



सत्यमेव जयते

**ANNUAL REVIEW ON THE WORKING OF TREASURIES  
AND PAY & ACCOUNTS OFFICES, IN THE STATE OF WEST BENGAL  
FOR THE YEAR 2020-21**



लोकहितार्थं सत्यनिष्ठा  
Dedicated to Truth in Public Interest



**GOVERNMENT OF WEST BENGAL**



**ANNUAL REVIEW ON THE WORKING OF TREASURIES AND  
PAY & ACCOUNTS OFFICES,  
WEST BENGAL**

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## TABLE OF CONTENTS

Part	Contents	Page No.
	Preface by the Principal Accountant General (A&E), West Bengal	ix
	Highlights	xi
Part-1	Introduction	1
Part-2	Defects noticed during compilation and verification of accounts	4
Part-3	Defects and other irregularities noticed in the records during inspection of the Treasuries and Pay & Accounts Offices	9
Part-4	Preliminary checks on IT Control of Centralised Treasury System	20



## LIST OF ANNEXURES

Annexure No.	Brief of Annexure	Page No.
Annexure-1ø	District wise names of Treasuries/PAOs in West Bengal	21
Annexure-2ø	Position of staff in Treasuries	24
Annexure-3ø	Amount kept under OB Suspense due to non-receipt of awaited vouchers from Treasuries/PAOs	26
Annexure-4ø	Pending Abstract Contingent Bills from Treasuries/PAOs	29
Annexure-5ø	Delay in submission of Monthly Treasury Accounts by Treasuries/PAOs	32
Annexure-6ø	Irregularities found during Sample checking of vouchers	35
Annexure-7ø	Non-accountal of TDS on GST in Government Accounts	40
Annexure-8ø	Transfer credit to Deposit Account	41
Annexure-9ø	Excess expenditure over allotment	43
Annexure-10ø	Revenue Expenditure classified as Capital Expenditure	44
Annexure-11ø	Details of Inspection Programmes conducted during 2020-21.	46
Annexure-12ø	Outstanding paras of Inspection Reports.	47
Annexure-13ø	Non verification of balances under Head of Account ø8443-00-106-Personal Deposit Accountsö by the Administrators.	49
Annexure-14ø	Negative balance under Head of Account ø8443-00-106-Personal Deposit Accountsö.	50
Annexure-15ø	Balance lying inoperative in Schemes under Major Head ø8443-00-106-Personal Deposit Accountö not surrendered to Government Account	51
Annexure-16ø	Non submission of Lapsed Deposit statement under Head of Account ø8443-Civil Depositsö	52
Annexure-17ø	Non-verification of balances by the Administrators under Major Head ø8448-Local Fund Deposit Accountö.	53
Annexure-18ø	Excess drawal from ø8448-Local Fund Deposit Accountö.	53

Annexure No.	Brief of Annexure	Page No.
Annexure-19ø	Non verification of Annual balance under Head of Account ø8336-00-800-PF Depositø by the Administrators	57
Annexure-20ø	Excess payment of IR/MR/Ex-gratia etc. to pensioner/dual pensioner/family pensioner	58
Annexure-21ø	Overpayment to DA getting school pensioners.	58
Annexure-22ø	Short payment of Medical Relief paid to pensioner/family pensioner/dual pensioner	58
Annexure-23ø	Short payment of pension to pensioner/family pensioner due to various reasons	59
Annexure-24ø	Non-restoration of Commuted portion of pension even beyond 15 years after retirement	59
Annexure-25ø	Overpayment of pension to pensioners/family pensioner due to various reasons	59
Annexure-26ø	Pension remitted to Bank account of pensioners/family pensioners after their death not yet recovered.	60
Annexure-27ø	Excess payment due to disbursement of family pension at enhanced rate beyond prescribed period, i.e.67 years of age or 7 years from the date of death of pensioner, whichever is earlier.	60
Annexure-28ø	Denial of benefit of additional pension on attaining the age of 80/85/90/95/100 years etc.	61
Annexure-29ø	Overpayment due to incorrect ROPA, 2019 where family pension has been divided between two wives	61
Annexure-30ø	Delay in deposit of Draft	62
Annexure-31ø	Payment of Excess Cash equivalent to Leave Salary	65
Annexure-32ø	Excess payment of Gratuity/GPF.	65
Annexure-33ø	Discrepancy in payment of GPF/CVP/Gratuity	66
Annexure-34ø	Improper transfer of funds to PL account at the fag end of the financial year.	66



<b>Annexure No.</b>	<b>Brief of Annexure</b>	<b>Page No.</b>
Annexure-35ø	Retention of non-existent scheme fund in Deposits of Local Fund Account.	68
Annexure-36ø	Treasury cheques not yet encashed	70
Annexure-37ø	Non/Delayed remittance of Government Receipt by agency banks	75
Annexure-38ø	Safety Certificate of Strong Room not obtained.	75
Annexure-39ø	Non verification of valuables deposited in the Treasuries.	76
Annexure-40ø	Non verification of duplicate keys by the Divisional/Sub Divisional Officer.	77
Annexure-41ø	Stamp Account: Huge retention of stamps.	78
Annexure-42ø	Non verification of treasuries by Collector.	81
Annexure-43ø	Software and Hardware register not maintained	81
Annexure-44ø	Unique identification not marked on IT assets.	81



## PREFACE

The Treasuries and PAOs of the State Government play an important role in the management of State Finances. Treasuries are important financial institutions of the State through which almost every Government transactions are carried out. In West Bengal, such financial transactions and their accounting are carried out in 91 Treasuries, including 4 Pay & Accounts Offices. 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 the major issues in the form of Annual Review on the working of Treasuries and PAOs. In addition, transactions are also carried out through RBI, Nagpur. However, in this financial year, the detection of major issues are based on only in respect of 29 Treasuries/PAOs out of 67 Treasuries/PAOs selected for inspection, due to COVID-19 pandemic and due to non-conduction of inspection of remaining Treasuries/PAOs.

2. The Annual Review on the working of the Treasuries in West Bengal, for the financial year 2020-2021, has been prepared in four parts:-

- Part-1: Introduction
- Part-2: Defects noticed during compilation and verification of accounts
- Part-3: Defects and other irregularities noticed in the records during inspection of the Treasuries and Pay & Accounts Offices
- Part-4: Preliminary checks on IT Controls of the Centralised Treasury System (CTS) Package

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



**(Yashodhara Ray Chaudhuri)**  
**Principal Accountant General (A&E), West Bengal**

Kolkata  
Dated: 24.12.2021



## HIGHLIGHTS

Para No.	Subject	Page No.
2.2	Unadjusted Abstract Contingent bills amounting to <b>₹327386.47 lakh.</b>	4
2.3	Annual average delay of <b>26.96</b> days in submission of Monthly Civil Accounts.	6
3.3.2	Negative balance amounting to <b>₹9631.84 lakh</b> under Head of Accounts <b>08443-00-106-Personal Deposit Accounts</b>	10
3.3.3	Funds lying inoperative in schemes under Head of Account <b>08443-00-106-Personal Deposit Account</b> amounting to <b>₹2345.90 lakh.</b>	10
3.4.2	Excess drawal of fund from <b>08448-Local Fund Deposit Account</b> amounting to <b>₹17884.68 lakh.</b>	12
3.6.1	Non-restoration of Commuted portion of pension even beyond 15 years after retirement <b>₹3.36 lakh.</b>	13
	Pension amounting to <b>₹91.66 lakh</b> remitted to Bank accounts of pensioners/family pensioners after their death not yet recovered	13
	Excess payment amounting to <b>₹40.53 lakh</b> due to disbursement of family pension at enhanced rate beyond prescribed period, <i>i.e.</i> 67 years of age or 7 years from the date of death of pensioner, whichever is earlier	13
	Denial of additional pension (80/85/90/95/100 years etc.) for age benefit to pensioner/family pensioner amounting to <b>₹8.36 lakh</b>	14
	Overpayment to the tune of <b>₹3.52 lakh</b> due to incorrect ROPA, 2019 where family pension has been divided between two wives.	14
3.7	Delay in deposit of drafts to the bank ranging from <b>07</b> to <b>55</b> days regarding recovery of excess remittances of pension/family pension made after death of the pensioners/family pensioners to banks after their death.	14
3.9	Excess payment of Gratuity amounting to <b>₹11,93,185/-</b> due to non-recovery of Government dues.	15
3.14	Non/Delayed remittance amounting to <b>₹16,64,597/-</b> of Government Receipt by agency banks	17



PART-1

INTRODUCTION

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

The deficiencies observed in the initial monthly 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 in respect of only 29 Treasuries and Pay and Accounts Offices (from 67 Treasuries/PAOs selected out of 91 treasuries) for the accounting year 01.04.2019 to 31.03.2020 inspected during 2020-21 are consolidated briefly in the form of the present Annual Review on the working of Treasuries and Pay & Accounts Offices, West Bengal. However, the remaining 38 selected Treasuries/PAOs could not be inspected during 2020-21 due to restrictions/lockdown imposed on account of outburst of COVID 19 pandemic.

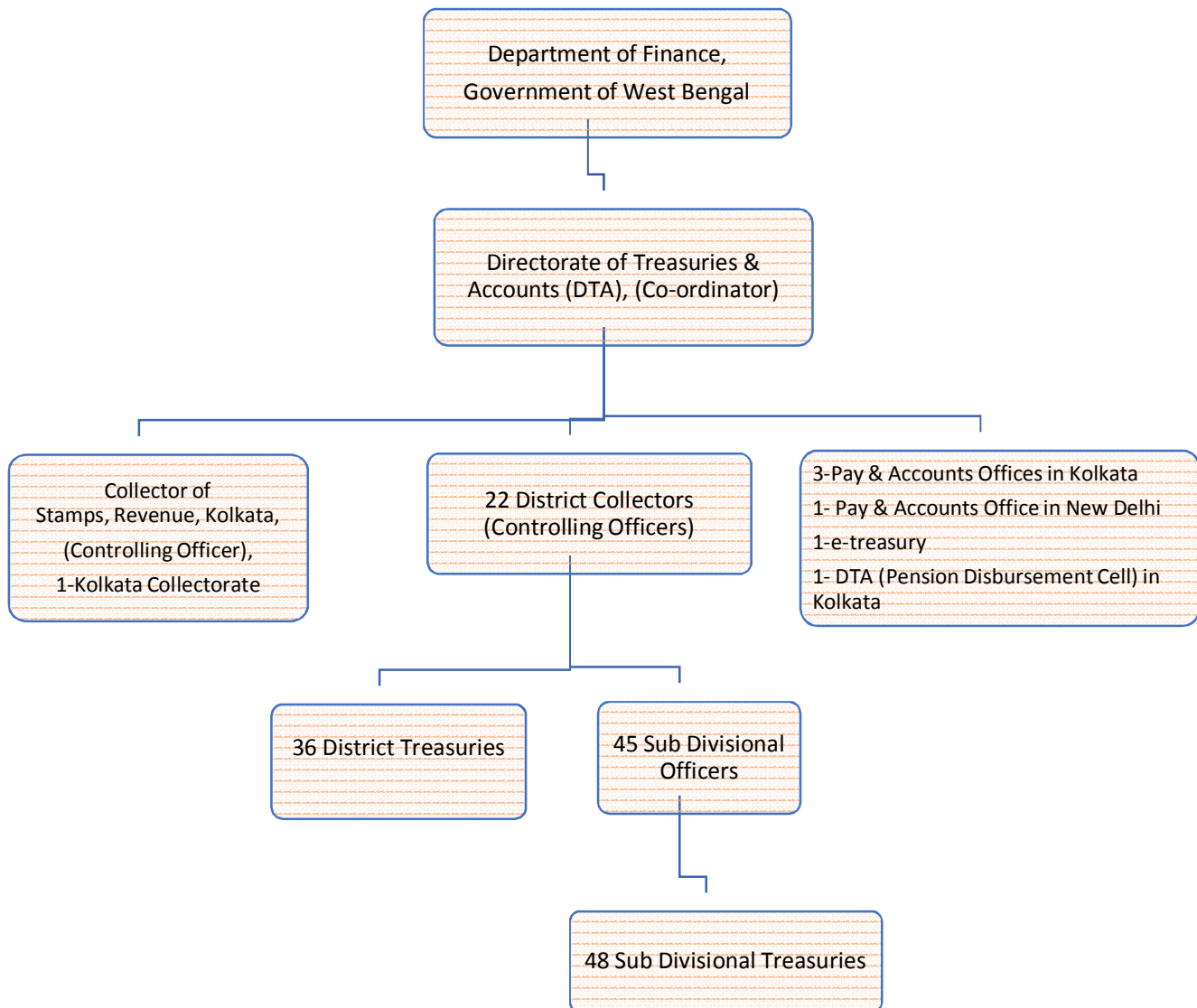
### 1.1 Organizational Structure

As on 31 March 2021, there are 91 Treasuries in West Bengal including 4 Pay & Accounts Offices (including PAO, New Delhi) spread across 23 districts. There are 68 pension paying treasuries and 23 non-pension paying treasuries in West Bengal. The list of treasuries located in each District of West Bengal is shown in **Annexure –‘1’**.

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

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

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



## 1.2 Banking Arrangement

In West Bengal, all Treasuries are Banking Treasuries, i.e., no cash transactions take place at the Treasuries/Pay & Accounts Offices. Kolkata PAO-I and II alongwith Pension



Disbursement Cell at Directorate of Treasuries & Accounts, West Bengal are linked with the e-Kuber Portal of the Reserve Bank of India. Kolkata PAO III at Bidhannagar is linked with State Bank of India. PAO, New Delhi is linked to State Bank of India, Connaught Place, New Delhi. Mathabhanga, Mekhliganj and Tufanganj Treasuries are linked with the branches of Central Bank of India while Khatra Treasury is linked with the United Bank of India. All other Treasuries are linked with the State Bank of India.

### **1.3 Position of Treasury Staff**

The staff strength of 63 treasuries and Pay Accounts Offices out of 91 treasuries as received as on 20 October 2021 are shown in **Annexure-‘2’**. The staff strength and other related information of 32 treasuries as mentioned in Annexure-2 have been directly received from the concerned treasuries and such information of remaining treasuries have been obtained from virtual inspection report of treasuries as forwarded to this by the Office of the Directorate of Treasuries and Accounts, West Bengal.

It has been observed that there are 903 men in position out of 2688 number of sanctioned staff strength in 63 treasuries/PAOs. Most of the treasuries/PAOs did not provide any specific information in respect of personnel trained in IFMS and IT security checks conducted by Treasury Officers at their level for passing digitally signed vouchers.

### **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) for online monitoring and control of all fund allocations and financial transactions in different Government Departments on real time basis. This system was implemented in a phased manner in all the treasuries including PAOs. All the modules of IFMS except some of the modular parts of Human Resource Management System have already been implemented. Each treasury has been linked to a Central Server located at Bidhanagar.

**PART-2**

**DEFECTS NOTICED DURING COMPILATION AND VERIFICATION OF ACCOUNTS**

**2.1 Amount kept under OB Suspense due non-receipt of awaited physical vouchers/challans**

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 14<sup>th</sup> of the month (1<sup>st</sup> List) and within the 5<sup>th</sup> working day of the following month (2<sup>nd</sup> List) to the Office of the Pr. Accountant General (A&E), West Bengal except for the Accounts of March for which a separate Order is usually issued every year.

To the end of March 2021, it was observed that an amount of ₹116780.22 lakh was kept under Objections Book Suspense for want of vouchers/challans from the 64 Treasuries/PAOs. Details are shown in **Annexure-‘3’**. The concerned Treasury Officers are, therefore, requested to take special initiatives to obtain the wanting vouchers from the concerned DDOs and forward the same at the earliest to O/o the Pr. AG(A&E), W.B. so as to clear the Suspense Balance. Non-receipt of vouchers/challans leads to non-determination of actual receipt/expenditure under the proper Head of Accounts and of a specific scheme.

***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 Principal 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 ₹327386.47 lakh against 11,173 Abstract Contingent (A.C.) Bills drawn by 1886 Drawing and Disbursing Officers (D.D.Os.) was lying unadjusted in the month March 2021. Details are shown in **Annexure-‘4’**.

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

Sl. No.	Name of Treasury/ PAOs	No. of A.C. Bills to be adjusted	Outstanding Amount (₹ in lakh)
1	Kolkata PAO-I	994	113079.85
2	Kolkata PAO-II	914	42720.87
3	Midnapore-I	512	19188.23
4	Alipore-II	66	16965.26
5	Tamluk	207	16789.13

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 D.C. Bills of last five financial years is given below:-

Sl.No.	Year	No. Of pending D.C. Bills	Outstanding Amount (₹ in lakh)
1.	2016-17	11484	243112.45
2.	2017-18	11744	373403.23
3.	2018-19	11423	258680.79
4	2019-20	9740	307788.82
5	2020-21	11173	327386.47

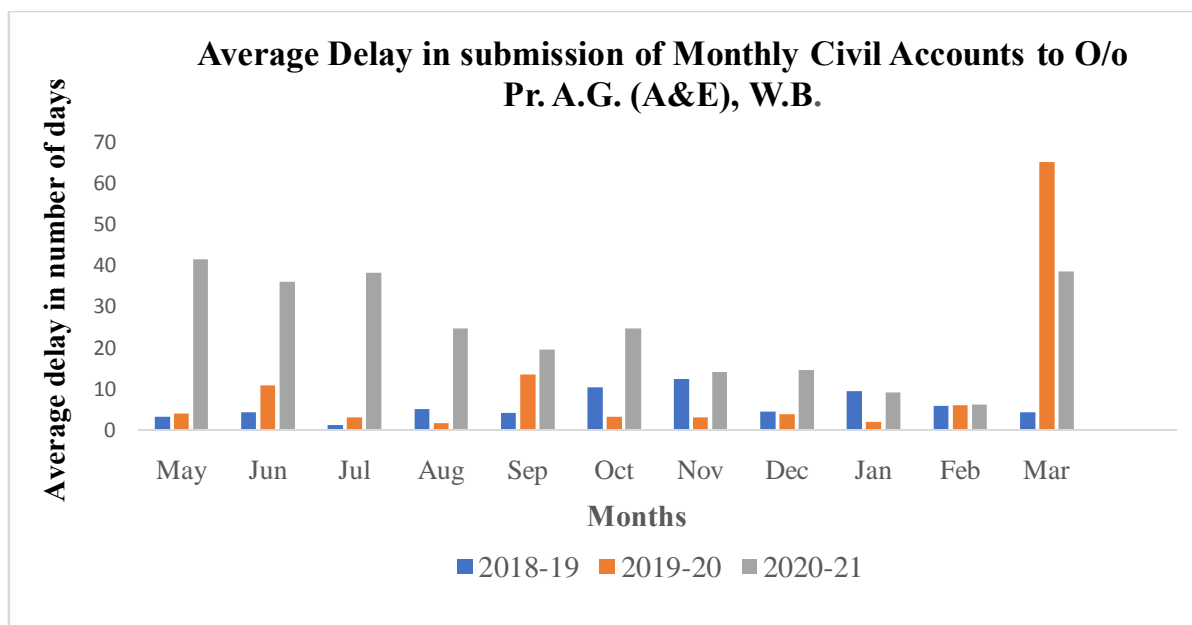
Scrutiny reveals that during the financial year 2020-21, the number of outstanding A.C. Bills as well as amount of pending A.C. Bills has increased in comparison to those of last financial year.

***Recommendation: - The submission of D.C. Bills need to be 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 Treasury Accounts by Treasuries/PAOs

Timely rendition of Monthly Civil Accounts along with supporting schedules/vouchers/challans etc. by the Treasuries and Pay and Accounts Offices is pre-requisite twice in a month in terms of 2.35(2) & 6(1) of Appendix 10 Part-A of W.B.T.R., 2005 read with Finance Department, Government of West Bengal Memo No.5581-F(Y) dated 29.08.2018 to the Office of the Principal Accountant General (A&E), West Bengal within the 5<sup>th</sup> working day of the following month except for the accounts of March for which a separate order is usually issued every year by the Finance Department, Government of West Bengal. All the Treasury Officers were accordingly instructed to submit the Monthly Treasury Accounts of March 2021 to Office of the Principal Accountant General (A&E), W.B. by 16.04.2021.

Scrutiny of submission of Monthly Accounts by the Treasuries/PAOs revealed that there was an annual average delay of **26.96** days with a highest delay of **178** days in rendition of accounts occurred during the year 2020-21 as detailed in **Annexure-‘5’**. The reason of delay in submission of accounts is due to mismatch in the Date-wise Monthly Statement (DMS) sent by Treasury linked banks, RBI, second wave of COVID 19 pandemic etc. Delay in submission of accounts adversely affects the preparation and timely submission of Monthly Civil Accounts to the State Government by the Office of the Principal Accountant General (A&E), W.B. A pictorial bar graph representing average delay in submission of Monthly Civil Accounts of last three financial years by the Treasuries and PAOs are given below:-



**Recommendation:-** Directorate of Treasuries and Accounts may instruct the Treasury Officers and Pay and Accounts Officers to submit the Monthly Civil Accounts within due date to the Office of the Principal Accountant General (A&E), West Bengal.

#### 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-‘6’**. Due to misclassification in the voucher, wrong usage of specified Forms, non-availability of sanction orders, wrong booking of amounts under head of accounts etc. leads to non-determination of actual expenditure under the proper head of accounts.

**Recommendation:** The Treasury Officers/PAOs may instruct the DDOs to look into the irregularities while booking the amount under appropriate head in accordance with the purpose for which the expenditure is incurred.

#### 2.5 Non-accountal of TDS on GST in the Government Accounts.

In terms of Section 51 of the CGST Act 2017, tax is required to be deducted by Government Agencies (Deductor) from the payment made or credited to the supplier (Deductee) of taxable goods or services or both, where the total value of such supply, under a contract exceeds two lakh and fifty thousand rupees.

DDOs are required to deduct TDS on GST at the rate of 2 per cent on payments made to the supplier of taxable goods or services or both, where the total value of such supply under an individual contract exceeds 2.50 lakh. But it was observed that such recoveries were not accounted for in the Treasury Accounts as credit to the heads of account 8658-00-139, as provided for in the Correction Slip dated 04.06.2019 issued by Controller General of Accounts. Details are shown in **Annexure – ‘7’**.

On the contrary, such recoveries made on this account were being paid directly to the Reserve Bank of India, Kolkata clubbed with any other heads of account, thereby resulting in incorrect depiction in the Government accounts.

**Recommendations:** The Treasury Officers may instruct the DDOs to deduct the GST as per codal provisions and accounted for in the appropriate Head of Account.

## **2.6 Observation on transfer-credit to Deposit Accounts.**

During examination of various sanction orders, it revealed that sanctions accorded for development/construction of different project works with directions therein to transfer credit the entire allocation into the Deposit Funds. However, on scrutiny of vouchers related to those sanction orders, it was observed that a considerable amount was transfer credited into an omnibus scheme viz. 06490-General0 instead of specific scheme ID. Details of some illustrative transfer credit to an omnibus scheme are stated in **Annexure- '8'**:

## **2.7 Excess expenditure over allotment.**

In terms of Rule 4.008 of W.B.T.R., 2005, no Bill shall be entertained by the Treasuries/PAOs unless there is allotment of funds. However, certain categories of Bills were allowed to be passed in anticipation of fund for the year 2019-20 under different Government Orders.

During scrutiny of vouchers, it was observed that payments against the object head 053-Major Works0 not falling under exempted categories were allowed to be passed by the Treasuries/PAOs in anticipation of allotment of fund in contravention of the Government orders issued in this regard. Violation of Codal provision resulted in excess expenditure over allotment. Details of some illustrative irregularities are stated in **Annexure- '9'**:

## **2.8 Revenue Expenditure classified as Capital Expenditure.**

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

During checking of vouchers, it was observed that several minor works in the nature of maintenance & repair were booked in the treasury accounts of various months as Capital expenditures instead of Revenue expenditures without any general or special orders of the Government. Such misclassifications have resulted in understatement of revenue expenditure and inflated capital expenditure of the State Government. Illustrations on this account are furnished below: Illustrations on these accounts are shown in **Annexure '10'**.

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

PART-3

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

**3.1. Inspection Coverage**

In accordance with the Circular No.08/O&M/91 issued under letter No.513-O & M/8-91 dated 13 February 1991, the Comptroller and Auditor General of India has entrusted the work of Inspection of Treasuries to the Accountants General (A&E), with effect from 1 April 1991. Depending on the volume of transactions, Principal Accountant General (A&E), West Bengal has divided the treasuries which are to be inspected annually and biennially. In 2020-21, only **29** Treasuries/Pay and Accounts Offices out of **67** selected Treasuries/Pay and Accounts Offices could be inspected. Details are shown in **Annexure-‘11’**. The remaining 38 Treasuries/Pay and Accounts Offices could not be inspected due to imposition of restrictions on account of COVID 19 pandemic.

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

**3.2 Outstanding Paras of Inspection Reports**

**542** Inspection Reports consisting of **1631** paras at the end of 2020-21 were outstanding due to non-submission of replies/documents or completion of final recovery in respect of paras having money value by the concerned Treasuries/Pay & Accounts Offices starting since 1988-89. Early settlement of old outstanding paras without financial involvement may be done instantly. Outstanding Paras with details of Treasuries /PAOs have been exhibited in **Annexure-‘12’**.

*Recommendation: -DTA may take special drives for clearing the oldest paras by convening a meeting among DTA officials, Treasury Officers/PAOs and officials of Principal Accountant General (A&E), W.B.*

### 3.3 PD/PL Accounts

#### 3.3.1 Non verification of balances under Head of Accounts “8443-00-106-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 15<sup>th</sup> May every year.

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

Monthly as well as annual verification of balances were not carried out by the Administrators of Personal Deposit Accounts in 08 Treasuries out of 29 Treasuries/PAOs which had been inspected during 2020-21. Non verification of Personal Deposit Accounts may lead to discrepancies in the balances of Deposit Accounts maintained at the end of Treasury Officers and Pass Book Operators. Details are shown in **Annexure-‘13’**.

#### 3.3.2 Negative balance under Head of Accounts “8443-00-106-Personal Deposit Accounts”

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

Scrutiny of Plus-Minus Memo available in the system for the financial year 2019-20 revealed that negative balances amounting to ₹9631.84 lakh were reflected in 08443-00-106 Personal Deposit Accounts due to excess drawal over deposit by the Administrators in respect of 03 Treasuries. Allowing excess withdrawal is highly irregular. Details are shown in **Annexure-‘14’**.

#### 3.3.3 Balance lying inoperative in Schemes under Major Head “8443-00-106-Personal Deposit Account” not surrendered to Government Account.

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



On examining the Personal Deposit Accounts, it was observed that in 06 Treasuries/PAOs, many schemes amounting to ₹2345.90 lakh were lying inoperative for more than two years. The details are shown in **Annexure – ‘15’**

### 3.3.4 Non submission of Lapsed Deposit statement

As provided in Rule 6.16 [(1)b] 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 02 Treasuries, the detailed accounts of lapsed deposits maintained in the Treasuries revealed that ₹7.43 lakh deposits lying unclaimed for more than 3(three) complete accounting years after the year of deposit were not lapsed by the Treasury at the end of March 2020. Non-lapsing of unclaimed amount leads to understatement of Revenue of the State Government. Details are shown in **Annexure-‘16’**.

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

- (i) Verify the deposits balances within due date.**
- (ii) Not to allow overdrawal of fund than available balance.**
- (iii) To surrender the amounts lying in inoperative schemes under Personal Deposit Account beyond prescribed period**
- (iv) Unclaimed amount must be lapsed and credited 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 **12** treasuries/PAOs. This is highly irregular and violation of Codal provision. Details are shown in **Annexure-‘17’**.

#### 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 there was a negative balance of **₹17884.68** lakhs on 31.03.2020 in different schemes under Local Fund Deposit Accounts of **18** Treasuries/PAOs due to allowing excess withdrawal over the available fund by the Treasury Officer which is in contravention to the rule *ibid*. Details are shown in **Annexure-‘18’**.

### 3.5 Non-verification of Annual Balance under Head of Account “8336-00-800-PF Deposit” by the Administrators

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

Scrutiny of records revealed that Administrators of PF Deposit Accounts under the **11** Treasuries neither made any reconciliation with the Treasury figure nor furnished the

above certificate to the Principal Accountant General (A&E), W.B. The details are shown in **Annexure-‘19’**

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

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

### **3.6 Pension related issues**

#### **3.6.1 Irregular payment of pension benefits due to lack of proper checks**

<b>Sl.No.</b>	<b>Category</b>	<b>Number of Treasuries</b>	<b>Number of Cases</b>	<b>Amount (₹ in lakh)</b>
1	Excess payment of IR/MR/Ex-gratia etc.to the pensioner/family pensioner/ dual pensioner. <b>Annexure-‘20’</b>	6	31	5.93
2	Overpayment to DA getting school pensioners. <b>Annexure-‘21’</b>	01	02	1.20
3	Short payment of Medical Relief to pensioner/family pensioner/dual pensioners. <b>Annexure-‘22’</b>	2	12	3.24
4	Short payment of pension to pensioner/family pensioner due to various reasons. <b>Annexure- ‘23’</b>	4	12	8.67
5	Non-restoration of Commuted portion of pension even beyond 15 years after retirement. <b>Annexure-‘24’</b>	4	8	3.36
6	Over payment of pension to pensioner/family pensioner due to various reasons. <b>Annexure-‘25’</b>	3	6	8.11
7	Pension remitted to Bank accounts of pensioners/family pensioners after their death not yet recovered. <b>Annexure-‘26’</b>	12	343	91.66
8	Excess payment due to disbursement of family pension at enhanced rate beyond the prescribed period, i.e.67 years of age or 7 years from the date of death of pensioner, whichever is earlier. <b>Annexure-‘27’</b>	6	16	40.53

Sl.No.	Category	Number of Treasuries	Number of Cases	Amount (₹ in lakh)
9	Denial of benefit of additional pension on attaining the age of 80/85/90/95/100 years. <b>Annexure-‘28’</b>	6	25	8.36
10	Overpayment due to incorrect ROPA, 2019 where family pension has been divided between two wives. <b>Annexure- ‘29’</b>	01	03	3.52

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

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

- (i) Make recovery where over payment was made.*
- (ii) Arrange for payment where short payment/non-payment was made.*
- (iii) Instruct the Treasury Officers to follow the rule scrupulously to avoid payment of pension after the death of the Pensioner.*
- (iv) Regularize the irregularities pointed out above.*

### 3.7 Delay in deposit of Draft

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 Govt. either as dues of Govt. or for deposit, remittance or otherwise shall be brought into Government Accounts without delay in accordance with such General or Special Rules as issued under Article 150 and Clause II of Article 283 of the Constitution of India.

Scrutiny revealed that excess remittances of pension/family pension were made by the Treasury Officers/PAOs after the death of the pensioner/family pensioner. In this context, it was observed in 03 Treasuries that a good number of Demand Drafts were received from the Pension Disbursing Banks but some of those Demand Drafts had, in violation of above Codal provisions, been deposited to the Government Account after a delay of **07** to **55** days of their receipt. Details are shown in **Annexure- ‘30’**

### 3.8. Payment of Excess Cash equivalent to Leave Salary

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

In 16 cases across 07 treasuries, an excess payment of ₹4.06 lakh was made to the employees due to inadmissible Medical Allowance for their enrolment in West Bengal Health Scheme 2008, higher rate of Dearness Allowance and Interim Relief etc. Such excess payment is a violation of Government administrative orders as well as excess expenditure under Government Accounts. Details are given in **Annexure-‘31’**.

*Recommendation:- Treasury Officers are requested to scrutiny cash equivalent to leave salary Bills more scrupulously in future to avoid such irregularities..*

### 3.9 Excess payment of Gratuity/GPF

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 authorities issued by the O/o the Pr. Accountant General (A&E), West Bengal for payment of the GPF/Gratuity, related payment vouchers etc. revealed that in 04 Treasuries/PAOs, the recoveries as specified in the authorities were not made from the Gratuity/GPF. This resulted in overpayment of Gratuity/GPF of ₹1193185/-. Non-recovery leads to non reduction of expenditure or paid in excess. The details are shown in **Annexure-‘32’**.

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

### 3.10 Discrepancy in payment of GPF/CVP/Gratuity

Scrutiny of vouchers for payment of GPF (other than Group-D Employees)/CVP/Gratuity alongwith their payment authorities and related records maintained in CTS revealed that payment of GPF/CVP/Gratuity were made before the due date of their payments in **03** treasuries. Details are shown in **Annexure- '33'**.

### 3.11 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. Balance of fund which cannot be spent during the previous financial years including 2019-20 should be transferred to Government Account vide Finance Department Branch Memo No. 1503F(Y) dated 03.04.2020 read with Memo No. 1296-F(Y) dated 17.03.2020.

Scrutiny of records revealed that in **05** Treasuries, a huge amount of funds **₹9149.12** lakh were transferred from different functional Major Heads of Account to Deposit Accounts at the fag end of the financial year. Such transfer of funds is not only in contravention to above mentioned Government Orders but also reflected the inflated figure of expenditure in Consolidated Fund of the State Government. Details are shown in **Annexure-'34'**.

*Recommendations: Treasury Officers and PAOs are requested to follow the Government Orders issued in this regard so that the funds do not remain blocked in PL/PD/LF/Bank Accounts.*

### 3.12 Retention of non-existent schemes under Deposit of Local Fund Account

Scrutiny revealed that although the operational periods in respect of 10<sup>th</sup>, 11<sup>th</sup>, 12<sup>th</sup> and 13<sup>th</sup> Finance Commission expired long ago and budget allocations in respect of such schemes were not provided for by the Government, an amount of **₹34.91** lakh had been found to be retained under different scheme IDs by some operators in **07** Treasuries as on 31.03.2020. Details are shown in **Annexure-'35'**.

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

### 3.13 Treasury cheques not yet encashed.

In terms of Rule 5(14) of Appendix 10 (Part A) of WBTR 2005, read with Finance Department, Audit Branch, Government of West Bengal Memo No. 10445-F(Y) dated 24.12.2012, a cheque remaining unpaid for any cause for 3 (Three) months from the date of its issue, should be cancelled in the manner as laid down in sub-rule 5(12) ibid and reported to the Pr. Accountant General (A&E), West Bengal for writing back in the accounts.

Scrutiny of records maintained in CTS revealed that cheques amounting to ₹5800525/- remained un-encashed and they had neither been cancelled nor reported to the Pr. Accountant General (A&E), W.B by 08 Treasuries. Non-reporting leads to non reduction of expenditure. The details are shown in **Annexure-‘36’**

### **3.14 Non/Delayed remittance of government receipt by agency banks**

During checking of bank wise discrepancy/reconciliation report generated in GRIPS portal under e-treasury for the year 2019-20, it was noticed that an amount of ₹16,64,597/- had not been remitted to RBI, Kolkata due to pending of RBI-UTR for such transactions against all the successful GRNs for which BRN had been generated by the Agency Banks. It is evident that banks are the defaulter for remitting Government Receipt to Government Exchequer in time despite generation of successful GRN challan.

Consequently, these receipts were not credited to Government Account in time and excluded from the Monthly Accounts of e-treasury. Details are shown in **Annexure – ‘37’**

Similar irregularities involving ₹31,17,74,564/- were observed in the inspection report of e-treasury for the year 2019-20 and reported in the Annual Review Report for that year.

**Recommendation:-** *Directorate of Treasuries and Accounts, W.B. is requested to instruct the Treasury Officer to make vigorous persuasions with the agency banks for crediting the Government money into the Government Account in time. DTA is requested to investigate the matter and arrange for charging penal interest wherever applicable.*

### 3.15 Deficiencies in Strong Room Management

#### 3.15.1 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 **04** treasuries. Details are shown in **Annexure-‘38’**.

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

#### 3.15.2 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 **05** treasuries periodically. Details are shown in **Annexure-‘39’**.

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

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

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

Scrutiny of the duplicate key register maintained in the Strong Room revealed that in **04** treasuries, no such verification was done for a prolonged period. Details are shown in **Annexure-‘40’**.



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

### 3.16 Observations on Stamp Accounts

In terms 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 ₹43090119.02/- pertaining to different denominations were lying in the strong room of 07 treasuries for a considerable period without being disposed of. Details are shown in **Annexure-‘41’**.

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

### 3.17 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 29 Treasuries/PAOs in 2019-20 that in 17 cases, the Collector failed to follow the instruction of the Rule *ibid*. Details are shown in **Annexure – ‘42’**.

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

PART-4

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

**4.1 Non-maintenance of Computer Logbooks**

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

Scrutiny revealed that Hardware/Software register and Stock register of Computer stationeries were not maintained in the **15** Treasuries/PAOs. The details are shown in **Annexure – ‘43’**

For effective control of Hardware items, putting a unique number on all IT related assets and an entry thereof in a manual register/system must be maintained. On scrutiny, it was noticed that in **05** treasuries, unique number on all IT related assets were not marked. Details are shown in **Annexure – ‘44’**.

*T. Jana*

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

**Annexure-‘1’**  
**(Para No.1.1)**

**District wise names of Treasuries/P.A.Os in West Bengal**

Sl.No.	Name of District	Name of Treasury/P.A.Os	Treasury code
1	<b>DISTRICT: DARJEELING</b>	DARJEELING	DAA
2		KURSEONG	DAB
3		MIRIK	DAF
4		SILIGURI-I	DAD
5		SILIGURI-II	DAE
6	<b>DISTRICT: KALIMPONG</b>	KALIMPONG	DAC
7	<b>DISTRICT: JALPAIGURI</b>	JALPAIGURI-I	JAA
8		JALPAIGURI-II	JAB
9		MAL	JAD
10	<b>DISTRICT:-ALIPURDUAR</b>	ALIPURDUAR	JAC
11	<b>DISTRICT: COOCHBEHAR</b>	COOCHBEHAR-I	COA
12		COOCHBEHAR-II	COB
13		DINHATA	COC
14		MATHABHANGA	COD
15		MEKHLIGANJ	COE
16		TUFANGANJ	COF
17	<b>DISTRICT: UTTAR DINAJPUR</b>	RAIGANJ-I	UDB
18		RAIGANJ-II	UDC
19		ISLAMPUR	UDA
20	<b>DISTRICT: DAKSHIN DINAJPUR</b>	BALURGHAT-I	DDA
21		BALURGHAT-II	DDB
22		GANGARAMPUR	DDC
23	<b>DISTRICT: MALDA</b>	MALDA-I	MDA
24		MALDA-II	MDB
25		CHANCHAL	MDC
26	<b>DISTRICT: MURSHIDABAD</b>	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	<b>DISTRICT:NADIA</b>	KRISHNANAGAR-I	NAA
33		KRISHNANAGAR-II	NAB
34		RANAGHAT	NAD
35		KALYANI	NAC
36		TEHATTA	NAE
37		<b>DISTRICT:HOWRAH</b>	HOWRAH-I
38	HOWRAH-II		HWB
39	ULUBERIA		HWC
40	<b>DISTRICT:NORTH 24 PARGANAS</b>	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		<b>DISTRICT:SOUTH 24 PARGANAS</b>	ALIPORE-I
48	ALIPORE-II		SPB
49	BARUIPUR		SPD
50	DIAMOND HARBOUR		SPC
51	CANNING		SPE
52	KAKDWIP		SPF
53	<b>DISTRICT:HOOGHLY</b>		HOOGHLY-I
54		HOOGHLY-II	HGB
55		ARAMBAGH	HGC
56		CHANDANNAGAR	HGD
57		SERAMPORE-I	HGE
58		SERAMPORE-II	HGF
59	<b>DISTRICT:BIRBHUM</b>	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	<b>DISTRICT: PURULIA</b>	PURULIA	PUA
64		RAGHUNATHPUR	PUB
65		JHALDA	PUC
66		MANBAZAR	PUD
67	<b>DISTRICT: PURBA MEDINIPUR</b>	TAMLUK	MIG
68		HALDIA	MID
69		CONTAI	MIB
70		EGRA	PMD
71	<b>DISTRICT: PASCHIM MEDINIPUR</b>	MIDNAPORE	MIA
72		KHARAGPUR	MIF
73		GHATAL	MIC
74	<b>DISTRICT: JHARGRAM</b>	JHARGRAM	MIE
75	<b>DISTRICT: BANKURA</b>	BANKURA	BAA
76		BISHNUPUR	BAB
77		KHATRA	BAC
78	<b>DISTRICT: PURBA BURDWAN</b>	BURDWAN-I	BUA
79		BURDWAN-II	BUB
80		KALNA	BUF
81		KATWA	BUG
82	<b>DISTRICT: PASCHIM BURDWAN</b>	ASANSOL-I	BUC
83		ASANSOL-II	BUD
84		DURGAPUR	BUE
85	<b>DISTRICT: KOLKATA</b>	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	<b>CITY: NEW DELHI</b>	P.A.O. NEW DELHI	NDA

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

Sl.No.	Name of Treasury	Sanctioned Strength	Actual Strength	Difference	Persons trained in IFMS	IT Security Checks conducted at the level of Treasury Officer for passing digitally signed vouchers
1	Kalimpong	12	9	3	1	Nil
2	Bishnupur	30	13	17	9	Yes
3	Barasat-I	62	20	42	15	No
4	Uluberia	37	11	26	Partial	Yes
5	Tufanganj	25	8	17	3	Yes
6	Tamluk	65	12	53	no	No.
7	Rampurhat	45	11	34	No	Yes
8	Dinhata	27	8	19	Yes	Not Applicable
9	Diamond Harbour	20	2	18	No	No
10	Gangrampur	20	6	14	yes	No reply
11	Tehatta	9	6	3	3	Not Applicable
12	Purulia	61	26	35	no	Yes
13	Mekhliganj	22	5	17	3	Yes
14	Canning	16	6	10	Yes	Yes
15	Mal	16	9	7	Yes	Yes
16	Baruipur	27	13	14	Yes	Yes
17	Haldia	19	10	9	3	Yes
18	Egra	17	8	9	Yes	Not Applicable
19	Arambagh	29	10	19	Yes	Yes
20	Balurghat-II	21	9	12	5	Ni.
21	Burdwan-II	50	14	36	yes	No
22	Howrah-II	54	12	42	Yes	Not done
23	Kandi	51	11	40	Yes	Yes
24	Khatra	15	10	5	Nil	Nil
25	Mathabangha	28	13	15	Yes	Yes
26	Barasat-II	50	18	32	yes	Not Applicable
27	Chanchal	20	12	8	Yes	Yes
28	Asansol-II	27	9	18	3	Yes
29	Manbazar	11	8	3	Not Applicable	Not Applicable
30	Bolpur	29	14	15	None	Yes
31	Malda-II	39	26	13	No	Yes
32	PAO New Delhi	5	3	2	3	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 signed vouchers		
33	Silliguri-II	78	17	61	Not Available	Not Available		
34	Krishnanagar-I	65	21	44				
35	Islampur	24	10	14				
36	Bongaon	18	12	6				
37	Alipurduar	43	11	32				
38	Balurghat-I	36	21	15				
39	Jangipur	39	10	29				
40	Manbazar	13	6	7				
41	Kolkata PAO-III	105	57	48				
42	Burdwan-I	98	18	80				
43	Berhampore-II	47	10	37				
44	Krishnanagar-II	46	13	33				
45	Asansol-I	38	15	23				
46	Katwa	52	13	39				
47	Howrah-I	42	12	30				
48	Raiganj-II	25	13	12				
49	Berhampore-I	82	20	62				
50	Lalbagh	33	11	22				
51	Hooghly-I	94	19	75				
52	Silliguri-I	20	9	11				
53	Jhargram	26	11	15				
54	Medinipur	53	23	30				
55	Raiganj-I	42	14	28				
56	Durgapur	38	7	31				
57	Kalna	25	7	18				
58	Bankura	71	21	50				
59	Barasat-II	47	15	32				
60	Jalpaiguri-II	62	24	38				
61	Barrackpore-I	78	13	65				
62	Alipore-I	83	15	68				
63	Kolkata PAO-II	206	83	123				
		<b>2688</b>	<b>903</b>	<b>1785</b>				

**Anexure-‘3’**  
**(Para No. 2.1)**

**Amount kept under OB Suspense due to non-receipt of awaited vouchers from Treasuries/PAOs**

Sl. No.	Name of treasury	Amount (₹in lakh)
1	Bankura	1018.75
2	Bishnupur	18.34
3	Khatra	5.27
4	Bolpur	175.73
5	Birbhum-II	26.44
6	Burdwan-II	43.73
7	Asansole-I	39.63
8	Asansole-II	293.33
9	Kalna	68.84
10	Katwa	3.84
11	Kolkata PAO-I	10940.83
12	Kolkata PAO-II	13166.69
13	E- Treasury	65300.00
14	Kolkata PAO-III	418.49
15	Coochbehar-I	33.90
16	Coochbehar-II	0.01
17	Dinhata	64.18
18	Mekhliganj	1.20
19	Kurseong	2.96
20	Kalimpong	101.16
21	Siliguri-i	206.23
22	Siliguri-ii	165.76
23	Hooghly-ii	34.95
24	Arambagh	12.41
25	Chandernagar	267.82



Sl. No.	Name of treasury	Amount (₹in lakh)
26	Howrah-I	1767.64
27	Howrah-II	4379.49
28	Uluberia	0.50
29	Jalpaiguri-I	8.01
30	Alipurduar	162.48
31	Mal	0.44
32	Malda-I	2.15
33	Malda-II	48.73
34	Midnapore-I	114.23
35	Contai	102.69
36	Ghatal	31.67
37	Jhargram	3.09
38	Kharagpur	297.74
39	Tamluk	358.38
40	Berhampur-II	36.52
41	Jangipur	0.04
42	Kandi	19.18
43	Lalbagh	7.72
44	Krishnanagar-I	38.50
45	Krishnanagar-II	8.10
46	Kalyani	112.87
47	Ranaghat	608.38
48	Barasat-I	225.70
49	Barasat-II	0.97
50	Barrackpore-II	2.23
51	Basirhat	149.35
52	Bongaon	29.73
53	Bidhannagar	505.79

Sl. No.	Name of treasury	Amount (₹in lakh)
54	Egra	0.90
55	Purulia-i	211.42
56	Jhalda	55.09
57	Manbazar	8.21
58	Alipore-I	668.36
59	Alipore-II	13662.19
60	Diamond harbour	337.82
61	Baruipur	189.78
62	Canning	0.35
63	Kakdwip	0.11
64	Raiganj-II	213.19
<b>Total</b>		<b>116780.2169</b>

**Annexure-‘4’**  
**(Para No. 2.2)**

**Pending Abstract Contingent Bills from Treasuries/PAOs**

Sl. No.	Name of Treasury	No. of DDOs	No. of outstanding D.C. Bills	Amount (₹ in lakh)
1	Bankura	26	138	3884.80
2	Bishnupur	23	134	134.07
3	Khatra	27	187	229.57
4	Birbhum-I	29	124	1090.33
5	Bolpur	18	54	36.30
6	Rampurhat	23	102	118.29
7	Birbhum-II	2	29	599.24
8	Burdwan-I	32	220	1816.30
9	Burdwan-II	7	64	793.59
10	Asansol-I	7	23	128.83
11	Asanol-II	5	33	940.26
12	Durgapur	16	55	86.93
13	Kalna	13	62	190.20
14	Katwa	15	57	183.39
15	Kolkata PAO-I	209	994	113079.85
16	Kolkata PAO-II	113	914	42720.87
17	Kolkata PAO-III	27	94	1532.45
18	Coochbehar-I	20	101	1171.37
19	Coochbehar-II	3	3	2.19
20	Dinhata	7	38	133.65
21	Mathabhanga	4	14	39.66
22	Mekhliganj	4	5	4.15
23	Tufanganj	3	8	27.79
24	Darjeeling	14	89	828.24
25	Kurseong	12	70	96.12
26	Kalimpong	22	86	194.78
27	Silliguri-I	38	301	4579.65
28	Silliguri-II	10	12	3.69
29	Balurghat-I	13	78	928.86
30	Balurghat-II	3	5	1.46
31	Gangarampur	6	29	91.05
32	Hooghly-I	17	105	3875.77
33	Hooghly-II	14	83	10320.34
34	Arambagh	19	74	164.96
35	Chandernagar	19	91	109.44

Sl. No.	Name of Treasury	No. of DDOs	No. of outstanding D.C. Bills	Amount (₹ in lakh)
36	Serampore-I	15	139	423.94
37	Serampore-II	1	1	0.22
38	Howrah-I	9	87	2300.31
39	Howrah-II	27	109	5139.20
40	Uluberia	33	137	503.44
41	Jalpaiguri-I	39	278	3069.76
42	Jalpaiguri-II	19	75	895.60
43	Alipurduar	29	135	1539.54
44	Mal	9	77	696.11
45	Malda-I	25	120	2908.28
46	Malda-II	24	43	151.54
47	Chanchal	6	16	78.73
48	Midnapore-I	66	512	19188.23
49	Contai	29	130	370.04
50	Ghatal	15	59	296.87
51	Haldia	9	63	147.10
52	Jhargram	40	186	3368.47
53	Kharagpur	48	270	1310.59
54	Tamluk	21	207	16789.13
55	Berhampur-I	15	137	4715.77
56	Berhampur-II	33	97	265.83
57	Jangipur	22	149	314.15
58	Kandi	15	117	905.87
59	Lalbagh	10	54	114.82
60	Domkal	5	23	151.03
61	Krishnanagar-I	36	158	6237.57
62	Krishnanagar-II	18	68	102.54
63	Kalyani	26	79	363.75
64	Ranaghat	18	57	117.91
65	Tehatta	16	106	175.88
66	PAO New Delhi	1	3	12.12
67	Barasat-I	29	248	4565.54
68	Barasat-II	3	4	1.10
69	Barrackpore-I	24	353	15647.78
70	Basirhat	30	194	1536.90
71	Bongaon	14	109	398.12
72	Bidhanagar	20	77	2494.97
73	Egra	7	39	160.08
74	Purulia	76	692	7116.88
75	Raghunathpur	16	136	138.03

Sl. No.	Name of Treasury	No. of DDOs	No. of outstanding D.C. Bills	Amount (₹ in lakh)
76	Jhalda	2	7	15.05
77	Alipore-I	23	123	4215.25
78	Alipore-II	20	66	16965.26
79	Diamond Harbour	34	228	1762.84
80	Barupur	26	257	2561.54
81	Canning	13	107	313.56
82	Kakdwip	11	90	1439.21
83	Islampur	14	54	328.17
84	Raiganj-I	22	218	4932.42
85	Raiganj-II	3	3	1.00
<b>Total</b>		<b>1,886</b>	<b>11,173</b>	<b>327386.47</b>

## Annexure-‘5’

## (Para No.2.3)

## Delay in submission of Monthly TreasuryAccounts by Treasuries/PAOs

Sl.No.	Name of Treasury	Delay in number of days											
		Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar
1	Bankura	63	41	32	35	23	14	21	9	13	4	3	37
2	Bishnupur	58	41	32	35	23	14	21	9	13	6	3	37
3	Khatra	63	41	32	35	23	14	21	9	13	3	3	37
4	Birbhum-I	57	41	32	35	23	14	21	9	13	6	3	37
5	Bolpur	50	41	70	40	23	14	21	9	13	3	4	37
6	Rampurhat	56	41	32	35	23	14	21	9	13	3	3	37
7	Birbhum-II	58	41	32	35	23	36	30	9	13	6	3	37
8	Burdwan-I	58	41	32	35	23	14	21	9	13	6	3	37
9	Burdwan-II	57	41	32	35	23	14	21	9	13	6	3	37
10	Asansol-I	63	41	32	35	23	14	35	9	13	5	4	37
11	Asansole-II	59	41	32	35	23	14	35	9	13	6	4	37
12	Durgapur	63	42	32	35	23	14	36	46	17	19	12	38
13	Kalna	64	41	32	35	23	14	21	9	13	4	3	37
14	Katwa	42	41	32	35	23	14	21	9	13	6	12	37
15	Kolkata Collectorate	42	42	32	35	23	14	39	9	13	6	3	37
16	Kolkata PAO-I	111	80	81	71	38	70	21	45	15	4	3	37
17	Kolkata PAO-II	58	42	39	35	23	14	21	9	13	5	5	37
18	DTA	42	41	32	35	23	14	21	9	13	3	6	37
19	E-treasury	42	41	32	35	23	14	21	9	13	3	3	37
20	Kolkata PAO- III	59	42	32	35	23	14	21	9	13	6	7	37
21	Coochbehar-I	48	42	42	35	23	14	21	21	13	4	3	56
22	Coochbehar-II	48	42	42	35	23	14	21	9	13	7	3	37
23	Dinhata	48	42	32	36	35	14	21	21	23	4	52	37
24	Mathabhanga	49	41	32	35	23	14	21	9	13	6	3	37
25	Mekhliganj	42	41	32	35	23	14	21	9	13	4	3	37
26	Toofanganj	48	41	32	35	23	30	21	25	20	10	7	54
27	Darjeeling	43	42	32	35	23	14	21	10	13	7	7	37
28	Kurseong	43	41	32	42	23	14	21	9	13	7	7	37
29	Kalimpong	42	41	32	40	23	14	21	37	13	4	3	37
30	Silliguri-I	42	41	32	35	24	16	40	16	24	14	10	38
31	Silliguri-II	48	41	32	35	24	45	40	22	13	14	10	54
32	Mirik	42	41	32	35	23	14	21	9	13	3	3	37
33	Balurghat-I	48	41	32	35	23	14	21	9	13	4	3	38
34	Balurghat-II	44	41	32	35	23	14	21	9	13	4	3	50
35	Gangarampur	44	41	32	35	23	14	21	9	13	4	7	38
36	Hooghly-I	62	42	32	35	23	14	21	9	13	3	3	37

Sl.No.	Name of Treasury	Delay in number of days											
		Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar
37	Hooghly-II	63	41	32	35	23	14	21	9	13	3	3	37
38	Arambagh	66	41	32	35	23	14	21	9	13	10	3	37
39	Chandernagar	58	42	32	35	23	14	21	9	13	7	3	37
40	Serampore-I	59	41	32	35	23	14	21	9	13	3	3	37
41	Serampore-II	58	41	32	35	23	14	21	9	13	3	3	37
42	Howrah-I	63	41	42	35	23	14	41	9	22	21	10	37
43	Howrah-II	64	33	32	12	23	14	21	9	13	6	4	37
44	Uluberia	70	35	32	35	23	14	21	9	13	6	3	37
45	Jalpaiguri-I	42	38	32	47	23	57	40	32	13	34	12	54
46	Jalpaiguri-II	42	41	32	47	23	57	40	35	13	115	12	56
47	Alipurduar	42	41	32	47	23	53	40	46	17	19	3	37
48	Mal	45	41	32	47	23	39	21	37	13	21	14	56
49	Malda-I	58	41	32	35	23	14	21	9	13	6	3	37
50	Malda-II	58	41	32	35	23	14	21	9	13	7	3	37
51	Chanchal	63	42	32	35	23	14	21	9	13	7	3	37
52	Midnapore-I	59	41	32	35	23	36	34	21	13	10	3	37
53	Contai	42	42	32	35	23	14	21	9	13	7	7	37
54	Ghatal	58	42	32	35	23	14	21	9	13	6	11	37
55	Haldia	56	42	32	35	23	14	21	9	13	6	11	37
56	Jhargram	62	41	32	35	23	14	21	9	13	6	4	37
57	Kharagpur	64	41	32	35	23	14	21	9	13	6	6	37
58	Tamluk	63	41	32	35	23	14	21	9	13	6	3	37
59	Behrampore-I	64	33	32	44	23	37	21	9	13	3	3	11
60	Behrampore-II	64	41	32	41	23	38	21	35	13	3	3	37
61	Jangipur	69	41	58	35	23	50	39	35	36	21	11	54
62	Kandi	69	41	32	35	23	14	21	9	13	5	11	54
63	Lalbagh	63	41	32	35	23	14	21	9	13	10	3	37
64	Domkal	59	28	32	35	23	14	33	23	23	12	13	37
65	Krishanagar-I	65	41	32	35	23	32	34	21	13	10	4	37
66	Krishanagar-II	65	41	32	35	23	32	30	9	13	10	7	37
67	Kalyani	58	41	32	35	23	14	21	9	13	7	10	37
68	Ranaghat	84	53	32	35	23	14	21	9	16	6	12	37
69	Tehatta	71	41	32	35	23	14	21	9	13	18	11	54
70	Barasat-I	48	41	32	35	23	14	5	9	13	3	3	37
71	Barasat-II	51	41	32	35	23	14	18	9	13	3	3	37
72	Barrackpore-I	63	41	32	35	23	14	8	9	13	10	11	37
73	Barrackpore-II	42	41	32	35	23	14	8	9	13	6	3	37
74	Basirhat	58	41	32	35	23	14	21	9	13	7	3	37
75	Bongaon	65	56	32	35	23	14	21	9	13	6	3	37

Sl.No.	Name of treasury	Delay in number of days											
		Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar
76	Bidhannagar	58	41	32	35	23	14	21	9	13	3	3	37
77	Egra	63	32	32	35	23	11	21	9	22	17	7	38
78	Purulia	65	56	50	35	70	39	42	22	14	6	4	37
79	Raghunathpur	69	38	32	65	63	35	75	43	34	62	34	21
80	Jhalda	63	41	32	36	36	43	30	21	13	4	3	37
81	Manbazar	65	41	32	35	23	14	21	9	13	3	3	37
82	Alipore-I	58	41	42	48	23	14	21	9	13	3	3	37
83	Alipore-II	58	41	32	35	23	14	21	9	13	4	3	37
84	Diamond Harbour	58	31	32	35	23	14	30	11	13	6	6	11
85	Baruipur	58	41	32	35	23	14	30	21	23	3	11	37
86	Canning	58	42	32	35	23	14	21	9	13	7	3	37
87	Kakdwip	58	41	32	35	23	14	21	9	13	7	3	37
88	Islampur	50	41	32	68	35	14	36	21	23	6	3	56
89	Raighanj-I	63	32	32	35	23	14	36	9	13	6	3	37
90	Raiganj-II	52	41	71	41	23	14	21	9	13	6	6	37
91	PAO New Delhi	101	41	178	148	23	15	21	15	17	13	7	37
<b>Monthly Average delay(in days)</b>		<b>57.32</b>	<b>41.30</b>	<b>35.99</b>	<b>38.19</b>	<b>24.53</b>	<b>19.40</b>	<b>24.70</b>	<b>14.02</b>	<b>14.52</b>	<b>9.01</b>	<b>6.15</b>	<b>38.41</b>
<b>Annual Average delay (in days)</b>		<b>26.96</b>											



## Annexure-‘6’

## (Para No. 2.4)

## Irregularities found during sample checking of vouchers

Sl.	Head of Account	Treasury Name	Voucher No.	Amount in (₹)	Remarks
1	55-2702-03-103-001-V-27-00	Barasat-I	57	7,35,063.00	Departmental Sanction order has not been attached.
2	72-2217-05-191-062-V-31-02	Howrah-II	7	3,09,21,000.00	Voucher does not bear Treasury Officer's authentication.
3	53-3055-00-190-004-33-01-V	Coochbehar-I	1	8,27,24,000.00	Voucher does not bear Treasury Officer's authentication.
4	53-3055-00-190-003-33-01-V	Durgapur	1	10,55,42,000.00	i) Voucher does not bear Treasury Officer's authentication. ii) Sanction order has not been attached to the voucher.
5	74-2236-02-101-024-V-21-04	Birbhum-I	1	98,39,818.00	Sanction order has not been attached to the voucher.
6	73-2245-02-101-002-V50-00	Barasat-I	6	1,95,01,020.00	As per nature of the expenditure detailed head should be :-21- Materials & Supplies / Stores & Equipments-01-expenditure on diet instead of :-50-Other charges
7	73-2245-02-101-002-V-50-00	Behrampur-I	1	1,30,00,680.00	i) As per nature of the expenditure detailed head should be :-21- Materials & Supplies / Stores & Equipments-01-expenditure on diet instead of :-50-Other charges ii) Voucher does not bear Treasury Officer's authentication.
8	73-2245-02-101-002-V-50-00	Bankura	1	32,50,170.00	As per nature of the expenditure detailed head should be :-21- Materials & Supplies / Stores & Equipments-01-expenditure on diet instead of :-50-Other charges
9	73-2245-02-101-002-V-50-00	Balurghat-I	11	32,50,170.00	As per nature of the expenditure detailed head should be :-21- Materials & Supplies / Stores & Equipments-01-expenditure on diet instead of :-50-Other charges
10	73-2245-02-101-002-50-00-V	Kol PAO-II	4	81,25,425.00	As per nature of the expenditure detailed head should be :-21- Materials & Supplies / Stores & Equipments-01-expenditure on diet instead of :-50-Other charges
11	23-2406-02-111-002-V-31-02	Darjeeling	5	2,19,000.00	In terms of sl. nos. 13 & 19 of the sanction order attached with the voucher the immediate expenditure is for meeting up the salary of the different zoos of West Bengal. So the expenditure should be incurred under detail head :-36- Grants-in-aid-Salaries instead of :-31- Grants-in-Aid - General 02-Other Grants
12	11-2851-00-105-007-V-31-02	Kol PAO-II	24	6,00,000.00	Sanction order is not attached with the voucher.
13	53-3055-00-190-003-V-33-01	Durgapur	1	2,31,741.00	Vouchers are not authenticated by Treasury Officer.
14	53-3055-00-190-003-V-33-01	Durgapur	2	1,31,35,499.00	Vouchers are not authenticated by Treasury Officer.

Sl. No.	Head of A/C	Treasury Name	Voucher No.	Amount in (₹)	Remarks
15	53-3055-00-190-004-V-33-01	Coochbehar-I	1	1,66,47,494.00	Vouchers are not authenticated by T. O..
16	23-4406-01-101-001-87-00-V	Burdwan-II	1	1,34,820.00	1. All these bills are drawn TR 26. However, in terms of Finance Department Audit Branch Order No. 1950-F(Y) dated 28.03.2019 bills under the Detailed Head 87-Regeneration are to be drawn in TR Form 70 only. 2. Sanction orders have not been attached with the vouchers.
17	23-4406-01-101-001-87-00-V	Burdwan-II	2	1,34,820.00	
18	23-4406-01-101-001-87-00-V	Burdwan-II	11	1,72,302.00	
19	23-4406-01-101-001-87-00-V	Burdwan-II	8	96,824.00	
20	23-4406-01-101-001-87-00-V	Burdwan-II	7	2,32,700.00	
21	55-4702-00-800-030-V-53-00	Purulia-I	88	17,41,494.00	1. Sanction order has not been attached with the voucher. 2. TR Form 7A for PL Transfer not provided.
22	68-4235-01-201-007-V-53-00	Coochbehar-I	50	13,92,331.00	1. Sanction order has not been attached with the voucher.
23	68-4235-01-201-007-V-53-00	Coochbehar-I	70	11,06,038.00	2. TR Form 10 & 7A in r/o Income Tax-TDS and Transfer Credit respectively not provided.
24	25-4235-01-201-009-V-53-00	Coochbehar-I	61	37,00,000.00	
25	55-4702-00-789-025-V-53-00	Purulia-I	77	18,87,395.00	1. Sanction order has not been attached with the voucher. 2. TR 7A for Transfer Credit to 0702 & 8443 not provided. 3. In terms of guidelines of Labour Deptt., Government of West Bengal (Q/A 11 & Q/A 18) sum of the by Transfer Credit under head 0702 & 8342 should be 1% of the value of the work. However, it has been observed that 1% of the total value of the work (Rs. 18,87,395/-) comes to Rs. 18,873.95/-. But, the total by transfer credit u/h 0702 & 8342 comes to Rs. 18,687/- (18500/-+187/-). Therefore, apparently a short deduction of Rs. 186.95/- (18,873.95/- - 18,687/-) has taken place.
26	55-4702-00-800-030-V-53-00	Purulia-I	83	15,37,875.00	1. Sanction order has not been attached with the voucher. 2. TR 7A for Transfer Credit to 8443 not provided.
27	45-2215-01-005-001-V-50-00	Kol PAO-II	212	43,19,955.00	1. Sanction order has not been attached with the voucher. 2. The bill has been drawn in TR 26 which is meant for fully vouched contingency bills in terms of Rule 4.137 of WBTR, 2005. But the charge has not been duly supported by detailed sub vouchers. 3. However, in terms of Finance Department Audit Branch Order No. 1950-F(Y) dated 28.03.2019 the contingency included in the works estimate may be incurred only for meeting Project Specific expenses like Survey & Material testing cost. Further, in terms of the aforesaid order contingency items are part of the approved project and would be drawn in TR Form 70 as part of such Works or Forest Expenditure. As such the bill should have been drawn in TR 70.

Sl. No.	Head of A/C	Treasury Name	Voucher No.	Amount in (₹)	Remarks
28	73-2070-00-106-012-V-50-00	Hooghly-I	2	20,75,030.00	<p>1. No Sanction order has been attached with the voucher.</p> <p>2. Description of the charge (supply of materials which are generally booked under detailed head :-21-Materials &amp; Supplies/Stores &amp; Equipments-04-Others) mentioned in the bill appears to be not in confirmatory to the detailed head :-50-Other Charges</p> <p>3. TR Form 10 in r/o Income Tax-TDS not provided.</p>
29	18-2030-02-102-002-V-50-00	Berhampur-I	1	16,39,545.00	<p>1. The voucher does not contain any sanction order.</p> <p>2. T.R. Form-7A and 10 have not been attached in r/o Transfer Credit and TDS respectively.</p> <p>3. No amount has been shown to be drawn u/h :-2030 As such the corresponding debit amount u/h :-2030 against the transfer credits under heads :-0030 &amp; :-8658 appears to be not mentioned in the bill.</p>
30	18-2030-02-102-002-V-50-00	Krishnanagar-II	1	13,62,855.00	
31	40-2515-00-101-009-V-31-02	Howrah-II	60	20,44,450.00	Sanction order has not been attached with the voucher.
32	40-2515-00-101-009-V-31-02	Kandi	18	20,10,450.00	
33	38-2515-00-197-008-V-31-02	Berhampur-I	14	19,25,000.00	
34	11-2851-00-103-013-V-33-05	Kol PAO-II	47	30,00,000.00	No subsidy allotted against sub head :-013 under the classification :-2851-00-103 in the Budget Publication for the year 2020-21.
35	11-2851-00-103-020-V-33-05	Kol PAO-II	46	25,00,000.00	No subsidy allotted against detailed head :-33 under the classification :-2851-00-103-020 in the Budget Publication for the year 2020-21.
36	72-3604-00-103-005-V-31-02	Barrackpore-I	10	26,49,514.00	<p>1. Voucher is not authenticated by Treasury Officer.</p> <p>2. T.R. 7A in r/o PL transfer has not been provided with the voucher.</p>
37	23-2406-02-110-027-V-50-00	Coochbehar-I	13	43,17,456.00	<p>1.No work order containing quantity of various items of procurement to be supplied by the vendor has been attached.</p> <p>2. No departmental-cum-allotment order has been attached in support of the expenditure.</p> <p>3. No details of security deposit for the work deposited by the vendor has been provided in the bill nor any security deposit has been deducted from the bill.</p> <p>4.No GST-TDS has been deducted by DDO as per Finance Dept. Memo no. 5721-F(Y) dated 05.09.2018.</p> <p>5. It appears from the bill that the expenditure :-Purchasing of ration for Deptt. Captive elephants of Jaldapara Wildlife Division is in the nature of :-Materials and Supplies but the expenditure has been booked under :-Other Charges</p>

Sl. No.	Head of A/C	Treasury Name	Voucher No.	Amount in (₹)	Remarks
38	23-2046-01-102-030-50-00-V	Alipore-II	17	14,80,320.00	<p>1. e-Pradan details not provided with the voucher.</p> <p>2.As per Top Sheet no. 86/2B dated 08.02.2021 Cess deduction (1%) is Rs. 14097/-, but as per PL-Transfer Credit mentioned in TR 7A the same amount i.e., Rs. 14097/- has been transfer credited under head -8443-00-109-003-07-00ø which is used for credit of security deposit deducted from the contractorø's bill. So, the above details contained in the voucher is contradictory to each other and also the nature/particulars of the cess so deducted is not evident from the bill.</p> <p>3. The accounting authority based on which cess has been credited under this head is not evident from the voucher.</p> <p>4. In terms of Finance Dept. Order no. 1950-F(Y) dated 28.03.2019 all kinds of Works Bill should be submitted in TR 70. However, the instant bill has been drawn in TR 26.</p> <p>5.It appears from the bill that the work -Solar Installation at different range under Divisional Forest Officeø is in the nature of minor works but the expenditure has been booked under -Other Chargesø</p>
39	23-2406-01-101-003-V-50-00	Kol PAO-I	175	19,99,866.00	<p>1.The sanction order issued without any specific reference to the work order.</p> <p>2.The quantity of materials supplied as per the bill does not agree with what mentioned in the work order bearing no. 142/25-8 dated 09.02.2021.</p> <p>3.It is not clear from the nature of the bill (TR 26) and sanction order how it would be ensured that the quantity of the total supply made through further separate bills, if any, does not exceed the total quantity as specified in the work order.</p> <p>4.Even as the expenditure has been incurred for supply of uniform material, the expenditure has not been booked under the detailed head -21- Materials and Suppliesø</p>
40	05-2401-00-001-002-V-13-01	Burdwan-II	68	2,52,309.00	e-Pradan details not provided with the voucher.
41	15-2202-01-796-036-V-35-00	Kol PAO-III	241	2,36,09,000.00	1..As per sanction order no. 97-ES(CMDMP)/Fund-02/2017(PT-1) and 98-ES(CMDMP)/Fund-02/2017(PT-1) dated 23.02.2021, sanctioning authority is Project Director, CMDMP and recipient of the Grant is Accounts Officer, CMDMP through ECS.
42	15-2202-01-796-036-V-35-00	Kol PAO-III	234	1,05,10,667.00	Therefore, the bill appears to not have been drawn in confirmatory to the sanction order mentioned above.

Sl. No.	Head of A/C	Treasury Name	Voucher No.	Amount in (₹)	Remarks
43	15-2202-01-796-036-V-35-00	Kol PAO-III	240	1,57,39,333.00	2. In terms of provisions contained in rule 228 of GFR, 2017 and rule 4.194 of WBTR, 2005, no grants-in-aid may be drawn in favour of an Government Officer, in this case Project Director, CMDMP
44	19-2070-00-108-001-02-V	Burdwan	10	18,17,716.00	No discrepancy found.
45	18-2030-02-102-002-V-50	Contai	7	13,92,320.00	1 The voucher does not contain any sanction order. 2. No amount has been shown to be drawn u/h -20300 As such the corresponding debit amount u/h -20300 against the transfer credits under heads -00300 & -86580 appears to be not mentioned in the bill.
46	22-2551-60-101-058-V-50	Darjeeling	3	12,80,805.00	TR Form 7A for PL Transfer not provided.
47	18-2030-02-102-002-V-50	Berhampur-I	1	13,42,395.00	1.TR Form 7A and 10 have not been attached in r/o Transfer Credit and TDS respectively. 2.The voucher does not contain any sanction order. 3.No amount has been shown to be drawn u/h -20300 As such the corresponding debit amount u/h -20300 against the transfer credits under heads -00300 & -86580 appears to be not mentioned in the bill.
48	24-2210-03-110-003-V-21-02	Berhampur-I	141	47,88,515.00	Sanction Order not attached with the voucher.
49	24-2210-01-110-082-V-21-02	Berhampur-I	56	50,46,575.00	Sanction Order not attached with the voucher.
50	24-2210-03-103-001-V-21-02	Berhampur-I	217	94,49,392.00	Sanction Order not attached with the voucher.
51	06-2403-00-001-001-V-14-00	Gangarampur	10	4,11,308.00	1 No income tax TDS in r/o Raj Kumar Saha has been deducted. 2. Sanction Order not attached with the voucher.
52	06-2404-00-192-003-V-19-00	Kol PAO-I	4	4,25,576.00	1. Sanction Order not attached with the voucher. 2. As no proforma invoice/bill has been attached with the voucher it is not clear how the GST amount arrived. 3. It has been observed that Departmental revenue of cess of Rs. 43/- has been credited u/h -0059-01-800-001-170 which is meant for -Collection from sale of Dead Stock, Waste Paper and Other Item, the cost of which was met from Office Expenses0 as per Budget Publication 2020-21. Therefore, it has been misclassified.

Sl. No.	Head of A/C	Treasury Name	Voucher No.	Amount in (₹)	Remarks
53	06-2404-00-192-003-V-19-00	Kol PAO-III	7	4,46,250.00	1. Sanction Order not attached with the voucher. 2. Work Order has not been attached. 3. As no proforma invoice/bill has been attached with the voucher it is not clear how the GST amount arrived.
54	06-2403-00-001-001-V-14-00	Alipurduar	149	4,53,821.00	Sanction Order not attached with the voucher.
55	68-2055-00-109-001-25-00-V	Barrackpore-I	535	13,56,83,976.00	No income tax TDS has been deducted.
56	68-2055-00-109-001-25-00-V	Barrackpore-I	194	7,10,86,103.00	No Income Tax TDS has been deducted from the bill of AMKA Enterprise and Silpa Udyog

**Annexure – ‘7’**  
**(Para No. 2.5)**

**Non-accountal of TDS on GST in the Government Accounts**

Name of the Treasury.	DDO name	Heads of accounts in respect of TDS on GST.	Treasury Voucher No	Month	Amount of GST recovered (in ₹)
Birbhum II	Ex. Engr. PWD, Birbhum Div.	Un-classified	5054/0025	Nov, 2019	1463696.00
Bankura	Ex. Engr., Bankura Highway Div	Un-classified	5054/0001	Nov, 2019	1602274.00
Bishnupur	Ex. Engr. Kansabati Canals Div No. III	Un-classified	4700/0002	Dec 2019	1710182.00
Rampurhat	Ex. Engr. Mayurakshi North Canals Div	Un-classified	4711/0003	Dec 2019	982144.00
BerhamporeII	Ex. Engr. Berhampore Irrigation Div.	Un-classified	4711/0005	Dec 2019	706072.00
Bankura	Ex.Engr. Bankura H/W/ Div.	Un-classified	5054/0002	Dec 2019	691562.00
Bankura	Ex.Engr. Bankura H/W/ Div.	Un-classified	5054/0017	Dec 2019	465285.00
Burdwan I	Ex.Engr. PWD Burdwan Div.	Un-classified	5054/0016	Dec 2019	614704.00
Bishnupur	Ex.Engr. PWD Bishnupur Div.	Un-classified	5054/0006	Dec 2019	660714.00
Bishnupur	Ex.Engr. PWD Bishnupur Div.	Un-classified	5054/0008	Dec 2019	928572.00
Birbhum II	Ex.Engr. PWD Birbhum Div.	Un-classified	5054/0033	Dec 2019	717472.00
Alipore II	Ex.Engr. PWD South 24 PGS. Div.	Un-classified	5054/0039	Dec 2019	2950994.00
BerhamporeII	Ex. Engr. Murshidabad Highway Div. No. I	Un-classified	5054/0003	Jan 2020	625000.00
BerhamporeII	Ex. Engr. Murshidabad Highway Div. No. II	Un-classified	5054/0041	Jan 2020	696428.00
Alipore II	Ex.Engr. South 24 PGS. Highway Div.	Un-classified	5054/0118	Jan 2020	2263084.00
Midnapore	Ex.Engr.MidnaporeHighwayDiv.	Un-classified	5054/0004	Jan 2020	858928.00
Midnapore	Ex.Engr.MidnaporeHighwayDiv.	Un-classified	5054/0019	Jan 2020	734706.00
Midnapore	Ex.Engr.MidnaporeHighwayDiv.	Un-classified	5054/0008	Jan 2020	982142.00

**Annexure- '8'**  
**(Para No. 2.6)**

**Transfer-Credit to Deposit Account**

Sl. No.	Name of Treasury	Debit HoA/ Name of Works.	HoA to which transferred	T.V. No.	Sanction Order No.	Amount transferred (in ₹)
1.	Kol PAO II	68- 4059-01-051-009-V-53 Constn. of urban PS building at Bishnupur, Bankura.	8449-00-120-001	4059/36	574 e-bantan/2019-20/BMC/5B-08/18 dt 14.11.2019 of Home & Hill Affairs Deptt.	10000000.00
2.	Kol PAO II	33- 4216-01-106-028-V-53 Constn. of quarters for officers of Presidency Ch and Alipore CCH at Baruipur, 24 Paraganas (South).	8449-00-120-001	4216/01	314 (Sanction) B/JLA/P/1B-19/2019 dt 08.11.2019 of Deptt. Of Correctional Administration	80000000.00
3.	Kol PAO I	45- 4215-01-202-004-V-53 Allotment of fund in respect of Jal Jeevan Mission (erstwhile NRDWP) F.Y. 2019-20.	8443-00-106-022	4215/09	PHE/69/2B-31/19/A.O.-67 dt 14.11.2019 of P.H.E. Deptt.	38779160.00
4.	Kol PAO I	38- 4202-01-203-019-V-60 Dev. Of Aliah University.	8448-00-110-014	4202/43	453 (Sanction)/MD-11018/43/ 2019 dt 01.10.2019 of Minority Affairs and Madrasah Education Deptt.	25000000.00
5.	Kol PAO II	51-4202-01-800-001-V-53 Sanction for ITI Gopiballavpur, ITI Sankrail, ITI Indus, etc. under RIDF XXI.	8449-00-120-001	4202/30	134-TET (Trg.) (S)/DIT-13016(11)/ 31/ 2019 dated 21.11.2019 of Deptt. Of Technical Education, Training & Skill Development.	159747200.00
6.	Kol PAO I	38-4202-01-203-00-019-V-60 Development of Laboratory Infrastructure including purchase of laboratory equipment, books and journals etc	8448-00-110-014- Aliah University	4202/15 (TR 43)	600(Sanction)MD-11018/20/2018 dt 20.11.2019 of Minority Affairs & Madrasah Department	24376316.00
7.	Kol PAO II	75-4885-60-800-00-007-53-V Development of Budge Budge Garment Park	8449-00-120-001	4885/15 (TR 26 without B <sub>1</sub> /B <sub>2</sub> /B <sub>3</sub> )	03-(Sanc)-ICE-14011(15)/1/2019-IPI Section-Dept of ICE dt 20.05.2019 of Dept of Industry Commerce and Enterprises	23771697.00
8.	Kol PAO II	68-4055-00-207-00-001-V-53 Construction of G+6 Storied Office Block for AC & DC Qtrs at Plot No.3 Sector-III, salt Lake under BDN PC	8449-00-120-001	4055/16 (TR 43)	600-ebantan/2019-20-BMC/5B-01/18 dt 25.11.2019 of Home & Hill Affairs Department	25000000.00
9.	Kol PAO II	11-4851-00-102-00-026-53-00-V Development of Infrasture of Road Debagram I.E.	8449-00-120-001	4851/01 (TR 26 without B <sub>1</sub> /B <sub>2</sub> /B <sub>3</sub> )	531(Sanction)-MSMET-23099/10/2018 dt 09/12/2019 of Micro, Small & Medium Enterprises & Textiles Department	8301223.00

Sl. No.	Name of Treasury	Debit HoA/ Name of Works.	HoA to which transferred	T.V. No.	Sanction Order No.	Amount transferred (in ₹)
10.	Kol PAO I	75-4885-60-800-00-007-V-53 Renovation & Modernization of Milan Mela Complex, Kolkata	8449-00-120-029	4885/01 (TR 43)	04-(Sanction)-Plan-CI/O/COM/FIR-MML/01/2017 dt 09.11.2019 of Industry Commerce and Enterprise	700000000.00
11.	Kol PAO II	53-5055-00-102-00-004-51-V State Development Schemes for purchase of electricity driven Buses and preparation of charging units under Fame India Scheme	8449-00-120-001	5055/05 (TR 26 without B <sub>1</sub> /B <sub>2</sub> /B <sub>3</sub> )	580-WT(F)/TPT-19012/4/2019-Section(TPT) dt 26.12.2019 of Transport Department	185738880.00
12.	Kol PAO II	68-4055-00-207-00-001-V-53 Construction of G+4 storied unit Head Quarter for Asansol-Durgapur Police Commissionerate	8449-00-120-001	4055/05 (TR 43)	599-ebantan/2019-20/BMC/5B-20/17 dt25.11.2019 of Home & HillAffairs Department	10000000.00
13.	Kol PAO II	75-4857-01-190-00-003-V-54 Replacement Equipment and Machinery of the membrane cell of DCL in the dist of Burdwan	8449-00-120-001	4857/01 (TR 36A Simple Receipt Form)	48-(Sanction)-ICE-11013(12)/1/2019-PE&IR.Sec. dt 14.11.2016 of Industry Commerce and Enterprise	53150000.00
14.	Kol PAO II	68-4055-00-207-00-015-V-53 Construction of specialized Indian Reserve Battalion (SIRB) at Rajnagar, Birbhum (Phase-I)	8449-00-120-001	4055/19 (TR 43)	747-ebantan/2019-20-BMC/5B-251/16 dt 17.12.2019 of Home & Hill Affairs Department	100000000.00
15.	Kol PAO-I	38-4202-01-203-00-019-V-60 X-RAY Photoelectron Spectrometry (XPS)	8448-00-110-014- Aliah University	4202/13 (TR 43)	598(Sanction)-MD-11018/28/2019 dt 20.11.2019 Minority Affairs & Madrasah Edu Deptt.	62000000.00
16.	Kol PAO II	68- 4055-00-207-016-V-53 Constn. of 256 no of quarters for WBP in the 2 <sup>nd</sup> Phase under State Plan under 13 <sup>th</sup> FC.	8449-00-120-001- 07	4055/7	522 e-bantan/2019-20/BMC/5B-145/15 dt 17.10.2019	100000000.00
17.	Kol PAO II	68- 4055-00-207-001-V-53 Constn. of model urban Police Station building at Ulberia.	8449-00-120-001- 07	4055/9	507 e-bantan/2019-20/BMC/ 5B-38/15 dt 01.10.2019.	10000000.00
18.	Kol PAO II	68- 4055-00-207-001-V- 53Constn. of semi-urban Police Station building at Raghunathpur, Purulia.	8449-00-120-001- 07	4055/8	507 e-bantan/2019-20/BMC/ 5B-43/15 dt 01.10.2019.	15248442.00
19.	Kol PAO II	68- 4055-00-207-008-V- 53Constn. of bldgs for infrastructural upgradation of costal PS at Talpatighat.	8449-00-120-001- 07	4055/10	507 e-bantan/2019-20/BMC/ 5B-43/15 dt 01.10.2019.	15000000.00



**Annexure – ‘9’**

**(Para No. 2.7)**

**Excess Expenditure over Allotment**

Sl. No.	Debit HoA/ Name of Works.	T.V. no.& date	Name of Treasury	Allotment Received (in ₹)	Progressive Expenditure incurred (in ₹)	Negative Balance (in ₹)
1	25-4235-01-201-009-V-53 Constn. Of permanent rehabilitation cluster and allied works at Dinhata.	4235/09	Cooch Behar	343117073	440966662	97849589.00
2	32-4711-03-103-107-V-53 Re-sectioning of SuryapurKlal from Mograhat	4711/01	Baruipur	289962000	310906161	20944161.00
3	24-4210-01-110-014-V-52 Procurement of medical devices at MC&H Kolkata	4210/48	Kol PAO I	203032284	233474072	30441788.00
4	24-4210-03-105-013-V-53 Renovation and modification of power sub-station of SwasthyaBhawan.	4210/10	Kol PAO III	34496871	44095541	9598670.00
5	25-4235-01-201-009-V-53 Upgradation of Mathabhanga SD Hospital.	4235/10	Cooch Behar	343007073	445635662	102518589.00
6	11-4851-00-102-00-022-V-53 Wholesale Apparel Hub-Land Development	4851/01 dt 6.12.2019	Alipore II	20,00,000.00	79,31,204.00	5931204.00
7	25-5054-03-337-00-011-V-53 Strengthening of Vedue-Salbedia Road via Pitraboni Kantaboni 0.00 km to 18.4 km & widening & strengthening of Junbedia-Amarkan Road	5054/01 dt 2.12.2019	Bankura	4,29,43,640.00	6,79,13,297.00	24969567.00
8	25-5054-03-337-00-001-V-53 Construction of the proposed Bridge over river Kuyea on 14 <sup>th</sup> km of AhmedpurKirnaharRamjibanpur Road (SH 6)	5054/19 dt 06.12.2019	BRD	24,14,11,800.00	25,11,89,756.00	9777956.00
9	25-5054-03-337-00-001-V-53 SuriRajnagar road (SH 6) from 0.00 km to 4.00 km, Widening & strengthening work under Birbhum Highway Division No.- II in the district of Birbhum	5054/29 dt 24.12.2019	BRD	24,14,11,800.00	28,27,16,279.00	41304479.00

**Annexure – ‘10’**  
**(Para No. 2.8)**

**Revenue Expenditure classified as Capital Expenditure**

Sl.No.	Treasury Name	Name of DDO	T.V. No.	Name of work	Head of Account	Amount booked (in ₹)
1	Krishnanagar 6I	Executive Engineer, Nadia Division, South Circle, Housing Dte.	4216/001	Replacement renovation at RHE, Kalyani for repairing of damaged portion of outside plaster etc.	4216-02-800-006-V-53	234777.00
2	Purulia	Executive Engineer, Purulia Division, PWD	4059/003	Repairing and renovation work of residence of ADM, DLLRO Purulia	4059-01-051-004-V-53	121405.00
3	Purulia	Executive Engineer, Purulia Division, PWD	4059/002	Repairing and renovation work of residence of ADM, DLLRO Purulia	4059-01-051-004-V-53	70560.00
4	Krishnanagar-II	Executive Engineer, Krishnanagar Division, Social Sector, PWD	4403/001	Repairing and renovation of poultry shed of Haringhata Farm, Nadia	4403-00-789-010-V-60	119546.00
5	Barrackpore-I	Executive Engineer PWD, Barrackpore Div	4216/001	Renovation/ Repairing work of barrack nos. 24, 26 etc. WBNVF Training centre at Halisahar	4216-01-106-087-V-53	3901595.00
6	Barrackpore-I	Executive Engineer PWD, Barrackpore Div	4216/006	Renovation/ Repairing work of barrack nos. 24, 26 etc. WBNVF Training centre at Halisahar	4216-01-106-087-V-53	1250713.00
7	Asansol II	Executive Engineer, Asansol Electrical Division, PWD	4250/001	Repair and renovation work	4250-00-201-004-V-53	1416897.00
8	Malda II	Executive Engineer, Malda Div. Social Sector PWD	4250/0001	Repair and renovation work in different workshops, sinking of deep tube-well, construction of boundary wall, 4 nos. toilet block at ITI Malda	4250-00-203-001-V-53	198990.00
9	Tamluk	Executive Engineer, Tamluk H/W Div.	5054/002	Surfacing work at PanskuraDurgachak Road.	5054-03-337-001-V-53	10228258.00
10	Bishnupur	Executive Engineer, Bishnupur Division, PWD	5054/009	Surfacing work IndasSaspurAkui Road.	5054-03-789-003-V-53	9850762.00
11	Bankura	Executive Engineer, Bankura Division, PWD	5054/023	Surfacing work at Bankura Khatra Road.	5054-03-789-003-V-53	7896840.00
12	Howrah II	Executive Engineer, Howrah H/W Div.	5054/037	Surfacing work Borgachia R.S. to Central Lock factory.	5054-04-789-004-V-53	2743765.00

Sl.No.	Treasury Name	Name of DDO	T.V. No.	Name of work	Head of Account	Amount booked (in ₹)
13	Howrah II	Executive Engineer, Howrah Div., PWD	5054/0021	Emergent repair and painting of moderately distressed Mourigram ROB.	5054-03-337-011-V-53	3331198.00
14	Howrah II	Executive Engineer, Howrah Div., PWD	5054/0025	Rehabilitation & repairing of distressed Bally khal bridge.	5054-03-337-011-V-53	1028000.00
15	Jalpaiguri II	Executive Engineer, Jal Elec. Div. PWD	4059/0007	Repair & renovation to E.I. work of temporary Circuit bench of Kolkata High Court.	4059-01-051-043-V-53	1357586.00
16	Howrah II	Executive Engineer, Howrah Div., PWD	5054/0040	Emergent repair and painting of moderately distressed Mourigram ROB.	5054-03-337-011-V-53	941000.00
17	Howrah II	Executive Engineer, Howrah Div., PWD	5054/0031	Payment of wages engaged on contractual basis.	5054-03-789-003-V-53	24000.00
18	Howrah II	Executive Engineer, Howrah H/W Div.	5054/0029	Widening and strengthening of Panchla bungalow bus stand to Lebutala. (petty payments of printing, office expenses etc. charged)	5054-04-337-003-V-53 (Demand no 25)	11795.00
19	Burdwan II	Dy. Director of Agriculture (Admn), Purba Bardhaman	4401/0009	Subsidy for Farm Mechanisation Custom Hiring Centre (CHC) under RKVY 2019-2020.	4401-00-796-003-V-53	8349831.00
20	Barasat II	Asstt. Director of Agriculture (Admn), Barasat-Barrackpore (Sadar) Sub-Div	4401/0002	Subsidy amount under financial support scheme for Farm Machinery under BGRB 2019-2020 of Deganga Block	4401-00-104-004-V-53 (Demand no 05)	334235.00
21	Hooghly II	Dy. Director of Agriculture (Admn) Hooghly	4401/0002	Subsidy under CHC	4401-00-798-004-V-53	3912772.00
22	Berhampore-II	Dy. Director of Agriculture (Admn) Murshidabad	4401/0003	Subsidy under CHC for purchasing Tractor trolley, Power winder, Multi Crop Thresher/Planter etc.	4401-00-104-004-V-53	1736800.00
23	Rampurhat	Asstt. Director of Agriculture (Admn), Rampurhat, Birbhum	4401/0001	Payment normal RKVY (additional) during 2019-20. (Subsidy)	4401-00-796-003-V-53	477980.00
24	Berhampore - II	Ex. Engineer, Murshidabad Div., Social Sector, PWD	4250/0001	Rep. & maintenance of auditorium at ITI, Berhampore	51-4250-00-201-004-V-53	1034183.00
25	Kol PAO II	Ex. Engineer, Kolkata Div., Social Sector, PWD	4202/0018	Rep. & renovation & upgradation of all buildings of Ballygunge Govt. High School.	15-4202-01-202-002-V-53	2000000.00

Sl.No.	Treasury Name	Name of DDO	T.V. No.	Name of work	Head of Account	Amount booked (in ₹)
26	Kol PAO II	Ex. Engineer, Kolkata Div., Social Sector, PWD	4202/008	Rep. & renovation of office buildings at ShikshaBhawan, Kolkata.	15-4202-01-201-001-V-53	9696552.00
27	Kol PAO III	Ex. Engineer, Bidhanagar Elect. Div., PWD	4202/018	Day to day operation of different electrical installations at Karigari Bhawan, New Town, Rajarhat	51-4202-02-104-011-V-53	2001341.00
28	Darjeeling	Ex. Engineer, PWD, Darjeeling Div.	4202/005	Rep. of Central Library, Microbiology Deptt etc. of Darjeeling Govt. College.	70-4202-01-203-002-V-53	3164744.00

**Annexure-‘11’  
(Para No. 3.1)**

**Details of Inspection Programmes conducted during 2020-21**

Sl. No.	Name of the Treasury/PAOs	Period of A/cs. inspected	Duration of inspection	No. of days
01.	BARASAT-I	01.04.19-31.03.20	27.01.21-03.02.21	6
02.	BARASAT-II	01.04.19-31.03.20	04.02.21-15.02.21	8
03..	BARRACKPORE-I	01.04.19-31.03.20	15.01.21-25.01.21	7
04.	KOL. PAO-I	01.04.19-31.03.20	28.01.21-05.02.21	7
05.	KOL PAO-II	01.04.19-31.03.20	12.02.21-24.02.21	7
06.	KOL PAO-III	01.04.19-31.03.20	04.01.21-13.01.21	7
07.	KOL. COLLECTORATE	01.04.19-31.03.20	04.02.21-11.02.21	6
08.	e-TREASURY	01.04.19-31.03.20	11.01.21-18.01.21	5
09.	DTA	01.04.19-31.03.20	04.01.21-08.01.21	5
10.	DTA(PD CELL)	01.04.19-31.03.20	19.01.21-25.01.21	5
11.	ALIPUR-I	01.04.19-31.03.20	25.01.21-03.02.21	7
12.	ALIPUR-II	01.04.19-31.03.20	14.01.21-22.01.21	7
13.	KRISHNAGAR-I	01.04.19-31.03.20	04.01.21-13.01.21	7
14.	KRISHNAGAR-II	01.04.19-31.03.20	14.01.21-21.01.21	6
15.	HOOGHLY-I	01.04.19-31.03.20	08.02.21-15.02.21	6
16.	HOOGHLY-II	01.04.19-31.03.20	18.02.21-25.02.21	6
17.	HOWRAH-I	01.04.19-31.03.20	04.01.21-13.01.21	7
18.	HOWRAH-II	01.04.19-31.03.20	14.01.21-21.01.21	6
19.	TAMLUK	01.04.19-31.03.20	02.02.21-10.02.21	7
20.	MEDINIPUR	01.04.19-31.03.20	20.01.21-01.02.21	8
21.	KHARAGPUR	01.04.19-31.03.20	07.01.21-19.01.21	8
22.	BURDWAN-I	01.04.19-31.03.20	22.01.21-03.02.21	8
23.	BURDWAN-II	01.04.19-31.03.20	04.02.21-11.02.21	6
24.	ULUBERIA	01.04.18-31.03.20	22.01.21-02.02.21	7
25.	SERAMPUR-II	01.04.18-31.03.20	03.02.21-10.02.21	6
26.	CHANDERNAGAR	01.04.18-31.03.20	11.02.21-23.02.21	7
27.	KALNA	01.04.18-31.03.20	12.02.21-24.02.21	7
28.	BARRACKPORE-II	01.04.18-31.03.20	04.01.21-14.01.21	8
29.	JHARGRAM	01.04.19-31.03.20	11.02.21-23.02.21	7

## Annexure-‘12’

## (Para No. 3.2)

## Outstanding paras of Inspection Reports

Sl. No.	Name of Treasury/PAOs	Total Number of outstanding IRs upto 2020-21	Total Number of outstanding Paras upto 2020-21	Oldest IRs
1	BARASAT-I	5	17	2007-08
2	BARASAT-II	10	20	2003-04
3	BARRACKPORE-I	6	26	2006-07
4	KOL. PAO-I	4	28	2017-18
5	KOL PAO-II	8	33	2011-12
6	KOL PAO-III	3	16	2017-18
7	KOL. COLLECTORATE	3	10	2018-19
8	e-TREASURY	2	5	2019-20
9	DTA	1	6	2020-21
10	DTA(PD CELL)	6	29	2014-15
11	ALIPUR-I	6	18	2015-16
12	ALIPUR-II	4	16	2014-15
13	KRISHNAGAR-I	13	31	2007-08
14	KRISHNAGAR-II	2	11	2019-20
15	HOOGHLY-I	8	23	2009-10
16	HOOGHLY-II	3	9	2018-19
17	HOWRAH-I	11	22	2008-09
18	HOWRAH-II	6	23	2012-13
19	BANKURA	8	27	2010-11
20	PURULIA	11	32	2008-09
21	TAMLUK	8	21	2011-12
22	MEDINIPUR	15	41	1996-97
23	KHARAGPUR	11	25	2005-06
24	JHARGRAM	13	26	1990-91
25	BERHAMPORE-I	7	18	2011-12
26	BERHAMPORE-II	2	7	2018-19
27	RAIGANJ-I	5	22	2011-12
28	RAIGANJ-II	3	14	2017-18
29	BALURGHAT-I	7	16	2009-10
30	BALURGHAT-II	3	5	2016-17
31	DARJEELING	6	24	2013-14
32	SILIGURI-I	6	17	2013-14
33	JALPAIGURI-I	8	33	2009-10
34	JALPAIGURI-II	6	23	2011-12

Sl. No.	Name of Treasury/PAOs	Total Number of outstanding IRs upto 2020-21	Total Number of outstanding Paras upto 2020-21	Oldest IRs
35	ALIPURDUAR	4	18	2015-16
36	COOCHBEHAR-I	3	15	2017-18
37	COOCHBEHAR-II	7	12	2013-14
38	BURDWAN-I	11	29	2010-11
39	BURDWAN-II	5	12	2016-17
40	ASANSOL-I	8	24	1988-89
41	ASANSOL-II	2	16	2018-19
42	MALDA-I	9	24	2010-11
43	MALDA-II	3	9	2014-15
44	BIRBHUM-I	3	10	2017-18
45	BIRBHUM-II	5	11	2011-12
46	KALIMPONG	8	17	2003-04
47	D/HARBOUR	9	20	2003-04
48	TOOFANGANJ	5	15	1998-99
49	MATHABHANGA	4	14	2011-12
50	DINHATA	8	19	2005-06
51	KURSEONG	9	21	2000-01
52	MIRIK	1	2	2019-20
53	BONGAON	6	11	2007-08
54	BASIRHAT	5	13	2011-12
55	DOMKAL	3	12	2015-16
56	KANDI	10	32	1989-90
57	EGRA	6	14	2010-11
58	HALDIA	4	12	2014-15
59	CONTAI	5	16	2014-15
60	TEHATTA	7	21	2009-10
61	RANAGHAT	12	27	2003-04
62	KALYANI	13	21	2004-05
63	GHATAL	5	15	2002-03
64	KATWA	4	14	2013-14
65	CANNING	5	12	2011-12
66	BARUIPUR	4	13	2002-03
67	KAKDWIP	2	10	2017-18
68	SERAMPUR-I	8	23	2003-04
69	RAMPURHAT	5	17	2010-11
70	KHATRA	2	14	2013-14
71	BIDHANNAGAR	3	9	2015-16
72	JHALDA	1	6	2019-20

Sl. No.	Name of Treasury/PAOs	Total Number of outstanding IRs upto 2020-21	Total Number of outstanding Paras upto 2020-21	Oldest IRs
73	MANBAZAR	1	4	2019-20
74	CHANDERNAGAR	10	20	2003-04
75	ARAMBAGH	3	19	2009-10
76	SERAMPURE-II	3	15	2007-08
77	KALNA	5	16	2012-13
78	DURGAPUR	8	20	2006-07
79	BISHNUPUR	6	17	2008-09
80	JANGIPUR	8	33	1991-92
81	LALBAGH	4	24	2006-07
82	BOLPUR	3	12	2014-15
83	ISLAMPUR	3	11	2012-13
84	SILIGURI-II	11	20	2002-03
85	GANGARAMPUR	4	14	2011-12
86	RAGHUNATHPUR	5	15	2008-09
87	CHANCHAL	2	9	2016-17
88	MAL	3	14	2014-15
89	MEKHLIGANJ	3	13	2012-13
90	ULUBERIA	9	23	2008-09
91	BARRACKPORE-II	15	30	1994-95
92	P.A.O.-NEW DELHI	2	8	2016-17
	<b>Total</b>	<b>542</b>	<b>1631</b>	

**Annexure-‘13’  
(Para No.3.3.1)**

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

Sl. No.	Name of Treasury	Sl. No.	Name of Treasury
1	Burdwan-I	5	Howrah-II
2	Chandannagar	6	Kolkata PAO-III
3	Howrah-I	7	Kolkata PAO-II
4	Tamluk	8	Kolkata Collectorate

**Annexure-‘14’**  
**(Para No.3.3.2)**

**Negative Balance under Head of Account “8443-00-106-Personal Deposit Accounts”**

Sl.No.	Name of Treasury	Name of Administrator	Name of scheme/ID	Head of Account	Amount (₹in lakh) Negative Balance
1	Hoohhly-I	Spl LAO, Hooghly	1268, LA compensation for PHE Project	8443-00-106-00-001	8.12
2	Tamluk	28 ó L.A.Collector, Purba Medinipur	13015/Misc.	8443-00-106-00-001	3.40
		27-District Magistrate, Purba Medinipur	13101/Scholarship for PH student studying below	8443-00-106-00-005	0.03
3	Kolkata PAO-II	LA Collector, CMC Project	Not Available	8443-00-106-001-23-00	220.30
		Rent Controller		8443-00-106-002-23-00	9399.98
<b>Total</b>					<b>9631.84</b>



**Annexure-‘15’****(Para No.3.3.3)****Balance lying inoperative in schemes under Head of Account “8443-00-106 – Personal Deposit Accounts” not surrendered to Government Account**

Sl.No.	Name of treasury	Name of operator	Scheme ID/Name of Scheme	Head of Account	Amount (₹in lakh)
1	Barasat-I	District Magistrate (N) 24 Parganas	872/Yatra Utsav	8443-00-106-00-005	1.45
			878/Const. of Com.		25.48
			879/Contingent exp.- Development Monitoring		2.00
			881/Morgues		2.00
			882/E-governance/ Sevottam		17.03
			887/Computer		0.08
			899/Computer/Mis. Cell in the office of		0.28
			962/Animal Husbandry		8.50
			966/Infrastructure Dev. Fund		405.46
			971/Live Stock Census		0.08
			998/Cultural Affairs		3.51
			1027/World Environment Day		0.04
			1031/Census-2011/ Census of Ground		0.23
			1035/Training/Awareness/RTC		0.36
			1039/Distt. Level training		1.31
			1055/P.S.G.Y. Health/ Disability		0.40
1073/Stipend & Scholarships	0.32				
1093/Recurring compensation	1.00				
1095/Railway/Road etc. Compensation	0.20				
2	Burdwan-I	District Magistrate, Burdwan	5039/Expdr. towards relief.	8443-00-106-00-005	1.00
			5158/DMPLFIN Workshop C/W		0.10
3	Kolkata PAO-III	Not Available	Not Available	8443-00-106-015	1664.42
4	Krishnana gar-I	District Magistrate, Nadia	9394/Lok Deep	8443-00-106-00-005	19.18
			9404/Mid day meal		7.84
			9405/10th Finance Fund		25.00
			9447/R W P Establishment		1.06
			9504/11th Finance Commission		1.00
			9505/Rural Housing Schem		0.86

Sl.No.	Name of treasury	Name of operator	Scheme ID/Name of Scheme	Head of Account	Amount (₹in lakh)
	Krishnagar-I		9531/Chas-O- Basobas		14.47
			9539/Infrastructure Dev. Of		74.11
			9545/Compensation of M.V. Section		0.85
5	Tamluk	District Magistrate, Purba Medinipur	12803/Cost of Honorarium to enumerators	8443-00-106-00-005	0.01
			12908/MLA Quota for Clothings&Tarpulins		0.02
			13110/Cash G.R. for 2013-14		0.03
			20221/Improvement of Libraries Reading		2.35
			20228/Computerization & MTC of		10.00
			20598/6 <sup>th</sup> Economics Census		0.01
6	Kolkata PAO-II	Director, IPGMR	Not Available	8443-00-106-006-23-00	0.58
		Jt. Director, Animal Resource Development II			33.12
		Accounts Officer, Presidency College			5.22
		Chief Electrical Inspector, Govt. of W.B.			14.88
		Chief Executive Officer, Nandan		8443-00-106-014-23-00	0.07
<b>Total</b>					<b>2345.90</b>

**Annexure-‘16’  
(Para No. 3.3.4)**

**Non submission of lapsed Deposit under Major Head of Accounts “8443-Civil Deposits”**

Sl.No.	Name of treasury	Head of Account	Amount (₹in lakh)
1	Howrah-II	8443-00-121-001- Deposit from candidate for Assembly Election	1.29
		8443-00-121-005 ó Deposit from candidate for Panchayat Election	0.70
2	Serampore-II	8443-00-121 ó Election Deposit	5.44
<b>Total</b>			<b>7.43</b>

**Annexure-‘17’****(Para No. 3.4.1)****Non verification of balances by the Administrators under  
Major Head "8448"-Local Fund Deposit Account**

Sl.No.	Name of Treasury / PAOs	Sl.No.	Name of Treasury/PAOs
1	Alipore - I	7	Kolkata PAO-III
2	Alipore - II	8	Kharagpur
3	Chandannagar	9	Krishnanagar - II
4	Hooghly - I	10	Serampore - II
5	Hooghly - II	11	Tamluk
6	Howrah - II	12	Kolkata PAO-II

**Annexure-‘18’****(Para No. 3.4.2)****Excess drawal from "8448-Local Fund Deposit Accounts"**

Sl.No.	Name of Treasury	ID/Name of Administrator	Scheme ID & Description	Amount (₹ in lakh) Negative balance
1	Tamluk	Executive Officer, Nanda Kumar Panchayat Samity	12905/Amarbari (Gitanjali)	0.03
		Executive Officer, SahidMatangini Panchayat Samity	12818/3rd SFC	0.19
2	Uluberia	Executive Officer Bagnan -I Panchayat Samiti	441/ Total Sanitation Programme (TSP)	0.09
			450/United Grant-in-Aid	1.31
			490/Sinking/re-sinking of tubewell (B.M.S)	2.34
			546/Community Lib. information centre	0.01
		Executive Officer Shyampur-1 P.S.	464/United Grant in aid (GP Share)	0.02
			512/Basic Orientation Course	0.02
		Executive Officer Amta - 11 P.S.	420/Pay and Allowance of P.S. Staff	1.27
			523/Construction of I.C.D.S. centre	24.19
Chairman, Uluberia Municipality	413/Water Supply scheme for Urban bodies	0.49		
	566/State Finance Commission	2.21		

Sl.No.	Name of Treasury	ID/Name of Administrator	Scheme ID & Description	Amount (₹ in lakh) Negative Balance
3	Alipore-II	FC & CAO Zillaparishad	2047/Food and Supplies	0.19
			2026/Estt. Cost	7.11
			72087/SSC	0.70
			2093/12th FC	1.18
		Executive Officer Bishnupur-I	1675/Pay of PS	1.95
			1926/CCA	0.25
		Executive Officer T/Moheshtola P.S.	999998/Salary scheme	10.27
		Executive Officer Budge Budge. IPS	1686/Pay of PS staff	1.85
			1687/Hon. Of Sabhapti/KRMA/Contg.	2.02
			1897/Kishorepur Main Road (SGSY)	0.10
			1905/Community Library	0.12
			Construction of BL and LRO	0.93
4	Barasat - I	Chairman, Barasat Municipality	944/Pay & Allowance	56.81
		Chairman, Madhyamgram Municipality	937/ Provident Fund	6.28
			944/Pay & Allowance	38.81
		Executive Officer. Barasat-I P.S	1117/13 <sup>th</sup> Finance Commission	0.98
Executive Officer Habra-I P.S	997/ V.E.C	0.26		
5	Barrackpore-I	Chairman, Barrackpore Municipality	2168-11 <sup>th</sup> Finance Commission	0.36
		Chairman, Garulia Municipality	2168-11 <sup>th</sup> Finance Commission	0.24
			2250- 91-12 <sup>th</sup> Finance Commission	0.54
		Chairman, Halisahar Municipality	2164/N.S.D.P.	0.64
		Chairman, Kamarhati Municipality	2168/11 <sup>th</sup> Finance Commission	41.53
		Chairman, Kanchrapara Municipality	2164/N.S.D.P.	0.55
			2167/State Finance Commission	1.14
		Chairman, Khardah Municipality	2249/Impr. & mainte. Of Civic infrast under	1.35
		Chairman, Naihati Municipality	2249/Impr. & mainte. Of Civic infrast under	1.34
		Chairman, New Barrackpore Municipality	2164/N.S.D.P	2.17
			2167/State Finance Commission	0.08
			2249/Impr. & mainte. Of Civic infrast under	0.52

Sl.No.	Name of Treasury	ID/Name of Administrator	Scheme ID & Description	Amount (₹ in lakh) Negative Balance
	Barrackpore-I		2251/ext/renov of office	4.88
			2252/ removal of waterlogging	4.77
			2255/11 <sup>th</sup> plan & Annual Plan	5.30
			2256/CALAMITY Relief Fund(CRF)	0.71
		Chairman, North Bkp Municipality	2250/12 <sup>th</sup> Finance Commission	0.54
		Chairman, South Dum Dum Municipality	2250/12 <sup>th</sup> Finance Commission	4.91
6	Burdwan-I	Executive Officer, Burdwan-I P.S.	4886/M/C CH of S.T	1.15
			4887/M/C CH of SC/ST	0.77
		Executive Officer, Burdwan-II P.S.	4764/FT A/C 13 <sup>th</sup> F.C.	1.59
			4826/Constn. of Record Room & Moderisation of	3.75
			4864/PROFLAL	1.44
			4878/Salary/Pay & Allowances	7.31
		Executive Officer, Raina-I P.S.	4878/Salary /Pay/Allowances	0.11
			5161/Indira Abbas Yojana	5.96
		Executive Officer, Galsi II P.S.	4765/Grants to PRI for seed village	6.61
		Executive Officer, Ausgram I P.S.	4764/FT A/C 13 <sup>th</sup> F.C.	1.72
			4878/Salary/Pay and Allowances	40.11
		Executive Officer, Ausgram II P.S.	4878/Salary/Pay and Allowances	2.47
		Chairman, Burdwan Municipal	5016/Sinking-re-sinking of tubewells	16.32
		Chairman, Guskara Municipal	4878/Salary/Pay and Allowances	73.39
		F.O. BurdwanDev, Authority	5160/Bdn. Dev. Authority or meeting	24.03
Dist. Library Officer, Burdwan	5099/Maintenance Grant	1.02		
7	Chandannagar	Executive Officer, Singur P.S.	2609/Disability Pension	0.30
		Executive Officer, Haripal P.S.	2609/Disability Pension	0.25
		Commissioner, Chandernagore Municipal Corporation	2663/Basic Minimum Service	0.15
8	Hooghly-II	E.O., Dhaniakhali P.S.	1191/CD Scheme	2.40
			1210/12 <sup>th</sup> Finance Commission's Award	0.09
			1212/Horticulture	0.49
			1216/13 <sup>th</sup> Finance Commission's Award	1.22

Sl.No.	Name of Treasury	ID/Name of Administrator	Scheme ID & Description	Amount (₹ in lakh) Negative Balance
	Hooghly-II		1220/Amar Thikana	0.52
		EO, Polba-Dadpur PS	1190/Maintenance Grant of Student	0.22
		FC & CAO, Hooghly ZP	1166/Office Establishment Grant	149.34
			1220/Amar Thikana	5.82
		District Primary School Council	1196/Sports	0.18
9	Howrah-II	31/Panchla Panchayat Samity	642/3rd SFC Grant.	0.96
			663/P.H.E.,RuralWater supply	1.94
			668/H &FW Infrastructure of	2.94
			804/LF Salary Scheme	2.00
			851/Rem. under NRHM prog.	0.28
10	Jhargram	Executive Officer, Jamboni P.S	13222/Dev. Of Drinking Water Source	0.23
		Executive Officer, Nayagram P.S	13193/Pay & Allowance of Panchayat	0.89
11	Kolkata PAO-III	Special Secretary K.M.D.A	JBIC Assisted SWM	200.00
12	Kalna	Executive Officer - I, P.S.	6167/Pay and Allowance P.S. Staff	0.09
13	Kharagpur	Executive Officer, KGP-I Panchayat Samity	13764/Rastriya Srama Vikash	0.07
		Executive Officer, Dantan-I Panchayat Samity	13595/Old age pension for sheduled	0.16
		Executive Officer, MohanpurPanchayatSamity	13598/Old age pension for scheduled	2.08
14	Krishnanagar-I	F.C &C.A.O , Nadia Zilla Parishad	9506/Agriculture prog. Marketing	104.74
			9516/Bagula Colony	0.07
		Executive Officer, Krishnagar-I P.S.	9390/D.P.S.	0.03
			9399/M.P.Lad	0.35
			9401/Road Roller	0.03
		Executive Officer, Krishnagar-II P.S.	9399/M.P.Lad	0.70
		Executive Officer, Nabadwip P.S.	9386/Remuneration & Hon.	0.11
			9465/Rash Jatra	0.02
			9494/Developement of Roads and Bridges	0.09
9504/11th Finance Commission	0.02			
9530/12th Finance Commission	0.01			

Sl.No.	Name of Treasury	ID/Name of Administrator	Scheme ID & Description	Amount (₹ in lakh) Negative Balance
15	Krishnanagar-II	Executive Officer, Chapra Panchayat Samity	9628/10th Finance Commission	0.03
		Executive Officer, Krishnaganj Panch. Samity	9582/Honorarium	0.82
			9614/Rural Water Supply	0.01
			9691/Rural Employment	0.44
			9671/Const. of Record Room at village level	0.02
16	Midnapore	F.C. & C.A.O. MID ZP.	9857/I & W Deptt/T.W.S.	0.04
		Executive Officer, Keshpur Panchayat Samity.	10153/13 <sup>TH</sup> Finance	0.49
17	Serampore-II	Chairman, Rishra Municipality	2303/E.G.U.A.S (S.C)	0.85
18	Kolkata PAO-II	CSTC Accounts-I	6490/General	1136.98
		WB Board of Education	6/ECO STU of toxic P from	15844.30
		CSTC Accounts-III Kolkata	6490/General	0.59
<b>Total</b>				<b>17884.68</b>

**Annexure-‘19’  
(Para No. 3.5)**

**Non-Verification of Annual Balance under  
Head of Account – ‘8336-00-800-PF Deposit’ by the Administrators**

Sl.No.	Name of Treasury	Sl.No.	Name of Treasury
1	Alipore-II	7	Midnapore
2	Chandernagar	8	Serampore-II
3	Howrah-II	9	Tamluk
4	Jhargram	10	Uluberia
5	Kolkata PAO-I	11	Kolkata PAO-III
6	Kharagpur		

**Annexure – ‘20’****(Para No.3.6.1)****Excess payment of MR/Interim relief /Ex-gratia etc. to pensioner/family pensioners/  
dual pensioners**

Sl.No.	Name of treasury	No. of cases	Amount (₹ in lakh)
1	Alipore-I	1	0.51
2	Barasat-II	5	2.36
3	Barrackpore-II	11	1.66
4	Burdwan-I	2	0.14
5	Jhargram	6	0.88
6	Midnapore	6	0.38
<b>Total</b>		<b>31</b>	<b>5.93</b>

**Annexure-‘21’****(Para No. 3.6.1)****Overpayment to DA getting schoolpensioners**

Sl.No.	Name of treasury	No. of cases	Amount (₹ in lakh)
1	Barasat-II	2	1.20
<b>Total</b>		<b>2</b>	<b>1.20</b>

**Annexure-‘22’****(Para No. 3.6.1)****Short payment of Medical Relief to pensioners//family pensionerdual pensioner**

Sl.No.	Name of treasury	No. of cases	Amount (₹ in lakh)
1	Barasat-II	9	2.45
2	DTA (PD Cell)	3	0.79
<b>Total</b>		<b>12</b>	<b>3.24</b>



**Annexure 23**  
**(Para No. 3.6.1)**

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

Sl.No.	Name of Treasury	No. of cases	Amount (₹ in lakh)	Reasons
1	Barasat-II	4	0.81	Incorrect fixation of ROPA 2019
		2	5.43	short payment of DR
2	Chandannagar	1	0.03	Short payment of cash equivalent to leave salary
3	Midnapore	2	1.00	Short payment of leave salary
4	Tamluk	3	1.40	Short payment of cash equivalent to leave salary
<b>Total</b>		<b>12</b>	<b>8.67</b>	

**Annexure-‘24’**  
**(Para No. 3.6.1)**

**Non-restoration of Commuted portion of pension even beyond 15 years after retirement**

Sl.No.	Name of treasury	Number of cases	Amount (₹ in lakh)
1	DTA (PD Cell)	1	0.09
2	Kharagpur	5	1.98
3	Midnapore	1	0.72
4	Alipore-I	1	0.57
<b>Total</b>		<b>8</b>	<b>3.36</b>

**Annexure – 25**  
**(Para No. 3.6.1)**

**Overpayment of pension to pensioner/family pensioner due to various reasons**

Sl.No.	Name of treasury	No. of cases	Amount (₹ in lakh)	Reason
1	Barasat-II	2	3.72	Irregular IR, MR, DR and exgratia to employed pensioner
2	Chandannagar	2	4.06	Irregular payment of Basic pension, IR, DR etc. to family pensioner
3	Midnapore	2	0.33	Wrong fixation of pension under ROPA 2019
<b>Total</b>		<b>6</b>	<b>8.11</b>	

**Annexure-‘26’**  
(Para No. 3.6.1)

**Pension remitted to Bank accounts of pensioners/family pensioners  
after their death not yet recovered**

Sl.No.	Name of treasury	No. of cases	Amount (₹ in lakh)
1	Jhargram	14	3.74
2	Kharagpur	16	2.94
3	Midnapore	20	3.07
4	Tamluk	16	2.61
5	Alipore-I	58	14.63
6	Barasat-II	62	14.23
7	Barrackpore-II	25	7.07
8	DTA (PD Cell)	46	9.74
9	Hooghly-I	16	4.87
10	Kalna	6	0.96
11	Krishnagar-I	37	12.99
12	Burdwan-I	27	14.82
		<b>343</b>	<b>91.66</b>

**Annexure – ‘27’**  
(Para No. 3.6.1)

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

Sl.No.	Name of treasury	No. of cases	Amount (₹ in lakh)
1	Barrackpore-II	2	8.73
2	DTA (PD Cell)	1	0.08
3	Hooghly-I	3	4.26
4	Tamluk	3	14.04
5	Kharagpur	5	13.20
6	Jhargram	2	0.22
	<b>Total</b>	<b>16</b>	<b>40.53</b>

**Annexure – ‘28’****(Para No. 3.6.1)****Denial of benefit of additional pension on attaining the age of 80/85/90/95/100 years**

Sl.No.	Name of treasury	No. of cases	Amount (₹ in lakh)
1	DTA (PD Cell)	5	2.76
2	Jhargram	7	1.29
3	Kharagpur	5	1.65
4	Midnapore	4	1.48
5	Tamluk	3	0.66
6	Barasat-II	1	0.52
<b>Total</b>		<b>25</b>	<b>8.36</b>

**Annexure – ‘29’****(Para No. 3.6.1)****Overpayment due to incorrect ROPA, 2019 where family pension has been divided between two wives**

Sl.No.	Name of treasury	No. of cases	Amount (₹ in lakh)
1	Barasat-II	3	3.52
<b>Total</b>		<b>3</b>	<b>3.52</b>

**Annexure – ‘30’**  
**(Para No. 3.7)**  
**Delay in deposit of Draft**

Sl.No.	Name of Treasury	Draft No.	Date of receipt at treasury	Date of submission to bank	Delay in no. of days	Amount (in ₹)
1	Alipore-I	141339	25/04/19	31/05/19	35	6615
		448694	18/06/19	07-12-2019	23	2608
		402911	05-03-2019	31/05/19	27	43944
		360458	23/04/19	31/05/19	37	21238
		558896	29/04/19	31/05/19	31	16710
		402913	05-03-2019	31/05/09	27	9439
		946880	06-12-2019	08-05-2018	53	10450
		353417	25/04/19	31/05/19	35	26927
		360458	23/04/19	31/05/19	37	8984
		757183	19/06/19	26/07/19	36	3040
2	Barasat-II	675620	14/03/2019	26/03/2019	12	102549
		713981	04-02-2019	17/04/2019	15	6729
		796076	04-04-2019	17/04/2019	13	10458
		262540	04-03-2019	17/04/2019	14	24586
		843141	04-09-2019	17/04/2019	8	273819
		578993	04-08-2019	22/04/2019	13	55315
		443571	20/04/2019	05-02-2019	12	25762
		57999	04-10-2019	05-02-2019	22	14474
		578976	04-03-2019	05-02-2019	29	55043
		646720	23/04/2019	05-02-2019	10	15676
		98426	22/04/2019	05-02-2019	11	12825
		234480	18/04/2019	05-02-2019	14	15797
		853659	20/04/2019	05-06-2019	16	17412
		752648	22/04/2019	05-06-2019	14	21388
		892227	23/04/2019	16/05/2019	23	13510
		98435	26/04/2019	16/05/2019	20	21261
		594490	26/04/2019	22/05/2019	26	18911
		477366	05-04-2019	22/05/2019	18	13193
		667346	05-04-2019	22/05/2019	18	19057
		638493	05-08-2019	22/05/2019	14	43305
		854653	05-07-2019	22/05/2019	15	19019
		460	05-06-2019	22/05/2019	16	19182
		83611	29/04/2019	22/05/2019	23	18440
		969230	05-10-2019	31/05/2019	21	39025
234495	05-10-2019	31/05/2019	21	13010		

Sl.No.	Name of Treasury	Draft No.	Date of receipt at treasury	Date of submission to bank	Delay in no. of days	Amount (in ₹)
		952475	17/05/2019	31/05/2019	14	15869
		22611	20/05/2019	31/05/2019	11	38435
		67417	24/05/2019	20/06/2019	26	112290
		638586	28/05/2019	20/06/2019	22	24999
		579175	06-07-2019	20/06/2019	13	119236
		443640	06-04-2019	20/06/2019	14	23855
		547434	31/05/2019	20/06/2019	20	25251
		969249	30/05/2019	20/06/2019	20	26026
		796164	06-04-2019	20/06/2019	14	88640
		86474	06-04-2019	20/06/2019	14	28433
		638601	30/05/2019	20/06/2019	20	23828
		31703	06-08-2019	25/06/2019	17	23399
		969277	15/06/2019	25/06/2019	10	52618
		6456	16/06/2019	25/06/2019	9	63090
		528708	14/06/2019	25/06/2019	11	104048
		667366	13/06/2019	25/06/2019	12	28075
		173811	18/06/2019	07-08-2019	20	25761
		579214	18/06/2019	07-08-2019	20	42776
		300894	18/06/2019	07-08-2019	20	145620
		280643	15/06/2019	07-08-2019	23	35127
		280642	15/06/2019	07-08-2019	23	26193
		638694	18/06/2019	07-08-2019	20	20092
		576375	21/06/2019	07-08-2019	17	14287
		579267	26/06/2019	07-12-2019	16	37692
		83651	17/06/2019	07-12-2019	25	34524
		688731	21/06/2019	07-12-2019	21	32694
		431539	27/06/2019	17/07/2019	20	44226
		579292	07-02-2019	17/07/2019	15	60167
		677849	07-02-2019	17/07/2019	15	65839
		706616	07-02-2019	26/07/2019	24	24110
		796203	07-04-2019	26/07/2019	22	32770
		70273	07-08-2019	26/07/2019	18	48809
		753153	07-09-2019	26/07/2019	17	46914
		431618	07-12-2019	30/07/2019	18	2,5,27
		753196	20/07/2019	21/08/2019	30	211293
		714057	08-06-2019	30/08/2019	24	226003
		796237	14/08/2019	09-06-2019	22	128771
		831814	09-05-2019	24/09/2019	19	127245
		668000	11-02-2019	25/11/2019	23	191144

Sl.No.	Name of Treasury	Draft No.	Date of receipt at treasury	Date of submission to bank	Delay in no. of days	Amount (in ₹)
		14143	28/11/2019	17/12/2019	19	116913
		341621	12-10-2019	17/12/2019	7	114878
		174221	13/01/2020	02-03-2020	20	314742
3	Barrackpore-II	881840	08/06/2018	19/07/18	42	70314
		881839	08/06/2018	19/07/18	42	9494
		881838	08/06/2018	19/07/18	42	5427
		881866	08/06/2018	19/07/18	42	3105
		546726	08/06/2018	08-03-2018	55	51570
		546755	08/06/2018	08-03-2018	55	11751
		546754	08/06/2018	08-03-2018	55	7981
		546858	08/06/2018	08-03-2018	55	9937
		546759	08/06/2018	08-03-2018	55	15715
		123898	08/06/2018	08-03-2018	55	12070
		546761	08/06/2018	08-03-2018	55	33608
		219842	17/07/18	09-07-2008	50	90923
		565746	17/07/18	09-07-2008	50	9793
		330043	17/07/18	09-07-2008	50	3122
		746019	17/07/18	09-07-2008	50	29800
		959232	17/07/18	09-07-2008	50	16349
		69136	17/07/18	09-07-2008	50	9648
		94839	17/07/18	09-07-2008	50	3222
		882182	27/07/18	13-09-08	46	91727
		792992	27/07/18	09-07-2008	40	48185
		792993	27/07/18	09-07-2008	40	41596
		792985	27/07/18	09-07-2008	40	15737
		995382	19/07/19	09-09-2019	50	39618
		995383	19/07/19	09-09-2019	50	1861
		995384	19/07/19	09-09-2019	50	15388
		566914	16/07/19	09-09-2019	54	74916
		566908	16/07/19	09-09-2019	54	57482
<b>Total</b>						<b>4786722</b>

**Annexure- '31'****(Para No. 3.8)****Payment of Excess Cash equivalent to Leave Salary**

Sl.No.	Name of treasury	No. of cases	Amount (₹ in lakh)
1	Burdwan-I	2	0.08
2	Hooghly-I	5	0.13
3	Howrah-I	1	0.03
4	Alipore-II	2	2.11
5	Kalna	1	0.02
6	Tamluk	4	1.66
7	Krishnanagar-II	1	0.03
<b>Total</b>		<b>16</b>	<b>4.06</b>

**Annexure – '32'****(Para No. 3.9)****Excess payment of Gratuity/GPF**

Sl.No.	Name of Treasury	Token No./Authority No.	Total amount of Gratuity /GPF(in ₹)	Amount to be deducted (in ₹)	Amount paid (in ₹)	Amount of overpayment (in ₹)
1	Kolkata PAO-I	82049 dated. 05/12/2019	419726	39893	499512	39893
2	Hooghly-II	17482 dated. 17/02/2020	496642	103358	600000	103358
3	Barrackpore-I	4525 dated 17.06.2019	598425	1575	600000	1575
4	Krishnanagar-II	10694 dt 13/11/2019	1065875	976624	1065875	976624
		10181 dt. 31/10/19	106955	71735	106955	71735
<b>Total</b>						<b>1193185</b>

**Annexure – ‘33’**

**(Para No. 3.10)**

**Discrepancy in payment of GPF/CVP/Gratuity**

Sl. No.	Name of Treasury	Token No & Date	Payable on or after	Paid on	Amount (in ₹)
1	Barasat-I	3055 dt.21.05.2019	01.06.2019	22.05.2019	1902476
2	Kharagpur	19138 dt. 13.03.2020	01.04.2020	13.03.2020	396670
		16139 dt. 13.03.2020	01.04.2020	13.03.2020	301474
3	Kolkata PAO-II	679513 dt. 17.12.2019	01.01.2020	18.12.2019	1344776
		61245 dt. 25.11.2019	01.12.2019	27.11.2019	467422
		67954 dt. 17.12.2019	01.01.2020	18.12.2019	2322560
		67952 dt. 17.12.2019	01.01.2020	18.12.2019	365532
		73271 dt. 07.01.2020	01.02.2020	08.01.2020	1339171
		67956 dt. 17.12.2019	01.01.2020	18.12.2019	1124417
		88646 dt. 27.02.2020	01.03.2020	28.02.2020	1683760
		73260 dt 07.01.2020	01.02.2020	08.01.2020	1461963
		88470 dt 27.02.2020	01.03.2020	28.02.2020	1745325
		97928 dt. 19.03.2020	01.04.2020	20.03.2020	328233
		61257 dt. 25.11.2019	01.12.2019	27.11.2019	1245824
		52221 dt 21.10.2019	01.11.2019	22.10.2019	1729329

**Annexure – ‘34’**

**(Para No. 3.11)**

**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 with date	Destination Head of Account & Challan no/date	Amount (₹ in lakh)
1	Barasat-I	2202/269 dt.24.03.20	8448/184 dt. 24.03.20	6625.00
		2202/273 dt.24.03.20	8448/195 dt. 24.03.20	25.50
		2217/29 dt.13.03.20	8448/115 dt.13.03.20	15.60
		2217/31 dt.13.03.20	8448/119dt.16.03.20	67.27
		2217/33 dt.13.03.20	8448/121dt.16.03.20	46.42
		2217/36 dt.13.03.20	8448/131 dt.17.03.20	72.38
		2217/37 dt.13.03.20	8448/133dt.17.03.20	24.32
		2235/19 dt.29.03.20	8448/244 dt.29.03.20	8.00
		2515/61 dt.17.03.20	8448/141 dt.19.03.20	91.54
		2245/63 dt.30.03.20	8443/608 dt.31.03.20	35.00
		2515/74 dt.23.03.20	8448/183 dt.24.03.20	18.01
		2515/86 dt.23.03.20	8448/222 dt.27.03.20	292.84
		2575/ 473 dt.26.03.20	8443/473 dt.26.03.20	1.58
		2575/ 07 dt.26.03.20	8443/470 dt.26.03.20	5.63



Sl.No.	Name of treasury	Source Major Head of Account & Voucher No. with date	Destination Major Head of Account & Challan no/date	Amount (₹ in lakh)
		2575/08 dt.26.03.20	8443/471 dt.26.03.20	30.00
		3604/ 17dt. 30.03.20	8448/278 dt. 31.03.20	44.76
		3604/18 dt. 30.03.20	8448/279 dt. 31.03.20	21.84
		3604/19 dt. 30.03.20	8448/281 dt. 31.03.20	26.45
		3604/20 dt. 30.03.20	8448/282 dt. 31.03.20	8.15
		3604/21 dt. 30.03.20	8448/284dt. 31.03.20	35.23
2	Barrackpore-I	2217/1 dt.02.03.20	8448/1 dt.02.03.20	74.54
		2217/2 dt.02.03.20	8448/2 dt.02.03.20	77.89
		2217/3 dt.02.03.20	8448/3 dt.02.03.20	116.38
		2217/4 dt.02.03.20	8448/4 dt.02.03.20	3.72
		2217/5 dt.02.03.20	8448/5 dt.02.03.20	5.47
		2217/6 dt.02.03.20	8448/6 dt.02.03.20	207.78
		2217/7 dt.02.03.20	8448/7 dt.02.03.20	284.84
		2217/8 dt.02.03.20	8448/8 dt.02.03.20	91.33
		2217/9 dt.02.03.20	8448/9 dt.02.03.20	121.18
		2217/10 dt.02.03.20	8448/10 dt.02.03.20	166.18
		2217/11 dt.02.03.20	8448/11 dt.02.03.20	126.35
		2217/12 dt.02.03.20	8448/23 dt.02.03.20	273.69
		2235/5 dt.02.03.20	8448/22 dt.02.03.20	11.40
3	Kolkata PAO-III	2405/42 dt. 28.03.2020	8443/787 dt. 28.03.2020	10.87
4	Midnapore	2202/224 dt: 31.03.2020	8443/1159, dt. 31.03.20	5.68
		2235/672 dt. 31.03.2020	8443/1157 dt. 31.03.20	5.00
		2235/674,dt. 31.03.2020	8443/1160, dt. 31.03.20	2.13
		2235/620, dt. 31.03.2020	8443/1062, dt. 31.03.20	28.90
		2235/621 dt. 31.03.2020	8443/1064, dt. 31.03.20	0.33
		2245/40 dt. 31.03.2020	8443/1158 dt. 31.03.20	20.00
5	Tamluk	2245/83 dt. 31.03.2020	8443/799 dt. 31.03.20	19.98
<b>Total</b>				<b>9149.12</b>

**Annexure-35'**  
**(Para No. 3.12)**

**Retention of non-existent schemes under Deposit of Local Fund Account**

Sl.No.	Name of Treasury	Operator ID & Description	Scheme ID & Description	Amount (₹ in lakh)
1	Tamluk	Executive Officer SahidMatangini Panchayet samity	128176 13 <sup>th</sup> Finance Commission	0.23
			12836 6 12 <sup>th</sup> Finance Commission	0.09
2	Uluberia	Executive Officer, Uluberia-I P.S.	11 <sup>th</sup> Finance Commission	0.07
			Sinking of Tube well of 11 <sup>th</sup> F.Commission	0.01
			DISP, 2002	0.02
			2 <sup>nd</sup> SFC Grant	0.03
			12 <sup>th</sup> F. Commission	0.02
			11 <sup>th</sup> Five year plan	0.55
			13th Finance Commission	1.30
	Executive Officer, Uluberia-II P.S.	2 <sup>nd</sup> SFC Grant	0.07	
		12 <sup>th</sup> F. Commission	0.01	
		13 <sup>th</sup> F. Commission	0.06	
	Executive Officer, Bagnan-I P.S.	13 <sup>th</sup> F. Commission	0.73	
	Executive Officer, Bagnan-II P.S.	12 <sup>th</sup> F. Commission	0.53	
		13 <sup>th</sup> F. Commission	1.25	
	Executive Officer, Shyampur-I P.S.	2 <sup>nd</sup> SFC Grant	0.42	
		12 <sup>th</sup> Finance Commission	0.29	
		13 <sup>th</sup> Finance Commission	0.68	
	Executive Officer, Shyampur-II P.S.	2 <sup>nd</sup> SFC Grant	0.14	
		12 <sup>th</sup> F. Commission	0.90	
		13 <sup>th</sup> F. Commission	1.16	
	Executive Officer, Amta-I P.S.	12 <sup>th</sup> F. Commission	0.06	
		11 <sup>th</sup> Five year Plan	0.00	
13 <sup>th</sup> F. Commission		0.83		
Executive Officer, Amta-II P.S.	12 <sup>th</sup> F. Commission	0.12		
	13 <sup>th</sup> F. Commission	1.49		
Executive Officer, Udaynarayanpur P.S.	13 <sup>th</sup> F. Commission	1.25		

Sl.No.	Name of Treasury	Operator ID & Description	Scheme ID & Description	Amount (₹ in lakh)
3	Midnapore	44- F.C.& C.A.O, MID Z P	9867 ó 11 <sup>th</sup> Finance Commission	0.05
		Executive Officer, Keshpur Panchayat samity	10057 ó 12 <sup>th</sup> Finance Commission	0.01
4	Kalna	Chairman, Kalna Municipal	11 <sup>th</sup> Finance Commission	0.43
		Executive Officer, Kalna-I P.S.	13th Finance Commission	0.52
		Executive Officer, Kalna-II P.S.	13th Finance Commission	0.71
		Executive Officer, Purbasthali -II P.S.	13th Finance Commission	2.85
5	Burdwan-I	F.C & C.A.O, Burdwan ZP	12 <sup>th</sup> Finance Commission	11.62
		Executive Officer, Ausgram I P.S.	12 <sup>th</sup> Finance Commission	0.52
		Executive Officer, Khondaghosh P.S.	13 <sup>th</sup> Finance Commission	0.44
6	Hooghly-II	Executive Officer,CNS-Mogra PS	1210, 12 <sup>th</sup> Finance Commission's Award	0.96
7	Krishnanagar- I	Executive Officer, Krishnagar-I P.S.	11 <sup>th</sup> Finance Commission	0.70
			12 <sup>th</sup> Finance Commission	1.39
		Executive Officer, Krishnagar-II P.S.	11 <sup>th</sup> Finance Commission	1.17
			13th Finance Commission	1.27
<b>Total</b>				<b>34.91</b>

**Annexure-'36'****(Para No. 3.13)****Treasury cheques not yet encashed**

Sl. No.	Name of treasury	Cheque No.	Date	Amount (in ₹)
1	Alipore-I	104194	11.07.2019	130
		104198	01.08.2019	528
		2138	26.04.2019	837
		950	16.10.2019	15040
		984	11.03.2020	1179
		985	11.03.2020	707
		2652	25.02.2020	6640
		2654	25.03.2020	6480
		3143	05.03.2020	42
		3144	05.03.2020	378
		3145	05.03.2020	202
		2	Alipore-II	7053
6256	13.03.2020			1000
6257	18.03.2020			3000
6258	18.03.2020			1458
6253	11.03.2020			10838
6254	13.03.2020			9842
6255	13.03.2020			1750
6229	22.07.2019			997
5771	27.01.2020			4015
5772	14.02.2020			3239
5773	14.02.2020			9717
5774	26.02.2020			9714
5775	27.02.2020			102
5749	23.04.2019			1080
5750	27.05.2019			1080
5753	24.06.2019			1080
5758	18.07.2019			1080
5986	19.12.2019			920
6823	04.12.2019			15808
6829	17.02.2020			9103
5626	02.08.2019			10917

Sl. No.	Name of treasury	Cheque No.	Date	Amount (in ₹)
3	Barasat-I	528032	30-05-2019	20282
		528032	30-05-2019	110
		528042	21-06-2019	110
		528059	18-07-2019	110
		528075	27-08-2019	110
		528180	17-09-2019	25000
		528728	01-10-2019	25000
		528640	20-09-2019	110
		528642	23-09-2019	497
		528742	22-10-2019	100
		528754	19-11-2019	100
		528775	18-12-2019	100
		528789	16-01-2020	6300
		528804	16-01-2020	6300
		528819	16-01-2020	6300
		528834	16-01-2020	6300
		528843	16-01-2020	6300
		528845	16-01-2020	6300
		528847	16-01-2020	6300
		528852	16-01-2020	6300
		528857	16-01-2020	6300
		528865	16-01-2020	6300
		528892	16-01-2020	6300
		528895	16-01-2020	6300
		528915	16-01-2020	6300
		528918	16-01-2020	6300
		528923	16-01-2020	6300
		528956	19-02-2020	6300
		528959	19-02-2020	6300
		528966	19-02-2020	6300
		528980	19-02-2020	6300
		528987	19-02-2020	6300
		528988	19-02-2020	6300
		528989	19-02-2020	6300
529006	27-02-2020	6300		
529016	27-02-2020	6300		
529019	27-02-2020	6300		
529039	17-03-2020	6300		
529038	17-03-2020	35000		
528945	28-01-2020	100		
529024	02-03-2020	100		

Sl. No.	Name of treasury	Cheque No.	Date	Amount (in ₹)
	Barasat-I	529034	12-03-2020	60
		529041	19-03-2020	100
		291513	17-05-2019	110
		291514	17-05-2019	689
		289972	03-06-2019	836
		291602	23-04-2019	356
		290300	22-04-2019	318
		289970	10-05-2019	682
		289971	10-05-2019	682
		291639	21-08-2019	1918
		292312	19-07-2019	1459
		285678	23-07-2019	1753
		285670	15-05-2019	1753
		291648	17-09-2019	2341
		291628	22-07-2019	1483
		285681	29-07-2019	1929
		285683	07-08-2019	1754
		291596	17-12-2019	3749
		285698	08-01-2020	4256
		291384	25-02-2020	4895
		291385	25-02-2020	4895
		293501	17-03-2020	5426
		293502	17-03-2020	5426
		288992	17-03-2020	5449
		285699	05-03-2020	5160
		285700	05-03-2020	5160
		290941	25-09-2019	126009
		290942	25-09-2019	433425
		290948	06-02-2020	433425
		290943	01-10-2019	206410
		290944	01-10-2019	433425
4		Barrackpore-I	399114	28-05-2019
	399214		24-06-2019	6300
	399244		24-06-2019	6300
	399270		24-06-2019	6300
	399411		05-07-2019	6300
	399577		25-09-2019	30000
	400040		01-10-2019	25000
	400001		01-10-2019	453
	400002	01-10-2019	5447	

Sl. No.	Name of treasury	Cheque No.	Date	Amount (in ₹)
		400533	01-10-2019	25000
		400534	01-10-2019	25000
		400537	01-10-2019	25000
		400600	01-10-2019	25000
		400727	01-10-2019	25000
		400784	01-10-2019	25000
		400792	01-10-2019	25000
		400806	01-10-2019	25000
		400927	01-10-2019	25000
5	Jhargram	42699	10.12.2019	33695
		43901	18.06.2019	120
		43902	19.07.2019	120
		43903	24.07.2019	120
		43904	29.07.2019	120
		42688	26.08.2019	40
		43708	19.11.2019	16740
		43234	02.08.2019	160
		43238	22.05.2019	160
		44401	26.12.2019	20
		43911	24.09.2019	90
		43912	24.09.2019	90
		42691	19.19.2019	20
		43232	26.06.2019	160
		42694	06.11.2019	20
		43227	29.04.2019	160
		43464	19.03.2020	7972
		43266	10.02.2020	185
		43264	10.02.2020	242
		43462	19.03.2020	2548
		43265	10.02.2020	680
		44025	18.03.2020	160
		43463	19.03.2020	7078
		43461	11.03.2020	341
		43458	17.02.2020	11218
6	Kharagpur	166820	25.07.2019	18986
		166821	25.07.2019	180
		166822	25.07.2019	660
		166828	30.07.2019	780
		166898	25.08.2019	660
		166953	24.09.2019	780

Sl. No.	Name of treasury	Cheque No.	Date	Amount (in ₹)
		166963	26.09.2019	480
		166994	24.10.2019	480
		167172	27.11.2019	480
		167212	26.12.2020	480
		167372	28.01.2020	8000
		167380	03.02.2020	480
		167392	13.02.2020	202785
		167462	25.02.2020	780
		167469	27.02.2020	8000
		167703	11.03.2020	500
		167829	20.03.2020	8000
		167830	20.03.2020	780
		167840	28.03.2020	570
7	Midnapore	500906	29.06.2018	2878183
		201208	28.01.2019	139535
		198936	04.05.2018	5088
		200646	26.03.2019	650
		196592	24.05.2018	600
		196588	05.05.2018	600
		196599	14.06.2018	600
8	Tamluk	112798	30.07.2019	110
		129563	22.07.2019	16996
		129564	13.08.2019	1001
		130616	28.03.2019	112
		130617	28.03.2019	110
<b>Total</b>				<b>5800525</b>



**Annexure - 37**  
**(Para No. 3.14)**

**Non/Delayed remittance of Government receipt by agency bank**

Year	Name of agency bank	Total pending GRN	Amount involved (in ₹)
2019-20	Allahabad Bank	49	953595
	UCO Bank	106	46970
	Punjab National Bank	10	139225
	Central Bank of India	3	14093
	SBI E Pay	36	306604
	Union Bank of India	5	2550
	State Bank of India	5	950
	Bank of Maharashtra	91	53781
	United Bank	3	6421
	ICICI Bank	4	138608
	Indian Overseas Bank	2	1800
	<b>Total</b>	<b>314</b>	<b>1664597</b>

**Annexure-'38'**  
**(Para No. 3.15.1)**

**Safety Certificate of Strong Room not obtained**

Sl.No.	Name of Treasury
1	Barasat-II
2	Burdwan-I
3	Hooghly-I
4	Uluberia

**Annexure-‘39’  
(Para No. 3.15.2)**

**Non-verification of valuables deposited in the Treasuries**

Sl.No.	Name of treasury	Valuables deposited in treasury
1	Barasat-II	sealed packets containing question papers of exams held long before and many iron trunks containing counterfoils of Service ballots, undelivered Postal ballots etc. were kept in the strong room since year 2013
2	Howrah-I	14.5 kg of opium as per opium register was lying in the Strong room for a long period
3	Jhargram	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
4	Krishnanagar-II	several packets containing notes and certificate of different denomination deposited in the year 1948-90, seized yellow metal said to be gold and Silver rod deposited 2008-09, one box containing 16 items of gold ornament deposited in the year 2017-2018, unused cheque foils/ book deposited in the year 2008, questions papers and papers regarding interview of various post deposited on or before 1994 by various department have been kept in the double lock of the strong room till date.
5	Midnapore	One sealed Packet containing 2.85 Kg. gold, 3 kg of opiums

**Annexure-‘40’**  
**(Para No. 3.15.3)**

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

Sl.No.	Name of Treasury	Name of the DDO	Date of receipt
1	Burdwan-I	Electrical Engineer, Electrical Division CPWD, Asansol	13.08.1945
		Divisional Engineer, Bengal State electricity Board, Burdwan Division	01.06.1960
		BDO, Memari II	23.03.1964
		BDO, Galsi II P.S.	29.05.1964
		Vice Principal, Burdwan Medical College	25.10.1978
		Divisional Engineer, Durgapur Communications Division	19.12.1978
		Soil Conservation Officer	22.01.1979
		Child Development Project Officer, ICDS Project Burdwan	02.02.1988
		Divisional Engineer, West Bengal State Electricity Board, Burdwan Division	06.03.1995
		Executive Officer, Galsi II, P.S.	29.11.1996
		Superintending Engineer, West Bengal State Electricity Board, Burdwan Monimart, Burdwan	17.04.1997
		Child Development Project Officer, ICDS Project Burdwan	30.10.1998
		Assistant Engineer, Burdwan Sub Division HE Dte., Burdwan	14.07.2006
		Divisional Manager, West Bengal State Electricity Board, Memari Division	02.01.2007
		SDO/Jamalpur Irrigation Divn.	14.06.2010
Asstt. Engineer, Memari (Agri Meen) Sub-divn.	26.10.2010		
Executive Engineer, Burdwan Division PW (CB) Dte	30.01.2014		
2	Hooghly-I	Revenue Officer, Damodar Irrgn. Revenue Division-III	09.11.2011
		SDO, Chinsurah Investigation & Planning Division (I&W Dte.) Hoogly	11-06-2012
		Assistant Engineer, Bansberia Highway Sub- Div II (P.W.Roads)	08-12-2013
		A.E (PWD) Hoogly Sub- Division II	22/9/17
3	Krishnanagar-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

Sl.No.	Name of Treasury	Name of the DDO	Date of receipt
		Asstt. Eng., Krishnagar Highway Division No. 6 II, PWD (Roads) Directorate. Nadia	13.07.2016
		Asstt. Eng. Sub-Division III Eastern Mechanical Division, PHE Directorate	21.04.2017
		Superintending Engineer (Agri-Irrigation), Nadia	02.11.2007
		Executive Engineer, NH(vi)	27.01.2010
4	Serampore-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

**Annexure-‘41’  
(Para No. 3.16)**

**Stamp Account: Huge retention of stamps**

Sl.No.	Name of treasury	Type of Stamps	Denomination	No. of stamps	Value (in ₹)
1	Barasat-II	Not Available	10	3	30
			40	2061	82440
			100	4	400
			200	2	400
			1000	4	4000
			5000	585	2925000
2	Barrackpore-I	Non Judicial stamps	10000	403	4030000
			15000	84	1260000
			20000	765	15390000
3	Burdwan-I	Revenue Stamps	Not Available	Not Available	24609.45
		Entertainment tax			2196400
		Public Postage Stamps			411335

Sl.No.	Name of treasury	Type of Stamps	Denomination	No. of stamps	Value (in₹)
		Service Postage Stamps			662009.4
		Govt. of India Insurance			718270
		Plain papers			900
		Legal Practitioner Fees			2610
4	Chandannagar	Non-judicial stamps	5000	2	10000
			500	1	500
			100	1	100
			60	4	240
			50	2	100
			40	2	80
		Court Fee	2	16000	32000
			10	72	720
			0.1	4	0.4
			0.25	1	0.25
			0.05	7362	176688
			0.1	191	7640
			0.15	1834	132048
			Entertainment Tax	0.25	4866
		0.3		312	37440
		1.25		953	476500
		1.5		818	588960
		2.25		1000	900000
		Non-judicial stamps	0.25	79	19.75
		PL(Pleader)	15	16	240
		RA (Revenue)	5	14	70
15	10		150		
RS (Revenue Stamp)	0.1	2000	64000		
SP(Service Post)	0.15	3	254.25		
5	Hooghly-I	Non Judicial stamps	5000	1	5000
		IC	500	1	500
6	Kalna	Entertainment tax	0.75	343600	257700
			1	962800	962800
			1.25	493500	616875
			1.5	1546000	2319000
			2	702400	1404800
			2.25	699600	1574100

Sl.No.	Name of treasury	Type of Stamps	Denomination	No. of stamps	Value (in₹)		
		Insurance Stamps	2	224	448		
			1	49	49		
			5	118600	593000		
			5	180	900		
			10	118574	1185740		
		Postal Stamps	0.01	12	0.12		
			0.5	1	0.5		
			1	2	2		
			5	1746	8730		
		7	Krishnanagar-II	Insurance (IN)	2	26600	53200
					10	28755	287550
				MU	7.5	1	7.5
W.B. (Entertainment Tax)	0.05			400000	20000		
	0.1			400000	40000		
	0.15			240000	36000		
	0.25			123600	30900		
	0.5			243200	121600		
	0.75			166800	125100		
	1			193200	193200		
	1.5			209400	314100		
	2			571600	1143200		
	2.25			300000	675000		
	2.25			156800	352800		
P.L	5			10	50		
	15			6	90		
	25			6	150		
Revenue Stamp (RV)	0.5			560000	28000		
	0.1			43724	4372.4		
	0.15			98800	14820		
RA	2.5			4	10		
	5			16	80		
	10			14	140		
	15			2	30		
<b>Total</b>					<b>43090119.02</b>		

**Annexure-‘42’****(Para No. 3.17)****Non inspection of Treasuries by Collector**

Sl.No.	Name of Treasury	Districts	Sl.No.	Name of Treasury	Districts
1	Alipore - I	South 24 Parganas (S)	10	Kolkata PAO-I	Kolkata
2	Barackpore-II	North 24 Parganas (N)	11	Kolkata PAO - III	
3	Chandannagar	Hooghly	12	Kolkata PAO-II	
4	Hooghly - I		13	Kharagpur	Paschim Medinipur
5	Hooghly - II	Howrah	14	Krishnanagar - I	Nadia
6	Howrah - I		15	Krishnanagar - II	
7	Howrah ó II		16	Tamluk	Poorba Medinipur
8	Uluberia				
9	Jhargram	Jhargram	17	Kalna	Purba Burdwan

**Annexure-‘43’****(Para No. 4.1)****Software and Hardware register not maintained**

Sl.No.	Name of Treasury	Sl.No.	Name of Treasury
1	Alipore-I	8	Howrah-I
2	Alipore-II	9	Hooghly-II
3	Barasat-I	10	Kolkata PAO-I
4	Barasat-II	11	Kharagpur
5	Barrackpore-I	12	Kolkata Collectorate
6	Barrackpore-II	13	Serampore-II
7	Chandernagar	14	Tamluk
		15	Kolkata PAO-II

**Annexure-‘44’****(Para No. 4.1)****Unique Identification not marked in IT assets**

Sl.No.	Name of Treasury
1	Barasat-II
2	Hooghly-II
3	Kolkata PAO-I
4	Kharagpur
5	Tamluk

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