDC	RAIGANJ-II	1	1	0.45
Total			1,854	9,740	307788.82

Annexure-‘5’

(Para No. 2.2)

Subsequent Abstract Contingent Bills passed for payment pending receipt of Detailed Contingent Bills

Sl. No.	Name of Treasury	Sl. No.	Name of Treasury	Sl. No.	Name of Treasury
1	Alipore-I	14	Hooghly-I	27	Mathabhanga
2	Asansol-I	15	Hooghly-II	28	Medinipur
3	Asansol-II	16	Howrah-I	29	Raiganj-I
4	Balurghat-I	17	Howrah-II	30	Sreerampore-I
5	Balurghat-II	18	Jalpaiguri-I	31	Silliguri-I
6	Bankura	19	Jalpaiguri-II	32	Tamluk
7	Barrackpore-I	20	Kolkata PAO-I	33	Tehatta
8	Berhampore-I	21	Kolkata PAO-III	34	Tufanganj
9	Berhampore-II	22	Kalimpong	35	Burdwan-II
10	Burdwan-I	23	Kandi	36	Katwa
11	Darjeeling	24	Krishnagar-I	37	Kharagpur
12	Dinhata	25	Malda-I	38	Khatra
13	Domkal	26	Malda-II	39	Krishnagar-II

Annexure-‘6’

(Para No. 2.3)

Delay in submission of Monthly 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	11	8	10	1	1	10	1	4	1	0	6	60
2	Alipore-II	7	2	10	1	8	14	2	4	2	5	6	63
3	Alipurduar	7	5	32	11	1	14	3	0	14	2	6	67
4	Arambagh	11	5	10	1	1	14	3	4	2	2	6	67
5	Asansol-I	7	5	10	3	1	14	3	4	14	2	6	62
6	Asansol-II	7	1	10	4	1	14	3	6	14	1	6	62
7	Balurghat-I	7	2	10	3	1	11	2	4	2	2	6	69
8	Balurghat-II	7	1	10	8	1	11	2	4	2	2	6	69
9	Bankura	9	1	10	1	1	14	3	0	1	2	6	66
10	Barasat-I	7	5	10	3	1	14	2	4	1	1	6	66
11	Barasat-II	7	2	10	1	1	10	1	0	1	0	6	56
12	Barrackpore-I	7	1	10	3	1	10	1	0	1	0	6	66
13	Barrackpore-II	7	5	10	3	1	14	2	0	2	2	6	63
14	Baruipur	18	1	10	3	1	14	3	4	2	1	6	56
15	Basirhat	10	2	10	3	1	11	2	4	4	0	6	61
16	Berhampur-I	7	5	10	4	1	14	3	4	1	2	6	63
17	Berhampur-II	7	8	10	4	1	15	3	4	1	2	6	61
18	Bidhanagar	7	5	10	1	1	14	1	4	1	8	6	67
19	Birbhum-I	7	5	10	3	1	14	3	4	2	2	6	66
20	Birbhum-II	7	5	32	3	1	15	1	4	2	1	6	66
21	Bishnupur	7	1	20	3	1	11	3	0	1	2	6	68
22	Bolpur	7	2	10	4	1	11	1	0	1	1	6	63
23	Bongaon	7	2	10	3	1	14	2	4	14	2	6	62
24	Burdwan-I	7	5	10	3	1	14	3	4	1	1	6	66
25	Burdwan-II	7	5	10	3	1	14	3	4	1	2	6	66
26	Canning	7	2	10	3	1	14	3	4	1	2	6	63
27	Chandernagar	11	8	10	3	1	14	8	4	1	1	6	63
28	Chanchal	7	2	10	3	1	14	3	0	1	2	6	66
29	Contai	7	2	10	3	1	11	3	4	1	1	6	66
30	Cooch Behar-I	7	5	10	2	1	15	2	4	1	2	6	73
31	Cooch Behar-II	7	5	10	2	1	14	3	5	2	2	6	73
32	Darjeeling	7	2	14	8	1	14	3	5	1	2	6	68
33	Diamond Harbour	7	2	10	3	1	14	1	4	2	5	6	60
34	Dinhata	7	5	10	1	1	14	1	0	14	2	6	73
35	Domkal	7	2	10	3	1	10	2	6	14	2	6	63
36	Durgapur	7	5	10	1	1	15	6	4	1	0	6	66
37	DTA	7	1	10	1	1	10	1	0	1	1	6	49

Sl.No.	Name of Treasury	Delay in Number of Days											
		Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar
38	Egra	18	5	10	2	1	11	3	4	1	1	6	62
39	E-Treasury	7	5	10	4	8	11	1	4	1	5	6	61
40	Gangarampur	7	2	10	3	1	14	3	0	1	3	6	69
41	Ghatal	21	5	10	3	1	14	3	4	14	1	6	66
42	Haldia	7	5	10	3	1	14	3	4	1	1	6	59
43	Hooghly-I	7	2	10	2	1	14	3	4	0	1	6	63
44	Hooghly-II	7	2	10	3	8	15	8	4	1	1	6	66
45	Howrah-I	8	5	10	3	1	14	1	0	1	0	6	66
46	Howrah-II	7	2	10	3	1	11	3	1	1	2	6	63
47	Islampur	7	1	10	3	1	14	2	4	1	1	6	75
48	Jalpaiguri-I	7	5	10	2	1	16	2	4	1	1	6	60
49	Jalpaiguri-II	7	2	10	3	1	17	2	1	1	2	6	66
50	Jangipur	7	9	6	14	1	15	3	1	1	0	6	61
51	Jhalda	7	1	10	3	1	14	2	4	1	2	6	66
52	Jhargram	7	5	10	4	1	14	3	4	14	2	6	66
53	Kakdwip	7	5	10	3	1	14	1	4	1	2	6	63
54	Kalimpong	7	7	10	3	4	14	3	4	1	1	6	66
55	Kalna	7	1	10	1	1	11	3	0	1	1	6	61
56	Kalyani	7	2	10	3	1	15	3	4	7	5	6	66
57	Kandi	7	2	10	3	1	16	8	4	1	1	6	63
58	Katwa	7	1	10	1	1	11	1	0	1	1	6	66
59	Kharagpur	11	5	10	3	1	11	3	4	1	2	6	63
60	Khatra	7	2	6	2	1	11	2	0	16	2	6	63
61	Kol.Collect.	7	2	10	4	8	10	3	4	14	5	6	61
62	Kol. PAO-I	22	8	10	3	8	16	8	0	8	8	6	73
63	Kol. PAO-II	18	13	10	3	8	14	3	4	14	5	6	66
64	Kol. PAO-III	8	2	10	4	1	15	3	1	1	2	6	61
65	Krishnagar-I	7	5	10	1	1	14	8	4	1	2	7	68
66	Krishnagar-II	7	5	10	3	1	16	8	4	14	2	6	68
67	Kurseong	7	5	10	1	1	14	8	4	2	1	6	68
68	Lalbagh	11	7	10	1	1	14	3	7	8	8	6	66
69	Mal	11	5	10	3	1	17	3	1	2	2	6	70
70	Malda-I	7	1	10	3	1	14	8	4	2	2	6	63
71	Malda-II	7	1	10	3	1	14	3	4	7	2	6	63
72	Manbazar	7	5	11	3	1	16	3	4	1	2	6	67
73	Mathabhanga	7	5	10	3	1	16	2	1	2	1	6	60
74	Medinipur	11	8	10	9	1	16	8	6	14	1	6	67
75	Mekligunj	7	5	10	2	4	11	1	0	1	0	6	66
76	Mirik	7	2	10	1	1	10	3	1	1	1	6	66
77	NewDelhi	10	16	11	9	7	15	10	11	14	6	7	84

Sl.No.	Name of Treasury	Delay in Number of Days											
		Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar
78	Purulia	7	5	10	1	1	10	3	4	2	5	6	73
79	Raghunathp	8	9	10	3	1	14	2	4	1	1	6	63
80	Raiganj-I	7	5	10	3	1	14	3	4	1	0	6	66
81	Raiganj-II	7	5	10	3	1	14	2	4	1	0	6	66
82	Rampurhat	7	2	32	1	1	10	1	0	1	0	6	60
83	Ranaghat	11	2	10	2	1	14	3	4	1	2	6	66
84	Serampur-I	7	1	10	1	1	10	2	0	0	0	7	66
85	Serampur-II	7	2	10	3	1	11	2	0	1	1	6	63
86	Siliguri-I	7	5	10	2	1	14	2	4	1	2	6	61
87	Siliguri-II	7	5	10	3	1	14	3	4	2	2	6	61
88	Tamluk	7	2	21	2	1	14	2	0	1	1	6	69
89	Tehatta	9	2	10	3	1	15	10	4	4	5	6	66
90	Tufanganj	7	5	10	2	8	14	6	4	14	1	6	73
91	Uluberia	11	2	10	3	1	16	8	4	14	2	6	66
Average		8.22	3.93	10.82	3.02	1.67	13.42	3.21	3.04	3.81	1.95	6.03	65.05

Annexure-‘7’

(Para No. 2.4)

Irregularities found during sample checking of vouchers

Sl. No.	Name of Treasury	Accounting Month	Head of Account under which Amount booked	Voucher No.	Amount (₹)
1	Burdwan-II	September 2019	04-2435-01-789-002-50-V	0022	1328818
Description as mentioned in voucher states that the expenditure has taken place for construction of stall complex of Zewdhara Bazar under Kalna-II PanchayetSamiti. But such expenditure should be booked under detail head -53øas Capital expenditure of the Govt. So, the expenditure has been misclassified as -Revenue Expenditureø since it is -Capital Expenditureø					
Sl. No.	Name of Treasury	Accounting Month	Head of Account under which Amount booked	Voucher No.	Amount (₹)
2	Rampurhat	September 2019	05-2401-00-109-031-V-50	0011	1550000
Description as mentioned in voucher states that the expenditure is done to meet the cost of supply of Kharif paddy. Such expenditure should be drawn under detailed head -21-Materials & Supplies/Stores & Equipmentsø and sub detail head -04-Other materials and supplies, store and equipmentsø instead of -50-Other Chargesø					

Sl. No.	Name of Treasury	Accounting Month	Head of Account under which Amount booked	Voucher No.	Amount (₹)
3	Hooghly-II	September 2019	05-2401-00-109-031-V-50	0208	1395000
Description as mentioned in voucher states that the expenditure is done to meet the cost of supply of Kharif paddy. Such expenditure should be drawn under detail head -21-Materials & Supplies/Stores & Equipments and sub detail head -04-Other materials and supplies, store and equipments instead of -50-Other Charges					
Sl. No.	Name of Treasury	Accounting Month	Head of Account under which Amount booked	Voucher No.	Amount (₹)
4	Kol PAO-III	September 2019	70-2205-00-102-023-V-36-00	0006	24819000
Sanction order states that the purpose of grant is said to be salary grant and maintenance grants. But only salary grants can be booked under detail head -36 So, in this case misclassification of detail head has taken place.					
Sl. No.	Name of Treasury	Accounting Month	Head of Account under which Amount booked	Voucher No.	Amount (₹)
5	Alipurduar	September 2019	40-4515-00-103-003-V-53-00	0005	6978000
The expenditure is for improvement of road from Kartikachowpathi more to Raidak T.G. and it is booked in T.R. Form No. 43. But, such expenditure should be drawn in T.R. Form No. 26 enclosing Annexure-B-1/B-2/B-3 as sub-voucher					
Sl. No.	Name of Treasury	Accounting Month	Head of Account under which Amount booked	Voucher No.	Amount (₹)
6	Kol PAO-I	October 2019	68-2015-00-102-001-50-00-V	0029	5812392
The voucher describes the expenditure is towards payment for rent charges. Such expenditure should have been incurred under detail head -14-Rent, Rates & Taxes instead of -50- Other Charges					
Sl. No.	Name of Treasury	Accounting Month	Head of Account under which Amount booked	Voucher No.	Amount (₹)
7	Kol PAO-I	November 2019	04-2435-01-101-019-V-33-05	0018	77874
The voucher describes the expenditure is for subsidy towards Paschimbanga Agri Marketing Corporation Ltd. And subsidy to Govt. Companies/Corporations is to be incurred under -33-Subsidies-03-To Govt. Companies/Corporations instead of -33-Subsidies-05-Other Subsidies					
Sl. No.	Name of Treasury	Accounting Month	Head of Account under which Amount booked	Voucher No.	Amount (₹)
8	Kol PAO-III	December 2019	06-2404-00-789-003-V-33-05	0007	9715400
The voucher states that the expenditure is towards subsidy to co-operative society. And such expenditure should be incurred under -33-Subsidies-04-To Co-operatives instead of -33-Subsidies-05-Other Subsidies.					
Sl. No.	Name of Treasury	Accounting Month	Head of Account under which Amount booked	Voucher No.	Amount (₹)
9	Malda-I	December 2019	45-2215-01-102-001-V-19-00	0026	10651876
The expenditure is incurred under detailed head -19 and such expenditure should be placed in T.R. Form No. -26 instead of T.R. Form No. -70					

Annexure-‘8’
(Para No. 3.1)

Details of Inspection Programmes conducted during 2019-20

Sl. No.	Name of the Treasury/PAOs	Period of A/cs. inspected	Duration of inspection	No. of days
01.	Barasat-I	01.04.18-31.03.19	04.07.19 ó 12.07.19	7
02.	Barasat-II	01.04.18-31.03.19	03.07.19 ó 12.07.19	8
03..	Barrackpore-I	01.04.18-31.03.19	21.10.19ó25.10.19	5
04.	Kol. PAO-I	01.04.18-31.03.19	26.08.19 ó 05.09.19	9
05.	Kol. PAO-II	01.04.18-31.03.19	14.08.19 ó 27.08.19	8
06.	Kol. PAO-III	01.04.18-31.03.19	19.08.19 ó 29.08.19	8
07.	Kol. Collectorate	01.04.18-31.03.19	29.08.19 ó 06.09.19	7
08.	e-Treasury	01.04.18-31.03.19	21.10.19ó25.10.19	5
09.	DTA	01.04.18-31.03.19	21.10.19ó25.10.19	5
10.	DTA (PD CELL)	01.04.18-31.03.19	21.10.19ó25.10.19	5
11.	Alipore-I	01.04.18-31.03.19	04.07.19 ó 12.07.19	7
12.	Alipore-II	01.04.18-31.03.19	21.10.19ó25.10.19	5
13.	Krishnagar-I	01.04.18-31.03.19	10.06.19 ó 19.06.19	8
14.	Krishnagar-II	01.04.18-31.03.19	20.06.19 ó 26.06.19	5
15.	Hooghly-I	01.04.18-31.03.19	10.06.19 ó 18.06.19	7
16.	Hooghly-II	01.04.18-31.03.19	20.09.19 ó 27.09.19	6
17.	Howrah-I	01.04.18-31.03.19	04.07.19 ó 15.07.19	8
18.	Howrah-II	01.04.18-31.03.19	16.07.19 ó 24.07.19	7
19.	Bankura	01.04.18-31.03.19	03.02.20 ó 12.02.20	8
20.	Purulia	01.04.18-31.03.19	21.01.20 ó 04.02.20	8
21.	Tamluk	01.04.18-31.03.19	06.08.19 ó 19.08.19	8
22.	Medinipur	01.04.18-31.03.19	15.07.19 ó 24.07.19	8
23.	Kharagpur	01.04.18-31.03.19	25.07.19 ó 05.08.19	8
24.	Jhargram	01.04.18-31.03.19	29.07.19 ó 07.08.19	8
25.	Berhampore-I	01.04.18-31.03.19	04.11.19 ó 14.11.19	8
26.	Berhampore-II	01.04.18-31.03.19	15.11.19 ó 21.11.19	5
27.	Raiganj-I	01.04.18-31.03.19	02.09.19 ó 06.09.19	5
28.	Raiganj-II	01.04.18-31.03.19	09.09.19 ó 18.09.19	7
29.	Balurghat-I	01.04.18-31.03.19	02.09.19 ó 11.09.19	7
30.	Balurghat-II	01.04.18-31.03.19	13.09.19 ó 20.09.19	5
31.	Darjeeling	01.04.18-31.03.19	05.11.19 ó 13.11.19	7
32.	Siliguri-I	01.04.18-31.03.19	02.12.19 ó 06.12.19	5
33.	Jalpaiguri-I	01.04.18-31.03.19	13.11.19 ó 20.11.19	6
34.	Jalpaiguri-II	01.04.18-31.03.19	21.11.19 ó 29.11.19	7
35.	Alipurduar	01.04.18-31.03.19	11.12.19 ó 19.12.19	7
36.	Coochbehar-I	01.04.18-31.03.19	25.11.19 ó 29.11.19	5

Sl. No.	Name of the Treasury/PAOs	Period of A/cs. inspected	Duration of inspection	No. of days
37.	Coochbehar-II	01.04.18-31.03.19	02.12.19 ó 10.12.19	7
38.	Burdwan-I	01.04.18-31.03.19	10.06.19 ó 19.06.19	8
39.	Burdwan-II	01.04.18-31.03.19	20.06.19 ó 26.06.19	5
40.	Asansol-I	01.04.18-31.03.19	09.09.19 ó 17.09.19	6
41.	Asansol-II	01.04.18-31.03.19	18.09.19 ó 24.09.19	5
42.	Malda-I	01.04.18-31.03.19	13.11.19 ó 22.11.19	8
43.	Malda-II	01.04.18-31.03.19	25.11.19 ó 29.11.19	5
44.	Birbhum-I	01.04.18-31.03.19	15.07.19 ó 22.07.19	6
45.	Birbhum-II	01.04.18-31.03.19	23.07.19 ó 31.07.19	7
46.	Kalimpong	01.04.18-31.03.19	04.11.19 ó 11.11.19	6
47.	D/Harbour	01.04.17-31.03.19	06.02.20 ó 14.02.20	7
48.	Toofanganj	01.04.17-31.03.19	13.11.19 ó 20.11.19	6
49.	Mathabhanga	01.04.17-31.03.19	04.11.19 ó 11.11.19	6
50.	Dinhata	01.04.17-31.03.19	21.11.19 ó 29.11.19	7
51.	Kurseong	01.04.17-31.03.19	14.11.19 ó 21.11.19	6
52.	Mirik	01.04.18-31.03.19	22.11.19 ó 28.11.19	5
53.	Bongaon	01.04.17-31.03.19	24.01.20 ó 05.02.20	7
54.	Basirhat	01.04.17-31.03.19	06.02.20 ó 14.02.20	7
55.	Domkal	01.04.17-31.03.19	22.11.19 ó 29.11.19	6
56.	Kandi	01.04.17-31.03.19	02.12.19 ó 09.12.19	6
57.	Egra	01.04.17-31.03.19	25.07.19 ó 01.08.19	6
58.	Haldia	01.04.17-31.03.19	02.08.19 ó 13.08.19	7
59.	Contai	01.04.17-31.03.19	15.07.19 ó 24.07.19	8
60.	Tehatta	01.04.17-31.03.19	11.12.19 ó 18.12.19	6
61.	Ranaghat	01.04.17-31.03.19	19.06.19 ó 27.06.19	7
62.	Kalyani	01.04.17-31.03.19	10.06.19 ó 18.06.19	7
63.	Ghatal	01.04.17-31.03.19	09.08.19 ó 21.08.19	7
64.	Katwa	01.04.17-31.03.19	09.09.19 ó 18.09.19	7
65.	Canning	01.04.17-31.03.19	17.02.20 ó 25.02.20	6
66.	Baruipur	01.04.17-31.03.19	22.01.20 ó 05.02.20	8
67.	Kakdwip	01.04.17-31.03.19	26.02.20 ó 04.03.20	6
68.	Serampore-I	01.04.17-31.03.19	19.06.19 ó 27.06.19	7
69.	Rampurhat	01.04.17-31.03.19	01.08.19 ó 09.08.19	7
70.	Khatra	01.04.17-31.03.19	13.02.20 ó 24.02.20	7
71.	Bidhannagar	01.04.17-31.03.19	13.01.20 ó 22.01.20	8
72.	Jhalda	01.04.18-31.03.19	05.02.20 ó 12.02.20	6
73.	Manbazar	01.04.18-31.03.19	13.01.20 ó 20.01.20	5

Annexure-‘9’
(Para No. 3.2)
Outstanding paras of Inspection Reports

Sl. No.	Name of Treasury/PAOs	Total Number of outstanding IRs upto 2019-20	Total Number of outstanding Paras upto 2019-20	Oldest Inspection Reports Outstanding
1	Barasat-I	5	19	2007-08
2	Barasat-II	9	23	2003-04
3	Barrackpore-I	5	25	2006-07
4	Kol. PAO-I	3	18	2017-18
5	Kol. PAO-II	7	31	2011-12
6	Kol. PAO-III	2	13	2017-18
7	Kol. Collectorate	2	11	2018-19
8	e-Treasury	2	8	2018-19
9	DTA	4	11	2015-16
10	DTA(PD Cell)	5	19	2014-15
11	Alipore-I	8	25	2011-12
12	Alipore-II	4	10	2014-15
13	Krishnagar-I	12	25	2007-08
14	Krishnagar-II	2	7	2018-19
15	Hooghly-I	7	19	2009-10
16	Hooghly-II	2	6	2018-19
17	Howrah-I	11	17	2005-06
18	Howrah-II	5	19	2012-13
19	Bankura	8	27	2010-11
20	Purulia	11	32	2008-09
21	Tamluk	8	27	2009-10
22	Medinipur	14	39	1996-97
23	Kharagpur	10	23	2005-06
24	Jhargram	15	28	1990-91
25	Berhampore-I	7	18	2011-12
26	Berhampore-II	2	7	2018-19
27	Raiganj-I	5	22	2011-12
28	Raiganj-II	3	14	2017-18
29	Balurghat-I	7	16	2009-10
30	Balurghat-II	3	5	2016-17
31	Darjeeling	6	24	2013-14
32	Siliguri-I	6	17	2013-14
33	Jalpaiguri-I	8	33	2009-10
34	Jalpaiguri-II	6	23	2011-12
35	Alipurduar	4	18	2015-16
36	Coochbehar-I	3	15	2017-18

Sl. No.	Name of Treasury/PAOs	Total Number of outstanding IRs upto 2019-20	Total Number of outstanding Paras upto 2019-20	Oldest Inspection Reports Outstanding
37	Coochbehar-II	7	12	2013-14
38	Burdwan-I	10	27	2010-11
39	Burdwan-II	4	10	2016-17
40	Asansol-I	8	24	1988-89
41	Asansol-II	2	16	2018-19
42	Malda-I	9	24	2010-11
43	Malda-II	3	10	2014-15
44	Birbhum-I	3	10	2017-18
45	Birbhum-II	5	11	2011-12
46	Kalimpong	8	17	2003-04
47	D/Harbour	9	20	2003-04
48	Toofanganj	5	15	1998-99
49	Mathabhanga	4	14	2011-12
50	Dinhata	8	19	2005-06
51	Kurseong	9	21	2000-01
52	Mirik	1	2	New Treasury
53	Bongaon	6	11	2007-08
54	Basirhat	5	13	2011-12
55	Domkal	3	12	2015-16
56	Kandi	10	32	1989-90
57	Egra	6	14	2010-11
58	Haldia	4	12	2014-15
59	Contai	5	16	2014-15
60	Tehatta	7	21	2009-10
61	Ranaghat	12	27	2003-04
62	Kalyani	13	21	2004-05
63	Ghatal	5	15	2002-03
64	Katwa	4	14	2013-14
65	Canning	5	12	2011-12
66	Baruipur	4	13	2002-03
67	Kakdwip	2	10	2017-18
68	Serampur-I	8	23	2003-04
69	Rampurhat	5	17	2010-11
70	Khatra	2	14	2013-14
71	Bidhannagar	3	9	2015-16
72	Jhalda	1	6	New treasury
73	Manbazar	1	4	New treasury
74	Chandarnagar	9	20	2003-04
75	Arambagh	3	19	2009-10
76	Serampore-II	2	12	2002-03
77	Kalna	4	12	2012-13

Sl. No.	Name of Treasury/PAOs	Total Number of outstanding IRs upto 2019-20	Total Number of outstanding Paras upto 2019-20	Oldest Inspection Reports Outstanding
78	Durgapur	8	20	2006-07
79	Bishnupur	6	17	2008-09
80	Jangipur	8	33	1991-92
81	Lalbagh	4	24	2006-07
82	Bolpur	3	12	2014-15
83	Islampur	3	11	2012-13
84	Siliguri-II	11	20	2002-03
85	Gangrampur	4	14	2011-12
86	Raghunathpur	5	15	2008-09
87	Chanchal	2	9	2016-17
88	Mal	3	14	2014-15
89	Mekhliganj	3	13	2012-13
90	Uluberia	8	23	2008-09
91	Barrackpore-II	14	26	1994-95
92	P.A.O.-New Delhi	2	8	2016-17
TOTAL		529	1584	

**Annexure-‘10’
(Para No. 3.3.1)**

**Non-verification of balances of Personal Deposit Accounts by the Administrator under
Head of Account “8443-Civil Deposits-00-106”**

Sl. No.	Name Treasury/PAOs	Sl. No.	Name Treasury/PAOs	Sl. No.	Name Treasury/PAOs
1	Asansol-I	6	Darjeeling	11	Kalimpong
2	Asansol-II	7	Howrah-II	12	Raiganj-II
3	Balurghat-I	8	Jalpaiguri-I	13	Siliguri-I
4	Barasat-I	9	Jhargram	14	Serampore-I
5	Birbhum-I	10	Kolkata PAO-III	15	Katwa

Annexure-‘11’
(Para No. 3.3.2)

Negative Balance under Major Head of Account “8443-Civil Deposits”

Sl.No.	Name of Treasury	Head of Account	Amount (₹ in lakh) (Negative balance)
1	Barasat-II	8443-00-103-002	0.05
2	Birbhum-II	8443-00-108-003	1398.26
3	Contai	8443-00-108-003	206.72
4	Raiganj-I	8443-00-106	7.50
		8443-00-106	3.84
5	Burdwan-I	8443-00-106	1.85
		8443-00-106	20.78
		8443-00-106	13.77
6	Hooghly-I	8443-00-106	8.12
7	Darjeeling	8443-00-106-005-23	579.02
8	Bankura	8443-00-106-00-002	19.37
9	Canning	8443-00-103-001	6.58
		8443-00-103-003	0.28
		8443-00-109-003	0.10
10	Kolkata PAO-II	8443-00-106	9399.98
			4.20
			62.58
			220.25
			15.96
			2.06
			6.08
			19.81
			0.08
			15.73
			5.58
			3.34
			35.09
			0.50
			3.24
			1.91
			0.32
0.18			
0.26			
0.79			
0.31			
0.11			

Sl.No.	Name of Treasury	Head of Account	Amount (₹ in lakh) (Negative Balance)
			0.22
			0.90
			10.57
			13.54
			1.38
			0.31
			6.61
			12.61
			0.15
			1.14
			19.61
			46.79
			0.59
			3.13
			1.00
			3902.99
11	Kandi	8443-00-105	4.56
12	Tamluk	8443-00-106-00-001	3.40
Total			16094.13

Annexure-‘12’

(Para No. 3.3.3)

Balance lying under inoperativeschemes under Head of Account “8443 – Civil Deposits-00-106-Personal Deposits” not surrendered to Government Account

Sl.No.	Name of Treasury	ID/Name of Administrator	Scheme ID & Description	Amount (₹ in lakh)
1	Barasat-I	District Magistrate North 24 Parganas	879/Contingent exp.	2.00
			881/Morgues	2.00
			899/ Computer/Mis. Cell in the office of	0.28
			998/ Cultural Affairs	3.51
			971/ Live Stock Census	0.08
			1027/ World Enviroment Day	0.04
			1031/ Census-2011/Census of Ground	0.23
			1035/ Training Awareness	0.36
			1039 Dist. Level Training	1.31
			1093/ Recurring Compensation	1.00
			1095 / Railway /Road etc. Compensation	0.20

Sl.No.	Name of Treasury	ID/Name of Administrator	Scheme ID & Description	Amount (₹ in lakh)
2	Balurghat-I	District Magistrate	10375/Upgradation of DM Bunglow	7.40
			Mid Day Meal	3.71
3	Krishnagar-I	District Magistrate	9394/Lok Deep	19.18
			9404/Mid-day-Meal	7.84
			9405/10 th Finance Fund	25.00
			9447/R.W.P. Establishment	1.06
			9504/11 th Finance Commission	1.00
			9531/Chas-o-basobas	14.47
			9539/Infrastructure Development of Kirtinagar	74.11
			9545/Computerisation of M.V. Section	0.85
			9505/Rural Housing Scheme	0.86
4	Berhampore-I	DM& Collector, Murshidabad	14502/Const.ofMini Indoor STA. Syed N.H.	0.34
			14531/Examination	0.19
5	Coochbehar-I	District Magistrate	18450/ Mid day Meal	0.50
			18463/ Prasad Ustav 2005	0.58
			18472/ Imlementaion of the Youth	0.24
			18498/ Pre matric scholarship to SC Students	0.00
			18499/ Pre Matric Scholarship to ST Students	0.01
			18517/ Training of Pradhans& UPA	8.86
			18535/ Bio-technology Scheme	0.25
			18544 Economic Rehabilitation Grant	0.10
6	Darjeeling	District Magistrate	22642/Hill Area Development Committee	1000.00
7	Alipurduar	District Magistrate	20246/Agriculture Marketing	15.15
			1664/Wakfs	0.90
			20100/Task Force for dev. of Dooars	5.00
			20150/Renovation of DM office & Circuit	0.14

Sl.No.	Name of Treasury	ID/Name of Administrator	Scheme ID & Description	Amount (₹ in lakh)
8	Jalpaiguri-I	District Magistrate	17535/K-Deposit and Advance	2.00
			17547/BMS	3.35
			17594/Child Labour	0.03
			17625/RRT	0.02
			17699/Pilot Project Sch2 Prvd. Food grn 2 under	128.00
9	Kolkata PAO-II	Official Assignee Calcutta	6490/General	97.59
		Government College of Arts & Crafts		1.60
		Principal Presidency College		2.85
		Central Engineering Orgn.		55.69
		JT. Director, Animal Resource Development-II		33.12
		Accounts Officer, Presidency College		5.22
		Chief Electrical Inspector, Govt. of W.B		14.88
		Director, IPGMR		0.58
10	Tamluk	District Magistrate, Purba Medinipur	12721/Dist. Level SC. Awareness Prog. And	0.51
			12726/Sustainable Awareness Campaign	0.03
			12736/W.B. State Council & Scheme And	0.16
			12741/World Environment Day	0.19
			12746/Minority Bhawan	7.12
			12749/W.B. Board of Madrasah Education	0.54
			12756/Constr. Of Watch Room, Camp	0.21
			12759/Auto Manual Traffic Signal	17.71
			12761/Different Pro. Under DRMP-II	0.44
			12763/POL for Dist. Social Welfare	0.07
			12770/Hon. To Asstt. Exp. Observers	0.80
			12799/Purchase of Computer Cell for ICDS Cell	1.02
			12806/Computerisation National Permit data at	0.94

Sl.No.	Name of Treasury	ID/Name of Administrator	Scheme ID & Description	Amount (₹ in lakh)
	Tamluk		12820/Old Age Pension	0.01
			12921/NonInstitutional Care for destitute children	0.14
			12923/Procuring Sports Goods for Rabindra Bharat	0.85
			13099/Purchase of Pre-School Education Kit (PSE)	2.47
			13110/Cash G.R. for 2013-14	0.03
			13123/Constn.2 Rooms Haldia, Khejuri I/II	1.70
			13125/Mobile Court for Diasable at Contai Sub-Divin	0.01
			13176/Panchayat Bye Election	0.13
			20205/Information Education and	1.00
			20206/Repair & Renovation of BAHC of	30.40
			20212/Constn. Of Women Hostel at DR.	2.06
			20213/Awareness Programme Related	2.06
			20230/Manintnance& POL-13-03	0.49
			20232/Maintenance &POL 13-03	0.19
			21086/District Magistrate'S Relief Fund	0.50
			21777/Maintenance of Civic Services BY	145.79
			22857/Construction of Boundary Wall	148.87
			22858/Additional Classroom (ACR) For	36.32
11	Purulia	District Magistrate	4004/Unicef	0.10
			4181/Current Account	0.10
			4185/Election, Photo ID & DPC Fund	1.56
			4186-MV Computer	0.09
Total				1948.28

Annexure-‘13’**(Para No. 3.3.4)****Non submission of lapsed Deposit under Head of Account “8443-Civil Deposits”**

Sl.No.	Name of Treasury	Head of Account	Amount (₹ in lakh)
1	Coochbehar-I	8443-00-121-004-Election Deposit	0.33
2	Asansol-II	8443-00-103-Security Deposit	0.01
3	Diamond Harbour	8443-00-121-001-Deposit from candidate for Assembly Election	0.25
		8443-00-121-005-Deposit from candidate for Panchayat Election	1.29
4	Ghatal	8443-00-103-001- Security Deposit	1.69
		8443-00-121-001- Election Deposit	0.43
		8443-00-101-001- Revenue Deposit	0.91
5	Kakdwip	8443-00-121-Election Deposits	2.45
		8443-00-110-Police Deposits	0.14
Total			7.49

Annexure-‘14’**(Para No. 3.4.1)****Non verification of balances by the Administrators under Major Head "8448"-Local Fund Deposit Account**

Sl.No.	Name of Treasury/PAOs	Sl.No.	Name of Treasury/PAOs	Sl.No.	Name of treasury/PAOs
1	Alipore-II	8	Kalimpong	15	Ranaghat
2	Birbhum-I	9	Kalyani	16	Silliguri-I
3	Diamond Harbour	10	Kandi	17	Tehatta
4	Ghatal	11	Katwa	18	Serampore-I
5	Jalpaiguri-I	12	Kharagpur	19	Purulia
6	Jhargram	13	Medinipur	20	Domkal
7	Kolkata PAO-III	14	Raiganj-I	21	Dinhata

Annexure-‘15’**(Para No. 3.4.2)****Excess drawal from "8448-Local Fund Deposit Accounts"**

Sl.No.	Name of Treasury/PAOs	Name of Administrator	Name of ID/Scheme	Amount (₹ in lakh) Negative balance
1	Alipore-II	FC&CAO,Zilla Parishad	2087/SSC	0.70
			2093/12 th Finance Commission	1.18
			2101/PMGSY	34.60
			2127/Backward Village Development	0.12
		Executive Officer, Bishnupur I	1946/Construction of BLRO Office	5.31

Sl.No.	Name of Treasury/PAOs	Name of Administrator	Name of ID/Scheme	Amount (₹ in lakh) Negative balance		
2	Barasat-I	Executive Officer, North. 24-Pgs. Zilla Parishad.	1096/Barasat Stadium Lighting	1.33		
		Chairman, Barasat Municipality.	924/Fixed Grant	2.45		
			925/S.F.C./Development Schemes under SFC	9.14		
			944/Pay & Allowances	51.67		
			1085/Employment generation in Urban	15.46		
		Chairman, Madhyamgram Municipality.	Provident Fund	6.28		
			944/Pay & Allowances	38.81		
		15, Executive Officer Barasat-1, Panchayat Samity	1117/13th Finance Commission	0.80		
		17 Executive Officer Habra-I, Panchayat Samity	997/V.E.C.	0.26		
3	Contai	Executive Officer, Deshapran Panchayat Samity	12276 B.E.U.P.	0.08		
			12297 11 th Finance Commission	0.05		
			12299 Civic Service Construction of BPHC	0.02		
			12309 S.H.G.	0.48		
			12315 S.S.A.(CLRC)	0.32		
		Executive Officer, Contai-I	12270 Honorarium /TA/DA/Contingency	0.17		
			12272 Own Fund of P. Samity	0.01		
		Executive Officer, Ramnagar-I	12325 Infrastructure Development of SC Colony	1.71		
			12360 OWN FUND	0.57		
		Executive Officer, Ramnagar-II	12269 Office Expense for Digha Development	1.03		
			12363 Civic Service & Facilities UNDER	0.01		
		Executive Officer, Digha Development Authority	999998 Salary Scheme	5.66		
		4	Kol PAO-III	Special Secretary K.M.D.A.	JBIC ASSISTED Municipal SWM	200.00
		5	Katwa	Chairman, Dainhat Municipality	State Finance Commission	0.05
6	Hooghly-II	Executive Officer Dhaniakhali Panchayat Samity	1187/ BEUP	0.44		
			1210/ 12 th Finance Commission's Award	0.09		

Sl.No.	Name of Treasury/PAOs	Name of Administrator	Name of ID/Scheme	Amount (₹ in lakh) Negative balance	
	Hooghly-II		1212/ Horticulture	0.49	
			1216/ 13th Finance Commission's Award	1.22	
			1220/ Amarthikana	0.52	
			Executive Officer, Polba-Dadpur Panchayat Samity	1190/ Maintenance Grant of Student	0.22
			FC & CAO, Hooghly Zila Parishad	1166/ Office Establishment Grant	149.34
				1220/ Amarthikana	5.82
			District Primary School Council (LF)	1196/ Sports	0.18
7	Ranaghat	31. S.D.O. Ranaghat Panchayat Bodies Pension.	14673/ Grant-in-aid for Panchayat Pension	0.18	
			14674/10th Finance Commission	0.05	
8	Krishnagar-I	F.C & C.A.O , Nadia Zilla Parishad	9506/ Agriculture Programme Marketing	104.74	
		F.C & C.A.O , Nadia Zilla Parishad	9516/ BAGULA COLONY	0.07	
		Executive Officer, Krishnagar-I Panchayat Samity	9399/ MPLAD	0.35	
		Executive Officer, Krishnagar-I Panchayat Samity	9390/ D.P.S.	0.03	
		Executive Officer, Krishnagar-I Panchayat Samity	9404/ Mid day meal	0.03	
9	Krishnagar-II	Executive Officer, Krishnaganj Panchayat Samity	9574/ D.P.S	0.49	
		Executive Officer, Chapra Panchayat Samity	9628/10th Finance Commission	0.03	
		Executive Officer, Krishnaganj Panchayat Samity	9643/ Grant for SC/ST Students	0.04	
		Executive Officer, Krishnaganj Panchayat Samity	9659/Child Education Centre	0.25	
		Executive Officer, Krishnaganj Panchayat Samity	9668/ SGSY	0.02	
		Executive Officer, Kaliganj Panchayat Samity	9603/ Lokdeep	0.12	
		Executive Officer, Kaliganj Panchayat Samity	9653/ Arsenic Tube-well	1.07	

Sl.No.	Name of Treasury/PAOs	Name of Administrator	Name of ID/Scheme	Amount (₹ in lakh) Negative balance
	Krishnagar-II	Executive Officer, Kaliganj Panchayat Samity	9660/ M.N.P.	0.07
		Executive Officer, Kaliganj Panchayat Samity	9574/ D.P.S	0.07
10	Burdwan-I	Executive Officer, Burdwan-I Panchayat Samity	4886 M/C CH Of S.T	1.15
			4887 M/CCH OF SC/ST	0.83
			5002, HomeoDisp.	0.32
			5176 Amar Thikana	0.45
		Executive Officer, Burdwan-II Panchayat Samity	4826 Construction of record room & modernisation	3.20
			4864 PROFLAL	1.44
			4764 A/C 13 TH Finance Commission	1.12
		Executive Officer, Raina-I, Panchayat Samity	4887 M/C CH Of S.C/ST	0.01
Executive Officer, Ausgram-I	4764 A/C 13 TH Finance Commission	1.72		
11	Serampore-I	Executive Officer, Chanditala-I, Panchayat Samity	2984/ 13th Finance Commission	2.47
		Executive Officer, Seputtarpara, Panchayat Samity	3032/ Pay & Allowances of Panchayat Samity Staff	0.80
		Executive Officer Chanditala-I, Panchayat Samity	2895/ Old age pension	15.09
12	Barrackpore-I	Chairman, Barrackpore Municipality	2168/State Finance Commission	0.36
		Chairman, Garulia Municipality	2250/ 12th Finance Commission	0.43
		Chariman, Halisahar Municipality	2164/ N.S.D.P	0.64
		Chairman, Kamarhati Municipality	2168/ 11th Finance Commission	41.53
		Chairman, Kanchrapara Municipality	2164/ N.S.D.P	0.55
			2167/State Finance Commission	1.14
		Chairman, Khardah Municipality	2249/Impr. & mainte. Civic infrast under	1.35

Sl.No.	Name of Treasury/PAOs	Name of Administrator	Name of ID/Scheme	Amount (₹ in lakh) Negative balance
		Chairman, New Barrackpore Municipality	2164/ N.S.D.P	2.17
			2249/Impr. & mainte. Civic infrast under	0.52
			2251/Renovation of office	4.88
			2252/ Removal of water logging in	4.77
			2256/ Calamity Relief Fund	0.71
		Chairman, North Barrackpore Municipality	2162/ Fixed Misc. Compensation	7.45
13	Coochbehar-I	CEO, FFDA Coochbehar	Rastriya Krishi Vikas Yojana	2.25
14	Darjeeling Darjeeling	Secretary, Finance DGAHC	8835/Quinquennial Livestock	0.21
			8880/Dev. & Plan (BMP)	1.07
			8900/Health (PMGY)	111.15
			8901/I&WA (Irrigation)	12.63
			8902/Flood Control	18.40
			8926/Ride F-VII	521.79
			8934/State Health System Development	74.99
			8942/Education, SOPT	2.95
			8948/Agriculture (Horticulture)	1.00
			9264/Gr. Of Old Age Pen. To Mar.	10.28
			999998/Salary Scheme	2866.46
		Supdt. District Hospital	999998/Salary Scheme	33.77
		Secretary Education Department	9029/Primary Education(GLB)	6.45
		Secretary Mass Education Department	9050/Mass Education (SP)	13.55
15	Asansol-I	Executive Officer, Salanpur Panchayat Samity	6472/Health System Development	0.03
		Executive Officer, Jamuria Panchayat Samity	6449/Infrastructure Dev. of	0.04
16	Asansol-II	Mayor Asansol Municipal Corporation	6354/Water Supply Augmentation	48.20
17	Canning	Executive Officer, Basanti Panchayat Samity	4503/Honr.	2.28
		Executive Officer, Basanti Panchayat Samity	4540/ Library Bharatour G.P	0.49
18	Ghatal	Executive Officer, Ghatal Panchayat Samity	20035/Construction o High School Laboratoty	0.24
		Chairman Chandrakona Municipality	19978/State Finance Commission	0.02
		Chairman Ramjibanpur Municipality	19991/Urban Water Supply	0.10

Sl.No.	Name of Treasury/P AOs	Name of Administrator	Name of ID/Scheme	Amount (₹ in lakh) Negative balance
19	Howrah-II	LLA	725/ PF Scheme	18.92
		Bally Jagacha Panchayat Samity	804/LF Salary Scheme	1.72
		Bally Jagacha Panchayat Samity	861/ MSDP	2.77
		Sankrail Panchayat Samity	804/ LF Salary Scheme	1.27
		Panchla Panchayat Samity	642/ 3rd SFC Grant.	0.96
			663/ P.H.E.,Rural Water supply	1.94
			668/ H & F. W Infrastructure Dev.Of	2.94
			804/ LF Salary Scheme	2.00
20	Jhargram	Executive Officer, Jhargram Panchayat Samity	13190/3rd State Finance Commission	0.80
			13249/ United Own Fund	0.16
		Executive Officer, Jamboni Panchayat Samity	13222/ Dev. Of Drinking Water Source	0.23
		Executive Officer, Binpur-II Panchayat Samity	13234/ T.A./D.A. Contg.	6.79
		Executive Officer, Gopiballavpur-I Panchayat Samity	13209/ C.D. Scheme SCA / SCP	0.11
			13197/ R.W.S	0.94
21	Kakdwip	Executive Officer Namkhana Panchayat Samity	3142/G.S.L.I.(G.P. Staff)	0.02
		Executive Officer Namkhana Panchayat Samity	3108/ Maintenance Grant to SC/ST	0.85
22	Kurseong	Executive Officer, KGN Panchayat Samity.	11173/MPLADS	0.05
23	Malda-II	CEO, FFDA, Malda	7865/State Govt's share of expn. for	4.15
24	Silliguri-I	F.C. & C.A.O., SLG Mahakuma Parishad	12609/13 th F.C.Grant	9.86
			12617/Office Contingency	35.71
			12636/Uttar Banga Unnayan Parishad	2.34
		Executive Officer, Naxalbari)	12631/RIDF	3.76
25	Tamluk	Executive Officer, ChandipurPanchayat Samity	12648/Grant in aid	1.33

Sl.No.	Name of Treasury/P AOs	Name of Administrator	Name of ID/Scheme	Amount (₹ in lakh) Negative balance
26	Tehatta	Executive Officer, Karimpur-I Panchayat Samiti	12514/ SC&ST Welfare	0.16
			12518/B.E.U.P.	0.68
		Executive Officer, Karimpur-I P.S.(LF)	12605/Dev. Of Backward Village	0.58
27	Bidhanagar	Director of Social Welfare Govt. Of W.B.	88/J.J. ACT 1986	0.28
28	Basirhat	Executive Officer, Haroa	3355/Honarium	0.09
			EIO, Hingalganj	3419/Infrastructure
		3378/SC-ST Scholarship		0.01
		Chairman, Basirhat Municipality	Rural Employment Programme	0.06
			3369/Sinking, Resinking of T.W.	21.19
		Executive Officer, Sandeshkhali	3413/BEUP	0.14
			3453/12th Finance Commission	0.12
			3420C/LRC	0.02
			3430/Minor Irrigation	0.02
			3392/NWDPPRA	6.70
3403/Const. of SDB	0.31			
Total				4510.08

**Annexure-‘16’
(Para No. 3.5)**

Non-Verification of Annual Balance Certificate under Head of Account – ‘8336’

Sl.No.	Name of Treasury	Sl.No.	Name of Treasury
1	Alipore-II	9	Jalpaiguri-I
2	Barasat-I	10	Medinipur
3	Kol PAO-III	11	Baruipur
4	Katwa	12	Jhargram
5	Burdwan-I	13	Khatra
6	Burdwan-II	14	Tehatta
7	Serampore-I	15	Dinhata
8	Darjeeling	16	Kalimpong

Annexure-‘17’

(Para No. 3.6)

Discrepancies in remittances made under New Pension Scheme(NPS)

Sl.No.	Name of Treasury	Cash A/C for the Month	8342-00-117-001 Govt. Contribution	8342-00-117-002 Members Subscription	Difference
1	Barasat-I	Apr-18	24204	74310	50106
		May-18	35089	48896	13807
		Oct-18	87996	44091	-43905
		Mar-19	35827	Nil	-35827
2	Kol PAO-I	Apr-18	126061	268265	142204
		May-18	147984	143961	-4023
		Jun-18	138382	140501	2119
		Jul-18	134942	124552	-10390
		Aug-18	121823	117800	-4023
		Sep-18	135716	125252	-10464
		Oct-18	258174	182631	-75543
		Nov-18	160839	163077	2238
		Dec-18	213917	209459	-4458
		Jan-19	708765	470356	-238409
		Feb-19	167817	191069	23252
		Mar-19	263113	6486	-256627
		3	Coochbehar-I	Apr-18	43433
Aug-18	28527			45262	16735
Mar-19	21062			0	-21062
4	Darjeeling	Apr-18	72652	135285	62633
		May-18	82846	82594	-252
		Jun-18	27740	85106	57366
		Jul-18	149381	94527	-54854
		Sep-18	96821	96830	9
		Oct-18	87059	88048	989
		Dec-18	93732	94028	296
		Mar-19	129220	66763	-62457
5	Kol PAO-II	Apr-18	172948	351262	-178314
		May-18	211800	222193	-10393
		Jun-18	190316	414920	-224604
		Jul-18	263733	267044	-3311
		Aug-18	206573	213753	-7180
		Sep-18	208569	215749	-7180
		Oct-18	277059	259219	17840
		Nov-18	230943	234613	-3670
		Jan-19	232695	236365	-3670
		Feb-19	262641	266311	-3670

Sl.No.	Name of Treasury	Cash A/C for the Month	8342-00-117-001 Govt. Contribution	8342-00-117-002 Members Subscription	Difference
6	Alipurduar	Apr-18	39873	77800	37927
		Dec-18	48678	56504	7826
		Jan-19	63578	47686	-15892
		Feb-19	13178	21244	8066
		Mar-19	107093	21048	-86045
7	Bankura	Apr-18	57143	133447	76304
		May-18	56951	61857	4906
		Jun-18	55096	54706	-390
		Oct-18	121542	122238	696
		Nov-18	54949	75802	20853
		Dec-18	61382	69448	8066
		Jan-19	92876	62661	-30215
		Feb-19	165550	160043	-5507
		Mar-19	69012	2720	-66292
8	Purulia	Apr-18	19053	48119	29066
		Mar-19	46206	6878	-39328
Total			6922559	6866257	56302

**Annexure-‘18’
(Para No. 3.7.1)**

Excess payment of medical Relief paid to pensioner/family pensioner/double pensioner

Sl.No.	Name of Treasury	No. of cases	Amount (₹ in lakh)
1	Alipore-I	1	0.02
2	Kalyani	1	0.04
3	Alipurduar	2	0.21
4	Baruipur	2	0.14
5	Bongaon	2	0.19
6	Canning	1	0.05
7	Diamond Harbour	7	1.31
8	Domkal	2	0.15
9	Basirhat	10	1.56
10	Bidhanagar	1	0.10
11	Kakdwip	1	0.07
12	Jhargram	1	0.23
Total		31	4.06

Annexure- '19'**(Para No. 3.7.1)****Over payment of pension to minor pensioner**

Sl No.	Treasury	No. of Cases	Amount (₹ in lakh)
1	Rampurhat	2	1.33
2	Basirhat	1	0.04
Total		3	1.37

Annexure-'20'**(Para No. 3.7.1)****Excess interim relief / Dearness Relief paid to pensioner/double pensioners**

Sl.No.	Name of Treasury	No. of cases	Amount (₹ in lakh)
1	Barasat-II	3	1.20
2	Birbhum-II	1	0.27
3	Darjeeling	3	0.38
4	Domkal	2	0.07
5	Kakdwip	1	0.06
6	Kharagpur	1	0.04
7	Kurseong	2	0.25
8	Tehatta	1	0.11
9	Basirhat	3	0.29
10	Kandi	3	0.19
11	Kalimpong	1	0.18
12	Khatra	1	0.08
Total		22	3.12

Annexure-'21'**(Para No. 3.7.1)****Irregular deduction of Commuted Value of Pension (even beyond 15 years)**

Sl.No.	Name of Treasury	No. of Case	Amount (₹ in lakh)
1	Berhampore-I	2	0.74
2	Bongaon	1	0.19
3	Dinhata	2	0.10
4	DTA (PD Cell)	1	0.26
5	Kakdwip	1	0.36
6	Alipore-I	2	0.26
7	Barasat-II	5	0.07
8	Baruipur	1	1.51
Total		15	3.49

Annexure-‘22’**(Para No.3.7.1)****Short payment of IR/DR to pensioner/family pensioner**

Sl. No.	Name of Treasury	No. of cases	Amount (₹ in lakh)
1	Balurghat-I	2	0.16
2	Bongaon	6	0.18
3	Dinhata	1	4.58
4	Kandi	5	0.06
5	Mathabhanga	3	4.09
6	Tamluk	1	0.01
7	Tehatta	2	0.10
8	Alipurduar	1	0.68
9	Basirhat	2	0.04
10	Jhargram	1	0.61
11	Ranaghat	2	0.09
12	Siliguri-II	2	0.12
13	Dinhata	1	4.58
Total		29	15.30

Annexure-‘23’**(Para No.3.7.1)****Pension remitted to Bank accounts of pensioners after death of pensioner not yet recovered**

Sl.No.	Name of Treasury	No. of cases	Amount (₹ in lakh)
1	Alipore-I	51	12.12
2	Birbhum-II	12	1.17
3	Rampurhat	220	17.16
4	Balurghat-I	41	5.29
5	Contai	118	21.70
6	Egra	39	6.12
7	Haldia	21	3.73
8	Howrah-I	37	6.70
9	Ghatal	21	2.82
10	Kalyani	24	8.72
11	Ranaghat	13	3.48
12	Krishnagar-I	77	13.64
13	Hooghly-I	10	6.40
14	Serampore-I	10	7.84
15	DTA PD	38	6.97
16	Berhampore-I	106	9.86
17	Darjeeling	15	3.37
18	Alipurduar	10	6.41
19	Asansol-I	6	0.71

Sl.No.	Name of Treasury	No. of cases	Amount (₹ in lakh)
20	Baruipur	16	2.62
21	Bongaon	14	1.17
22	Burdwan-I	59	12.46
23	Canning	17	2.15
24	Coochbehar-II	5	1.29
25	Diamond Harbour	12	2.23
26	Jalpaiguri-II	52	8.18
27	Jhargram	8	0.91
28	Kakdwip	20	6.32
29	Kalimpong	6	1.34
30	Kandi	10	1.78
31	Kharagpur	7	1.43
32	Kurseong	10	1.86
33	Malda-I	39	8.03
34	Mathabhanga	6	1.04
35	Medinipur	11	0.95
36	Tamluk	6	0.73
37	Tehatta	7	1.37
38	Toofanganj	2	0.17
39	Basirhat	14	0.83
40	Bidhannagar	7	1.44
41	Purulia	21	3.35
Total		1218	205.86

Annexure-‘24’
(Para No.3.7.1)

Excess payment due to disbursement of 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	No. of cases	Amount (₹ in lakh)
1	Dinhata	1	1.38
2	Berhampore-I	2	4.28
3	Jhargram	3	3.29
4	Baruipur	1	2.16
5	Ranaghat	1	1.00
6	Medinipur	1	0.18
Total		9	12.29

Annexure-‘25’**(Para No.3.7.1)****Short payment of Medical Relief to pensioners/family pensioner**

Sl. No.	Name of Treasury	No. of cases	Amount (₹ in lakh)
1	Alipore-I	6	1.15
2	Balurghat-I	2	0.27
3	Contai	4	0.98
4	Ghatal	3	0.74
5	DTA PD	2	0.47
6	Alipurduar	2	0.51
7	Bongaon	5	0.12
8	Diamond Harbour	1	0.04
9	Tehatta	1	0.02
10	Jhargram	6	1.49
11	Kandi	5	0.30
12	Basirhat	2	0.04
13	Coochbehar-II	1	0.11
14	Serampore-I	7	1.71
15	Medinipur	5	0.17
Total		52	8.12

Annexure-‘26’**(Para No.3.7.1)****Excess payment of MLA family pension**

Sl.No.	Name of Treasury	No. of cases	Amount (₹ in lakh)
1	Krishnagar-I	3	7.44
2	Malda-I	4	2.65
3	Asansol-I	1	3.76
Total		8	13.85

Annexure-‘27’**(Para No.3.7.1)****Excess payment of additional pension (80/85/90 years etc) for age benefit to pensioner/family pensioner**

Sl.No.	Name of Treasury	No. of cases	Amount (₹ in lakh)
1	Rampurhat	1	0.24
2	Katwa	1	0.19
3	Ranaghat	2	1.04
4	Dinhata	1	0.46
5	Toofangnj	1	2.07
6	Alipurduar	1	2.41
7	Coochbehar-II	1	4.67
Total		8	11.08

Annexure-‘28’
(Para No.3.7.1)

Denial of benefit of additional pension on attaining the age of 80/85 years

Sl.No.	Name of Treasury	No. of cases	Amount (₹ in lakh)
1	Rampurhat	2	0.10
2	Baruipur	3	3.46
3	Coochbehar-II	1	0.78
4	Malda-I	4	1.52
5	Kakdwip	1	0.07
Total		11	5.93

Annexure-‘29’
(Para No.3.7.1)

Overpayment of Interim Relief to College Teacher Pensioner

Sl No.	Treasury	No. of Cases	Amount (₹ in lakh)
1	Serampore-I	1	0.30
2	Dinhata	1	0.56
3	Domkol	1	0.66
4	Ghatal	6	0.95
5	Hooghly-I	1	0.09
6	Kharagpur	5	0.73
Total		15	3.29

Annexure-‘30’
(Para No.3.7.1)

Short payment of pension to pensioner/family pensioner due to various reasons

Sl.No.	Name of Treasury	No. of cases	Amount (₹ in lakh)	Remarks
1	Barasat-II	3	5.85	Basic family pension reduced, wrongfully CVP deducted from family pension and ROPA,2009 not done
2	Coochbehar-II	1	1.64	DP and DR paid irregularly
3	Alipurduar	4	7.67	Non payment of DP and other irregularities
4	Baruipur	1	1.51	Wrongfully CVP deducted from family pension
5	Diamond Harbour	1	0.85	Benefit of ROPA not given inspite of authority
Total		10	17.51	

Annexure-‘31’**(Para No.3.8)****Remittance of pension despite non receipt of Life Certificate from pensioners leading to over payment (Suspended PPO)**

Sl No.	Name of Treasury	No. of Cases	Amount (₹ in lakh)
1	Egra	3	1.45
2	Howrah-I	2	1.04
Total		5	2.49

Annexure-‘32’**(Para No. 3.9)****Pension not started even after lapse of a year**

Sl. No.	Name of Treasury	PPO No.	PPO lying since	Idle Period (in months)
1	Alipurduar	141842998	20-11-2018	12
		111842497	12-11-2018	12
		111836643	17-09-2018	14
		111830441	08-05-2018	18
		141710602	18-07-2017	28
2	Asansol-I	111724432	07.02.2018	21
3	Baruipur	111831719	19.08.2018	17
		111839057	14.11.2018	14
		PenVI/College/1239	29.01.2019	12
4	Coochbehar-II	111704499	13.04.2018	20
		141844190	12.02.2019	9
		141950331	24.04.2019	7
5	Contai	PEN. VI/CT/7361	24.05.2018	14
		111893095	24.04.2018	15
		111827762	28.08.2019	11
		111828229	21.08.2018	11
		111831591	23.08.2018	11
		C/167556/P	31.07.2018	12
		141837576	16.08.2018	11
		141945425	06.03.2019	4
		111946374	21.02.2019	5
		C/139933/P	29.03.2019	4
		141948632	14.03.2019	4
		Pen. VI/CT/7361	19.03.2019	4
		141949270	26.03.2019	4

Sl. No.	Name of Treasury	PPO No.	PPO lying since	Idle Period (in months)
		C/177860/P	25.03.2019	4
		11832705	16.11.2018	8
		C/9296/P	14.12.2018	7
		141839128	22.10.2018	9
6	Hooghly-I	Pen/XI/CP/F/547	03.04.2018	14
		Pen-V/F/57523	03.04.2018	14
		111828215	09.04.2018	14
		141828750	10.04.2018	14
		111722616	04.05.2018	13
		Pen/XI/99226-P	21.05.2018	13
		111826100	04.06.2018	12
		111831979	12.06.2018	12
		111827668	22.06.2018	12
		111836150	01.08.2018	10
		141838497	16.08.2018	10
		111835570	23.07.2018	11
		111838631	01.10.2018	8
		111710851	27.09.2018	9
		111694340	01.10.2018	8
		111832683	25.10.2018	8
		111839768	12.10.2018	8
		141840482	26.10.2018	8
		111837178	24.12.2018	6
		111836870	24.12.2018	6
		111835722	28.12.2018	6
		111844376	14.02.2019	4
		Pen/VI/College/F/1227	08.03.2018	3
		Pen-VI/College/5269	20.06.2018	12
7	Howrah-I	SWB/W/CAL//00004	03.01. 2018	18
		PRI/HWH/00026	28.11.2017.	19
		PRI/HWH/00080	03.02.2017	28
		SEC/HWH/00112	03.02.2017	28
		1117125319	07.08.2017	22
		111720971	07.03.2018	15
		1117124812	20.07.2017	23

Sl. No.	Name of Treasury	PPO No.	PPO lying since	Idle Period (in months)
8	Serampore-I	111833655	12.10.2018	8
		111835395	02.11,2018	7
		111842242	13.12.2018	6
		111841207	12.11.2018	7
		111835434	07.01.2019	6
		111844861	06.02.2019	5
		PCC/C9179/P	20.02.2018	5
9	Purulia	111834083	25.09.2018	16

Annexure-‘33’**(Para No. 3.10.1)****Payment of Excess Cash equivalent to Leave Salary**

Sl. No.	Name of treasury	No. of cases	Amount (₹ in lakh)	Remarks
1	Kol PAO-I	1	0.08	Due to excess DA
2	Contai	1	0.02	Due to excess DA
3	Kol PAO-III	1	0.11	IR @ 10% paid
		1	0.42	DA @ 125% of Basic Pay
4	Kalyani	1	0.43	DA @ 100% instead of @85%
5	Ranaghat	1	0.08	DA @ 58% instead of @52%
6	Krishnagar-II	1	0.03	WBHS
7	Alipore-I	3	0.07	WBHS
8	Berhampore-II	2	0.80	DA @ 100% instead of @85%
9	Darjeeling	2	0.99	DA & MA
10	Jalpaiguri-II	1	0.03	WBHS
11	Kol PAO-III	2	0.53	Excess DA & IR
12	Kurseong	1	0.38	Excess DA
Total		18	3.99	

Annexure-‘34’**(Para No. 3.10.2)****Short payment of Cash equivalent to leave salary**

Sl. No.	Name of Treasury	No. of cases	Amount (in lakh)	Remarks
1	Jalpaiguri-II	4	0.12	Medical allowance allowed
2	Kalimpong	1	0.19	Short payment of DA
3	Darjeeling	1	0.20	Short payment of DA
4	Ranaghat	5	0.78	Short payment of DA
Total		11	1.29	

Annexure-‘35’**(Para No. 3.11)****Treasury cheques not yet encashed**

Sl.No.	Name of Treasury	Cheque No. & date	Amount (₹)
1	Alipore-I	101202 dt.03.12.18	77028
		101203 dt.03.12.18	189518
		101193 dt. 03.12.18	77028
		101194 dt. 03.12.18	199076
		101195 dt. 03.12.18	104132
		101198 dt. 03.12.18	251615
		102817 dt. 31.05.18	45702
		104042 dt. 04.02.19	391099
		104043 dt. 04.02.19	391099
		103746 dt. 12.02.19	485338
		104063 dt.12.02.19	485309
		972670 dt. 03.10.18	167048
		2745 dt. 03.02.19	267092
		2758 dt. 19.03.19	67800
		2716 dt. 29.01.19	263586
2	Balurghat-I	2015-16, 12 cheques	9208
		2016-17, 3 cheques	6861
		2017-18, 01 cheques	110
		2018-19, 31 cheques	310000
3	Contai	29265 dt. 08.01.2018	504636
		46327 dt. 05.12.2017	3554
		46329 dt. 27.12.2017	1200
		46323 dt. 26.07.2017	302
		46311 dt. 24.04.2017	2600
		46312 dt. 24.04.2017	2600
		46319 dt. 07.06.2017	8680
		46320 dt. 20.06.2017	8621
		46318 dt. 23.05.2017	1315
		46321 dt. 22.06.2017	1315
		46322 dt. 18.07.2017	1155
		46324 dt. 28.08.2017	1155
		46325 dt. 23.10.2017	2310
		46326 dt. 23.11.2017	1155
		46328 dt. 22.12.2017	1155
46330 dt. 18.01.2018	1295		
46331 dt. 20.02.2018	1145		

Sl.No.	Name of Treasury	Cheque No. & date	Amount (₹)
		46332 dt. 08.03.2018	1145
		46757 dt. 11.10.2018	110
		46334 dt. 18.04.2018	1780
		46350 dt. 04.02.2019	665
		46346 dt. 13.12.2018	2000
		46344 dt. 27.11.2018	1068
		46345 dt. 14.12.2018	1320
		46348 dt. 07.01.2019	679
		46339 dt. 10.08.2018	2336
		46333 dt. 18.04.2018	1145
		46335 dt. 21.05.2018	1145
		46336 dt. 21.06.2018	1145
		46337 dt. 24.07.2018	1145
		46338 dt. 16.08.2018	1145
		46341 dt. 11.09.2018	1145
		46342 dt. 09.10.2018	1145
		46343 dt. 26.11.2018	1145
		46347 dt. 19.12.2018	1145
		46349 dt. 25.01.2019	1145
		46352 dt. 27.02.2019	1195
		46353 dt. 19.03.2019	1195
4	Kol PAO-III	52895 dt. 31.05.2018	3084
5	Raiganj-I	100017 dt. 30.06.2018	4690
		100020 dt. 31.07.2018	4570
		100033 dt. 06.10.2018	4490
		100034 dt. 30.10.2018	5130
		100035 dt. 30.10.2018	5130
		100058 dt. 29.01.2019	4340
		98975 dt. 24.07.2018	2340
		98988 dt. 26.10.2018	2340
		100702 dt. 24.12.2018	2310
		100707 dt. 25.01.2019	2310
		100713 dt. 23.02.2019	2250
		97180 dt. 24.08.2018	150
		97186 dt. 05.10.2018	150
		99830 dt. 29.06.2018	140
		99835 dt. 19.07.2018	140
		99837 dt. 19.07.2018	140
		99840 dt. 24.08.2018	140
		99847 dt. 30.10.2018	140

Sl.No.	Name of Treasury	Cheque No. & date	Amount (₹)
		99454 dt. 23.04.2018	100
		99456 dt. 22.05.2018	100
		98459 dt. 20.06.2018	100
		98463 dt. 27.07.2018	100
		98472 dt. 27.08.2018	100
		98480 dt. 06.10.2018	100
		98485 dt. 22.11.2018	100
		100603 dt. 10.10.2018	85954
		98680 dt. 10.05.2018	90
		98684 dt. 12.06.2018	90
		98690 dt. 24.07.2018	90
		98696 dt. 21.08.2018	90
		98699 dt. 19.09.2018	90
		100601 dt. 04.10.2018	90
		100215 dt. 29.06.2018	3291
		100248 dt. 31.07.2018	3362
		99730 dt. 24.05.2018	9480
		99738 dt. 27.06.2018	9480
		99743 dt. 24.07.2018	9480
		99752 dt. 14.08.2018	9480
		99757 dt. 27.08.2018	123240
		99763 dt. 20.09.2018	9480
		99772 dt. 11.10.2018	9480
		99779 dt., 12.10.2018	122760
		99783 dt. 22.11.2018	9480
		99787 dt. 22.11.2018	122280
		99793 dt. 06.12.2018	9480
		99797 dt. 20.12.2018	121800
		100903 dt. 09.01.2019	940
		100910 dt. 25.01.2019	121440
		100915 dt. 21.02.2019	9480
		100920 dt. 27.02.2019	120300
		100923 dt. 14.03.2019	9480
		100928 dt. 14.03.2019	119640
6	Serampore-I	33174 dt. 20.08.2018	10
		33480 dt.09.10.2018	1601
		33474 dt. 20.08.18	60
		33478 dt. 25.09.2018	60
		32884 dt. 16.04.2018	730
		32885 dt. 16.04.2018	80

Sl.No.	Name of Treasury	Cheque No. & date	Amount (₹)
		32886 dt. 23.05.2018	730
		32887 dt. 23.05.2018	80
		32888 dt. 13.06.2018	730
		32889 dt. 13.06.2018	80
		32890 dt. 23.07.2018	750
		32891 dt. 23.07.2018	80
		32892 dt. 16.08.2018	750
		32893 dt. 16.08.2018	80
		32894 dt. 17.09.2018	750
		32895 dt. 17.09.2018	80
		32896 dt. 10.10.2018	750
		32897 dt. 10.10.2018	80
		32898 dt. 19.11.2018	750
		32899 dt. 19.11.2018	80
		32900 dt. 24.12.2018	750
		33501 dt. 24.12.2018	80
		33502 dt. 07.01.2019	800
		33503 dt. 07.01.2019	80
		33504 dt. 08.02.2019	650
		33505 dt. 08.02.2019	80
		33508 dt. 11.03.2019	80
		32865 dt. 06.09.2017	1165
		32866 dt. 06.09.2017	33934
		32878 dt. 19.02.2018	730
		32879 dt. 19.02.2018	240
		32880 dt. 19.02.2018	361
		32882 dt. 09.03.2018	730
7	Kolkata PAO-I	163471 dt. 16.04.2018	386
		163488 dt. 18.04.2018	5233
		163605 dt. 25.04.2018	3733
		163736 dt. 22.05.2018	386
		155491 dt. 17.05.2018	200
		163675 dt. 17.05.2018	1828
		163684 dt. 18.05.2018	3733
		163857 dt. 14.06.2018	3000
		163879 dt. 19.06.2018	3733
		163910 dt. 27.06.2018	386
		155806 dt. 13.07.2018	600
		156315 dt. 08.08.2018	7976
		161804 dt. 23.07.2018	7976

Sl.No.	Name of Treasury	Cheque No. & date	Amount (₹)
		161806 dt. 23.07.2018	7976
		164119 dt. 23.07.2018	3733
		161810 dt. 2307.2018	785
		161811 dt. 23.07.2018	785
		164145 dt.25.07.2018	386
		164035 dt. 30.07.2018	107297
		164335 dt. 24.08.2018	386
		156547 dt.05.09.2018	18570
		156549 dt. 05.09.2018	3300
		168012 dt. 13.09.2018	400
		168014 dt. 13.09.2018	400
		168016 dt. 13.09.2018	200
		168018 dt. 13.09.2018	200
		164510 dt. 26.09.2018	386
		156790 dt. 27.09.2018	785
		156809 dt. 03.10.2018	18570
		156811 dt. 03.10. 2018	3300
		164687 dt. 11.10.2018	9126
		165301 dt. 29.10.2018	386
		165446 dt. 29.11.2018	400
		165444 dt. 29.11.2018	200
		164940 dt. 29.11.2018	386
		171239 dt. 10.12.2018	4081
		168101 dt.19.12.2018	6894
		174065 dt. 21.12.2018	386
		174115 dt. 02.01.2019	2000
		171428 dt. 14.01.2019	3181
		174210 dt. 18.01.2019	386
		174224 dt. 21.01.2019	2336
		174260 dt. 28.01.2019	500000
		174262 dt. 28.01.2019	500000
		174267 dt. 28.01.2019	500000
		174269 dt. 28.01.2019	500000
		174277 dt. 28.01.2019	500000
		174280 dt. 28.01.2019	500000
		174283 dt. 28.01.2019	500000
		174294 dt. 28.01.2019	500000
		171599 dt. 04.02.2019	22571
		171598 dt. 04.02.2019	4300
		171788 dt. 26.02.2019	18270

Sl.No.	Name of Treasury	Cheque No. & date	Amount (₹)
		168151 dt. 01.03.2019	200
		168153 dt. 01.03.2019	200
		168155 dt. 01.03.2019	400
		174491 dt. 05.03.2019	386
		171835 dt. 07.03.2019	4300
		171836 dt. 07.03.2019	22571
		174567 dt. 13.03.2019	386
		174633 dt. 15.03.2019	500
		174662 dt. 15.03.2019	500
		174686 dt. 15.03.2019	500
		174687 dt. 15.03.2019	500
		174695 dt. 15.03.2019	500
		174801 dt. 26.03.2019	40000
		174803 dt. 26.03.2019	40000
		174791 dt. 26.03.2019	30000
		172063 dt. 28.03.2019	22571
		172064 dt. 28.03.2019	4300
		172068 dt. 28.03.2019	500
8	Bankura	156718 dt. 20.07.2018	294
		169733 dt. 05.06.2018	10484
9	Berhampore-II	5095 dt. 11.10.2018	280838
		5238 dt. 28.02.2019	9913
		5217 dt. 31.12.2018	51976
		5069 dt. 31.08.2018	28123
		5079 dt. 20.09.2018	388238
		5092 dt. 10.10.2018	53592
10	Diamond Harbour	52314 dt. 25.10.2017	456032
		52912 dt. 11.05.2017	47847
		54523 dt. 26.10.2017	35400
		54524 dt.26.10.2017	575
		54525 dt. 26.10.2017	9792
		54526 dt. 26.10.2017	1500
11	Kharagpur	98794 dt. 20.09.2018	650
		99320 dt. 13.08.2018	7261
		99322 dt. 13.08.2018	23819
		99327 dt. 13.08.2018	4910
		99525 dt. 28.01.2019	14884
		99528, dt. 28.01.2019	4884

Sl.No.	Name of Treasury	Cheque No. & date	Amount (₹)
12	Midnapore	200120 dt. 20.08.2018	1278
		500906 dt. 29.06.2018	2878183
		201208 dt. 28.01.2019	139535
		198936 dt. 04.05.2018	5088
		200646 dt. 26.03.2019	650
		196592 dt. 24.05.2018	600
		196588 dt. 05.05.2018	600
		196599 dt. 14.06.2018	600
13	Khatra	34935 dt. 16.03.2018	539513
Total			14937712

Annexure-'36'
(Para No. 3.12)
Excess payment of Gratuity

Sl.No.	Name of Treasury	Token No/Authority No.	Total amount of Gratuity (₹)	Amount to be deducted(₹)	Amount paid (₹)	Amount Overpaid(₹)
1	Barrackpore-I	T-14958, dt. 15.11.2018	505440	58476	505440	58476
2	Coochbehar-I	14 dated 05.06.2018	509275	13273	509275	13273
3	Alipore-I	121839336/P/ 18/11/ 198378 dated 27.08.2018	447951	9824	447951	9824
		121824401/P/ 18/11/173651 dated 04.01.2018	181128	292	181128	292
4	Berhampore-I	12351 dated 06.03.2019	600000	203190	600000	203190
5	Bongaon	1250 dated. 11/06/18	336441	969	336441	969
6	Jalpaiguri-I	2071/64 dated 27.04.2018	600000	125680	600000	125680
7	Jalpaiguri-II	2071/53 dt. 18/10/19	600000	7630	600000	7630
		2071/618dt 27/09/19	570620	12840	570620	12840
		2071/383 dt. 25/09/2019	600000	21889	600000	21889
8	Katwa	5214 dated 03/11/2016	482133	65628	482133	65628
		5602 dated 05/12/2018	600000	101926	600000	101926
9	Malda-I	121945913	540850	88087	540850	88087
		121844793	595360	1000	595360	1000
10	Basirhat	1847 dated 29/05/2018	600000	494602	105398	494602
Total						1205306

Annexure-‘37’

(Para No. 3.13)

GPF/CVP/Gratuity Payment made before due date

Sl.No.	Name of Treasury	Token No. & date	Not payable before	ECS Mandate made by T.O. on	Payment relating to	Gross Amount(₹)
1	Alipore-II	14564 & 26/12/2017	01.10.2018	27.09.2018	GPF	789656
2	Alipore-I	Not Available	01.02.2019	16.01.2019	CVP/Gratuity	527175
			01.02.2019	16.01.2019		279252
			01.09.2018	31.08.2018		230088
			01.09.2018	31.08.2018		251550
			01.08.2018	20.07.2018		600000
			01.09.2018	21.08.2018		600000
			01.09.2018	21.08.2018		669220
2	Barasat-I	Not Available	01.11.2018	12.10.2018	CVP	407708
			01.01.2019	21.12.2018		491443
			01.01.2019	24.12.2018		378169
			01.11.2018	12.10.2018	Gratuity	507150
			01.01.2019	21.12.2018		600000
			01.02.2019	15.01.2019		600000
			01.11.2018	01.10.2018	GPF	178554
			31.10.2018	12.10.2018		1752700
			31.10.2018	15.10.2018		1258691
3	Barasat-II	T.V-124 dt. 10.4.19	01.05.2019	11.04.2019	Gratuity	594380
		T.V- 126 dt.10.4.2019	01.05.2019	11.04.2019		359426
		T.V-973 dt. 16.7.2018	01.08.2018	21.07.2018		559350
		T.V.125 dt.10.04.2019	01.05.2019	11.04.2019	CVP	314846
		T.V-127 dt.10.04.19	01.05.2019	11.04.2019		292231
		T.V.354 dt.19/03/19	01.04.2019	19.03.2019		486527
4	Kol PAO-III	Not Available	31.10.2018	12.10.2018		784357
5	Ranaghat	7679 dt.25.01.2018	01.02.2018	25.01.2018	GPF	1424932
		2473 dt.24.07.2017	01.08.2017	28.07.2017		1239735
		7133 dt. 07.01.2019	01.02.2019	09.01.2019		599629
		773 dt. 21.05.2018	01.06.2018	21.05.2018		237245
		3021 dt. 16.06.2017	01.09.2017	23.08.2017	CVP	253686
		6948 dt. 27.12.2017	01.01.2018	29.12.2017	Gratuity	600000

Sl.No.	Name of Treasury	Token No. & date	Not payable before	ECS Mandate made by T.O. on	Payment relating to	Gross Amount(₹)
		6953 dt. 27.12.2017	01.01.2018	29.12.2017	Gratuity	339293
6	Kharagpur	210 dt. 16.01.2019	01.02.2019	30.01.2019	CVP	509732
		209 dt. 16.01.2019	01.02.2019	30.01.2019	Gratuity	600000
7	Berhampore-I	6917 dt. 10.10.18	31.10.2018	11.10.2018	GPF	117932
		9410 dt. 24.12.2018	24.12.2018	26.12.2018		1801981
		10767 dt. 28.01.2019	31.01.2019	29.01.2019		445976
		10768 dt. 28.11.2019	31.01.2019	29.01.2019		1701738
		11978 dt. 26.02.2019	28.02.2019	26.02.2019		136245
		8295 dt. 28.11.2018	30.11.2018	28.11.2018		2439448
8	Domkal	3763 dt. 19.01.18	01.02.2018	29.01.2018	GPF	315796
9	Malda-I	7679 Dt. 25.01.18	01.02.2018	25.01.2018	GPF	1424932
		2473 Dt. 24.07.17	01.08.2017	28.07.2017		1239735
		7133 Dt. 07.01.19	01.02.2019	09.01.2019		599629
		773 Dt. 21.05.18	01.06.2018	21.05.2018		237245

Annexure-'38'
(Para No. 3.14)

Improper transfer of funds to PL account at the fag end of the financial year

Sl.No.	Name of Treasury	Source Head of Account & Voucher no	Destination Head of Account & Challan no/date	Amount (₹ in lakh)
1	Alipore-I	2250/56	8443/150 dated 29.03.2019	22.33
		4235/1	8443/101 dated 28.03.2019	1.39
		2235/152	8443/99 dated 28.03.2019	10.00
		2575/1	8443/80 dated 20.03.2019	30.00
		2435/1	8443/137 dated 29.03.2019	5.00
2	Kol PAO-III	2810/2	8443/613 dated 13.03.19	300.71
		2810/3	8443/1665 dated 26.03.19	1000.00
3	Coochbehar-I	2235-02-200-00-028-V-31	8443-00-106-005-07	0.90
		2575-60-789-00-002-V-50	8443-00-106-005-07	4.50
		2575-60-800-00-017-V-50	8443-00-106-005-07	3.60
		4235- 01-201-00-007-V-60	8443-00-106-005-07	5.00
		5055- 00-800-00-004-V-53	8443-00-106-005-07	178.85

Sl.No.	Name of Treasury	Source Head of Account & Voucher no	Destination Head of Account & Challan no/date	Amount (₹ in lakh)
		2575-60-800-017-V-31	8443-00-106-005-07	120.00
		2575-60-800-017-V-31	8443-00-106-005-07	150.00
		3451-00-090-041-V-77	8443-00-106-005-07	10.55
		3451-00-101-002-V-13	8443-00-106-005-07	0.25
		4235-02-800-006-V-53	8443-00-106-005-07	6.26
		4235-02-800-007-V-53	8443-00-106-005-07	4.17
		4435-01-101-010-V-53	8443-00-106-005-07	155.00
		4575- 60-001-00-001-V-53	8443-00-106-005-07	46.68
		4235- 02-800-00-005-V-53	8443-00-106-005-07	582.66
		4235-01-201-00-007-V-60	8443-00-106-005-07	1.25
		4235- 02-102-00-012-V-53	8443-00-106-005-07	213.84
		4235-02-789-00-007-V-53	8443-00-106-005-07	73.32
		4235-02-796-00-007-V-53	8443-00-106-005-07	18.33
		4216-01-106-00-076-V-53	8443-00-106-005-07	15.17
		4202-01-201-00-001-V-53	8443-00-106-005-07	137.25
		2235- 60-200-00-026-V-31	8443-00-106-005-07	2.00
		2235- 02-200-00-018-V-31	8443-00-106-005-07	5.00
		2235- 02-102-00-026-V-21	8443-00-106-005-07	2.00
		2204- 00-102-00-003-V-31	8443-00-106-005-07	10.00
		2203-00-003-00-003-V-31	8443-00-106-005-07	10.00
		2202-02-110-00-001-V-31	8443-00-106-005-07	2.00
		2059-01-051-00-021-V-27	8443-00-106-005-07	2.00
4	Canning	2515/72	8448/28 dated 27.03.2019	2.00
		2515/80	8448/30 dated 28.03.2019	1.90
		2515/81	8448/32 dated 28.03.2019	2.00
		2515/82	8448/33 dated 28.03.2019	2.50
		4202/1	8448/13 dated 18.03.2019	289.58
		4202/2	8448/15 dated 19.03.2019	78.82
		4202/3	8448/16 dated 20.03.2019	120.68
		4202/4	8448/26 dated 27.03.2019	165.72
5	Kolkata PAO-II	OSD& DDO, PHE Deptt.	8443/5085 dated 29.03.2019	600.00
		OSD& DDO, PHE Deptt.	8443/5084 dated 29.03.2019	100.00
		OSD& DDO, PHE Deptt.	8443/5083 dated 29.03.2019	300.00
6	Alipurduar	2202-04-796-00-002-V-31	8443-00-106-005-07	4.00
		2204-00-102-00-010-V-31	8443-00-106-005-07	10.00
		2505-60-789-00-001-V-31	8443-00-106-005-07	60.00
		3451-00-090-00-041-V-77	8443-00-106-005-07	10.00
		2202-03-104-00-002-V-31	8443-00-106-005-07	12.00

Sl.No.	Name of Treasury	Source Head of Account & Voucher no	Destination Head of Account & Challan no/date	Amount (₹ in lakh)
		2235-02-200-00-019-V-31	8443-00-106-005-07	71.40
		2235-02-200-00-022-V-31	8443-00-106-005-07	30.00
		2235-02-200-00-022-V-31	8443-00-106-005-07	153.09
		2235-02-200-00-022-V-31	8443-00-106-005-07	13.08
		2235-02-200-00-018-V-31	8443-00-106-005-07	48.00
		2235-02-102-00-006-V-31	8443-00-106-005-07	4.43
		2575-60-789-00-002-V-31	8443-00-106-005-07	30.00
		2575-60-796-00-007-V-31	8443-00-106-005-07	90.00
		2575-60-800-00-017-V-31	8443-00-106-005-07	30.00
		2575-60-800-00-017-V-50	8443-00-106-005-07	0.90
		2575-60-796-00-007-V-50	8443-00-106-005-07	2.70
		2575-60-789-00-002-V-50	8443-00-106-005-07	0.90
		4235-02-796-00-007-V-53	8443-00-106-005-07	44.44
		4235-02-800-00-007-V-53	8443-00-106-005-07	66.68
		2015-00-103-00-001-V-50	8443-00-106-005-07	3.40
		2202-04-800-00-005-V-31	8443-00-106-005-07	0.50
		2202-01-789-00-002-V-31	8443-00-106-005-07	5.27
		2203-00-003-00-003-V-31	8443-00-106-005-07	10.00
		2204-00-103-00-015-V-35	8443-00-106-005-07	10.00
		2225-02-277-00-022-V-27	8443-00-106-005-07	0.39
		2225-01-800-00-012-V-27	8443-00-106-005-07	0.31
		2225-02-796-00-070-V-50	8443-00-106-005-07	4.00
		2225-01-800-00-012-V-27	8443-00-106-005-07	19.58
		2225-02-796-00-070-V-50	8443-00-106-005-07	25.00
		2225-02-796-00-070-V-50	8443-00-106-005-07	4.15
		2225-02-796-00-070-V-50	8443-00-106-005-07	17.50
		2225-02-796-00-067-V-27	8443-00-106-005-07	56.03
		2225-01-800-00-003-V-50	8443-00-106-005-07	1.00
		2225-01-277-00-015-V-31	8443-00-106-005-07	2.75
		2225-01-277-00-015-V-31	8443-00-106-005-07	0.50
		2235-02-102-00-006-V-31	8443-00-106-005-07	5.52
		2235-02-103-00-026-V-50	8443-00-106-005-07	6.33
		2235-02-200-00-018-V-31	8443-00-106-005-07	2.00
		2235-02-102-00-001-V-50	8443-00-106-005-07	4.06
		2235-60-200-00-026-V-31	8443-00-106-005-07	4.00
		2235-60-200-00-026-V-31	8443-00-106-005-07	3.00
		2235-60-200-00-026-V-31	8443-00-106-005-07	5.00
		2235-02-104-00-004-V-50	8443-00-106-005-07	10.00
		2235-60-200-00-042-V-31	8443-00-106-005-07	1.00
		2235-02-104-00-005-V-50	8443-00-106-005-07	0.05

Sl.No.	Name of Treasury	Source Head of Account & Voucher no	Destination Head of Account & Challan no/date	Amount (₹ in lakh)
		2235-02-104-00-005-V-50	8443-00-106-005-07	1.00
		2235-02-102-00-026-V-21	8443-00-106-005-07	0.50
		2235-02-104-00-004-V-50	8443-00-106-005-07	1.00
		2235-02-104-00-005-V-50	8443-00-106-005-07	0.60
		2235-60-200-00-042-V-31	8443-00-106-005-07	2.00
		2235-02-103-00-026-V-50	8443-00-106-005-07	0.28
		2235-02-103-00-010-V-13	8443-00-106-005-07	0.03
		2235-02-103-00-026-V-50	8443-00-106-005-07	1.44
		2235-02-103-00-026-V-50	8443-00-106-005-07	0.21
		2235-02-102-00-006-V-31	8443-00-106-005-07	6.56
		2245-80-102-00-003-V-98	8443-00-106-005-07	0.29
		2245-02-111-00-001-V-50	8443-00-106-005-07	6.00
		2245-80-800-00-008-V-50	8443-00-106-005-07	2.29
		2245-80-800-00-008-V-50	8443-00-106-005-07	10.84
		2245-80-102-00-003-V-98	8443-00-106-005-07	1.81
		2245-02-101-00-001-V-50	8443-00-106-005-07	0.50
		2515-00-001-00-010-V-31	8443-00-106-005-07	13.61
		2515-00-001-00-010-V-31	8443-00-106-005-07	70.99
		2853-02-001-00-001-V-50	8443-00-106-005-07	4.71
		3055-00-800-00-010-V-26	8443-00-106-005-07	10.00
		3451-00-101-00-002-V-13	8443-00-106-005-07	1.50
		3451-00-090-00-041-V-77	8443-00-106-005-07	7.70
		3604-00-103-00-001-V-31	8443-00-106-005-07	54.71
		4059-60-051-00-014-V-53	8443-00-106-005-07	1.93
		4225-01-277-00-012-V-53	8443-00-106-005-07	6.00
		4225-01-277-00-012-V-53	8443-00-106-005-07	16.07
		4225-02-800-00-004-V-60	8443-00-106-005-07	86.12
		4225-02-800-00-004-V-60	8443-00-106-005-07	37.50
		4225-02-800-00-004-V-60	8443-00-106-005-07	51.53
		4408-02-800-00-004-V-53	8443-00-106-005-07	23.41
		4408-02-800-00-004-V-53	8443-00-106-005-07	4.28
		4408-02-800-00-004-V-53	8443-00-106-005-07	27.80
		4408-02-800-00-004-V-53	8443-00-106-005-07	211.32
		4408-02-800-00-004-V-53	8443-00-106-005-07	27.65
		4408-02-800-00-004-V-53	8443-00-106-005-07	18.72
		4408-02-800-00-004-V-53	8443-00-106-005-07	2.96
		4408-02-800-00-004-V-53	8443-00-106-005-07	4.47
		4408-02-800-00-004-V-53	8443-00-106-005-07	2.60
		4408-02-800-00-004-V-53	8443-00-106-005-07	10.01
		4408-02-800-00-004-V-53	8443-00-106-005-07	111.03

Sl.No.	Name of Treasury	Source Head of Account & Voucher no	Destination Head of Account & Challan no/date	Amount (₹ in lakh)
		4408-02-800-00-004-V-53	8443-00-106-005-07	26.30
		4408-02-800-00-004-V-53	8443-00-106-005-07	25.73
		4408-02-800-00-004-V-53	8443-00-106-005-07	471.99
		4408-02-800-00-004-V-53	8443-00-106-005-07	214.74
		4408-02-800-00-004-V-53	8443-00-106-005-07	224.36
		4408-02-800-00-004-V-53	8443-00-106-005-07	221.20
		4408-02-800-00-004-V-53	8443-00-106-005-07	143.42
		4851-00-102-00-022-V-53	8443-00-106-005-07	26.80
Total				7872.68

Annexure-‘39’

(Para No. 3.15)

Incorrect booking under Head of Account “8443-00-108” of recoveries on account of Income Tax through transfer credit from Deposit Account

Sl.No.	Name of Treasury	Head of account from where IT TDS effected	Head of account where recovery booked by transfer credit	Amount (₹ in lakh)
1	Jhargram	8443-108-003	8658-00-112	6.74
2	Kalimpong	8443-108-003	8658-00-112	11.25
3	Malda-I	8443-108-003	8658-00-112	48.00
4	Malda-II	8443-108-003	8658-00-112	14.58
5	Silliguri-I	8443-108-003	8658-00-112	46.32
Total				126.90

Annexure-‘40’

(Para No. 3.16)

Retention of non-existent scheme fund in Local Fund Account

Sl.No.	Name of Treasury	Operator	Scheme ID/Name of Scheme	Amount (₹ in lakh)
1	Barasat-I	Chairman,Habra	890/ 11 th Finance Commission	0.13
		Chairman, Madhyamgram Municipality	890/11 th Finance Commission	0.01
		Executive Officer Amdanga Panchayat Samity	889/10 th Finance Commission	0.00
				0.04
		Executive Officer Rajarhat Panchayat Samity	890/ 11 th Finance Commission	0.05
				0.02

Sl.No.	Name of Treasury	Operator	Scheme ID/Name of Scheme	Amount (₹ in lakh)
2	Katwa	E.O. Ketugram -I P.S.	5181/ 13 th Finance Commission	0.08
		E.O., Mangolkote-I		0.79
		Executive Officer Katwa-II Panchayat Samity (LF).O.Katwa-II	5184/ Salary	0.62
		Executive Officer Ketugram-I, Panchayat Samity (LF).O.Katwa-II		30.20
3	Hooghly-II	Executive Officer CNS-Mogra Panchayat Samity	1210/12th Finance Commission's Award	0.96
		Executive Officer Balagarh Panchayat Samity	1183/10 th Finance Commission	0.24
		Executive Officer Pandua Panchayat Samity		0.00
4	Serampore-I	Executive Officer (LF), Jangipara Panchayat Samity	2955/11 th Finance Commission	0.08
		Executive Officer (LF),Sep-Uttarpara Panchayat Samity	2833/13 th Finance Commission	0.19
			2928/12 th Finance Commission	0.15
		Executive Officer (LF), Chanditala-II, Panchayat Samity	2834/13 th Finance Commission	0.25
5	Alipurduar	Executive Officer, Alipurduar-I, Panchayat Samiti	16646 12 th Finance Commission	0.11
			16651/ 13 th Finance Commission	1.88
		Executive Officer, Alipurduar-II, Panchayat Samiti	16646/ 12 th Finance Commission	0.15
			16651/ 13 th Finance Commission	3.52
		Executive Officer. Falaklata, Panchayat Samiti	16534/ 11 th Finance Commission	0.01
			16646/ 12 th Finance Commission	0.05
			16651/ 13 th Finance Commission	1.67
6	Baruipur	Executive Officer, Joynagar-I Panchayat Samiti	10713/12 th Finance Commission	3.91
		Executive Officer, Bhangar-I, Panchayat Samiti	10706/12 th Finance Commission	0.42
		Executive Officer, Kultali, Panchayat Samiti	10710/12 th Finance Commission	0.12
7	Diamond Harbour	Diamond Harbour Municipality	5712/11 th Finance Commission	0.02
		Exe. Officer, Falta Panchayat Samity	5547/11 th Finance Commission	0.11
8	Kakdwip	Executive Officer, Sagar Panchayat Samiti	3128/11 th Finance Commission	0.14
			3249/12 th Finance Commission	1.62
9	Manbazar	Executive Officer Manbazar-II Panchayat Samiti	21547/11th Finance Commission	0.35
			Executive Officer Pancha Panchayat Samiti	21546/10th Finance Commission
		21547/11 th Finance Commission		0.05
		21616/12 th Finance Commission		0.02

Sl.No.	Name of Treasury	Operator	Scheme ID/Name of Scheme	Amount (₹ in lakh)
		Executive Officer Bandwan Panchayat Samiti	21547/11 th Finance Commission	0.10
			21616/12 th Finance Commission	0.04
10	Mathabangha	Executive Officer, Mathabhanga-II	19416/13 th Finance Commission	0.43
		Executive Officer, Sitalkhuchi Panchayat Samiti	19484/12 th Finance Commission	0.07
11	Toofanganj	Executive Officer, Tufanganj-I Panchayat Samiti	19770/13 th Finance Commission	2.34
		Executive Officer, Tufanganj-II Panchayat Samiti	19759/13 th Finance Commission	0.22
Total				51.21

**Annexure-‘41’
(Para No. 3.17)**

Delayed remittance of government receipt by agency banks

Sl. No.	Year	Name of Bank	No. of GRNs	Amount(₹)	Total (₹)
01	2016-17	Allahabad Bank	27	20,400	40,74,059
02		Punjab National Bank	51	34,36,838	
03		UCO Bank	02	210	
04		Union Bank of India	59	76,649	
05		Vijaya Bank	13	5,12,930	
06		State Bank of India	38	8,300	
07		United Bank	04	3,122	
08		ICICI Bank	02	15,610	
09	2017-18	Allahabad Bank	583	2,82,833	30,64,25,338
10		Corporation Bank	01	1,600	
11		UCO Bank	18	1,51,963	
12		Punjab National Bank	4259	30,49,99,561	
13		Vijaya Bank	26	3,57,803	
14		Union Bank of India	03	700	
15		Bank of Maharashtra	58	6,09,313	
16		Canara Bank	02	260	
17		United Bank	02	140	
18		ICICI Bank	02	21,165	
19	2018-19	Allahabad Bank	269	9,22,849	12,75,167
20		Axis Bank	16	2,59,158	
21		Corporation Bank	01	20	
22		UCO Bank	19	5,800	
23		Punjab National Bank	01	7,004	
24		Indian Bank	01	54,030	
25		Union Bank of India	37	10,100	
26		State Bank of India	21	8,101	
27		Andhra Bank	01	1,100	
28		Indian Overseas Bank	19	6,905	
29	ICICI Bank	01	100		
Total					31,17,74,564

Annexure-‘42’**(Para No. 3.18.1)****Safety Certificate of Strong Room not obtained**

Sl.No.	Name of Treasury	Sl.No.	Name of Treasury	Sl.No.	Name of Treasury
1	Alipore-I	7	Dinhata	13	Raiganj-I
2	Berhampore-I	8	Hooghly-I	14	Asansol-II
3	Birbhum-I	9	Kalyani	15	Bongaon
4	Burdwan-I	10	Katwa	16	Toofanganj
5	Contai	11	Kolkata Collectorate	17	Mathabangha
6	Coochbehar-I	12	Krishnagar-II		

Annexure-‘43’**(Para No. 3.18.2)****Non maintenance of Fire fighting equipment**

Sl.No.	Name of Treasury	Sl.No.	Name of Treasury	Sl.No.	Name of Treasury
1	Alipore-I	5	Contai	9	Rampurhat
2	Barasat-II	6	Hooghly-I	10	Diamond Harbour
3	Barrackpore-I	7	Howrah-I	11	Kolkata Collectorate
4	Birbhum-I	8	Kalyani	12	Katwa

Annexure-‘44’**(Para No. 3.18.3)****Non-verification of valuables, deposited in the Treasuries**

Sl.No.	Name of Treasury	Valuables deposited in Treasury
1	Barasat-II	Sealed packets containing question paper of exams, trunks containing service ballots, undelivered postal ballots etc.
2	Birbhum-I	One container containing 19 silver coins deposited in the year 1997
3	Kalyani	Sealed packets containing question paper of exams alongwith 14 trunks containing counter foils of service ballots, undelivered postal ballots etc.
4	Krishnagar-II	Notes and certificate of different denomination deposited in the year 1948-90, seized yellow metal as gold and silver rod deposited in 2008-09, one box containing 16 items of gold ornament deposited in the year 2017-18, unused cheque foils/book deposited in the year 2008
5	Burdwan-I	Several packets containing seized yellow metal said to be gold, NSC etc. deposited by various department
6	Ranaghat	Sealed packets containing question papers , trunks containing counterfoils of service ballots, undelivered Postal ballots etc., Non postal stamps
7	Darjeeling	UTI of Rs.1000, Cash Rs.1945, Vrs Rs. 3242, NSC Rs.500, NSC Rs. 3150, Duplicate keys
8	Alipurduar	Five container containing Gold Bar and Liquid Cash
9	Malda-II	One tin box containing Gold lump and Silver Coin lying in double lock, Threesealed cotton clothing bags containing Metal Tokens relating to Malda Treasury-I,
10	Medinipore	One sealed Packet containing 2.85 Kg. gold

Annexure-‘45’
(Para No. 3.18.4)

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

Sl.No.	Name of Treasury	Name of the DDO.	Date of Receipt
1	Barasat-II	Assistant Eng. (A-I) Habra (A-I) Sub Division, Habra.	12.05.2016
		Assistant Eng. (A-I) Barasat(A-I) Sub-Division, Barasat.	12.05.2016
		Executive Eng. N-24 Pgs. Divn. Social Sector. P.W. Directorate.	28.06.2016
2	Rampurhat	Asstt. Engineer, Margram	16.12.2014
		Assistant Engineer, PWD, Rampur hat	20.01.2015
		B.D.O., Mayureswar	02.06.2015
		B.D.O., Rampur hat - II	04.06.2015
		Assistant Engineer, Mollarhat Highway Division	08.06.2015
3	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, W.B. (O & M), WBSEB	19.12.1980
		BDO/ Hemtabad	05.03.1982
		DivnEnginn.W.B.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.Engg. U/D Highway Divn	07.09.2005
Exe Engg, PWD, Civil Raiganj	29.06.2016		
4	Kalyani	Asstt. Eng. PlasseyKalyani Store Sub Div., P.H. Engg. Dte. Nadia	08.02.2005
		C.D.P.O., Chakdah	29.12.2004
		Asstt. Eng. Highway Sub. Div., PWD (Roads) Dte. , Kalyani. Nadia	04.05.2007
		Jt. Director, APD A/C, Haringhata Farm, Nadia	28.10.2014
		Ex. Eng., Nadia Div. P.H.E, Directorate. Nadia	10.08.2007
		Asstt. Eng.(PWD) KalyaniConstn. Sub-Divn.	19.02.2014
		Ex. Eng. Nadia Divn. P.H. Eng. Dte.	11.08.2014
5	Ranaghat	C.D.P.O., Ranaghat-I	11.09.1995
		S.D.O., Ranaghat	10.12.1996
		C.D.P.O., Hanskhali	01.09.1999
		C.D.P.O., Ranaghat-II	05.09.2001
		Asstt. Eng.(A-I), Santipur Sub Div., Fulia	08.02.2002
		Asstt. Eng.(A-I), Ranaghat-II Sub Div.	02.07.2002

Sl.No.	Name of Treasury	Name of the DDO.	Date of Receipt
	Ranaghat	C.D.P.O., Santipur ICDS Project	11.06.2007
		B.D.O., Ranaghat-II Block Nokari	31.03.2009
		Asstt. Eng.(A-M), Ranaghat(A-M) Divn.	09.09.2010
		Asstt. Eng., Ranaghat NH Sub Div.,PW(R) Dir.	27.05.2011
		S.D.O., Inv.&Plang. Sub Div.(C) No.II, Santipur	10.05.2012
		Asstt. Eng., Ranaghat Highway SubDivn.,PW(R) Dir.	06.08.2013
		S.D.O., RanaghatIrrign. Sub Divn., Ranaghat	11.09.2013
		Asstt. Eng., Ranaghat Sub Div.,PW(CB) Dte.	14.11.2013
		Administrator, Fulia Township, Fulia, Nadia	10.12.2013
		Asstt. Eng., Ranaghat-I(A-I) Sub Div., Ranaghat	15.01.2014
		Asstt. Dir. of Agriculture (Admn.), Ranaghat Sub Divn,	29.10.2014
		Asstt. Cash Officer, Tehatta Division, W.B.S.E .Board	18.12.2006
6	Krishnagar-II	B.M.O.H, Chapra	20.10.2008
		Station Manager, Debagram Gr. Electric Supply, WBSEDCL, Nadia	05.02.2010
		Asstt. Eng. Tehatta Sub-Division, P.H Engineering Directorate, Nadia	28.04.2016
		Asstt. Eng., Krishnagar Highway Division No. 6 II, PWD (Roads) Directorate. Nadia	13.07.2016
		Asstt. Eng. Sub-Division6III Eastern Mechanical Division, PHE Directorate	21.04.2017
		Superintending Engineer (Agri-Irrigation), Nadia	02.11.2007
		Executive Engineer, NH(vi)	27.01.2010
		7	Burdwan-I
Divisional Engineer, West Bengal State Electricity Board, Burdwan Division	01.06.1960		
BDO, Memari II	23.03.1964		
BDO, Galsi II Panchayet Samiti	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 Panchayet Samit	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 (Agri Meen) Sub-divn.	26.10.2010		
Executive Engineer, Burdwan Division PW(CB) Dte	30.01.2014		

Sl.No.	Name of Treasury	Name of the DDO.	Date of Receipt
8	Hooghly-I	Revenue Officer, Damodar Irrgn. Revenue Division-III	09.11.2011
		SDO, Chinsurah Investigation & Planning Division (I&W Dte.) Hoogly	06.11.2012
		Assistant Engineer, Bansberia Highway Sub- Div II (P.W.Roads)	12.08.2013
		A.E (PWD) Hoogly Sub- Division II	22.09.2017
9	Coochbehar-I	Superintendent of Sericulture, Cooch Behar	10.12.2002
		B.D.O, Cooch Behar-II	24.02.2003
		Project Director, Dist. Rural Development Cell, Cooch Behar Zilla Parishad	12.10.2004
		Executive Engineer, Cooch Behar Central Division-II	04.03.2005
10	Alipurduar	Asstt. Engineer, Agri Mechanical Divn., Alipurduar	27.08.2008
		Assistant Engineer, PWD, Torsha Bridge, Hasimara	24.09.2010
		Asstt. Engineer, Alipurduar Dub-Division PHE Directorate	10.06.2011
		Executive Engineer, PWD Construction Division, Alipurduar	31.08.2012
		Assistant Engineer, PWD Electrical Sub Division, Alipurduar	17.06.2015
11	Bankura	Accounts Officer, B.S.Medical College Bankura.	08.02.1993
		Divisional Engineer, WBSEB, Bankura Divn	23.09.1993
		Asstt. Engg. Elec. Sub-Divn. CBDPWD	25.08.1994
		Exe.Engg.(A.I.) Investigation & Planning Divn, Bankura.	26.09.1996
		Dy. Director of Tasar, Bankura.	24.08.1999
		Asstt.Engg.Bankura Mechanical Sub-Divn. PHE.	16.01.2001
		D.L.& L.R.O. Bankura	04.04.2003
		Sr.Geologist, Dept. of Mines & Minerals Katjuridanga. Bankura.	09.01.2006
12	Diamond Harbour	SDO, Kakdwip-I SD Sunderban Development Board	05.12.2014
		Assistant Engineer Kakdwip Highway (PW) Road Division	30.04.2014
		SDO, Kakdwip-II SD Sunderban Development Board	02.01.2015
		SDO, Sagar Sundarban Development Board	23.06.2015
		SDO, Kultali Irrigation, Raidighi Sub Division	22.04.2016
		ICDS Office, Magrahat-II	11.04.2017
		SDO Diamond Harbour	05.01.2018
		SDO, Kultali Irrigation Sub-Division, Raidighi, Diamond Harbour	13.02.2019
		Assistant Engineer, Diamond Harbour High way Sub Division, PW (Deptt), Diamond Harbour	20.03.2019
		13	Darjeeling
BDO Takdah, Darjeeling	23.11.1976		
Youth Co-ordinators, nehru Yubak Kendra	11.02.1975		
District and Session Judge	25.07.1978		
Asstt. Engg. WBSE Board	01.08.2000		
Executive Engineer PWD DJ	20.02.2005		

Annexure-‘46’
(Para No. 3.19.1)
Stamp Account: Huge retention of stamps

Sl.No.	Name of Treasury	Type of stamps	Denominations	No. of stamps	Value in (₹)
1	Birbhum-I	Entertainment Tax	2.25	116705	262586.25
		Revenue Stamp	0.05	448000	22400
			0.1	117120	11712
			0.15	1124000	168600
			0.2	3	0.6
2	Rampurhat	Non-judicial Stamps	820	10000	8200000
		Entertainment Taxl Stamps	166800	0.05	8340
			407200	1	407200
			194000	1.25	242500
		IS Stamps	80000	1	80000
			80000	2	160000
			7200	20	144000
		IC Stamps	1265	25	31625
			1279	30	38370
		Notorial Stamps	61167	5	305835
		Revenue Stamp	3415460	0.1	341546
			258314	0.15	38747.1
		BRL Stamps	1251	1	1251
			1882	2	3764
			2508	3	7524
8022	7.5		60165		
8994	15		134910		
3	Contai	Entertainment Stamps	1300	25.96	33750
		Court Fee Stamps	3285	1.2	3942
		Non-Judicial Stamp	1	50	50
			7	1000	7000
4	Haldia	Non-Judicial Revenue Stamp	640000	0.2	128000
			2444	10000	24440000
			1323	18401.36	24345000
5	Raiganj-I	Non Judicial Stamp	20	3	60
			500	7	3500
			1000	5	5000
			5000	3	15000

Sl.No.	Name of Treasury	Type of stamps	Denominations	No. of stamps	Value in (₹)
		Court Fees Stamps	0.6	1200	720
			1.12	241.07	270
			2	1760	3520
			5	12400	62000
			6	3133	18798
			10	8000	80000
			15	3775	56625
			20	560	11200
			500	47	23500
			0.75	560	420
			2	80	160
			35	120	4200
			40	468	18720
			45	53	2385
			60	6	360
		70	65	4550	
		75	1147	86025	
		Entertainment Tax	2.25	269600	606600
			3	340000	1020000
			5	133600	668000
7	160000		1120000		
9	160000		1440000		
6	Ghatal	Revenue stamps	1	320000	320000
		Entertainment tax	2	117600	235200
			2.25	114400	257400
		IC Stamp	01 Anna	Not Available	0.06
			03 Anna		14.81
			Re. One and two anna		18903.32
			0.1	77	7.7
			0.25	181	45.25
			0.5	395	197.5
			0.75	26800	20100
		Non Judicial Stamp	5000	1	5000
		7	Katwa	Non-judicial Stamps	10000
15000	344				5160000
20000	75				1500000
25000	381				9525000
Court Fees.	0.05			8880	444
	0.5			5680	2840

Sl.No.	Name of Treasury	Type of stamps	Denominations	No. of stamps	Value in (₹)
8	Krishnagar-II	Insurance	2	26600	53200
			10	28755	287550
		MU	7.5	1	7.5
		W.B. (Entertainment Tax)	0.05	400000	20000
			0.1	400000	40000
			0.15	240000	36000
			0.25	123600	30900
			0.5	243200	121600
			0.75	166800	125100
			1	193200	193200
			1.5	209400	314100
			2	571600	1143200
			2.25	300000	675000
			2.25	156800	352800
		P.L	5	10	50
			15	6	90
			25	6	150
		Revenue Stamp (RV)	0.5	56000	28000
			0.1	43724	4372.4
			0.15	98800	14820
		RA	2.5	4	10
			5	16	80
			10	14	140
15	2		30		
9	Barrackpore-I	Non Judicial Stamp	10000	403	4030000
			15000	84	1260000
			20000	765	15300000
10	Darjeeling	Court Fees	0.05	25600	1280
			0.1	80780	8078
			0.25	310	77.5
			0.75	3520	2640
			1.5	4798	7197
		Non Judicial Stamp	0.15	3302	495.3
			0.25	4991	1247.75
			0.4	900	360
			0.5	9328	4664
		1	7787	7787	
		W.B. (Entertainment Tax)	Not Available	Not Available	1726274
		Share Transfer Stamp	5, 10, 50	Not Available	2384000

Sl.No.	Name of Treasury	Type of stamps	Denominations	No. of stamps	Value in (₹)	
11	Dinhata	I C	40	8	320	
			50	2	100	
			75	4	300	
		Non Judicial	5	6	30	
			10	6	60	
			20	6	120	
			50	2	100	
			500	35	17500	
			2000	4	8000	
			3000	1	3000	
			5000	7	35000	
			Court fees	0.5	5776	2888
				0.1	114240	11424
		0.2		14160	2832	
		0.25		16006	4001.5	
		0.5		44640	22320	
		1.1		13154	14469.4	
		25		2001	50025	
		30		1357	40710	
		Entertainment tax	0.75	292408	219306	
			1	2000	2000	
			1.5	29200	43800	
			2	190800	381600	
2.25	166000		373500			
12	Alipurduar	PC	0.15	2000	300	
		RA	5	24	120	
		Refugee Relief(RR)	0.05	23798	1189.9	
		Revenue Stamp (RV)	1	960000	960000	
		SP	0.03	1	0.03	
			0.5	8232	4116	
			1	8020	8020	
		FL	0.37	1800	666	
		Legal Protection Stamp (LP)	5	44	220	
			15	30	450	
			25	24	600	
		Moktar Stamp(MK)	10	24	240	
13	Bongaon	Court fees	0.6	12830	7698	
			0.9	41840	37656	

Sl.No.	Name of Treasury	Type of stamps	Denominations	No. of stamps	Value in (₹)
	Bongaon	Entertainment tax	0.25	39600	9900
			0.5	32800	16400
			0.75	126400	94800
			1	327800	327800
			1.25	2771600	3464500
			2.25	354000	796500
		Revenue stamp	1	288000	288000
14	Jhargram	Non Judicial Stamp	500	3	1500
			1000	2	2000
			5000	8	40000
15	Mathabhanga	Court fees	0.05	11829	591.45
			0.1	20400	2040
			4	1200	4800
		Entertainment tax	15	12	180
			1	70200	70200
			1.25	738000	922500
			1.25	148400	185500
			2	372800	745600
			Non Judicial	10000	409
16	Tamluk	Non Judicial Stamp	10000	173	1730000
			15000	1052	15780000
			20000	65	1300000
			25000	231	5775000
17	Toofanganj	Entertainment Tax	0.25	46000	11500
			0.5	11200	5600
			0.75	12000	9000
			1	171200	171200
			2	58800	117600
			2.25	53200	119700
18	Basirhat	Non Judicial	40	1420	56800
			60	Not Available	30420
		Court fees	05	Not Available	560
			0.75	314	235.5
			2	1040	2080
			20	Not Available	1408800
			IC	25	Not Available
		45	4905		
		75	343500		

Sl.No.	Name of Treasury	Type of stamps	Denominations	No. of stamps	Value in (₹)	
19	Bankura	Revenue Stamps	Not Available	Not Available	696838	
		Entertainment tax Stamps			15107622	
		Non-Judicial Stamps			168320100	
		Court Fees Stamps			322240	
20	Burdwan-I	Revenue Stamps	Not Available	Not Available	24609.45	
		Entertainment tax			2196400	
		Public Postage Stamps (Including NSC)			411335	
		Service Postage Stamps			662009.4	
		Govt. of India Insurance			718270	
		Plain papers			900	
		Legal Practitioner Fees			2610	
		21			Coochbehar-I	Entertainment Tax
Notary (Old)	538600					
Insurance Stamps	1125581					
Non-judicial Stamps	10000		4968	49680000		
	15000		5054	75810000		
	20000		3349	66980000		
	Court Fees		20	154346		3086920
	Damaged Stamps		50	1		50
100			12	1200		
500			3	1500		
1000			5	5000		
2000			3	6000		
5000	5		25000			
Share Stamp	Not Available		Not Available	647549		
22	Kandi	Court fee	Not Available	Not Available	662668	
		IC			377995	
		M.I.			933868.23	
		Non Judicial			37500	
23	Kurseong	Non Judicial Stamps	Not Available	Not Available	20696310	
		Court Fees			805078	
24	Malda-II	Entertainment tax	Not Available	Not Available	1617210	
Total					584024380.90	

Annexure-‘47’**(Para No. 3.20)****Non inspection of Treasuries by Collector-in-charge**

Sl. No.	Name of Treasury	Districts	Sl. No.	Name of Treasury	Districts
1	Alipore-I	South 24 Parganas	29	Toofanganj	Coochbehar
2	Alipore-II		30	Dinhata	
3	Diamond Harbour		31	Coochbehar-I	
4	Canning		32	Mathbhanga	
5	Baruipur		33	Darjeeling	Darjeeling
6	Kakdwip		34	Silliguri-I	
7	Alipurduar	Alipurduar	35	Domkal	Murshidabad
8	Asansol-I	Paschim Bardhman	36	Ghatal	Paschim Medinipur
9	Asansol-II		37	Kharagpur	
10	Balurghat-I	Dakshin Dinajpur	38	Hooghly-I	Hooghly
11	Balurghat-II		39	Hooghly-II	
12	Bankura	Bankura	40	Sreerampore-I	Howrah
13	Khatra		41	Howrah Treasury-I	
14	Barasat-I	North 24 Parganas	42	Howrah Treasury-II	Purulia
15	Barasat-II		43	Jhalda	
16	Barrackpore-I		44	Purulia	
17	Basirhat		45	Manbazar	
18	Bidhannagar		46	Katwa	PurbaBardhman
19	Bongaon		47	Kolkata Collectorate	Kolkata
20	Kandi	Murshidabad	48	Kolkata PAO-I	
21	Berhampore-I		49	Kolkata Pay & Accounts Office-III	
22	Birbhum-I	Birbhum	50	Krishnagar-I	Nadia
23	Birbhum-II		51	Krishnagar-II	
24	Rampurhat		52	Tehatta	
25	Egra	Poorba Medinipur	53	Raiganj-I	Uttar Dinajpur
26	Haldia		54	Raiganj-II	
27	Tamluk				
28	Contai				

Annexure-‘48’**(Para No. 4.1)****Software and Hardware register not maintained**

Sl.No.	Name of Treasury	Sl.No.	Name of Treasury	Sl.No.	Name of Treasury
1	Alipore-I	13	Coochbehar-I	25	Kol PAO-II
2	Alipurduar	14	Coochbehar-II	26	Kol PAO-III
3	Asansol-I	15	Diamond Harbour	27	Krishnagar-I
4	Asansol-II	16	Hooghly-I	28	Malda-I
5	Balurghat-II	17	Hooghly-II	29	PD Cell
6	Bankura	18	Howrah-I	30	Ranaghat
7	Barasat-I	19	Jhalda	31	Serampore-I
8	Barasat-II	20	Jhargram	32	Silliguri-I
9	Barrackpore-I	21	Kakdwip	33	Canning
10	Baruipur	22	Kalyani	34	Khatra
11	Burdwan-I	23	Katwa	35	Purulia
12	Burdwan-II	23	Kharagpur		
13	Coochbehar-I	24	Kol PAO-I		

Annexure-‘49’**(Para No. 4.1)****Unique Identification not marked in IT assets**

Sl.No.	Name of Treasury	Sl. No.	Name of Treasury	Sl. No.	Name of Treasury
1	Bankura	7	DTA (PD) Cell	13	Ranaghat
2	Barasat-I	8	Hooghly-II	14	Silliguri-I
3	Barasat-II	9	Kalyani	15	Alipurduar
4	Canning	10	Katwa	16	Khatra
5	Coochbehar-I	11	Kharagpur	17	Purulia
6	Coochbehar-II	12	Malda-I		

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