



सत्यमेव जयते

**ANNUAL REVIEW ON THE WORKING OF TREASURIES
AND PAY & ACCOUNTS OFFICES, IN THE STATE OF WEST BENGAL
FOR THE YEAR 2018-19**



लोकहितार्थं सत्यनिष्ठा
Dedicated to Truth in Public Interest



GOVERNMENT OF WEST BENGAL

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AND PAY & ACCOUNTS OFFICES,
WEST BENGAL**

FOR THE YEAR 2018-2019

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PREFACE

Treasuries play an important role in the management of State Finances by exercising control over expenditure and proper accounting for receipts and expenditure in Government Accounts. In the State of West Bengal, all financial transactions and accounting are carried out through 91 Treasuries including 4 Pay & Accounts Offices.

The fiscal management of the State Government has improved after the introduction of Integrated Finance Management System. The deficiencies observed in the initial accounts rendered by the treasuries during the checking and compilation of accounts for the preparation of Monthly Civil Accounts and those found during the inspection of Treasuries have been consolidated and brought out in the form of 'Annual Review on the working of Treasuries'.

The Annual Review on the working of the Treasuries in West Bengal for the year 2018-2019 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: IT controls and IT Security

The review is intended to draw the attention of the State Government and Directorate of Treasuries and Accounts on the observations and suggestions pointed out in this Review Report.

I hope, this compilation will help as a guide for ensuring an effective system of Treasury administration and improve the efficiency and accuracy of the Government Accounts.

Kolkata
Dated: 16.10.2019



(P.K. Singh)
Principal Accountant General (A&E), West Bengal

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Part –1

INTRODUCTION

1.1 The Treasuries and Pay & Accounts Offices (PAOs) in West Bengal are the basic fiscal units and focal points for the financial transactions and the accounting of the State Government. They 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 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 65 Treasuries and Pay & Accounts Offices for the accounting year 01.04.2017 to 31.03.2018 by the Inspection team of the Office of the Principal Accountant General (Accounts & Entitlement), West Bengal are consolidated briefly in the form of the present 'Annual Review on the Working of Treasuries and Pay & Accounts Offices, West Bengal' for the year 2018-19.

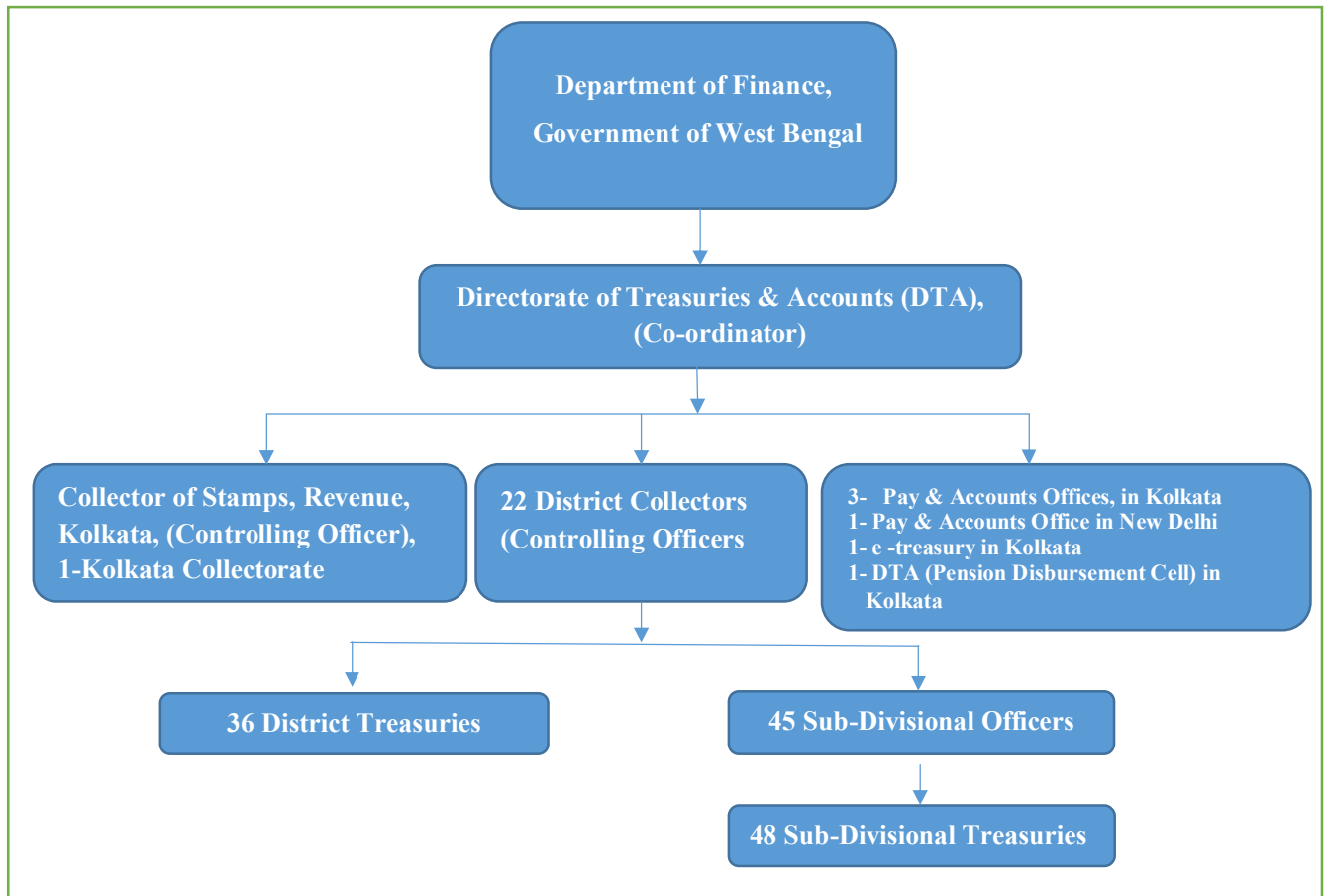
1.2 Organizational Structure

As on 31 March 2019, 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’**.

Each Treasury is under the charge of the District Collector who is responsible for its administration. 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 Treasury Officer/Pay & Accounts Officer is guided by West Bengal Treasury Rules, 2005 and 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 package as a part of Integrated Financial Management System.

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



1.2.1 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. Three new Sub Divisional Treasuries i.e. Mirik, Manbazar and Jhalda have been created in the year 2018. All these treasuries are linked with State Bank of India.

1.3 Position of Treasury Staff

The staff strength of 55 treasuries and Pay Accounts Offices out of 91, as received as on July, 2019 are shown in **Annexure-‘2’**.

1.3.1 It has been observed that there are 936 men in position out of 2216 number of sanctioned staff strength in 55 treasuries/PAOs. Most of the treasuries/PAOs stated that no review of staff strength was conducted recently in view of computerization of treasuries and Pay and Accounts Offices.

1.3.2 14 treasuries/PAOs .did not provide any specific inforamtion in respect of personnel trained in IFMS.

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. 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 Non receipt of vouchers

2.1 Non receipt of physical vouchers

According to the provisions contained under Rule 2.35(2) & 6(1) of Appendix 10 Part-A of West Bengal Treasury Rules, 2005, read with Finance Department, Government of West Bengal Memo No.5581-F(Y) dated 29.08.2018; Monthly Accounts with supporting schedules and vouchers are to be submitted by 14th of the month (1st List) and within the 5th working day of the following month (2nd List) to the Office of the Accountant General (A&E), West Bengal. However, for March, it is 8th day of April.

To the end of March 2019, it was observed that an amount of ₹ **234.74 lakh** were kept under objections Book Suspense for want of 17 numbers of vouchers from the treasuries/ PAOs. Details are shown in **Annexure-‘3’**. It is necessary that the Treasury Officers concerned make special efforts to trace and forward the wanting vouchers as per the extant rules at the earliest to clear the Suspense balance and book the transactions under actual Head of Account. Non-receipt of vouchers leads to non-determination of actual expenditure under the proper head of account.

Recommendation: - *Directorate of Treasuries and Accounts may instruct the Treasury Officers and Pay and Accounts Officers to forward the wanting vouchers 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 ₹258680.79 lakh against 11423 Abstract Contingent Bills drawn by 1978 Drawing and Disbursing Officers (DDOs) was lying unadjusted as on 31 March 2019. Details are shown in **Annexure-‘4’**. 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.	2014-15	11054	157740.00
2.	2015-16	12923	324607.00
3.	2016-17	11484	243112.45
4.	2017-18	11744	373403.23
5	2018-19	11423	258680.79

Moreover, pending receipt of outstanding D.C. Bills, subsequent A.C Bills were passed for payment to the defaulting DDOs. Details are shown in **Annexure-‘5’**.

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 (₹)
1	Kolkata Pay & Accounts Office-I	1180	1359,70,82,111
2	Kolkata Pay & Accounts Office-II	853	216,20,38,443
3	Barrackpore-I	301	120,62,92,025
4	Midnapore-I	517	63,63,05,969
5	Purulia-I	709	57,36,62,675

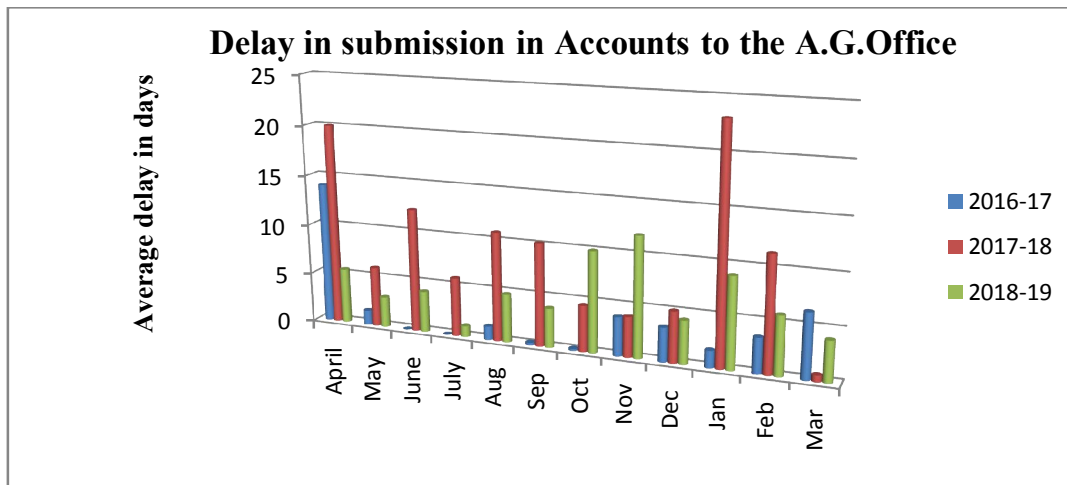
Recommendation: - The submission of DC Bills need to enforced by the Treasury Officers/Pay & Accounts Officers in terms of Rule 4.138 of the W.B.T.R, 2005

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.

Scrutiny of submission of Monthly Accounts by the Treasuries/PAOs revealed that there was average delay of **5.81** days with a highest delay in 65 days in rendition of accounts occurred during the year 2018-19 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. 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 and the amount booked under wrong 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

3.1. Inspection Coverage

In accordance with the Circular No.88/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 2018-19, 65 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

371 Inspection Reports consisting of **1177** Paras at the end of 2018-19 were outstanding due to non-submission of replies/documents by the concerned Treasuries/Pay & Accounts Offices starting since 1988-89. Around 417 numbers of outstanding Paras involve excess payment of pension from Government exchequer. However, as a special initiative taken jointly DTA/Pr. A.G. (A&E), W.B from the period 10.12.2018 to 24.02.2019, a total of 48 outstanding paras/sub paras of 22 treasuries have been settled. Early settlement of old outstanding paras without financial involvement may be done instantly. The 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 Office/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 17 treasuries. 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 Sub rule (2) under Rule 6.09 of W.B.T.R. 2005, whenever under a special order a Personal Deposit Account is opened in the name of a particular Government official for operation of transactions in respect of several schemes/projects, the Administrator shall maintain detailed account of the scheme/projects for which it has been opened. The Treasury Officer shall also maintain subsidiary Ledger scheme-wise in T. R. Form No. 40 and T. R. Form No. 41 and no drawal in excess of the balance of a particular scheme shall be allowed.

Scrutiny of Plus-Minus Memo available in the system for the financial year 2017-18 revealed that under different minor and sub heads subordinate to major head 8443-Civil Deposit, negative balances were reflected due to excess drawal over deposit by the Administrators of the Deposit Accounts in respect of 12 Treasuries. As the Deposit Account is in banking nature, allowing excess withdrawal is highly irregular. Details are shown in **Annexure-‘11’**.

3.3.3 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 6 Treasuries, the detailed accounts of lapsed deposits revealed that ₹327.77 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 2018. Non-lapsing of unclaimed amount leads to money retained outside the Government Account. Details are shown in **Annexure-‘12’**.

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) Unclaimed amount must be lapsed and credited 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 **23** treasuries. This points to lack of internal control mechanism in the Treasuries. Details are shown in **Annexure-‘13’**.

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 ₹44943.57 lakh was exhibited as on 31.03.2018 in different schemes under different Local Fund Deposit Accounts due to allowing excess withdrawal over the available fund by the Treasury Officer in 27 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-‘14’**.

3.4.3 Funds lying in inoperative schemes under Major Head “8448- Local Fund Account”.

In terms of Government of West Bengal, Finance Department (Audit Branch) memo no. 5536-F(Y) dated 04.09.2017 read with clarification order no. 5741-F(Y) dated 12.9.2017, funds transferred to PL/Deposit Accounts under the control of Administrator/Operator of any parastatal, from the Consolidated Fund of the State lying unutilised except those governed under separate Law/Rule/Enactment are to be surrendered at the end of each Financial year.

Scrutiny of records under Major Head 8448-Deposits of Local Funds maintained in 37 Treasuries revealed that unutilised balance of ₹46189.89.lakh.pertaining to schemes under 249 operators lying more than two years has not been surrendered. This is a clear violation of Administrative Office Order regarding inoperative schemes. Details of such cases are shown in **Annexure-‘15’**.

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.*

3.5 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 08342-00-117-002-070, whereas Govt's contribution of equal amount is to be accorded by drawing a Transfer Credit Bill debiting 02071-01-117-NP-001-040 by contra credit to 08342-00-117-001-070 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 2017-18 revealed that there was a difference amounting to ₹183619 between Govt. contribution and Employees' contribution under NPS which were not reconciled by 07 treasuries/PAOs. Discrepancies in remittances made under NPS are violation Government order. Details are given in **Annexure-'16'**.

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

3.6 Suspense Head of account "8658-00-102-040-20" remain uncleared

Consequent upon demonetisation of ₹500 and ₹1000 notes by the government of India w.e.f. 09.11.2016, notes of those denominations which may have been held by the Drawing and Disbursing Officers of this State in cash as advance drawal against allotment or any scheme, fees etc. need to be deposited to banks followed by withdrawal of legal tender money in place of such demonetised notes as laid down in G.O. 6121-F(Y) dated 28.11.2016 and order No.6549-F(Y) dated 21.12.2016.

Accordingly, DDO of an establishment shall deposit the demonetised ₹ 500 and ₹ 1000 notes, lying in the office as unspent or undisbursed cash to the Head of Account 08658-Suspense Account 00-102-Suspense Account-Civil-040-Remittance of Specified Bank Notes 0 ₹500 and ₹1000 since Demonetised 0 20 0 Receipt/Adjustment0 (8658-00-102-040-20) by manual challan in T.R. Form No. 7 in the concerned treasury-linked bank where the DDO is attached latest by 30th December, 2016.

After deposition of the amount, the DDO shall draw the bill in T.R. Form No. 42 through e-Billing module of IFMS under the Head of Account 08658-Suspense Account-00-102-Suspense Account-Civil-040- Remittance of Specified Bank Notes 0 ₹ 500 and ₹ 1000 since Demonetised 0 21 0 Payment/Adjustment0 (8658-00-102-040-21) upon sanction by the respective Head of the Officer mentioning the Challan Reference Number for issuance of cheque in favour of the DDO.

It was observed that D.D.Os in **five** Treasuries did not withdraw the deposited demonetised money in legal tender note in violation of Government Order ibid and suspense raised remained unleared to the extent **₹97.83 lakhs** thus thereby scheme fund remained blocked hampering the development work of the Government. Details are shown in **Annexure-‘17’**.

Moreover, Government order elaborating the modalities of deposit of demonetized notes clearly stipulated that only DDO of an establishment shall deposit the demonetised currencies and in the concerned treasury-linked bank where the DDO is attached and for withdrawal he shall draw the bill upon sanction by the respective Head of the Office mentioning the Challan reference number for issuance of cheque in favour of the DDO. From the Detailed Accounting Report (Receipt) of CTS under Uluberia Treasury, it was noticed that an amount of **₹25,54,230/-** was deposited by Bagnan, Amta, Shyampur, Joypur, Bauria Police stations, OIC, Udaynarayanpur, police station, RPF, Uluberia and three individuals. These officers were neither the approved DDO nor they were attached to Uluberia Treasury as confirmed by the Treasury Officer, Uluberia. They deposited demonetized currencies at their personal capacity. The monies, valuables and materials confiscated by the police authority after issuing seizure list should first be entered in *Malkhana Register* and thereafter confiscated moneys/ foreign currencies are required to be deposited into Treasury linked bank under head 8443-110-001-Deposits for Police Fund which is maintained at Howrah Treasury-I. In the instant case, it appeared this procedure was not followed leading to accumulation of fund under their own custody. At the event of demonetization and holding of these funds in the Depositors custody, the same could not be deposited by the DDO, Superintendent of Police, Howrah Rural, attached to Howrah Treasury-I. Instead these police stations hurriedly deposited the money in the bank attached to Uluberia treasury thereby misutilising the window opened for DDO to deposit advance drawal against allotment or any scheme, fees etc. Since the incident indicates serious system lapse requiring thorough investigation, the matter may be referred to the concerned DDO/ authority. This indicates a serious violation of rule.

Recommendation: *DTA may investigate the matter and take appropriate 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	Overpayment of pension due to non- reduction of basic pension in time, wrong inclusion of DA etc. Annexure-‘18’	8	17	18.23
2	Excess interim relief paid to double pensioners. Annexure-‘19’	22	84	6.49
3	Short payment of pension due to non restoration of commuted portion of pension. Annexure-‘20’	9	31	8.37
4	Short payment of pension due to irregular deduction of commuted portion of pension. Annexure-‘21’	6	7	6.05
5	Pension remitted to Bank account of pensioners after death of pensioners not yet recovered. Annexure-‘22’	36	1832	391.03
6	Non deduction of Income Tax from pension bills. Annexure-‘23’	4	85	127.22
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’	15	44	44.85
8	Short Payment due to enhanced family pension not continued up to the prescribed period i.e.67 years of age or 7 years from the date of death of pensioner, whichever is earlier. Annexure-‘25’	5	9	12.09
9	Overpayment of ex-gratia to double pensioners. Annexure-‘26’	11	53	2.97
10	Short payment of family pension due to non compliance of PPO. Annexure-‘27’	5	10	7.09
11	Excess payment of pension due to non-compliance of PPO. Annexure-‘28’	6	12	21

12	Short payment of Medical Relief to pensioners/family pensioners. Annexure-‘29’	6	23	4.44
13	Excess payment of MLA family pension. Annexure-‘30’	4	7	14.94
14	Irregular (before attaining age of 80/85/90 years etc) payment of additional pension for age benefit to pensioner/family pensioner. Annexure-‘31’	6	7	6.74
15	Denial of benefit of enhanced pension on attaining the age of 80/85 years. Annexure-‘32’	5	6	6.79
16	Excess payment to minor pensioner after attaining the age of 25 years. Annexure-‘33’	5	7	15.91

Excess payment/short payment/non deduction of Income Tax leads to non-exhibition of true picture of Government revenue 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 4.17(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 **127** cases across **seven** treasuries, pension amounting to **₹131.61 lakh** was remitted to pensioner's account despite non-submission of Life Certificates by the pensioner as shown in **Annexure-34**. 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 provision 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 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 **14** treasuries the first pensions were not started after more than one year in **211** cases, in certain cases it was more than 03 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-35**.

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 Delayed submission of cheque /Drafts to the bank regarding recovery of excess remittances to banks after death of pensioner.

In terms of Rule 3.01 (d) of W.B.T.R, 2005 and Rule 5 of the Chapter II of W.B Financial Rules, all moneys received by or on behalf of Government either as dues of Government or for deposit, remittance or otherwise under the custody of the Government shall be brought into government Accounts without delay in accordance with such General or Special Rules as may be issued under Article 150 and Clause II of Article 283 of the Constitution of India.

Scrutiny of Death Case Register, Receipt Register and Register maintained for sending cheques to the Bank pertaining to the recovery of excess remittance of pension to the banks after the death of the pensioner revealed that in **60** cases across **6** Treasuries Demand Drafts/Cheques received from pension disbursing banks as recovery of the excess remittance due to death of pensioners were deposited into Government Accounts after delay of **04 to 164 days** in contravention to the above-mentioned rule. Delayed submission of cheque/Draft to bank causes deflated revenue of Government money. Details are shown in **Annexure-‘36’**.

*Recommendation:- DTA is requested to direct the Treasuries to deposit the Drafts/Cheques to banks without any delay as per rule *ibid*.*

3.11.1 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 **19** cases across **10** Treasuries an excess payment of **₹4.13** 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-‘37’**.

3.11.2 Short payment of cash equivalent to Leave Salary.

In 13 cases across 07 treasuries short payment of ₹1.69 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-‘38’**.

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

3.12 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 Accountant General (A&E), West Bengal for writing back in the accounts.

Scrutiny of CTS revealed that across 7 Treasuries 101 cheques amounting to ₹ 7733318/- remained unencashed for the period 2014-15 to 2017-18 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-‘39’**.

3.13 Misclassification of head of accounts in respect of deduct recovery from Retiring Gratuity.

In terms of Para 3.10 under General Direction of List of Major & Minor Head of Accounts of Union and State and Government of West Bengal, Finance Department (Audit Branch) memo no. 3724-F dated 10.05.2007, the recoveries of overpayments whether made in cash or by short drawal from a bill, during the same financial year in which such overpayments were made, shall be recorded as reduction of expenditure under the concerned Service Head. Recoveries of overpayments pertaining to previous year(s) shall be recorded under distinct minor head 'Deduct- Recoveries of Overpayments' (code-911) below the concerned major/sub-major head without affecting the gross expenditure under the functional Major/Sub-Major Head in the Appropriation Accounts.

Scrutiny of Sanctioned order of Retiring Gratuity revealed that recoveries of over payment were to be recovered and booked under appropriate head of accounts mentioned in payment order as Minor head Deduct recoveries overpayment (Code-911) below the concerned major/sub major head from where overdrawn of pay and allowances occurred.

But in 14 Treasuries recoveries from gratuity were not booked to the respective head of accounts (Code-911) as mentioned in payment order in 43 cases. Misclassification of head of accounts is a violation of Government Rules. Details are shown in **Annexure-‘40’**.

Recommendations: *Treasury Officers are requested to book the amount under the proper head of account as stated in the List of Major and Minor Heads & Government Order.*

3.14 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 06 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 ₹11.37 lakh. Non-recovery leads to non reduction of expenditure or paid in excess. The details are shown in **Annexure-‘41’**.

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

3.15 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 (₹ 12781.82 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 such

account at the fag end of the year 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-‘42’**.

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.

3.16 Incorrect booking of scheme fund under the Head “8448” instead of “8336”

Checking of Administrator wise Plus-Minus Memo. on account of different Local Fund Administrators revealed that scheme fund relating to Provident Fund of the employees, Landless Agri. Labourers (Proflal), Proflal Contingency were wrongly booked under the head of account ÷ 8448 Deposit of Local Funds-00-109 Panchayat Bodies Fund-001- instead of under the Major Head of account ÷ 8336- Civil Deposits. This indicates misclassification of accounts. Details are shown in **Annexure-‘43’**.

Recommendations: Treasury Officers are requested to transfer the amount of the above scheme to ‘8336’ as per Budget Publications.

3.17 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-7 challan 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 **08** Treasuries Income Tax recoveries amounting to ₹**1410.12** lakh were booked by transfer credits from Deposit Account to 8658-00-112 violating the codal provisions as well as government order. In-correct booking of TDS is a violation of Rule/Government order. Details are shown in **Annexure-‘44’**.

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.

3.18 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 ₹**153.50 lakh** has been found to be retained under different scheme IDs by some operators in **10** Treasuries as on 31.3.2018. Details are shown in **Annexure-‘45’**.

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

3.19 Unauthorised officials acting as DDOs.

As per Rule 1.04 (o) and Rule 4.018(3) of W.B.T.R., 2005, “Drawing and Disbursing Officer” means a Group A Government employee of an establishment who is authorised to draw and disburse money by the concerned Administrative Department with the concurrence of Finance Department. Treasury Officer shall not make any payment to the new DDO till receipt of specimen signature and letter of authority from the Accountant General (A&E).

In **15** treasuries, officials were allowed to draw funds and act as DDO during 2017-18, either without DDO authorization from the competent Authority in contravention of the provisions of Rule ibid or there was nothing on record that they were Group A official. Details are shown in **Annexure-‘46’**.

3.20 Deficiencies in Strong Room Management

3.20.1 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 **25** treasuries. Details are shown in **Annexure-‘47’**.

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

3.20.2 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-‘48’**.

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.

3.20.3 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 **08** treasuries periodically. Details are shown in **Annexure-‘49’**.

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

3.20.4 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 **09** treasuries, no such verification was done for a prolonged period. Details are shown in **Annexure-‘50’**.

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

3.21 Observations on Stamp Accounts

3.21.1 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 **₹45,56,43,692.8** pertaining to different denominations were lying in the strong room of **20** treasuries for a considerable period without being disposed off. Details are shown in **Annexure-‘51’**.

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

3.21.2. Non verification of treasuries by Collector

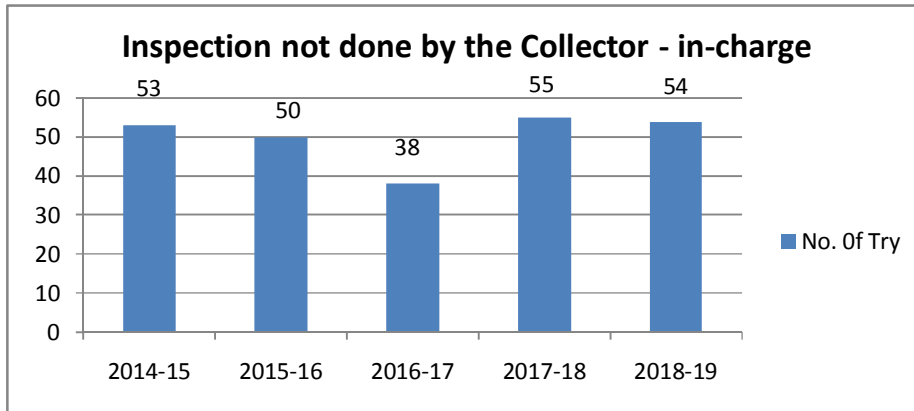
In terms of Rule 2.23 (1) of W.B.T.R., 2005, the Collector is bound to satisfy himself by periodical examination, at least once in every completed financial year about the accuracy of the stamps accounts, securities and cheque forms.

Scrutiny revealed that no such inspection was conducted in **13** treasuries and the details are shown in **Annexure-‘52’**.

3.22 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 2017-18. Details are shown in **Annexure-53'**. 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

IT Control and IT Security

4.1 HQ has provided a template for general and IT Control checks for IT inspection of Treasury. Pursuant to above, the Secretary Finance and Directorate of Treasuries and Accounts, Government of West Bengal was requested to provide the basic records like System policy manual, Application procedure manual, Data backup & restoration policy manual and System Administrator and other users manual adopted for CTS module of IFMS for assessing the detailed scope for inclusion of IT Checks within the existing framework of Treasury Inspection. It was also requested to provide necessary access for conducting such checks during Treasury Inspection. In spite of reminders issued vide dated 03.04.2019, no reply from the State Government has been received till date. Hence, IT Checks of CTS could not be undertaken in the financial year 2018-19 and the matter is being pursued with the State Government for undertaking such checks from the next financial year onwards.

4.2 Non maintenance of records.

In terms of Sl.No. 7(3) of item General under Part-B of Appendix-10 of WBTR, 2005 (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 log book/registers mentioned above were not maintained by **Jhargram, Burdwan-II, Asansol-II, Purulia** treasuries and **Kolkata Pay and Accounts Office-III** as per codal provisions mentioned above.



Deputy Accountant General (A/cs. & VLC)

Annexure-‘1’
(Para No.1.2)

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
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
48	ALIPORE-II		SPB
49	BARUIPUR		SPD
50	DIAMOND HARBOUR		SPC
51	CANNING		SPE
52	KAKDWIP		SPF
53	DISTRICT: HOOGHLY		HOOGHLY-I
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 authenticated vouchers
1	Barasat-I	59	27	-32	18	Not available
2	Barrackpore-I	79	19	-60	Partial	Partial
3	Baruipur	16	7	-9	No	Not Available
4	Basirhat	41	13	-28	No	No
5	Burdwan-II	49	13	-36	Yes	No
6	Canning	16	6	-10	Yes	Yes
7	Chandernagore	27	15	-12	Yes	No
8	Chanchal	21	8	-13	No	Not available
9	Diamond Harbour	20	10	-10	No	No
10	Dinhata	34	14	-20	None	Yes
11	Durgapur	36	8	-28	Yes	No
12	Egra	16	9	-7	Yes	Not Available
13	Haldia	19	7	-12	Yes	Yes
14	Hooghly-I	94	19	-75	Partial	Yes
15	Hooghly-II	49	22	-27	Nil	Yes
16	Kakdwip	16	5	-11	2 DEO	Not Available
17	Kalna	25	9	-16	1	NA
18	Kalyani	39	17	-22	None	Yes
19	Kharagpur	20	13	-7	Nil	Nil
20	Kolkata PAO-I	275	170	-105	Yes	Yes
21	Mal	13	6	-7	Yes	Not Available
22	Medinipur	67	33	-34	29	Yes

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 authenticated vouchers
23	Manbazar	13	7	-6	Yes	Not Available
24	PAO New Delhi	4	3	-1	Yes	Not Available
25	Raghunathpur	16	12	-4	Nil	Not conducted
26	Serampore-II	30	14	-16	Yes	Yes
27	Siliguri-I	16	10	-6	01 UDA	Not Available
28	Uluberia	37	12	-25	Not Available	Not Available
29	Kandi	51	14	-37	Yes	Not Available
30	Domkal	26	12	-14	Not Available	Not available
31	Ranaghat	56	11	-45	Not Available	Not Available
32	Bolpur	29	10	-19	None	Yes
33	Malda-II	41	28	-13	Not Available	Not Available
34	Birbhum-II	19	24	5	Not Available	Not Available
35	Bongaon	22	10	-12	Not Available	Not Available
36	Birbhum-I	50	14	-36	Not Available	Not Available
37	Contai	36	12	-24	Yes	Not Available
38	Ghatal	22	10	-12	Yes	Yes
39	PD Cell, DTA, W.B.	28	19	-9	Not Available	Not Available
40	Kalimpong	19	9	-10	Not Available	Not Available
41	Mekhliganj	10	9	-1	9	Yes
42	Krishnagar Treasury-I	65	27	-38	Not Available	Not Available
43	Raiganj Treasury-II	25	17	-8	No	Yes
44	Raiganj Treasury-I	29	13	-16	No	Yes
45	Purulia	76	24	-52	Not Available	Not Available
46	Bishnupur	35	16	-19	Yes	No
47	Arambagh	32	15	-17	Yes	Not Applicable
48	Burdwan-I	102	27	-75	Yes	No
49	Howrah-I	42	22	-20	Yes	Yes
50	Jhalda	13	7	-6	Yes	No

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 authenticated vouchers
51	Silliguri-II	79	15	-64	Not Available	Not Available
52	Alipurduar	43	10	-33	Partial	Yes
53	Mathabhanga	25	11	-14	NA	Not Available
54	Serampore-I	39	15	-24	Yes	DDOs are submitting bills using their DSC. As such no IT security check exists.
55	Malda-I	55	27	-28	No	Full IT security checks conducted at the level of Treasury Officer for passing digitally signed vouchers
Total		2216	936	-1280		

Annexure-‘3’
(Para No. 2.1)

Non receipt of physical vouchers

Sl. No.	Name of Treasury/PAOs	Head of Account	Voucher No. & Date	Name of DDO	Amount (₹ in lakh)
1	Jalpaiguri-I	2043	64/25.03.2019	JAAFNC002	0.07
			65/25.03.2019	JAAFNC002	0.05
2	Krishna nagar-II	2401	36/Not available	NABAGD001	0.11
3	Kolkata PAO-I	2435	27/Not available	CABAGM002	0.81
4	Malda-II	2435	3/Not available	MDBPRA 001	0.98
5	Howrah-I	2070	09/27.03.2019	HWAHMF001	0.86
6	Kalimpong	2070	12/14.03.2019	DACHMA0002	0.06
			30/28.03.2019	DACPRA001	0.50
			31/28.03.2019	DACHMA002	0.04
7	Burdwan-I	2070	107/29.03.2019	BUAHMA001	0.02
8	Howrah-I	2055	102/02/Not available	HWAHMP001	1.98
			134/02/Not available	HWAHMP005	2.65

Sl. No.	Name of Treasury/PAOs	Head of Account	Voucher No. & Date	Name of DDO	Amount (₹ in lakh)
9	Diamond Harbour	2055	49/03/Not available	SPCHMP001	1.33
10	Basirhat	2235	13/ 07.02.19	NPEPRA005	144
11	Balurghat	2235	171/ 22.02.19	DDAPRA005	19.01
12	Raiganj	4235	14/14.02.19	UDCPWC002	50
			13/ 13.02.19	UDCPW002	12.27
Total:-					234.74

Annexure-‘4’

(Para No. 2.2)

Pending Abstract Contingent Bills

Sl. No.	Treasury Code	Treasury Name/PAOs	Number of DDO	Number of Outstanding DC Bills	Amount (₹ in lakh)
1	CAB	KOLKATA PAY & ACCOUNTS OFFICE -I	224	1180	135970.82
2	CAC	KOLKATA PAY & ACCOUNTS OFFICE -II	114	853	21620.38
3	NPC	BARRACKPORE-I	24	301	12062.92
4	MIA	MIDNAPORE-I	70	517	6363.06
5	PUA	PURULIA-I	79	709	5736.63
6	NAA	KRISHNANAGAR-I	37	171	5126.28
7	UDB	RAIGANJ-I	22	188	4607.71
8	DAD	SILIGURI-I	39	283	4100.71
9	SPA	ALIPORE-I	25	117	4016.91
10	MUA	BERHAMPUR-I	15	186	3985.15
11	JAA	JALPAIGURI-I	44	347	3634.16
12	NPA	BARASAT-I	31	219	3466.58
13	MIG	TAMLUK	25	168	3056.65
14	CAF	KOLKATA PAY & ACCOUNTS OFFICE -III	29	139	3047.04
15	BUA	BURDWAN-I	36	249	2590.58
16	MDA	MALDA-I	25	103	2504.13

Sl. No.	Treasury Code	Treasury Name/PAOs	Number of DDO	Number of Outstanding DC Bills	Amount (₹ in lakh)
17	HWA	HOWRAH-I	10	80	2367.72
18	BAA	BANKURA	39	264	2236.39
19	MIE	JHARGRAM	42	261	2220.02
20	BRA	BIRBHUM-I	33	130	2190.72
21	HGA	HOOGHLY-I	17	111	2160.77
22	MIF	KHARAGPUR	55	303	1901.15
23	NPG	BIDHANNAGAR	19	51	1818.32
24	JAC	ALIPURDUAR	29	171	1738.05
25	DAA	DARJEELING	16	89	1486.15
26	COA	COOCHBEHAR-I	19	117	1454.84
27	SPD	BARUIPUR	29	207	1221.14
28	HWB	HOWRAH-II	29	114	1017.92
29	SPC	DIAMOND HARBOUR	37	204	955.52
30	BUB	BURDWAN-II	5	35	914.14
31	MUD	KANDI	14	131	781.06
32	NPE	BASIRHAT	31	125	771.81
33	JAB	JALPAIGURI-II	19	49	714.81
34	JAD	MAL	10	78	696.19
35	SPB	ALIPORE-II	17	42	661.92
36	DDA	BALURGHAT-I	12	83	621.77
37	BRD	BIRBHUM-II	2	29	566.22
38	HGB	HOOGHLY-II	12	50	511.42
39	BUC	ASANSOLE-I	5	18	511.18
40	SPF	KAKDWIP	14	57	508.39
41	MIC	GHATAL	16	54	489.66
42	MUB	BERHAMPUR-II	32	112	463.65
43	BUD	ASANSOLE-II	5	32	451.09
44	NAC	KALYANI	25	67	434.99
45	HWC	ULUBERIA	33	130	398.20

Sl. No.	Treasury Code	Treasury Name/PAOs	Number of DDO	Number of Outstanding DC Bills	Amount (₹ in lakh)
46	HGE	SERAMPORE-I	15	146	375.26
47	BAC	KHATRA	28	233	315.64
48	HGC	ARAMBAGH	19	95	280.96
49	SPE	CANNING	13	102	273.71
50	DAC	KALIMPONG	21	63	266.93
51	MDB	MALDA-II	28	86	244.88
52	MUC	JANGIPUR	21	169	233.03
53	MUF	DOMKAL	6	42	192.65
54	BUG	KATWA	15	75	187.57
55	DAE	SILIGURI-II	13	30	178.27
56	MIB	CONTAI	31	94	156.08
57	MUE	LALBAGH	10	60	141.03
58	NAE	TEHATTA	16	106	139.98
59	BAB	BISHNUPUR	23	156	139.55
60	BUF	KALNA	13	73	135.46
61	HGD	CHANDERNAGAR	19	97	134.70
62	PUB	RAGHUNATHPUR	16	147	130.93
63	NPF	BONGAON	13	84	113.48
64	DAB	KURSEONG	13	78	110.65
65	DDC	GANGARAMPUR	6	51	98.84
66	MDC	CHANCHAL	7	27	96.76
67	BRC	RAMPURHAT	24	88	89.76
68	DDB	BALURGHAT-II	4	17	78.95
69	MID	HALDIA	11	42	63.39
70	NAB	KRISHNANAGAR-II	17	47	62.91
71	COC	DINHATA	7	25	52.79
72	BUE	DURGAPUR	14	37	45.28
73	NAD	RANAGHAT	18	54	44.96
74	BRB	BOLPUR	19	51	26.05

Sl. No.	Treasury Code	Treasury Name/PAOs	Number of DDO	Number of Outstanding DC Bills	Amount (₹ in lakh)
75	COF	TUFANGANJ	3	8	23.77
76	UDA	ISLAMPUR	15	52	20.04
77	PMD	EGRA	9	21	19.67
78	COE	MEKHLIGANJ	6	12	17.08
79	NDA	NEW DELHI	1	3	12.12
80	COD	MATHABHANGA	5	11	11.82
81	NPB	BARASAT-II	4	5	6.10
82	UDC	RAIGANJ-II	3	5	2.30
83	COB	COOCHBEHAR-II	4	4	2.19
84	HGF	SERAMPORE-II	1	1	0.22
85	PUD	MANBAZAR	2	2	0.12
Total:-			1978	11423	258680.79

Annexure-‘5’

(Para No. 2.2)

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

Sl.No.	Name of Treasury/PAOs	Sl.No.	Name of Treasury/PAOs	Sl.No.	Name of Treasury/PAOs
1	Alipore-I	12	Durgapur	23	Kharagpur
2	Arambagh	13	Gangarampur	24	Krishnagar-I
3	Balurghat-II	14	Hooghly-I	25	Krishnagar-II
4	Barasat-I	15	Howrah-I	26	Malda-I
5	Barrackpore-I	16	Howrah-II	27	Midnapore
6	Berhampore-I	17	Islampur	28	Raghunathpur
7	Bolpur	18	Jalpaiguri-I	29	Siliguri-I
8	Burdwan-I	19	Jangipur	30	Siliguri-II
9	Chanchal	20	Jhargram	31	Tamluk
10	Chandernagar	21	Kol PAO-III	32	Uluberia
11	Darjeeling	22	Kalna	33	Purulia

**Annexure-‘6’
(Para No. 2.3)**

Delay in submission of Monthly Accounts by Treasuries/PAOs

Sl.No.	Name of Treasury/PAOs	Delay in number of days											
		Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar
1	Alipor-1	2	3	4	0	9	5	15	12	4	10	65	27
2	Alipor-2	3	3	13	0	2	4	15	12	4	8	62	0
3	Alipurduar	9	3	4	10	2	0	8	12	4	1	7	0
4	Arambagh	3	3	4	8	2	0	15	12	4	8	3	0
5	Asansol-1	9	1	4	0	2	0	8	12	4	8	3	0
6	Asansol-2	9	1	4	0	2	0	9	12	4	8	7	6
7	Balurghat-1	3	3	4	0	2	0	8	12	4	8	31	0
8	Balurghat-2	3	7	4	0	2	0	8	12	4	8	2	0
9	Bankura	9	7	4	2	9	5	0	12	4	8	1	4
10	Barasat-1	3	3	4	1	9	41	44	12	4	9	8	0
11	Barasat-2	1	1	4	0	2	0	8	12	4	9	8	0
12	Barrackpur-1	1	1	4	10	2	0	8	12	4	8	31	0
13	Barrackpur-2	1	1	4	0	30	0	8	12	4	8	7	0
14	Baruipur	3	3	4	0	2	5	15	12	4	8	8	6
15	Basirhat	3	3	4	0	2	4	8	12	4	8	2	0
16	Berhampur-1	8	3	4	1	2	0	8	12	4	8	3	0
17	Berhampur-2	1	8	4	0	9	5	8	12	4	8	3	6
18	Bidhanagar	2	8	4	0	9	5	15	12	4	8	1	17
19	Birbhum-1	4	3	4	8	9	5	15	12	4	8	36	0
20	Birbhum-2	1	3	4	0	2	5	15	12	4	8	2	17
21	Bishnupur	1	1	4	0	2	0	8	12	4	8	2	4
22	Bolpur	3	3	4	0	2	5	0	12	15	8	2	6
23	Bongaon	16	1	4	0	2	0	0	12	4	8	2	0
24	Burdwan-1	4	3	4	1	2	5	15	12	4	8	6	0
25	Burdwan-2	4	3	4	1	7	5	15	12	4	8	7	0
26	Canning	0	1	4	0	5	0	15	12	4	8	3	0
27	Chandernagor	3	3	4	0	5	4	9	12	0	8	3	6
28	Chanchal	3	3	4	0	2	0	11	12	0	8	2	0
29	Contai	4	3	4	0	2	5	8	12	4	8	2	0
30	Cooch Behar-1	2	1	4	0	2	4	17	12	4	8	3	6
31	Cooch Behar-2	3	1	4	0	2	5	15	12	4	8	3	6
32	Darjeeling	9	1	4	0	2	5	10	12	4	8	3	0
33	Daimond Harbour	11	2	4	0	7	5	15	12	4	8	3	0

Sl.No.	Name of Treasury/PAOs	Delay in number of days											
		Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar
34	Dinhata	4	3	4	0	2	0	9	12	4	8	1	6
35	Domkal	0	2	4	0	2	0	0	12	4	8	1	0
36	Durgapur	4	3	4	2	2	17	9	12	4	8	3	0
37	DTAcs.	0	2	4	0	2	0	0	12	4	48	1	21
38	Egra	3	3	4	0	2	0	0	12	4	8	1	0
39	E-Treasury	9	3	4	1	2	5	8	12	4	8	7	0
40	Gangaram	3	3	4	0	2	5	8	12	4	8	2	0
41	Ghatal	4	2	4	0	2	5	8	12	4	8	2	0
42	Haldia	14	3	4	0	2	5	0	12	4	8	3	0
43	Hooghly-1	8	3	4	1	5	5	15	12	4	8	3	0
44	Hooghly-2	4	3	4	2	6	5	8	12	4	8	3	0
45	Howrah-1	2	3	4	0	9	5	15	12	4	8	14	0
46	Howrah-2	4	3	4	10	2	5	8	12	4	8	2	28
47	Islampur	0	3	4	0	2	5	9	12	8	8	2	13
48	Jalpaiguri-1	10	3	4	0	2	0	8	12	4	8	2	0
49	Jalpaiguri-2	3	3	4	2	9	5	8	12	4	8	2	0
50	Jangipur	4	3	5	2	2	5	15	12	4	8	3	17
51	Jhalda	15	3	4	0	7	0	8	12	4	8	2	0
52	Jhargram	1	2	4	0	2	5	15	12	4	8	7	0
53	Kakdwip	4	3	4	3	9	5	15	12	4	8	3	0
54	Kalimpong	17	3	4	10	2	0	15	12	4	8	3	0
55	Kalna	4	2	4	0	2	0	0	12	4	8	2	0
56	Kalyani	4	3	4	1	2	5	8	12	4	8	3	0
57	Kandi	4	3	4	1	2	6	15	12	4	8	3	0
58	Katwa	1	2	4	0	2	4	0	12	4	8	1	0
59	Kharagpur	3	6	4	0	30	5	15	12	4	8	3	0
60	Khatra	16	3	6	0	30	4	8	12	4	8	3	0
61	Kol.Collect.	3	3	4	1	2	5	8	9	4	8	2	0
62	Kol. PAO-1	9	8	4	2	9	5	15	9	4	8	3	28
63	Kol. PAO-2	14	8	4	2	9	32	15	12	4	36	3	25
64	Kol. PAO-3	4	2	4	0	2	0	7	12	4	8	3	24
65	Krishnagar-1	14	2	4	0	2	0	15	12	4	8	3	6
66	Krishnagar-2	1	2	4	0	2	5	0	12	4	8	2	0
67	Kurseong	17	9	4	0	2	5	15	12	4	8	6	13
68	Lalbagh	4	2	4	0	2	0	15	12	15	8	3	0
69	Mal	3	3	4	0	30	0	9	12	4	8	3	13
70	Malda-1	4	2	4	0	9	5	15	12	4	8	3	6

Sl.No.	Name of Treasury/PAOs	Delay in number of days											
		Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar
71	Malda-2	14	2	4	0	2	5	15	12	4	8	3	6
72	Manbazar	14	6	4	2	2	5	9	12	4	8	3	0
73	Mathabhanga	0	2	4	0	2	0	15	12	4	10	3	6
74	Medinipur	4	2	4	2	9	5	15	12	4	8	3	0
75	Mekligunj	17	6	4	0	2	0	9	12	4	8	2	0
76	Mirik	0	2	4	0	2	0	8	12	4	8	3	0
77	NewDelhi	4	3	4	3	7	3	3	9	10	8	8	6
78	Purulia	11	2	4	1	2	5	8	12	4	8	3	0
79	Raghunathpur	3	3	4	0	2	5	8	12	4	8	6	0
80	Raiganj-1	17	3	4	0	2	5	8	12	4	36	7	14
81	Raiganj-2	4	2	4	0	2	4	8	12	4	8	2	14
82	Rampurhat	3	2	4	0	2	0	8	12	4	8	2	0
83	Ranaghat	1	3	4	0	2	5	8	12	4	8	3	0
84	Serampur-1	3	3	4	0	2	0	8	12	4	8	7	0
85	Serampur-2	2	3	4	10	2	0	8	12	4	8	3	0
86	Siliguri-1	11	2	4	0	2	0	9	12	4	8	3	0
87	Siliguri-2	17	2	5	2	9	5	15	12	4	8	3	0
88	Tamluk	11	3	4	0	2	0	0	12	4	8	2	0
89	Tehatta	4	3	4	0	9	5	8	12	4	8	2	6
90	Tufanganj	3	2	4	0	2	5	9	12	4	8	3	6
91	Uluberia	2	3	4	1	9	5	15	12	4	8	3	0
	Average:-	5.53	3.16	4.27	1.15	4.99	4.06	10.35	12.3	4.45	9.33	5.89	4.19

Annexure-‘7’**(Para No. 2.4)****Irregularities found during sample checking of vouchers**

Sl.No.	Accounting Month	Head of Account under which the amount booked	Name of Treasury	Voucher No.	Sample size/Total Population	Correct classification of Heads	Amount (₹)
1.	September, 2018	2404-00-192-002-V-21-04- Dairy Development-Greater Kolkata Milk supply-002- Procurement	Kalyani	0012	540/2661	Minor Head 192 denotes Assistance to Municipalities/Municipal Council instead of Greater Kolkata Milk Supply	3228322
2.	September, 2018	2015-00-102-001-V-50-00- Elections- Election establishment	Kolkata PAO-I	0032	270/3242	Detailed Head should be 14-rent, rates & taxes instead of 0-other charges	4843660
3	October, 2018	2055-00-109-001-V-50-00- Police-West Bengal Police	Kolkata PAO-II	1104	236/7365	Detailed Head should be 9-Minor Works / maintenance instead of 50- other charges	7987914
4	December, 2018	2230-02-001-001-V-13-04- Labour, Employment and skill development-Extension of employment services	Kolkata PAO-II	0084	274/4581	Detailed and Sub-detailed Head should be 28-02- payment of professional & special services instead of 3-other expenses -04- other office expenses	2483900
5	February, 2019	2043-00-101-001-V-13-04- Collection charges under State Goods and services tax- General Establishment	Kolkata PAO-I	0074	236/1728	Detailed Head should be 26-Advertisement & Public Expenses instead of 13- Office expenses -04-other charges	1770775
6	February, 2019	2702-80-001-012-V-75-00- Minor irrigation & Purchase of diesel mobile from IOC for minor irrigation schemes	Tamluk	0033	1806/4581	T.R. Form No.70 should have been used instead of Form No.26	17991121

**Annexure-‘8’
(Para No. 3.1)**

Details of Inspection Programmes conducted during 2018-19

Sl No.	Name of Treasury/PAOs	Period of A/cs. Inspected	Duration of inspection	No. of Days
1	Balurghat-I	01.04.17 - 31.03.18	11.06.18 - 19.06.18	7
2	Balurghat-II	01.04.17 - 31.03.18	20.06.18 - 26.06.18	5
3	Raiganj-I	01.04.17 - 31.03.18	11.06.18 - 19.06.18	7
4	Raiganj-II	01.04.17 - 31.03.18	20.06.18 - 28.06.18	5
5	Burdwan-I	01.04.17 - 31.03.18	11.06.18 - 19.06.18	7
6	Barrackpre-II	01.04.16 - 31.03.18	20.06.18 - 29.06.18	8
7	Burdwan-II	01.04.17 - 31.03.18	20.06.18 - 26.06.18	5
8	Chandernagar	01.04.16 - 31.03.18	11.06.18 - 19.06.18	7
9	Howrah-I	01.04.17 - 31.03.18	05.07.18 - 16.07.18	8
10	Howrah-II	01.04.17 - 31.03.18	17.07.18 - 25.07.18	7
11	Uluberia	01.04.16 - 31.03.18	26.07.18 - 03.08.18	7
12	Medinipur	01.04.17 - 31.03.18	06.08.18 - 16.08.18	8
13	Kharagpur	01.04.17 - 31.03.18	17.08.18 - 29.08.18	8
14	Tamluk	01.04.17 - 31.03.18	30.08.18 - 11.09.18	8
15	Kolkata Collectorate	01.04.17 - 31.03.18	12.09.18 - 20.09.18	7
16	Hooghly-I	01.04.17 - 31.03.18	05.07.18 - 16.07.18	8
17	Hooghly-II	01.04.17 - 31.03.18	17.07.18 - 24.07.18	6
18	Arambagh	01.04.16 - 31.03.18	25.07.18 - 02.08.18	7
19	Islampur	01.04.16 - 31.03.18	06.08.18 - 13.08.18	6
20	Gangarampur	01.04.16 - 31.03.18	14.08.18 - 23.08.18	6
21	Chanchal	01.04.16 - 31.03.18	24.08.18 - 31.08.18	6
22	Kolkata PAO-I	01.04.17 - 31.03.18	04.09.18 - 14.09.18	9
23	Bolpur	01.04.16 - 31.03.18	02.07.18 - 10.07.18	7
24	Birbhum-II	01.04.17 - 31.03.18	11.07.18 - 19.07.18	7
25	Birbhum-I	01.04.17 - 31.03.18	20.07.18 - 27.07.18	6
26	Barasat-I	01.04.17 - 31.03.18	06.08.18 - 14.08.18	7
27	Barasat-II	01.04.17 - 31.03.18	16.08.18 - 28.08.18	8
28	Serampur-II	01.04.16 - 31.03.18	29.08.18 - 07.09.18	7

Sl No.	Name of Treasury/PAOs	Period of A/cs. Inspected	Duration of inspection	No. of Days
29	Kolkata PAO-II	01.04.17 - 31.03.18	12.09.18 - 24.09.18	8
30	Alipore-I	01.04.17 - 31.03.18	05.07.18 - 13.07.18	7
31	Kalna	01.04.16 - 31.03.18	16.07.18 - 24.07.18	7
32	Durgapur	01.04.17 - 31.03.18	25.07.18 - 01.08.18	6
33	Krishnagar-II	01.04.16 - 31.03.18	03.08.18 - 10.08.18	6
34	Jhargram	01.04.17 - 31.03.18	20.08.18 - 29.08.18	7
35	Kolkata PAO-III	01.04.17 - 31.03.18	04.09.18 - 13.09.18	8
36	e-Treasury	01.04.17 - 31.03.18	03.10.18 - 10.10.18	5
37	DTA	01.04.17 - 31.03.18	03.10.18 - 10.10.18	5
38	DTA (PD Cell)	01.04.17 - 31.03.18	03.10.18 - 10.10.18	5
39	Alipore-II	01.04.17 - 31.03.18	03.10.18 - 10.10.18	5
40	Barrackpre-I	01.04.17 - 31.03.18	16.11.18 - 27.11.18	6
41	Jalpaiguri-I	01.04.17 - 31.03.18	26.11.18 - 03.12.18	6
42	Jalpaiguri-II	01.04.17 - 31.03.18	04.12.18 - 11.12.18	6
43	Mal	01.04.16 - 31.03.18	12.12.18 - 18.12.18	5
44	Krishnagar-I	01.04.17 - 31.03.18	12.11.18 - 20.11.18	6
45	Coochbehar-I	01.04.17 - 31.03.18	26.11.18 - 03.12.18	6
46	Coochbehar-II	01.04.17 - 31.03.18	04.12.18 - 11.12.18	6
47	Alipurduar	01.04.17 - 31.03.18	12.12.18 - 21.12.18	7
48	Darjeeling	01.04.17 - 31.03.18	12.11.18 - 21.11.18	7
49	Kalimpong	01.04.17 - 31.03.18	22.11.18 - 30.11.18	6
50	Malda-I	01.04.17 - 31.03.18	03.12.18 - 11.12.18	7
51	Malda-II	01.04.17 - 31.03.18	12.12.18 - 18.12.18	5
52	Berhampur-I	01.04.17 - 31.03.18	07.01.19 - 16.01.19	8
53	Berhampur-II	01.04.17 - 31.03.18	17.01.19 - 24.01.19	5
54	Lalbagh	01.04.16 - 31.03.18	25.01.19 - 01.02.19	6
55	Jangipur	01.04.16 - 31.03.18	04.02.19 - 08.02.19	5
56	Asansol-I	01.04.17 - 31.03.18	13.02.19 - 20.02.19	6
57	Asansol-II	01.04.17 - 31.03.18	21.02.19 - 27.02.19	5
58	Siliguri-II	01.04.16 - 31.03.18	07.01.19 - 15.01.19	7

SI No.	Name of Treasury/PAOs	Period of A/cs. Inspected	Duration of inspection	No. of Days
59	Siliguri-I	01.04.17 - 31.03.18	16.01.19 - 22.01.19	5
60	Mekhliganj	01.04.16 - 31.03.18	24.01.19 - 30.01.19	5
61	Bankura	01.04.17 - 31.03.18	07.01.19 - 16.01.19	8
62	Bishnupur	01.04.16 - 31.03.18	17.01.19 - 25.01.19	6
63	Purulia	01.04.17 - 31.03.18	13.02.19 - 22.02.19	8
64	Raghunathpur	01.04.17 - 31.03.18	25.02.19 - 01.03.19	5
65	PAO New Delhi	01.04.16 - 31.03.18	05.03.19 - 08.03.19	4

**Annexure-‘9’
(Para No. 3.2)**

Outstanding paras of Inspection Reports

SI No.	Name of Treasury/PAOs	Total Number of outstanding I.Rs	Total No. of outstanding paras upto 2018-19	Oldest Inspection Reports Outstanding
1	Asansol-I	7	19	1988-89
2	Jhargram	14	28	1990-91
3	Jangipur	8	33	1991-92
4	Barrackpre-II	14	26	1994-95
5	Medinipur	13	32	1996-97
6	Siliguri-II	11	20	2002-03
7	Barasat-II	8	17	2003-04
8	Chandernagar	10	23	2003-04
9	Kalimpong	7	12	2003-04
10	Howrah-I	12	24	2004-05
11	Kharagpur	9	21	2005-06
12	Uluberia	8	23	2005-06
13	Barrackpre-I	4	22	2006-07
14	Durgapur	8	20	2006-07
15	Hooghly-I	8	18	2006-07
16	Lalbagh	4	24	2006-07
17	Barasat-I	5	14	2007-08
18	Krishnagar-I	11	29	2007-08
19	Serampur-II	2	12	2007-08

SI No.	Name of Treasury/PAOs	Total Number of outstanding I.Rs	Total No. of outstanding paras upto 2018-19	Oldest Inspection Reports Outstanding
20	Bishnupur	6	17	2008-09
21	Malda-I	9	17	2008-09
22	Purulia	10	26	2008-09
23	Raghunathpur	5	15	2008-09
24	Arambagh	4	23	2009-10
25	Balurghat-I	7	18	2009-10
26	Jalpaiguri-I	7	32	2009-10
27	Mal	4	15	2009-10
28	Tamluk	9	29	2009-10
29	Bankura	7	26	2010-11
30	Burdwan-I	9	21	2010-11
31	Alipore-I	7	20	2011-12
32	Berhampur-I	8	18	2011-12
33	Birbhum-II	5	11	2011-12
34	Gangarampur	4	14	2011-12
35	Jalpaiguri-II	5	17	2011-12
36	Kolkata PAO-II	6	29	2011-12
37	Raiganj-I	7	20	2011-12
38	Howrah-II	4	18	2012-13
39	Islampur	3	11	2012-13
40	Mekhliganj	3	13	2012-13
41	Coochbehar-II	6	10	2013-14
42	Darjeeling	5	18	2013-14
43	Siliguri-I	5	20	2013-14
44	Alipore-II	5	20	2014-15
45	Bolpur	3	12	2014-15
46	DTA (PD Cell)	5	16	2014-15
47	Kalna	4	12	2014-15
48	Malda-II	4	13	2014-15
49	Alipurduar	3	13	2015-16
50	Birbhum-I	3	13	2015-16
51	Coochbehar-I	4	14	2015-16

SI No.	Name of Treasury/PAOs	Total Number of outstanding I.Rs	Total No. of outstanding paras upto 2018-19	Oldest Inspection Reports Outstanding
52	DTA	3	12	2015-16
53	Asansol-II	3	15	2016-17
54	Balurghat-II	3	8	2016-17
55	Burdwan-II	3	11	2016-17
56	Chanchal	2	9	2016-17
57	Hooghly-II	3	11	2016-17
58	PAO New Delhi	2	8	2016-17
59	Berhampur-II	2	7	2017-18
60	Kolkata Collectorate	2	6	2017-18
61	Kolkata PAO-I	2	9	2017-18
62	Kolkata PAO-III	2	18	2017-18
63	Krishnagar-II	2	10	2017-18
64	Raiganj-II	2	8	2017-18
65	e-Treasury	1	7	2018-19
	TOTAL	371	1127	

Annexure-‘10’
(Para No. 3.3.1)

Non-verification of balances 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	Alipore-I	7	Darjeeling	13	Raiganj-II
2	Arambagh	8	Howrah-II	14	Tamluk
3	Bankura	9	Jalpapaiguri-II	15	Hooghly-I
4	Barasat-I	10	Kolkata PAO-II	16	Purulia
5	Birbhum-I	11	Mednipore	17	Mal
6	Chandernagar	12	Raiganj-I		

**Annexure-‘11’
(Para No. 3.3.2)**

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

Sl. No.	Name of Treasury/PAOs	Head of Account	Scheme ID	Operator ID/Name	Amount (₹ in lakh)
1	Alipore-II	8443-00-108-003	Not Available	Not Available	389.61
		8443-00-108-005			23.20
		8443-00-109-003			0.20
		8443-00-109-005			19.40
2	Barasat-I	8443- 00-108-003	Not Available	Not Available	7157.79
		8443-00-106-003			1.13
3	Barasat-II	8443- 00-103-001	Not Available	Not Available	1.19
		8443-00-103-002			0.09
4	Hooghly-I	8443-00-106-00-001	1268	Special L.A.O. Hooghly	8.12
5	Burdwan-I	8443-00-106	Not Available	Not Available	23.13
		8443-00-107			1.85
		8443-00-108			20.78
		8443-00-109			13.77
		8443-00-110			745.23
6	Jalpaiguri-II	8443-00-109-003	Not Available	Not Available	3.03
		8443-00-109-005			8.85
7	Malda-II	8443-00-109-004	Not Available	Not Available	23.28
		8443-00-121-001			0.35
8	Kolkata Pay & Accounts Officer-I	8443-00-103-001	Not Available	Not Available	48.59
		8443-00-108-003			1047.74
		8443-00-109-004			84.74
9	Kolkata Pay & Accounts Officer-II	8443-00-106	6490	18/City Civil Session Court	546.84
			6490	15/LA Collector CMC Project	573.59
			6490	2/RentController	9399.98
			6490	23/Principal Medical College	15.96
			6490	34/College of Ceramic Technology	2.06
			6490	36/IPGMER	6.07
			6490	39/Jt. Dir AH A/cs	19.81
			6490	46/DirDte of State Lotterie, Govt. Of West Bengal	15.73

Sl. No.	Name of Treasury/PAOs	Head of Account	Scheme ID	Operator ID/Name	Amount (₹ in lakh)
	Kolkata Pay & Accounts Officer-II	8443-00-106	6490	48/OSD Oriental Gas Co..	5.58
6490			53/AddlDir of Devp .Haringhata Farm	35.09	
6490			55/Deputy Director of Tourism	0.50	
6490			56/The Dir of Rationing	3.24	
6490			57/The DyDir of Health Service	1.91	
6490			58/Principal Bethun College	0.32	
6490			61/Asstt Director of Health Service (E&S) Admn Kolkata	0.18	
6490			74/Administrator, Applied Nutrition Prog	10.57	
6490			75/Administrator, Basumati Pvt Ltd	13.54	
6490			77/Administrator cum Medical Officer, ESI	1.38	
6490			79/SP GRP Sealdah	0.31	
6490			83/Principal North Cal Community Poly Technic	6.61	
6490			84/Registrar, Court of Small Causes A.c-II	12.61	
6490			86/DG of Police,IB WB	1.14	
6490			87/Dy Commissioner of Police Hqr KP	19.61	
6490			88/Treasurer Charitable Endowment A/c-I	46.79	
6490			90/Registrar, Co-Operative Socs WB	0.59	
6490			91/WB Dev. Corporatio	3.13	
6490			92/Local Library Authority	1.00	
6490			241/Jt. Secretary Policy Planning	3902.99	

Sl. No.	Name of Treasury/PAOs	Head of Account	Scheme ID	Operator ID/Name	Amount (₹ in lakh)
10	Raiganj-II	8443-00-101-002	Not Available	Not Available	31.93
		8443-00-800-012			9.15
11	Berhampore-II	8443-00-108-003-23	Not Available	Executive Engineer (AI) Berhampore-I (AI) Division MSD Operator Code ó 28)	105.07
				Exe Engineer (AI) Berhampore-II A.I. Division (operator code-32)	21.05
12	Malda-I	8443-00-103-101	Not Available	Not Available	2.14
Total:-					24438.55

Annexure-‘12’
(Para No. 3.3.3)

Non submission of lapsed Deposit under Head of Account “8443-Civil Deposits”

Sl.No.	Name of Treasury	Head of Account	Amount (₹ in lakh)
1	Islampur	"8443-00-121-005- Election Deposit"	8.30
		"8443-00-106-002-Personal Depositö	0.51
		"8443-00-103-001- Security Deposit"	3.68
		"8443-00-104-001- Civil Court Deposit"	148.53
		"8443-00-105-001- Criminal Court Deposit"	24.79
		"8443-00-121-004- Election Deposit"	7.77
2	Bolpur	ö8443-00-101-000- Revenue Deposit"	0.90
		ö8443-00-103-000- Security Deposit"	15.90
		ö8443-00-121-000- Election Deposit"	1.12
		"8443-00-121-003- Election Deposit"	0.13
		"8443-00-121-005-Election Deposit"	0.54
3	Uluberia	"8443-00-101-001-Revenue Depositsö	0.01
		"8443-00-103-001- Security Deposit"	53.27
		"8443-00-121-005- Election Deposit"	1.48

Sl.No.	Name of Treasury	Head of Account	Amount (₹ in lakh)
4	Chandernagar	"8443-00-101-000- Revenue Deposit"	0.31
		"8443-00-103-000- Security Deposit"	24.21
		"8443-00-103-001- Security Deposit"	2.24
		"8443-00-103-002- Security Deposit"	0.02
		"8443-00-121-000- Election Deposit"	12.18
		"8443-00-121-004- Election Deposit"	1.33
		"8443-00-121-005- Election Deposit"	0.08
5	Raiganj-I	"8443-00-103-001- Security Deposit"	7.32
		"8443-00-103-003- Security Deposit"	0.41
		"8443-00-121-005- Election Deposit"	0.01
		"8443-00-101-000- Revenue Deposit"	0.75
		"8443-00-101-002"- Revenue Deposit	0.01
		"8443-00-103-000"- Security Deposit	11.33
		"8443-00-121-000- Election Deposit"	0.63
6	Mal	"8443-00-104-001-Court Depositö	0.02
		"8443-00-108-004"-Public Works Depositö	0.02
Total:-			327.77

Annexure-‘13’

(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	Sl. No.	Name of Treasury	Sl. No.	Name of Treasury
1	Alipore-I	9	Jangipur	17	Uluberia
2	Alipore-II	10	Jhargram	18	Barrackpore-I
3	Alipurduar	11	Kol PAO-II	19	Krishnagar-II
4	Arambagh	12	Kol PAO-III	20	Tamluk
5	Asansol-I	13	Kharagpur	21	Raiganj-I
6	Chandernagar	14	Barasat-I	22	Sreerampore-II
7	Coochbehar-I	15	Burdwan-I	23	Lalbagh
8	Howrah-II	16	Hooghly-II		

**Annexure-‘14’
(Para No. 3.4.2)**

Excess drawal from "8448-Local Fund Deposit Accounts"

Sl. No.	Name of Treasury/PAO	Name of Operator/ID	Name of scheme /ID	Amount (₹ in lakh)
1	Asansol-I	Executive Officer, Salanpur Panchayet Office	Rural Household Survey	0.01
2	Bankura	Chairman, Bankura Municipality (LF)	19317 W. Burban Employment (General)	0.88
		Executive Officer, Bankura -1, Panchayet Samity (LF)	19048 FT Interest	5.14
3	Bishnupur	Chairman, Bishnupur, Municipality	999998 Salary Scheme	0.43
		Executive Officer, P.S. Bishnupur (LF)	15434 Paschimanchal Unnayan	2.44
4	Burdwan-I	Executive Officer, Burdwan I Panchayat Samity	4886 - M/C CH of S.T	1.15
			4887 - M/C CH of SC/ST	0.83
		Executive Officer Raina-I Panchayat Samity	4888 ó Old Age Pension	8.85
		Executive Officer.Memari-I Panchayat Samity.	4850 ó R.W.S.	3.98
		Executive Officer, .Bhattar Panchayat Samity	4791 óGrants for Science & Technology & NES	3.00
			5161 ó Indira Abbas Jyोजना	65.24
		Executive Officer. Galsi-II Panchayat Samity	4902 ó Sericulture	0.53
		Executive Officer, Ausgram-II P.S	4864 - PROFLAL.	13.59
		Secy. DPSC, Burdwan	4977 - Teachers Salary Bonus and bonus advances	16388.43
		Secy. DPSC, Burdwan	4978 - Staff Salary, Bonus and Advances	189.15
		Chairman, Burdwan Municipality	4877 ó General	77.34
		Dist. Library Officer	4878 ó Salary/Pay & Allowances	63.45
		Dist. Library Officer	5099 ó Maintenance Grant	41.75
5	Coochbehar-I	Secretary, Coochbehar Zilla Parishad	18430, RIDF-VI (REDC)	9.16
6	Darjeeling	Chief Executive Officer, F F D A- Darjeeling. (LF)	999998, Salary Scheme	4.04
		Director, P.N.H.Z.Park, Darjeeling (LF)	999998, Salary Scheme	4.10
		Secy. Finance, D.G.A.H.C.(LF)	8835, Quinquennial Livestock	0.21
		Not Available	8880, Dev. & Plan (B.M.P.)	1.07
		Not Available	8900, Health (P.M.G.Y.)	111.15
		Not Available	8901, I & W.A. (Irrigation)	12.63
		Not Available	8902, Flood Control	18.40
		Not Available	8926,RIDF - VII	521.79

Sl. No.	Name of Treasury/PAO	Name of Operator/ID	Name of scheme /ID	Amount (₹ in lakh)
	Darjeeling	Not Available	8934, State Health System Development	74.99
		Not Available	Education S.O.P.T.	2.95
		Not Available	8948, Agriculture (Horticulture)	1.00
		Not Available	9264, GR.of old age Pension to Mar	102.83
		Not Available	999998, Salary Scheme	2866.46
		Supertinent ,District Hospital (LF)	999998, Salary Scheme	33.77
		Secretary , Education Department (LF)	9029, Primary Education (G.L.B.)	6.45
		Secretary Mass Education Department (LF)	9050, Mass Education (SP)	13.55
7	Durgapur	Mayor D.M.C(LF)	16078, 12th Finance Commission	0.18
		Executive Officer Andal (LF)	16301, Salary Of PS Staff	0.17
			ADDA Fund	4.95
		Executive Officer Durgapur Faridpur (LF)	16393, Preparation Of 11th 5th Year Plan	0.12
		Executive Officer Galsi I (LF)	16271, SGSY	0.01
8	Kalna	Executive Officer Kalna-I Panchayat Samity	6167, Pay & Allowance P S Staff	0.09
		Executive Officer Purbasthali-II P S	6167, Pay & Allowance P S Staff	7.52
9	Raghunathpur	Executive Officer,Neturia	3787, I.T.D.P.(SC./ST)	30.65
		Executive Officer,Kashipur	3845, S.C.A./S.C.P.	96.93
			3859, 12 th Finance Com.	0.51
		Chairman , Raghunathpur Municipality	3799, B.M.S.	3.51
10	Tamluk	Executive Officer, Panskura-I Panchayat Samity	13015 MISC.	2.26
		Panskura Municipality	13147 B M S General	1.41
		Executive Officer, Chandipur P.S.	12995 Own Fund	0.23
		Secretary,Local Library Authority, PurbaMedinipur	13007 PF	5.10
11	Krishnagar-I	F.C & C.A.O , Nadia Zilla Parishad	9516 - Bagula Colony	0.07
		Executive Officer, Krishnagar-I Panchayat Samity	9390 - D.P.S.	0.03
		Executive Officer, Krishnagar-I Panchayat Samity	9404 - Mid Day Meal	0.03
		Executive Officer, Krishnagar-I Panchayat Samity	9399 - M.P.LAD	0.35
		Executive Officer, Krishnagar-I Panchayat Samity	9472 - Primary Edn. Fund	0.06
		Executive Officer,Krishnagar-II Panchayat Samity	9399 - M.P.LAD	0.70

Sl. No.	Name of Treasury/PAO	Name of Operator/ID	Name of scheme /ID	Amount (₹ in lakh)
12	Jangipur	Raghunathganj -II Panchayat Samity	Sinking Of Tubewell 15029	1.42
			B.E.U.P 15067	1.14
		SUTI -II Panchayat Samity	Drought - 15015	0.19
			R.C.H.scheme 15017	0.08
			Sinking Of Tubewell 15029	0.94
		Samsorganj Panchayat Samity	R.C.H.scheme 15017	0.64
			Circle Research Centre 15024	0.04
		Sagardighi Panchayat Samity	National Horticulture Mission 15114	1.41
13	Kol PAO-II	C.S.T.C. Accounts - I	6490, General	1206.47
		W.B. Board of S.Education	6490, General	19630.10
		C.S.T.C. Accounts-III, Kolkata	6490, General	0.59
		Secretary, Kol. Pr. Sch. Council	6490, General	1485.68
14	Krishnagar-II	Executive Officer, Chapra P.S	10th Finance Commission (9628)	0.03
			Child Edn. Centre (9659)	0.25
			SGSY (Others) (9667)	0.02
			Grant of SC/ST Students (9643)	0.04
		Executive Officer, Kaliganj Panchayat Samity	DPS (9574)	0.07
			Lokdeep (9603)	0.12
			Arsenic Tube-well (9653)	1.07
			M.N.P (9660)	0.07
15	Purulia	Executive Officer Purulia-I Panchayat Samity	4025, S.G.S.Y	0.17
		D.L.O.& Secy. Local Library Authority	4088, PF	4.40
16	Arambagh	14	8114	0.16
17	Islampur	1	6969	1.02
		7	6969	3.60
		7	7013	0.80
		23	7230	158.56
		23	7001	2.08
18	Birbhum-I	22	11657	1242.37
		24	11728	0.51
		24	12085	14.21
		24	11732	0.77
		53	11798	1.16
19	Barasat-I	18	884	0.79
		16	901	3.12
20	Kolkata PAO-III	Special Secretary KMDA	Grants to KMDA on account of	1.86
		Special Secretary KMDA	Grants to KMDA for Maint. of Civic, 308	67.01

Sl. No.	Name of Treasury/PAO	Name of Operator/ID	Name of scheme /ID	Amount (₹ in lakh)
21	Jalpaiguri-I	Executive Officer Raiganj, Panchayat Samiti	17715 12 th Finance Comm.	0.40
			17538 Rural Water Supply.	1.60
		5	17722 13 th Finance Comm.	42.90
		2	17571 CRF to ULB for restoration due to flood	79.82
		16	17535-Deposits & Advance	6.78
			17616-SC/ST Maintenance Grant	15.85
12	17657 R.E.D.C.	0.73		
22	Silliguri-I	Executive Officer Naxalbari	12631, RIDF	3.76
23	Alipore-II	Executive Officer Budge Budge Panchayat Samiti	1905- Community Library	0.12
24	Barrackpore-I	Chairman, Baranagar Municipality	2168/11 th Finance Commission	1.89
		Chairman Barrackpore Municipality	2164/4/NSDP	1.48
			2249/89/Impr. & maintenance of Civic Infrastructure	0.91
			2250/91-12 th Finance Commission	1.02
		Chairman, Halishar Municipality	2164/4/NSDP	0.64
		Chairman, Kamarhati Municipality	2168/11 th Finance Commission	41.53
		Chairman Kanchrapara Municipality	2167/7/State Finance Commission	1.12
		Chairman Khardah Municipality	2249/89/Impr. & maint.of civic infrastructure	1.35
Chairman, South Dum Dum Municipality	2250/91-12 th Finance Commission	4.91		
25	Raiganj-I	Executive Officer, Itahar Panchayat Samiti	35/Miscellaneous	0.30
26	Uluberia	Executive Officer Bagnan-I Panchayat Samiti	421/Own Fund	3.72
		Executive Officer, Shyampur-I, Panchayat Samiti	450/United grant-in-aid	0.02
		Executive Officer Amta-II Panchayat Samiti	633/construction of BL & LROs officer	54.68
		Chairman, Uluberia Municipality	596/fixed grant municipality (MA)	32.09
27	Hooghly-II	Executive Officer, Pandua Panchayat Samiti	1213/ST Old age pension	0.06
			1210/12 th Finance commission	0.09
			1212/Horticulture	0.98
			1216/13 th Finance Commission	0.56
			1220/Amarthikana	0.45
Total:-				44943.57

Annexure-15'**(Para No. 3.4.3)****Funds lying inoperative schemes under Major Head
"8448-Local Fund Deposit Accounts"**

Sl.No.	Name of Treasury/ PAOs	Name of the Operator	Scheme I.D.	Name of the Scheme	Amount (₹ in lakh)
1	Arambagh	SDO Arambagh.	8127	Pension	575.69
		Executive Officer Arambagh Panchayat Samity	8378	SCP/TSP	0.06
		Executive Officer Khanakul II Panchayat Samity	8251	CLRC	0.29
		SDO Arambagh.	8127	Pension	575.69
		Executive Officer Arambagh Panchayat Samity	8353	Pay & Allowances	17.96
			999998	Salary Scheme	7.78
		Executive Officer Pursurah Panchayat Samity	8342	Widow Pension	0.55
			8343	Disability Pension	0.15
			8345	Old age Pension	0.29
			999998	Salary Scheme	3.82
			8325	Honorarium	9.05
		Executive Officer Pursurah Panchayat Samity	999998	Salary Scheme	44.33
			Executive Officer Khanakul I Panchayat Samity	8470	TA/DA of PS members
		Executive Officer Khanakul I Panchayat Samity	999998	Salary Scheme	39.69
			Executive Officer Khanakul II PS	8451	TA/DA
2	Balurghat-I	Executive Officer, Hili PS	10420	TRYSEM	0.42
		Executive Officer Tapan PS	10394	NWDPRA	1.49
			10395	R I Office	0.57
			10399	MPLAD	0.14
		Executive Officer, Kumarganj PS,	10459	SCA/TSP	1.12
			10397	Contingency for SCP/TSP	9.87
			10402	PROFLAL	0.17
		District primary Sch. Council, D/D	10410	Construction Repair of School	37.63
			10419	Govt. GRT.EXT. Evaluation	5.60
			10497	Capacity Building	5.91
			10502	Govt. grant for school dress	9.23

Sl.No.	Name of Treasury/ PAOs	Name of the Operator	Scheme I.D.	Name of the Scheme	Amount (₹ in lakh)
3	Birbhum-I	Secretary Birbhum DPSC	11999	Refund of GSLI	0.91
		Chairman , Suri Municipality	11645	Bustee Grants	1.37
			11654	Social Forestry	2.32
			11655	Dev. Fund for flood damaged	15.32
		Chairman Dubrajpur Municipality	11726	Fund of ILCI	0.22
			11727	Dev. Under State Plan	0.07
			11732	Pipe water supply scheme	0.13
			11737	Municipal Office Buildings	0.53
			11740	Bustee Unnayan	0.26
			11751	Water Supply Scheme	0.12
			11931	Employment Generation in urban	1.81
			12071	Construction of Dormitory cum Marriage hall	0.43
			12080	Purchase of land for Imp. of Dev. scheme	1.98
			12087	Improvement & upgradation	2.10
			Chairman, Sainthia Municipality	11716	Sishu Siksha Prakaalpa
		Executive Officer, Suri-I PS(LF)	11464	Continuous Education Centre(DP Fund)	0.14
			11666	Repairing of Secondary	0.41
			11878	Re- Excavation at Rajarpukur Tank	0.15
			11911	Construction of 1st floor of BL &LR	0.15
			11977	Construction for Nagri High Hostel	4.52
		Executive Officer, Suri-II PS(LF)	11941	Construction of GPHQ Sub Centre	5.58
			11973	SRD Programme	6.63
			12083	Construction of Causeway	1.99
11864	Water Harvesting		1.28		

Sl.No.	Name of Treasury/ PAOs	Name of the Operator	Scheme I.D.	Name of the Scheme	Amount (₹ in lakh)
	Birbhum-I	Executive Officer, Khayarasole PS (LF)	11884	Re-excavation of Tank BCW	1.14
		Executive Officer, Dubrajpur PS(LF)	11800	BMS Road	1.10
		Executive Officer, Md Bazar PS(LF)	11947	GPHQ Sub Centre	6.04
			11961	SRD Programme	0.26
			12171	Construction of RI office	0.24
		FC & CAO, Birbhum Zilla Parishad	12188	WBREDC	4.01
		PO, DVDA, Birbhum (LF)	11504	PWD & PWD(Roads)	104.00
			11943	Water supply facilities in urban area	3.89
		Administrator, Bakreswar Planning Authority(LF)	12034	Preparation of LUDCP	5.53
4	Bishnupur	Executive Officer, P.S. Bishnupur (LF)	15608	G.S.L.I	0.12
		Executive Officer, Panchayat Samiti Joypuar	15492	S.G.S.Y/D.W.C.R.A	0.51
		Executive Officer, Panchayat Samiti Kotulpur	15443	RSVY	0.72
			15453	PYKKA	0.15
		Executive Officer, Panchayat Samiti. Sonamukhi	15442	RSVY	0.44
			15469	G.S.L.I.	0.01
			15471	S.C./S.T. students day	5.79
			15502	Misc. Contingency	1.92
			15687	12 th Finance Commission	1.39
		Executive Officer, Panchayat Samiti Patrasayer	15520	Disability Pension	0.03
			15527	Homeopathic Medicine	0.27
			15536	11th Finance Commission	0.02
			15545	S,G,S,Y./D.W.C.R.A.	0.04
			15551	Misc. Scheme	1.74
		15688	12 th Fin. Com.	0.88	
		Executive Officer, Panchayat Samiti Indas	15604	G.S.L.I.061_061	0.01

Sl.No.	Name of Treasury/ PAOs	Name of the Operator	Scheme I.D.	Name of the Scheme	Amount (₹ in lakh)
5	Bolpur	Executive Officer, Labpur Panchayat Samiti	6620	Sinking/Resinking Conv. Of water	6.60
			6586	Construction of Tarasankar Sadan	0.15
		Executive Officer, Bolpur Sriniketan Panchayat Samiti	6704	United Plan GIA	0.12
			6761	Animal Resource Development	5.41
		Executive Officer, Illambazar	6701	Literacy Fund	0.21
			6748	Construction of GP. Headquarter. Sub centre.	0.91
			6750	National Family Benefit Scheme	0.10
			6762	Construction of Anganwari Centre	0.21
		6	Burdwan-I	FC & CAO Burdwan Zilla Parishad	4790
4818	Road Dev. & Bridge Project under P.W. Rds				8.57
4820	Minor Irrigation Scheme under Water				20.62
4865	Untied Fund				21.97
4884	Wages & Contractual S.A.E.S.				3.39
4918	Remu of SSK Sahayak				3.70
5144	C.R.F. BDN Distt.				9.92
5175	Procurement of Rice by SHG&SE				6.87
Executive Officer, Burdwan-I, Panchayat Samity	4888				Old age Pension
	4895			Animal Res.Dev	2.26
	5140			Earth Filling to Ring Road	0.91
	5141			Earth Filling Road NH2 to Suri Rd	1.08
	5144			CRF Bdn. Distt.	5.71
Executive Officer, Jamalpur, Panchayat Samity	4790			Construction of Unyan Bhaban	2.03
Secretary, DPSC, Burdwan	4980			Other Charger	4.16
	4983			External Evaluation	17.69

Sl.No.	Name of Treasury/ PAOs	Name of the Operator	Scheme I.D.	Name of the Scheme	Amount (₹ in lakh)	
7	Chandernagar	Executive Officer, Haripal Panchyat Samity.	2676	Deposit of Rent (Rent Controller, CGR.)	2.48	
		Mayor, Chandernagore Municipal Corporation	2738	S.J.S.R.Y	0.41	
		Chairman, Tarakeswar Municipality	2672	Constn. of Office Bldg.	1.56	
			2752	Sulabh Souchalaya	0.65	
8	Coochbehar-I	Executive Officer, Coochbehar - I Panchayat Samity	18244	Incentive To	0.01	
			18243	Development of transport infrastructure	1.25	
			18257	Untied Plan grant-in Aid	0.40	
			18271	PMGY(Health)	0.28	
			18274	Uttarbanga Unnayan Parshad Scheme	2.35	
			18276	Fisheries Scheme	0.70	
			18299	Community Library Information Center	1.47	
			18322	Minor Irrigation	6.55	
			18325	G.S.L.I.	0.05	
			18341	N.F.B.S	0.29	
			18368	U.B.S.S.P	0.69	
			18396	Construction of Flood Shelter	1.05	
			18398	B.M.S	0.37	
			18407	Honorarium/Contg. etc. of S.S.K	0.02	
			18414	Economic Census during 1998-99 & 2011	0.56	
			18432	Drinking Water & Toilets for PRY	0.36	
			18535	Bio-technology Scheme	0.20	
				Executive Officer, Coochbehar-II P.S.	18243	Development of transport infrastructure
			18257		Untied Plan grant-in Aid	0.47

Sl.No.	Name of Treasury/ PAOs	Name of the Operator	Scheme I.D.	Name of the Scheme	Amount (₹ in lakh)
		Secretary, Coochbehar Zilla Parishad	18271	PMGY(Health)	0.37
			18276	Fisheries Scheme	0.09
		Secretary, Coochbehar Zilla Parishad	18447	SGRY	0.78
			18501	Grants to PRI for production of quality seeds	3.00
			18510	Ashray	0.70
9	Darjeeling	Director, P.N.H.Z.Park, Darjeeling (LF)	Not Available	Not Available	25.08
		Secy.Finance, D.G.A.H.C.(LF)	Not Available	Not Available	6982.12
		Secretary, Health Department(LF)	Not Available	Not Available	3564.95
		Superintendent, District Hospital (LF)	Not Available	Not Available	4.18
		ACMOH, Darjeeling Sadar (LF)	Not Available	Not Available	4.50
		Medical Officer incharge, T.B. Hospital, Darjeeling (LF)	Not Available	Not Available	27.30
		BMOH, Sukhiapokhri (LF)	Not Available	Not Available	53.90
		BMOH, Bijanbari (LF)	Not Available	Not Available	2496.17
		BMOH, Takdah (LF)	Not Available	Not Available	2510.12
		Secretary, Education Department (LF)	Not Available	Not Available	3777.32
10	Durgapur	Executive Officer Andal (LF)	16305	Untied Fund	0.03
			16306	12 th Finance Commission(PS)	3.11
			16307	Health system Development	1.56
			16314	Remuneration to contractual	0.01
			16319	Manitenance of SC/ST	2.76
			16320	Receive only Terminal setup	0.50
			16321	SSK Training	0.09
			16324	RLI	1.00

Sl.No.	Name of Treasury/ PAOs	Name of the Operator	Scheme I.D.	Name of the Scheme	Amount (₹ in lakh)
			16331	Primary Level Bridge	0.24
			16333	11th Five year Plan	0.06
			16336	Const. of uncovered Block	0.59
			16452	RSBY	0.28
		Executive Officer, Galsi (LF)	16267	12th Finance Commission	0.04
			16268	HSDI(DFID)	0.38
			16269	Prani Sampad	0.02
			16279	RIDF MI(II)	0.61
			16280	Maint. Charge of SC	0.30
			16281	Maint. Charge of ST Student	0.06
			16285	Construction of school building and Addl. Class	3.43
			16298	Development of BCW villages	0.41
			16300	Preparation of 11th five year Plan	0.15
			16433	Training Programme of G.P.	0.17
			16446	R.S.B.Y.	0.31
			16447	G.P.LEVEL	0.16
			16457	Seed Village Programme	0.42
			16468	Organisation of Animal Health	0.25
			16469	Entrepreneuship Development Sheep/Goat	1.45
		Executive Officer, Kanksa (LF)	16353	12th Finance Commn.	5.37
			16373	NFBS	0.20
			16389	Const. of BLDO office	6.44
			16420	Setting up an MIS Cell	0.26
			16427	Women Development under B.L.D.O.	3.14
			16435	R.S.B.Y	0.24
			16455	Grant to PRIS for Production of	2.40
		Executive Officer, Pandabeswar(LF)	16055	Maintenance of SC/ST	5.64
			16470	Small Development Fund	1.72

Sl.No.	Name of Treasury/ PAOs	Name of the Operator	Scheme I.D.	Name of the Scheme	Amount (₹ in lakh)
11	Gangrampur	Executive Officer, Gangarampur Panchayat Smiti (P.S.)	Not Available	Not Available	158.72
		Executive Officer, Kushmandi P.S.	Not Available	Not Available	47.92
		Executive Officer, Bansihari P.S.	Not Available	Not Available	73.05
		Executive Officer, Harirampur P.S.	Not Available	Not Available	85.19
		Chairman ,Gangarampur Municipality	Not Available	Not Available	361.81
		Chairman ,Buniadpur Municipality	Not Available	Not Available	202.69
12	Hooghly-II	Executive Officer Ballagarh Panchayat Samity	1186	RWS	0.14
			1189	PMGY	0.10
		FC&CAO, Hooghly Z.P.	1120	Civil and Elect Works	2.64
			1144	HB LIC	10.30
			1147	BMNS	1.16
			1153	REDC	3.38
			1215	Calamity Relief Fund (Aila-2009)	8.77
			1217	Housing Scheme	38.68
			1164	Remunorative Assets	2.95
21761	Old RIDF	67.01			
13	Islampur	Executive Officer, Goalpokhar -II P.S.	Not Available	Not Available	28.08
		Executive Officer, Islampur Panchayat Samity	Not Available	Not Available	29.64
		Executive Officer, Chopra Panchayat Samity	Not Available	Not Available	24.58
		Executive Officer, Goalpokhar -I P.S.	Not Available	Not Available	79.57
		Executive Officer, Karandighi Panchayat Samity	Not Available	Not Available	36.57
		Chairman ,Islampur Municipality	Not Available	Not Available	143.25
		Chairman Dalkhola Municipality	Not Available	Not Available	268.55

Sl.No.	Name of Treasury/ PAOs	Name of the Operator	Scheme I.D.	Name of the Scheme	Amount (₹ in lakh)
14	Jalpaiguri-I	Secy, Adhoc Committee (D.P.S.C)Jalpaiguri	17547	BMS	1.21
			17586	Spl. Nutrition Programme	7.80
			17634	Unspent Balance in different Heads	138.18
		CEO. Fish Farmers Development Agency, Jalpaiguri	17655	Fisheries Deptt.	16.24
		Executive Officer, Sadar Panchayat Samity	17526	13th Finance Commission	0.53
			17545	Incentive Scheme for P.R. Bodies	2.13
			17547	BMS	0.83
			17585	Implementation of fodder extn.	0.11
			17622	Oil Ghani	0.21
			17649	T.W.	3.73
			17665	Education (H.S.)	4.83
			17688	Information & Cultural	0.48
			17670	Cottage & Small Scale Industries	1.56
			17690	11 th Finance Commission	0.11
			17691	PROFLAL	6.95
			Executive Officer, Rajganj Panchayat Samity	17536	District Plan
		17547		BMS	3.97
		Executive Officer, Rajganj Panchayat Samity	17606	Education fund	2.46
		Executive Officer, Rajganj Panchayat Samity	17066	Education (Pry)	0.98
			17668	Information & Cultural	1.12
17588	SCP/TSP		1.97		
17602	Mid Day Meal (BMS)		2.86		
17606	Education fund		2.46		
17610	Development Activities		3.85		
17652	House rent	5.91			
15	Jangipur	Ragunathganj -I Panchayat Samity	14991	Multi Sectoral Development Programme	76.75
			15003	B.M.S.	7.00
			15011	10 th Finance Commission	12.11
			15027	Sishu Siksha Kendra	6.03
			15048	Repair of Primary School	20.31

Sl.No.	Name of Treasury/ PAOs	Name of the Operator	Scheme I.D.	Name of the Scheme	Amount (₹ in lakh)
	Jangipur		15061	Financial Assistance to Flood	8.19
			15065	S.M.G.R.	4.71
		Raghunathganj -II Panchayat Samity	15003	B.M.S.	21.81
			15008	Pension	10.32
			15009	N.S.A.P.	21.35
			15011	10th Finance Commission	9.49
			15018	Chief Minister Relief Fund	7.33
			15022	B.A.D.P	24.25
			15061	Financial Assistance to Flood	21.02
			15068	Untied Plan Grant in Aid	11.74
			15070	11th Finance Commission	6.61
			SUTI -I Panchayat Samity	15019	Construction of R.I. Office
		SUTI -II Panchayat Samity	15027	Sishu Siksha Kendra	11.88
			15068	Untied Plan Grant-in-Aid	20.76
			15070	11th Finance Commission	12.22
			15123	Constructiion of Anganwadi	85.82
		Samserganj Panchayat Samity	15003	B.M.S.	16.86
			15009	N.S.A.P.	25.23
			15011	10th Finance Commission	12.45
			15022	B.A.D.P.	15.20
			15027	Sishu Siksha Kendra 1	10.78
			15048	Repair of Primary School	19.75
			15061	Financial Assistance to Flood	13.50
		15068	United Plan Grant-in-Aid	13.53	

Sl.No.	Name of Treasury/ PAOs	Name of the Operator	Scheme I.D.	Name of the Scheme	Amount (₹ in lakh)		
	Jangipur		15070	11th Finance Commission	13.79		
		Farakka Panchayat Samity	14991	Multi Sectoral Development Programme.	20.77		
			15009	N.S.A.P.	21.90		
			15011	10th Finance Commission	14.06		
			15032	Development grant under State Plan	10.17		
			15048	Repair of Primary School	38.80		
			Sagardighi Panchayat Samity	15008	Pension	13.15	
		15009		N.S.A.P.	42.64		
		15011		10Tth Finance Commission	7.23		
		15018		Chief Minister Relief Fund 15018	7.35		
		15027		Sishu Siksha Kendra	13.73		
		15028		Const.ructiion of flood damage	16.66		
		15048		Repair of Primary School	86.00		
		15061		Financial Assistance to Flood	19.49		
		15094		SJSRY	9.41		
		15120		Const. of child education centre	9.00		
		Dhuliyani Municipality	15005	Pay and allowance	86.34		
			15031	I.D.S.M.T.	58.33		
		16	Jhargram	Executive Officer, Jhargram Panchayat Samity	13206	NWDPRRA	1.45
					13208	C.D. Scheme SCA/TSP	0.11
13338	SGSY				3.27		
13351	RIDF-VII				0.06		
13347	ITDP				3.99		
Executive Officer, Jamboni Panchayat Samity	13192			MPLAD	0.04		
	13339			SRPP	0.07		

Sl.No.	Name of Treasury/ PAOs	Name of the Operator	Scheme I.D.	Name of the Scheme	Amount (₹ in lakh)
			13341	Transport ch. of foodgrains	0.14
		Executive Officer, Gopiballavpur I Panchayat Samity	13213	BMS (Health)	0.63
			13232	SGSY	1.54
			13239	RIDF-2	0.08
			13369	Library Grant	0.35
		Executive Officer, Gopiballavpur II Panchayat Samity	13197	RWS	5.39
		Executive Officer, Nayagram Panchayat Samity	13219	Lodha Dev. Scheme	0.87
		Executive Officer, Sankrail Panchayat Samity	13206	NWDPRA	0.67
			13207	Child Education Centre	0.15
			13340	Sarva Siksha Avijan (SSA)	3
17	Kolkata Pay & Accounts Office-II	W.B.S.E.Board Fund Accounts-I	6490	General	0.52
		Controller of Municipal Finance & Account	6490	General	1637.90
18	Kolkata Pay & Accounts Office-III	Director, SUDA ; 19	327	ACC OF EMP PF AGAINST ROPA98	0.80
		Director, SUDA ; 19	348	348; Urban infra Dev. SHM	1.24
		Director, SUDA ; 19	349	Impl. Of Inte. Housing & Slum Dev.	1.24
		Spl. Secretary KMDA	271	Imp. Of UI&GS under JNNURM	775.86
		EO Nabadiganta Industrial, Township Authority	999997	PWD/Forest Scheme	0.31
19	Kalna	Executive Officer Kalna-I Panchayat Samity	6220	Prime minister's Gramodaya yojana	0.36
			6225	Subdivisional Agri Research Firm	2.68
			6291	S.R.D.Programme Funds	0.31
		Executive Officer Purbasthali-II Panchayat Samity	6217	Zila Parishad own Fund	0.20

Sl.No.	Name of Treasury/ PAOs	Name of the Operator	Scheme I.D.	Name of the Scheme	Amount (₹ in lakh)
20	Krishnagar-I	F.C & C.A.O , Nadia Zilla Parishad	9397	Pry.School (D.P.I.)	0.57
			9405	10th Finance Fund	1.35
			9430	Ground Water Structure	0.45
			9433	Rabindra Bhavan	0.38
			9437	Constn. Of Primary School	2.21
			9443	Constn. of Road, Bridge, Culvert	5.67
			9448	Infrastructure Dev. Of Panch. Bodies	17.66
			9459	Intensive Gran	23.42
			9469	Minor Irrigation Scheme	0.04
			9472	Primary Edn. Fund	0.35
			9484	Sericulture Scheme	0.92
			9507	Prime minister's Gramodaya yojana	0.62
			9511	S.S.K(UNICEF)	1.44
			9527	F.C & C.A.O , Nadia Zilla Parishad	0.03
			9543	Repair/Restoration of Primary School	0.50
		Nabadwip Municipality	9519	NSDP	0.04
		Executive Officer, Krishnagar-I Panchayat Samity	9481	Constn. of B.D.O. Qtr.	0.86
			9503	Flower Growers	3.38
			9513	Construction of villege level record room	1.19
			9515	S.S.A	1.17
		Executive Officer, Nakashipara Panchayat Samity	9400	N.S.A.P.	0.10
		Chairman, Krishnagar Municipality	9404	Mid day meal	0.68
			9524	IDSMT	0.74
			9519	NSDP	0.05
			9523	NSDP	0.06
		Executive Officer, Nabadwip Panchayat Samity	9392	B.M.S.	0.01

Sl.No.	Name of Treasury/ PAOs	Name of the Operator	Scheme I.D.	Name of the Scheme	Amount (₹ in lakh)
			9448	Infrastructure Dev. Of Panch. Bodies	0.02
		Secretary, Nadia Dist, Pry. Council (LF)	9477	Sale Tax	0.23
			9532	School Dress Fund	0.03
21	Krishnagar-II	Executive Officer, Chapra PS	9643	Grant for SC/ST students	9.02
			9655	GSLI (Maturity)	0.05
			9669	Sishu Siksha Kendra	0.51
			9680	Madhymik Siksha Kendra (MSK)	11.19
			9687	Flower Plantation	12.19
		Executive Officer Krishnaganj PS	9689	Kitchen Shed at Pry. School of each PS	0.73
			9661	GSY	0.30
			9694	NSDP	13.45
22	Lalbagh	Chariman, Murshidabad Municipality	17925	I.D.S.M.T	0.66
		Executive Officer, M-J Panchayat Samity	18000	BEUP001	3.42
			18026	Old age Pension	0.89
			18049	NSAP	1.47
			18068	Construction of school-	1.30
		Executive Officer, Lalgola, Panchayat Samity	17818	PROFLAL003	0.76
			17853	District Plan Scheme-	0.68
			17853	SGSY	0.53
			17873	Development of identified	0.97
			17878	11th Five Years Plan-17878	0.70
			18012	Cons/Recons. Of school	1.20
			18125	Mid Day Meal	0.31
		Executive Officer, B-Gola-I Panchayat Samity	17892	Subsidy of Horticulture	1.41
			17962	DFID Programme	8.22
			17972	A.R.D. Programme	0.61
		E.O., B-GOLA-II Panchayat Samity	17840	Matching Grant	0.45
			17896	SRD Programme	0.94
			18191	13th Finance Commission	86.12

Sl.No.	Name of Treasury/ PAOs	Name of the Operator	Scheme I.D.	Name of the Scheme	Amount (₹ in lakh)
23	Malda-II	Dist.PrimarySchoolCouncil	7781	Not Available	0.02
			7785	Not Available	0.14
		Chairman, Old Malda Municipality	7400	Not Available	0.16
		Exe. Officer, EnglishBazar PS,	7569	Not Available	0.04
		Exe. Officer Manikchak PS	7569	Not Available	0.14
		F.C. & C.A.O, Malda Zilla Parishad (26)	7566	Not Available	4.69
			7592	Not Available	0.59
24	Mekhliganj	Chairman Mekhliganj, Municipality	18631	Not Available	0.05
			18638	Not Available	0.10
			18639	Not Available	0.03
			18647	Not Available	0.10
			18608	Not Available	0.01
			18648	Not Available	0.01
			18655	Not Available	0.10
			18653	Not Available	0.07
		Chairman, Haldibari Municipality	18630	Not Available	0.03
			18595	Not Available	1.17
		Executive Officer, Mekhliganj, Panchayat Samity	18618	Not Available	0.86
			18619	Not Available	0.41
			18605	Not Available	0.05
			18606	Not Available	0.03
			18655	Not Available	0.30
			18607	Not Available	0.33
			18619	Not Available	0.41
			18621	Not Available	0.27
			18622	Not Available	0.95
			18624	Not Available	0.12
			18648	Not Available	0.01
			18654	Not Available	0.02
			18655	Not Available	0.30
		Executive Officer, Haldibari Panchayat Samiti	18616	Not Available	0.08
			18618	Not Available	0.50
			18619	Not Available	0.02
			18621	Not Available	0.14
18622	Not Available		0.20		

Sl.No.	Name of Treasury/ PAOs	Name of the Operator	Scheme I.D.	Name of the Scheme	Amount (₹ in lakh)
25	Raghunathpur	Executive Officer, R. N.Pur-I	3783	N.S.A.P.	0.01
			3784	M.C.OF SC/ST Student	0.58
			3809	G.S.L.I./G.IS.	0.05
			3813	R.C.H./I.E.C.	0.22
			3859	12 th Finance Commission	0.03
			3920	Hariyali Project	0.02
		Executive Officer, PARA	3802	P.M.G.Y.	0.17
			3804	Fishery Scheme	0.57
			3806	PROFLAL	0.12
			3810	D.W.C.R.A.	1.06
			3815	N.W.D.P.R.A..	1.81
			3822	D.P.E.P.	2.09
			3838	D.S.E.School	0.10
			3858	Animal Husbandry	1.89
			3876	DIR.Of school Education	0.14
		3923	Mid Day Meal	0.10	
		Executive Officer,Neturia	3783	N.S.A.P.	2.15
			3800	Untied Fund	0.40
			3809	G.S.L.I./G.IS.	0.02
			3921	R.S.V.Y.	0.26
		Executive Officer, Santuri	3806	PROFLAL	0.10
			3809	G.S.L.I./G.IS.	0.14
			3845	S.C.A./S.C.P.	0.07
		Executive Officer,Kashipur	3814	Community Library cum	0.24
		Chairman , Raghunathpur Municipality	3779	Calamity Relief Fund(CRF)	0.01
			3861	IDSMT	0.05
			3865	Scavenger	0.02
			3866	NSDP	0.07
			3869	Forestry	0.01
			3870	P.W.D (Road)	0.04
			3871	P.W.D.	0.02
			3872	HUDCO	0.03
3926	Employment generation in urbanareas	0.09			

Sl.No.	Name of Treasury/ PAOs	Name of the Operator	Scheme I.D.	Name of the Scheme	Amount (₹ in lakh)
26	Raiganj-I	Executive Officer,Zilla Parishad	8666	Not Available	0.12
		Executive Officer, Raiganj PS	8707	Not Available	0.18
		Executive Officer,Itahar PS	8556	Not Available	2.31
			8614	Not Available	0.14
			8036	Not Available	0.11
			8709	Not Available	0.80
		Dist. Library Officer	8604	Not Available	0.60
			8633	Not Available	0.50
27	Silliguri-I	(LF), F.C & CAO, SlgMahukumaParaisad	12632	Not Available	1.40
			12633	Not Available	4.15
		Executive Officer, Khoribari Panchayat Samity	12629	Not Available	0.06
		Executive Officer, Matigara Pan	12615	Not Available	2.60
28	Tamluk	Executive Officer Panskura-I P.S.	12834	Fund for community hall	0.35
		Executive Officer Panskura-II P.S.	12847	Flower Grower Betelvine	0.32
			12820	O.A.P.	0.51
			12828	Untied Fund	0.54
		Executive Officer. Tamluk P.S.	12854	Bakery	0.16
			12860	Recreational activities	0.22
			12876	TCPC	0.80
			12884	SCA/scp	0.53
			12887	GSMT	0.37
			12889	SRD	0.43
			12890	Water Testing Fee	0.46
		Executive Officer. Moyna P.S.	12893	Const. of latrine at Kalagachia	0.20
			12877	BMS Health	0.44
			12878	Sinking of tube well under BMS	0.63
		Executive Officer Nandakumar P.S.	12837	NOAPS	0.53
12982	Dev. of Agri farm		1.65		
12983	Const. of Block Livestock Centre		0.28		

Sl.No.	Name of Treasury/ PAOs	Name of the Operator	Scheme I.D.	Name of the Scheme	Amount (₹ in lakh)
			20191	Const. of BLRO Office	100
		E.O. PurbaMedinipur Z.P.	12669	Restoration of ArgoalcircuitEnbkt (36 mile gheri)	2.40
			12709	Const. of Police Barrack	28.09
			12711	Const. of BorochowkaBandh	2.49
			12713	FA to flower grower	2.40
			12714	Hon. To Janagranthagar	0.82
			12823	BMS/PMGY	2.16
			12961	Flood shelter at Mangaldari	3.28
			12974	Flood Restoration Work	10.72
			13029	Purta	3.58
			13128	Destitute women rehabilitation programme	63.60
		DPSC, Purba Medinipur	429	OAP	0.34
		E.O. Sahid Matangini P.S.	13001	BEUP	5.39
		DRDA, Purba Medinipur	13015	Misc.	8.07
29	Malda-II	Executive Officer Mal Panchayat Samiti	16675	S.C. & T.W.	0.02
			16701	Supply of Drinking Water (Relief)	0.02
			16713	Rural Household Survey (BPL)	0.03
			16751	Entertainment Tax	0.02
			16752	SC / ST Maintenance Grant	89.95
			16779	D.W.C.R.A.	0.02
			16827	P.F. Scheme for Landless Agri.	0.19
			16847	BRGF Capacity Building	0.02
		Executive Officer Mal Panchayat Samiti	16683	BMS	0.55
			16701	Supply of drinking water (Relief)	0.02

Sl.No.	Name of Treasury/ PAOs	Name of the Operator	Scheme I.D.	Name of the Scheme	Amount (₹ in lakh)
		Chairman, MAL Municipality	16738	Mid-day-meal (BMS)	0.37
			16853	13th Finance Commission	1.99
		EO, Mettili Panchayet Samity	16672	District Plan	0.32
			16718	N.F.B.S./ N.S.A.P.	0.38
			16751	Entertainment Tax	0.93
			16843	Rigbore Tube Wells in closed tea garden	0.64
		Executive Officer , Nagrakata Panchayat Samiti	16718	N.F.B.S./N.S.A.P.	0.11
30	Asasnsol-I	Executive Officer, Barabani Panchayat Samity	6392	Dist. Plan (Spl. Tribal Area Dev.)	0.10
		Executive Officer, Jamuria Panchayat Samity	6374	B.M.S.P	0.06
			6391	Salary of P.S. Members	2.49
			6392	Dist. Plan (Spl. Tribal Area Dev.)	0.40
			6393	Const. of Rig Bore Tubewell	0.29
			6416	House Hold Survey	0.10
			6424	Security Money	0.61
			6419	D.Well / M. Well	0.48
			6446	Const. of School Building	0.11
			6449	Infrastructure Development of P.S. & G.P.	0.05
			6454	Drinking Water & Toilet Falicity	0.36
			6463	SSK Buildings Const. (RIDF VIII)	0.91
			6474	NFBS.	0.10
			6475	11th 5 year plan	0.14
			6373	M.P LAD	1.45
			6392	Dist. Plan (Spl. Tribal Area Dev.)	1.42
		6396	6396, S.G.S.Y.	0.09	
Executive Officer, Ranigunj Panchayat Samity	6381	Community Hall [NANDANIC]	0.11		

Sl.No.	Name of Treasury/ PAOs	Name of the Operator	Scheme I.D.	Name of the Scheme	Amount (₹ in lakh)
			6391	Salary of P.S. Members	2.17
			6392	Dist. Plan (Spl. Tribal Area Dev.)	0.12
			6404	Drought Relief	0.05
			6455	Const. Of School Building (pry) PMGY	0.52
31	Howrah-II	Howrah Municipal Corporation	Not Available	Not Available	6112.69
		Domjur Panchyat Samity			449.54
		Bally Jagacha P. S.			382.05
		Sankrail Panchyat Samity			230.12
		Panchla Panchyat Samity			17.75
		J. B. Pur Panchyat samity			344.05
		Zilla Parishad, Howrah			338.84
		District Primary Education Fund			2277.94
		Local Library Authority			422.96
		C.E.O. Howrah Improvement Trust			3537.61
		Fish Farmerø Development Agency			76.16
32	Uluberia	Excutive Officer, Uluberia-I, PS	Not Available	Not Available	525.91
		Executive Officer Uluberia-II, PS			381.35
		Executive Officer, Bagnan-I, PS			332.63
		Executive Officer, Bagnan-II, PS			282.65
		Executive Officer, Shyampur-I			424.83
		Executive Officer, Shyampur-II			308.30
		Executive Officer, Amta-I			448.78
		Executive Officer, Amta-II			521.22
		Executive Officer, Udaynarayanpur			862.12
		Chairman, Uluberia Municipality			440.38
33	Barasat-I	Executive Officer, N. 24 Parganas (04)	963	Not Available	0.05
			968		0.39
			1078		5.09
		Chairman, Habra Municipality(09)	890		0.22
			927		0.38
			931		0.59
			1062		0.11

Sl.No.	Name of Treasury/ PAOs	Name of the Operator	Scheme I.D.	Name of the Scheme	Amount (₹ in lakh)
			1073	Not Available	0.58
			1087		0.39
		Chairman,Ashoknagar-Kalyangarh Municipality(11)	983		0.50
			1006		0.22
		North Dum Dum Municipality	950		1.22
			1020		8.05
		Chairman, Madhyamgram Municipality(13)	969		0.69
			983		1.00
			1073		7.15
		Executive Officer, Barasat-I P.S	911		0.70
		Executive Officer, Barasar-II P.S	919		6.47
			989		0.03
		Executive Officer, Habra-I P.S	928		0.60
			957		0.22
			989		0.24
		Executive Officer,Habra-II,PS	969		0.50
			999		0.18
			1072		0.37
		Executive Officer, Deganga PS	919		4.38
			886		0.15
			951		1.42
			1021		0.11
			1040		0.57
			1067		0.28
			1087		0.05
		Executive Officer, Rajarhat P.S	899		0.17
			912		0.54
			916		0.33
			965		0.56
			969		0.80
			1054		0.50
			1097		0.50
1100	0.50				
34	Barrackpore-I	Chairman, Naihati Municipality	2167/7	State Finance Commission	80.60
		Chairman, New Barrackpore, Municipality	2251	Cons./Ext./Renov. Of Office	4.88

Sl.No.	Name of Treasury/ PAOs	Name of the Operator	Scheme I.D.	Name of the Scheme	Amount (₹ in lakh)
		Chairman, Panihat Municipality	2252	Removal of water logging	15.03
		Chairman, South Dum Dum, Municipality	2256/97	Calamity Relief Fund (CRF)	1.70
		Executive Officer, Barrackpore-I P.S	2250/91	-12th Finance Commission	0.33
		Executive Officer, Barrackpore-II P.S	2172	District Plan Fund	1.22
		Executive Officer, Barrackpore-II P.S	2173	Sinking /RE-sin. Of T.W under R.W.S	1.22
35	Alipurduar	Executive Officer, Alipurduar-I, PS	16522	Basic Minimum Services	0.22
			16526	NWDPRA	1.01
			16544	Animal Husbandry scheme	0.94
			16574	State Finance Commission	0.44
			16589	Gana-Granthgarh	0.57
			16593	Non-classified	0.57
			16617	House Building Grant & Mahila	3.97
		Executive Officer, Alipurduar-II, PS	16526	NWDPRA	0.33
			16527	Special Component Plan	0.73
			16535	United Fund	0.10
			16544	Animal Husbandry scheme	0.10
			16545	SC, ST, OBC Development Forest Right	1.22
			16549	Matching grant	0.54
			16570	Remuneration on contract basis	0.55
			16574	State Finance Commission	0.56
			16588	ITDP	8.58
			16589	Gana-Granthagarh	0.08
			16635	Uttar Banga Unnayan Parishad	3.63
		Executive Officer, Falakata PS	16641	Midday meal	0.16
			16538	NMBS/NFBS	0.50
		Executive Officer, Kalachini PS	16569	Remuneration of CCA	0.06
			16520	District Plan	1.30
			16569	Remuneration of CCA	1.56

Sl.No.	Name of Treasury/ PAOs	Name of the Operator	Scheme I.D.	Name of the Scheme	Amount (₹ in lakh)
		Excutive Officer Kumargram, PS	16612	Addl. Classroom, water supply of	0.80
			16520	District Plan	0.66
			16555	Fixed TA to GP members	0.13
			16569	Remuneration of CCA	0.27
			16635	Uttar Banga Unnayan Parishad	0.32
			16652	Paika	2.78
		Executive Officer., Madarihat Birpara PS	16523	Infrastructure Dev. Scheme	2.10
			16566	Rashtriya sam vikas	0.37
36	Kalimpong	Executive Officer, Kalimpong-I	Not Available	Not Available	0.07
		Executive Officer, Kalimpong-I			0.04
		Executive Officer, Kalimpong-II			0.02
		Administrator, GBN Panchayet Samiti			0.27
		Administrator, GBN Panchayet Samiti			0.10
37	Bankura	Secretary, D.P.S.C., Bankura (LF)	18892	Outstanding Funds	1.99
		Secretary, D.P.S.C., Bankura (LF)	18897	L,R.of Education cess	19.68
		Secretary, D.P.S.C., Bankura (LF)	18899	Operation of black boards	9.24
		Secretary, D.P.S.C., Bankura (LF)	18900	Orientation programme	0.24
		District Magistrate, Bankura (PL)	19019	Renovation of circuit house	0.51
		District Magistrate, Bankura (PL)	19026	ARWSP	7.36
		District Magistrate, Bankura (PL)	19329	Renovation of office chamber of	12.90
		District Magistrate, Bankura (PL)	19361	Infrastructural development of	19.81
		SPL. L.A.O., Bankura (PL)	19315	M.T.P.S.doubling rly line	16.67
		SPL. L.A.O., Bankura (PL)	19405	SALI River bridge at	9.68
		E.O., Bankura -1, Panchayet Samity (LF)	19239	Infrastructure development of S.C	1.89
		E.O., Bankura -1, Panchayet Samity (LF)	19253	G.S.L.I.	0.15
		Executive Officer., Bankura	18767	PROFLAL	0.15
		Executive Officer, Bankura	18770	G.S.L.I.	0.21

Sl.No.	Name of Treasury/ PAOs	Name of the Operator	Scheme I.D.	Name of the Scheme	Amount (₹ in lakh)
	Bankura	Executive Officer., Bankura -II, Panchayet Samity (LF)	18780	SSK Hon. Of Sahayika & Paridashak	0.01
		Executive Officer., Bankura -II, Panchayet Samity (LF)	18794	Security deposit of dealers	0.22
		Executive Officer., Chhatna Panchayet Samity (LF)	19170	Ramp of polling station	0.01
		Executive Officer., Chhatna Panchayet Samity (LF)	19171	P.M.G. Y.(Health sector)	0.13
		Executive Officer., Chhatna Panchayet Samity (LF)	19173	Rural sanitation scheme for	0.06
		Executive Officer., Chhatna Panchayet Samity (LF)	19352	RSBY	0.08
		Executive Officer, Saltora Panchayet Samity (LF)	18807	11th Finance Commission	0.01
		Executive Officer., Saltora Panchayet Samity (LF)	18808	12th Finance Commission	0.92
		Executive Officer., Saltora Panchayet Samity (LF)	18813	PROFLAL	0.22
		E.O., Saltora Panchayet Samity (LF)	18816	G.S.L.I.	0.04
		Executive Officer, Saltora Panchayet Samity (LF)	18823	NFFWP(Transportaion cost)	0.01
		Executive Officer., Saltora Panchayet Samity (LF)	19064	R.O.T.	0.13
		Executive Officer., Saltora Panchayet Samity (LF)	19074	Rep. of pump set of S.H.C.	0.03
		Executive Officer., Saltora Panchayet Samity (LF)	19082	Rep. of Primary school building damaged	0.18
		Executive Officer., Saltora Panchayet Samity (LF)	19083	Extn. Of PS buildig	0.05
		Executive Officer., Saltora Panchayet Samity (LF)	19095	Security deposit of dealers	1.11
		Executive Officer., Saltora Panchayet Samity (LF)	19304	Construction of boundary wall of graveyard	0.03
		Executive Officer., Saltora Panchayet Samity (LF)	19395	District annual plan	2.50
		Executive Officer., Mejhia Panchayet Samity (LF)	18715	Reproductive and child health	0.02
		Executive Officer., Mejhia Panchayet Samity (LF)	18731	PROFLAL	0.11

Sl.No.	Name of Treasury/ PAOs	Name of the Operator	Scheme I.D.	Name of the Scheme	Amount (₹ in lakh)
	Bankura	Executive Officer., Mejhia Panchayet Samity (LF)	19276	Training of G.P. members	0.01
		Executive Officer., Mejhia Panchayet Samity (LF)	19340	Pollution of	1.24
		Executive Officer., Gangajal Ghati Panchayet Samity (LF)	19116	Grant-in-aid	1.39
		Executive Officer., Gangajal Ghati Panchayet Samity (LF)	19117	M.R. Dealer security deposit	2.74
		Executive Officer., Gangajal Ghati Panchayet Samity (LF)	19118	Transport charges of M.R.	0.08
		Executive Officer., Gangajal Ghati Panchayet Samity (LF)	19123	PROFLAL	0.01
		Executive Officer., Gangajal Ghati Panchayet Samity (LF)	19127	N.H.R.M.	4.31
		Executive Officer., Gangajal Ghati Panchayet Samity (LF)	19128	R.S.V.Y.	3.17
				Total:-	46189.89

Annexure-‘16’
(Para No. 3.5)

Discrepancies in remittances made under New Pension Scheme (NPS)

Sl. No.	Name of Treasury	Month	8342-00-117-001 Govt. Contribution	8342-00-117-002 Members Subscription	Difference between two contributions
1	Asansol-II	Apr-17	NIL	52426	52426
		Mar-18	67050	27316	39734
2	Kol PAO-I	Apr-17	9786	191504	181718
		May-17	173078	156479	16599
		Jun-17	172208	105136	67072
		Aug-17	69856	87567	17711
		Sep-17	151037	95955	55082
		Oct-17	126213	117370	8843
		Nov-17	198945	161614	37331
		Dec-17	209083	178555	30528
		Jan-18	166466	169458	2992
		Feb-18	199771	185050	14721
		Mar-18	156423	6248	150175

Sl. No.	Name of Treasury	Month	8342-00-117-001 Govt. Contribution	8342-00-117-002 Members Subscription	Difference between two contributions
3	Kol PAO-II	Apr-17	144030	311883	167853
		May-17	134830	169007	34177
		Jun-17	201919	186800	15119
		Jul-17	163084	172613	9529
		Aug-17	132324	158014	25690
		Sep-17	153084	154866	1782
		Oct-17	155625	156740	1115
		Nov-17	185559	165730	19829
		Dec-17	154975	164504	9529
		Jan-18	156268	163448	7180
		Feb-18	173759	180939	7180
		Mar-18	208599	40975	167624
4	Kol PAO-III	Apr-17	107393	277200	169807
		May-17	165906	162320	3586
		Jun-17	200933	197139	3794
		Jul-17	206112	216545	10433
		Aug-17	201297	198210	3087
		Sep-17	162680	166353	3673
		Oct-17	130754	134427	3673
		Nov-17	154467	170636	16169
		Dec-17	157324	185989	28665
		Jan-18	143590	151055	7465
		Feb-18	270783	178345	92438
		Mar-18	146855	0	146855
5	Midnapore	Apr-17	57997	130574	72577
		May-17	20072	47559	27487
		Jun-17	90438	70019	20419
		Jul-17	114586	54265	60321
		Aug-17	37981	41515	3534
		Sep-17	67609	58601	9008
		Oct-17	30479	34013	3534
		Nov-17	55968	47967	8001
		Dec-17	8274	93734	85460
		Jan-18	136434	69577	66857
		Feb-18	92790	123793	31003
		Mar-18	91384	0	91384
6	Alipurduar	Apr-17	23109	53289	30180
		May-17	19010	50579	31569
		Jun-17	96639	73570	23069

Sl. No.	Name of Treasury	Month	8342-00-117-001 Govt. Contribution	8342-00-117-002 Members Subscription	Difference between two contributions
		Jul-17	49227	63115	13888
		Aug-17	121551	74429	47122
		Sep-17	85943	80617	5326
		Nov-17	73414	57775	15639
		Dec-17	4840	3435	1405
		Feb-17	7539	39029	31490
		Mar-18	75854	6437	69417
7	Coochbehar-I	Apr-17	20644	53136	32492
		Jul-17	42374	29702	12672
		Aug-17	15069	27741	12672
		Dec-17	30430	15215	15215
Total:-			7181721	6998102	183619

Annexure-17'

(Para No. 3.6)

Suspense Head of account "8658-00-102-040-20" remain unleared

Sl. No.	Name of Treasury	Date of Deposit	Head of Account	Challan No	Amount (₹)	Date of withdrawal	Amount (₹)	Balance lying under suspense head due to non withdrawal (₹)
1	Birbhum-I	01.12.2016	8658-00-102-40-20	8658/22,	3400			3400
		02.12.2016		8658/23	753500	18.01.2017	753500	
		20.12.2016		8658/188	893000	27.02.2017	893000	
2	Howrah-I	17/12/16 to 30/12/16	8658-006 102-040-20	446	6838787	Mar-17	233781	6621006
		31.12.16		1	22500	Aug-17	6500	
3	Uluberia	06.12.16 to 29.12.16	8658-006 102-040-20	24	4193200	Jan-17	74000	2719430
		17.01.2017		1	4730	Feb-17	132000	
							Mar-17	
4	Islampur	29-12-2016	8658-00-102- 040-20	8658/137	6500			6500
5	Raiganj-I	17.12.2016	8658-00-102-040-20	8658/135	58900			432508
		17.12.2016		8658/136	373608			
Total:-					13148125		3365281	9782844

Annexure- '18'

(Para No. 3.7.1)

**Overpayment of pension due to non- reduction of basic pension in time,
wrong inclusion of DA etc**

Sl. No.	Name of Treasury	No. of cases	Amount (₹ in lakh)
1	Asansol-I	1	0.70
2	Barasat-II	2	2.36
3	Coochbehar-II	3	1.40
4	Howrah-I	3	11.18
5	Krishnagar-I	3	0.35
6	Kharagpur	1	0.74
7	Uleberia	3	1.29
8	Alipore-I	1	0.21
Total		17	18.23

Annexure-'19'

(Para No. 3.7.1)

Excess interim relief paid to double pensioners

Sl. No.	Name of Treasury	No. of cases	Amount (₹ in lakh)
1	Alipore-I	3	0.18
2	Alipurduar	3	0.94
3	Arambagh	2	0.16
4	Balurghat-I	2	0.19
5	Barrackpore-II	1	0.06
6	Berhampore-I	1	0.06
7	Birbhum-II	3	0.13
8	Bolpur	6	0.44
9	Burdwan-I	3	0.32
10	Chandernagar	5	0.28
11	DTA(PD)	4	0.33

Sl. No.	Name of Treasury	No. of cases	Amount (₹ in lakh)
12	Hooghly-I	2	0.39
13	Jalpaiguri-II	2	0.12
14	Kalna	1	0.04
15	Mekhliganj	3	0.11
16	Medinipore	11	0.70
17	Raiganj-II	3	0.21
18	Kharagpur	15	0.92
19	Tamluk	4	0.27
20	Islampur	2	0.12
21	Barasat-II	1	0.07
22	Malda-I	7	0.45
Total		84	6.49

Annexure-‘20’
(Para No. 3.7.1)

Short payment of pension due to non restoration of commuted portion of pension

Sl.No.	Name of Treasury/PAOs	Number of Cases	Amount (₹ in lakh)
1	Alipore-I	3	0.22
2	Chandernagar	1	0.06
3	Barrackpore-II	1	0.32
4	Kharagpur	4	0.84
5	Kalna	1	0.19
6	Alipurduar	3	1.63
7	Janlpaiguri-II	9	3.61
8	Kalna	1	0.09
9	DTA(PD)	8	1.41
Total		31	8.37

Annexure-‘21’
(Para No. 3.7.1)

Short payment of pension due to irregular deduction of commuted portion of pension

Sl. No.	Name of Treasury	No. Of cases	Amount (₹ in lakh)
1	Chandernagar	1	0.06
2	Gangrampur	2	2.18
3	Barrackpore-II	1	0.09
4	Kharagpur	1	0.96
5	Tamluk	1	0.95
6	Purulia	1	1.81
Total		7	6.05

Annexure-‘22’
(Para No. 3.7.1)

Pension remitted to Bank accounts of pensioners after death of pensioner not yet recovered

Sl.No.	Name of Treasury/PAOs	Number of Cases	Amount (₹ in lakh)
1	Alipore-I	20	6.35
2	Alipurduar	79	11.39
3	Arambagh	15	0.81
4	Balurghat-I	27	5.81
5	Bankura	34	6.66
6	Barrackpore-II	497	160.31
7	Berhampore-I	16	1.75
8	Birbhum-II	50	3.81
9	Bishnupur	27	3.34
10	Bolpur	37	5.96
11	Burdwan-I	37	6.57

Sl.No.	Name of Treasury/PAOs	Number of Cases	Amount (₹ in lakh)
12	Chandernagar	60	7.69
13	Coochbehar-II	4	0.90
14	Darjeeling	39	11.56
15	DTA(PD Cell)	23	4.16
16	Durgapur	8	2.37
17	Gangarampur	6	0.45
18	Hooghly-I	35	8.09
19	Howrah-I	227	61.58
20	Islampur	25	2.14
21	Jalpaiguri-II	64	7.97
22	Jhargram	16	3.14
23	Kalna	4	0.51
24	Kharagpur	20	1.98
25	Krishnanagar-I	24	4.54
26	Malda-I	17	1.73
27	Medinipur	15	2.15
29	Mekhliganj	2	0.04
30	Raghunathpur	12	1.75
31	Raiganj-II	14	2.27
32	Siliguri-II	168	24.49
33	Tamluk	13	3.46
34	Uluberia	163	19.91
35	Purulia	24	3.46
36	Kalimpong	10	1.93
Total:-		1832	391.03

Annexure-‘23’**(Para No. 3.7.1)****Non deduction of Income Tax from pension bills**

Sl.No.	Name of Treasury/PAOs	Number of Cases	Amount (₹ in lakh)
1	Howrah-I	27	10.67
2	Uluberia	32	3.30
3	Chandernagar	19	112.95
4	Mekhliganj	7	0.30
Total:-		85	127.22

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/PAOs	Number of Cases	Amount (₹ in lakh)	Sl.No.	Name of Treasury/PAOs	Number of Cases	Amount (₹ in lakh)
1	Medinipur	1	0.57	9	Coochbehar-II	1	0.36
2	Barasat-II	1	4.07	10	Jalpaiguri-II	1	0.32
3	Birbhum-II	2	0.85	11	Jangipur	1	1.03
4	Chandernagar	1	1.20	12	Krishnagar-I	2	0.34
5	Durgapur	21	16.08	13	Lalbagh	2	0.20
6	Barrackpore-II	2	3.42	14	Malda-I	4	7.43
7	Islampur	1	0.76	15	Siliguri-II	3	6.79
8	Kharagpur	1	1.43		Total:-	44	44.85

Annexure-'25'
(Para No. 3.7.1)

Short Payment due to enhanced family pension not continued up to the prescribed period i.e.67 years of age or 7 years from the date of death of pensioner

Sl.No.	Name of Treasury/PAOs	Number of Cases	Amount (₹ in lakh)
1	Balurghat-I	2	1.86
2	Medinipur	3	3.49
3	Barrackpore-II	1	1.27
4	Jangipur	1	1.61
5	DTA (PD)	2	3.86
Total:-		9	12.09

Annexure-'26'
(Para No. 3.7.1)

Overpayment of ex-gratia to double pensioners

Sl. No.	Name of Treasury/PAOs	No. of cases	Amount (₹ in lakh)
1	Barrackpore-II	3	0.19
2	Chanchal	1	0.02
3	Chandernagar	5	0.27
4	DTA(PD)	3	0.22
5	Kharagpur	12	0.65
6	Medinapore	10	0.60
7	Balurghat-I	2	0.05
8	Tamluk	3	0.16
9	Islampur	4	0.10
10	Gangarampur	2	0.03
11	Malda-I	8	0.68
Total		53	2.97

Annexure-‘27’
(Para No. 3.7.1)

Short payment of family pension due to non compliance of PPO

Sl. No.	Name of Treasury	No. of cases	Amount (₹ in lakh)
1	Midnapore	3	1.52
2	Tamluk	1	0.04
3	Malda-I	1	0.41
4	Barrackpore-II	1	1.85
5	Kharagpur	4	3.27
	Total:-	10	7.09

Annexure-‘28’
(Para No. 3.7.1)

Excess payment of pension due to non-compliance of PPO

Sl.No.	Name of Treasury	Number of Cases	Amount (₹ in lakh)
1	Medinipur	1	0.10
2	Howrah-I	4	11.37
3	Chandernagar	1	3.56
4	Kharagpur	2	0.57
5	Malda-I	2	3.97
6	Tamluk	2	1.43
	Total	12	21

Annexure-‘29’
(Para No. 3.7.1)

Short payment of Medical Relief to pensioners/family pensioners

Sl.No.	Name of Treasury	No. of cases	Amount (₹ in lakh)
1	Barasat-II	6	1.11
2	DTA (PD)	10	2.28
3	Hooghly-I	2	0.04
4	Midnapore	1	0.22
5	Tamluk	3	0.72
6	Durgapur	1	0.07
	Total	23	4.44

Annexure-‘30’
(Para No. 3.7.1)

Excess payment of MLA family pension

Sl.No.	Name of Treasury	No. of cases	Amount (₹ in lakh)
1	Birbhum-II	2	0.07
2	Bolpur	3	3.08
3	Darjeeling	1	2.88
4	Kalimpong	1	8.91
Total:-		7	14.94

Annexure-‘31’
(Para No. 3.7.1)

Irregular (before attaining age of 80/85/90 years etc) payment of additional pension for age benefit to pensioner/family pensioner

Sl.No.	Name of Treasury	Number of Cases	Amount (₹ in lakh)
1	Kharagpur	2	1.57
2	Jhargram	1	0.97
3	Krishnagar-I	1	0.39
4	Purulia	1	0.97
5	Tamluk	1	1.17
6	Alipurduar	1	1.67
Total		7	6.74

Annexure-‘32’
(Para No. 3.7.1)

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

Sl.No.	Name of Treasury	Number of Cases	Amount (₹ in lakh)
1	Bolpur	1	0.08
2	Raiganj-II	1	0.05
3	Alipurduar	1	1.26
4	Coochbehar-II	2	1.38
5	Balurghat-I	1	4.02
Total:-		6	6.79

Annexure-‘33’
(Para No. 3.7.1)

Excess payment to minor pensioner after attaining the age of 25 years

Sl.No.	Name of Treasury	Date of Birth	Pension overpayment date from	Pension paid upto date	Number of cases	Amount (₹ in lakh)
1	Raiganj-II	03.10.1985	03.10.2010	30.06.2018	1	5.37
2	Barasat-II	11.05.1993	11.05.2018	25.07.2018	1	0.99
3	Birbhum-II	02.02.1991	02.02.2016	30.06.2018	1	1.93
4	Alipurduar	07.11.1989	07.11.2014	31.08.2018	1	4.15
		10.03.1990	10.03.2015	31.12.2015	1	0.93
		11.03.1992	11.03.2017	31.08.2018	1	1.24
5	Silliguri-II	02.07.1992	02.07.2017	31.12.2018	1	1.30
Total:-					7	15.91

Annexure-34**(Para No. 3.8)****Doubtful payment of pension despite non receipt of Life certificates from pensioners**

Sl.No.	Name of Treasury	Number of Cases	Amount (₹ in lakh)
1	Howrah-I	18	24.46
2	Asansol-I	12	32.56
3	Barasat-II	16	25.45
4	Chanchal	5	0.66
5	Islampur	38	4.58
6	Jangipur-II	12	19.15
7	Chandernagar	26	24.75
Total:-		127	131.61

Annexure-35'**(Para No. 3.9)****Pension not started even after lapse of a year**

Sl. No.	Name of Treasury	PPO lying since	PPO No.	Idle period (in months)
1	Darjeeling	07.04.2015	111553747	43
		10.09.2015	111555092	38
		03.02.2015	111547901	45
		17.06.2015	141557869	41
		18.10.2016	111692308	25
2	Gangrampur	12.08.2016	GRM/G/BNK/K/00031/2016	24
		28.10.2015	PRI/S/DDR/U/0062/2015	34
3	Islampur	01.10.2012	111204178/P	71
		16.11.2016	PRI/S/UDR/U/00126/2016	23
4	Jalpaiguri-II	27.10.2016	141694013	26
		27.03.2017	141704620	19
		22.06.2017	111710364	18
		24.12.2012	PRI/S/JPG/01062/2012	72
		14.12.2011	PRI/S/JPG/00509/2011	84
		02.12.2013	PRI/S/JPG/00435/2013	60
5	Kalna	21-06-2017	LIB/L/BUR/K/00012/2017	12
		28-11-2017	CDC/N/BUR/K/00003/2017	7

Sl. No.	Name of Treasury	PPO lying since	PPO No.	Idle period (in months)
		05-02-2018	13020220180002	4
		11-04-2018	12020920180102	2
		11-05-2018	12020920180144	1
		19-05-2015	141554506	37
		13-12-2016	111698088	19
		06-01-2017	111694628	18
		30-01-2018	141722188	6
		07-02-2018	111825700	5
		12-04-2018	PEN-VI/131413-P	3
6	Siliguri-II	17.04.2015	111552238	44
		07.11.2014	111440197	50
		01.04.2016	111682629	32
		16.01.2010	PCC(F)/14380/FP	96
7	Uluberia	15.03.2017	171704501	15
		21.04.2017	141706698	14
		16.05.2017	141706977	13
		16.05.2017	111708432	13
		16.05.2017	111708454	13
		30.05.2017	141708547	12
		16.06.2017	111703150	12
		06.07.2017	111711831	11
		10.07.2017	111709967	11
		14.05.2015	11155395	13
		30.06.2015	141558090	12
		19.08.2015	111561098	10
		05.01.2016	141573065	30
		08.03.2016	111561627	27
		10.05.2016	111678129/P	21
		25.05.2016	1216837448/P	21
		26.05.2016	12683738/P	21
		30.06.2016	111684984	24
		30.06.2016	Pen/VI/F/69824	24
		11.07.2016	141652579	23
		03.08.2016	111687282	22
		09.11.2016	121694745/P	20
		09.11.2016	111690306	20
		20.03.2017	PRI/HWH/K/00061/17	16
		23.03.2017	GRM/G/HWK/00010/17	15
		24.03.2017	GRM/G/HWK/00009/17	15

Sl. No.	Name of Treasury	PPO lying since	PPO No.	Idle period (in months)
		20.04.2017	SEC/S/HWH/K/00078/17	14
		21.06.2016	PRI/S/HWH/K/00220/2016	21
		23.09.2016	PRI/S/HWH/K/00296/2016	19
		11.06.2016	SEC/S/HWH/K/00158/2016	24
8	Bankura	04.04.2013	PEN-VI/F/69564	56
		24.10.2016	111687572	26
		30.05.2017	141709385	19
		20.11.2017	111718842	13
		18.12.2017	141720070	12
9	DTA (PD)	20.07.2017	UDA/U/CAL/K/00002/2017	14
		19.04.2016	UDA/U/CAL/K/0001/2016	17
		26.05.2017	PRI/S/ALP/A/00071/2017	16
		20.09.2016	PRI/S/CAL/K/00087/2016	12
10	Mal	03.03.2016	PRI/S/JPG/00037	22
		29.08.2017	JPG/00054/2011	15
		04.10.2016	JPG/P/G/1665	26
		01.06.2016	PENVI/F/32618	30
		01.12.2016	111698505	24
		01.01.2017	111693143	12
11	Barrackpore-II	04.04.2016	111680221	25
		04.04.2016	111679651	25
		20.04.2016	FPPO-141687053	25
		20.04.2016	111681225	25
		28.04.2016	111676826	25
		02.05.2016	111681648	25
		02.05.2016	111681713	25
		02.05.2016	111682256	25
		03.05.2016	FPPO-141681628	25
		13.05.2016	FPPO-141685107	24
		13.05.2016	111677239	24
		23.05.2016	111683986	24
		31.05.2016	111684407	24
		02.06.2016	111684873	24
		14.06.2016	111684876	24
		14.06.2016	FPPO-141680044	24
		14.06.2016	111683127	24
		14.06.2016	111685304	24
		29.06.2016	111630719	24
29.06.2016	FPPO-141686384	24		
15.07.2016	111687872	23		

Sl. No.	Name of Treasury	PPO lying since	PPO No.	Idle period (in months)
		15.07.2016	111688612	23
		18.07.2016	111688180	23
		21.07.2016	141685808	23
		04.08.2016	111681116	22
		08.08.2016	111682403	22
		18.08.2016	111690855	22
		31.08.2016	111683815	22
		05.09.2016	111685217	21
		05.09.2016	111685928	21
		07.09.2016	FPPO-141690674	21
		22.09.2016	111691432	21
		23.09.2016	11169064	21
		28.09.2016	111689284	21
		21.10.2016	111694206	20
		21.10.2016	111692637	20
		28.11.2016	111697436	19
		19.12.2016	111697929	18
		29.12.2016	111698206	18
		06.01.2017	111693572	17
		31.01.2017	111600054	17
	Barrackpore-II	03.02.2017	111602462	16
		13.02.2017	111602630	16
		15.02.2017	111695645	16
		20.02.2017	111702911	16
		22.02.2017	111703598	16
		22.02.2017	111702641	16
		23.02.2017	111703879	16
		28.02.2017	111704196	16
		08.03.2017	111704253	15
		10.03.2017	111794581	15
		22.03.2017	111783127	15
		29.03.2017	111700973	15
		03.04.2017	111701743	14
		13.04.2017	111707132	14
		21.04.2017	140707098	14
		21.04.2017	111705613	14
		21.04.2017	111701228	14
		24.04.2017	111704236	14
		24.04.2017	111707296	14
		02.05.2017	111707487	13
		02.05.2017	111707493	13

Sl. No.	Name of Treasury	PPO lying since	PPO No.	Idle period (in months)
	Barrackpore-II	02.05.2017	111707323	13
		03.05.2017	111707847	13
		03.05.2017	111703585	13
		05.05.2017	111707899	13
		05.05.2017	111708574	13
		05.05.2017	111702043	13
		08.05.2017	111707120	13
		18.05.2017	111709691	13
		18.05.2017	111708950	13
		23.05.2017	111707944	13
		05.06.2017	111708164	12
		05.06.2017	111700103	12
		09.06.2017	111709133	12
		15.06.2017	111703957	12
		19.06.2017	111706788	12
		05.04.2016	MAS/M/CAL/K/00009/2016	26
		02.05.2016	SEC/S/BKP/K/00119/2016	25
		02.05.2016	SEC/S/BRS/K/00137/2016	25
		02.05.2016	SEC/S/BKP//K/00110/2016	25
		23.05.2016	SEC/S/BKP/K/000101/2016	25
		02.06.2016	MAS/M/CAL/K/00010/2016	24
		02.06.2016	SEC/S/BKP/K/00056/2016	24
		02.05.2016	SEC/S/BKP/K/00092/2016	25
		23.06.2016	TEC/T/CAL/K/00001/2016	24
		23.06.2016	SEC/S/BKP/K/00127/2016	24
		05.07.2016	SEC/S/BKP/K/00136/2016	23
		16.08.2016	SEC/S/BKP/K/00179/2016	22
		31.08.2016	SEC/S/BKP/K/00183/2016	22
		22.09.2016	PRI/S/BRS/K/00231/2016	21
		23.09.2016	PRI/S/NAD/K/00153/2016	21
		23.09.2016	SEC/S/BKP/K/00213/2016	21
		03.10.2016	SEC/S/BKP/K/00228/2016	20
		03.02.2016	SEC/S/BKP/K/00024/2017	16
		06.02.2017	SEC/S/BKP/K/00005/2017	16
		13.02.2017	SEC/S/BKP/K/00016/2017	16
		13.02.2017	SEC/S/BKP/K/00043/2017	16
		13.02.2017	SEC/S/BKP/K/00055/2017	16
		13.02.2017	SEC/S/BKP/K/00264/2016	16
		13.02.2017	SEC/S/BKP/K/00266/2016	16

Sl. No.	Name of Treasury	PPO lying since	PPO No.	Idle period (in months)
		22.02.2017	PRI/S/BRS/K/00039/2017	16
		03.03.2017	SEC/S/BRS/K/00053/2017	15
		10.03.2017	SEC/S/NAD/K/00026/2017	15
		03.04.2017	PRI/S/BRS/K/00048/2017	14
		03.04.2017	SEC/S/BRS/K/00073/2017	14
		20.04.2017	SEC/S/CAL/K/00054/2017	14
		20.04.2017	SEC/S/BRS/K/00085/2017	14
		03.05.2017	PRI/S/BRS/K/00067/2017	14
		03.05.2017	SEC/S/BKP/K/00089/2017	13
		03.05.2017	SEC/S/BKP/K/00093/2017	13
		15.05.2017	1202172017000	13
		17.05.2017	SEC/S/BKP/K/00022/2017	13
		17.05.2017	SEC/S/BKP/K/00081/2017	13
		17.05.2017	SEC/S/BKP/K/00091/2017	13
		17.05.2017	SEC/S/BKP/K/00099/2017	13
12	Howrah-I	13.07.2016	111687666	24
		13.01.2017	111600271	18
		06.04.2017	111705763	15
		18.04.2017	111706535	15
		25.05.2017	111702433	14
		12.06.2017	111708062	13
		28.06.2017	141710720	12
		11.07.2017	111710583	12
		21.07.2017	141712994	12
13	Birbhum-II	11.05.2016	141683231	26
		26.12.2016	141699718	18
14	Kalimpong	19.05.2017	141703709	18
		21.04.2017	111574705	19
		14.06.2017	111710612	11
		28.04.2017	141708086	19
		28.04.2017	141708415	19
		10.04.2017	141707409	19
		11.04.2017	141707309	19
		27.04.2017	141708138	19
		23.05.2017	141709850	18

Annexure-36'**(Para No. 3.10)****Delayed submission of cheque /Drafts to the bank regarding recovery of excess remittances to banks after death of pensioner**

Sl.No.	Name of Treasury/PAOs	Draft /Ch No	Date of deposit	Delay in days	Amount (₹ in lakh)
1	Balurghat-I	689089, 13.04.17	27.04.17	13	0.11
		689131, 04.05.17	19.05.17	14	0.16
		96110, 06.05.17	19.05.17	12	0.17
		63052, 22.06.17	07.07.17	14	0.14
		110125, 30.06.17	20.07.17	19	0.19
		63089, 29.06.17	20.07.17	20	0.22
		110126, 30.06.17	20.07.17	19	0.16
		165762, 20.09.17	09.01.18	110	0.13
		46375, 08.11.17	05.12.17	26	0.22
		167228, 16.01.18	29.01.18	12	0.89
		63182, 20.01.18	27.03.18	64	0.28
		480120, 01.02.18	27.03.18	54	0.23
2	Barasat-II	8660, 14.6.17	3.8.17	50	0.15
		593661, 13.7.17	31.8.17	49	0.04
		12.6.17, 12.6.17	03.8.17	52	0.24
		184105, 19.06.17	03.08.17	45	1.18
		870289, 12.07.17	31.8.17	50	0.08
		870210, 12.07.17	31.8.17	50	0.61
		193558, 28.7.17	24.8.17	27	0.03
		860153, 06.7.17	24.8.17	49	0.04
		413868, 18.7.17	28.8.17	41	0.05
		194334, 29.06.17	3.08.17	35	0.07
		194286, 17.06.17	3.08.17	47	0.08
		8659, 14.06.17	3.8.17	50	0.07
3	Jalpaiguri-II	442742, 20.04.17	27.06.17	71	0.34
		10534, 03.06.17	18.07.17	45	0.33
		252328, 10.07.17	21.08.17	41	0.36
		359150, 15.06.17	21.08.17	67	0.51
		22454, 19.07.17	21.08.17	33	0.60
		764252, 29.07.17	07.09.17	40	0.20
		443208, 26.07.17	22.09.17	59	0.32
		250294, 18.09.17	24.10.17	40	0.29
		955795, 31.08.17	13.02.18	164	0.21
		251326, 21.12.17	13.02.18	52	0.46

Sl.No.	Name of Treasury/PAOs	Draft /Ch No	Date of deposit	Delay in days	Amount (₹ in lakh)
4	Alipore-I	352217, 11.04.17	29.05.17	12	0.37
		457505, 13.04.17	29.05.17	4	0.13
		943161, 02.05.17	29.05.17	25	0.09
		2895, 04.05.17	29.05.17	10	0.14
		2894, 04.05.17	29.05.17	10	0.15
		754514, 16.05.17	01.06.17	7	0.11
		352303, 25.05.17	01.06.17	7	0.25
		427926, 17.06.17	05.07.17	13	0.23
		194351, 15.11.17	24.11.17	8	0.29
		442476, 01.02.18	19.02.18	12	0.20
5	DTA(PD)	650242, 12.04.17	16.05.17	34	0.30
		805942, 10.04.17	08.05.17	28	0.24
		805941, 10.04.17	08.05.17	28	0.17
		549964, 10.04.17	16.05.17	36	0.17
		350105, 16.06.17	05.07.17	21	0.25
		250104, 16.06.17	05.07.17	21	0.27
		628488, 31.07.17	23.08.17	23	0.68
		628487, 31.07.17	23.08.17	23	4.24
		753161, 19.06.17	05.07.17	16	1.63
		628740, 23.10.17	03.11.17	10	5.71
6	Mal	31079, 18.08.16	26.10.16	60	0.34
		45723, 20.09.16	26.10.16	30	0.10
		45763, 03.01.17	16.02.17	30	0.44
		914589, 29.12.16	08.02.17	30	0.03
		42939, 26.12.16	16.02.17	45	0.01
		52707, 10.11.17	13.12.17	30	0.15
Total:-					25.87

Annexure-37'

(Para No. 3.11.1)

Payment of Excess Cash equivalent to Leave Salary

Sl. No.	Name of Treasury	No. of cases	Amount (₹ in lakh)	Remarks
1	Alipore-II	1	0.03	Enrollment in WBHS
2	Bolpur	1	0.02	Excess drawal of Medical Allowance @ of ₹300/- instead of 100/-

Sl. No.	Name of Treasury	No. of cases	Amount (₹ in lakh)	Remarks
3	Malda-I	1	0.03	Enrolled under WBHS
4	Silliguri-I	1	0.23	Refixation of pay
		1	0.23	DA 85% instead of 75%
5	Chandernagar	1	1.21	DA 71% instead of 6%
6	Jalpaiguri-I	1	0.06	DA 58% instead of 52%
		1	0.17	DA 100% instead of 85%
		1	0.23	Calculation on total payment
		1	0.33	DA 85% instead of 65%
		1	0.12	DA 85% instead of 75%
7	Kol PAO-I	1	0.23	Due to non entitlement of revision of pay
8	Tamluk	1	0.13	DA 85% instead of 75%
		1	0.17	DA 100% instead of 85%
		1	0.14	Irregular inclusion of IR in leave salary
9	Asansol-II	2	0.33	Irregular inclusion of IR in leave salary
		1	0.34	DA 27% instead of 9%
10	Silliguri-II	1	0.13	Wrong inclusion of IR
	Total:-	19	4.13	

Annexure-‘38’

(Para No. 3.11.2)

Short payment of Cash equivalent to leave salary

Sl. No.	Name of Treasury/PAOs	Number of cases	Amount (₹ in lakh)	Sl. No.	Name of Treasury/PAOs	Number of cases	Amount (₹ in lakh)
1	Kol PAO-I	1	0.10	4	Tamluk	1	0.15
2	Silliguri-I	2	0.31	5	Hooghly-II	1	0.64
3	Silliguri-II	5	0.40	6	Malda-I	2	0.06
				7	Krishnagar-I	1	0.03
Total:-						13	1.69

Annexure-‘39’**(Para No. 3.12)****Treasury cheques not yet encashed**

Sl. No.	Name of Treasury	Cheque No. & Date	Recipient Name	Amount (₹)
1	Alipore-I	463214 18/10/2017	Branch Manager, SBI	19355
		463281 07/11/2017	E.O. Diamond Harbour - I	300000
		463694 31/03/2018	The Kolkata Municipal	142340
2	Kharagpur	97962 & 17/08/2017	Executive Officer, KeshiaryPanchayatSamity(LF)	4905
		98565&14/09/2017	Executive Officer, NarayangarhPanchayatSamiti (LF)	6006
		98725&06/02/2018	Executive Officer, Kharagpur-II PanchayatSamiti (LF)	3800
		95409 & 28/02/2018	B.D.O., Dantan-II	381040
3	Midnapore	677367 & 13/03/2018	Executive Engineer, N.H.	9968
		677393 & 19/03/2018	Executive Engineer, N.H.	9969
		677392 & 19/03/2018	Executive Engineer, N.H.	9979
		677425 & 27/03/2018	F.A & C.A.O. SE	145651
4	Howrah-II	482234 & 20/04/2017	West Bengal Building and other construction Worker Welfare Fund	3891
		483330 & 14/06/2017	BOB A/c Sales Tax	64630
		480886 & 18/05/2017	SBI, Howrah A/c Income Tax	1698
		480887 & 18/05/2017	SBI, Howrah A/c VAT	2473
		480888 & 18/05/2017	SBI, Howrah A/c Cess	824
		480884 & 18/05/2017	SBI, Howrah A/c P Tax	930
		480885 & 18/05/2017	Executive Officer, J B Pur Panchayat Samiti	60
		447882, 06.04.2014	The Statesman Ltd.	11643
		450241, 07.05.2014	Sub Post Master, Bagnan	96000

Sl. No.	Name of Treasury	Cheque No. & Date	Recipient Name	Amount (₹)
	Howrah-II	454837, 01.09.2014	Rose Valley Patrika Ltd.	26460
		437946, 09.09.2014	Ramendranath Bhattacharya	529180
		437947, 09.09.2014	B.D.O, Bally Jagacha	271110
		453712, 01.08.2014	Executive Officer, Bagnan-II, Panchayat Samity	501000
		454489, 03.09.2014	R.R. Enterprise	16170
		453561, 08.08.2014	ANI Khan	35000
		452036, 17.06.2014	Fayjul Khan	33400
		451570, 11.09.2014	Treasury Officer-II, Howrah	10500
		452080, 20.06.2014	W.B. Building & OR Constn. Workers Welfare Fund (Cess A/c)	380
		451897, 14.08.2014	Indian Overseas Bank	1050000
			SDI College Branch Borough Committee Fund A/c Borough VHMC	
		459356, 07.01.2015	Goutam Ghosh	5776
		462236, 18.03.2015	Shibpur Anjuman High Madrasah	71400
		462226, 18.03.2015	Majaharul Ulum Islamia Senior Madrasah, Fazul	90000
		455489, 26.09.2014	Bally Mucippality	968770
		455490, 26.09.2014	Pradhan, Bantul Baidyanathpur G. P	83000
		455470, 25.09.2014	Bankra Darul Quran High Madrasah	421011
		454117, 19.08.2014	Randip Kumar Parul	1900
		416647, 16.09.2014	Alpana Bagani	10000
		437759, 30.01.2015	Pratyush Kumar Paul	613

Sl. No.	Name of Treasury	Cheque No. & Date	Recipient Name	Amount (₹)
	Howrah-II	437739, 30.01.2015	Parbati Bhattacharjee	1143
		460306, 27.01.2015	Majaherul Ulum Islamia Senior Madrasah (Fazil)	22800
		462808, 18.03.2015	Nepchan Shaw	21000
		462815, 18.03.2015	Anjali Sadhukhan	41750
		462220, 18.03.2015	Haji Maharam Ali Maharam Ali Siddiquia Girls High Madrasah, HS	93000
		455045, 08.01.2015	Purna Chandra Dauli	215418
		460533, 18.02.2015	Anushree Anandadhara.	1200
		460535, 18.02.2015	Thalia Rupa	2600
		407540, 26.06.2014	WBSEDC	491
		405199, 25.04.2014	W.B.S.E.Distribution Co.	550
		407189, 20.06.2014	Tapan Kumar Paul	2077
		407193, 20.06.2014	Chhaya Manna	4583
		409197, 31.07.2014	Amitabha Sen	576
		411232, 11.09.2014	Samanta Electric	4002
		412719, 26.09.2014	Dipak Das	269
		412720, 26.09.2014	Dipak Das	445
		412850, 29.09.2014	The Creative Zone	12348
		422832, 20.03.2015	Manoj Kumar Meharia	400
		416173, 13.12.2014	Fair Cons Coop Socy	9766
		416662, 23.12.2014	N.B. Enterprises	599412
		418786, 04.02.2015	Gautam Roy	1000
		418785, 04.02.2015	Gautam Roy	750
		419912, 18.02.2015	Ratna Das	9703
		420493, 24.02.2015	Howrah Zilla Kendriya	500
	420291, 22.02.2015	Abdul Motalib High	50000	

Sl. No.	Name of Treasury	Cheque No. & Date	Recipient Name	Amount (₹)
		420292, 22.02.2015	Bankra D.Q. High	50000
		422613, 19.03.2015	Monirul Molla	1200
		421631, 13.03.2015	SK. Monsur	7921
		422173, 16.03.2015	Abdul Sovan Fariddar	5940
		423733, 25.03.2015	Aajker Panchayat Barta	630
		424439, 27.03.2015	Dist. Welfare Officer	9998
		422946, 21.03.2015	C D P O, Howrah Central	735
		422097, 16.03.2015	Swami Bhabananda	8000
		422692, 20.03.2015	Roy Enterprise	6111
		422082, 16.03.2015	Zee Laboratories.	69210
		422034, 16.03.2015	C. I. Laboratories.	2052
		424643, 28.03.2015	C D P O, Howrah Central	462
		424634, 28.03.2015	Barun Mondal.	11396
		425546, 31.03.2015	Tele-Germs Control	1440
5	Tamluk	129108, 29/06/2017	Executive Officer, PurbaMedinipur, ZillaParisha	16386
		127135, 12/02/2018	District Primary Council, PurbaMedinipur.	39999
		368716, 25/09/2017	Atanu Kumar Dutta	10000
		368718, 25/09/2017	Sasanka Bhunia, Secy	10000
		368723, 25/09/2017	Souya Deb Patra, Taleb	10000
		368725, 25/09/2017	Sri Ramkrishna Maity	10000
		368729, 25/09/2017	Lalbazar Adi Sarbojanin	10000
		368733, 25/09/2017	Himanshu Nayak, Beta	10000
		368739, 25/09/2017	Sharbani Manna, Secy	10000
		368743, 25/09/2017	Basanti Shit, Cashier	10000
		368748, 25/09/2017	Snigdha Samanta, Secy.	10000

Sl. No.	Name of Treasury	Cheque No. & Date	Recipient Name	Amount (₹)
		368801, 04/12/2017	Arpit Marandi	5000
6	Krishnagar-II	2014-15, Total cheque-14	Not Available	59701
		2015-16, Total cheque-8		141922
		2016-17, Total cheque-8		52594
		2014-15, Total cheque-13		144557
		2015-16, Total cheque-3		11136
		2016-17, Total cheque-1		2723
7	Mal	2014-15, Total cheque -35	Not Available	469327
		2015-16, Total cheque-6		45657
		2016-17, Total cheque-3		25646
		2017-18, Total cheque-12		16960
Total:-				7733318

Annexure-‘40’

(Para No. 3.13)

Misclassification of head of accounts in respect of deduct recovery from Retiring Gratuity

Sl. No.	Name of Treasury	Token No. & date	DDO CODE	Head of A/Cs. Wrongly recovered	Actual Head of A/Cs. To be recovered	Recovery Amount (₹)
1	Burdwan-II	7976 & 18.08.2017	Not Available	2071-01-104-03-70	911 below the concerned major head	73361
2	Alipurduar	14307 & 29.01.2018	Not Available	2251-00-911-001-70-01-NP-V	2210-00-911-001-70-01-NP-V	89761
		15298 & 13.02.2018		3456-00-911-001-70-01-NP-V	2403-00-911-001-70-01-NP-V	57373
3	Howrah-II	5116 & 20.07.2017	Not Available	2071-01-911-003-70	Minor Head deduct recovery (code-911) below the concerned major head/sub major head	19915
		10499 & 17.10.2017		3054-80-001-002-70	Minor Head deduct recovery (code-(code-911) below the concerned major head/sub major head	1733

Sl. No.	Name of treasury	Token No. & date	DDO CODE	Head of A/Cs. Wrongly recovered	Actual Head of A/Cs. To be recovered	Recovery Amount (₹)
4	Serampore-II	6918 & 07.03.2018	HGFHMF001	2070-00-106-001-70	Minor head code -9110 below the Major head -20700	68540
		3673 & 18.10.2017	HGFHMF001	2070-00-108-001-70	Minor head code -9110 below the Major head -20700	66844
		3700 & 23.10.2017	HGFHMF001	2070-00-108-001-70	Minor head code -9110 below the Major head -20700	67726
5	Howrah-I	182 & 12.04.2017	Dy Commissioner of Police (HQ) Howrah	2055-00-109-009-70.	Minor Head deduct recovery (code-911) below the concerned major head/sub major head	9000
		186 & 12.04.2017	Dy Commissioner of Police (HQ) Howrah	2055-00-109-009-70.	Minor Head deduct recovery (code-911) below the concerned major head/sub major head.	58606
		3380 & 25.07.2017	Superintendent Belur E.S.I(T.B) Hospital	2210-01-102-004-70-01	Minor Head deduct recovery (code-911) below the concerned major head/sub major head	64186
		Shri Kartick Chandra Paul ASI	Dy Commissioner of Police(HQ) Howrah	2055-00-109-009-70.	Minor Head deduct recovery (code-911) below the concerned major head/sub major head	31224
		9370 dt 18.01.2018	Superintended of Police GRP Howrah	2210-01-110-013-70-00.	Minor Head deduct recovery (code-911) below the concerned major head/sub major head i.e 2055	86
6	Barasat-II		NPBAGD003	2071-01-911-003-70	Minor head code -9110 below the Major head -24010	604
7	Jangipur	2071/205 dt 31.07.17	Add Chief Jud Magt MUCJDA001	NOT mentioned	0049-04-800-018	5587
		2071/41 8/2017	CDPO-Suti-I, MUCSWD001	2235-02-102-026-70	Minor head code -9110 below the Major head -22350	7817
		2071/02 dt 02.01.2018	Supdt Jangipur SD Hosp MUCHFH009	2210-01-110-013-70	Minor head code -9110 below the Major head -22100	15095
		2071/17 dt 08.01.2018	SDO Jangipur MUCHMA001	2235-02-101-004-70	Minor head code -9110 below the Major head -22350	23048
8	Krishnagar-II	05 DT 4.06.2018	MUELRR001	2210-01-110-013-70	Minor head code -9110 below the Major head -22100	54101

Sl. No.	Name of treasury	Token No. & date	DDO CODE	Head of A/Cs. Wrongly recovered	Actual Head of A/Cs. To be recovered	Recovery Amount (₹)
		67 dt.23.05.18	MUEPRA001	2071-01-104-004-70	Minor head code -911ø below the Major head -2071ø	450000
9	Mekhliganj	3875 dt.26.02.18	Sub-Divisional Land & Land Reforms Officer, Mekhliganj	0049-04-800-019-07-Interest on other conveyance	0049-04-800-017-Interest on HBL	12326
		1697 dt. 18.09.18	BDO of Health, Chandrabhaga BPHC, Cooch Behar	2210-01-110-70	2210-01-911 øDeduct Recoveries	8827
		2591 dt 13.12.2016	BMOH, Haldibari Rural Hospital, Cooch Behar	2210-01-110-013-70	2210-01-911 øDeduct Recoveries	4075
10	Siliguri-I	24016 dt.24.01.2018	Superintendent, Siliguri District Hospital, Darjeeling	2071-Other retirement benefits	2210-Medical & Public Health	157985
11	Silliguri-II	4016 dt.16.08.2017	Exe Eng, PWD (Roads) Northern Highway Planning Div-I	2575-Other Special Area Programme	3054-Roads & Bridges	15993
		3545 dt 31.07.2017	SE, Teesta Design Circle, Siliguri TeestaAdmn Bldg.	2071-Other retirement benefits	0049- Interest on HBA	52292
		1357 dt 25.05.16	Employment Officer, Dist Employment Exchange	2071-Pension & Other retirement benefits	0049- Interest on HBA	89430
		574 dt. 03.05.2017	Chief Engineer, North Zone, P.W.RoadsDte.	2245-Relief on natural Calamities	3054-Roads & Bridges	96430
		1759 dt 07/06/2017	Exe Engineer, I&W DTE, Teesta Design & Planning Divn.	0049- Interest on HBA	2700-Major Irrigation	31908
		10918 dt 08/02/2018	EE, Mahananda Link Canal Divn. I & W Dte, TeestaSechBhawan	2071-Pension & Other retirement benefits	0049- Interest on HBA	72972
12	Tamluk	22003 dt.07.03.2018	Not Available	2071-01-911-001	Minor head code 911 below concerned service head	1676
		23346 dt. 19.03.2018		2071-01-102-001	-do-	139802
		11399 dt. 18.10.2018		2071-01-102-001-70	-do-	76440
		1542 dt. 23.05.2018		2071-01-911-001-70	-do-	108534
		1431 dt. 02.06.2017		0049-04-800-017	-do-	31000

Sl. No.	Name of treasury	Token No. & date	DDO CODE	Head of A/Cs. Wrongly recovered	Actual Head of A/Cs. To be recovered	Recovery Amount (₹)
13	Durgapur	11350 dt. 22.12.2015	Supdt. Sub-Divisional Hospital, Durgapur	2210-01-110-013-70-Overdrawal of pay and allowances	911 below the concerned major head	74469
		10020 dt. 23.11.2015	SDL & LRO, Durgapur	0071-01-800-001-10-00-0-Recovery of overpayment of retirement gratuity	911 below the concerned major head	19747
		10382 dt. 30.11.2015	Supdt. Sub-Divisional Hospital, Durgapur	2210-01-110-013-70-Overdrawal of pay and allowances	911 below the concerned major head	92406
		9768 dt. 13.12.2016	DFO, Durgapur, Divn.	2406-01-102-007-70-01-Overdrawal of pay and allowances	911 below the concerned major head	39739
		7782 dt. 21.10.2016	EE, PHE Dte Durgapur W/S	2210-01-110-013-70-Overdrawal of pay and allowances	911 below the concerned major head	93829
		9022 dt. 24.11.2017	BMOH, Pursha BPHC, Galsi-I Bolck	2210-01-110-013-70-Overdrawal of pay and allowances	911 below the concerned major head	94699
14	Lalbagh	67 dt. 23.05.18	MUEPRA001	2071-01-104-004-70	Minor head code -911ø below the Major head -2071ø	450000
		05 dt. 4.06.2018	MUELRR001	2210-01-110-013-70	Minor head code -911ø below the Major head -2210ø	54101
Total						2983287

Annexure-‘41’
(Para No. 3.14)
Excess payment of Gratuity

Sl. No.	Name of Treasury	D.D.O.	Token No. & Date	Total Amount of Gratuity entitled (₹)	Amount to be recovered as dues during Payment(₹)	Payment Made by Treasury(₹)	Over payment made (₹)
1	Chandernagar	Principal, Womenø Polytechnic, Chandernagar	642, 17.5.17	600000	1266433	600000	600000

Sl. No.	Name of Treasury	D.D.O.	Token No. & Date	Total Amount of Gratuity entitled (₹)	Amount to be recovered as dues during Payment (₹)	Payment Made by Treasury (₹)	Over payment made (₹)
2	Kol PAO-I	Deputy Refugee Rehabilitation Commissioner, Rajarhat, Kolkata	Not Available	505808	11684	505808	11684
3	Midnapore	Not Available	530, 17.04.17	336473	336473	336473	336473
			408, 12.04.17	442613	18364	442613	18364
			7312, 29.06.17	600000	1685	600000	1685
4	Silliguri-I	Not Available	2142, 19.05.2017	405372	83559	405372	83559
			1642, 11.05.2017	600000	1627	600000	1627
5	Lalbagh	MUEHFH004	3177 dt 13.08.18	523184	76816	600000	76816
6	Sreerampore-II	Not Available	7344 dt 27.03.2017	593163	6837	600000	6837
Total							1137045

Annexure-‘42’

(Para No. 3.15)

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	Balurghat-I	3604/8	8443/34 dated 31.03.2018	60.97
		2515/90	8443/36 dated 31.03.2018	353.12
		2245/31	8443/33 dated 31.03.2018	41.35
		2245/30	8443/32 dated 31.03.2018	81.83
2	Birbhum-I	3454/25	8443/117 dated 29.03.2018	21.60
		4210/11	8443/147 dated 31.03.2018	33.07
		4210/8	8443/122 dated 29.03.2018	3.27

Sl.No.	Name of Treasury	Source Head of Account/Voucher no	Destination Head of Account & Challan no/date	Amount (₹ in lakh)
		4210/9	8443/123 dated 29.03.2018	41.39
		2575/2	8443/104 dated 29.03.2018	30.00
		2575/1	8443/38 dated 23.03.2018	30.00
		2575/6	8443/106 dated 29.03.2018	30.00
		2575/9	8443/109 dated 29.03.2018	30.00
		2575/13	8443/138 dated 31.03.2018	30.00
		2575/10	8443/110 dated 29.03.2018	30.00
		2575/8	8443/108 dated 29.03.2018	30.00
		2575/4	8443/105 dated 29.03.2018	30.00
		2575/7	8443/107 dated 29.03.2018	30.00
		2575/12	8443/137 dated 31.03.2018	30.00
		2575/14	8443/140 dated 31.03.2018	24.48
3	Kolkata PAO-III	4801/4	8443/230 dated 9.03. 18	123.00
		4801/5	8443/231 dated 9.03. 18	1312.00
		4711/26	8443/416 dated 14.03.18	191.45
		4801/7	8443/417 dated 14.03.18	975.84
		4801/8	8443/418 dated 14.03.18	2632.22
		4801/9	8443/419 dated 14.03.18	93.10
		4217/20	8443/761 dated 20.03.18	207.37
		4801/22	8443/1182 dated 24.03.18	1847.78
		4801/24	8443/1433 dated 27.03.18	276.13
		2810/2	8443/2021 dated 31.03.18	38.00
		3451/484	8443/2068 dated 31.03.18	414.90
		3451/485	8443/2069 dated 31.03.18	366.50
		3451/486	8443/2070 dated 31.03.18	64.47
		3451/487	8443/2071 dated 31.03.18	252.30
		3451/488	8443/2072 dated 31.03.18	64.47
4	Tamluk	2235-02-200-SP002-V-31, 485, dt. 29.03. 18	8443/1096, 29.03.18	187.93
		4059-01-051-SP015-V53, 58, 31.03.18	8443/1174, 31.03.18	1283.62

Sl.No.	Name of Treasury	Source Head of Account/Voucher no	Destination Head of Account & Challan no/date	Amount (₹ in lakh)
		2236-02-101-SP-004-V-21, 29, Dt. 31.03.18	8443/1199, 31.03.18	74.03
		2236-02-101-SP-004-V-21, 30, Dt. 31.03.18	8443/1201, 31.03.18	15.76
5	Midnapore	4216-03-103-SP-001-V-538 dated: 31.03.2018	8443-00-106-005-07 1740 dated 31.03.18	59.24
		2235-60-200-NP-079-v-33 504 dated 31.03.2018	8443-00-106-005-07 1717 dated 31.03.18	164.00
6	Silliguri-I	72-4217-60-193-SP0016,22.03.2018	8448-00-120-02225, dated 22.03.18	65.64
		72-4217-60-193-SP0017,22.03.2018	8448-00-120-02226, dated 22.03.18	242.88
		72-4217-60-193-SP0018,24.03.2018	8448-00-120-02238, dated 24.03.18	24.70
		72-4217-60-051-SP0129,24.03.2018	8448-00-120-02239, dated 24.03.18	305.75
		72-4217-60-193-SP00113,28.03.2018	8448-00-120-02255, dated 28.03.18	90.17
		72-4059-60-051-SP014,13,22.03.2018	8448-00-120-02224, 22.03.2018	47.50
		15-2202-01-102-NP001153,27.03.2018	8448 46, 27.03.2018	400.00
Total:-				12781.82

Annexure-‘43’

(Para No. 3.16)

Incorrect booking of scheme fund under the Head “8448” instead of “8336”

Sl. No.	Name of Treasury	Scheme ID	Administrator particulars	Head of Account where booked	Amount (₹ in lakh)
1	Alipurduar	16571 PROFLAL.	Executive Officer, Alipurduar-I Panchayat Samity.	8448-00-109-00-001	0.06

Sl. No.	Name of Treasury	Scheme ID	Administrator particulars	Head of Account where booked	Amount (₹ in lakh)
		16571-Proflal	Executive Officer, Alipurduar-II Panchayat Samity.	8448-00-109-00-001	0.19
		16636-P.F. for employees of Panchayat	Executive Officer., Falakata - Panchayat Samity	8448-00-109-00-001	0.03
		16571-Proflal	Executive Officer Kalchini Panchayat Samity	8448-00-109-00-001	0.01
		16636-Proflal Contingency	Executive Officer Kalchini Panchayat Samity	8448-00-109-00-001	0.05
		16571-Proflal	Executive Officer Kumargram Panchayat Samity	8448-00-109-00-001	0.11
		16636-Proflal Contingency	Executive Officer, Kumargram Panchayat Samity	8448-00-109-00-001	0.04
		16571-Proflal	Executive Officer, Madarihat-Birpara Panchayat Samity	8448-00-109-00-001	0.01
		16636-Proflal Contingency		8448-00-109-00-001	0.00
2	Birbhum-I	Not Available	Executive Officer, Suri-I PS(LF)	8448-00-109-00-001	0.14
			Executive Officer, Suri-II PS(LF)	8448-00-109-00-001	0.16
			Executive Officer, Rajnagar PS(LF)	8448-00-109-00-001	0.28
			Executive Officer, Dubrajpur PS(LF)	8448-00-109-00-001	0.31
			Executive Officer, Rajnagar PS(LF)	8448-00-109-00-001	0.20
3	Bolpur	6550-Proflal Contingency	EE, Bolpur Sriniketan PS	8448-00-109-00-001	0.12
			EE, Illambazar PS	8448-00-109-00-001	0.49
4	Chanchal	6902- Proflal Contingency	Executive Officer, Ratua-I PS	8448-00-109-001	4.87
			Executive Officer, Ratua-II PS	8448-00-109-001	1.31
			Executive Officer, Chanchal-I PS	8448-00-109-001	5.59
			Executive Officer, Chanchal-II PS	8448-00-109-001	2.91
			Executive Officer, Harischandrapur-I PS	8448-00-109-001	10.51
			Executive Officer, Harischandrapur-II PS	8448-00-109-001	5.19

Sl. No.	Name of Treasury	Scheme ID	Administrator particulars	Head of Account where booked	Amount (₹ in lakh)
5	Gangrampur	15725-Proflal Contingency	Executive Officer, Gangarampur Panchayet Samity	8448-00-109-001	0.03
			Executive Officer, Kushmandi, Panchayet Samity	8448-00-109-001	0.14
			Executive Officer, Harirampur, Panchayet Samity	8448-00-109-001	0.06
Total:-					32.81

Annexure-‘44’

(Para No. 3.17)

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	Year	Transfer from	By Transfer Head	No. of Vouchers	Amount (₹ in lakh)
1	Kharagpur	2015-16	8443-00-108	8658-00-112	10	3.78
		2016-17	8443-00-108	8658-00-112	11	3.16
		2017-18	8443-00 -108	8658-00-112	2	0.02
2	Howrah-I	2015-17	8443-108-003	8658-00-112	Not Available	156.66
		2017-18	8443-108-003	8658-00-112		38.86
3	Medinipur	2015-16	8443-00-108	8658-00-112	498	62.65
		2016-17	8443-00-108	8658-00-112	660	110.00
		2017-18	8443-00 -108	8658-00-112	608	106.10
		01.04.18-31.07.18	8443-00 -108	8658-00-112	64	16.13
4	Balurghat-II	2015-16	8443-00-108	8658-00-112	112	20.30
		2016-17	8443-00-108	8658-00-112	252	60.62
		2017-18	8443-00 -108	8658-00-112	187	92.25
		01.04.18-31.05.18	8443-00 -108	8658-00-112	5	0.11
5	Howrah-II	2015-16	8443-108-003	8658-00-112	Not Available	9.77
		2016-17	8443-108-003	8658-00-112		21.39
		2017-18	8443-108-003	8658-00-112		17.41
6	Tamluk	2015-16	8443-00-108	8658-00-112	364	68.77
		2016-17	8443-00-108	8658-00-112	413	221.58
		2017-18	8443-00 -108	8658-00-112	319	111.61

Sl.No.	Name of Treasury	Year	Transfer from	By Transfer Head	No. of Vouchers	Amount (₹ in lakh)
7	Silliguri-I	2015-16	8443-00-108/109	8658-00-112	424	69.25
		2016-17	8443-00-108/109	8658-00-112	496	56.71
		2017-18	8443-00-108/109	8658-00-112	189	23.92
		01.04.18-31.12.18	8443-00-108/109	8658-00-112	132	24.78
8	Berhampore-II	Apr-17	8443-108-003	8658-00-112	Not Available	0.90
		May-17	-do-	-do-		0.67
		June-17	-do-	-do-		1.33
		July-17	-do-	-do-		0.04
		Aug-17	-do-	-do-		5.63
		Sept-17	-do-	-do-		10.79
		Oct-17	-do-	-do-		2.00
		Nov-17	-do-	-do-		3.56
		Dec-17	-do-	-do-		2.27
		Jan-18	-do-	-do-		7.34
		Feb-18	-do-	-do-		13.12
		Mar-18	-do-	-do-		66.65
		Total:-				

Annexure-45'
(Para No. 3.18)

Retention of non-existent scheme fund in Local Fund Account

Sl. No.	Name of Treasury	Administrator ID& Description	Description	Amount (₹ in lakh)
1	Alipurduar	2-Executive Officer Alipurduar-I Panchayat Samity	11th Finance Commission	0.07
			12 th Finance Commission	0.11
		2- Executive Officer Alipurduar-I Panchayat Samity	13th Finance Commission	3.32
			12 th Finance Commission	0.15
		3-Executive Officer- Alipurduar-II, Panchayat Samity.	16651-13 th Finance Commission	14.53
			11 th Finance Commission	0.01
		4-Executive Officer Falakata Panchayat Samity	10th Finance Commission	0.14
			12 th Finance Commission	0.07
			13th Finance Commission	2.95

Sl. No.	Name of Treasury	Administrator ID& Description	Description	Amount (₹ in lakh)
		5-Executive Officer Kalchini Panchayat Samity	11 th Finance Commission	0.34
			12 th Finance Commission	0.03
			13 th Finance Commission	2.17
		6-Executive Officer Kumargram Panchayat Samity	12 th Finance Commission	0.22
			13 th Finance Commission	0.01
		7-Chairman Alipurduar, Municipality	11 th Finance Commission	0.02
			10 th Finance commission	0.07
			12 th Finance Commission	18.26
		9-Executive Officer Madarihath , Birpara Panchayat Samity	11 th Finance Commission	0.01
12 th Finance Commission	0.45			
2	Chanchal	21-Executive Officer, Ratua-I PS	10 th Finance Commission	0.02
			11 th Finance Commission	0.06
3	Coochbehar-I	Chairman,Coochbehar Municipality	18462, Grant of 12th FC	0.01
			18246, 11th Finance Commission's Award	0.04
		Executive Officer,Coochbehar - I Panchayat Samity	18462, Grant of 12th Finance Commission	29.17
		Secretary,Coochbehar Zilla Parishad	18462, Grant of 12th Finance Commission	2.36
4	Gangrampur	1 Executive Officer, Gangarampur Panchayat Samity	13 th Finance Commission	13.02
			12 th Finance Commission	0.09
		2 Executive Officer, Kushmandi Panchayat Samity	13 th Finance Commission	3.20
			13 th Finance Commission	0.05
		3 Executive Officer, Bansihari Panchayat Samity	10 th Finance Commission	0.04
			12 th Finance Commission	0.35
		4 Executive Officer, Harirampur Panchayat Samity	13 th Finance Commission	3.51
			12 th Finance Commission	2.56
5 Chairman, Gangarampur Municipality	11 th Finance Commission	0.23		
5	Uluberia	1 Executive Officer, Uluberia-I Panchayat Samity	11 th Finance Commission	0.07
			Sinking of Tube well of 11 th F.Commission	0.01
			DISP, 2002	0.02
			2 nd SFC Grant	0.03
			12 th F. Commission	0.02
			11 th Five year plan	0.55

Sl. No.	Name of Treasury	Administrator ID& Description	Description	Amount (₹ in lakh)
			13 th F. Commission	1.07
		2-Executive Officer, Uluberia-II Panchayat Samity	2 nd SFC Grant	0.07
			12 th F. Commission	0.01
			13 th F. Commission	0.06
			3-Executive Officer, Bagnan-I Panchayat Samity.	13 th F. Commission
		4-Executive Officer, Bagnan-II Panchayat Samity	12 th F. Commission	0.53
			13 th F. Commission	2.11
		5-Executive Officer, Shyampur-I Panchayat Samity	2 nd SFC Grant	0.18
			12 th F. Commission	0.27
			11 th Five year Plan	0.01
			13 th F. Commission	7.62
		6-Executive Officer, Shyampur-II Panchayat Samity.	12 th F. Commission	0.90
			13 th F. Commission	1.86
		7-Executive Officer, Amta-I Panchayat Samity.	12 th F. Commission	0.06
			13 th F. Commission	1.17
		8-Executive Officer, Amta-II Panchayat Samity	12 th F. Commission	0.12
		9-Executive Officer., Udaynarayanpur Panchayat Samity.-	2 nd SFC Grant	0.86
			13 th F. Commission	0.91
6	Barasat-I	9 Chairman, Habra Municipality	10th Finance Commission	0.01
		19, Executive Officer Deganga Panchayat Samity.	10th Finance Commission	0.09
		9, Chairman, Habra Municipality	11th Finance Commission	0.22
		13 Chairman, Madhyamgram Municipality	11th Finance Commission	0.01
		15, Executive Officer Barasat-I, Panchayat Samity	11th Finance Commission	0.03
		18, Executive Officer Habra-II, Panchayat Samity	11th Finance Commission	0.02
		19, Executive Officer Deganga Panchayat Samity	11th Finance Commission	0.24
		21, Executive Officer Rajarhat Panchayat Samity	11th Finance Commission	0.05

Sl. No.	Name of Treasury	Administrator ID& Description	Description	Amount (₹ in lakh)
		9 Chairman, Habra Municipality	12th Finance Commission	0.39
		13, Chairman , Madhyamgram Municipality	12th Finance Commission	0.05
		15, Executive Officer Barasat-I, Panchayat Samity	12th Finance Commission	0.02
		16, Executive Officer Barasat-II, Panchayat Samity	12th Finance Commission	0.33
		17, Executive Officer Habra-I, Panchayat Samity	12th Finance Commission	0.01
		18,Executive Officer Habra-II, Panchayat Samity	12th Finance Commission	0.10
		Executive Officer Deganga Panchayat Samity	12th Finance Commission	0.05
		Executive Officer Rajarhat Panchayat Samity	12th Finance Commission	0.59
7	Arambagh	Executive Officer Arambagh Panchayat Samity	Community Asset (11th FC)	0.09
		Chairman, Arambagh Municipality	4 th Pay Comm (Salary)	16.41
8	Chandernagar	Chairman, Champdani Municipality	12th Finance Commission	0.65
9	Hooghly-II	Executive Officer CNS-Mogra Panchayat Samity	12th Finance Commission	0.96
10	Balurghat-I	2-Executive Officer, Hili PS	10361-13th Finance commission	6.82
		6-Executive Officer, Tapan PS		0.69
		13-Executive Officer, Kumarganj PS		4.61
		13-Chiarman, BalurghatMupty.	10550-12th Finance Commission	0.17
		4-Executive Officer, Kumarganj, PS		1.25
		2-Executive Officer, Hili PS		0.03
		4-Executive Officer, Kumarganj PS	10437-11th Finance Commission	0.03
		4-Executive Officer, Kumarganj PS	10392-10 th Finance Commission	0.09
Total:-				153.50

Annexure-‘46’
(Para No. 3.19)
Unauthorised officials acting as DDOs

Sl No.	Name of Treasury	DDO CODE	Designation
1	Alipore-II	SPBLRR007	Contrl.Kol.Thika Tenancy
		SPBSYA001	Block Youth Officer,Budge Budge-I
		SPBSYA002	Block Youth Officer,Budge Budge-Ii
		SPBSYA003	Block youth officer,.bishnupur-i
		SPBSYA004	Block youth officer,.bishnupur-ii
		SPBSYA005	Block youth officer,maheshtala
		SPBSYA006	Block youth officer,.thakurpukur-maheshtala
		SPBSYA007	Borough youth officer-i
		SPBSYA008	Borough youth officer-iii
		SPBSYA009	Borough youth officer-v
		SPBSYA010	Borough youth officer-vii
		SPBSYA011	Borough youth officer-ix
		SPBSYA012	Borough youth officer-xi
		SPBSYA013	Borough youth officer-xiii
SPBSYA014	Borough youth officer-xv		
2	Alipurduar	JACEDP 001	S.I.of schools, Alipurduar circle
		JACEDP 002	S.I.of schools,, alipurduar east circle
		JACEDP 003	S.I. of schools, alipurduar south circle
		JACEDP 004	S.I of schools, alipurduar west circle
		JACEDP 005	S.I. of schools, alipurduar north circle
		JACEDP 006	S.I of schools, kalchini circle
		JACEDP 007	S.I. of schools, falakata circle
		JACEDP 008	S.I. of schools, falakata north circle
		JACEDP 009	S.I of schools, kumargram circle
		JACEDP 010	S.I. of schools, kumagram east circle
		JACEDP 011	S.I. of schools, madarihat circle
		JACSYA 001	Block youth officer, alipurduar-i

Sl No.	Name of Treasury	DDO CODE	Designation
		JACSYA 002	Block youth officer, alipurduar-ii
		JACSYA 003	Block youth officer, kalchini
		JACSYA 004	Block youth officer, falakata
		JACSYA 005	Block youth officer, kumargram
		JACSYA 006	Block youth officer, madarihat
3	Arambagh	HGCEDI006	Principal & secretary, arambagh girls college
		HGCEDI002	Principal, R.R.R. Mahavidyalaya.
		HGCEDP008	Sub insjpector of schools, pursurah south circle
		HGCEDI004	Secretary, A.K.P.C. Mahavidyalaya
		HGCEDI001	Secretary, Netaji Mahavidyalaya
4	Bankura	BAASYA002	Block Youth Officer
		BAASYA003	Block Youth Officer
		BAASYA004	Block Youth Officer
		BAASYA005	Block Youth Officer
		BAASYA006	Block Youth Officer
		BAASYA007	Block Youth Officer
		BAASYA008	Block Youth Officer
		BAASYA009	Block Youth Officer
5	Barrackpore-I	NPCEDP001	Sub Inspector of schools, Baranagar Circle
		NPCEDP002	Sub Inspector of schools, Barrackpore Circle
		NPCEDP003	Sub Inspector of schools, Bhatpara Circle
		NPCEDP004	Sub Inspector of schools, Bizpur Circle
		NPCEDP005	Sub Inspector of schools, Dum Dum Circle
		NPCEDP006	Sub Inspector of schools, Dum Dum (New) Circle
		NPCEDP007	Sub Inspector of schools, Halisahar Circle
		NPCEDP008	Sub Inspector of schools, Ichapur Circle
		NPCEDP009	Sub Inspector of schools, Kamarhati Circle
		NPCEDP010	Sub Inspector of schools, Kamarhati (New) Circle
		NPCEDP011	Sub Inspector of schools, Khardah Circle

Sl No.	Name of Treasury	DDO CODE	Designation
	Barrackpore-I	NPCEDP012	Sub Inspector of schools, Khardah (South) Circle
		NPCEDP013	Sub Inspector of schools, Naihati Circle
		NPCEDP014	Sub Inspector of schools, Naihati (East) Circle
		NPCEDP015	Sub Inspector of schools, Dum Dum (North) Circle
		NPCEDP016	Sub Inspector of schools, Panihati Circle
		NPCEDP017	Sub Inspector of schools, Shyamnagar Circle
		NPCEDP018	Sub Inspector of schools, Dum Dum (South) Circle
		NPCSWB001	CDPO, Baranagar
		NPCSWB002	CDPO, Bharpara
		NPCSWB003	CDPO, Kamarhati
		NPCSWB004	CDPO, Titagarh
		NPCSWB008	CDPO, Barrackpore-II
		NPCSWB009	CDPO, Barrackpore-I
		NPCSWB010	CDPO, Kanchrapara
		NPCSWB011	CDPO, Halisahar (U)
		NPCSWB012	CDPO, Naihati (U)
		NPCSWB013	CDPO, Bhatpara (U)
		NPCSWB014	CDPO, Garulia (U)
		NPCSWB015	CDPO, New Barrackpore (U)
		NPCSWB016	CDPO, Barrackpore (U)
		NPCSWB017	CDPO, Khardah (U)
		NPCSWB018	CDPO, Panihati (U)
		NPCSWB019	CDPO, Dum Dum (U)
		NPCSWB020	CDPO, Dum Dum South (U)
		NPCSWB021	CDPO, Dum Dum North (U)
		NPCSYA001	B.Y.O., Barrackpore
		NPCSYA002	M.Y.O., Baranagar Municipality
		NPCSYA003	M.Y.O., Barrackpore Municipality
		NPCSYA004	M.Y.O., Bhatpara Municipality

Sl No.	Name of Treasury	DDO CODE	Designation
		NPCSYA008	M.Y.O., Kamarhati Municipality
		NPCSYA011	M.Y.O., North Dum Dum Municipality
		NPCSYA012	M.Y.O., Panihati Municipality
		NPCSYA013	M.Y.O., South Dum Dum Municipality
6	Berhampore-I	MUAEDI005	Teacher in Charge, S.R.Fatepuria College
		MUAEDI006	Teacher in Charge, J.R.Mahavidyalaya
7	Berhampore-II	MUBSYA002	Municipal Youth Officer, Berhampore
8	Hoogly-II	HGBEDI004	Principal, Sreegopal Banerjee College
		HGBEDI005	Principal, Hooghly Women's College
		HGBEDI101	Secretary, balag. Bijoy krishna mahavidyalaya
		HGBEDI102	Principal, Bejoy Narayan Mahavidyalaya
		HGBEDI103	Principal & secretary, sarat cent. College.
		HGBEDP006	Sub Inspector of schools, Dhaniakhali Circle
		HGBEDP007	Sub Inspector of schools, Dhaniakhali (West) Circle
		HGBEDP008	Sub Inspector of schools, Balagarh Circle
		HGBEDP010	Sub Inspector of schools, Balagarh (West) Circle
		HGBEDP011	Sub Inspector of schools, Gurap Circle
		HGBEDP012	Sub Inspector of schools, Itachuna Circle
		HGBEDP013	Sub Inspector of schools, Pandua Circle
		HGBEDP014	Sub Inspector of schools, Polba Circle
		HGBEDP017	Sub Inspector of schools, Sadar Circle, Chinsurah
		HGBEDP018	Sub Inspector of schools, Bainchi Circle
		HGBSYA001	District Youth Officer, Hooghly
		HGBSYA002	Block Youth Officer, Dhaniakhali
		HGBSYA003	Block Youth Officer, Balagarh

Sl No.	Name of Treasury	DDO CODE	Designation
		HGBSYA004	Block Youth Officer, Polba-Dadpur
		HGBSYA005	Block Youth Officer, Chinsurah-Mogra
		HGBSYA006	Block Youth Officer, Pandua
		HGBEDP001	Secretary, DPSC, Hooghly
		HGBSYA007	Municipal Youth Officer, Chinsurah
		HGBEDI104	T.i.c. & secretary, polba mahavidyalaya
9	Islampur	UDAEDI101	Principal, Islampur College; Islampur; U/Dinajpur
		UDAEDI103	Principal, Agrasen Mahavidyalaya; Dalkhola; U/Dinajpur
		UDAMCA101	Chairman, Islampur Municipality; Islampur; U/Dinajpur
10	Jalpaiguri-I	JAAMCA101	Chairman, Jalpaiguri Municipality
		JAAMCA103	Chairman, Dhupguri Municipality
		JAASYA003	B.Y.O. Jalpaiguri Sadar
		JAASYA004	B.Y.O. Maynaguri
		JAASYA005	B.Y.O. Dhupguri
		JAASYA006	B.Y.O. Rajgunge
		JAASYA007	M.Y.O. Jalpaiguri
11	Jhargram	MIEMCA001	Chairman, Jhargram Municipality
		MIESYA001	B.Y.O., Jhargram
		MIESYA002	B.Y.O., Binpur-II
		MIESYA003	B.Y.O., Gopi-I
		MIESYA004	B.Y.O., Gopi-II
		MIESYA005	B.Y.O., Jamboni
		MIESYA006	B.Y.O., Sankrail
		MIESYA007	B.Y.O., Nayagram
		MIESYA008	M.Y.O., Jhargram
12	Krishnagar-I	NAASYA005	Block Youth Officer
		NAASYA006	Block Youth Officer

Sl No.	Name of Treasury	DDO CODE	Designation
		NAASYA007	Block Youth Officer
		NAASYA008	Block Youth Officer
		NAASYA009	Block Youth Officer
		NAASYA011	Block Youth Officer
		NAASYA012	Block Youth Officer
13	Asansol-II	BUDMCA001	Mayor, Asansol Municipal Corporation
		BUDMCA002	Chairman, Ranigunj Municipality
		BUDMCA003	Chairman, Jamuria Municipality
		BUDMCA004	Chairman, Kulti Municipality
14	Chanchal	MDCSYA001	Block Youth Officer, Ratua-I
		MDCSYA002	Block Youth Officer, Ratua-II
		MDCSYA003	Block Youth Officer, Chanchal ó I
		MDCSYA004	Block Youth Officer, Chanchal ó II
		MDCSYA005	Block Youth Officer, H.C. Pur-I
		MDCSYA006	Block Youth Officer, H.C. Pur-II
		MDCEDI001	Teacher-In- Charge, Chanchal College
		MDCEDI002	Teacher-In-Charge, Samsi College
15	Coochjbehar-I	COAED1001	Principal, A.B.N.Seal College, Cooch Behar
		COAED1002	Principal,Cooch Behar College, Cooch Behar
		COAED1003	Principal, Thakur Panchanan M.M., Cooch Behar
		COAEDP003	Sub Inspector of Schools, Pundibari Circle, Cooch Behar
		COAEDP005	Principal, DIET, Cooch Behar
		COAEDS003	Headmistress, Sunity Academy, Cooch Behar
		COAEDS004	Asstt. Headmistress(in-charge), M.I.DeviBalika Vidyalaya, Cooch Behar
		COAEDS005	Head Master, Jenkins School, Cooch Behar
		COAMIA001	Chairman, Cooch Behar Municipality

Annexure-‘47’
(Para No. 3.20.1)

Inspection of Strong Room and issuance of Safety certificate

Sl.No.	Name of Treasury/PAOs	Sl.No.	Name of Treasury/PAOs	Sl.No.	Name of Treasury/PAOs
1	Lalbagh	9	Darjeeling	17	Raiganj-I
2	Alipore-I	10	Durgapur	18	Arambagh
3	Howrah-I	11	Hoogly-I	19	Burdwan-I
4	Jangipur	12	Kol Collectorate	20	Chandernagar
5	Kalna	13	Behhampore-I	21	Coochbehar-I
6	Malda-II	14	Mekhliganj	22	Islampur
7	Midnapore	15	Bankura	23	Jalpaiguri-I
8	Uluberia	16	Raghunathpur	24	Srerampore-II
				25	Barasat-II

Annexure-‘48’
(Para No. 3.20.2)

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	Malda-II	9	Islampur
2	Howrah-I	6	Uluberia	10	Kol Collectorate
3	Jhargram	7	Hoogly-I	11	Darjeeling
4	Krishnanagar-II	8	Mekhliganj	12	Malda-II

Annexure-‘49’
(Para No. 3.20.3)

Non-verification of valuables, deposited in the Treasuries

Sl. No.	Treasury	Sl. No.	Treasury
1	Jhargram	5	Malda-II
2	Krishnagar-II	6	Medinipur
3	Burdwan-I	7	Howrah-I
4	Hooghly-I	8	Lalbagh

Annexure-‘50’
(Para No. 3.20.4)

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

Sl. No.	Name of Treasury	Name of Divisional/sub Divisional Officers	Date of deposit
1	Tamluk	Asstt.Engr., Tamluk Electrical Section,P.W.D..	23.09.1999
		E.O./Panskura Municipality.	08.09.2009
		S.E/Tamluk (D) Circle, WBSEB,Salgachia, Tamluk.	26.04.2002
		S.D.O/Tamluk Irrigation Sub Division.	13.12.2012
		A.E.(A-I) Tamluk Sub Division.	25.09.2014
		Ex.Engr./S.S. Divn.	14-05-2015
2	Kol Collectorate	Executive Engineer, Alipore Division, PHE Directorate, Kolkata-13	23-02-2015
		The Executive Engineer(A-I),Agri Irrigation Division , Kol-19	23-03-2015
		Directorate of Agriculture, Writers Bldg. Kol-01	26-05-2014
		The Executive Engineer-I,PWD western Electrical Division, kol-87	05-12-2013
3	Hoogly-I	Revenue Officer, Damodar Irrgn. Revenue Division-III	09.11.2011
		Executive Engineer, Hooghly Division PWD, Social Sector	17.07.2014
		Executive Engineer, PWD, Hooghly Construction Division	20.02.2015
		ITI, Hooghly.	28.06.2016

Sl. No.	Name of Treasury	Name of Divisional/sub Divisional Officers	Date of deposit
		Executive Engineer, A.I. Chinsurah Divn., Hooghly	28.07.2016
4	Barasat-II	AE BST Highway Division PW (Roads) Deptt.	08-02-2013
		BLDO , Deganga(N) 24 pgs	08-04-2015
		E.E., Civil Engr. Divn. No. IV Sundarban Development Board	21-04-2015
		E.E. P.W. Divn., Barasat Division	24-04-2015
		E.E. BST Divn P.H.E. Dte	15-10-2015
		E.E. Bidhyadhari Drainage Division	29-03-2016
5	Sreerampore-II	A.E. Construction Sub-Divn.I PW (Roads) Deptt.	29.07.2009
		A.E. (PWD) Hoogly Construction Sub-Divn.III Konnagar, Hoogly.	24.07.2013
		CDPO, Jangipara , ICDS Project	08.08.2016
		CDPO, Rishra, Konnagar	08.08.2016
		WBSEDCL, Mosat CCC	17.08.2016
		CDPO, Chanditala- I , ICDS Project	19.08.2016
		CDPO, Serampore- Uttarpara , ICDS Project	22.08.2016
		CDPO, Serampore (Urban) , ICDS Project	26.08.2016
6	Asansol-II	Executive Engineer, Asansol, Social Sector, PWD	30-05-2016
		Executive Engineer, Asansol, , PWD (Roads)	31-12-2014
		Executive Engineer, Asansol, Divn-II, PWD	24-09-2014
7	Jangipur	B.D.O. Samserganj	06.11.1990
		SDO (PWD), Jangipur Sub- Division	05.12.2012
		Exe. Officer, Raghunathganj Panchayat Samity	20.09.2013
		Asstt. Engineer Raghunathganj Highway Sub-Divn. (PW) Roads Deptt.	20.09.2013
8	Burdwan-I	Electrical Engineer, Electrical Division CPWD, Asansol	13.08.1945
		Divisional Engineer, West Bengal State Electricity Board, Burdwan Division	01.06.1960
		BDO, Memari-II	23.03.1964
		BDO, Galsi Panchayat Samiti	29.05.1964

Sl. No.	Name of Treasury	Name of Divisional/sub Divisional Officers	Date of deposit
		Vice-Principal, Burdwan Medical College	25.10.1978
		Divisional Engineer, Durgapur Communications Divisions	19.12.1978
		Soil Conservation Officer	22.01.1979
		Child Development Project Officer, ICDS Project, Burewan	02.02.1988
		Divisional Engineer, West Bengal State Electricity Board, Burdwan Division	06.03.1995
		Executive Officer, Galsi II Panchayat Samiti	29.11.1996
		Superintending Engineer, West Bengal State Electricity Board, Burdwan Monimart Burdwan	17.04.1997
		Child Development Project Officer, ICDS Project, Burewan	30.10.1998
		Assistant Engineer, burdwan Sub-Division HE Dte., Burdwan	14.07.2006
		Divisional Manager, West Bengal State Electricity Board, Memari Division	24.01.2007
		Assistant Engineer (AI), Damodar (AI) CAD Division No. III Galsi, Burdwan	24.06.2010
		Executive Engineer, Burdwan Division PW(CB) Dte	30.01.2014
9	Krishnagar-II	Asstt. Cash Officer, Tehatta Division, W.B.S.E .Board	18.12.2006
		B.M.O.H, Chapra	20.10.2008
		Station Manager, Debagram Gr. Electric Supply, WBSEDCL,Nadia	05.02.2010
		Asstt. Eng. Tehatta Sub-Division, P.H Engineering Directorate, Nadia	28.04.2016
		Asstt. Eng., Krishnagar Highway Division No. ó II, PWD (Roads) Directorate. Nadia	13.07.2016
		Asstt. Eng. Sub-Division ó III Eastern Mechanical Division, PHE Directorate	21.04.2017

Annexure-‘51’
(Para No. 3.21.1)

Stamp Account: Huge retention of stamps

Sl.No.	Name of treasury	Category of stamp	Denomination of stamps (NJS)	No. of stamps	Value of stamps (₹)
1	Alipurduar	PC	0.15	2000	300
		Revenue Argent	5	24	120
		Refugee Relief	0.05	23798	1189.9
		Revenue Stamp	1	960000	960000
		Postal Stamps	0.03	1	0.03
		Postal Stamps	0.5	8232	4116
		Postal Stamps	1	8020	8020
		FL	0.37	1800	666
		Legal Protection Stamp	5	44	220
		Legal Protection Stamp	15	30	450
		Legal Protection Stamp	25	24	600
		Moktar Stamp(MK)	10	24	240
		2	Arambagh	Non Judicial	0.25
Revenue	0.05			791000	39550
Revenue	0.1			1280000	128000
Revenue	0.15			20640	3096
Revenue	0.25			424800	106200
Court Fee	0.35			4671.42857	1635
Court Fee	0.75			31200	23400
EntertainmentTax	0.05			107200	5360
EntertainmentTax	0.75			227600	170700
3	Barasat-II	Non Juducial Stamp	10	3	30
		Non Juducial Stamp	40	2061	82440
		Non Juducial Stamp	100	4	400
		Non Juducial Stamp	200	2	400
		Non Juducial Stamp	1000	4	4000
		Non Juducial Stamp	5000	585	2925000
4	Bolpur	Revenue stamp	1	640000	640000
			0.1	351200	35120
			0.5	4400	2200
			1	59600	59600
			2	52400	104800

Sl.No.	Name of treasury	Category of stamp	Denomination of stamps (NJS)	No. of stamps	Value of stamps (₹)
			2.25	60000	135000
5	Chandernagar	Entertainment tax	0.05	3533760	176688
		Entertainment tax	0.1	76400	7640
		Entertainment tax	0.15	880320	132048
		Entertainment tax	0.25	2335680	583920
		Entertainment tax	0.3	124800	37440
		Entertainment tax	1.25	381200	476500
		Entertainment tax	1.5	392640	588960
		Entertainment tax	2.25	400000	900000
		Non Judicial stamp	0.25	79	19.75
		Non Judicial stamp	40	2	80
		Non Judicial stamp	60	4	240
		Unserviceable non Judicial stamp	100	1	100
		Unserviceable non Judicial stamp	500	1	500
		Unserviceable non Judicial stamp	5000	1	5000
		Pleader	15	16	240
		Revenue Argent	5	14	70
			15	10	150
		Revenue Stamp	0.1	640000	64000
		Service Post	0.15	1695	254.25
		Court Fees	2	16000	32000
6	Durgapur	Court Fee	0.05	64000	3200
		Entertainment tax	0.05	3833440	191672
		Entertainment tax	0.1	267300	26730
		Entertainment tax	0.15	1399200	209880
		Entertainment tax	0.25	984000	246000
		Entertainment tax	0.3	1440000	432000
		Entertainment tax	0.35	300000	105000
		Entertainment tax	0.4	726720	290688
		Entertainment tax	0.5	50400	25200
		Entertainment tax	0.5	819360	409680
		Entertainment tax	0.75	578000	433500
		Entertainment tax	1.25	1329200	1661500
		Entertainment tax	1.5	678400	1017600
		Entertainment tax	2.25	559500	1258875
		Court fee	0.25	32160	8040

Sl.No.	Name of treasury	Category of stamp	Denomination of stamps (NJS)	No. of stamps	Value of stamps (₹)
		Court fee	0.65	80	52
		Court fee	0.75	560	420
		Court fee	1	4	4
		Court fee	3	15	45
		Court fee	5	13	65
		Court fee	10	104257	1042570
		Court fee	20	176170	3523400
		Court fee	25	20022	500550
		Court fee	30	4	120
		Court fee	60	609	36540
		Court fee	200	4090	818000
		Court fee	300	4484	1345200
		Court fee	3000	4953	14859000
		Non Judicial	0.25	55980	13995
		Non Judicial	0.5	94	47
		Non Judicial	1	4	4
		Non Judicial	3	15	45
		Non Judicial	5	13	65
		Non Judicial	30	4	120
		Non Judicial	40	12	480
		Non Judicial	60	2	120
		Non Judicial	75	18	1350
		Non Judicial	200	4	800
		Non Judicial	750	9	6750
		Non Judicial	2000	8027	16054000
		Non Judicial	3000	15	45000
		Non Judicial	10000	1	10000
		Non Judicial	20000	1	20000
7	Kalna	Entertainment Tax	0.75	343600	257700
		Entertainment Tax	1	962800	962800
		Entertainment Tax	1.25	493500	616875
		Entertainment Tax	1.5	1546000	2319000
		Entertainment Tax	2	702400	1404800
		Entertainment Tax	2.25	699600	1574100
		Insurance Stamps	2	224	448
		Insurance Stamps	5	118600	593000
		Insurance Stamps	10	118574	1185740
		Postal Stamps	0.01	12	0.12
		Postal Stamps	0.5	1	0.5

Sl.No.	Name of treasury	Category of stamp	Denomination of stamps (NJS)	No. of stamps	Value of stamps (₹)
		Postal Stamps	1	2	2
		Postal Stamps	5	17426	87130
8	Medinipore	Non Judicial Stamp	10000	562	5620000
		Non Judicial Stamp	15000	820	12300000
		Non Judicial Stamp	20000	1425	28500000
		Non Judicial Stamp	1000	3	3000
		Non Judicial Stamp	50	30	1500
		Non Judicial Stamp	5000	2	10000
		Court fees	20	140	2800
9	Raiganj-I	Non-Judicial Stamps	5000	1	5000
		Non-Judicial Stamps	1000	5	5000
		Court Fees Stamps/Damaged	0.6	1200	720
		Court Fees Stamps/Damaged	1.12	241.07	270
		Court Fees Stamps/Damaged	2	1760	3520
		Court Fees Stamps/Damaged	5	12400	62000
		Court Fees Stamps/Damaged	6	3133	18798
		Court Fees Stamps/Damaged	10	8000	80000
		Court Fees Stamps/Damaged	15	3775	56625
		Court Fees Stamps/Damaged	20	560	11200
		Court Fees Stamps/Damaged	500	47	23500
		Court Fees Stamps/obsolete	0.75	560	420
		Court Fees Stamps/obsolete	2	80	160
		Court Fees Stamps/obsolete	35	120	4200
		Court Fees Stamps/obsolete	40	468	18720

Sl.No.	Name of treasury	Category of stamp	Denomination of stamps (NJS)	No. of stamps	Value of stamps (₹)
		Court Fees Stamps/obsolete	60	6	360
		Court Fees Stamps/obsolete	70	65	4550
		Court Fees Stamps/obsolete	75	1147	86025
		Entertainment Tax	2.25	269600	606600
		Entertainment Tax	3	340000	1020000
		Entertainment Tax	5	133600	668000
		Entertainment Tax	7	160000	1120000
		Entertainment Tax	9	160000	1440000
10	Sreerampore-II	Non Judicial Stamp	20	1	20
		Court fees	20	32000	640000
11	Tamluk	Not Available	1000	1	1000
		Not Available	500	1	500
12	Uluberia	Court fee	0.5	2084	1042
		Court fee	25	79	1975
		Court fee	30	121	3630
		Court fee	50	991	49550
		Court fee	75	116	8700
		Non Judicial Stamps	10000	1363	13630000
		Non Judicial Stamps	15000	747	11205000
		Non Judicial Stamps	20000	634	12680000
		Non Judicial Stamps	25000	621	15525000
		Entertainment Tax	0.15	5600	840
		Entertainment Tax	0.2	16800	3360
		Entertainment Tax	0.25	1200	300
		Entertainment Tax	0.5	17200	8600
		Entertainment Tax	0.75	80000	60000
		Entertainment Tax	1	7200	7200
		Entertainment Tax	1.5	1395000	2092500
		Entertainment Tax	2	631200	1262400
		Entertainment Tax	2.25	32100	72225
Entertainment Tax	2.25	80000	180000		
13	Raghunathpur	Entertainment Tax	1	63600	63600
		Entertainment Tax	2	80000	160000
14	Coochbehar-I	Entertainment Tax	Not Available	Not Available	496920
		Notary (New)	5	27400	137000
		Notary (Old)	5	109820	549100

Sl.No.	Name of treasury	Category of stamp	Denomination of stamps (NJS)	No. of stamps	Value of stamps (₹)
		Insurance Stamps	Not Available	Not Available	1125581
		Non-judicial Stamps (Unused)	10000	4968	49680000
		Non-judicial Stamps (Unused)	15000	5054	75810000
		Non-judicial Stamps (Unused)	20000	3349	66980000
		C.F. Stamps (unused)	5000	3906	19530000
		C.F. Stamps (unused)	1000	4096	4096000
		C.F. Stamps (unused)	500	6776	3388000
		C.F. Stamps (unused)	200	6124	1224800
		C.F. Stamps (unused)	100	8393	839300
		C.F. Stamps (unused)	80	153	12240
		C.F. Stamps (unused)	75	3087	231525
	Coochbehar-I	C.F. Stamps (unused)	70	1622	113540
		C.F. Stamps (unused)	60	4356	261360
		C.F. Stamps (unused)	45	490	22050
		C.F. Stamps (unused)	40	2334	93360
		C.F. Stamps (unused)	35	3116	109060
		C.F. Stamps (unused)	30	2762	82860
		C.F. Stamps (unused)	25	3230	80750
		Damaged Stamps	50	1782	89100
		Damaged Stamps	100	12	1200
		Damaged Stamps	500	3	1500
		Damaged Stamps	1000	5	5000
		Damaged Stamps	2000	3	6000
		Damaged Stamps	5000	2	10000
		Damaged Stamps	5000	3	15000
		Share Stamp	Not Available	Not Available	647549

Sl.No.	Name of treasury	Category of stamp	Denomination of stamps (NJS)	No. of stamps	Value of stamps (₹)	
15	Howrah-I	Notarial Stamp	1	1991000	1991000	
		Entertainment Tax	0.15 to 100	Not Available	31352232.54	
16	Purulia	Not Available	20	1	20	
			100	4	400	
			500	2	1000	
			1000	2	2000	
		Entertainment Tax	0.05	1076740	53837	
			0.1	300000	30000	
			0.1	114797	11479.7	
			0.1	456960	45696	
			0.35	512000	179200	
			1.25	628200	785250	
			1.25	798000	997500	
			1.5	995100	1492650	
			1.5	800000	1200000	
			2	122400	244800	
2.25	1035000	2328750				
2.25	800000	1800000				
17	Kolkata Collectorate	Court Fee	2	80	160	
			10	1530	15300	
			20	576	11520	
			3000	1	3000	
			5000	2	10000	
			5000	6	30000	
			10	360	3600	
			20	720	14400	
		Special adhesive stamp	50	339	16950	
			10	170	1700	
			1000	10	10000	
		Revenue stamp	0.25	1300	30900	
		Share Transfer stamp	0.5	16800	8400	
			10	200	2000	
		Non Judicial Stamp	50	540	27000	
			5	37	185	
			10000	1	10000	
			500	6	3000	
				10	180	1800

Sl.No.	Name of treasury	Category of stamp	Denomination of stamps (NJS)	No. of stamps	Value of stamps (₹)
18	Jhargram	Non Judicial Stamp	Not available	Not available	43500
		Entertainment Tax	Not available	Not available	10129409
		Court fees including Indian court fees	Not available	Not available	19104
19	Kalimpong	Court Fee	10	200	160000
			30	1	30
			200	1	200
		Entertainment Tax	0.10	236	9440
			0.15	1655	99300
			0.25	1900	190000
			0.50	2327	465400
			0.75	1518	455400
			1.00	372	148800
			1.25	1928	964000
			2.00	734	587200
			3.00	907	1088400
		5.00	538	1076000	
Revenue Stamps	1	320	320000		
20	Bankura	Not Available	5	272	1360
			10	31	310
			20	22	440
			30	2	60
			40	2	80
			50	21	1050
			60	55	3300
			75	3	225
			100	765	76500
			200	4	800
			500	5	2500
			750	1	750
			1000	15	15000
			2000	1	2000
5000	9	45000			
				Total:-	455643692.8

**Annexure-‘52’
(Para No. 3.21.2)**

Non verification of treasuries by Collector

Sl. No.	Treasury	Sl. No.	Treasury	Sl. No.	Treasury
1	Chandernagar	6	Tamluk	11	Howrah-I
2	Hooghly-I	7	Uluberia	12	Alipurduar
3	Krishnanagar-II	8	Lalbagh	13	Coochbehar-II
4	Midnapore	9	Bankura		
5	Raiganj-II	10	PAO New Delhi		

**Annexure-‘53’
(Para No. 3.22)**

Non inspection of Treasuries by Collector-in-charge

Sl.No.	Name of Treasury	Name of District	Sl.No.	Name of Treasury
1	e-Treasury	Kolkata	19	Jalpaiguri-I
2	DTA (PD Cell)		20	Jalpaiguri-II
3	Barrackpore-II	North 24 Parganas	21	Mal
4	Barrackpore-I			
5	Alipore-I	South 24 Parganas	22	Coochbehar-I
6	Alipore-II		23	Coochbehar-II
7	Uluberia	Howrah	24	Mekhliganj
8	Howrah-I		25	Alipurduar
9	Howrah-II		26	Tamluk
10	Krishnagar-I	Nadia	27	Kharagpur
11	Chandernagar	Hooghly	28	Jhargram
12	Serampore-II		29	Bankura
13	Arambagh		30	Bishnupur
14	Hooghly-II		31	Purulia
15	Hooghly-I		32	Raghunathpur
16	Durgapur	Pashim Burdwan	33	Berhampur-I
17	Asansol-I		34	Berhampur-II
18	Asansol-II		35	Jangipur
36	Burdwan-II	Purba Burdwan	46	Malda-I
37	Burdwan-I		47	Malda-II

38	Kalna		48	Chanchal
39	Birbhum-I	Birbhum	49	Raiganj-II
40	Birbhum-II		50	Raiganj-I
41	Bolpur		51	Islampur
42	Darjeeling	Darjeeling	52	Balurghat-II
43	Kalimpong		53	Balurghat-I
44	Siliguri-II		54	Gangarampur
45	Siliguri-I			

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