



सत्यमेव जयते

**ANNUAL REVIEW ON THE WORKING OF TREASURIES
AND PAY & ACCOUNTS OFFICES, IN THE STATE OF WEST BENGAL
FOR THE YEAR 2021-22**



लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest



GOVERNMENT OF WEST BENGAL

**ANNUAL REVIEW ON THE WORKING OF TREASURIES AND
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PREFACE

The Treasuries and Pay & Accounts Offices are important financial institutions of the State. They play an important role in the management of State Finance. It is through these institutions that almost all the financial transactions of the State Government are carried out consistently. The Treasuries and Pay & Accounts Offices maintain the initial accounts of the receipts and payments on behalf of the State Government and render them monthly to the Office of the Pr. Accountant General (A&E), West Bengal for compilation of Government Accounts. Besides, State Government also receives Grants from Central Government which are directly transferred to the Single Nodal Agency's (SNA) Bank Account through Public Finance Management System (PFMS). It has also been noticed that after implementation of e-payment, the payment from SNA is made to a middle officer instead of paying directly to beneficiaries' bank accounts which constitute to a concept of DDOs bank accounts. In these cases, only State shares pertaining to a scheme are highlighted in the accounts of Treasuries/PAOs.

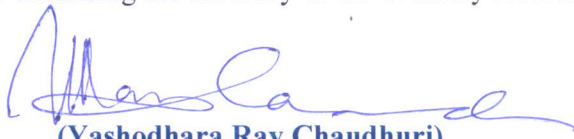
In West Bengal, there are 91 Treasuries including 4 Pay & Accounts Offices. The deficiencies observed in the initial Treasury Accounts as rendered by the Treasuries/PAOs during preparation of Monthly Civil Accounts and those found during the inspection of Treasuries have been consolidated and brought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

2. The Annual Review on the working of the Treasuries in West Bengal, for the financial year 2021-2022, has been prepared in four parts: -

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

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

Kolkata
Dated: 04-05-2023


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

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PART-1

INTRODUCTION

1. The Treasuries and Pay & Accounts Offices (PAOs) including PAO, New Delhi under the jurisdiction of West Bengal are under the direct control of the Directorate of Treasuries & Accounts. All Government receipts and payments are affected through Treasuries and Pay & Accounts Offices. Besides, any Inter-Government or Inter-State transactions through RBI are also reflected in the accounts of Kolkata PAO-II Treasury. Based on such transactions, initial Monthly Treasury Accounts are prepared by the Treasuries and Pay & Accounts Offices and transmitted along with the relevant vouchers/challans/schedules/paid CTS cheques, paid physical cheques in some cases etc. to the Office of the Principal Accountant General (Accounts & Entitlement), West Bengal for checking and compilation of accounts. The Treasuries/Pay & Accounts Offices also act as custodians of Personal Deposit Accounts, Deposits of Local Fund Accounts, and other Deposits Accounts. They are also entrusted with the responsibilities of disbursement of pension to all the categories of pensioners except the pensioners who reside under jurisdiction of Kolkata Municipal Corporation. Besides receipts/payment transactions, both the Treasuries and PAOs are also responsible for custodian of Strong Room located in most of the Treasuries.

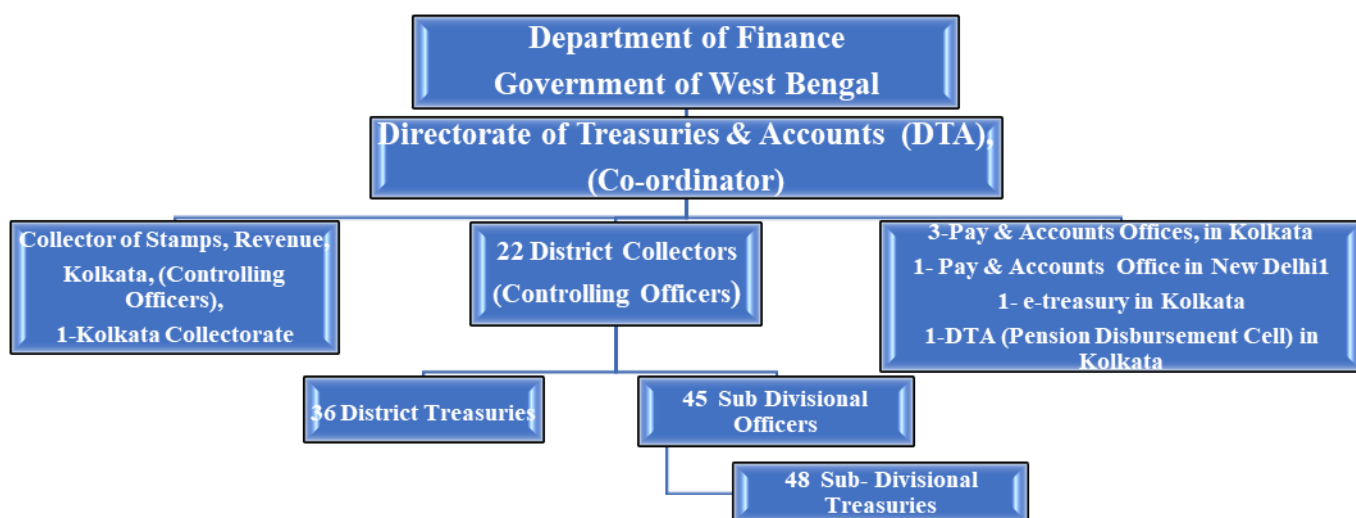
The deficiencies observed in the initial Monthly Treasury Accounts as well as vouchers/challans rendered by the Treasuries and Pay & Accounts Offices while checking of accounts and before preparation of Monthly Civil Accounts and those found during the inspection in respect of 87 Treasuries and Pay and Accounts Offices for the accounting year 01.04.2020 to 31.03.2021 inspected during 2021-22 are consolidated briefly in the “Annual Review on the working of Treasuries and Pay & Accounts Offices, West Bengal” to bring it to the notice of the State Government.

1.1 Organizational Structure

As on 31 March 2022, there are 90 Treasuries in West Bengal including 3 Pay & Accounts Offices spread across 23 districts and 1 Pay and Accounts Office situated in New Delhi. There are 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 Treasuries/Pay & Accounts Offices are guided by the West Bengal Treasury Rules, 2005 and other Administrative Orders as issued by the Finance Department, Government of West Bengal, from time to time. All the Treasuries and Pay & Accounts Offices' receipt and payment transactions are performed under a common platform *i.e.* Centralised Treasury System (CTS) module as a part of West Bengal Integrated Financial Management System (WBIFMS).

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



1.2 Banking Arrangement

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

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

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

1.3 Position of Treasury Staff

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

It has been observed that there are 1470 men in position out of 3951 number of sanctioned staff strength in 91 Treasuries/PAOs. As per information provided by the Directorate of Treasuries and Accounts, West Bengal, all the officials of the Treasuries/PAOs are trained in IFMS but they are silent on providing information pertaining to matters relating to IT Security checks conducted by the Treasury Officers at their level for passing digitally signed vouchers.

1.4 Status of Computerization of Treasuries

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

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

PART-2

DEFECTS NOTICED DURING COMPILATION AND VERIFICATION OF ACCOUNTS

2.1 Pending Abstract Contingent Bills from Treasuries

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

An amount of ₹168425.13 lakh against 8,129 numbers of Abstract Contingent (A.C.) Bills drawn by 1694 Drawing and Disbursing Officers (D.D.Os.) were lying unadjusted in the month of March 2022. Details are shown in **Annexure- '3'**.

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

Sl. No.	Name of Treasury/ PAOs	No. of A.C. Bills to be adjusted	Outstanding Amount (₹ in lakh)
1	Kolkata PAO-I	882	46537.04
2	Kolkata PAO-II	550	30039.72
3	Barrackpore-I	144	13626.21
4	Krishnanagar-I	104	6377.35
5	Purulia	631	5097.74

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

Sl. No.	Name of Treasury/ PAOs	DDO Code	No. of A.C. Bills drawn	Amount (₹ in lakh)
1	Kolkata PAO-I	CABHNE101	1	18,000.00
2	Barrackpore-I	NPCHMP007	44	11,933.78
3	Kolkata PAO-I	CABAGD010	12	11,008.57

Sl. No.	Name of Treasury/ PAOs	DDO Code	No. of A.C. Bills drawn	Amount (₹ in lakh)
4	Kolkata PAO-II	CACHMC002	77	9,840.79
5	Kolkata PAO-II	CACHMP004	5	5,232.82
6	Alipore-II	SPBAGD001	1	4,204.72
7	Raiganj-I	UDBHMA001	52	3,800.67
8	Purulia	PUAHMA001	135	3,473.35
9	Kolkata PAO-I	CABRLA001	7	3,385.94
10	Siliguri-I	DADHFE003	2	3,000.00

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

Sl.No.	Year	No. of pending D.C. Bills	Outstanding Amount (₹ in lakh)
1.	2017-18	11744	373,403.23
2.	2018-19	11423	258,680.79
3	2019-20	9740	307,788.82
4	2020-21	11173	327,386.47
5	2021-22	8129	168,425.13

Scrutiny reveals that during the financial year 2021-22, the numbers of outstanding A.C. Bills as well as the amount of pending D.C. Bills have decreased in comparison to previous years. The Department should discourage to draw A.C. bills except in extreme need which fulfil the purpose of drawing AC bills.

However, Office of the Directorate of Treasuries and Accounts, West Bengal vide their letter No. DT/O/01/A-2023/93 dated 18.01.2023 has informed that an amount of **Rs. 78,211.22 lakh** against **3,255** number of A.C. Bills were lying outstanding as on March 2022 as per their Integrated Financial Management System Report (EC-37). The matter of difference of figures has already been discussed in a meeting hold on 20.04.2023 in the Office of the Principal Accountant General (A&E), West Bengal; it has decided that the matter will be resolved through both offices' reconciliation, which is under process.

Recommendation: -The submission of D.C. Bills/especially old D.C. Bills need to be enforced by the Treasury Officers/Pay & Accounts Officers to the defaulting DDOs in terms of Rule 4.138 of the W.B.T.R, 2005 read with Memo No. 4205-F dated 12.05.2005. Decreasing trend of allowing A.C. Bills should be maintained. Reconciliation in figures between two offices needs to be continued till figures of both offices are tallied.

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

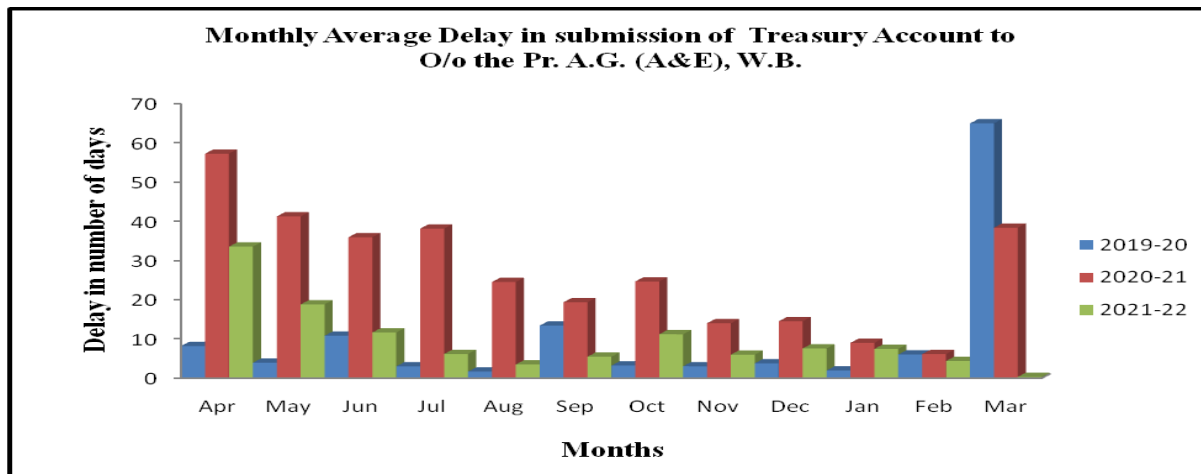
Timely rendition of Monthly Treasury Accounts along with supporting schedules/vouchers/challans etc. by the Treasuries and Pay and Accounts Offices is pre-requisite twice in a month in terms of 2.35(2) & 6(1) of Appendix 10 Part-A of W.B.T.R., 2005 read with Finance Department, Government of West Bengal Memo No.5581-F(Y) dated 29.08.2018 to the Office of the Principal Accountant General (A&E), West Bengal i.e., Monthly Treasury Accounts with supporting schedules and vouchers are to be submitted by 14th of the month (1st List) and within the 5th working day of the following month (2nd List) except for the accounts of March for which a separate order is usually issued every year by the Finance Department, Government of West Bengal. However, due to COVID-19 pandemic and as per G.O. No. 1382-F(Y) dated 19.04.2021 issued by Finance Department, Government of West Bengal, the dates for monthly submission of accounts by the treasuries from April 2021 to September 2021 was rescheduled from 5th working day to 15th working day of succeeding months or to the next working day where 15th is holiday, were extended as detailed below:

Accounts Month	Enhanced date of Account submission
April 2021	17.05.2021
May 2021	15.06.2021
June 2021	15.07.2021
July 2021	16.08.2021
August 2021	15.09.2021
September 2021	25.10.2021

However, from October 2021 to February 2022 the dates of submission of monthly accounts were not enhanced. The date of account submission for the month of March 2022 was on or before 18.04.2022 as per G.O. No. 586-F(Y) dated 16.02.2022 issued by Finance Department, Government of West Bengal,

Scrutiny of submission of Monthly Treasury Accounts by the Treasuries/PAOs revealed that there was an annual average delay of **9.68** days in rendition of accounts with a highest delay of **81** days in the month of June 2021 by Gangarampur Treasury occurred during the year 2021-22 as detailed in **Annexure- '4'**. The reason for delay in submission of monthly accounts was either due to mismatch in the Date-wise Monthly Statement (DMS) send by treasury linked banks/RBI or spread of infection of Covid-19 among most of the employees of the treasuries. In spite of high rate of infection of COVID-19 and irregular transportation during the lockdown period, most of the treasuries submitted their monthly accounts to the Pr. AG (A&E), West Bengal without too much delay except few treasuries located at a distance place from Kolkata. However, Office of the Directorate of Treasuries and Accounts has expressed the fact of longest delay of Gangarampur Treasury as an exceptional case and which was due to the double payment was made for some cases by the linked bank concerned and DMS could be generated only after reversal of the excess amount by the bank concerned.

A pictorial bar graph representing an average delay in submission of Monthly Treasury Accounts of last three financial years by the Treasuries and PAOs are given below: -



From the view of the above pictorial bar graph, it is clearly observed that the average delay in submission of monthly accounts has gradually decreased and has tended to zero.

Recommendation: - *Directorate of Treasuries and Accounts (DTA) may, therefore, encourage the Treasury Officers and Pay and Accounts Officers to submit the Monthly Treasury Accounts within due date to the Office of the Principal Accountant General (A&E), West Bengal to maintain the good performance in rendition of timely submission of their monthly accounts.*

2.3 Irregularities found during sample checking of vouchers.

During checking of vouchers selected through stratified sampling, the deficiencies noticed have been shown in **Annexure- '5'**. Due to misclassification in the voucher, non/wrong deduction of TDS-GST 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 and in accordance with the purpose for which the expenditure is incurred.

2.4 Observation on transfer of Government Funds to Deposit Works by debiting Capital heads of accounts.

Scrutiny of one Transfer credit voucher received from Raiganj Treasury-I revealed that Collector, Uttar Dinajpur having DDO Code UDBHMA001 transferred the amount of ₹2.45 Crore by debiting the Capital Head of Accounts “62-4575-60-001” and transferred to the Deposit Head of Accounts “8443-00-108-003” which was passed by Treasury Officer, Raiganj-I. However, in terms of CPWA Code, read with Rule 268 of WBFR, only non-Government works are to be classified as Deposit Works. Hence, the aforesaid transfer as well as passing of bills was not in conformity with the above rules. Besides, such expenditure could be made as Departmental capital expenditure by placing the appropriate bill to the treasury.

2.5 Revenue Expenditure classified as Capital Expenditure.

As per Rule 30 (3) of Government 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 some vouchers, it was observed that several minor works in the nature of maintenance/repair/surfacing work etc. were booked in the treasury accounts as Capital expenditures instead of being classified as Revenue expenditures without any general or special orders of the Government. Such misclassifications have resulted in overstatement of capital expenditure of the State Government. Illustrations on this account are furnished and shown in **Annexure '6'**.

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

PART-3

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

3.1. Inspection Coverage

In accordance with the Circular No.08/O&M/91 issued under letter No.513-O & M/8-91 dated 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 the previous year i.e., 2020-21, only 29 Treasuries/PAOs out of 67 selected Treasuries/PAOs could be inspected due to COVID 19 pandemic. Hence in this year 2021-22, **87** Treasuries/PAOs (covering the remaining uninspected 38 Treasuries/PAOs of previous year) including DTA (Pension and Disbursement Cell) were inspected, and the details are shown in **Annexure- '7'**.

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

3.2 Outstanding Paras of Inspection Reports

1656 paras in respect of **544** Inspection Reports relating to various Treasuries/PAOs remain outstanding at the end of year 2021-22 due to non-submission of sufficient replies/documents or non-completion of final recovery against such paras where money value is involved since 1988-89. Settlement of old outstanding paras without financial involvement may be done instantly. Outstanding Paras with details of Treasuries/PAO's have been exhibited in **Annexure- '8'**.

Recommendation: - DTA may take special drive for clearing the oldest paras by convening a meeting amongst DTA officials, Treasury Officers/PAOs and officials of the 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 15th May every year.

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

Monthly as well as annual verification of balances were not carried out by the Administrators of Personal Deposit Accounts in **19** Treasuries/PAOs which were inspected during the year 2021-22. 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- ‘9’**.

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 CTS system for the financial year 2020-21 revealed that negative balances amounting to **₹14763.83** lakh were reflected in “**8443-00-106** Personal Deposit Accounts” due to excess drawal over deposit by the Administrators in respect of **05** Treasuries. Allowing withdrawal more than the balance at credit is highly irregular as the same is a banking nature. Details are shown in **Annexure- ‘10’**. Out of 5 Treasuries, Kolkata PAO-II is the major defaulter in this regard as because L.A. Collector of CMC Project and Local Library Authority, Kolkata had overdrawn to the extent of ₹ 9399.98 lakh and ₹ 3902.99 lakh respectively. Passing of Bills without checking the Deposit balances by Kolkata PAO-II was highly irregular.

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 12 Treasuries/PAOs, many schemes amounting to ₹1135.25 lakh were lying inoperative for more than two years. The details are shown in **Annexure – ‘11’**. Non-surrendering of such fund into Government Account leads to violation of Rule provision if the Government believe that the same needs to be ceased and the money should return to the Government exchequer.

3.3.4 Non submission of Lapsed Deposit statement

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

Scrutiny revealed that in 17 Treasuries, an amount of ₹20.69 lakh deposits lying unclaimed for more than 3 (three) complete accounting years after the year of deposit were not lapsed by the Treasuries at the end of March 2021. In most of the cases, the amounts which are to be lapsed are related to deposit in connection with election. Non-lapsing of unclaimed amount leads to understatement of Revenue of the State Government. Details are shown in **Annexure- ‘12’**.

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 deposit balances within due date.*
- ii) Not to allow overdrawal of fund than available balance.*
- iii) The already detected negative balances must be regularized immediately.*
- iv) To surrender the amounts lying in inoperative schemes under Personal Deposit Account beyond the prescribed period.*
- v) Unclaimed amount must be lapsed and credited to the 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 **22** Treasuries/PAOs. This is highly irregular and a violation of Codal Provision. Details are shown in **Annexure- ‘13’**.

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

In terms of Rule 6.33(2) of WBTR 2005, no local body or administrator of a Local Fund Account 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 **₹1564.19** lakhs on 31.03.2021 in different schemes under Local Fund Deposit Accounts of **35** 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- ‘14’**. It may also happen that the bills are passing by the Treasury Officers from the allotment of other schemes which have a positive balance.

3.4.3 Balance lying in inoperative schemes under Major Head “8448” – Local Fund Deposit Account” not surrendered to Government Account

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

Scrutiny of records under major Head “8448-Local Funds Deposit Accounts” maintained in **38** Treasuries revealed that unutilised balance of **₹7203.23 lakh** against inoperative schemes are lying for more than two years and the same has not been surrendered

to the Government Account. This is a clear violation of administrative order. Details are shown in **Annexure- '15'**.

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

i) Verify the Deposit Accounts balances within due date.

ii) Not to allow overdrawal of fund than available balance.

iii) The already detected negative balances must be regularized immediately.

iv) To surrender the money lying in the inoperative Deposit Account beyond the prescribed period.

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

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

Scrutiny of records of 16 Treasuries revealed that the Administrators of Provident Fund Deposit Accounts had neither made any reconciliation with the Treasury figure nor furnished the above certificate to the Principal Accountant General (A&E), West Bengal. The details are shown in **Annexure- '16'**

Recommendations: - The Directorate of Treasuries and Accounts (DTA) is required to issue necessary instructions to the Treasury Officers/Pay and Accounts Officers in respect of the verification of Deposit Accounts balances within the due date.

3.6 Pension related issues

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

Sl.No.	Category	Number of Treasuries	Number of Cases	Amount (₹ in lakh)
1	Overpayment of Medical Relief to pensioner/family pensioner/dual pensioner. Annexure- '17'	37	132	12.88
2	Short payment of Medical Relief to pensioner/family pensioner/dual pensioners. Annexure- '18'	17	75	11.91
3	Over payment of pension to pensioner/family pensioner due to various reasons. Reasons specified in Annexure- '19'	7	9	7.42
4	Short payment of pension to pensioner/family pensioner due to various reasons. Reasons specified in Annexure- '20'	3	3	1.24
5	Overpayment of Dearness Relief to pensioner/family pensioner. Annexure- '21'	4	6	8.16
6	Short payment of Dearness Relief to pensioner/family pensioner. Annexure- '22'	16	38	21.12
7	Overpayment of Interim Relief to dual pensioner. Annexure- '23'	11	18	1.49
8	Excess payment of ex-gratia to pensioner/family pensioner. Annexure- '24'	17	35	2.19
9	Overpayment of pension due to payment of inadmissible Interim Relief to College Teachers. Annexure- '25'	2	2	0.50
10	Non-restoration of commuted portion of pension even beyond 15 years after retirement. Annexure- '26'	4	17	9.04
11	Pension remitted to Bank accounts of pensioners/family pensioners after their death not yet recovered. Annexure- '27'	52	1352	364.82
12	Excess payment due to disbursement of family pension at enhanced rate beyond the prescribed period, <i>i.e.</i> , 67 years of age or 7 years from the date of death of pensioner, whichever is earlier. Annexure- '28'	7	9	20.25

Sl.No.	Category	Number of Treasuries	Number of Cases	Amount (₹ in lakh)
13	Denial of benefit of Additional pension on attaining the age of 80/85/90/95/100 years. Annexure- '29'	13	54	30.43
14	Overpayment of pension due to payment of full (instead of half) revised family pension under ROPA 2019 to both the family pensioners where family pension was divided between two wives. Annexure- '30'	5	10	12.24

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

Recommendations: - DTA and Finance Department of the State are requested to scrutinize the above issues noticed by the Treasury Inspection 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. 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 based on last emoluments [i.e., Last Pay + Dearness Allowance + Medical Allowance (if not enrolled under West Bengal Health Scheme)] for the balance of leave at his credit.

In 17 cases across 8 treasuries, an excess payment of ₹3.36 lakh was made to the employees due to inadmissible Medical Allowance for their enrolment in West Bengal Health Scheme, higher rate of Dearness Allowance etc. were considered for calculation of Cash equivalent to leave salary. 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 scrutinize the cash equivalent to leave salary Bills more scrupulously in future to avoid such irregularities and overpayments. Also, arrange to recover the aforesaid excess payment.

3.8 Excess payment of Gratuity

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

Scrutiny of the Gratuity payment authorities issued by the O/o the Pr. Accountant General (A&E), West Bengal and other related payment vouchers for recovery of dues from Gratuity revealed that in **08** Treasuries/PAOs, the recoveries as specified in the authorities were not made. This resulted in overpayment of Gratuity amounting to **₹361550/-**. Non-recovery of dues leads to excess payment. The details are shown in **Annexure- '32'**.

Recommendation: Treasury Officers are requested to direct the DDOs to submit the Bills for payment of Gratuity properly i.e., mentioning therein the actual amount of recoveries so as to avoid the excess payment. Also, arrange to recover the aforesaid overpayment made by the DDOs & Treasury Officers.

3.9 Discrepancy in payment of GPF/CVP/Gratuity

Scrutiny of vouchers for payment of GPF/CVP/Gratuity alongwith their payment authorities and related records maintained in the Treasuries and different reports generated through CTS revealed that payment of GPF/CVP/Gratuity were made in some cases before the due date of payment in **14** Treasuries. Details are shown in **Annexure- '33'**.

Recommendation: Treasury Officers are requested not to make payments to incumbents before its due date as mentioned in the GPF/CVP/Gratuity authorities.

3.10 Improper transfer of funds to Personal Ledger Account at the fag end of the financial year

In order to ensure financial discipline, the Finance Deptt (Audit Branch), Govt of West Bengal, vide their G.O. no 5536-F(Y) dated 4-9-2017 clearly specified that before transferring funds to the Deposit Account, the Administrative Department shall ascertain the certainty of the utilization of the funds within a financial year. No fund under a functional Major Head of Accounts which cannot be spent during a financial year should be transferred to Personal Ledger Account. Besides, as per Rule 6.09(1)(a) of W.B.T.R. 2005, the Personal Deposit Account created by debiting to the Consolidated Fund of the State shall be closed at the end of each financial year by *minus* debit of the balance to the relevant service heads in the Consolidated Fund of the State.

Scrutiny of records revealed that in **03** Treasuries, a huge amount of funds amounting to **₹521.16** lakh were transferred from different functional Major Heads of Account to the Personal Deposit Accounts of District Magistrate (**8443-00-106-005**) 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 revenue expenditure in Consolidated Fund of the State Government. Details are shown in **Annexure- '34'**. Also, due to transfer of fund from revenue head of account to Public Account, it could not be ascertained whether the fund so transferred are expended within the same financial year.

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/Deposit Accounts.

3.11 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 **₹11626765/-** remained un-encashed and they had neither been cancelled nor reported to the Pr. Accountant General (A&E), W.B by **19** Treasuries. Non-reporting of such cases leads to over statement of expenditure. The details are shown in **Annexure-'35'**.

In respect of this para, observations of Office of the Directorate of Treasuries and Accounts, West Bengal are as follows:

As per Appendix 10-part B Rule 8-12 of West Bengal Treasury Rules, 2005, a treasury can cancel any cheque once issued under the following circumstances:

- a) The original cheque is submitted for cancellation by the DDO
- b) A General Diary in lieu of the lost cheque along with a non-payment certificate from the bank is produced to the treasury by the DDO concerned.

Although the above-mentioned rules of West Bengal Treasury Rules, 2005 did not specify any date for return of un-encashed cheques, it may not wait for indefinite period.

Hence, Officials of Directorate of Treasuries and Accounts, West Bengal have ensured to a meeting held on 20.04.2023 at the conference hall of Office of the Pr. AG (A&E), WB that they will take up the matter of all un-encashed cheque as stated in Annexure-35 *ibid* with the concerned link bank of the respective treasuries for their cancellation and write back.

Recommendation: - DTA is requested to instruct Treasury Officers to take necessary actions for cancellation and reporting of these un-encashed cheques to the Pr. A.G. (A&E), W.B. Feasibility of modification in rule provision for fixing date of cancellation of un-encashed and non-returned cheques may also be examined.

3.12 Pension not started even after lapse of a year.

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

On scrutiny of Pension Payment Order register, it was noticed that in **03** Treasuries, the first pension was not started after more than one year in **25** cases and the fact of the same had not been intimated to the O/o the Principal Accountant General (A&E), West Bengal as per rule *ibid*. Non starting of timely pension and non-submission of aforesaid statement may attract violation of Treasury Rules by the Treasury Officer. The details are shown in **Annexure – ‘36’**.

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

3.13 Secret Service Expenditure drawn in Abstract Contingent Bill (T.R. Form No. 27):

In terms of Rule 4.134 and Appendix 8 of WBTR, 2005, when, in paying rewards to informers, or in any other case, it is not desirable to disclose the names of payees and the Drawing and Disbursing Officer shall in his handwriting, furnish in the current bill with a certificate for payment in lieu of payee's receipt ordinarily required. Further, as per Appendix 8 of WBTR, 2005, when an allotment is placed at the disposal of service for secret service, the officer shall maintain a register in which the date and amount of each bill shall be entered with a note of the progressive expenditure. Within the allotment, the officer may draw bill in T.R. 26 for such sums as may be necessary. Such bills need not be supported by vouchers.

Scrutiny of the CTS Report on statement of Abstract Contingent Bills of Alipurduar Treasury for the Financial Year 2020-2021 revealed that Superintendent of Police, Alipurduar, has drawn the Secret Service expenditure amounting **₹15.00 lakh** in three A.C. Bills in T.R. Form 27 instead of T.R. Form 26 designated for the aforesaid expenditure. Drawal of such bills and passing of the same is highly irregular and clear violation of rule provision. Details are shown in **Annexure- '37'**.

Recommendation: - DTA is requested to instruct D.D.Os to draw Secret Service Expenditure bills in correct T.R. Form.

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 period of accounts 2020-21, it was noticed that an amount of **₹50,90,065/-** 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 – '38'**

Recommendation: - DTA 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 Payment of relief on pension to employees of Local Bodies under the Head of Account '2071-01-110-001-04'

Scrutiny of CTS Report of Alipurduar Treasury and duplicate vouchers revealed that a sum to the tune of ₹82, 74,052/- was booked during the financial year 2019-2021 against the Head of Account '2071-01-110-Pension to employees of Local Bodies under the scheme Head - 001- Provision for payment of pension to employees of Local Bodies [FD] -04-Pension/Gratuities for payment of relief on pension to the employees of the Alipurduar Municipality. The details are mentioned below: -

Year	TV No.	Bill No.	Bill Date	DDO Code	Amount (in ₹.)
2019-2020	13	07/MUN/19-20	30.05.2019	JACMCA002	40,03,655.00
-do-	52	17/MUN/2019-20	06.08.2019	-do-	11,33,663.00
2020-2021	04	23/MUN/20-21	03.07.2020	-do-	31,36,734.00
TOTAL:					82,74,052.00

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

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

Recommendation: - *DTA is requested to instruct the Treasury Officer to maintain the following if pension payment or relief on pension to the employees of Local Bodies are made from the Public Head of Account "8448-Local Fund" by transfer that liability from the Revenue Head of Account "2071-Pension" :-*

- (i) Register of Pension payment order and Pension Payment Check register (bank wise) in accordance with provision of Rule 4.166 of WBTR, 2005.*
- (ii) Life certificate and other certificates in accordance with the provisions of Rule 4.171 of WBTR 2005*

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

3.16 Deficiencies in Strong Room Management

3.16.1 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 **18** treasuries. Details are shown in **Annexure- '39'**.

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

3.16.2 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 kept in the Treasuries revealed 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 Government Order ibid has not been done in **5** Treasuries periodically. Details are shown in **Annexure- '40'**.

Besides, during course of checking of Register of Valuables at Alipurduar Treasury following deficiencies were noticed: -

Sl. No. of the Packet	Date of Receipt	From whom Received	Description of the Article	Remarks
01	05.04.1968	Sr. Superintendent, Central Excise, Alipurduar	Sealed packet containing Gold Jewellery	Register shows the item delivered but the delivery date and receiver's signature and date not mentioned. Last verified by T.O. on 14.03.2010. Also, no written order of the Govt. officer from whom it has been received in terms of rule 2.41(5) of WBTR 2005.
02	10.04.1988	Kanailal Kundu	Sealed envelope containing ticket of Nagaland State Lottery	Register shows delivered, but the delivery date not mentioned. Last verified by T.O. on 14.03.2010
19	26.05.1994	Sub-Divisional Judicial Magistrate Alipurduar	Sealed envelope containing ticket of Royal Bhutan Lottery	-do-

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

3.16.3 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 **15** treasuries, no such verification was done for a prolonged period. Details are shown in **Annexure- '41'**.

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

3.17 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, Kolkata 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 **₹196798342.85/-** pertaining to different denominations were lying in the strong room of **22** treasuries for a considerable period without being disposed of. Details are shown in **Annexure- '42'**.

Observations of the Directorate of Treasuries and Accounts, West Bengal in respect of this para are as follows.

Damaged Stamps: The Collector of Stamps, Kolkata after due verification arranges to destroy the damaged stamps and issue destruction certificates to the concerned Treasuries. However due to the pandemic situation, destruction of stamps was kept withhold. After normalization the destruction of damaged stamps has again been resumed.

Unserviceable Stamps: This refers to the old stamps of either very small denomination or of very high value which are currently not in demand in the market. The stocks of such unserviceable stamps are kept in the respective treasuries as destruction of the same can only be done if they are declared **Obsolete** by competent central authority for stamps. Since these denominations of stamps have not yet been declared as **Obsolete** by the competent authority the same cannot be destroyed by the State Authorities. Although, the same were required to be preserved centrally at Kolkata Collectorate instead of keeping it in the concern treasury in decentralise manner, the same could not be followed due to space crunch at Kolkata Collectorate. Hence, it is preserved in the individual treasury and maintained in decentralised way.

Recommendation: - DTA may instruct the Treasury Officers to ensure the safe preservation of the Unserviceable/Unused Stamps till the competent central Authority declares them obsolete or Kolkata Collectorate take necessary steps for their safe custodian centrally under their control.

3.18 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 **87** Treasuries/PAOs for the financial year 2020-21 which was inspected during 2021-22 that in **67** cases, the Collector failed to follow the instruction of the Rule *ibid*. Details are shown in **Annexure – ‘43’**.

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**

4.1 Non-maintenance of Computer Logbooks

As per Rule 7 (3) under Appendix-10 (Part-B) of WBTR 2005, Dead Stock Register of Computer appliances in Annexure-N, Stock Register of Computer Hardware, Installation Drivers, Stationeries etc. in Annexure-O, Logbook of Computer Hardware and Operating System Software in Annexure-P, and Logbook 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 19 Treasuries/PAOs. The details are shown in **Annexure – ‘44’**.

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 11 treasuries, unique number on all IT related assets were not marked. Details are shown in **Annexure – ‘45’**.


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

Annexure- '1'

(Para No.1.1)

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

Sl.No.	Name of District	Name of Treasury/P.A.O. s	Treasury code	Pension/Non-Pension Treasury
1	DISTRICT: DARJEELING	DARJEELING	DAA	Pension
2		KURSEONG	DAB	Pension
3		MIRIK	DAF	Pension
4		SILIGURI-I	DAD	Non-Pension
5		SILIGURI-II	DAE	Pension
6	DISTRICT: KALIMPONG	KALIMPONG	DAC	Pension
7	DISTRICT: JALPAIGURI	JALPAIGURI-I	JAA	Non-Pension
8		JALPAIGURI-II	JAB	Pension
9		MAL	JAD	Pension
10	DISTRICT: ALIPURDUAR	ALIPURDUAR	JAC	Pension
11	DISTRICT: COOCHBEHAR	COOCHBEHAR-I	COA	Non-Pension
12		COOCHBEHAR-II	COB	Pension
13		DINHATA	COC	Pension
14		MATHABHANGA	COD	Pension
15		MEKHLIGANJ	COE	Pension
16		TUFANGANJ	COF	Pension
17	DISTRICT: UTTAR DINAJPUR	RAIGANJ-I	UDB	Non-Pension
18		RAIGANJ-II	UDC	Pension
19		ISLAMPUR	UDA	Pension
20	DISTRICT: DAKSHIN DINAJPUR	BALURGHAT-I	DDA	Pension
21		BALURGHAT-II	DDB	Non-Pension
22		GANGARAMPUR	DDC	Pension
23	DISTRICT: MALDA	MALDA-I	MDA	Pension
24		MALDA-II	MDB	Non-Pension
25		CHANCHAL	MDC	Pension
26	DISTRICT: MURSHIDABAD	BERHAMPUR-I	MUA	Pension
27		BERHAMPUR-II	MUB	Non-Pension
28		LALBAG	MUE	Pension
29		JANGIPUR	MUC	Pension
30		KANDI	MUD	Pension
31		DOMKAL	MUF	Pension

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

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

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

Sl. No.	Name of Treasury	Sanctioned Strength	Men in position	Difference	Persons trained in IFMS	IT Security Checks conducted at the level of Treasury Officer for passing digitally signed vouchers
1	Alipore-I	83	15	68	All present Staff	No information provided
2	Alipore-II	78	10	68		
3	Alipurduar	43	15	28		
4	Arambagh	29	10	19		
5	Asansol-I	38	15	23		
6	Asansol-II	19	9	10		
7	Balurghat-I	36	11	25		
8	Balughat-II	25	11	14		
9	Bankura	71	21	50		
10	Barasat-I	52	22	30		
11	Barasat-II	46	15	31		
12	Barrackpore-I	78	13	65		
13	Barrackpore-II	27	10	17		
14	Baruipur	16	4	12		
15	Basirhat	45	11	34		
16	Berhampore-I	82	20	62		
17	Berhampore-II	47	10	37		
18	Bidhannagar	40	15	25		
19	Birbhum-I	49	11	38		
20	Birbhum-II	22	12	10		
21	Bishnupur	32	14	18		
22	Bolpur	30	12	18		
23	Bongaon	18	12	6		
24	Burdwan-I	98	21	77		
25	Burdwan-II	48	12	36		
26	Canning	16	6	10		
27	Chanchal	21	9	12		
28	Chandanagar	37	10	27		
29	Contai	33	7	26		
30	Coochbehar-I	68	22	46		
31	Coochbehar-II	26	12	14		
32	Darjeeling	68	15	53		
33	Diamond Harbour	20	6	14		
34	Dinhata	28	8	20		

Sl. No.	Name of Treasury	Sanctioned Strength	Men in position	Difference	Persons trained in IFMS	IT Security Checks conducted at the level of Treasury Officer for passing digitally signed vouchers
35	Domkal	23	7	16	All present Staff	No information provided
36	Durgapur	38	7	31		
37	Egra	14	6	8		
38	e-Treasury	-	-	-		
39	Gangrampur	20	5	15		
40	Ghatal	26	11	15		
41	Haldia	19	7	12		
42	Hooghly-I	94	19	75		
43	Hooghly-II	42	12	30		
44	Howrah-I	42	12	30		
45	Howrah-II	59	13	46		
46	Islampur	24	10	14		
47	Jalpaiguri-I	66	17	49		
48	Jalpaiguri-II	62	21	41		
49	Jangipur	39	10	29		
50	Jhalda	11	6	5		
51	Jhargram	26	11	15		
52	Kakdwip	16	4	12		
53	Kalimpong	11	8	3		
54	Kalna	35	7	28		
55	Kalyani	41	15	26		
56	Kandi	51	11	40		
57	Katwa	52	13	39		
58	Kharagpur	24	9	15		
59	Khatra	27	10	17		
60	Kol PAO-I	287	182	105		
61	Kol PAO-II	254	104	150		
62	Kol PAO-III	105	59	46		
63	Kolkata Collectorate	7	4	3		
64	Krishnagar-I	65	21	44		
65	Krishnagar-II	46	135	89		
66	Kurseong	24	8	16		
67	Lalbagh	33	11	22		
68	Malbazar	13	6	7		
69	Malda-I	53	22	31		
70	Malda-II	40	23	17		
71	Manbazar	11	8	3		

Sl. No.	Name of Treasury	Sanctioned Strength	Men in position	Difference	Persons trained in IFMS	IT Security Checks conducted at the level of Treasury Officer for passing digitally signed vouchers
72	Mathabhanga	25	11	14	All present Staff	No information provided
73	Medinipur	53	23	30		
74	Mekliganj	30	6	24		
75	Mirik	8	-	8		
76	PD Cell	22	12	10		
77	PAO pNew Delhi	3	3	Nil		
78	Purulia	66	17	49		
79	Raghunathpur	13	9	4		
80	Raiganj-I	42	14	28		
81	Raiganj-II	25	13	12		
82	Rampurhat	45	11	34		
83	Ranaghat	54	11	43		
84	Serampore-I	35	9	26		
85	Serampore-II	27	8	19		
86	Siliguri-I	20	9	11		
87	Silliguri-II	78	17	61		
88	Tamluk	65	11	54		
89	Tehatta	9	7	2		
90	Tufanganj	25	8	17		
91	Uluberia	37	11	26		
Total		3951	1470	2481		

Annexure- '3'

(Para No. 2.1)

Pending Abstract Contingent Bills from Treasuries/PAOs

Sl.No	Name of Treasury/PAO	No. of DDOs	No. of outstanding DC Bills	Amount (₹ in Lakh)	Data as per O/o the DTA, West Bengal	
					No. of outstanding DC Bills	Amount (₹ in Lakh)
1	Bankura	21	94	1413.28	56	1133.68
2	Bishnupur	19	84	80.31	14	11.36
3	Khatra	26	150	199.60	45	51.79
4	Birbhum-I	28	97	965.83	64	513.16
5	Bolpur	18	40	13.61	17	10.27
6	Rampurhat	23	86	90.33	3	0.55
7	Birbhum-II	2	12	124.81		
8	Burdwan-I	32	208	1933.82	155	1485.52
9	Burdwan-II	3	16	157.70	1	3.70
10	Asansol-I	6	18	95.06	7	3.41
11	Asansol-II	4	10	328.14		
12	Durgapur	14	32	48.58		
13	Kalna	11	41	88.75	20	7.12
14	Katwa	12	40	131.90	20	79.16
15	Kolkata PAO-I	200	882	46537.04	158	32485.67
16	Kolkata PAO-II	105	550	30039.72	217	7623.97
17	Kolkata PAO-III	18	52	1012.16	18	810.06
18	Cochbehar-I	13	80	1285.84	61	741.22
19	Coochbehar-II	3	3	3.81	1	0.30
20	Dinhata	8	22	73.97	5	1.32
21	Mathabhanga	4	14	39.76	1	0.15
22	Mekhliganj	3	4	3.95		
23	Tufanganj	3	8	12.46	4	0.91
24	Darjeeling	12	80	460.45	27	128.50
25	Kurseong	8	63	77.74	7	1.79
26	Kalimpong	21	70	444.16	5	2.02
27	Silliguri-I	31	242	4908.81	95	633.69
28	Silliguri-II	9	11	3.54		
29	Balurghat-I	10	40	396.42	8	64.85
30	Balurghat-II	3	5	1.46		
31	Gangarampur	5	21	88.28	6	17.36
32	Hooghly-I	16	75	1049.87	142	1360.45
33	Hooghly-II	10	50	780.33	2	0.30
34	Arambagh	19	62	95.48	33	77.28
35	Chandernagar	17	80	74.39	4	0.48
36	Serampore-I	15	123	402.61	64	180.23
37	Howrah-I	7	33	1467.25	5	10.84

Sl No.	Name of Treasury/PAO	No. of DDOs	No. of outstanding DC Bills	Amount (₹ in Lakh)	Data as per O/o the DTA, West Bengal	
					No. of outstanding DC Bills	Amount (₹ in Lakh)
38	Howrah-II	22	69	977.59	21	609.65
39	Uluberia	31	106	168.39	50	51.16
40	Jalpaiguri-I	36	247	2555.43	108	1447.80
41	Jalpaiguri-II	16	40	263.65	238	1045.16
42	Alipurduar	25	117	1335.89	22	706.16
43	Mal	10	77	679.63	39	559.65
44	Malda-I	23	78	2416.90	21	1112.50
45	Malda-II	26	51	78.32	6	0.70
46	Chanchal	7	21	67.88	5	0.52
47	Midnapore-I	65	437	4485.28	151	1146.36
48	Contai	25	86	164.69	62	105.75
49	Ghatal	12	29	102.22	12	52.37
50	Haldia	9	32	50.06	11	2.07
51	Jhargram	30	127	700.00	40	110.95
52	Kharagpur	41	188	815.66	43	389.66
53	Tamluk	17	79	1024.81	9	17.24
54	Berhampur-I	15	104	4085.14	21	227.25
55	Berhampur-II	32	92	262.42		
56	Jangipur	20	116	675.22	43	32.09
57	Kandi	13	95	321.79	66	280.58
58	Lalbagh	6	29	15.91	12	9.59
59	Domkal	2	3	0.72		
60	Krishnanagar-I	32	104	6377.35	54	2417.17
61	Krishnanagar-II	16	28	75.30	10	66.78
62	Kalyani	25	65	2027.15	18	48.06
63	Ranaghat	17	48	56.21	21	37.58
64	Tehatta	15	102	158.29	65	167.07
65	Barasat-I	26	148	3570.71	119	3585.25
66	Barasat-II	4	4	1420.97		
67	Barrackpore-I	18	144	13626.21	36	8180.81
68	Basirhat	27	144	796.88	41	216.20
69	Bongaon	14	53	117.55	1	1.00
70	Bidhanagar	21	45	1982.97	10	222.33
71	Egra	7	39	136.17		
72	Purulia	72	631	5097.74	347	4831.40
73	Raghunathpur	16	132	126.23	119	93.06
74	Alipore-I	22	112	3957.15	15	1352.27
75	Alipore-II	13	19	4430.35	1	25.75
76	Diamond Harbour	28	108	648.60		

Sl No.	Name of Treasury/PAO	No. of DDOs	No. of outstanding DC Bills	Amount (₹ in Lakh)	Data as per O/o the DTA, West Bengal	
					No. of outstanding DC Bills	Amount (₹ in Lakh)
77	Baruipur	24	196	2555.48	73	181.37
78	Canning	11	74	157.54	16	5.77
79	Kakdwip	11	20	304.23		
80	Islampur	13	43	276.73	6	1.53
81	Raiganj-I	20	149	4346.50	51	1427.46
	Barrackpore-II	These 2 treasuries were not inspected during this year of inspection.			5	2.05
	Kolkata Collectorate				2	0.00
Total		1694	8129	168425.13	3255	78211.22

Annexure- '4'
(Para No.2.2)

Delay in submission of Monthly Treasury Accounts by Treasuries/PAOs

Sl. No.	Name of Treasury/PAO	Delay in number of days											
		Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar
1	Alipore-I	0	3	0	0	0	1	4	1	2	0	0	0
2	Alipore-II	32	3	0	0	0	0	1	2	2	1	1	0
3	Alipurduar	52	52	41	24	45	15	16	16	13	25	8	0
4	Arambagh	0	8	5	10	0	0	4	1	0	0	1	0
5	Asansol-II	51	22	0	1	1	2	14	3	19	4	4	0
6	Asansol-I	51	22	0	1	1	2	14	3	19	4	4	0
7	Balurghat-I	0	9	0	9	5	23	9	9	8	16	8	4
8	Balurghat-II	0	9	0	1	6	2	8	4	2	8	1	0
9	Bankura	36	7	24	0	0	0	25	2	13	3	2	0
10	Barasat-I	36	13	0	0	0	0	14	4	9	11	3	1
11	Barasat-II	0	3	0	0	0	0	0	0	1	0	0	0
12	Barrackpore-I	0	3	0	0	0	3	10	0	5	11	2	0
13	Barrackpore-II	37	8	0	0	0	23	9	8	13	4	7	0
14	Baruipur	32	24	20	16	13	2	27	8	5	9	2	0
15	Basirhat	36	7	1	10	0	0	9	1	2	4	9	0
16	Behrampore-I	44	15	27	0	0	0	1	1	2	1	1	0
17	Behrampore-II	37	8	27	0	0	0	1	1	2	1	1	0
18	Bidhannagar	0	3	0	0	0	0	1	0	0	0	0	0
19	Birbhum-I	57	51	21	1	0	0	9	14	2	3	10	0
20	Birbhum-II	57	28	8	0	0	2	27	3	6	9	1	0
21	Bishnupur	0	8	4	0	0	0	4	0	1	0	0	0
22	Bolpur	0	3	1	0	5	18	15	4	9	2	8	0
23	Bongaon	35	20	14	1	0	4	16	17	14	10	8	0

Sl. No.	Name of Treasury/PAO	Delay in number of days											
		Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar
24	Burdwan-I	43	37	28	11	15	8	0	11	13	18	2	0
25	Burdwan-II	43	14	7	0	15	8	0	11	5	11	0	0
26	Canning	0	8	0	0	0	2	14	1	2	2	2	0
27	Chanchal	59	30	0	0	0	0	1	8	5	2	4	0
28	Chandernagar	36	8	0	0	0	0	1	3	2	15	0	0
29	Contai	38	9	1	0	0	0	1	1	2	2	2	1
30	Coochbehar-I	35	6	4	8	6	30	16	3	5	2	8	0
31	Coochbehar-II	53	24	0	0	0	0	8	8	6	1	2	0
32	Darjeeling	52	23	0	0	0	0	15	3	6	3	2	0
33	Diamond Harbour	43	24	0	0	0	0	4	0	2	4	2	0
34	Dinhata	57	28	0	35	5	28	31	16	5	8	8	0
35	Domkal	60	31	34	22	2	11	22	15	14	4	0	0
36	DTA	0	0	0	0	0	9	15	7	8	8	3	0
37	Durgapur	51	58	28	31	16	24	24	11	22	24	39	6
38	Egra	0	10	7	12	0	4	14	11	12	4	4	0
39	e-Treasury	0	2	24	0	0	0	1	1	2	1	0	0
40	Gangarampur	63	4	81	49	19	23	9	4	5	3	2	0
41	Ghatal	0	13	0	25	0	0	1	0	2	0	8	0
42	Haldia	36	17	0	0	0	0	4	8	1	4	1	0
43	Hooghly-I	44	15	5	0	1	0	0	1	8	1	2	0
44	Hooghly-II	0	15	8	7	0	2	7	4	2	3	2	0
45	Howrah-I	32	30	14	0	0	4	18	14	9	4	2	0
46	Howrah-II	44	35	14	2	0	4	16	2	2	1	1	0
47	Islampur	45	31	33	9	0	3	17	16	19	42	14	0
48	Jalpaiguri-I	39	30	34	16	0	2	17	3	19	11	4	0
49	Jalpaiguri-II	67	30	41	25	15	36	31	16	27	46	18	2
50	Jangipur	49	42	33	22	7	14	28	25	19	18	18	1
51	Jhalda	36	7	12	0	0	23	9	1	2	1	3	0
52	Jhargram	0	29	0	0	0	15	1	1	2	2	1	0
53	Kakdwip	0	14	0	0	0	4	10	4	2	2	7	0
54	Kalimpong	57	24	0	22	0	0	32	4	9	4	3	3
55	Kalna	0	3	0	0	0	2	9	2	6	31	10	0
56	Kalyani	57	28	14	2	6	4	22	15	5	16	4	0
57	Kandi	59	30	0	1	0	0	16	9	19	9	18	0
58	Katwa	35	6	0	0	0	0	0	7	2	3	0	0
59	Kharagpur	44	15	8	0	1	2	10	0	5	8	1	0
60	Khatra	0	10	1	0	0	15	1	3	2	2	0	0
61	Kol Collectorate	0	3	0	0	0	0	4	1	2	2	1	0
62	Kol PAO-I	59	30	21	16	19	9	23	7	5	22	3	0
63	Kol PAO-II	51	31	22	1	0	0	16	2	9	2	1	0

Sl. No.	Name of Treasury/PAO	Delay in number of days											
		Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar
64	Kol PAO-III	32	3	4	0	0	0	1	1	1	1	3	0
65	Krishnanagar-I	60	31	15	2	0	0	9	8	14	14	2	0
66	Krishnanagar-II	43	29	8	0	0	2	9	3	5	2	1	1
67	Kurseong	0	0	0	0	22	0	49	21	9	16	1	0
68	Lalbagh	44	15	40	18	8	0	10	15	19	15	15	3
69	Mal	57	30	34	35	15	23	31	3	8	7	7	2
70	Malda-I	32	3	0	0	0	0	1	7	41	8	0	0
71	Malda-II	0	8	0	0	0	0	15	1	5	1	1	0
72	Manbazar	46	17	8	0	0	0	0	1	1	1	10	0
73	Mathabhanga	52	31	1	0	0	0	8	7	5	3	4	0
74	Mekhliganj	56	49	8	10	0	0	8	2	5	3	4	0
75	Midnapore-I	32	14	0	0	0	0	4	2	8	4	4	0
76	Mirik	49	49	34	7	1	0	17	18	13	7	8	0
77	PAO New Delhi	52	0	7	11	8	1	25	11	5	14	3	0
78	Purulia	50	37	26	17	19	14	16	1	14	11	2	0
79	Raghunathpur	60	31	43	11	5	24	32	15	2	4	4	3
80	Raiganj-II	43	14	13	0	0	0	8	7	5	3	2	0
81	Raiganj-I	36	8	0	0	0	0	8	3	5	1	2	0
82	Rampurhat	32	3	0	0	0	0	0	2	6	4	2	1
83	Ranaghat	34	35	40	17	0	0	10	0	2	2	1	0
84	Serampore-I	36	7	1	0	0	0	0	1	1	0	0	0
85	Serampore-II	0	3	0	0	0	0	0	1	2	0	1	0
86	Silliguri-I	42	30	33	16	2	9	2	15	22	21	8	0
87	Silliguri-II	53	30	33	16	2	9	2	15	23	28	0	0
88	Tamluk	0	7	0	0	0	0	10	9	8	9	2	0
89	Tehatta	38	9	13	3	15	23	9	7	6	9	8	1
90	Toofanganj	44	44	14	7	13	7	14	9	5	4	12	1
91	Uluberia	53	44	20	2	6	4	15	1	6	15	9	0
Average Monthly Delay		33.58	18.84	11.67	6.18	3.51	5.48	11.2	6.01	7.57	7.46	4.38	0.33
Average Annual Delay		9.68											

Annexure- '5'
(Para No. 2.3)

Irregularities found during sample checking of vouchers.

Sl. No	Month	Head of A/C	Treasury Name	Voucher No.	Amount (in ₹)	Remarks
1	May	19-2070-00-108-005-V-50-00	Kol PAO-II	160	5083783	1. As per West Bengal Budget Publication no. 10 'Advertisement and Publication Expenses' should be booked under the detail head '26' but the immediate expenditure in respect of advertisement has been booked under the detail head '50'. No budget provision has been made in the Budget of 2021-22 in respect of detail head '26' under the classification '2070-00-108-005'. So, it appears that budget provision is not appropriate. 2. TDS on Income Tax has not been deducted.
		73-2235-60-200-011-50-00-V	Kalimpong	23	639297	1. The immediate expenditure is of the nature of supply of materials which is to be booked under the head '21-Materials & supplies/stores & equipments'. But the expenditure has been booked under the detail head '50- Other charges'. No budget provision has been made in the Budget of 2021-22 in respect of detail head '21' under the classification '2235-60-200-011'. So, it appears that budget provision is not appropriate. 2. GST TDS has been deducted wrongly as it has been deducted on the bill value including CGST & SGST.
2	Jan	05-2401-00-109-015-V-26-00	Kol PAO-I	43	1453706	In the invoices of Prasar Bharati, it has been noted that Prasar Bharati is exempted from both Income Tax (TDS) and GST TDS. Notwithstanding the note, GST TDS has been deducted from the bill value.
		59-2435-01-101-024-26-00-V	Kol PAO-I	39	2413643	No GST-TDS has been deducted by DDO as per Finance Dept. Memo no. 5721-F(Y) dated 05.09.2018.
		68-2015-00-106-001-50-00-V	Baruipur	35	2000000	Scrutiny of voucher revealed that the total amount of ₹20,00,000 (₹19,13,000/- in favour of Indrani Enterprises and ₹87,000/- in favour of Perfect Caterer) has been paid for the purpose of Contingency Bill of WBLA, 2021 without any sanction order of the Administrative Department with concurrence of the Finance Department. On further study of supporting documents and sub vouchers, it is found that – (a) On the strength of approved Notesheet by SDO, Baruipur vide dated 28.01.2022, the aforesaid bill was passed. (b) The purpose of the bill was shown in the notesheet and bill itself as "to meet the expenditure for conduct of GELA/WBLA 2021. P

Sl. No	Month	Head of A/C	Treasury Name	Voucher No.	Amount (in ₹)	Remarks
						<p>(c) Scrutiny of invoice of IndraniEnterpersise reveals that the amount of ₹19,13,000/- was claimed for supplying of wheelchair in Loksabha election 2019 vide Tax invoice No. 152 to 156. In view of above, the following observations emerged: -</p> <p>(i) How the Treasury Officer has passed the bill without sanction order of Finance Department as well as anyAdministrative order.</p> <p>(ii) How the Treasury Officeraccepted and passed the billsubmitted by Sub Divisional Officer, Baruipur (DDO Code SPDHMA001) in the year 2021for the payment of Contingent Bill of WBLA 2021 on the strength of invoices of Indrani Enterprises relating to supply of wheelchair in Loksabha Election, 2019.</p> <p>(iii) Whereas the Perfect Caterer has claimed their amount for General Assembly Election for 2021.</p> <p>In view of above, the Adiministrative Department as well as Finance Department and DTA are requested to investigate the matter as possibility of double payment could not be ruled out.</p>
3	Feb	38-2225-04-277-010-V-36-00	Bolpur	11	8010113	<p>1. As per T.R. 31 duly signed by Treasury Officer, Income Tax-TDS has been transfer credited to the Head of Account (HOA) '8658-00-112-001-20-00' (correct classification as per Budget Publication No. 5) but as per T.R. 10, signed by Assistant Inspector of Schools (SE), Bolpur, the HOA credited is '8658-00-112-001-08' (classification does not exist in Budget Publication No. 5). Such mismatch of HOA should not have occurred. Treasury Officer may look into the matter before passing of bill.</p> <p>2. As per T.R. 31 duly signed by Treasury Officer Head of Account (HOA) debited is '2225-04-277-010-V-36-00' but in Form IV of WB State Tax on Professions etc Act, 1979 attached with the voucher and duly signed by Assistant Inspector of Schools (SE), Bolpur, the Salary Head code has been mentioned as '2202-02-110-013-V-31-01'. Such mismatch of HOA should not have occurred. Treasury Officer may look into the matter before passing of bill.</p>
		38-2225-04-277-010-V-36-00	Gangarampur	10	9355633	<p>1. As per T.R. 31 duly signed by Treasury Officer, Income Tax-TDS has been transfer credited to the Head of Account (HOA) '8658-00-112-001-20-00' (correct classification as per Budget Publication No. 5) but as per T.R. 10, signed by Additional District Inspector of Schools (SE), Gangarampur, the HOA credited is '8658-00-112-001-08' (classification does not exist in Budget Publication No. 5). Such mismatch of HOA should not have occurred. Treasury Officer may look into the matter before passing of bill.</p>

Sl. No	Month	Head of A/C	Treasury Name	Voucher No.	Amount (in ₹)	Remarks
						2. As per T.R. 31 duly signed by Treasury Officer Head of Account (HOA) debited is '2225-04-277-010-V-36-00' but as per Form IV of WB State Tax on Professions etc Act, 1979 attached with the voucher and duly signed by Additional District Inspector of Schools (SE), Gangarampur, the Salary Head code has been mentioned as '2202-02-110-013-V-31-01'. Such mismatch of HOA should not have occurred. Treasury Officer may look into the matter before passing of bill.
		38-2225-04-277-010-V-36-00	Hooghly-II	11	8590715	<p>1. As per T.R. 31, Income Tax-TDS has been transfer credited to the Head of Account (HOA) '8658-00-112-001-20-00' (correct classification as per Budget Publication No. 5) but as per T.R. 10, signed by District Inspector of Schools (SE), Hooghly, the HOA credited is '8658-00-112-001-08' (classification does not exist in Budget Publication No. 5). Such mismatch of HOA should not have occurred. Treasury Officer may look into the matter before passing of bill.</p> <p>2. As per T.R. 31, Head of Account (HOA) debited is '2225-04-277-010-V-36-00' but in Form IV of WB State Tax on Professions etc Act, 1979 attached with the voucher and duly signed by District Inspector of Schools (SE), Hooghly, the Salary Head code has been mentioned as '2202-02-110-013-V-31-01'. Such mismatch of HOA should not have occurred. Treasury Officer may look into the matter before passing of bill.</p>

Annexure – ‘6’
(Para No. 2.5)

Revenue Expenditure classified as Capital Expenditure

SI No.	Treasury Name	DDO	T.V. no.	Name of work (With ref to Sanction Order)	Head of Account	Amount booked (in ₹)
1	Kol PAO II	Executive Engineer, Kolkata North Div. PWD	4210/0001 of 4/2021	Urgent repair & renovation of Baranagar SGH for converting it into a COVID Hospital. Sanction order could not be co-related with the voucher due to non-availability of the same.	4210-01-800-022-V-53 (Demand no 24)	13,73,869.00
2	Kol PAO III	Asstt. Secy & DDO, H&FW Deptt	4210/0002 of 4/2021	Operation & maintenance of MGPS at ATSIX Super Speciality Hospitals, Kakkdwip SSH, Metiabruz SSH etc.	4210-01-789-002-V-53 (Demand no 24)	1,42,19,689.00
3	Birbhum II	Executive Engineer. PWD, Birbhum Div.	4210/0004 of 4/2021	Emergent repair of quarters thorough maintenance works of doors, windows etc. at Bolpur SD Hospital. Sanction order could not be co-related with the voucher due to non-availability of the same.	4210-01-110-014-V-53 (Demand no 24)	65,20,127.00
4	Purulia	Executive Engineer, Purulia Div. Social Sector, PWD	4202/0002 of 4/2021	Constn. of single storied Generator room and repairing of existing boundary wall of Bandwan Polytechnic. Sanction order could not be co-related with the voucher due to non-availability of the same.	4202-02-104-004-V-53 (Demand no 51)	6,34,311.00
5	Kol PAO III	Jt. Director Finance, KMDA	4217/0003 of 5/2021	Repair & renovation & development of KIT Housing schemes at Ultadanga.	4217-60-051-014-V-53 (Demand no 72)	2,11,98,693.00
6	Midnapore	Executive Engineer. PWD, Midnapore Div.	5054/0014 of 5/2021	Repair work under pathashree in the dist of Paschim Medinipur. Sanction order could not be co-related with the voucher due to non-availability of the same.	5054-03-796-003-V-53 (Demand no 25)	37,76,995.00
7	Midnapore	Executive Engineer. Midnapore H/W Div., PW (Rds.), Dte	5054/0017 of 5/2021	Surfacing work of Pirakata-Chandra Rd. Sanction order could not be co-related with the voucher due to non-availability of the same.	5054-04-337-003-V-53 (Demand no 25)	29,82,166.00
8	Howrah II	Executive Engineer, Howrah Div. PWD	5054/0001 of 5/2021	Repairing & rehabilitation of Liluah ROB. Sanction order could not be co-related with the voucher due to non-availability of the same.	5054-03-337-011-V-53 (Demand no 25)	97,07,358.00
9	Cooch Behar	Executive Engineer, Cooch Behar Highway Div. P.W. (Rds), Dte.	5054/0007 of 5/2021	Surfacing work of ChangraBandha-Jamalda-Mathbhanga Road in the district of Cooch Behar. Sanction order could not be co-related with the voucher due to non-availability of the same.	5054-03-337-001-V-53 (Demand no 25)	1,20,64,622.00
10	Cooch Behar	Executive Engineer, Cooch Behar highway Div., P.W. (Rds)Dte.	5054/0015 of 5/2021	Surfacing work of Hazrahat-Nayerhat Road of Cooch Behar district. Sanction order could not be co-related with the voucher due to non-availability of the same.	5054-03-789-004-V-53 (Demand no 25)	20,00,000.00

Annexure- '7'
(Para No. 3.1)

Details of Inspection Programmes conducted during 2021-22

Sl.No.	Name of Treasury	Period of Accounts inspected	Duration of inspection	No. of Days
1	Barasat-I	01.04.2020 - 31.03.2021	14.09.2021 - 21.09.2021	6
2	Barasat-II	01.04.2019 - 31.03.2021	07.03.2022 - 11.03.2022	5
3	Barrackpore-I	01.04.2020 - 31.03.2021	22.09.2021 - 29.09.2021	6
4	Kolkata PAO-I	01.04.2020 - 31.03.2021	22.09.2021 - 29.09.2021	6
5	Kolkata PAO-II	01.04.2020 - 31.03.2021	07.02.2022 - 16.02.2022	7
6	Kolkata PAO-III	01.04.2020 - 31.03.2021	06.09.2021 - 13.09.2021	6
7	Kolkata Collectorate	01.04.2019 - 31.03.2021	17.02.2022 - 23.02.2022	5
8	e-Treasury	01.04.2020 - 31.03.2021	01.10.2021 - 08.10.2021	5
9	DTA	01.04.2020 - 31.03.2021	01.10.2021 - 08.10.2021	5
10	DTA (PD Cell)	01.04.2020 - 31.03.2021	07.02.2022 - 11.02.2022	5
11	Alipore-I	01.04.2020 - 31.03.2021	17.02.2022 - 25.02.2022	7
12	Alipore-II	01.04.2020 - 31.03.2021	01.10.2021 - 08.10.2021	5
13	Krishnagar-I	01.04.2020 - 31.03.2021	22.11.2021 - 30.11.2021	7
14	Krishnagar-II	01.04.2020 - 31.03.2021	01.12.2021 - 08.12.2021	6
15	Hooghly-I	01.04.2019 - 31.03.2021	07.02.2022 - 15.02.2022	6
16	Hooghly-II	01.04.2020 - 31.03.2021	01.10.2021 - 08.10.2021	5
17	Howrah-I	01.04.2020 - 31.03.2021	07.02.2022 - 15.02.2022	6
18	Howrah-II	01.04.2020 - 31.03.2021	01.10.2021 - 08.10.2021	5
19	Bankura	01.04.2019 - 31.03.2021	07.02.2022 - 17.02.2022	8
20	Purulia	01.04.2019 - 31.03.2021	22.11.2021 - 01.12.2021	8
21	Tamluk	01.04.2020 - 31.03.2021	06.12.2021 - 15.12.2021	8
22	Midnapore	01.04.2020 - 31.03.2021	08.11.2021 - 23.11.2021	8
23	Kharagpur	01.04.2020 - 31.03.2021	24.11.2021 - 03.12.2021	8
24	Jhargram	01.04.2020 - 31.03.2021	07.02.2022 - 15.02.2022	6
25	Berhampore-I	01.04.2019 - 31.03.2021	17.02.2022 - 24.02.2022	6
26	Berhampore-II	01.04.2019 - 31.03.2021	17.02.2022 - 23.02.2022	5
27	Raiganj-I	01.04.2019 - 31.03.2021	03.01.2022 - 07.01.2022	5
28	Raiganj-II	01.04.2019 - 31.03.2021	10.01.2022 - 19.01.2022	7
29	Balurghat-I	01.04.2019 - 31.03.2021	07.02.2022 - 15.02.2022	6
30	Balurghat-II	01.04.2019 - 31.03.2021	16.02.2022 - 22.02.2022	5
31	Darjeeling	01.04.2019 - 31.03.2021	09.12.2021 - 17.12.2021	7
32	Siliguri-I	01.04.2019 - 31.03.2021	23.02.2022 - 02.03.2022	5
33	Jalpaiguri-I	01.04.2019 - 31.03.2021	07.02.2022 - 11.02.2022	5
34	Jalpaiguri-II	01.04.2019 - 31.03.2021	15.02.2022 - 22.02.2022	6
35	Alipurduar	01.04.2019 - 31.03.2021	11.03.2022 - 17.03.2022	5
36	Coochbehar-I	01.04.2019 - 31.03.2021	08.11.2021 - 23.11.2021	8
37	Coochbehar-II	01.04.2019 - 31.03.2021	24.11.2021 - 30.11.2021	5
38	Burdwan-I	01.04.2020 - 31.03.2021	09.12.2021 - 17.12.2021	7

Sl. No.	Name of Treasury	Period of Accounts inspected	Duration of inspection	No. of Days
39	Burdwan-II	01.04.2020 - 31.03.2021	20.12.2021 - 28.12.2021	7p
40	Asansol-I	01.04.2019 - 31.03.2021	08.11.2021 - 22.11.2021	7
41	Asansol-II	01.04.2019 - 31.03.2021	23.11.2021 - 30.11.2021	6
42	Malda-I	01.04.2019 - 31.03.2021	02.12.2021 - 10.12.2021	7
43	Malda-II	01.04.2019 - 31.03.2021	13.12.2021 - 17.12.2021	5
44	Birbhum-I	01.04.2019 - 31.03.2021	08.11.2021 - 18.11.2021	6
45	Birbhum-II	01.04.2019 - 31.03.2021	22.11.2021 - 30.11.2021	7
46	Kalimpong	01.04.2019 - 31.03.2021	08.11.2021 - 22.11.2021	7
47	Diamond Harbour	01.04.2019 - 31.03.2021	22.09.2021 - 29.09.2021	6
48	Toofanganj	01.04.2019 - 31.03.2021	20.12.2021 - 28.12.2021	7
49	Mathabhanga	01.04.2019 - 31.03.2021	01.12.2021 - 08.12.2021	6
50	Dinhata	01.04.2019 - 31.03.2021	09.12.2021 - 17.12.2021	7
51	Kurseong	01.04.2019 - 31.03.2021	23.11.2021 - 30.11.2021	6
52	Mirik	01.04.2019 - 31.03.2021	01.12.2021 - 08.12.2021	6
53	Bongaon	01.04.2019 - 31.03.2021	06.09.2021 - 13.09.2021	6
54	Basirhat	01.04.2019 - 31.03.2021	24.02.2022 - 04.03.2022	6
55	Domkal	01.04.2018 - 31.03.2021	24.02.2022 - 03.03.2022	5
56	Kandi	01.04.2018 - 31.03.2021	04.03.2022 - 11.03.2022	6
57	Egra	01.04.2019 - 31.03.2021	24.11.2021 - 02.12.2021	7
58	Haldia	01.04.2019 - 31.03.2021	03.12.2021 - 10.12.2021	6
59	Contai	01.04.2019 - 31.03.2021	08.11.2021 - 23.11.2021	8
60	Tehatta	01.04.2019 - 31.03.2021	22.09.2021 - 29.09.2021	6
61	Ranaghat	01.04.2019 - 31.03.2021	14.09.2021 - 21.09.2021	6
62	Kalyani	01.04.2019 - 31.03.2021	06.09.2021 - 13.09.2021	6
63	Ghatal	01.04.2019 - 31.03.2021	16.12.2021 - 24.12.2021	7
64	Katwa	01.04.2019 - 31.03.2021	08.11.2021 - 18.11.2021	6
65	Canning	01.04.2019 - 31.03.2021	14.09.2021 - 21.09.2021	6
66	Baruipur	01.04.2019 - 31.03.2021	14.09.2021 - 21.09.2021	6
67	Kakdwip	01.04.2019 - 31.03.2021	22.09.2021 - 29.09.2021	6
68	Serampore-I	01.04.2019 - 31.03.2021	06.09.2021 - 13.09.2021	6
69	Rampurhat	01.04.2019 - 31.03.2021	10.12.2021 - 17.12.2021	6
70	Khatra	01.04.2019 - 31.03.2021	28.02.2022 - 09.03.2022	7
71	Bidhanagar	01.04.2019 - 31.03.2021	06.09.2021 - 13.09.2021	6
72	Jhalda	01.04.2019 - 31.03.2021	10.12.2021 - 17.12.2021	6
73	Manbazar	01.04.2019 - 31.03.2021	08.11.2021 - 18.11.2021	6
74	PAO New Delhi	01.04.2018 - 31.03.2021	27.12.2021 - 31.12.2021	5
75	Arambagh	01.04.2018 - 31.03.2021	14.09.2021 - 21.09.2021	6
76	Raghunathpur	01.04.2018 - 31.03.2021	02.12.2021 - 09.12.2021	6
77	Bolpur	01.04.2018 - 31.03.2021	01.12.2021 - 09.12.2021	7
78	Chanchal	01.04.2018 - 31.03.2021	20.12.2021 - 24.12.2021	5
79	Bishnupur	01.04.2018 - 31.03.2021	18.02.2022 - 25.02.2022	6

Sl.No.	Name of Treasury	Period of Accounts inspected	Duration of inspection	No. of Days
80	Gangrampur	01.04.2018 - 31.03.2021	23.02.2022 - 02.03.2022	5
81	Islampur	01.04.2018 - 31.03.2021	04.03.2022 - 11.03.2022	6
82	Jangipur	01.04.2018 - 31.03.2021	25.02.2022 - 08.03.2022	7
83	Lalbagh	01.04.2018 - 31.03.2021	09.03.2022 - 15.03.2022	5
84	Durgapur	01.04.2018 - 31.03.2021	15.02.2022 - 21.02.2022	5
85	Siliguri-II	01.04.2018 - 31.03.2021	03.03.2022 - 11.03.2022	7
86	Mekhliganj	01.04.2018 - 31.03.2021	23.02.2022 - 04.03.2022	7
87	Mal	01.04.2018 - 31.03.2021	07.03.2022 - 11.03.2022	5

Annexure- '8'

(Para No. 3.2)

Outstanding paras of Inspection Reports

Sl. No.	Name of Treasury/PAOs	Total No. of Outstanding IRs	Total No. of outstanding paras upto 2021-22	Oldest Inspection Reports outstanding
1	Barasat-I	6	21	2007-08
2	Barasat-II	11	18	2003-04
3	Barrackpore-I	7	29	2006-07
4	Kolkata PAO-I	5	36	2017-18
5	Kolkata PAO-II	9	35	2011-12
6	Kolkata PAO-III	3	20	2019-20
7	Kolkata Collectorate	4	16	2018-19
8	e-Treasury	1	4	2021-22
9	DTA	2	10	2020-21
10	DTA (PD Cell)	2	10	2020-21
11	Alipore-I	7	25	2015-16
12	Alipore-II	5	20	2014-15
13	Krishnagar-I	14	35	2007-08
14	Krishnagar-II	3	10	2019-20
15	Hooghly-I	9	23	2009-10
16	Hooghly-II	2	14	2020-21
17	Howrah-I	11	22	2008-09
18	Howrah-II	7	25	2012-13
19	Bankura	8	27	2010-11
20	Purulia	12	30	2008-09
21	Tamluk	6	18	2011-12
22	Midnapore	16	39	1996-97
23	Kharagpur	12	26	2005-06
24	Jhargram	13	25	1990-91
25	Berhampore-I	7	16	2012-13

Sl. No.	Name of Treasury/PAOs	Total No. of Outstanding IRs	Total No. of outstanding paras upto 2021-22	Oldest Inspection Reports outstanding
26	Berhampore-II	1	4	2021-22
27	Raiganj-I	5	22	2011-12
28	Raiganj-II	4	13	2017-18
29	Balurghat-I	7	14	2009-10
30	Balurghat-II	2	4	2018-19
31	Darjeeling	2	23	2019-20
32	Silliguri-I	7	18	2013-14
33	Jalpaiguri-I	7	24	2013-14
34	Jalpaiguri-II	6	23	2011-12
35	Alipurduar	5	27	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	2	8	2020-21
40	Asansol-I	9	24	1988-89
41	Asansol-II	3	13	2018-19
42	Malda-I	6	24	2014-15
43	Malda-II	3	9	2014-15
44	Birbhum-I	3	13	2017-18
45	Birbhum-II	5	15	2011-12
46	Kalimpong	8	17	2003-04
47	Diamond Harbour	10	22	2003-04
48	Toofanganj	6	17	1998-99
49	Mathabhanga	3	13	2013-14
50	Dinhata	9	25	2005-06
51	Kurseong	9	20	2000-01
52	Mirik	1	5	2020-21
53	Bongaon	4	11	2011-12
54	Basirhat	5	16	2014-15
55	Domkal	2	9	2019-20
56	Kandi	9	20	1989-90
57	Egra	2	6	2019-20
58	Haldia	3	12	2015-16
59	Contai	6	17	2014-15
60	Tehatta	8	22	2009-10
61	Ranaghat	13	34	2003-04
62	Kalyani	13	19	2004-05
63	Ghatal	3	12	2002-03
64	Katwa	5	15	2013-14
65	Canning	6	17	2011-12

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Sl.No.	Name of Treasury/PAOs	Total No. of Outstanding IRs	Total No. of outstanding paras upto 2021-22	Oldest Inspection Reports outstanding
66	Baruipur	5	14	2002-03
67	Kakdwip	3	12	2017-18
68	Serampore-I	5	24	2009-10
69	Rampurhat	6	22	2010-11
70	Khatra	2	14	2013-14
71	Bidhanagar	3	9	2015-16
72	Jhalda	2	10	2019-20
73	Manbazar	2	8	2019-20
74	Chandanagar	10	20	2003-04
75	Arambagh	3	15	2016-17
76	Serampore-II	3	15	2007-08
77	Kalna	5	16	2012-13
78	Durgapur	9	19	2006-07
79	Bishnupur	6	17	2008-09
80	Jangipur	9	36	1991-92
81	Lalbagh	5	12	2006-07
82	Bolpur	4	21	2014-15
83	Islampur	3	9	2016-17
84	Silliguri-II	11	20	2002-03
85	Gangrampur	4	12	2011-12
86	Raghunathpur	4	12	2008-09
87	Chanchal	3	14	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	PAO New Delhi	2	8	2016-17
Total		544	1656	

Annexure- '9'**(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	Alipore-I	10	Jalpaiguri-I
2	Arambagh	11	Jalpaiguri-II
3	Barasat-I	12	Kalimpong
4	Birbhum-I	13	Kolkata Collectorate
5	Bongaon	14	Kolkata PAO-II
6	Gangrampur	15	Kolkata PAO-III
7	Ghatal	16	Lalbagh
8	Haldia	17	Mekhliganj
9	Howrah-II	18	Serampore-I
		19	Silliguri-I

Annexure- '10'**(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	Scheme ID/Scheme Name	Head of Account	Amount (₹in lakh) Negative Balance
1	Midnapore	Collector, Paschim Medinipur	10246/P. Unnayan Parishad	8443-00-106-005	0.02
2	Birbhum	Collector, Birbhum	20526/IndiraAwasYojana	8443-00-106-005	0.29
			20527/H.B. Grant (Natural)Calamities)		1.21
			H.B. Grant (Fire)		0.48
			20563/Army		0.08
3	Darjeeling	District Magistrate, Darjeeling	9225/PL A/c of DM	8443-00-106-005	656.08
4	Kolkata PAO-II	L.A. Collector, C.M.C. Project		8443-00-106-001	573.37
		Rent Controller		8443-00-106-002	9399.98
		Principal, Medical College Account 1		8443-00-106-006	15.96
		College of Ceramic Technology			2.06
		I.P.G.M.E.R.			6.08

Sl.No.	Name of Treasury	Name of Administrator	Scheme ID/Scheme Name	Head of Account	Amount (₹in lakh) Negative Balance
	Kolkata PAO-II	Jt. Director, Animal Husb. Account I			19.81
		Principal Kolkata Madrasa			0.08
		Dir., Dte. of State Lotaries, GoWB			15.73
		Principal, David Hare Training College			0.01
		O.S.D. Oriental Gas Company Unit			5.58
		Prin. Institute of Education for Woman			0.01
		Principal, Shibpur Polytechnic, Howrah			0.10
		Asstt. Director, S.H.T.O., W.B.			3.34
		Dy. Chief Exe. (Fin.) Indian Stat. Inst.			0.06
		Addl. Dir., A.R. Dev, Haringhata Farm			35.09
		Hd. Master, Hare School, Kolkata			0.07
		The Dy. Dir., Tourism, WB			0.50
		The Dir. of Rationing, WB			3.24
		The DDHS, WB			1.91
		Principal, Bethun College, Kolkata			0.32
		ADHS (E&S) Admn., Kolkata			0.18
		Dir., School of Tropical Med., Kolkata			0.79
		Prin. Surendranath College, Kolkata			0.31

Sl.No.	Name of Treasury	Name of Administrator	Scheme ID/Scheme Name	Head of Account	Amount (₹in lakh) Negative Balance
	Kolkata PAO-II	Prin. Bengal Vet. College, Kolkata			0.11
		Prin. Bengal Vet. College, Kolkata, A/C-I			0.22
		Dir of Agriculture, A/C-I			0.90
		Administrator, Applied Nutrition Prog			10.57
		Administrator, Basumati Pvt. Ltd.			13.54
		Administrator, Devetor Trust Fund			0.51
		Admin-cum-MO, ESI (MB) Sch			1.38
		SP, GRP, Sealdah			0.31
		Prin. North Calcutta Com. Polytech			6.61
		Register, Court of Small causes A/C-II			12.61
		Milk Commissioner, WB			0.15
		DG of Police, Hd. Qtr.			19.61
		Treasurer, Charitable Endowment A/C-I			46.79
		Registrar, Co-opt Sy., WB, A/C-I			0.59
		WB Dev. Corporation			3.13
		Local Library Authority, Kolkata			1.00
		Joint Secy Policy Planning Unit FD			3902.99
5	Burdwan-I	DM Burdwan	5053/Dist. Planning scheme	8443-00-106-005	0.01
			5156/Expenditure against voucher opfs		0.06
Total					14763.83

Annexure- '11'**(Para No.3.3.3)****Balance lying inoperative 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	Birbhum-I	District Magistrate, Birbhum	Adhikar under Spl BRGF for rural BRGF Fund	8443-00-106-00-005	41.22
			Natural Fibre Mission Project		15.00
			Development of S.C. & S.T.		1.51
			Ist Opening Deposit for PL		1.39
			Fund of Food and Supply		0.27
			Assembly General Election Fund		21.96
			Incentive Grant for minority girls		2.40
					7.04
2	Krishnagar-I	District Magistrate, Nadia	9394/Lok Deep	8443-00-106-00-005	19.18
			9404/Mid-day Meal		7.84
			9447/R W P Establishment		1.06
			9490/Deposit of Rent		10.76
			9504/11th Finance Commission		1.00
			9505/Rural Housing Scheme		0.86
			9531/Chas-O- Basobas		14.47
			9539/Infra. dev. of KirtinagarSqr.		74.11
			9545/Comput of M.V. Section		0.85
			9562/Census		29.44
			21713/PBSSD		4.64
			3		Barasat-I
878/Cons. Of Com	25.48				
879/Contingent expenditure 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	0.28				
935/Rent Rates and taxes	0.00				
962/Animal Husbandry	8.50				
966/Infrastructure Dev. Fund	405.46				
971/Livestock Census	0.08				
998/Cultural Affairs	3.51				
1027/World environment day	0.04				

Sl.No.	Name of treasury	Name of operator	Scheme ID/Name of Scheme	Head of Account	Amount (₹in lakh)
	Barasat-Ip		1031/Census -2011/Census of ground	8443-00-106-00-005	0.23
			1035/Training/Awareness/RTC		0.36
			1039/Dist. Level Training		1.31
			1055/PSGY Health/Disability		0.40
			1073/Stipend and scholarship		0.32
			1093/Recurring Compensation		1.00
			1095/Railway/Road etc. Compensation		0.20
4	Tamluk	District Magistrate, Purba Medinipur	20598-6 th Economics Cennsus	8443-00-106-00-005	0.01
			12803- Cost of Honorarum to Enumerators		0.01
			12908- M.L.A. Quota for Clothing &Tarpulings		0.02
5	Purulia	District Magistrate, Purulia	4124/Infrastructure Dev. Programme	8443-00-106-00-005	0.72
			4179/ Dev. BMS (Mid-day-Meal)		5.48
			4185/Election, Photo I.D. & DPC fund		1.56
			4291/XII Finance Commission (Non-SWM)		0.82
6	Balurghat-I	District Magistrate, Dakshin Dinajpur	10348/EWS Housing Scheme Gitanjali	8443-00-106-00-005	0.58
			10410/Construction Repair of School.		2.63
			10507/Govt. Grant for Teaching		4.40
			20511/Bir Chhatrabas Yojana (SC) BCW		2.21
7	Burdwan-II	District Magistrate, Burdwan	4774/I&C affairs	8443-00-106-00-005	0.21
			5032/HC order Dt.		0.75
			5039/Expdt. Towards relief		1.00
			5121/CH		0.36
			5146/NPC Trg. Course		0.05
8	Alipore-I	Collector, South 24 Parganas	1444/Bishnupur West	8443-00-106-00-005	3.31
			1445/Behala Purba		1.49
			1456/Mathurapur		36.09
9	Kolkata PAO-II	Calcutta Improvement Tribunal	Not Available	8443-00-106-006-23	21.63
		Director, IPGMR			0.58
		Official Assignee Calcutta			97.59

Sl.No.	Name of treasury	Name of operator	Scheme ID/Name of Scheme	Head of Account	Amount (₹in lakh)
	Kolkata PAO-II	Govt. College of Arts & Crafts			1.60
		Prin. Presidency College			2.85
		Central Engg. Orgn.			55.69
		Jt. Dir., Animal Res. Dev.-II			33.12
		AO, Presidency College			5.22
		Chief Elect Inspr., GoWB			14.88
		Dir., IPGMER			0.58
		Chief Exe. Officer, Nandan			8443-00-106-014-23
10	Alipurduar	District Magistrate, Alipurduar	16660/Bhupali Movement	8443-00-106-00-005	0.58
			16663/RIDF		39.04
			16664/WAKFS		0.90
			20100/Task force for Dev. Of Doars		5.00
			20150/Renovation of DM office & Circuit		0.14
			20312/Asian Highway		0.01
			20784//Economics and Statistics		50.24
11	Bankura	District Magistrate, Bankura	18664/ Purchase of Computer Articles	8443-00-106-00-005	4.19
			19020/Dist, Humam Dev. Reports		0.51
			19026/ ARWSP		7.36
			19324/ District Youth Affairs, Bankura		1.64
			19371/ Census		3.01
12	Burdwan-II	District Magistrate, Burdwan	4774/I&C Affairs	8443-00-106-00-005	0.21
			5032/HC order Dt.		0.75
			5039/Expdt. Towards relief		1.00
			5121/CH		0.36
			5146/NPC Trg. Course		0.05
Total					1135.25

Annexure- '12'**(Para No. 3.3.4)****Non submission of Lapsed Deposit statement under Major Head of Accounts "8443-Civil Deposits"**

Sl.No.	Name of treasury	Head of Account	Amount (₹in lakh)
1	Raghunathpur	8443-00-121-005	1.49
2	Howrah-II	8443-00-121-001	1.29
		8443-00-121-005	0.70
3	Midnapore	8443-00-121-001	1.65
4	Burdwan-II	8443-00-800-012	0.01
5	Contai	8443-00-121-004	0.22
6	Kakdwip	8443-00-121-005	2.45
		8443-00-800-012	0.14
7	Egra	8443-00-121-004	0.24
8	Ghatal	8443-00-121-001	0.15
		8443-00-121-004	0.71
		8443-00-121-005	1.99
9	Haldia	8443-00-101-003	0.05
10	Dinhata	8443-00-101-001	0.05
11	Kolkata Collectorate	8443-00-101-001	0.05
12	Asansol-I	8443-00-106-005	0.90
13	Gangrampur	8443-00-121-004	0.24
		8443-00-121-005	0.31
14	Jangipur	8443-00-121-005	3.03
15	Islampur	8443-00-121-004	0.53
		8443-00-121-005	2.14
16	Bankura	8443-00-121-005	0.44
17	Bishnupur	8443-00-121-004	1.91
Total			20.69

Annexure- '13'**(Para No. 3.4.1)****Non verification of balances by the Administrators under
Major Head "8448"-Local Fund Deposit Account**

Sl.No.	Name of Treasury	Sl.No.	Name of Treasury
1	Howrah-II	12	Darjeeling
2	Kolkata PAO-III	13	Diamond Harbour
3	Jhalda	14	Birbhum-I
4	Alipore-II	15	Asansol-II
5	Kolkata PAO-I	16	Domkal
6	Bidhanagar	17	Raghunathpur
7	Serampore-I	18	Tehatta
8	Purulia	19	Gangarampur
9	Haldia	20	Katwa
10	Basirhat	21	Alipore-I
11	Silliguri-I	22	Kalimpong

Annexure- '14'**(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	Raghunathpur	Executive Officer, Raghunathpur-I	3778 OAP(ST)	3.59
		Executive Officer, Neturia-	3787 I.T.D.P.(SC./ST)	30.65
		Executive Officer, Kashipur	3859 12th Finance Commission	0.60
		Chairman, Raghunathpur Municipality	3799 B.M.S..	3.51
2	Chanchal	Executive Officer Chanchal-I	6938	0.03
3	Howrah-II	Local Library Authority	725 PF Scheme	18.92
		Sankarail Panchayat Samiti	804 LF Salary Scheme	1.27
		Panchla, Panchayat Samiti	642 3rd SFC Grant	0.96
			663 PHE, Rural Water Supply	1.94
			668 H&FW Infrastructure Dev.	2.94
			804 LF Salary Scheme	2.00
			851 Rem. Under NRHM prog.	0.28
4	Midnapore	Secretary Mid D P S C	Staff Salary	0.01
		F.C. & C.A.O., MID ZP	I&W Deptt/T.W.S.	0.04
		Executive Officer KeshpurPanchayat Samiti	13th Finance Commission	0.49

Sl.No.	Name of Treasury	ID/Name of Administrator	Scheme ID & Description	Amount (₹ in lakh) Negative balance
5	Canning	Executive Officer Canning	4620	7.13
		Executive Officer Canning	4441	3.67
		Executive Officer Canning	4447	5.68
		Executive Officer Basanti Panchayat Samiti	4498	8.00
		Executive Officer Basanti Panchayat Samiti	4503	2.28
		Executive Officer Basanti Panchayat Samiti	4521	2.16
		Executive Officer Gosaba Panchayat Samiti	4427	0.03
6	Kolkata PAO-III	Special Secretary K.M.D.A.	JBIC Assisted Municipal SWM	200.00
7	Asansol-II	Mayor Asansol Municipal Corporation	6354	48.20
8	Raiganj-I	Executive Officer Kaliaganj Panchayat Samiti	8566	8.10
		Executive Officer Itahar Panchayat Samiti	8710	0.57
		Chairman Raiganj Municipality	8648	1.50
		Executive Officer Kaliaganj Panchayat Samiti	8550	1.31
9	Krishnagar-II	Executive Officer Chapra Panchayat Samity	9628/10th Finance Commission	0.03
		Executive Officer, KrishnaganjPanch. Samity	9582/Honorarium	0.82
			9614/Rural Water Supply	0.01
			9691/Rural Employment	0.44
			9671/Const. of Rec. Room at Vill level	0.02
10	Contai	Chairman, Contai Municipality	12318/Mid-Day Meal for Municipal Areas	0.01
		Executive Officer Deshpran Panchayat Samiti	12297/ 11 th Finance Commission	0.05
			12309/ SHG	0.48
			12315/SSA(CLRC)	0.32
		Executive Officer Ramnagar -I	12325/ Infrastructure Development of SC Colony	1.71
			12360/ Own Fund	0.57
		Executive Officer Ramnagar - II	12269/ Office Expense for Digha Development	1.03

Sl.No.	Name of Treasury	ID/Name of Administrator	Scheme ID & Description	Amount (₹ in lakh) Negative balance
11	Hooghly-II	Executive Officer Dhaniakhali Panchayat Samiti	1191/CD Scheme	2.40
			1210/12th Finance Commissions Award	0.09
			1212/Horticulture	0.49
			1216/13th Finance Commission Award	1.22
			1220/Amar Thikana	0.52
		Executive Officer, Polba-Dadpur Panchayat Samiti	1190/Maintenance Grant of student	0.22
		FC & CAO, Hooghly ZP	1220/Amar Thikana	5.82
	District Primary School Council	1196/Sports	0.18	
12	Alipore-II	FC&CAO, Ziilla Parishad	2026/Estt. Cost	7.11
			2087/SSC	0.70
			2047/Food & Supplies	0.19
			2093/12th F.C.	1.18
			2101/PMGSY	34.60
			2127/Backward Village Development	0.12
		Executive Officer, Budge Budge-II	2119/Grant for RH/BPHC	0.22
		Executive Officer Bishnupur-I	1675/Pay of P.S.	1.95
			1910/C.C.A.	0.25
			1946/Construction of BLRO Officee	5.31
Executive Officer, Budge Budge I, Panchayat Samiti	1686/Pay of P.S. Staff	1.85		
13	Arambagh	Executive Officer, Goghat Panchayat Samity	8315/Salary of P.S. Staff	1.17
			8319/Electricity (own fund)	0.09
14	Kakdwip	Executive Officer Namkhana Panchayat Samiti	3108/Maintenance Grant to SC/ST	0.85
15	Diamond Harbour	Exe. Officer, Falta Panchayat Samity	5556/OBC Students	0.97
16	Birbhum-I	Chairman Dubrajpur Municipality	11728/DevelopmentofDubrajpur Market	0.51
			11739/DevelopmentofDubrajpur Town	0.77
		Executive Officer, MD Bazar Panchayat Samity	12042/Natural Fibre Mission Project	0.01
17	Barasat-I	Chairman, Madhyamgram Municipality	937/Provident Fund	6.28
			944/Pay & Allowances	38.81
		Executive Officer, Barasat-I, Panchayat Samiti	1117/13 th Finance Commission	0.98
		Executive Officer Habra-I, PS	997/VEC	0.26
	Chairman, Barasat Muni	944/Pay & Allowances	56.81	

Sl.No.	Name of Treasury	ID/Name of Administrator	Scheme ID & Description	Amount (₹ in lakh) Negative balance
18	Krishnagar-I	F.C & C.A.O, Nadia Zilla Parishad	9506/Agriculture Prog. Marketing	104.74
			9516/Bagula Colony	0.07
		Executive Officer, Krishnagar-I Panchayat Samiti	9390/D.P.S., Primary Edn. Fund	0.03
			9472	0.06
			9399/MPLAD	0.35
			9401/Road Roller	0.03
		Executive Officer, Krishnagar-II Panchayat Samiti	9399	0.70
		Executive Officer, Nabadwip Panchayat Samiti	9386/Remuneration & Hon.	0.11
			9465/Rash Jatra	0.02
			9494/Dev. of Roads and Bridges	0.09
			9504/11th Finance Commission	0.02
			9513/Constn. of village level record room	0.02
			9530/2nd State FC	0.01
19	Serampore-I	Executive Officer, Sep-Uttarpara Panchayat Samiti.	3032/Pay & Allowances of P.S. Staff	0.80
		Executive Officer, Chanditala – I Panchayat Samiti	2895/Old age pension	15.09
			2984/13th Finance Commission	2.47
20	Purulia	Executive Officer Balrampur Panchayat Samiti	4223 –Library/ Community Centre	0.21
		Executive Officer Arsha P.S.	4085 -SCP / TSP	0.12
		D.L.O.& Secy. Local Library Authority	4088- PF	5.62
		Addl. Executive Officer Purulia Z.P.	4145-Constn.of road from Kenwa to Ghatbera	0.85
21	Basirhat	Executive Officer Hasnabad	3378-SC/ST Scholarship	0.01
			3466-Fodder Dev. Plot	0.09
		Executive Officer Hingalganj	3419-Infrastrkucture	0.08
		Executive Officer Haroa	3355-Honarium/ TA/DA	0.09
			3392-NWDPRA	6.70
		Executive Officer Sandeshkhali-I	3403-Const. Of SDB	0.31
			3420 CLIC/CLRC	0.02
			3430-Minor irrigation	0.02
3453-12th Finance Commission	0.12			
22	Rampurhat	Executive Officer, Rampurhar-II Panchayat Samity	6769	2.83
		Executive Officer, Murari Panchayat Samity	6774	11.15
		Chairman Rampurhat Municipality	6864	221.89

Sl.No.	Name of Treasury	ID/Name of Administrator	Scheme ID & Description	Amount (₹ in lakh) Negative balance
23	Silliguri-I	F.C. & C.A.O. SLG. Mahakuma Parishad	12609/13th F.C. Fund	9.86
			12617/ Office Congingency	35.71
			12636/Uttar BangaUnnayan Parishad	2.34
24	Asansol-I	Executive Officer Jamuria Panchayat Samiti	6449	0.04
		Executive Officer Salanpur.Panch. Samiti	6472	0.03
		Executive Officer Salanpur Panchayat Samiti	6391	0.04
25	Jangipur	SUTI-I Panchayat Samiti	Entertainment tax	1.42
		SUTI-II Panchayat Samiti	S.J.S.R. Y	2.50
		Samsorganj Panchayat Samiti	Contingency	0.61
		Sagardighi Panchayat Samiti	12 th Finance Commission	0.01
26	Katwa	Chairman, KatwaMunacipality	5184/Salary	0.06
27	Khatra	Executive Officer, Simlapal Panchayat Samity	15859/P.S. Contingency	0.01
		Executive Officer, Raipur Panchayat Samity	15833/NICDC	0.06
		Executive Officer, Sarenga Panchayat Samity	15825/Construction of RAMPS	0.81
		Executive Officer, Ranibandh Panchayat Samity	16014/11th Five-year plan	0.62
		Executive Officer, Indupur Panchayat Samity	15823/Geetanjali Housing Scheme	8.48
		15988/Construction of Sub Centre	0.01	
28	Mekhliganj	Chairman, Haldibari Municipality	18576	0.53
29	Mal	Chairman, Mal Municipality	16852	4.64
30	Burdwan-II	Executive Officer, Burdwan-I Panchayat Samity	4886/M/C Ch of S. T	1.15
			4887/ MC Ch of SC/ST	0.83
			5002/HomeoDispn	0.32
			5176/Amar Thikana	0.45
		Executive Officer, Burdwan-II Panchayat Samity	4764/FT A/C 13th F.C.	1.59
			4826/Constn of Rec. Room & Mod.	3.75
			4864/PROFLAL	1.44
			4878/Salary/Pay & Allowances	7.31
		Executive Officer, Raina-I Panchayat Samity	4878/Salary/Pay & Allowances	0.11
			5161/Indira Awas Yojana	5.96
		Executive Officer Memari-II Panchayat Samity	5066/Jana Granthagar&Sthayee	0.24
		Executive Officer, Galsi II Panchayat Samity	4765/Grants TO PRI for seed village	6.61
			4764/FT A/C 13th F.C.	1.72
Executive Officer, Ausgram I Panchayat Samity	4850/R.W. S	0.07		
	4878/Salary/Pay & Allowances	40.11		

Sl.No.	Name of Treasury	ID/Name of Administrator	Scheme ID & Description	Amount (₹ in lakh) Negative balance
	Burdwan-II	Executive Officer, AusgramII Panchayat Samity	4878/Salary/Pay & Allowances	2.47
		Chairman, Burdwan Municipality	5016/Sinking/Re-sinking of tubewell	16.32
		Chairman, Guskara Municipality	4878/Salary/Pay & Allowances	73.39
			4899/P.H. E water & sanitary	7.54
		F.O. Burdwan Development, Authority	5160/Bdn Dev. Authority for meeting	25.39
		Dist. Lib.Officer, Burdwan	5099/Maintenance grant	37.25
31	Jalpaiguri-I	Executive Officer Sadar Panchayat Samity	17722	45.24
32	Islampur	Executive Officer Islampur Panchayat Samity	7039/N.W.D.F.P.R. A	0.01
		7101/SGSY	1.26	
			7115/Child Edu Program (CEC)	0.05
			7178/Primary Hel Sub-Centre	0.10
			7181/D.P.E. P	0.67
		Executive Officer, Goalpokhar-1 Panchayat Samity	7034/S.G.S. Y	0.35
			7191/UBUP	0.02
			7249/13th Finance Commission	0.27
		Executive Officer, Karandighi Panchayat Samity	7091/BADP	0.90
			7250/Construction of Piggery Shed	0.01
		Chairman, Islampur Municipality (LF)	6969/Misc.	3.08
			6988/NSDP	1.27
			7001/D. A	3.51
7013/S.F.C	0.79			
33	Bankura	Chairman, Bankura Municipality	18825/Salary	61.75
		Executive Officer, Bankura-II, Panchayat Samity	18771/ SC/ST Fund	0.18
		Executive Officer, Ghati Panchayat Samity	19100/ Panchayat Samity Own Fund	0.02
34	Burdwan-I	Executive Officer, Burdwan-I Panchayat Samity	4886/M/C Ch of S. T	1.15
			4887/M/C Ch of SC/ST	0.83
			5002/HomeoDisp	0.32
			5176/Amar Thikana	0.45
		Executive Officer, Burdwan-II Panchayat Samity	4764/FT A/C 13th F.C.	1.59
			4826/Constn of Rec. Room & Mod.	3.75
			4864/PROFLAL	1.44
			4878/Salary/Pay & Allowances	7.31

Sl.No.	Name of Treasury	ID/Name of Administrator	Scheme ID & Description	Amount (₹ in lakh) Negative balance
	Burdwan-I	Executive Officer, Raina-I Panchayat Samity	4878/Salary/Pay & Allowances	0.11
			5161/Indira Awas Yojana	5.96
		Executive Officer. Memari-II Panchayat Samity.	5066/Jana Granthagar&Sthayee	0.24
		Executive Officer, Galsi II Panchayat Samity	4765/Grants TO PRI for seed village	6.61
		Executive Officer, Ausgram I Panchayat Samity	4764/FT A/C 13th F.C.	1.72
			4850/R.W. S	0.07
			4878/Salary/Pay & Allowances	40.11
		Executive Officer, Ausgram II Panchayat Samity	4878/Salary/Pay & Allowances	2.47
		Chairman, Burdwan Municipality	5016/Sinking/Re-sinking of tubewell	16.32
		Chairman, Guskara Municipality	4878/Salary/Pay & Allowances	73.39
			4899/P.H. E water & sanitary	7.54
		F.O. Burdwan Development, Authority	5160/Bdn Dev. Authority for meeting	25.39
		Dist. Lib.Officer, Burdwan	5099/Maintenance grant	37.25
35	Jhargram	Executive Officer, Nayagram Panchayat Samity	13193/Pay & Allowance of panchayat	0.89
Total				1564.19

**Annexure – ‘15’
(Para No. 3.4.3)**

Inoperative schemes lying under ‘8448- Local Fund Deposit Accounts’

Sl.No.	Name of Treasury	Name of Administrator	Scheme ID	Name of Scheme	Amount (₹ in lakh)
1	Alipore-II	CharimanPujalli Municipality	Not Available	Emp. Generation (Tribal)	0.17
				FC&CAO, Zilla Parishad	S.J.S.R. Y
		AamaarThikaanaa		65.26	
		RIDF-XVI		3.67	
		Construction of Rural Roads		70.10	
		RIDF-XVII		47.01	
		Ashray		0.49	
		"NCCF"(Natural Calamities, Cyclone.		28.27	
		Agri. Irr. Minor Irri. Scheme		1.65	
		Deposit		9.44	

Sl.No.	Name of Treasury	Name of Administrator	Scheme ID	Name of Scheme	Amount (₹ in lakh)
	Alipore-II			11th Finance Commission	0.61
		FC&CAO, Zilla Parishad		I & C Affairs	3.73
				Mass Education	0.82
				Muslim Girls Hostel	41.57
				PMGY(GraminAwas)	0.97
				United Plan	54.68
				United (Non Plan with State)	33.27
				WBREDC	66.72
				RIDF - XIII	1.61
				14th F.C.	280.21
				Construction of Juvenile Justice	168.21
				Agriculture	3.02
		Executive Officer, Budge Budge-II		Pay & Allowances	0.32
				SC/ST. Maintenance Grant	1.93
		Executive Officer Bishnupur-I		Backward Classes Welfare	2.77
				Gitanjali Housing for SC/ST	1.67
				O.B.C. Maintenance Grant	1.28
		Executive Officer, Bishnupur-II		R.W.S/ (Sink)	0.58
				P.S. Own Fund	1.65
		Executive Officer, T/Moheshtola- Panchayat Samity		Salary of P.S.	6.00
				PROF LAL	0.28
				Pay & Allowance of P.S. Staff	4.01
				Maintenance charges for S.C for S.C - S. T	4.84
				Fund for S.C. / S.T. (Houses)	1.08
				Fund for Mid-day Meal Transport	1.63
				Destitute pension	0.58
				Old age pension	1.49
			Dist. Plan scheme (Raipur Chak)	0.95	
			Fund for Const. Of R.I. Office	0.77	

Sl.No.	Name of Treasury	Name of Administrator	Scheme ID	Name of Scheme	Amount (₹ in lakh)
	Alipore-II			Fund for N.O. A.P.S.	3.50
				Sshool Grant under D.P.E.P	8.38
				Suspense A/c	9.06
				Schemes for Deptt. of Entertainment Tax and luxury	1.38
					1.55
		Executive Officer, Budge Budge-I, Panchayat Samity	Sinking/Repair of Tube well (Draught)	0.43	
2	Arambagh	Chairman, Arambagh Municipality	8490	Sinking Resinking of	0.02
		Executive Officer, Arambagh Panchayat Samity	8111	13 th Finance Commission	0.54
		Executive Officer Goghatg-1 Panchayat Samity	8265	Sinking Resinking of Tube Well	0.25
			8321	SC/ST Development of Roads	4.55
			8326	SC/ST Fund (Const. of)	0.37
		Executive Officer, Goghat-11 Panchayat Samity	8174	Jatra (Own Fund)	0.15
			8433	Sinking Resinking	6.00
			8533	R.W.S.	4.74
		Executive Officer, Khanakul-1 Panchayat Samity	8168	N.M.B.S.	0.02
		Executive Officer, Khanakul-11 Panchayat Samity	8019	Management Information	0.05
			8110	13 th Finance Commission	0.49
			8213	SC/ST students fund	2.18
			8216	G.S.L.I	0.05
			8251	S.S.A.	1.46
			8251	C.L.R.C.	0.29
			8276	BMNS/Sinking Resinking	0.01
		3	Asansol-I	Executive Officer, Barabani Panchayet Samity	6392
Executive Officer Jamuria Panchayet Samity	6392			0.40	
	6393			0.29	
	6400			0.02	
	6416			0.10	
	6423			0.02	
	6472			0.11	

Sl.No.	Name of Treasury	Name of Administrator	Scheme ID	Name of Scheme	Amount (₹ in lakh)
	Asansol-I	Executive Officer, Raniganj Panchayet Samity	6365		0.60
			6381		0.11
			6467		0.06
		Executive Officer, Salanpur Panchayet Samity	6374		0.10
			6393		0.13
			6396		0.09
			6440		0.03
4	Barrackpore-I	Chairman, DumDum Municipality	2164	N.S.D.P	0.18
			2249	89/1&MofCivillnfru.	0.01
		Chairman, GaruliaMunicipality	2229	PFMunicipality	4.89
			2249	89/I&MofCivillnfru.	0.22
		Chairman, HalisaharMunicipality	2167	7/StateFC	0.74
			2196	SSAbhivan	0.28
		Chairman, Kl Hati Municipality	2252	Rem.ofwaterlogging	0.41
			23236	Dev.ofPlayGround	8.34
		Chairman KIPara Municipality	2196	SSAbhiyan	0.01
		Chairman, Naihati Municipality	2237	AdhocBonus	2.28
			Chairman, North BKP.Municipality	2167	71StateFC
		Chairman, Panihati Municipality		2155	3'd StateFC
			Executive Officer, Barrackpore-I Panchayat Samity	2244	841Repairof Rd.
		2154		13 th FC	0.45
		2174		Rep/Re-Const of Sch	0.66
		2187		Balika Sam. Yoiona	0.07
		2193		Blk.P. Sampad Kendra	1.39
		2194		PROFLALContz.	0.11
		2257		Const.ofRI Office	0.16
		Executive Officer, Barrackpore-II Panchayat Samity	2261	SRDProgFund	1.69
			2160	Gitanjali	0.34
			2173	SinkingofTWRWS	1.22
			2191	UnitedG-I-A	1.11
			2196	SSAbhivan	12.65
			2203	Pay&AllowofPS Staff	0.02
			2204	RenoofPrySchool	0.03
			2213	BCWProg	0.04
			2216	DrainageSch.Ofl&W	0.08
2225	PPIProz2003-04	0.40			
2238	Rd. Restoration Work	0.02			

Sl.No.	Name of Treasury	Name of Administrator	Scheme ID	Name of Scheme	Amount (₹ in lakh)	
	Barrackpore-I		2250	91/12thFC	2.94	
			2253	94INRHM	20.56	
			2254	NH/Culture Mission	0.96	
			2255	96/Iith Plan & AP	0.05	
5	Baruipur	Chariperson, Board of Administrator, JoynagarMajilpur Municipality	10836	Not Available	0.03	
			Executive Officer, Joynagar-I Panchayat Samity	10617		0.23
				10688		0.06
				10713		3.91
				10992		0.03
				11007		8.27
				11020		0.22
				11021		0.04
				20497		0.43
			Executive Officer, Sonarpur, Panchayat Samity	10880		1.13
			Executive Officer, Bhangar-I Panchayat Samity	10706		0.42
				11107		0.10
			Executive Officer, Bhangar-II Panchayat Samity	10954		3.94
			Executive Officer, Joynagar-II Panchayat Samity	11076		0.59
				11153		0.03
			Executive Officer, Kultali, Panchayat Samity	10710		0.12
				10758		0.03
				10862		0.10
				10875		0.11
				10979		0.05
10981		0.03				
10988		0.03				
6	Birbhum-I	Chairman, Suri Municipality	11641	Not Available	32.55	
			11646		0.95	
			11648		1.49	
			12130		15.00	
		Chairman, Dubrajpur Municipality,	12071		0.43	
			12080		1.98	
		Executive Officer, Suri-II Panchayat Samity,	11888		0.89	
			11694		0.20	

Sl.No.	Name of Treasury	Name of Administrator	Scheme ID	Name of Scheme	Amount (₹ in lakh)
	Birbhum-I	Executive Officer, Sainthia Panchayat Samity	11948		2.51
			12035		1.27
			11526		0.10
			12005		3.67
			12009		0.14
			12042		0.71
			12077		1.51
			20526		7.00
		Executive Officer, MD Bazar Panchayat Samity	11897		9.01
			11763		0.07
			12156		0.54
7	Bolpur	Executive Officer, Labpur Panchayat Samity	6515	Not Available	0.20
			6566		0.22
			6586		0.15
			6720		0.10
			6761		3.30
		Executive Officer, Illambazar Panchayat Samity	6501		0.24
			6515		0.43
			6564		0.10
			6657		4.44
			6701		0.21
			6750		0.10
			6753		0.56
			6756		1.48
			6761		0.76
			6566		0.04
			6627		0.01
			6630		0.02
			6650		0.02
		Exc. Officer, NANOOR P.S.	6549		2.14
			6642		6.04
8	Canning	Executive Officer Canning-I	4452	Not Available	0.09
		Executive Officer Canning-I	4759		1.56
		Executive Officer Canning-II	4377		0.09
		Executive Officer Canning-II	4378		0.19
		Executive Officer Canning-II	4470		4.44
		Executive Officer Canning-II	4475		0.02
		Executive Officer Canning-II	4580		0.06
		Executive Officer Canning-II	21280		4.00

Sl.No.	Name of Treasury	Name of Administrator	Scheme ID	Name of Scheme	Amount (₹ in lakh)
	Canning	Executive Officer, Basanti Panchayat Samity	4502		0.43
		Executive Officer, Basanti Panchayat Samity	4522		0.09
		Executive Officer, Basanti Panchayat Samity	4760		0.84
		Executive Officer Gosaba Panchayat Samity	4659		0.68
		Executive Officer Gosaba Panchayat Samity	4669		0.62
		Executive Officer Gosaba Panchayat Samity	4670		0.03
		Executive Officer Gosaba Panchayat Samity	4734		0.25
9	Contai	Executive Officer, Deshapran Panchayat Samity	12240	3 rd State Finance Commission	0.11
			12264	Rural Water Supply	0.06
			12301	Contingency of SC/ST Dev.	0.01
			12313	Matsya O PraniSampad	0.05
			12326	Constructions of R.I. Building	0.01
			12337	Cost of Dwelling House of Fisher	0.05
			12379	13 th F. Comm.	0.25
		5, EO, Executive Officer, Khejuri-II	12278	United Fund	0.17
			12289	Contingency For PROFLAL	1.37
			12290	GSLI Of GP Karmee	0.04
		Executive Officer, Contai-I	12289	Contingency For Proflal	0.95
			12309	S.H.G.	0.04
		Executive Officer, Contai-III	12237	Construction of BL&LRO Office	0.01
			12278	United Fund	0.89
			12283	Sinking cost of Tube wall	0.03
			12284	Repair & Maintenance of Tube well	2.09
			12290	GSLI of GP Karmee	0.05

Sl.No.	Name of Treasury	Name of Administrator	Scheme ID	Name of Scheme	Amount (₹ in lakh)
	Contai		12291	Observation of AranyaSaptaha	0.24
			12292	Grand to Village Library	0.29
			12299	Civic Service Construction of BPHC	0.41
			12302	Construction and Improvement of Road	0.65
			12314	Krishi	2.02
			12328	Community Dev. Scheme Under S.	0.40
			12340	Breeding Fish Hatchery	1.31
		Executive Officer, Ramnagar-I	12287	Solid Waste Management	0.84
			12288	National Old Age Pension Scheme	0.50
			12298	SGSY.	0.01
			12314	KRISHI	1.92
			12379	13 th F.COMM	0.20
		Executive Officer, Ramnagar-II	12251	Provident Fund	0.04
			12297	11 th Finance Commission	0.01
		Executive Officer, Khejuri-I	12240	3rd State Finance Commission	0.29
			12258	Basic Minimum Service	0.03
			12259	NWDPRA	0.05
			12261	National Child Labour Project	0.05
			12278	United Fund	0.95
			12279	Minor Irrigation scheme	0.04
			12289	Contingency For Proflal	0.25
			12290	GSLI Of GP Karmee	0.21
			12291	Observation of AranyaSaptaha	0.04
			12296	School Health Check up	0.01
			12297	11 Th Finance Commission	0.11
			12314	Krishi	1.40

Sl.No.	Name of Treasury	Name of Administrator	Scheme ID	Name of Scheme	Amount (₹ in lakh)
	Contai		12316	Training	0.01
			12326	Construction of R.I. Building	8.61
			12334	Construction of Hostel Building	1.57
			12340	Breeding Fish Hatchery	0.02
			12360	Own Fund	0.08
			12361	KhudraKutirSilpa	0.02
			12363	Civic Service & Facilities Under	0.31
			12379	13th Fin Commission	3.09
		Executive Officer, Digha Development Authority	12236	Construction of Home of Guards	7.02
			20641	G.R.P. Pole from Old Digha to New	7.32
10	Basirhat	Executive Officer, Basirhat-1	3353	Amar Thikana	2.03
			3378	SC/ST Scholarship	0.26
			3394	SGSY	0.77
			3416	PMGY(Health)	2.40
			3421	S.S.A..	12.07
			3423	United Fund	1.35
			3450	PROFLAL of Executive Officers	10.73
			3477	Dist. Plan	1.00
		Executive Officer, Basirhat	3378	SC/ST Scholarship	1.06
			3391	A.W. Centre	5.45
			3401	Indira Abasan Yojana	2.13
			3408	3408-PROFLAL Contingency	0.64
			3453	12th Finance Commission	1.29
		Executive Officer, Hasnabad	23551	Destitute Minority Woman	18.45
		Executive Officer, Hingalganj	23551	Destitute Minority Woman	17.02
		Executive Officer, Haroa	3421	S.S.A.	6.96
			23551	Destitute Minority Woman	19.89

Sl.No.	Name of Treasury	Name of Administrator	Scheme ID	Name of Scheme	Amount (₹ in lakh)
	Basirhat	Executive Officer, Swarnnagar	3398	Const. Of R.I. Office	13.10
			3419	Infrastructure	3.00
			3421	S.S.A..	13.93
			3432	Seminar	1.82
			3444	B.O.P./SDP	3.00
			3455	N.H.M.S	6.57
		Executive Officer, Baduria	3440	Flood Shelter/Protection	2.59
			3450	PROFLAL of Executive Officers	9.19
		Executive Officer Sandeshkhali-I	3353	Amar Thikana	1.48
			3432	Seminar	2.00
			3455	N.H.M.S	2.01
			23551	Destitute Minority Woman	10.02
		Executive Officer, Sandeshkhali-II	3401	Indira Abasan Yojana	2.75
			3402	Const. of Community Hall & Library	3.44
			3403	Const. Of SDB	2.33
			3437	Fishermen's Grant	2.08
			3454	NRHM	5.84
		Executive Officer, Minakhan	Not Available	Const. Of SDB	6.99
				13th Finance	1.97
		11	Rampurhat	Executive Officer, Rampurhat-I, Panchayat Samity	6788
6790	0.92				
6792	0.31				
6793	0.10				
6773	0.68				
Executive Officer, Rampurhat-II Panchayat Samity	6805			0.17	
	6872			0.80	
	6804			0.56	
	6797			0.01	
	6812			0.22	
	6824			0.08	
	6826			0.38	
	6828			0.56	
6845	0.29				
Executive Officer, Nalhati-II Panchayat Samity,	6820			3.69	
	6834			0.38	
	6880			0.87	

Sl.No.	Name of Treasury	Name of Administrator	Scheme ID	Name of Scheme	Amount (₹ in lakh)
	Rampurhat	Executive Officer, Murarai-I Panchayat Samity	6787		1.09
			6802		0.13
			6804		0.07
			6807		5.09
			6845		0.02
			6849		0.01
			6871		0.43
			6872		0.09
		Executive Officer, Murarai-II Panchayat Samity	6810		2.70
			6769		0.08
			6771		28.22
			6773		1.58
			6801		0.50
			6802		0.01
			6804		0.03
			6805		0.23
		Executive Officer, Nalhati-I Panchayat Samity	6834		0.04
			6871		5.54
		Executive Officer, Mayreswari-I Panchayat Samity	6872		0.34
			6797		0.86
		12	Burdwan-I	F.C & C.A.O, Burdwan Zilla Parishad	6808
4798	Grants for Shot terms Vocational course				0.57
4821	Meeting Exp. Promotion Animal				1.09
5170	Construction of Pump Fire Station.				15.79
5175	Procurement of Rice by SHG&SE			6.87	
Executive Officer, Burdwan-I Panchayat Samity	4888			Old Age Pension	0.99
	4877			General	2.50
	5140			Earth Filling to Ring Rd	0.91
	5141			Earth Filling Rd NH2 To Surird Via	1.08
	5144			C.R.F. Bdn Distt	5.71
	5161			Indira Abbas Jyojana	2.70

Sl.No.	Name of Treasury	Name of Administrator	Scheme ID	Name of Scheme	Amount (₹ in lakh)
	Burdwan-I	Executive Officer, Burdwan-II Panchayat Samity	5122	Constn of Sub Centre.	1.70
		Executive Officer, Raina-I Panchayat Samity	5125	11th Five Yr. Plan & Annual Plan	5.96
		E.O., Memari-I Panchayat Samity	5122	Constn of Sub Centre	0.32
		F.C & C.A.O, Burdwan Zilla Parishad	4767	RIDF-XVI Fund	12.62
			4842	RIDF-V	0.26
			5118	12th Finance Commission	11.62
			5143	RIDF-XII	52.55
		Executive Officer Ausgram I Panchayat Samity	4856	11th Finance Commission	0.34
Executive Officer Khondaghosh Panchayat Samity	4764	13th Finance Commission	0.44		
13	Chanchal	Executive Officer, Ratua-I	31	Not Available	891.96
		Executive Officer, Ratua-II	24		229.97
		Executive Officer, Chanchal-I	23		273.76
		Executive Officer, Chanchal-II	21		164.10
		Executive Officer, H.C. Puri-I	25		148.76
		Executive Officer, H.C Puri-II	22		262.26
14	Darjeeling	Director, P.N.H.Z. Park, Darjeeling	8852	NP	4.59
		Local Library Authority, Darjeeling	999998	Salary Scheme	40.39
		Chief Controller of Finance (GTA)	9298	CSS (A.R.D. Department)	14.13
		Chief Controller of Finance (GTA)	9343	State Plan (Food Processing)	3.11
		Joint BDO, SukhiaPokhari	8976	Const. of R.I. Office	1.01
		Joint BDO, SukhiaPokhari	9158	Non Planned	1000.00
		Joint BDO, SukhiaPokhari	999998	Salary Scheme	1496.15
		Executive Officer, Panchayat Samiti, Bijanbari	9270	Non Plan	0.10
		Executive Officer, Panchayat Samiti, Takdah	9269	Non Plan	0.17
		BDO, Takdah [Proflal]	9214	PF of Bijanbari Degree College	1.75
		District Magistrate, Darjeeling	20667	13 th Finance Commission	14.41

Sl.No.	Name of Treasury	Name of Administrator	Scheme ID	Name of Scheme	Amount (₹ in lakh)
15	Diamond Harbour	Jt. Block Dev. Officer, Magrahat-I	6119	Not Available	0.12
			Exe. Officer, Diamond Harbour-I Panchayat Samity		5426
		5428			0.02
		5435			0.22
		5464			0.26
		5604			0.06
		Executive Officer, Diamond Harbour-II Panchayat Samity	5466		1.26
			5477		1.35
			5481		1.70
			5608		0.44
			6057		1.00
			6157		0.15
			5620		0.05
		Executive Officer, Falta Panchayat Samity	5533		0.16
			5541		0.79
			5546		0.19
			5547		0.11
			5548		0.42
			5555		0.97
			5557		0.11
5601	0.17				
5618	0.26				
6079	7.51				
20928	0.33				
16	Alipurduar	Executive Officer, Alipurduar Panchayat Samity	16534	11 th Finance Commission	0.07
			16646	12 th Finance Commission	0.11
			16651	13 th Finance Commission	0.07
			16651	12 th Finance Commission	0.15
			16651	13 th Finance Commission	3.52
		Executive Officer, Falakata Panchayat Samity	16534	11 th Finance Commission	0.01
			16646	12 th Finance Commission	0.05
			16651	13 th Finance Commission	1.67

Sl.No.	Name of Treasury	Name of Administrator	Scheme ID	Name of Scheme	Amount (₹ in lakh)
	Alipurduar	Executive Officer, Kalchini Panchayat Samity	16646	12 th Finance Commission	0.03
			16651	13 th Finance Commission	1.40
		Executive Officer, Kumargram Panchayat Samity	16646	12 th Finance Commission	0.22
		Executive Officer, Kumargram Panchayat Samity	16651	13 th Finance Commission	0.01
		Chairman, Alipurduar Municipality	16646	12 th Finance Commission	0.74
		Executive Officer, Madarihat-Birpara Panchayat Samity	16534	11 th Finance Commission	0.01
			16646	12 th Finance Commission	0.45
			16651	13 th Finance Commission	1.70
17	Gangarampur	Executive Officer, Gangarampur Panchayat Samity	Not Available	13 th Finance Commission	6.49
				13 th Finance Commission	1.04
				13 th Finance Commission	0.26
				12 th Finance Commission	2.56
				11 th Finance Commission	0.23
18	Islampur	Executive Officer, Goalpokhar-II Panchayat Samity	Not Available	13 th Finance Commission	0.28
				13 th Finance Commission	1.14
				12 th Finance Commission Award	0.37
				13 th Finance Commission	0.94

Sl.No.	Name of Treasury	Name of Administrator	Scheme ID	Name of Scheme	Amount (₹ in lakh)
19	Diamond Harbour	Executive Officer, Magrahat-I Panchayat Samity	5500		1.00
			5518		0.22
			6090		0.27
			5515		0.01
			5623		0.41
		Executive Officer, Magrahat-II Panchayat Samit	5413		0.98
			5415		4.05
			5419		0.28
			5829		1.33
			6098		0.87
		Executive Officer, Kulpi Panchayat Samity	5412		0.80
			5332		0.50
		Executive Officer, Mandirbazar Panchayat Samity	5334		0.14
			5745		0.35
		Executive Officer, Mathurapur-I Panchayat Samity	5753		0.10
			5761		7.75
		5578		0.05	
20	Haldia	Executive Officer, Haldia Block	14920	B.M.S.	1.00
			14979	Rural Works/RWS/ARWS	0.27
		Executive Officer, Nandigram-I	14981	BLLRO, Bldg.	0.09
21	Hooghly-II	Executive Officer CNS-Mogra Panchayat Samity	1165	Salary Grants	0.02
			1178	Old Age Pension	0.10
			1179	Widow Pension	0.18
			1180	Disability Pension	4.25
			1191	CD Scheme	9.98
			1214	Animal Husbandry & Veterinary	0.24
			20593	Community Dev. Scheme For SC	0.22
			1210	12 th Finance Commission's Award	0.96
			1213	13 th Finance Commission's Award	0.05

Sl.No.	Name of Treasury	Name of Administrator	Scheme ID	Name of Scheme	Amount (₹ in lakh)		
	Hooghly-II	Executive Officer Polba-Dadpur Panchayat Samity	1165	Salary Grants	0.04		
			1178	Old Age Pension	1.49		
			1179	Widow Pension	0.55		
			1180	Disability Pension	1.77		
			1185	SGSY	0.01		
			1212	Horticulture	2.57		
			1213	S.T. Old Age Pension	11.47		
			1210	12 th Finance Commission's Award	0.03		
			Executive Officer Balagarh Panchayat Samity	1189	PMGY	0.10	
			FC&CAO, Hooghly Zilla Parishad	1142	Sale Of PMGSY Form & Contingency	0.02	
				1151	Transport Traffic	0.39	
				1152	MPLAD	0.77	
				1215	Calamity Relief Fund (Aila-2009)	0.27	
				1163	11 th Finance Commission.	0.01	
			Executive Officer Pandua Panchayat Samity	1183	10 th Finance Commission	0.00	
			Chairman HLY-CNS Municipality	1210	12 th Finance Commission's Award	0.02	
		22	Howrah-II	Domjur Panchayat Samity	773	NIC & NSAP	0.09
					775	Old Age Pension	33.53
					777	Widow Pension	9.61
					781	B.M.S.	0.01
	783	P.M.G.Y.			0.03		
	784	Scholarship of P.H. Student			0.07		
	801	Beetievine Growers Grant			0.01		
	802	Health check Programme			0.14		
	804	LF Salary Scheme			1.36		
	840	2nd S.F.C. Grant			0.03		
	841	12th fin. com. grant			0.14		
	859	I & CA/CA Awareness Programme			0.34		
	866	Ashray			0.35		
	20475	NFSA			0.01		
	Bally Jagacha, Panchayat Samity	771		Grant-In-Aid	0.88		
		840	2 nd S.F.C. Grant	0.16			

Sl.No.	Name of Treasury	Name of Administrator	Scheme ID	Name of Scheme	Amount (₹ in lakh)
	Howrah-II	Sankrail Panchayat Samity	656	Amar Thikana	1.58
			665	P.H.E. Spl. Repair of water supply	2.72
			694	Backwrdr Class	1.97
			703	Food Proc. & Horticulture	0.20
			725	PF Scheme	0.26
			771	Grant-In-Aid	0.33
			773	NIC & NSAP	0.19
			780	Dist./Block Plan	15.06
			783	P.M.G. Y.	0.05
			784	Scholarship of P.H. Student	0.58
			791	P.H.E. (Tube well)	0.12
			818	Scholarship of student	0.37
			822	G.S.L.S.	0.03
			840	2nd S.F.C. Grant	0.55
			841	12th fin. com. grant	0.11
			859	I & CA/CA Awareness Programme	0.14
			866	Ashray	0.18
			771	Grant-In-Aid	7.60
			773	NIC & NSAP	0.13
			775	Old Age Pension	9.35
			776	Disability Pension	2.84
			777	Widow Pension	0.89
			779	Sinking of Tubewells under R.W.S.	0.27
			784	Scholarship Of P.H. Student	0.01
			805	Grant-In- Aid, NOAPS, NFBS, SGSY, Admin.	0.22
			813	Contg.Exp. of Scp/Tsp Work	0.01
			818	Scholarship of student	1.25
			J.B. Pur Panchayat Samity	750	Z.P Own Income source
		772		Pension	0.98
		773		NIC & NSAP	0.85
775	Old Age Pension	8.84			

Sl.No.	Name of Treasury	Name of Administrator	Scheme ID	Name of Scheme	Amount (₹ in lakh)
	Howrah-II		780	Dist. /Block Plan	0.09
			784	Scholarship of P,H, Student	0.05
			786	Household Survey/PROFLAL	0.33
			796	Emergency Relief	0.62
			798	S.G.S.Y	1.24
			804	LF Salary Scheme	1.32
			809	Carrying Cost of N,T. Book	0.01
			810	Construction of I.C.D.S. Centre	0.03
			818	Scholarship of Student	0.48
			840	2nd S.F.C. Grant	0.35
			841	12th fin. com. grant	0.39
			856	Receipt and payment under Rent control	4.34
			866	Ashray	1.93
23	Malda-II	Chairman Old Malda Municipality	22667	Not Available	0.40
		Executive Officer, English Bazar Panchayat Samity	7569		0.04
			7589		0.57
			7632		1.72
		Executive Officer, Old Malda	7555		0.10
			7712		0.06
		Exe. Off. Gazole PS	7559		1.70
		Executive Officer, Bamongola Panchayat Samity	7383		0.01
			7401		0.02
			7569		0.04
			7643		0.02
			7669		0.10
		Executive Officer, Habibpur Panchayat Samity	7555		9.25
			7589		0.01
			7598		0.06
			7606		0.20
			7757		2.45
		Executive Officer, Kaliachak-I Panchayat Samity	7474		3.99
			7569		0.03
			7581		0.04
7608			0.01		

Sl.No.	Name of Treasury	Name of Administrator	Scheme ID	Name of Scheme	Amount (₹ in lakh)
	Malda-II		7677		20.00
			7748		2.14
			21011		0.06
		Executive Officer, Kaliachak II Panchayat Samity	7598		1.34
			Executive Officer, Kaliachak-III Panchayat Samity		7474
		7555			0.06
		7606			0.04
		7669			1.10
		Executive Officer, Manikchak Panchayat Samity	7569		0.14
		CEO, FFDA, Malda	7508		5.01
			7509		0.42
			7510		0.30
			7512		5.06
			7519		0.04
			7520		0.27
			F.C & C.A.O Malda Zila Parishad		7497
		7506			18.93
		7575			10.20
		21353			15.96
		21697			17.69
		22667			0.50
		24	Jalpaiguri-I		Executive Officer Sadar Panchayet
21171	0.01				
21170	0.04				
21169	0.34				
17572	0.10				
17606	4.14				
17610	0.20				
21166	0.01				
2167	0.03				
21168	0.01				
17678	3.51				
21160	45.78				
21165	5.26				
21164	0.30				

Sl.No.	Name of Treasury	Name of Administrator	Scheme ID	Name of Scheme	Amount (₹ in lakh)
25	Jangipur	Raghunathganj-I, Panchayat Samity	15002	Preparation of Dist. Annual Plan2012-13	0.20
			15055	Grant for Constn.ofOfficeBuildings.	0.43
		Raghunathganj-II Panchayat Samity	15019	Construction of R.I. Office	1.26
			15123	Construction of Aganwadi	0.16
		Suti-II, Panchayat Samity	14995	Third Finance Commission	0.92
			15002	Preparation of Dist. Annual Plan2012-13	0.60
			14998	13th Finance Commission	0.03
			15067	B.E.U.P	4.18
		Samsorganj, Panchayat Samity	14993	MPLAD	0.32
			15009	N.S.A.P.	7.82
			15027	SishuSiksha Kendra	0.71
			15091	Credit cum subsidy scheme for	0.18
			15100	Second State Finance Commission	0.42
		Farakka Panchayat Samity	14990	Construction of Panchayat Samity	0.17
			15002	Preparation of Dist. Annual Plan2012-13	0.68
			15029	Sinking and resinking of tubewell	0.40
			15087	PROFLAL	0.03
		Sagardighi, Panchayat Samity	15002	Preparation of Dist. Annual Plan2012-13	1.36
			15009	N.S.A.P.	3.31
			15011	10th Finance Commission	0.07
			15012	NWDPRA	0.77
			15068	United Plan Grant in Aid	25.91
			15070	11 th Finance Commission	0.01
			15084	Village Level Record Room	0.69
		15087	PROFLAL	0.03	

Sl.No.	Name of Treasury	Name of Administrator	Scheme ID	Name of Scheme	Amount (₹ in lakh)
	Jangipur		15101	12 th Finance Commission	0.08
			15108	SRD Programme for the year 2006	1.90
			15114	National Horticulture Mission	0.22
			15008	Pension	1.20
26	Jhalda	Chairman, Jhalda Municipality	21395	TA/ DA/ Honorarium	0.16
			21457	PWD/ PWD (R)	0.27
			21461	N.S.D.P.	0.05
			21526	12th Finance Commission	0.11
			21528	XII Finance Commission (Non-SWM)	0.14
		Executive Officer, Bagmundi Panchayat Samity	21449	PPSP Ajodya Road	1.14
			21518	Continuing Edu. Prog.	0.12
			21520	R.S.V.Y	1.12
			21532	Back Region Grant fund	2.24
			21533	Imprv. Of vested Land Patta	24.35
		Executive Officer, Jhalda-I Panchayat Samity	21382	District Plan Fund	1.00
			21383	M.P.L.A.D.	1.00
			21389	SishuSiksha Kendra	0.44
			21392	United	0.09
			21393	Fishery	0.22
			21398	Animal Resource Dev./ Poultry	0.61
			21405	Minor Irrigation	0.25
			21462	SCP / TSP	5.11
			21470	Awareness Camp G.P	0.12
			21473	Birhar Primitive Tribal Gr.	1.31
			21520	R.S.V.Y	3.22
		Executive Officer, Jhalda Panchayat Samity	21383	M.P.L.A.D.	0.25
			21386	P.U.P. (Special Tribal)	2.80
			21392	United	0.26
			21417	C.C.A.	2.68
			21422	N.O.A.P.S	1.21
			21425	N.F.B.S..	0.22
			21427	PROFLAL	0.09

Sl.No.	Name of Treasury	Name of Administrator	Scheme ID	Name of Scheme	Amount (₹ in lakh)
	Jhalda		21431	P.L.C.	0.30
			21433	S.G.S.Y.	0.50
			21434	C.L.R.C. Building	0.21
			21436	Spl. Tribal Dev. Area	2.81
			21462	SCP / TSP	3.28
			21489	A.S.R. Buildings	0.33
			21510	Dev. Scheme of S.T. People	6.68
			21520	R.S.V.Y	1.97
		Executive Officer Joypur, Panchayat Samity	21426	M.C. Of SC/ST Student	7.63
			21427	PROFLAL	0.06
			21430	O.A.P.	10.20
			21432	DPEP (Pry. Education)	0.20
			21445	GIS OF GP Staff	0.16
			21451	S.DEOISUT & Other Deposits	3.12
			21462	SCP / TSP	0.36
			21465	Provident Fund	0.70
			21514	G.S.L.I	0.09
			21519	Maintenance cost to O.B.C.	0.35
			21521	Disability Pension	7.10
			21522	Widow Pension	0.29
21523	Old age Pension for tribals	2.56			
27	Kakdwip	Executive Officer, Kakdwip Panchayat Samity	3074	AA.P.-13 th F.c.	0.24
			3075	3 rd Finance Commission	0.58
			3099	WBSTC Const. Works	0.01
			3113	Sinking of tubewell	0.73
			3118	Disability Pension	0.01
			3119	Destitute Pension	0.14
			3127	N.O.A.P.S	8.51
			3142	G.S.L.I (G.P.Staff)	0.02
			3201	Bus-Car Parking G.S. Mela	0.03
3212	SSA-Meeting	49.53			

Sl.No.	Name of Treasury	Name of Administrator	Scheme ID	Name of Scheme	Amount (₹ in lakh)	
	Kakdwip		3240	Cooked Food Mid-Day Meal for SSK	0.22	
			3249	12 th Finance Commission grant	0.01	
			3253	SGRY Training	0.02	
			3265	Entertainment &Luxary Tax	0.09	
			3269	GangaSagar Mela,2008 P.H.	0.03	
			3275	Honorarium of Imams	15.77	
			3290	Construction of Anganwadi	1.11	
		Executive Officer, Namkhana Panchayat Samity		3093	3093-DPEP	0.01
				3116	Old age Pension	3.19
				3125	Relief Fund	0.18
				3131	Dev. Of market shed	0.01
				3137	Const. Of Primary School	0.17
				3141	Children Park	0.09
				5156	BCW Head	0.40
				3157	Contingency	0.03
				3158	Reimbursement of Expenses	0.25
				3171	Mid day meal	0.02
				3175	SGSY	0.17
				3189	NFBS	0.10
				3236	Compensation of Betelvine	0.20
				3237	Cooked Mid day meal	1.55
				3238	SGRY	0.01
				3247	2 ND SFC Grant	0.04
				3249	12 TH Finance Commission	0.17
				3253	SGRY Training	0.16
				3263	Satelite base Lokasiksha	0.05
				3279	Gitanjali	1.22
				20381	Kusumpara	0.26
		Executive Officer, Sagar Panchayat Samity		3080	GS Mela 2009(PHE)	0.06
				3084	Honorarium	0.03
				3085	N.W.D.P.R. A	0.01
				3089	BMS	0.01

Sl.No.	Name of Treasury	Name of Administrator	Scheme ID	Name of Scheme	Amount (₹ in lakh)
	Kakdwip		3093	DPEP	0.04
			3103	Rudranagar water	0.01
			3119	Destitute Pension	0.05
			3128	11 TH Fin. Commn.	0.14
			3142	GSLI	0.03
			3156	BCW Head	0.40
			3158	3158-Reimbursement of expences	0.02
			3162	Matching Grant	0.13
			3172	GS Mela 2002	0.01
			3189	N.F.B.S	0.20
			3240	Cooked Food	0.01
			3242	GS Mela	0.02
			3249	12 TH Finance	1.62
			3258	11 TH Finance	0.03
			3283	Kachuberia	10.00
			Executive Officer, Gosaba Panchayat Samity		3093
	3100	S.C.P/T.S.P. Contingency			0.02
	3119	Destitute Pension			0.04
	3129	Untied Fund/Local Dev. Fund			1.32
	3142	G.S.L.I.(G.P.)			0.51
	3156	BCW Head			1.14
	3162	Matching Grant			0.26
	3175	S.G.S.Y.			0.20
	3231	Unclassified Fund			5.98
	3246	Devolved Fund (Minor Irrigation)			0.93
	3247	2 ND SFC Grant			1.48
	3249	12 TH F.C.GR.			0.76
	3261	CD Annapurna			0.10
	3263	Satellite based			0.50
	3275	Honorarum to Imams	0.85		
	3285	Annual Maintenance grant (NRHM)	0.02		
	3286	SRD .PR. Trig.	0.23		

Sl.No.	Name of Treasury	Name of Administrator	Scheme ID	Name of Scheme	Amount (₹ in lakh)
28	Kalimpong	Executive Officer, Kalimpong-I	11388	Revenue Collection	0.07
			11395	12th Finance Commission's Award	0.04
		Administrator, GBN Panchayat Samiti	11386	Office Expenses	0.11
			11388	Revenue Collection	1.01
			11410	CSS	0.10
		Chairman, Kalimpong Municipality	11364	13th Finance Commission Award	1.05
29	Katwa	Executive Officer, Katwa-I, PanchayatSamity	5211	United Plan Fund	0.68
			5184	Salary	0.62
		Executive Officer, Ketugram-I PanchayatSamity	5181	13 th Fin. CommSalary	0.08
			5184		30.20
			5285	Old age Pension belonging to S.T.	0.69
		Executive Officer, MangolkotePanchayatSamity	5181	13 th F.C.	0.79
30	Khatra	Executive Officer Simlapal Panchayat Samity	15922	Execution Of 6 Nos. of scheme	0.39
			15942	GSLI	0.08
		Executive Officer, Raipur Panchayat Samity	15826	Old age pension	0.11
			15836	Maintenance of S.C/S.T.	0.50
			15845	Minor Irrigation scheme	0.64
			15862	Const. Of B.L.L.O.& R.I. Office	0.06
			15936	NSAP	0.60
			15942	GSLI	0.10
			15972	Construction of Boxi outpost post	0.12
			16026	Household survey	0.01
			16028	LokoSiksha Sanchar	0.01
			16032	Excavation of Canat RBMC	0.20
			16042	Honorarium of Imam &Moazzin	0.15
			Sarenga Panchayat Samity	15815	13 TH Finance Commission
		15826		Old Age Pension	0.30
		15882		S.G.S.Y. Training	0.92
		15902		Panchayat Training	0.01
		15904		Scholarship of SC students	0.03

Sl.No.	Name of Treasury	Name of Administrator	Scheme ID	Name of Scheme	Amount (₹ in lakh)		
	Khatra		15993	Maintenance Grant to O.B.C.	0.13		
			Khatra Panchayat Samity	15882	S.G.S.Y. Training	0.10	
				15942	GSLI	0.03	
		Executive Officer Ranibandh Panchayat Samity		15859	P.S. Contingency	0.44	
				15942	GSLI	0.06	
				16028	LokoSiksha Sanchar	0.68	
				16029	Dev. of identified B.W. Village	0.47	
				16037	Ashray	0.35	
		Executive Officer Indpur Panchayat Samity		15828	Child Education Centre (Hon)	0.01	
				15836	Maintenance of S.C/S.T.	2.16	
				15859	P.S. Contingency	0.51	
				15933	Miscellaneous	5.94	
				15942	GSLI	0.05	
		31	Krishnagar-I	F.C &C.A. O, Nadia Zilla Parishad	9373	WBSRDA Estt.	0.02
					9381	Zilla Parishad Estt.	0.02
					9384	FFDA Fund	0.35
					9397	Pry. School (DPI)	0.57
9405	10 th FC				1.35		
9410	Const. of Go-down				0.01		
9422	Imp. of Non-formal Edun.				0.07		
9425	SC/ST Ashram Hostel				0.05		
9430	Ground Water Structure				0.45		
9433	Rabindra Bhawan				0.38		
9437	Constn. of Pry. School				2.21		
9449	Ranaghat Coopers Camp				0.85		
9484	Sericulture Sch.				0.92		
9507	PMs Gramodaya Yojona				0.62		
9511	SSK (UNICEF)				1.44		
9527	2 nd SFC				0.03		
9543	Repair/ restoration of Pry. School				0.50		
9552	FuliaTrg. Centre	0.33					
9565	RIDF-VII	0.77					

Sl.No.	Name of Treasury	Name of Administrator	Scheme ID	Name of Scheme	Amount (₹ in lakh)
		Fish Farmers Dve. Agency	9498	Rural Electrification Prog.	2.25
			21281	MGNREGA	0.05
			21291	Ecological and Environmental	2.55
			21846	Constn. and management	3.00
32	Lalbagh	Chairman, Murshidabad Municipality	17924	Employment Generation	1.42
			18223	Urban Development scheme	1.06
		Executive Officer, M-J Panchayat Samity	18223	Primary Health Care	1.01
		Executive Officer, Nabagram, Panchayat Samity	18077	GSLI	0.08
		Jt. Executive Officer, Lalgola Panchayat Samity	17818	PROFLAL	0.76
			17880	B,R,G.F	0.09
			18008	United Fund/Grant in aid	0.04
			18125	Mid-Day Meal(NPNSPE)	0.31
		Executive Officer, B-Gola-II Panchayat Samity	17863	12 TH Finance Commission	0.06
			17879	11 TH Five year Programme	0.79
			17896	SRD Programme	0.94
			17996	BADP	0.16
			18122	TA/DA of members	2.45
		33	Midnapore	S.D.O. Midnapur, Sadar	10093
Project Officer cum Secy. Duda	9700			Development	0.01
Chairman Midnapur Municipality	10124			Augmentation of water supply	32.20
F.C & C.A.O. Midnapore Zilla Parishad	9854			Power Deptt/WBREDC	0.05
	9859			S.C/S.T Dev.	0.02
	9867			11th Finance	0.05
	9871			Fisheries	0.01
	10064			Minority welfare	0.22
Executive Officer, Sadar Panchayat Samity	9753			G.S.L.I	0.09
	9765			R.W.S.	0.23

Sl.No.	Name of Treasury	Name of Administrator	Scheme ID	Name of Scheme	Amount (₹ in lakh)		
	Midnapore	Executive Officer, Salboni Panchayat Samity	10320	G.S.L.I	0.01		
			9731	Mid day meal	1.45		
			9768	Water Shed	0.20		
		Executive Officer, Keshpur Panchayat Samity	9817	11th Finance Commission	0.69		
			9839	P.M.G.Y	0.15		
			10057	12 th Finance Commission	0.01		
		Executive Officer, Garhbeta-I Panchayat Samity	9793	G.S.L.I.	0.06		
			9804	Mid day meal	2.22		
			9799	T.W.S.	0.01		
			9800	R.W.S.	0.08		
			20696	Refugee Relief & Rehabilitation	0.82		
		Executive Officer, Garhbeta-II, Panchayat Samity	10053	Asstt. To P.R. Bodies	0.32		
			10054	Grants to P.R.Bodies	0.57		
			10121	GSLI	0.36		
		Executive Officer, Garhbeta-III Panchayat Samity	9774	O.B.C.	0.77		
		34	Purulia	Executive Officer Purulia-I Panchayat Samity	4028	Spl Tribal Dev Area	1.24
					4286	Old age pension for tribal people	10.28
Executive Officer, Purulia-II, Panchayat Samity	4018			B.C.W.D.	0.28		
				PF	1.27		
Executive Officer Jhalda-I, Panchayat Samity	3942			P.U.P.(Normal)	9.30		
	4085			SCP / TSP	0.20		
Executive Officer, Manbazar-II Panchayat Samity	3962			Own Fund	0.36		
	4286			Old age pension for tribal people	0.66		
	4289			12th Finance commission	0.11		
Executive Officer Hura Panchayat Samity	3944			N.W.D.P.R.A..	0.39		
	3948			SC & ST Development	0.49		
	3985			P.M.G.Y.	1.57		
	4027			Primary Health Centre	3.89		
	4098			S.C.P	0.56		
	4286			Old age pension for tribal people	18.26		
	4293			National child lab project	0.27		
4298	BRGF			0.57			

Sl.No.	Name of Treasury	Name of Administrator	Scheme ID	Name of Scheme	Amount (₹ in lakh)
	Purulia	Executive Officer, Hura P.S.	4281	Disability Pension	4.19
		Executive Officer Pancha Panchayat Samity	3941	B.E.U.P..	1.12
			3942	P.U.P.(Normal)	1.92
			3948	SC & ST Development	2.01
			3965	Animal Resource Dev./ Poultry	1.03
			4022	O.A.P.	1.84
			4024	DPEP (Pry. Education)	0.70
			4179	Dev. BMS (Mid-day-Meal)	1.13
			4281	Disability Pension	0.60
			4282	Widow pension	0.96
			4320	Integrated Minority Dev Scheme	0.98
		Executive Officer Bagmundi Panchayat Samity	3942	P.U.P.(Normal)	5.49
			4022	O.A.P.	0.28
			4319	13th Finance Commission	1.60
		Executive Officer Balrampur Panchayat Samity	3976	Mini-Technology Mission	0.97
			3984	Regulated Market Committee	0.32
			4319	13th Finance Commission	1.32
		Executive Officer Barabazar Panchayat Samity	4286	old age pension for tribal people	4.22
			3949	Untied	0.31
		Executive Officer Arsha Panchayat Samity	4281	Disability Pension	1.28
			4286	Old Age Pension	11.36
		Addl. Executive Officer Purulia Zilla Parishad	3940	M.P.L.A.D.	0.54
			3947	B.M.S	10.74
			4146	Execution of Tank at Bhupatipally	1.69
			20306	RIDF-XX	0.58
			20353	Anti LWE Camp at Matha	27.79
		Project Director D.R.D.A. Fund	4090	DRDA	0.90
		Presd. Nabakustha Niwas Fund	3937	X-th Finance Commission	1.40
			3940	M.P.L.A.D.	1.17

Sl.No.	Name of Treasury	Name of Administrator	Scheme ID	Name of Scheme	Amount (₹ in lakh)
35	Raghunathpur	Executive Officer, R.N.Pur-I	3784	M.C.of SC/ST Student	0.58
			3813	R.C.H./I.E.C.	0.22
			3911	Rural sanitation	0.62
			3921	R.S.V.Y.	1.27
		Executive Officer, Raghunathpur-II	3768	13th F.C.	0.32
			3787	I.T.D.P.(SC./ST)	0.10
			3805	SC/ST DEV.Scheme	16.27
			3845	S.C.A./S.C.P.	1.72
			3921	R.S.V.Y.	0.70
			3923	Mid day meal	3.49
		Executive Officer, Para	3804	Fishery scheme	0.57
			3805	SC/ST Dev. Scheme	0.48
			3806	PROFLAL	0.12
			3810	D.W.C.R.A.	1.06
			3812	W.B.Dugwell	0.13
			3815	N.W.D.P.R.A..	1.81
			3818	SCP/TSP Cont.	2.60
			3822	D.P.E.P..	2.09
		Executive Officer, Para	3828	B.C.W. Scheme	0.16
			3858	Animal Husbandry	1.89
			3876	Dir. Of school education	0.14
			3921	R.S.V.Y.	1.80
			3923	Mid day meal	0.10
		Executive Officer, Neturia	3783	N.S.A.P.	2.15
			3800	United Fund	0.40
			3806	PROFLAL	0.86
			3814	Community Library cum	0.19
			3913	Non formal centre	0.14
			3923	Mid day meal	0.15
		Executive Officer, Santuri	3768	13th F.C.	0.31
			3809	G.S.L.I./G.IS.	0.14
Executive Officer, Kashipur	3778	OAP(ST)	1.69		
	3783	N.S.A.P.	0.40		
	3815	N.W.D.P.R.A	0.46		
	3850	Grainage building	0.46		
	3921	R.S.V.Y.	1.28		

Sl.No.	Name of Treasury	Name of Administrator	Scheme ID	Name of Scheme	Amount (₹ in lakh)
	Raghunathpur	Chairman, Raghunathpur Municipality	3771	Urban employment scheme	1.68
			3860	Building	0.29
			3862	Tube well	0.99
			3923	Mid day meal	0.43
36	Rampurhat	Executive Officer, Rampurhat-I, Panchayat Samity	6788	Not Available	3.92
			6790		0.92
			6792		0.31
			6793		0.10
			6773		0.68
		Executive Officer Rampurhat, Panchayat Samity	6805		0.17
			6872		0.80
			6804		0.56
			6797		0.01
			6812		0.22
			6824		0.08
			6826		0.38
			6828		0.56
		Executive Officer, Nalhati-II Panchayat Samity,	6845		0.29
			6820		3.69
			6834		0.38
		Executive Officer, Murarai-I Panchayat Samity	6880		0.87
			6787		1.09
			6802		0.13
			6804		0.07
			6807		5.09
			6845		0.02
			6849		0.01
			6871		0.43
		Excutive Officer, Murarai-II Panchayat Samity	6872		0.09
			6810		2.70
			6769		0.08
			6771		28.22
6773	1.58				
6801	0.50				
6802	0.01				
6804	0.03				
6805	0.23				
6834	0.04				
6871	5.54				

Sl.No.	Name of Treasury	Name of Administrator	Scheme ID	Name of Scheme	Amount (₹ in lakh)
	Rampurhat		6872		0.34
		Executive Officer, Nalhati-I Panchayat Samity	6797		0.86
		Executive Officer, Mayureswari-I Panchayat Samity	6808		0.30
37	Silliguri-I	F.C. & C.A.O. SLG. Mahakuma Parishad	12627	12 th Finance Commission	10.63
			12632	S.J.D.A	0.06
			12638	Water testing	4.37
		Executive Officer Khoribari Panchayat Samity	12609	13th Finance Commission	0.93
			12610	Grant in aid	0.35
			12614	United Fund	0.07
		Secretary, SLG. Primary SCH Council	12634	Security Deposit	0.02
		Executive Officer Matigara Panchayat Samity	12609	13th F.C. Fund	0.11
			12615	Training	2.60
		Executive Officer Naxalbari Panchayat Samity	12627	12th F.C.	0.11
38	Toofanganj	Executive Officer, Tufanganj-I Panchayat Samiti	19511	Gitanjali Housing Scheme	0.01
		Executive Officer, Tufanganj-I Panchayat Samiti	19546	M.P L.A. Ds	0.50
		Executive Officer, Tufanganj-I Panchayat Samiti	19553	Construction of Drinking Source Under BMS	0.01
		Executive Officer, Tufanganj-I Panchayat Samiti	19723	GSLI Matsrity	0.37
		Executive Officer, Tufanganj-II Panchayat Samiti	19624	IAY fund for monitoring	0.70
		Executive Officer, Tufanganj-II Panchayat Samiti	19756	Constrn of Admin Building & Staff QRTS.	0.48
		Chairman Tufanganj Municipality	19534	MP(LS) Const.of Class Room of Ila Devi H.S	3.54
Total					7203.23

Annexure- '16'
(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	Raghunathpur	9	Darjeeling
2	Alipore-II	10	Diamond Harbour
3	Barupur	11	Jhalda
4	Birbhum-I	12	Tehatta
5	Purulia	13	Gangrampur
6	Bolpur	14	Durgapur
7	Basirhat	15	Jhargram
8	Silliguri-I	16	Kalimpong

Annexure – '17'
(Para No.3.6.1)

**Excess payment of Medical Relief to pensioners/family pensioners/
dual pensioners**

Sl.No.	Name of treasury	No. of cases	Amount (₹ in lakh)
1	Ranaghat	3	0.18
2	Kharagpur	3	0.25
3	Arambagh	5	0.61
4	Kakdwip	2	0.10
5	Baruipur	1	0.29
6	Diamond Harbour	4	0.06
7	Krishnagar-I	1	0.14
8	Egra	3	0.14
9	Birbhum-II	3	0.46
10	Purulia	11	1.32
11	Haldia	6	0.56
12	Bolpur	2	0.60
13	Basirhat	1	0.02
14	Dinhata	2	0.16
15	Malda-I	1	0.06
16	Lalbagh	2	0.18
17	Kalyani	3	0.26
18	Midnapore	7	0.42
19	Raghunathpur	1	0.05
20	Tehatta	2	0.09
21	Hooghly-I	2	0.71

Sl.No.	Name of treasury	No. of cases	Amount (₹ in lakh)
22	Balurghat-I	9	1.03
23	Barasat-II	3	0.10
24	Berhampore-I	3	0.35
25	Gangrampur	4	0.38
26	Durgapur	2	0.29
27	Raiganj-II	3	0.68
28	Toofanganj	5	0.21
29	Khatra	8	0.04
30	Jalpaiguri-II	2	0.96
31	Silliguri-II	6	1.08
32	Alipore-I	2	0.34
33	Islampur	5	0.54
34	Bankura	9	0.05
35	Jhargram	2	0.12
36	Howrah-I	1	0.01
37	Mathabhanga	3	0.09
Total		132	12.88

Annexure- '18'**(Para No. 3.6.1)****Short payment of Medical Relief to pensioners/family pensioners/dual pensioners**

Sl.No.	Name of treasury	No. of cases	Amount (₹ in lakh)
1	Arambagh	2	0.10
2	Bongaon	2	0.51
3	Kakdwip	1	0.27
4	Krishnagar-I	2	0.32
5	Birbhum-II	1	0.07
6	Bolpur	3	0.27
7	Midnapore	1	0.06
8	Rampurhat	6	0.27
9	Canning	3	0.08
10	Balurghat-II	14	4.23
11	Raiganj-II	7	0.30
12	Mal	3	0.10
13	Jalpaiguri-II	6	0.28
14	Alipore-I	3	0.15
15	Rampurhat	6	0.27
16	Barasat-II	14	4.232
17	Raiganj-II	1	0.42
Total		75	11.91

Annexure – ‘19’
(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	Baruipur	2	0.48	Overpayment of pension to minor pensioner
2	Dinhata	1	0.05	Wrong calculation of pensionary benefit
3	Rampurhat	1	1.57	Pre-mature restoration of CVP
4	Barasat-II	1	2.06	Overpayment of pension due to non availability of authority in PPO as per ROPA
5	Mekhliganj	1	1.20	Overpayment due to non deduction of Commuted amount
		1	0.25	Overpayment due to payment of additional pension before attaining the age
6	Mal	1	0.88	Overpayment due to payment of additional pension before attaining the age
7	Burdwan-I	1	0.92	Overpayment of pension due to incorrect ROPA 2009 and non-compliance of G.O. 139-F dated 24.02.2010
Total		9	7.42	

Annexure – ‘20’
(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	Kakdwip	1	1.03	Irregular deduction of CVP from family pensioners
2	Mekhliganj	1	0.03	Short payment due to incorrect ROPA 2019
3	Silliguri-II	1	0.17	Short payment due to irregular deduction of CVP from family pensioners
Total		3	1.24	

Annexure – ‘21’
(Para No. 3.6.1)

Overpayment of Dearness Relief to pensioner/family pensioner

Sl.No.	Name of Treasury	No. of cases	Amount(₹ in lakh)
1	Islampur	2	0.11
2	Krishnagar-I	2	2.62
3	Tehatta	1	1.49
4	Berhampore-I	1	3.95
Total		6	8.16

Annexure- '22'
(Para No. 3.6.1)

Short payment of Dearness Relief to pensioner/family pensioner

Sl.No.	Name of Treasury	No. of cases	Amount (₹ in lakh)
1	Birbhum-II	2	1.19
2	Bolpur	2	0.32
3	Dinhata	1	2.46
4	Rampurhat	1	2.24
5	Lalbagh	3	1.02
6	Jangipur	2	4.47
7	Katwa	1	2.37
8	Mekhliganj	3	1.78
9	Mal	4	1.92
10	Jalpaiguri-II	4	1.13
11	Islampur	1	0.10
12	Mathabhanga	3	0.74
13	Baruipur	3	0.10
14	Diamond Harbour	3	0.05
15	Haldia	3	0.09
16	Bolpur	2	1.15
Total		38	21.12

Annexure – '23'
(Para No. 3.6.1)

Overpayment of Interim Relief to dual pensioner

Sl.No.	Name of Treasury	No. of cases	Amount (₹ in lakh)
1	Lalbagh	1	0.07
2	Berhampore-I	2	0.11
3	Jangipur	2	0.32
4	Katwa	1	0.07
5	Raiganj-II	3	0.25
6	Jalpaiguri-II	3	0.33
7	Alipore-I	1	0.05
8	Howrah-I	1	0.03
9	Tehatta	1	0.05
10	Bolpur	2	0.19
11	Birbhum-II	1	0.03
Total		18	1.49

Annexure – ‘24’**(Para No. 3.6.1)****Excess payment of ex-gratia to pensioner/family pensioner**

Sl.No.	Name of Treasury	No. of cases	Amount (₹ in lakh)
1	Bidhanagar	2	0.15
2	Dinhata	2	0.09
3	Berhampore-I	3	0.18
4	Katwa	1	0.19
5	Raiganj-II	2	0.21
6	Toofanganj	7	0.25
7	Mal	1	0.03
8	Jalpaiguri-II	2	0.25
9	Alipore-I	1	0.02
10	Islampur	2	0.11
11	Mathabhanga	5	0.21
12	Bishnupur	1	0.14
13	Howrah-I	1	0.04
14	Kalimpong	1	0.05
15	Kalyani	2	0.19
16	Lalbagh	1	0.07
17	Tehatta	1	0.02
Total		35	2.19

Annexure- ‘25’**(Para No. 3.6.1)****Overpayment of pension due to payment of in-admissible
Interim Relief to College Teachers**

Sl.No.	Name of treasury	Number of cases	Amount (₹ in lakh)
1	Bankura	1	0.27
2	Burdwan-I	1	0.23
Total		2	0.50

Annexure- '26'**(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	Canning	1	0.18
2	Birbhum-II	2	0.14
3	Jalpaiguri-II	1	0.35
4	Alipore-I	13	8.36
Total		17	9.04

Annexure- '27'**(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	Number of cases	Amount (₹ in lakh)
1	Kalyani	7	0.84
2	Raghunathpur	8	5.30
3	Tehatta	8	2.15
4	Chanchal	2	1.04
5	Midnapore	26	6.26
6	Canning	42	7.24
7	Contai	41	10.28
8	Kharagpur	12	5.44
9	Arambagh	19	4.20
10	Bongaon	194	19.30
11	Kakdwip	42	11.41
12	Barupur	11	5.31
13	Bidhanagar	8	5.78
14	Diamond Harbour	24	8.44
15	Krishnagar-I	38	9.41
16	Serampore-I	11	3.27
17	Egra	29	7.24
18	Tamluk	10	4.05
19	Ghatal	10	2.64
20	Purulia	9	2.37
21	Haldia	38	9.92
22	Bolpur	35	8.34
23	Basirhat	6	1.06
24	Rampurhat	31	10.72
25	Domkal	3	3.09
26	DTA (PD Cell)	46	13.74

Sl.No.	Name of treasury	Number of cases	Amount (₹ in lakh)
27	Malda-I	8	2.13
28	Lalbagh	27	8.68
29	Hooghly-I	12	4.84
30	Balurghat-I	47	9.85
31	Barasat-II	23	31.79
32	Berhampore-I	56	9.29
33	Gangrampur	24	5.47
34	DTA (PD Cell)	46	13.74
35	Durgapur	5	2.31
36	Jangipur	17	2.44
37	Kandi	7	1.44
38	Katwa	64	6.86
39	Raiganj-II	14	5.31
40	Khatra	13	1.50
41	Mal	5	0.64
42	Jalpaiguri-II	28	14.90
43	Burdwan-II	31	9.93
44	Silliguri-II	10	4.84
45	Alipurduar	5	1.51
46	Islampur	12	1.84
47	Bankura	21	5.94
48	Bishnupur	17	5.16
49	Burdwan-I	31	9.93
50	Jhargram	5	2.80
51	Howrah-I	104	29.91
52	Kalimpong	10	2.93
Total		1352	364.82

Annexure – ‘28’**(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	Number of cases	Amount (₹ in lakh)
1	Chanchal	1	0.94
2	PAO New Delhi	1	0.53
3	Midnapore	1	1.71
4	Contai	1	3.68
5	Arambagh	1	2.03
6	Gangrampur	1	0.56
7	Silliguri-II	3	10.81
Total		9	20.25

Annexure – ‘29’
(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	Number of cases	Amount (₹ in lakh)
1	Arambagh	9	2.67
2	Kakdwip	3	1.46
3	Birbhum-II	2	0.62
4	Bolpur	2	2.73
5	Dinhata	1	0.09
6	Rampurhat	3	3.81
7	Barasat-II	1	0.05
8	Raiganj-II	2	2.18
9	Mal	1	1.30
10	Jalpaiguri-II	3	3.72
11	Silliguri-II	1	0.37
12	Alipore-I	25	9.87
13	Islampur	2	1.57
Total		54	30.43

Annexure – ‘30’
(Para No.3.6.1)

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

Sl.No.	Name of treasury	Number of cases	Amount (₹ in lakh)
1	Raiganj-II	3	1.20
2	Mekhliganj	1	1.38
3	Mal	1	2.04
4	Jalpaiguri-II	3	3.42
5	Islampur	2	4.20
Total		10	12.24

Annexure – ‘31’

(Para No. 3.7)

Excess payment of Cash Equivalent to Leave Salary

Sl.No.	Name of treasury	Number of cases	Amount (₹ in lakh)
1	Alipore-II	4	2.13
2	Birbhum-I	3	0.13
3	Bolpur	1	0.05
4	Rampurhat	3	0.15
5	Malda-I	2	0.06
6	Berhampore-I	1	0.66
7	Jalpaiguri-II	2	0.06
8	Alipurduar	1	0.12
Total		17	3.36

Annexure – ‘32’

(Para No. 3.8)

Excess payment of Gratuity

SI No.	Name of Treasury	Token No./Authority No.	Total amount of Gratuity	Amount to be deducted	Amount paid	Amount of overpayment
1	Canning	3852 dated 21.12.2020	596970	2238	596970	2238
2	Raiganj-I	7522 dated 11.01.2021	702900	65610	702900	65610
3	Bongaon	2071/75 dated 14.06.18	581925	146148	581925	146148
4	Birbhum-I	7784 dated 22.10.2019	600000	2227	600000	2227
5	Krishnagar-I	13917 dated 8.03.2021	914100	91764	914100	91764
6	Bolpur	3414 dated 12/09/2019	305269	28003	305269	28003
7	Basirhat	8199 dated 13.10.2020	250088	15741	250088	15741
8	Dinhata	887 dated 21.06.2019	464750	9819	464750	9819
Total						361550

Annexure – ‘33’
(Para No. 3.9)

Payment of GPF/CVP/Gratuity made before due date.

Sl. No.	Name of Treasury	Token No & Date	Payable on or after	Paid on	Amount (in ₹)	Remarks
1	PAO New Delhi	266 dated 31.08.2018	01.09.2018	31.08.2018	266174	CVP
		267 dated 31.08.2018			600000	Gratuity
2	Kolkata PAO-III	31748 dated 30.12.2020	01.01.2021	31.12.2020	2316720	GPF
		31679 dated 30.12.2020	01.01.2021	30.12.2020	1677819	
		31743 dated 30.12.2020	01.01.2021	31.12.2020	3058027	
		45552 dated 16.03.2021	01.04.2021	16.03.2021	2240100	
3	Raiganj-I	6785 dated 26.09.2019	01-10-2019	27-09-2019	413719	GPF
		7731 dated 24.10.2019	01-11-2019	25-10-2019	600000	
		13332 dated 28.02.2020	01-03-2020	29-02-2020	482220	
		7730 dated 24.10.2019	01-11-2019	25-10-2019	455849	CVP
		6784 dated 24.10.2019	01-10-2019	27-09-2019	295181	
4	Kharagpur	6014 dated 09.09.2021	01-10-2021	09-09-2021	366500	GPF
		8489 dated 26.10.2021	01-11-2021	26-10-2021	665818	
		8549 dated 27.10.2021	01-11-2021	27-10-2021	232986	
		8702 dated 28.10.2021	01-11-2021	28-10-2021	717750	
		12636 dated 27.01.2020	01-02-2021	27-01-2020	421369	
		12459 dated 21.01.2020	01-02-2020	21-01-2020	418207	
		12374 dated 17.01.2020	01-02-2020	17-01-2020	600000	
		9771 dated 21.11.2019	01-12-2019	21-11-2019	344250	
		9807 dated 07.08.2019	01-09-2019	07-08-2019	401868	
		8849 dated 29.10.2021	01-11-2021	29-10-2021	1105059	CVP
		6014 dated 09.09.2021	01-10-2021	09-09-2021	650931	
		8489 dated 26.10.2021	01-11-2021	26-10-2021	997046	
		8549 dated 27.10.2021	01-11-2021	27-10-2021	444836	
		8702 dated 28.10.2021	01-11-2021	28-10-2021	855454	
		12459 dated 21.01.2020	01-02-2020	21-01-2020	340018	
		12374 dated 17.01.2020	01-02-2020	17-01-2020	491050	
		9807 dated 07.08.2019	01-09-2019	07-08-2019	260176	
		8849 dated 29.10.2021	01-11-2021	29-10-2021	1306494	
5	Birbhum-I	11327 dated 14.01.2020	01-02-2020	15-01-2020	1449456	GPF
		8665 dated 14.11.2019	01-12-2019	15-11-2019	1338785	
		11693 dated 20.01.2020	01-02-2020	22-01-2020	576524	Gratuity
6	Barasat-I	29600 dated 30.03.2021	30.03.2021	01.04.2021	363213	GPF
		23283 dated 23.02.2021	24.02.2021	01.03.2021	3297414	
7	Tamluk	11991 dated 29.10.2021	01.11.2021	29.10.2021	518975	CVP
		11492 dated 01.11.2021	01.11.2021	29.10.2021	271817	Gratuity

Sl. No.	Name of Treasury	Token No & Date	Payable on or after	Paid on	Amount (in ₹)	Remarks
8	Jangipur	9047 dated 27.01.2020	31.01.20	27.01.20	74804	GPF
		6215 dated 24.12.2020	01.01.2021	24.12.2020	1877213	
9	Jalpaiguri-II	9976 dated 27.09.2019	01.10.2019	30.09.2019	445005	Gratuity
		9315 dated 24.09.2019	01.10.2019	25.09.2019	596970	
		7316 dated 27.08.2019	01.09.2019	28.08.2019	600000	
10	Kolkata PAO-II	47147 dated 12.11.2021	01.12.2021	12.11.2021	1422347	GPF
		50422 dated 24.11.2021	01.12.2021	25.11.2021	2263925	
		59092 dated 22.12.2021	01.01.2022	22.12.2021	2980067	
		31853 dated 09.09.2021	01.10.2021	09.09.2021	2299678	
		52834 dated 14.01.2021	01.02.2021	16.01.2021	3241288	
		53925 dated 19.01.2021	01.02.2021	19.01.2021	2506288	
		22311 dated 04.09.2020	01.10.2020	08.09.2020	1343012	
		3471 dated 26.04.2021	01.05.2021	26.04.2021	1521563	
		44921 dated 28.10.2021	01.11.2021	28.10.2021	2420740	
		4076 dated 28.04.2021	01.05.2021	28.04.2021	1380304	
11	Jalpaiguri-I	8951 dated 19.01.2021	01.02.2021	19.01.2021	1410024	GPF
12	Alipurduar	10342 dated 25.10.2019	01.11.2019	28.10.2019	588731	Gratuity
		4197 dated 16.07.2019	01.08.2019	29.07.2019	361756	
		11898 dated 25.10.2019	01.12.2019	29.11.2019	413764	CVP
		4198 dated 16.07.2019	01.08.2019	29.07.2019	247983	
13	Bankura	28356 dated 25.02.2021	01.03.2021	25.02.2021	393375	GPF
14	Howrah-I	9349 dated 16.03.2021	01.04.2021	16.03.2021	1127780	GPF

**Annexure – ‘34’
(Para No. 3.10)**

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	Voucher/Bill No. No. & Date	Destination Head of Account & Challan No./date	Challan No. & Date	Amount (₹ in lakh)
1	Howrah-II	2015-00-105-00-001-50	189 dt. 31.03.2021	8443-00-106-005-07	2768 dt. 31.03.2021	275.00
2	Darjeeling	2015-00-106-001-50	385 dt. 31.03.2021	8443-00-106-005-07	Not Available	15.00
		2245-80-800-011-50	377 dt. 31.03.2021		Not Available	80.00
		4059-01-051-066-53	387 dt. 31.03.2021		Not Available	14.80
3	Alipurduar	2015-00-106-001-50	598/N/20 dt. 30.03.2021	8443-00-106-005-07	Not Available	15.63
		2015-00-106-001-50	597/N/20 dt. 30.03.2021	8443-00-106-005-07	8443/438 dt. 31.03.2021	25.00
		2015-00-105-001-50	641/N/20 dt. 31.03.2021	8443-00-106-005-07	8443/467 dt. 31.03.2021	40.00
		2235-02-789-049-27	648/N/20 dt. 31.03.2021	8443-00-106-005-07	8443/472 dt. 31.03.2021	55.74
Total						521.16

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

Sl. No.	Name of treasury	Cheque No.	Date	Amount (in ₹)
1	Kalyani	362539	24-04-2020	630
		362542	30-05-2020	600
		362561	28-08-2020	525
		363658	13-10-2020	50000
		363777	25-02-2021	465
		363803	23-03-2021	450
		42863	11-01-2021	9298
		42846	14-10-2020	22729
		42844	12-10-2020	7144
		42810	12-06-2020	6646
		42862	02-01-2021	6955
		42820	24-09-2020	40999
		42823	25-09-2020	24648
		42822	24-09-2020	57510
		42819	24-09-2020	24290
		42845	14-10-2020	11849
		42824	25-09-2020	34590
2	Ranaghat	241498	06-01-2020	32000
		241541	02-03-2020	40000
		241544	02-03-2020	66667
		38971	27-12-2019	36388
		39721	13-03-2020	85354
		38974	05-03-2020	35622
		40706	13-08-2021	10200
		40708	31-08-2021	2190
		40707	31-08-2021	1680
		40709	31-08-2021	4000
		40710	31-08-2021	485964
		40712	31-08-2021	2847
		40714	01-09-2021	10200
		40713	01-09-2021	6673
		40424	07-06-2021	1098623
		40434	08-07-2021	21057
		40441	06-08-2021	25580
40442	06-08-2021	21057		
40443	06-08-2021	5121		

Sl. No.	Name of treasury	Cheque No.	Date	Amount (in ₹)
	Ranaghat	40444	11-08-2021	1091075
		40445	02-09-2021	4444
		40446	02-09-2021	502
		39683	25-08-2021	60947
		39684	01-09-2021	60947
		40059	01-09-2021	34455
		40060	01-09-2021	28196
		40061	01-09-2021	5200
		40062	01-09-2021	2500
		40063	01-09-2021	1805
		40342	16-08-2021	1024
		40347	23-08-2021	172
		40345	18-08-2021	1030
		40341	16-08-2021	2577
		40344	16-08-2021	148
		40343	16-08-2021	2498
		40348	09-09-2021	950
		40509	17-08-2021	502
		40510	02-09-2021	398
		40511	02-09-2021	1974
		40512	02-09-2021	11428
		39055	31-08-2021	5336
		39056	31-08-2021	296
		39057	31-08-2021	11482
		40613	19-08-2021	190
		40614	19-08-2021	1620
		40615	19-08-2021	3676
		40616	28-08-2021	630
		40617	28-08-2021	660
3		Canning	24036	05-03-2020
	24034		05-03-2020	41149
	23688		27-06-2019	1160
	23695		12-09-2019	670
	23697		27-09-2019	720
	24311		13-02-2020	1360
	23689		18-09-2019	12848
	24035		05-03-2020	17356

Sl. No.	Name of treasury	Cheque No.	Date	Amount (in ₹)
4	Asansol-II	134004	08-08-2019	5000
		134015	08-08-2019	5000
		134017	08-08-2019	5000
		134020	08-08-2019	5000
		134022	08-08-2019	5000
		134023	08-08-2019	5000
		134026	08-08-2019	5000
		135054	24-03-2020	5000
		135055	24-03-2020	5000
		135057	24-03-2020	5000
		135058	24-03-2020	5000
		135059	24-03-2020	5000
		134043	16-08-2019	5000
		134048	16-08-2019	5000
		134055	16-08-2019	5000
		134087	23-09-2019	25000
		134289	24-09-2019	25000
		134486	24-09-2019	25000
		134489	24-09-2019	25000
		134386	24-09-2019	25000
		134393	24-09-2019	25000
		134546	24-09-2019	25000
		134509	24-09-2019	25000
		134520	24-09-2019	25000
		134614	24-09-2019	25000
		134629	24-09-2019	25000
		134631	24-09-2019	25000
		134715	24-09-2019	25000
		134719	24-09-2019	25000
		134720	24-09-2019	25000
		134693	24-09-2019	25000
		134699	24-09-2019	25000
		134646	24-09-2019	25000
		134658	24-09-2019	30000
		134744	24-09-2019	25000
		134788	25-09-2019	25000
		134820	26-09-2019	25000
		134825	26-09-2019	25000
		134829	26-09-2019	25000

Sl. No.	Name of treasury	Cheque No.	Date	Amount (in ₹)
5	Contai	46356	29-05-2019	1300
		46357	20-06-2019	1195
		46361	19-09-2019	740
		46364	18-11-2019	210
		46358	16-07-2019	1215
		47488	08-12-2019	2384
		46365	22-11-2019	135
		46355	24-05-2019	1195
		46369	23-03-2020	135
		47902	23-03-2020	105
		46363	06-11-2019	291
		46367	10-02-2020	5943
		46354	22-04-2019	1195
		46359	26-08-2019	135
		46366	19-12-2019	135
		46368	24-02-2020	270
		46382	10-12-2020	3763
		46384	14-12-2020	1543
		46378	24-08-2020	3194
		46392	22-02-2021	105
		46379	22-09-2020	105
		46386	13-01-2021	1016
		48404	23-04-2020	60
		47837	12-10-2020	9864
		47838	12-10-2020	90
		46389	19-01-2021	1439
		46387	13-01-2021	660
		46391	11-02-2021	913
		46380	04-11-2020	427
		46383	04-12-2020	649
		46388	15-01-2021	440
		46381	26-11-2020	105
46393	19-03-2021	105		
6	Hooghly-II	291623	08-10-2020	50000
		291740	08-10-2020	50000
		292252	12-10-2020	50000
		292733	13-10-2020	50000
		292705	13-10-2020	50000
		292809	15/10/2020	50000
		292939	16-10-2020	50000

Sl. No.	Name of treasury	Cheque No.	Date	Amount (in ₹)
		293115	03-03-2021	20000
		293135	15-03-2021	10000
7	Alipore-I	5695	20.07.2020	13078
		5674	08.07.2020	15045
		6336	24.12.2020	14978
		6331	10.09.2020	255
		6291	01.08.2020	2732
		6272	08.04.2020	2958
		6274	08.04.2020	2498
		6275	08.04.2020	2457
		6276	08.04.2020	3441
		6280	08.04.2020	2171
		6288	29.05.2020	6257
		6287	27.05.2020	1468
		6286	27.05.2020	1484
		6263	07.04.2020	1276
		6268	08.04.2020	4188
		6269	08.04.2020	5810
		6282	14.05.2020	1500
		6285	27.05.2020	1484
		6260	06.04.2020	5961
		6267	07.04.2020	3777
		6277	08.04.2020	1454
		6278	08.04.2020	1442
		6279	08.04.2020	6603
		6283	27.05.2020	1685
		6290	29.05.2020	2970
		6289	29.05.2020	2500
		6261	06.04.2020	2041
		6262	06.04.2020	2004
		6273	08.04.2020	2496
		6284	27.05.2020	1000
		6292	03.08.2020	10143
		6259	06.04.2020	2481
		6264	07.04.2020	1251
		6265	07.04.2020	7084
		6266	07.04.2020	6655
		6270	08.04.2020	666
		6271	08.04.2020	4979
		6281	08.04.2020	4307

Sl. No.	Name of treasury	Cheque No.	Date	Amount (in ₹)
		5788	17.07.2020	971
		5789	17.07.2020	1359
		5790	17.07.2020	1374
		5791	17.07.2020	787
		5792	17.07.2020	1372
		5793	17.07.2020	9641
		5794	17.07.2020	7707
		5795	17.07.2020	1375
		5781	09.04.2020	1374
		5784	09.04.2020	1375
		5785	08.05.2020	9658
		5786	01.06.2020	5961
		5780	08.04.2020	787
		5782	09.04.2020	1359
		5787	01.06.2020	5719
		5796	17.07.2020	894
		5797	28.07.2020	1214
		5783	08.04.2020	1372
		7426	18.01.2021	9654
		6837	19.06.2020	3206
		6843	18.12.2020	4461
		6844	04.01.2021	4865
		6839	27.07.2020	4074
		6841	05.10.2020	9499
		6833	19.06.2020	21210
		6836	19.06.2020	20421
		6838	19.06.2020	1452
		6835	19.06.2020	5467
		6845	07.01.2021	10373
		6834	19.06.2020	4762
		6842	05.10.2020	4128
		6840	23.09.2020	8382
		6846	05.02.2021	9656
		6847	25.02.2021	251
		6848	25.02.2021	273
8	Kakdwip	41260	19.03.2020	2250
		41318	05.07.2019	1115

Sl. No.	Name of treasury	Cheque No.	Date	Amount (in ₹)
9	Barasat-I	529066	27.04.20	110
		529500	07.10.20	50000
		529645	09.10.20	50000
		529749	09.10.20	50000
		530191	16.10.20	50000
		530435	16.10.20	50000
10	Ghatal	40602	22.01.2020	20000
		139316	31.10.2019	3096
		140207	24.03.2020	3024
		140223	30.04.20	3024
		140230	29.05.20	3024
11	Barrackpore-I	400954	23.10.2019	3411
		400973	15.11.2019	30000
		400989	21.01.2020	9735
		401001	27.02.2020	9735
12	Haldia	21683	13.11.2019	142730
		21684	13.11.2019	128962
		30523	19.06.2019	652
		30524	19.06.2019	708
		37716	01.03.2021	210
		37717	01.03.2021	206
		37715	10.02.2021	103
		37718	10.03.2021	174
		37640	21.12.2020	300
		37641	22.12.2020	1400
		144799	25.07.2019	240
		144983	04.12.2020	27200
		145016	25.02.2021	150
		145022	05.03.2021	7424
13	Darjeeling	281824	29.05.2019	200
		281833	03.06.2019	28918
		281917	26.09.2019	1134
		281991	03.12.2019	2570
		282025	13.01.2020	683
14	Silliguri-I	265979	30-04-2019	3500
		265977	30-04-2019	1500
		265996	21-05-2019	1500
		266035	26-06-2019	1500
		266077	09-08-2019	27826
		266078	09-08-2019	11066

Sl. No.	Name of treasury	Cheque No.	Date	Amount (in ₹)
	Silliguri-I	266101	04-09-2019	1500
		266149	19-09-2019	25000
		266332	24-09-2019	25000
		266358	24-09-2019	25000
		266408	24-09-2019	1500
		266439	26-09-2019	25000
		266461	26-09-2019	25000
		266531	27-09-2019	25000
		266615	25-10-2019	1500
		266635	27-11-2019	1500
		266648	04-12-2019	19173
		266824	28-02-2020	1100
		266875	20-03-2020	1100
		266879	23-03-2020	1100
15	Balurghat-II	196979	26.10.2016	3000
		197491	16.01.2020	384
		197718	18.03.2020	50000
16	Khatra	154143	06.03.2020	66000
		154214	13.03.2020	1060
		154215	13.03.2020	1060
17	Alipurduar	255994	02.08.2019	200000
		256061	16.09.2019	25000
		256066	16.09.2019	25000
		256067	16.09.2019	25000
		256071	16.09.2019	25000
		256096	16.09.2019	25000
		256103	18.09.2019	30000
		256109	18.09.2019	25000
		256116	18.09.2019	25000
		256212	23.09.2019	25000
		256233	23.09.2019	25000
		256363	23.09.2019	25000
		256253	23.09.2019	25000
		256254	23.09.2019	25000
		256273	23.09.2019	25000
		256276	23.09.2019	25000
		256176	23.09.2019	25000
		256184	23.09.2019	25000
256281	23.09.2019	25000		
256294	23.09.2019	25000		

Sl. No.	Name of treasury	Cheque No.	Date	Amount (in ₹)
	Alipurduar	256295	23.09.2019	25000
		256296	23.09.2019	25000
		256298	23.09.2019	25000
		256303	23.09.2019	25000
		256394	23.09.2019	25000
		256397	23.09.2019	25000
		256398	23.09.2019	25000
		256412	23.09.2019	25000
		256416	23.09.2019	25000
		256420	23.09.2019	25000
		256421	23.09.2019	25000
		256424	23.09.2019	25000
		256434	25.09.2019	25000
		256436	25.09.2019	25000
		256433	25.09.2019	25000
		256544	02.12.2019	195
		256643	31.01.2020	30
		256649	04.02.2020	195
		256705	28.02.2020	195
		256718	12.03.2020	40
		256759	19.03.2020	4500
		256761	20.03.2020	1765
		256773	24.03.2020	150
		256772	24.03.2020	195
		256770	24.03.2020	500
		256784	29.03.2020	2000
		256785	29.03.2020	2000
		256786	29.03.2020	2000
		256787	29.03.2020	3000
		256790	29.03.2020	2000
18	Bankura	650553	31.07.2019	555
		651625	24.01.2020	9000
		651626	24.01.2020	2250
		650765	23.09.2019	25000
		650785	23.09.2019	25000
		650827	24.09.2019	25000
		650863	24.09.2019	25000
		650866	24.09.2019	25000
		650903	24.09.2019	25000
		651093	24.09.2019	25000

Sl. No.	Name of treasury	Cheque No.	Date	Amount (in ₹)
	Bankura	651187	24.09.2019	25000
		650946	24.09.2019	25000
		650948	24.09.2019	25000
		650949	24.09.2019	25000
		650981	24.09.2019	25000
		651643	31.01.2020	675
		651722	27.02.2020	645
		651738	02.03.2020	333
		651780	18.03.2020	645
		651839	31.03.2020	8827
		156750	19.08.2019	197524
		171324	12.03.2020	6840
		172327	19.03.2020	6196
		172319	16.03.2020	5346
		156766	26.02.2020	302864
		156767	26.02.2020	148370
		156768	26.02.2020	50343
		156769	26.02.2020	946148
		156770	26.02.2020	1195752
		169384	19.02.2020	499
19	Bishnupur	217297	17.01.2019	2819
		42465	11.04.2018	6950
		43169	04.09.2018	29524
		43191	14.02.2019	99176
		43189	04.02.2019	906190
Total				11626765

Annexure – ‘36’
(Para No. 3.12)

Pension not started even after lapse of one year.

Sl.No.	Name of Treasury	P.P.O. No.	Date of Despatch	Amount (in ₹)
1	Tamluk	142065804	12-11-2020	3300
		112188074	24-02-2021	23200
		141723977	19-01-2021	9960
		111721449	22-07-2020	26900
2	Haldia	111696131	02-03-2021	26100
		112076998	11-03-2021	19950
		142188610	24-02-2021	10980
		142075263	08-12-2020	12270
		112064838	14-07-2020	29100
3	Barasat-II	111691303	22-02-2021	40850
		111708492	26-03-2021	23900
		111953178	05-03-2021	36750
		112190412	24-02-2021	100400
		111954605	13-05-2020	13550
		111721750	29/15/2020	26900
		111575655	09-05-2020	10050
		111843208	29-05-2020	35550
		111573948	29-05-2020	22500
		111947220	29-05-2020	26100
		111958233	29-06-2020	38500
		111678267	29-05-2020	24600
		111844398	09-05-2020	11760
		111712571	29-05-2020	26900
		111717046	06-08-2020	12469
111715058	25-09-2020	26100		

Annexure – ‘37’**(Para No. 3.13)****Secret Service Expenditure drawn in Abstract Contingent Bill (T.R. Form No. 27)**

Token/ Bill No.	DDO Name	Cheque No.	Cheque Date	Payee Name	Amount (in ₹)	Head of Account	Remarks
30	Superintendent of Police, Alipurduar (JACHMP001)	256801	03.04.20	Superintendent of Police, Alipurduar	5,00,000	2055-00- 101-001- 41	Secret Service Fund
11039	Superintendent of Police, Alipurduar (JACHMP001)	257515	15.12.20	Superintendent of Police, Alipurduar	5,00,000	2055-00- 101-001- 41	Secret Service Fund
12380	Superintendent of Police, Alipurduar (JACHMP001)	257537	11.01.21	Superintendent of Police, Alipurduar	5,00,000	2055-00- 101-001- 41	Secret Service Fund
				Total	15,00,000		

Annexure – ‘38’**(Para No. 3.14)****Non/Delayed remittance of Government receipt by agency bank**

Year	Name of agency bank	Total pending GRN	Amount involved (in ₹)
2020-21	Bank of India	4	4000
	Canara Bank	13	13000
	Indian Bank	10	19665
	Indian Overseas Bank	113	1398887
	Punjab National Bank	108	3541167
	State Bank of India	2	120
	UCO Bank	49	103905
	Union Bank	2	200
	United Bank	33	9121
		334	5090065

Annexure- '39'
(Para No. 3.16.1)

Safety Certificate of Strong Room not obtained.

Sl.No.	Name of Treasury	Sl.No.	Name of Treasury
1	Raiganj-I	10	Katwa
2	Contai	11	Burdwan-II
3	Birbhum-I	12	Silliguri-II
4	Bolpur	13	Alipore-I
5	Basirhat	14	Jalpaiguri-I
6	Dinhata	15	Burdwan-I
7	Darjeeling	16	Howrah-I
8	Durgapur	17	Kalimpong
9	Hooghly-I	18	Mathabhanga

Annexure- '40'
(Para No. 3.16.2)

Non-verification of valuables deposited in the treasuries.

Sl.No.	Name of treasury	Valuables deposited in treasury
1	Midnapore	One sealed Packet containing 2.85Kg gold and 3 Kg of Opium
2	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.
3	Barasat-II	Various 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
4	Burdwan-II	Several packers containing seized yellow metal said to be gold, NSC etc. deposited by various department were kept in the double lock of the strong room since long.
5	Burdwan-I	Several packers containing seized yellow metal said to be gold, NSC etc. deposited by various department were kept in the double lock of the strong room since long

Annexure- '41'
(Para No. 3.16.3)

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

Sl.No.	Name of Treasury	Name of the Depositor	Date of receipt
1	Kalyani	Asstt. Eng. Plassey Kalyani Store Sub Div., P.H. Engg. Dte. Nadia	08.02.2005
		C.D.P.O., Chakdah	29.12.2004
		Asstt. Eng. Highway Sub. Div., PWD (Roads) Dte., Kalyani. Nadia	04.05.2007
		Jt. Director, APD A/C, Haringhata Farm, Nadia	28.10.2014
		Ex. Eng., Nadia Div. P.H.E, Directorate. Nadia	10.08.2007
		Asstt. Eng. (PWD) Kalyani Constn. Sub-Divn.	19.02.2014
		Ex. Eng. Nadia Divn. P.H. Eng. Dte.	11.08.2014
2	Ranaghat	C.D.P.O., Ranaghat-I	11.09.1995
		S.D.O., Ranaghat	10.12.1996
		C.D.P.O., Hanskhali	01.09.1999
		C.D.P.O., Ranaghat-II	05.09.2001
		Asstt. Eng.(A-I), Santipur Sub Div., Fulia	08.02.2002
		Asstt. Eng.(A-I), Ranaghat-II Sub Div.	02.07.2002
		C.D.P.O., Santipur ICDS Project	11.06.2007
		B.D.O., Ranaghat-II Block Nokari	31.03.2009
		Asstt. Eng.(A-M), Ranaghat(A-M) Divn.	09.09.2010
		Asstt. Eng., Ranaghat NH Sub Div. PW (R) Dir.	27.05.2011
		S.D.O., Inv.&Plang. Sub Div.(C) No-II, Santipur	10.05.2012
		Asstt. Eng., Ranaghat Highway Sub-Divn.PW(R) Dir.	06.08.2013
		S.D.O., Ranaghat Irrign. Sub Divn., Ranaghat	11.09.2013
		Asstt. Eng., Ranaghat Sub Div. PW(CB) Dte.	14.11.2013
Administrator, Fulia Township, Fulia, Nadia	10.12.2013		
Asstt. Eng., Ranaghat-I(A-I) Sub Div., Ranaghat	15.01.2014		

Sl.No.	Name of Treasury	Name of the Depositor	Date of receipt
	Ranaghat	Asstt. Dirt. of Agriculture (Admn.), Ranaghat Sub Divn.	29.10.2014
3	Raiganj-I	Supdt. Raiganj Sub Jail	10-04-1950
		SDO/Raiganj	27-06-1952
		Sub Divn Controller F & S	27-07-1959
		BDO/Itahar	14-06-1961
		Dist. Election Officer/west Dinajpur Balurghat	16-03-1972
		SDO/PW Road Deptt.	15-07-1974
		Principal, ITI Raiganj,	17-01-1977
		Registrar, W.B. (O & M) WBSEB	19-12-1980
		BDO/ Hemtabad	05-03-1982
		DivnEnginn. W.B. Cons WBSEB	29-03-1989
		Dy. Director, Handloom Textile	12-08-1998
		District Magistrate, U.D	04-10-1999
		Spl Land Acquisition Officer UD	17-10-2001
		Exe.Engg. U/D Highway Divn	07-09-2005
Exe Engg, PWD, Civil Raiganj	29-06-2016		
4	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
		Asstt. Eng., Krishnagar Highway Division No. – II, PWD (Roads) Directorate. Nadia	13.07.2016
		Asstt. Eng. Sub-Division–III Eastern Mechanical Division, PHE Directorate	21.04.2017
		Superintending Engineer (Agri-Irrigation), Nadia	02.11.2007

Sl.No.	Name of Treasury	Name of the Depositor	Date of receipt
5	Purulia	S.D.O., Manbazar Irrigation Sub-Division	25.01.2012
		Ex. Engineer, Purulia Highway Divn. P.W.(Roads)	26.09.2013
			17.11.2017
		Asstt. Engineer, Purulia Sub-Division, PWD	07.04.2016
		Asstt. Engineer, Purulia Sub-Division-I, Social Sector, PWD	24.06.2015
		Ex. Engineer, Purulia Elec. Divn., PWD	06.05.2015
		Ex. Engineer, N. H. Divn. -IV, P.W.(Roads)	24.04.2014
		Asstt. Engineer, Balarampur Highway Divn., P.W.(Roads)	26.09.2013
		Asstt. Engineer(A-1), Purulia Sub-Divn., Belguma, Purulia	24.06.2013
		Asstt. Engineer, Purulia Construction Sub-Divn., PWD	13.06.2013
		Asstt. Engineer, Manbazar Highway Sub-Divn. P.W.(Roads)	10.04.2013
		Ex. Engineer, Purulia Divn., PHE	11.07.2012
		Ex. Engineer(A-I), Purulia (Agri-Irrigation), Divn., Purulia	21.06.2012
		6	Barasat-II
Asstt. Engineer (AI), Barasat (A-I) Sub-Divn., Barasat	13.11.2020		
7	Hooghly-I	AE, (PWD), Hooghly Sub-Div-I	17.05.19
		EE, Hooghly Irrigation Div.	15.11.17
		EE, A-I Chinsurah Div.	28.07.16
		EE, Hooghly Highway Div.-I	26.05.15
		Revenur Officer, Damodar Irrgn. Rev. Div.-III	09.11.11
		SDO, Chinsurah Investigation * Planning Div. (I&W Dte.) Hooghly	06.11.12
		AE, (PWD), Hooghly Sub-Div-II	22.09.17
		A. E Bansberia Highway subdivision-II (P.W. Roads)	12.08.2013

Sl.No.	Name of Treasury	Name of the Depositor	Date of receipt
8	Jangipur	B.D.O. Samsorganj	06.11.1990
		SDO (PWD), Jangipur Sub- Division	05.12.2012
		Exe. Officer, Raghunathganj Panchayat Samity	20.09.2013
9	Kandi	SDL & LRO, Kandi	26.12.2019
		Asstt. Engr., Kandi	11.06.2019
		CDPO, Kandi	20.12.2017
		Asstt. Engr., (Agri.-Elect), Kandi Agri Elect. Sub. Div.	28.07.2016
10	Katwa	B.D.O., Katwa-II	19.03.2007
		S.D.O., Katwa-I	28.05.2019
		Nadanghat W.B. Electric Supply	29.04.1994
11	Burdwan-II	Electrical Engineer, Electrical Division CPWD, Asansol	13.08.1945
		Divisional Engineer, West Bengal State Electricity Board, Burdwan Division	01.06.1960
		BDO, Memari-II	23.03.1964
		BDO, Galsi-II Panchayat Samiti	29.05.1964
		Vice Principal Burdwan Medical College	25.10.1978
		Divisional Engineer, Durgapur Communications Division	19.12.1978
		Soil Conservation Officer	22.01.1979
		Child Development Project Officer ICDS Project, Burdwan	02.02.1988
		Divisional Engineer, West Bengal State Electricity Board, Burdwan Division	06.03.1995
		Executive Officer, Galsi-II Panchayat Samiti	29.11.1996
Superintending Engineer, West Bengal State Electricity Board, Burdwan, Monimart Burdwan	17.04.1997		

Sl.No.	Name of Treasury	Name of the Depositor	Date of receipt
	Burdwan-II	Child Development Project Officer ICDS Project, Burdwan	30.10.1998
		Assistant Engineer, Burdwan Subdivision HE Dte., Burdwan	14.07.2006
		Divisional Manger, West Bengal State Electricity Board Memari Division	02.01.2007
		SDO/Jamalpur Irrigation Divn.	14.06.2010
		Asstt. Engineer, Memari (Agrimeen)Sub Divn.	26.10.2010
		Executive Engineer, Burdwan Divn PW(CB) Dte	30.01.2014
12	Bankura	Ex. Engr. Bankura Elec. Divn. P.W. Dte.	05.12.2014
		Ex. Engr. Bankura Mechanical. Divn. P.H.E. Bankura	11.12.2014
		Ex. Engr. (AM) Bankura (AM) Divn. Bankura	18.02.2015
		Ex. Engr. (AI) Division	22.12.2016
13	Burdwan-I	Electrical Engineer, Electrical Division CPWD, Asansol	13.08.1945
		Divisional Engineer, West Bengal State Electricity Board, Burdwan Division	01.06.1960
		BDO, Memari-II	23.03.1964
		BDO, Galsi-II Panchayat Samiti	29.05.1964
		Vice Principal Burdwan Medical College	25.10.1978
		Divisional Engineer, Durgapur Communications Division	19.12.1978
		Soil Conservation Officer	22.01.1979
		Child Development Project Officer ICDS Project, Burdwan	02.02.1988
		Divisional Engineer, West Bengal State Electricity Board, Burdwan Division	06.03.1995
		Divisional Engineer, West Bengal State Electricity Board, Burdwan Division	29.11.1996

Sl.No.	Name of Treasury	Name of the Depositor	Date of receipt
	Burdwan-I	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 Manger, West Bengal State Electricity Board Memari Division	02.01.2007
		SDO/Jamalpur Irrigation Divn.	14.06.2010
		Asstt. Engineer, Memari (Agrimeen)Sub Divn.	26.10.2010
		Excutive Engineer, Burdwan Division PW (CB) Dte	30.01.2014
14	Malda-II	Executive Engineer, Malda Irrigation Divn., Malda	30-07-2019
		Executive Engineer (PWD), Malda Electrical Divn., Malda	02-02-2021
		Principal, Malda Medical College, Malda	11-06-2021
15	Coochbehar-I	Superintendent of Sericulture, Cooch Bear	10.12.2002
		B.D.O, Cooch Behar-II	24.02.2003
		Project Director, Dist. Rural Development Cell, Cooch Behar Zilla Parishad	12.10.2004

Annexure- '42'

(Para No. 3.17)

Stamp Account: Huge retention of stamps

Sl.No.	Name of treasury	Type of Stamps	Denomination	No. of stamps	Value (in ₹)
1	Kalyani	Non-Judicial Stamps	20	1	20
			500	33	16500
			1000	6	6000
2	Raghunathpur	Entertainment Tax	1	63600	63600
			2	80000	160000
		NS (Adhesive Non-judicial stamp)	5	36896	184480
		Revenue Stamp	1	640000	640000
		Non-Judicial Stamps	10	8	80
			20	4	80
			50	7	350
			100	3	300
			1000	9	9000
3	Ranaghat	Non-Judicial Stamps	5000	2	10000
4	Krishnanagar-II	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
			Insurance Stamp	2	26100
		10		28755	287550
		Revenue Stamp (RS)	0.05	560000	28000
			0.1	43724	4372.4
			0.15	98800	14820
		Pleadars Licence Fee	5	10	50
			15	6	90
			25	6	150
		Revenue Agent	2.5	4	10
			5	16	80
10	14		140		
15	2		30		
Mukhtar Licence Fee	7.5	1	7.5		

Sl.No.	Name of treasury	Type of Stamps	Denomination	No. of stamps	Value (in₹)
5	Contai	Non-Judicial Stamp	500	1	500
		Non-Judicial Stamp	1000	2	2000
		Non-Judicial Stamp	5000	1	5000
		Court Fees	1.2	3285	3942
		Entertainment Tax	2	206000	412000
		Entertainment Tax	2.25	677400	1524150
		Entertainment Tax	3	18000	54000
		Entertainment Tax	5	26400	132000
		Indian Court Fees	30	1824	54720
		Indian Court Fees	75	1125	84375
6	Arambagh	Non-Judicial Stamp	10000	2121	21210000
		Non-Judicial Stamp	15000	1282	19230000
		Non-Judicial Stamp	20000	226	4520000
		Entertainment Tax	0.05	107200	5360
		Entertainment Tax	0.75	227600	170700
		Entertainment Tax	2	5200	10400
		Entertainment Tax	3	563200	1689600
7	Bongaon	Entertainment Tax	0.6	12830	7698
			0.9	41840	37656
			0.25	39600	9900
			0.5	32800	16400
			0.75	126400	94800
			1	327800	327800
			1.25	2771600	3464500
			2.25	354000	796500
		Indian Court Fees	25	4188	104700
			30	870	26100
			40	1549	61960
			50	1453	72650
			60	1257	75420
			70	815	57050
			75	1855	139125
			80	378	30240
		Stamp/Postcard (RS)	1	288000	288000
		Non-Judicial	0.25	7180	1795
			10000	166	1660000
8	Birbhum-I	Entertainment Tax	2.25	116705	262586.25
		Revenue Stamp	0.05	448000	22400
			0.1	117120	11712
			0.15	1124000	168600
			0.2	3	0.6

Sl.No.	Name of treasury	Type of Stamps	Denomination	No. of stamps	Value (in₹)
9	Barrackpore-I	Court Fees	0.05	81360	4068
		Non-Judicial Stamp	10000	403	4030000
			15000	83	1245000
			20000	764	15280000
		Entertainment Tax	0.15	138900	20835
			0.3	140100	42030
			0.5	590100	295050
			1	1593600	1593600
			1.25	2481600	3102000
			1.5	451800	677700
2.25	975300		2194425		
10	Haldia	Non-Judicial Revenue Stamp	0.2	640000	128000
		Non-Judicial Stamp	10000	2444	24440000
		Non-Judicial Stamp	15000	1623	24345000
11	Bolpur	Entertainment Tax	0.1	351200	35120
			0.5	4400	2200
			1	59600	59600
			2	52400	104800
			2.25	60000	135000
		Revenue Stamp	1	640000	640000
12	Basirhat	Non-Judicial Stamp	40	1420	56800
			60	507	30420
		Court Fees	5	112	560
			0.75	314	235.5
			20	70440	1408800
		Indian Court Fees	25	18600	465000
			45	109	4905
			75	4580	343500
300	881		264300		
13	Toofanganj	Entertainment Tax	0.25	46000	11500
			0.5	11200	5600
			0.75	12000	9000
			1	171200	171200
			2	58800	117600
		2.25	53200	119700	
		Non-Judicial Stamp	5000	4	20000
14	Alipore-I	Non-Judicial Stamps	20	50	1000
			5000	2	10000
		Court Fee	5000	2	10000
		Revenue Fee	0.15	211174	31676.1

Sl.No.	Name of treasury	Type of Stamps	Denomination	No. of stamps	Value (in₹)
15	Lalbagh	Court Fee	5	2400	12000
			6	6960	41760
			6	10	60
			10	5280	52800
			15	960	14400
			20	4368	87360
			20	24	480
			20	3040	60800
		Entertainment Tax	1	2134328	2134328
		Revenue Stamp	0.1	540000	54000
		Special Adhesive	1	137856	137856
			1	319562	319562
			1	226888	226888
		2	3613	7226	
16	Durgapur	Entertainment Tax	0.05	3833440	191672
			0.1	267300	26730
			0.15	1399200	209880
			0.25	984000	246000
			0.3	1440000	432000
			0.35	300000	105000
			0.4	726720	290688
			0.5	50400	25200
			0.5	819360	409680
			0.75	578000	433500
			1.25	1329200	1661500
			1.5	678400	1017600
		Court Fee	0.05	64000	3200
		17	Balurghat-I	Entertainment Tax	0.05
0.15	2244960				336744
0.25	4375200				1093800
0.4	1920				768
0.75	400				300
1	97600				97600
2	75200				150400
3	277600				832800
Court Fee	0.1			320	32
	0.65			1120	728
	0.75			160	120
	15			1680	25200
Non-Judicial Stamp	5			3	15
	2000			16	32000
	3000	4	12000		
	10000	1230	12300000		
18	Rampurhat	Entertainment Tax	0.05	166800	8340
			1	407200	407200
			1.25	194000	242500

Sl.No.	Name of treasury	Type of Stamps	Denomination	No. of stamps	Value (in₹)	
19	Dinhata	Indian Court Fee	40	8	320	
			50	2	100	
			75	4	300	
		Non-Judicial Stamp	5	6	30	
			10	6	60	
			20	6	120	
			50	2	100	
			500	35	17500	
			2000	4	8000	
			3000	1	3000	
			5000	7	35000	
			Court Fee	0.5	5776	2888
				0.1	114240	11424
		0.2		14160	2832	
		0.25		16006	4001.5	
		0.5		44640	22320	
		1.1		13154	14469.4	
		25		2001	50025	
		30		1357	40710	
		Entertainment Tax	0.75	292408	219306	
			1	2000	2000	
			1.5	29200	43800	
			2	190800	381600	
			2.25	166000	373500	
		Non-Judicial Stamp	1000	3	3000	
			2000	4	8000	
			3000	1	3000	
5000	11		55000			
20	Coochbehar-I	Non-Judicial Stamp	50	4	200	
			100	12	1200	
			500	4	2000	
			1000	5	5000	
			2000	3	6000	
			5000	10	50000	
21	Howrah-I	Non-Judicial Stamp	15000	1	15000	
			10000	1	10000	
			3000	15	45000	
			2000	8027	16054000	
			750	9	6750	
			200	4	800	
			75	18	1350	
			60	2	120	
21	Howrah-I	Non-Judicial Stamp	40	12	480	
			30	4	120	
			5	13	65	
			3	15	45	

Sl.No.	Name of treasury	Type of Stamps	Denomination	No. of stamps	Value (in₹)
21	Howrah-I	Non-Judicial Stamp	1	4	4
			0.5	94	47
			0.25	180	45
		Judicial Stamp	0.5	94	47
			3	18798	56394
			4	39408	157632
			5	96018	480090
			10	104257	1042570
			20	176170	3523400
			Indian Notary Stamp	1000	1991
22	Mathabhanga	Entertainment Tax	0.15	1200	180
			1	70200	70200
			1.25	73800	92250
			1.25	148400	185500
			2	372800	745600
			0.25	400	100
		Non-Judicial Stamp	10000	409	4090000
		Indian Court Fee	25	3000	75000
			30	2000	60000
			50	3000	150000
			0.05	11829	591.45
			0.1	20400	2040
		Total			

Annexure- '43'

(Para No. 3.18)

Non inspection of Treasuries by Collector

Sl.No.	Name of Treasury	Districts	Sl.No.	Name of Treasury	Districts
1	Alipurduar	Alipurduar	34	Howrah-I	Howrah
2	Bishnupur	Bankura	35	Howrah-II	
3	Khatra		36	Mal	Jalpaiguri
4	Bankura		37	Jalpaiguri-I	
5	Barasat-I	North 24 Parganas	38	Jalpaiguri-II	Jhargram
6	Barrackpore-I		39	Jhargram	
7	Basirhat		40	Kalimpong	Kalimpong
8	Bidhanagar		41	Kolkata PAO-I	Kolkata
9	Bongaon		42	Kolkata PAO-II	
10	Jangipur	Murshidabad	43	Kolkata PAO-III	
11	Domkal		44	Gangarampur	Dakshin Dinajpur
12	Berhampore-I		45	Kalyani	Nadia
13	Berhampore-II	46	Ranaghat		
14	Rampurhat	Birbhum	47	Tehatta	
15	Bolpur		48	Krishnagar-I	
16	Birbhum-I		49	Krishnanagar-II	
17	Birbhum-II		50	Chanchal	Malda
18	Katwa	51	Malda-I		
19	Burdwan-I	Purba Bardhaman	52	Malda-II	
20	Burdwan-II		53	Manbazar	Purulia
21	Alipore-I	South 24 Parganas	54	Purulia	
22	Baruipur		55	Raghunathpur	
23	Kakdwip		56	Islampur	Uttar Dinajpur
24	Diamond Harbour		57	Raiganj-I	
25	Canning		58	Raiganj-II	
26	Tamluk	Purba Medinipur	59	Hooghly-I	Hooghly
27	Egra		60	Hooghly-II	
28	Haldia		61	Serampore-I	Paschim Bardhaman
29	Contai		62	Durgapur	
30	Darjeeling	Darjeeling	63	Coochbehar-I	Coochbehar
31	Silliguri-I		64	Coochbehar-II	
32	Ghatal	Paschim Medinipur	65	Toofanganj	
33	Kharagpur		66	Dinhata	
			67	Mathabhanga	

Annexure- '44'**(Para No. 4.1)****Software and Hardware register not maintained.**

Sl.No.	Name of Treasury	Sl.No.	Name of Treasury
1	Raghunathpur	11	Malda-I
2	Kalyani	12	Barasat-II
3	Tehatta	13	DTA (PD Cell)
4	Ranaghat	14	Mekhliganj
5	Asansol-II	15	Mal
6	Hooghly-II	16	Jalpaiguri-II
7	Alipore-II	17	Alipore-I
8	Kakdwip	18	Kokata PAO-II
9	Bidhanagar	19	Malda-II
10	Kolkata Collectorate		

Annexure- '45'**(Para No. 4.1)****Unique Identification not marked in IT assets.**

Sl.No.	Name of Treasury	Sl.No.	Name of Treasury
1	Chanchal	6	Mekhliganj
2	Ranaghat	7	Mal
3	Kharagpur	8	Jalpaiguri-II
4	Alipore-II	9	Alipore-I
5	Malda-I	10	Kolkata PAO-II
		11	Malda-II

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