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ANNUAL REVIEW
ON THE WORKING OF
PUBLIC WORKS DIVISIONS
2018-19



GOVERNMENT OF WEST BENGAL

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PREFACE

This is the Annual Review on the Working of Public Works Divisions. The review focuses on submission of accounts records, adjustment of balances outstanding under Suspense Heads of accounts and observations consequent on audit of P.W. Divisions conducted by the Office of the Accountant General (Economic & Revenue Sector Audit), West Bengal.

The Government may consider taking appropriate corrective measures vis-à-vis the issues pointed out in the review and implement the best accounting practices to help increase the efficacy and accuracy of Divisional Accounts.

Kolkata
Date :

(ADITI ROYCHOUDHURY)
PR. ACCOUNTANT GENERAL (A&E),
WEST BENGAL.

OVERVIEW

This review has been prepared on the basis of the information collected from the accounting records submitted by Treasuries as well as P.W. Divisions. The previous system of submission of compiled monthly accounts stands discontinued w.e.f 1.4.2015 following changeover of the system of receipts and expenditure of Works Divisions to the CTS package of Treasury under Integrated Financial Management System (IFMS).

Chapter I presents a summary of the total expenditure in Public Works Departments (P. W.) during the year 2018-19.

Chapter II presents an analytical review on the unadjusted balances under P.W. Deposits, P.A.O. Suspense, P.W. Remittances, CSSA, MPSSA and Cash Balance.

Chapter III deals with the amounts placed under objection. No such pending amounts were observed in 2018-19.

Chapter IV gives the information on submission/non-submission of accounting records by the Divisions and deficiencies observed therein.

Chapter V, VI & VII deal with the irregularities noticed by audit during inspection of Divisions.

INTRODUCTION

This is the Annual Review on the working of the Public Works Divisions under different departments of the Government of West Bengal during 2018-19.

Submission of accounting records, adjustment of outstanding balances under Suspense/Remittances Heads of accounts and the outstanding audit observations have been highlighted in the Report.

After the receipts and expenditure of Works Divisions were brought under the Treasury Accounting System running through Computerised Treasury System (CTS) under Integrated Financial Management System (IFMS) with effect from 01 April 2015, instead of Compiled Monthly Works Accounts this office receives copies of treasury vouchers¹, supported by 'Schedule of Works'(Form 64), 'Classified abstract of expenditure' (Form 74), 'Schedule of Deposits'(Form 79), 'Schedule of Deposit Work'(Form 65) and a 'Schedule of Docket' (Form 61) for the purpose of audit work.

The total number of Divisions at the end of the year 2017-18 was 383. During the year under review, the total number of Divisions was 383 (shown in **Annexure I**). Department-wise break-up of the Divisions at the end of March 2019 is given in the table below:

¹Finance Department of the State Government vide its order no. 736-F(Y) dated 10 February 2015 had authorised Treasuries/ PAOs to pass the bills without vouchers as a special dispensation.

Sl. No.	Name of the Departments	No. of Divisions
1.	Public Works Department	71
2.	Public Works (Social Sector)	18
3.	Public Works (Roads)	57
4.	Housing	16
5.	Urban Development / Town & Country Planning	04
6.	Sundarban Affairs Department	04
7.	Municipal Engineering Directorate	17
8.	Water Investigation & Development Department	58
9.	Public Health Engineering	50
10.	Irrigation and Waterways	88
	Total ::	383

Department-wise names of the Divisions are given in **Annexure I**.

CHAPTER I

Works Accounts at a glance

1.1 Trends of Public Works expenditure against total Expenditure of the State during the period from 2016-17 to 2018-19

The total expenditure of the Works Department during the year 2018-19 was Rs 9,967.38 crore as against Rs 8,260.02 crore in 2017-18 and Rs 6,867.13 crore in 2016-17 representing 5.53, 5.15 and 4.73 per cent respectively of total expenditure of the State Government during that period as given in table below:

Year	Total Expenditure of the State Government (in Crore)	Expenditure of Public Works (in Crore)	Percentage of Expenditure of Public Works in comparison to State Government expenditure
2016-17	1,45,253.99	6,867.13	4.73
2017-18	1,60,445.44	8,260.02	5.15
2018-19	1,80,091.23	9,967.38	5.53

1.2 Allocation of funds between Revenue and Capital account

Details of expenditure incurred by Works departments of West Bengal in Revenue and Capital account during the period from 2016-17 to 2018-19 are given below.

Year	Expenditure of Public Works (in Crore)	Revenue Expenditure (in Crore)	Percentage of Revenue expenditure to expenditure of Public Works	Capital expenditure (in Crore)	Percentage of Capital expenditure to expenditure of Public Works
2016-17	6,867.13	1,474.11	21.47	5,393.02	78.53
2017-18	8,260.02	1,683.16	20.38	6,576.86	79.62
2018-19	9,967.38	1,876.42	18.83	8,090.96	81.17

CHAPTER II

Analytical Review of balances under Deposit, Suspense and Remittances

2.1 Outstanding Balances

Balances under various Public Works Deposit, Suspense and Remittance Heads as on 31 March 2019 are shown below:-

Sl. No.	Category of balance	Classification	Amount in ₹
(1)	(2)	(3)	(4)
1.	Public Works Deposit	8443-00-108	35,26,39,51,401.28(Cr.)
2.	Cash Settlement Suspense Accounts (New)	Under the minor head 799-Suspense below the relevant functional major head	200,66,14,278.32 (Dr.)
3.	Re-imbursement of National Highways Expenditure	8658-00-101	1,76,50,43,825.63(Dr)
4.	Cash Settlement Suspense Accounts (Old)	8658-00-107	82,26,73,457.24 (Dr.)
5.	Material Purchase Settlement Suspense Accounts	8658-00-129	67,43,75,888.39 (Cr.)
6.	P.W. Remittances-Head III(b) (Adjustment of AG Memo for purchase from DGS & D)	8782-00-102	4,41,54,96,676.30 (Dr.)
7.	P. W. Remittance-Hd. IV (Transfer and Remittances between Public Works Officer)	8782-00-102	48,47,44,441.48 (Dr.)

2.2 Schedule of Public Works Deposit

2.2.1 Incorporation of Public Work Deposit balance into Treasury system

As per para 16.1.1 of CPWA Code and Note below Rule 267 of the West Bengal Financial Rules Volume I, Deposit Work is a Non – Government Work for which, as per para 16.2.1 of CPWA Code, the local body or other party concerned should advance the gross estimated expenditure payable by it to the Divisional Officer. Similarly, as per Rule 268 of the West Bengal Financial Rules Volume I, Works executed from funds of a Public nature but not included in the financial estimates and accounts of the State is called Deposit work.

Consequent upon discontinuation of LOC system, Finance Department, Government of West Bengal through its memo no. 3292-F(Y) dated 24 April 2015 followed by Memo No.5785-F(Y) dated 29 July 2015, instructed for insertion of the verified positive balance of Deposit Works, Security deposit, and Miscellaneous deposit (*as they stood on 31.03.2015 in Form 79*)u/h **8443-00-108—001- Receipts for P.W. Deposit** as opening balance on 1.4.2015 under three sub-heads viz. **003-Deposit at Treasury for Deposit Works, 004- Security Deposit and 005- Miscellaneous Deposit** subordinate to **Minor Head 108- Public Works Deposit** below the **Major Head 8443- Civil Deposits** in the P W Deposit Accounts to be opened in the Treasury/PAO in favour of the Executive Engineers concerned.

As is evident from the following table, the closing balance under **sub-head 001** has not been migrated to **sub-heads 003, 004 and 005** thereby showing inflated balance under the said sub-head.

Head of Account: 8443-00-108-Public Work Deposits			(Amount in ₹)
Subhead/ Year	2016-17	2017-18	2018-19
001-Receipts for P W Deposit	14,00,60,31,398.91	14,00,59,70,506.91	14,00,12,56,635.91
002- Receipts from NHAI for NHs Works	23,95,471.00	23,95,471.00	23,97,171.00
003- Deposits at Treasury for Deposit Works	(-)1,38,61,202.86	3,65,61,11,139.67	3,82,36,90,285.67
004- Security Deposit	10,22,09,06,647.28	13,30,71,24,447.20	17,43,05,31,670.70
005- Miscellaneous Deposit	7,07,559.00	1,02,49,068.00	60,75,638.00
Closing Balance	24,21,61,79,873.33	30,98,18,52,332.78	35,26,39,51,401.28

2.3 Schedule of Cash Settlement Suspense Account (Old/New)

2.3.1 CSSA (OLD)

In terms of Paras 22.4.10 and 22.4.15 of CPWA Code all inter-divisional transactions awaiting settlement should be collected in Form 76-A posted from division-wise register for submission to the Office of the Pr. Accountant General (A&E), West Bengal alongwith the monthly accounts. Account of such transactions under the head **“8658-00-107 Cash Settlement Suspense Account”** was discontinued in West Bengal from 1 April 1993 vide Government of West Bengal Finance (Audit) Department order No. 12460 dated 18 December 1992.

The accumulated amount under this head has not yet been liquidated as envisaged in the aforesaid Government Order. The total amount outstanding as on 31 March 2019 under this head is Rs.82.27 crores as no documentary evidence for any adjustment have been received from the Divisions during the year 2018-19.

2.3.2 CSSA (NEW)

In terms of para 4(III) of the Finance (Audit) Department order No. 12460-F dated 18 December 1992 a new sub head “Cash Settlement Suspense Account” (CSSA), has been introduced below the minor head **“799-Suspense”** under the relevant Capital or Revenue Major Head with effect from 1 April 1993 in order to book full payment in advance made by the working division to Resources Division for the required material after ascertaining from them about availability and cost thereof by debiting this Suspense head. The debit in this suspense head will be cleared immediately on receipt of materials from Resources division.

On abolition of LOC system, the Resources Division would function as a supplying division to which the Working division would provide advance for bulk procurement of materials necessary for works to be executed by the concerned division. In such cases, the resources division will deposit the advance under PWD Deposit and utilize the advance for procurement of materials. The value of materials procured in excess of Deposit would be adjusted by indenting division by drawing a bill on the Treasury/PAO. This procedure was notified by the Finance department vide para 6 of government order no. 736-F(Y) dated 10 February 2015.

As per schedules under CSSA (New) received from the divisions till 2014-15 the total amount outstanding as on 31 March 2019 under this head is Rs 200.66 crores. The modalities for settlement of this suspense balance have not yet been informed by the State Government.

2.4 Reimbursement of National Highways Expenditure

Funds are allocated for the construction and upkeep of the National Highways in the Union Budget under the Grants for the Ministry of Road Transport & Highways. The execution of the National Highways works is entrusted to the concerned State Government on agency basis. The expenditure incurred on repair/maintenance of National Highway is initially charged to the exchequer of State under the Major head "3054", pending recoupment by the Ministry of Road Transport & Highways, who has Regional Pay & Accounts Offices to oversee the recoupment/reimbursement of expenditure on National Highways work. This entails inter-government transactions between the Central Government and the State Government which are settled through Cash Settlement Procedure by exchange of cheque/drafts. Transactions connected with the maintenance expenditure (and also receipts) on National Highways work occurring in the State P.W. Divisions are initially brought to accounts under State transaction by the Accountant General under head of account '**8658-00-101-148 Pay & Accounts Office Suspense-Items adjustable by Pay & Accounts Office NH**'. This office then transmits the monthly claim statement along with vouchers to the Regional P.A.O. (NH) for reimbursement of claims. The Regional P.A.O. (NH) reimburses the admissible claims and disallows the inadmissible claims. The amount of claim so reimbursed is minus debited under head '**8658-00-101 PAO Suspense**'.

In order to achieve enhanced efficiency and to bring better monitoring and optimum utilization of allocated funds, Direct Payment Procedure (D.P.P.) for execution of National Highways work had been introduced with effect from 1 April 2004 as communicated by the Ministry of Road Transport and Highways, Government of India vide No. PAO/NH/DPP/2003-04/1871-1938 dated 5 January 2004.

During the year 2018-19 an amount of ₹15,42,45,859.00 was disallowed/ withheld by Regional PAO (NH) Kolkata for reasons not on record. Yearwise position of amount disallowed/ withheld on National Highways is shown in **Statement 1**.

2.5 Schedule of Material Purchase Settlement Suspense Account

As per the list of Major Heads of Account of Union and State, the classification "**8658-00-129-MPSSA**" indicates the cost of stores received either by purchase or through Inter Divisional Transfers, the payment of which had not been made in the month of receipt of stores. This implies that the amount outstanding at the end of March 2019 is actually payable by the Government of West Bengal to the Supplier of Stores.

Consequent on the withdrawal of L.O.C. system, operation of suspense head was to be discontinued as per order no 736-F(Y) Dated 10th February 2015. During the period of review, there was no transaction in respect of a number of Engineering Divisions under the control of Public Works Department for more than three complete accounting years under this minor head and no documentary evidence for any adjustment have been received from the Divisions to transfer the unclaimed balances to the credit of revenue as per provisions of Para 13.2.5 and notes there under and Para 15.4.1 of CPWA Code.

2.6 Transactions relating to Head III(b) -Items adjustable by Public Works Divisions

Transactions relating to Public Works Divisions originating in Accounts office are passed on to the Divisions through the Remittance Head “**8782-00-102 Public Works Remittances Head-III(b)**”. These transactions mostly relate to procurement of materials like Cement, Steel, etc. through the Director General, Supplies and Disposals (DGS&D), Department of Supply, Government of India. The existing procedure of purchases made by various administrative departments of State Government against DGS&D rate contracts has been completely stopped with effect from 1 April 1995 vide Government of West Bengal G.O. Nos. 88-F.B. dated 12 January 1995 and 165-F.B. dated 08 February 1995.

Although the Finance Department (Audit Branch), Government of West Bengal was requested to consider writing off of the outstanding balances lying under the Head **8782-00-102-Public Works Remittances Head III(b)** from the Government Accounts, no adjustment have been made so far. As there was no fresh accumulation under this head during the period under review, the total amount of ₹ 4,41,54,96,676.30 at the end of 2018-19 remains to be cleared by the divisions.

Further, through para no. 8(d) of Memorandum No. 736 F(Y) dated 10 February 2015 of Government of West Bengal, Finance Department, Audit Branch, it was stated that outstanding balance under Head–III(b) would be settled as per direction of the Finance Department. Steps need to be taken by the Government to adjust the outstanding amounts.

2.7 Schedule of Reconciliation with Treasury (CTI/CTR)

In terms of Para 22.3.1 of C.P.W.A. Code, P.W.Divisions are required to furnish Form 51 “Schedule of Settlement with Treasury” at the end of each month to the Accounts Office showing details of cheques drawn, cheques encashed and balance of cheques remaining uncashed in Part II duly supported with ‘Certificate of Treasury Issues’ (CTI) and the amount remitted to the Treasuries, amount acknowledged by the Treasuries and balance remaining unacknowledged in Part I, duly supported with Form- 50 Consolidated Treasury Receipts (CTR) provided by the Treasury Officer.

However, it has been observed that reconciliation is not being carried out by the divisions with the treasuries. After the introduction of Treasury System from 1 April, 2015, the Divisions are not required to submit CTIs / CTRs but **they continue to be responsible for adjusting the outstanding CTIs/ CTRs related to past works accounts upto 31.03.2015 as per Memorandum No. 736 F(Y) dated 10 February 2015 of Government of West Bengal, Finance Department, Audit Branch.** Period from which Schedule of Settlement with Treasury (SSWT) has not been furnished by each division is detailed in **Statement 2.**

2.8 Stock

In terms of Para 13.3 of CPWA Code, the head “Stock” was opened in all divisions where stock of materials was maintained for general purposes vide paragraph 143 of the Central Public Works Department Code.

The account head “Stock” was debited with all expenditure connected with the acquisition of stock materials and with all manufacture operations. It was credited with the value of materials issued to works, or sold, transferred or otherwise disposed of, and the balance of account would represent the book value of the materials in stock plus the unadjusted charges, etc., connected with manufacture.

The general account of the receipts, issues and balances of the suspense head “Stock” should be maintained in the Suspense Register, Form 67. A separate account should be kept in respect of each sub-head, the transactions of the several sub-divisions being detailed therein as separate items and the totals of all sub-divisions as another. Transfer within the division should be accounted for against a single item “Deduct Transfers within Division” before the total for the entire head “Stock” was struck.

Consequent upon the withdrawal of L.O.C. system and introduction of IFMS w.e.f 1 April 2015, the process of adjustment of outstanding balance (in pre-IFMS period) under “Stock” has been depicted under Para 29 of Memorandum No. 2705-F(Y) dated 30 March, 2015 of Government of West Bengal, Finance Department, Audit Branch, but no adjustment or action in this regard has been acknowledged by this office during the period of review. An illustrative list of Divisions holding stock as on 31.03.2015 is shown in **Annexure VI**.

CHAPTER III
Amounts held under objection

3.1 Objection Book

Since all the vouchers and challans of Divisional Officers are being routed through Treasury Accounting System w.e.f. 1 April 2015, no vouchers are kept under Objection Book at the end of March 2019.

CHAPTER IV

Promptness in submission of Accounts

4.1 Rendition of Vouchers and Forms

The Divisional Officer, as the primary Disbursing Officer of the Division is responsible not only for the financial regularity of the transactions of the whole Division but also for the maintenance of the accounts of the transactions correctly and in accordance with the rules in force vide Para 4.1.1 of C.P.W.A. Code.

4.2 Non submission of Accounting Records and vouchers

The Monthly Accounts are due for submission in the Office of the Pr. Accountant General (A&E), West Bengal by 10th of the following month to which they relate. But no Division could adhere to the time schedule during 2018-19. Out of 383 divisions, 51 divisions did not render the accounting records and vouchers either for months together or the whole year. Detailed information on non-submission in this regard is given in **Statement 3**.

4.3 Irregularities noticed in Accounting Records

Omission and other defects during submission of voucher and requisite CPWA Forms are shown in the **Statement 4**. The matter is being pursued through observations issued against such Divisions as and when submitted to this office.

CHAPTER V

(AUDIT)

5.1 Common types of Irregularities mentioned in Central Audit

- i. Excess expenditure over Deposit received
- ii. Irregular expenditure
- iii. Non-recovery of usual deduction
- iv. Short deduction of TDS on account of Income Tax
- v. Irregularities in submission of Vouchers and Forms
- vi. Non realization of Additional Performance Security

CHAPTER VI
(AUDIT)

Details of Audit Notes and Inspection reports not replied

6.1 Outstanding Audit Notes

Particulars relating to Inspection Reports, Paras issued from Central Audit during the year 2018-19 awaiting reply are given below:

Name of Department	No. of outstanding IRs	No. of outstanding Paras	No. of outstanding TANs
Public Works Department	200	382	68
Public Works Department (Roads)	180	325	61
Public Works Department (Social Sector)	33	44	22
Water Resources Investigation and Development Department	122	230	75
Public Health Engineering Department	--	--	--
Irrigation and Waterways Department	--	--	--
Housing Department	--	--	--
Others	--	--	--
Total ::	535	981	226

6.2 Outstanding Audit Paras & TANs for the year 2018-19

Particulars relating to not settled Paras and TAN's issued during the year 2018-19 are given below: -

Name of Department	No. of Paras	No. of TANs
Public Works Department	94	09
Public Works Department (Roads)	83	23
Public Works Department (Social Sector)	--	--
Water Resources Investigation and Development Department	80	22
Total ::	257	54

Division wise outstanding Audit Paras and TANs for the year 2018-2019 is furnished in **Annexure III**.

CHAPTER VII
(AUDIT)

Important irregularities noticed in Local Audit Inspection

7.1 Non submission of Vouchers and Forms

Audit observations against “Non submission of Vouchers and Forms”, since lying unsettled Division-wise at the end of the financial year 2018-19, are shown below:

Name of Division	Memo no. & Date
Kolkata North, PWD	FAW/CAP-I&II/OUT/68 dated 27.04.2018

7.2 Expenditure incurred in excess of deposit received

Audit observations against Expenditure incurred in excess of deposit received, lying unsettled pertaining to Divisions at the end of the financial year 2018-19, are shown below:

Name of Division	Amount involved (in ₹)
Asansol, PWD	65,52,000.00
Kolkata Centran Health, PWD	20,60,000.00
Uttar Dinajpur, PWD	1,55,65,000.00
Kolkata West, PWD	8,44,000.00

7.3 Extra avoidable expenditure by Divisions against different works

Audit observations against extra avoidable expenditure by Divisions, remaining unsettled Department-wise at the end of the financial year 2018-19, are shown below:

Name of Department	No. of outstanding Paras	Money Value (in lakh)
Public Works Department	12	3,972.13
Public Works Department (Roads)	34	9,760.43
Irrigation and Waterways Department	24	4,492.81
Total ::	70	18,225.37

7.4 Splitting up the work to avoid e-tendering by Divisions

Division-wise audit observations due to splitting up the work at the end of the financial year 2018-19 on the above issue are shown below:

Sl. No.	Name of Division	I.R. No.	Money Involved
1	Bankura, PWD	ESA-I/VI/05	19,99,000.00
2	Hooghly, PWD	ESA-I/VI/02	41,11,000.00
3	Bankura Highway, PW(Roads)	ESA-I/VIII/01	1,11,35,000.00
4.	Burdwan I&P, WRIDD	ESAW-I/II/05	2,87,19,000.00
5.	Malda(A-M) I, WRIDD	ESAW-I/II/06	19,87,000.00

7.5 Non production of records

Non production of records to the Audit at the end of the financial year 2018-19 by the Public Works Divisions is shown below: -

Sl. No.	Name of Division
	-NIL-

7.6 Non maintenance of Measurement Books

As per paragraph 10.2.7 of C.P.W.A. code Payments for all work done otherwise than by daily labour and for all supplies required for specific works are made in a division are on the basis of measurements recorded in measurement books. Thus, it is essential that maintenance of Measurement Book by all Works division is mandatory.

During local audit it was noticed that following divisions did not maintain Measurement Book during 2018-19 as shown in table below: -

Sl. No.	Name of Division
1.	Berhampur-I, PWD

7.7 Non compliance of half yearly Physical verification of store and stock

In terms of paragraph Division-wise unsettled audit observations at the end of 7.2.35(a) and 10.3.17 of CPWA code physical verification of all Stores and unused materials under each item should be made at least once in every year. Non compliance of this codal provision was noticed in the following divisions during 2018-19.

Sl. No.	Name of Division
1.	Berhampur-I, PWD
2.	Alipurduar, PWD
3.	City, PWD
4.	Burdwan(A-I) Investigation, WRIDD
5.	SWID I, WRIDD
6.	Bankura(A-M), WRIDD
7.	Bankura(A-I) I&P, WRIDD
8.	Jalpaiguri (A-I), WRIDD
9.	SWID IV, WRIDD
10.	Mayurakshi(A-I) CAD, WRIDD
11.	Ganga Anti Erosion II, I&WD
12.	Mayurakshi Head Quarters, I&WD
13.	Metropolitan Drainage, I&WD
14.	Siliguri, I&WD
15.	Bidyadhari Drainage, I&WD
16.	Canals, I&WD
17.	Contai, I&WD
18.	Hooghly, I&WD
19.	Mograhat Drainage, I&WD
20.	Calcutta Drainage Outfall, I&WD
21.	Damodar Survey & Investigation, I&WD
22.	East Midnapore, I&WD
23.	Alipurduar, I&WD
24.	KaliaghaiKapaleswariBhaghi Project, I&WD
25.	Berhampur, I&WD
26.	Kakdwip, I&WD
27.	Ganga Anti Erosion I, I&WD
28.	North Dinajpur, I&WD
29.	Metropolitan Electrical, I&WD

Government may, therefore, issue strict instructions to maintain Measurement Book and conduct annual physical verification of stock in respect of the divisions who had not conducted the physical verification listed in the table above.

7.8 Instance of cases where excess payment and short recoveries have been noticed

Division-wise unsettled audit observations at the end of the financial year 2018-19 on the above issue are shown below: -

Sl. No.	Name of Division	I.R. No.	Para No.
1	Nadia, PWD	ESA-I/VI/07	IIB-2
2	Purulia, PWD	ESA-I/VI/06	IIB-5
3	South 24 Parganas Highway, PW(Roads)	ESA-I/IV/02	IIB-3
4	Midnapore Highway, PW(Roads)	ESA-I/IV/03	IIB-5
5	Dakshin Dinajpur Highway, PW(Roads)	ESA-I/IV/06	IIB-4
6	Purulia Highway, PW(Roads)	ESA-I/IV/05	IIB-5
7	Diamond Harbour Highway, PW(Roads)	ESA-I/IV/01	IIB-4
8	Burdwan South Highway, PW(Roads)	ESA-I/XI/02	IIC-2
9	Asansol Highway, PW(Roads)	ESA-I/IV/02	IIB-3
10	Jalpaiguri Highway, PW(Roads)	ESA-I/IV/03	IIB-4
11	Cooch Behar Highway, PW(Roads)	ESA-I/VIII/04	IIC-3
12	Mayurakshi Head Quarters, I&WD	ESA-I/V/11	IIB-3
13	Metropolitan Drainage I, I&WD	ESA-I/V/07	IIB-3
14	Siliguri, I&WD	ESA-I/V/09	IIB-4
15	Hooghly, I&WD	ESA-I/V/03	IIB-3, TAN-1
16	Bidyadhari Drainage, I&WD	ESA-I/XII/03	TAN-1
17	Kangsabati Canal II, I&WD	ESA-I/V/06	TAN-1
18	Metropolitan Drainage II, I&WD	ESA-I/V/01	TAN-1
19	Calcutta Drainage Outfall, I&WD	ESA-I/V/02	TAN-2
20	Lower Damodar Construction, I&WD	ESA-I/XII/02	TAN-1
21	Joynagar, I&WD	ESA-I/V/03	TAN-1, TAN-2

22	Cooch Behar, I&WD	ESA-I/XII/04	IIB-4
23	East Midnapore, I&WD	ESA-I/V/05	TAN-1
24	Metropolitan Drainage Mechanical, I&WD	ESA-I/VII/01	TAN-1
25	KKB Project, I&WD	ESA-I/VII/02	IIB-4, IIB-5
26	Berhampur, I&WD	ESA-I/V/02	IIB-2, IIB-3, IIB-5
27	Kakdwip, I&WD	ESA-I/VII/03	IIB-4, IIB-5, TAN-1
28	Ganga Anti Erosion I, I&WD	ESA-I/VII/04	IIB-3
29	Jalpaiguri, I&WD	ESA-I/VIII/05	TAN-2
30	Metropolitan Electrical, I&WD	ESA-I/IV/04	IIB-3, IIB-4

Statement 1
(Reference Para 2.4)
Year-wise position of amounts withheld/disallowed on National Highway
Works upto March 2019

Financial Years	Amount of National Highway Expenditure rejected / disallowed by RPAO (N.H.) (in ₹)	Amount of National Highway Expenditure withheld by RPAO (N.H.) (in ₹)	Amount of National Highway claim withheld for excess expenditure above 15 per cent of sanctioned estimates (in ₹)	Amount of National Highway claim not reimbursed due to paucity of Fund of RPAO N.H. Kolkata (in ₹)	Total (in ₹)
1979 – 80	0.00	69,600.00	0.00	0.00	69,600.00
1980 – 81	0.00	19,37,343.00	0.00	0.00	19,37,343.00
1981 – 82	0.00	40,29,026.00	0.00	0.00	40,29,026.00
1982 – 83	0.00	43,15,170.00	0.00	0.00	43,15,170.00
1983 – 84	0.00	3,77,597.00	0.00	0.00	3,77,597.00
1984 – 85	0.00	7,60,993.00	0.00	0.00	7,60,993.00
1985 – 86	0.00	5,54,447.00	0.00	0.00	5,54,447.00
1986 – 87	0.00	13,24,124.00	0.00	0.00	13,24,124.00
1987 – 88	0.00	8,74,845.57	0.00	0.00	8,74,845.57
1988 – 89	0.00	65,05,429.00	0.00	0.00	65,05,429.00
1989 – 90	0.00	46,41,821.64	0.00	0.00	46,41,821.64
1990 – 91	0.00	21,18,349.14	0.00	0.00	21,18,349.14
1991 – 92	0.00	12,14,931.38	0.00	1,52,99,389.00	1,65,14,320.38
1992 – 93	0.00	25,33,762.00	0.00	1,38,13,632.00	1,63,47,394.00
1993 – 94	0.00	54,74,417.20	0.00	1,42,18,164.00	1,96,92,581.20
1994 – 95	0.00	13,327.00	0.00	9,68,86,291.00	9,68,99,618.00
1995 – 96	0.00	3,45,589.00	1,47,11,218.00	1,66,66,015.00	3,17,22,822.00
1996 – 97	38,88,799.12	26,47,829.63	0.00	4,59,34,267.87	5,24,70,896.62
1997 – 98	1,39,40,114.00	9,31,43,135.00	49,03,171.00	610.00	11,19,87,030.00
1998 – 99	1,34,67,104.00	71,91,373.00	1,76,46,712.00	10,71,63,432.00	14,54,68,621.00
1999 - 00	0.00	5,60,92,262.00	77,71,195.00	6,66,59,276.00	13,05,22,733.00
2000 – 01	4,70,20,050.00	46,30,22,976.00	5,16,31,438.00	1,08,22,060.00	57,24,96,524.00
2001 – 02	1,07,28,684.00	80,47,617.00	4,34,17,167.00	0.00	6,21,93,468.00
2002 – 03	0.00	58,46,100.00	32,32,288.00	0.00	90,78,388.00
2003 – 04	0.00	1,06,22,649.00	27,70,657.00	5,17,01,531.00	6,50,94,837.00
2004 – 05	0.00	56,19,831.00	55,49,219.00	0.00	1,11,69,050.00
2005 – 06	0.00	51,47,536.00	17,34,674.00	0.00	68,82,210.00
2006 – 07	0.00	26,82,224.00	50,30,887.00	0.00	77,13,111.00

Financial Years	Amount of National Highway Expenditure rejected / disallowed by RPAO (N.H.) (in ₹)	Amount of National Highway Expenditure withheld by RPAO (N.H.) (in ₹)	Amount of National Highway claim withheld for excess expenditure above 15 per cent of sanctioned estimates (in ₹)	Amount of National Highway claim not reimbursed due to paucity of Fund of RPAO N.H. Kolkata (in ₹)	Total (in ₹)
2007 – 08	0.00	57,46,297.00	17,01,533.00	0.00	74,47,830.00
2008 – 09	15,89,472.00	1,27,29,209.08	0.00	0.00	1,43,18,681.08
2009 – 10	12,21,957.00	1,47,10,557.00	0.00	0.00	1,59,32,514.00
2010 – 11	3,78,933.00	1,28,58,453.00	0.00	0.00	1,32,37,386.00
2011 – 12	9,156.00	0.00	0.00	0.00	9,156.00
2012 – 13	66,66,709.00	0.00	0.00	6,89,96,391.00	7,56,63,100.00
2013 – 14	79,362.00	0.00	0.00	8,66,54,185.00	8,67,33,547.00
2014 – 15	0.00	0.00	0.00	0.00	0.00
2015 - 16	0.00	0.00	0.00	0.00	0.00
2016 - 17	0.00	0.00	0.00	0.00	0.00
2017 - 18	0.00	1,36,93,403.00	0.00	0.00	1,36,93,403.00
2018 - 19	0.00	15,42,45,859.00	0.00	0.0	15,42,45,859.00
GRAND TOTAL	9,89,90,340.12	91,11,38,082.64	16,01,00,159.00	59,48,15,243.87	1,76,50,43,825.63

* Claim of Telephone bill, Agency Charge, Work Charged establishment etc. rejected

and

Claims in support of which necessary papers have not been furnished have been disallowed.

Statement-2
(Reference Para-2.7)

Names of Divisions from which the schedules for C.T.I. & C.T.R have not been received and the months from which they are not received

Sl. No.	Name of Division	Schedule wanting as on 31 March 2019	
		C.T.I.	C.T.R.
PUBLIC WORKS:			
1.	Alipur	05/75	05/73
2.	DiamondHarbour	04/08	06/79
3.	Alipurduar Construction	01/15	01/15
4.	West Kolkata	03/07	04/11
5.	BerhampurI	12/10	01/78
6.	BerhampurII	01/76	01/76
7.	Bankura	02/75	02/79
8.	Barasat	12/65	12/65
9.	Birbhum	01/15	09/14
10.	Burdwan	08/07	04/07
11.	Asansol Division	10/06	06/74
12.	KolkataEast	03/74	03/78
13.	Kolkata Electrical	01/85	01/85
14.	Central Kolkata Health Electrical	02/91	02/88
15.	City	04/64	04/64
16.	South 24 Parganas	02/83	03/83
17.	Kolkata Central Health	10/77	07/72
18.	Kolkata North	04/76	04/79
19.	Hooghly Construction	12/14	12/14
20.	Kolkata Central	06/88	06/80
21.	Kolkata South	01/82	01/96
22.	Bishnupur	11/89	09/80
23.	Howrah Construction	11/14	11/14
24.	Nadia Construction	12/13	12/13
25.	Cooch Behar	04/91	12/95
26.	Dakshin Dinajpur	06/01	06/01
27.	Darjeeling	05/73	05/80
28.	Darjeeling Electrical	10/11	10/11
29.	Electrical Construction	10/08	07/08
30.	BidhannagarEast	02/07	03/07
31.	Governor's Estate	07/79	07/78
32.	Tamluk	03/08	04/81
33.	Hooghly	09/82	06/82
34.	Howrah	06/76	04/95
35.	Jalpaiguri	07/13	07/13
36.	Jalpaiguri Construction	04/11	04/11
37.	Nadia Electrical	03/76	07/79
38.	Malda	09/14	09/14
39.	Malda Electrical	03/09	12/85
40.	BidhannagarI	11/09	07/09

Sl. No.	Name of Division	Schedule wanting as on 31 March 2019	
		C.T.I.	C.T.R.
41.	Kolkata North Health	02/83	02/83
42.	Bidhannagar Electrical	03/02	03/02
43.	Midnapur	04/13	08/07
44.	Kharagpur	04/81	07/79
45.	Paschim Medinipur Electrical	04/07	04/07
46.	Nadia	03/71	08/71
47.	North Bengal Planning & Design	05/13	05/13
48.	North Bengal Construction	09/74	04/75
49.	Barrackpur	10/76	11/76
50.	North Kolkata Health	03/83	06/86
51.	Jalpaiguri Electrical	06/02	07/03
52.	Purulia	01/15	01/15
53.	ResourcesI	04/07	04/07
54.	Kolkata South Health	04/78	04/78
55.	South Kolkata Health Electrical	02/72	05/77
56.	TorsaBridge Construction	03/79	03/79
57.	Uttar Dinajpur	09/75	09/70
58.	West Calcutta Electrical	03/89	03/91
59.	Hooghly Electrical	04/73	04/77
60.	Bardhaman Electrical	11/76	04/86
61.	Kolkata Central Electrical	04/12	04/12
62.	ResourcesII (Abolished)	04/07	01/04
63.	Dakshin Dinajpur Electrical	01/10	01/10
64.	Birbhum Electrical	04/14	04/14
65.	South 24 Parganas Electrical	04/14	04/14
66.	North 24 Parganas Electrical	04/14	04/14
67.	Murshidabad Electrical	04/14	04/14
68.	Howrah Electrical	04/14	04/14
69.	Cooch Behar Electrical	04/14	04/14
70.	I.T.Division	05/14	05/14
71.	PurbaMidinipur Electrical	10/14	10/14
72.	Kolkata North Electrical	04/06	01/08
73.	Purulia Electrical	10/08	04/08
74.	Bankura Electrical	05/07	04/07
SOCIAL SECTOR :			
1.	Bankura	03/14	04/87
2.	Birbhum	01/14	04/08
3.	Burdwan	03/76	08/76
4.	Asansol	04/10	04/95
5.	Kolkata	01/82	01/82
6.	Cooch Behar	06/02	06/01
7.	Malda	05/75	04/74
8.	Hooghly	10/77	09/78
9.	Howrah	09/73	09/73
10.	Krishnanagar	01/88	01/78
11.	Midnapur	12/11	07/07
12.	Murshidabad	09/14	06/84
13.	North Bengal	05/07	05/07
14.	Purulia	01/15	01/15

Sl. No.	Name of Division	Schedule wanting as on 31 March 2019	
		C.T.I.	C.T.R.
15.	Tamluk	04/14	04/14
16.	North 24 Parganas	12/13	01/78
17.	24 Parganas (South)	01/78	06/79
18.	VidyasagarUniversity	12/14	12/14
PUBLIC WORKS (ROADS):			
1.	Bankura H.W.	05/74	12/76
2.	Barasat H.W. I	04/79	04/79
3.	Birbhum H.W. I	04/12	09/73
4.	Burdwan H.W. I	03/77	03/77
5.	Asansol H.W.	01/88	04/87
6.	Burdwan H.W.III	04/80	04/74
7.	Western Mechanical	12/14	12/14
8.	Cooch Behar H.W.	02/72	09/79
9.	Constn. Divn. Special Project	03/07	03/07
10.	National H.W.XII	10/12	10/12
11.	Darjeeling H.W.	09/11	06/05
12.	Diamond Harbour H.W.	01/14	01/14
13.	H.W. SurveyI	05/77	10/76
14.	H.W. SurveyII	10/86	10/87
15.	H.W. SurveyIII	02/13	02/13
16.	H.W. SurveyIV	12/14	12/14
17.	H.W. SurveyV	08/14	08/14
18.	Hooghly H.W.I	07/14	07/14
19.	Howrah H.W.	10/09	10/09
20.	Jalpaiguri H.W.	10/14	10/14
21.	Nadia H.W.II	01/84	11/10
22.	Hooghly H.W.II	03/08	03/08
23.	Malda H.W.	02/10	10/06
24.	Southern Mechanical	05/14	04/14
25.	Northern Mechanical	05/78	04/76
26.	Midnapur H.W.I	01/73	12/75
27.	Midnapur H.W.II	05/14	01/75
28.	South Western Mechanical	02/15	02/15
29.	Murshidabad H.W.I	03/67	03/68
30.	Murshidabad H.W.II	11/80	11/80
31.	National H.W.I	01/79	04/79
32.	National H.W.II	10/07	10/07
33.	National H.W.III	06/74	01/76
34.	National H.W.IV	01/76	01/76
35.	National H.W.V	07/09	02/07
36.	National H.W.VI	06/75	06/78
37.	National H.W.VII	09/13	09/13
38.	National H.W.VIII	02/07	04/10
39.	National H.W.IX	04/2000	04/2000

Sl. No.	Name of Division	Schedule wanting as on 31 March 2019	
		C.T.I.	C.T.R.
PUBLIC WORKS (ROADS):			
40.	National H.W.X	02/14	07/13
41.	Alipurduar H.W.	08/14	08/14
42.	N.H. Planning & Design III	04/73	04/2000
43.	N.H. Planning & Design IV	06/78	10/75
44.	Nadia H.W.I	01/77	01/76
45.	Purulia H.W.	08/77	04/08
46.	Barasat H.W.II	07/13	05/12
47.	Quality ControlII	04/14	04/14
48.	State Highway Resource	04/82	10/05
49.	Tamluk H.W.	03/13	05/13
50.	Uttar Dinajpur H.W.	10/76	02/79
51.	South 24 Parganas H.W.	02/07	02/07
52.	Birbhum H.W. II	01/12	01/12
53.	Dakshin Dinajpur H.W.	04/07	04/07
54.	Roads & Buildings Research Institute	11/01	11/01
55.	Project Implementation Unit.	04/12	04/12
56.	N.H. Planning & Design I	02/14	02/14
57.	N.H. Planning & Design II	02/14	02/14
58.	Project Implementation Unit II	03/15	03/15
HOUSING:			
1.	Akra (Brick Directorate)	01/11	12/07
2.	Central (Brick-I Directorate)	10/68	10/68
3.	Housing Construction I	07/77	01/85
4.	Housing Construction II	11/13	12/13
5.	Housing ConstructionIII	04/06	04/06
6.	Housing ConstructionIV	04/78	04/78
7.	Housing Construction V	04/89	07/83
8.	Housing ConstructionVI	01/80	01/80
9.	Housing Construction VII	03/78	01/77
10.	Housing Construction VIII	04/08	05/95
11.	Housing Electrical I	02/78	02/76
12.	Housing Electrical II	02/82	01/93
13.	Housing Planning	12/12	12/12
14.	New Town ConstructionI	10/01	10/07
15.	New Town ConstructionII	08/08	08/08
16.	New Town Construction Survey & Planning	11/06	11/06
17	Indo German Basic Health Project	06/04	06/04
18	Health System Development Initiative	01/07	01/07
URBAN DEVELOPMENT/T & C.P. :			
1.	Bidhannagar Municipal Services	04/90	04/07

Sl. No.	Name of Division	Schedule wanting as on 31 March 2019	
2.	Central Mechanical	02/07	02/07
3.	Salt Lake Construction	04/82	05/78
4.	Salt Lake Reclamation	05/11	10/74
SUNDARBAN AFFAIRS DEPARTMENT:			
1.	Civil Engineering III	02/08	02/09
2.	Civil Engineering II	05/05	05/05
3.	Civil Engineering I	04/04	07/06
4.	Civil Engineering IV	08/07	08/07
MUNICIPAL ENGINEERING DIRECTORATE:			
1.	Krishnanagar MED	11/07	11/07
2.	Malda MED	08/08	08/08
3.	East Midnapur MED	11/08	11/08
4.	West Midnapur MED	03/89	03/86
5.	24 Parganas MEDII	04/2000	04/2000
6.	Bankura MED	03/09	11/08
7.	Hooghly MED	06/14	06/14
MUNICIPAL ENGINEERING DIRECTOR			
8.	Burdwan MED	06/97	05/97
9.	Asansol MED	05/07	05/07
10.	Berhampur MED	11/10	11/10
11.	Siliguri MED	07/05	07/05
12.	Jalpaiguri MED	05/13	08/13
13.	24 Parganas MEDI	10/08	10/08
WATER INVESTIGATION AND DEVELOPMENT DEPARTMENT:			
1.	Balurghat A.M.	10/14	10/14
2.	Bankura A.I.	01/15	05/92
3.	Bankura A.M.	11/78	09/13
4.	Bankura A.I. Invest & Planning	11/99	11/90
5.	Barasat A.I.	02/14	02/14
6.	Barasat A.M.	05/12	05/12
7.	Berhampur A.I.I	05/13	05/13
8.	Berhampur A.I.II	06/73	06/73
9.	Berhampur A.M.I	04/08	03/79
10.	Berhampur A.M.II	02/10	02/10
11.	Bolpur A.I. Invest. & Planning	08/08	11/07
12.	Burdwan A.I.	02/75	02/95
13.	Burdwan A.I. Invest. & Planning	11/12	11/12
14.	Burdwan A.M.	01/08	03/08
15.	Kolkata A.I.	04/13	02/81
16.	Kolkata A.M. Resources	07/07	07/07
17.	Chinsurah A.I.	04/09	03/73
18.	Chinsurah A.M.	04/04	04/04
19.	Cooch Behar A.M.	04/08	04/08
20.	Damodar A.I. CAD	08/14	08/14

Sl. No.	Name of Division	Schedule wanting as on 31 March 2019	
21.	Design A.I.	01/81	01/81
22.	DrillingI A.M.	05/12	05/12
23.	DrillingIII A.M.	01/13	06/13
24.	Howrah A.I.	03/96	12/79
25.	Howrah A.M.	02/87	03/97
26.	Hydrological Survey	02/14	02/14
27.	Jalpaiguri A.I.	04/07	04/07
28.	Jalpaiguri A.M.	07/14	02/88
29.	Kalyani A.I.	04/11	04/11
30.	Kalyani A.M.	04/73	02/77
31.	Kangsabati A.I. CAD	05/08	05/09
32.	Krishnanagar A.I. I	12/12	04/86
33.	Krishnanagar A.I. II	05/09	05/89
34.	Krishnanagar A.M.	05/06	04/13
35.	Malda A.I.	05/11	05/11
36.	Malda A.M. I	01/11	01/11
37.	Malda A.M. II	05/10	05/10
38.	Malda A.M. Resources	09/14	09/14
39.	Mayurakshi A.I. CAD	05/99	05/86
40.	Midnapur A.I.	12/80	03/75
41.	Midnapur A.M.	08/14	08/14
42.	Jhargram A.I.	01/06	01/02
WATER INVESTIGATION AND DEVELOPMENT DEPARTMENT			
43.	Planning A.I.	12/74	12/89
44.	Purulia A.I.	03/13	03/13
45.	Purulia A.M.	09/84	07/84
46.	Raigunj A.I.	04/89	11/97
47.	Raigunj A.M.	01/92	05/95
48.	Siliguri A.I. Investigation & Planning	10/07	10/07
49.	Surface Water Investigation I	04/14	04/14
50.	Surface Water Investigation II	11/13	11/13
51.	Surface Water Investigation III	07/14	07/14
52.	Surface Water Investigation IV	07/09	01/03
53.	Suri A.M.	11/10	11/11
54.	Tamluk A.I.	11/13	11/95
55.	Tamluk A.M.	05/12	05/12
56.	Balurghat A.I.	11/04	07/99
57.	Surface Water Investigation V	10/09	10/09
58.	Cooch Behar A.I.	08/11	08/11
PUBLIC HEALTH ENGINEERING:			
1.	Alipur	06/85	06/80
2.	Asansol Mechanical	11/82	07/11
3.	Balurghat	03/10	10/07
4.	Bankura	10/07	01/75

5.	Bankura Mechanical	04/07	04/14	
6.	Barasat	10/06	04/79	
Sl. No.	Name of Division	Schedule wanting as on 31 March 2019		
7.	Birbhum	01/08	09/66	
8.	Burdwan	11/85	11/93	
9.	Central Drilling	04/12	04/10	
10.	Central Mechanical	08/75	12/75	
11.	Cooch Behar	08/02	07/02	
12.	DarjeelingI	07/94	07/94	
13.	DarjeelingII	06/82	06/82	
14.	Durgapur W.S.	05/94	05/94	
15.	Eastern Mechanical	01/09	08/08	
16.	Electrical	06/14	06/14	
17.	Neorakhola W.S. Maintenance	05/09	05/09	
18.	Bankura Water Supply	04/15	07/14	
19.	Howrah	04/09	07/07	
20.	Jalpaiguri	04/76	10/76	
21.	Malda	05/11	05/11	
22.	Midnapur	07/12	01/05	
23.	Midnapur Mechanical	04/14	04/14	
24.	Murshidabad	01/68	03/68	
25.	Nadia	01/77	05/95	
26.	Northern Mechanical	09/10	09/10	
27.	Purulia	08/13	08/13	
28.	Purulia Mechanical	08/07	08/07	
29.	Raniganj Coal AreaI	01/87	04/87	
30.	Nadia Arsenic Division I	05/83	05/87	
31.	Resources	01/11	04/11	
32.	Survey	09/10	05/10	
33.	Tamluk	07/83	07/83	
34.	Malda Arsenic area Water Supply	12/14	07/14	
35.	Malda Mechanical	05/13	05/13	
36.	Siliguri Water Supply	10/11	01/06	
37.	Bolpur Mechanical	12/14	12/14	
38.	24 Parganas (S) Mechanical	09/14	09/14	
39.	24 Parganas (S) Water SupplyI	03/09	03/08	
40.	Barasat Arsenic Division	04/14	02/15	
41.	Hooghly	05/14	05/14	
42.	Raigunj	06/99	06/99	
43.	New Town Kolkata W.S.I	08/2000	04/06	
44.	New Town Kolkata W.S. II	11/03	11/03	
45.	New Town Kolkata Mechanical	05/06	02/09	
46.	North 24 Parganas W.S.I	02/13	02/13	
47.	North 24 Parganas W.S.II	01/07	01/07	
48.	Mechanical/Electrical	02/09	10/10	
49.	BerhampurI	11/08	11/08	
50.	Nadia Arsenic CivilIII	07/14	07/14	

IRRIGATION AND WATERWAYS:			
1.	Alipurduar	06/05	06/05
Sl. No.	Name of Division	Schedule wanting as on 31 March 2019	
2.	Bankura	07/95	07/95
3.	Basirhat	07/11	07/11
4.	Berhampur	03/75	10/79
5.	Bidyadhari Drainage	07/07	07/07
6.	Burdwan	02/11	03/11
7.	Burdwan Investigation & Planning	08/14	02/15
8.	Cal. Drainage Out fall	10/80	07/80
9.	Canals	01/71	01/71
10.	Contai Irrigation	03/08	06/07
11.	Cooch Behar	07/07	07/07
12.	Damodar Canal	12/86	10/75
13.	Damodar Canal Revenue	11/14	11/14
14.	Damodar Hd. Works	08/72	07/74
15.	Damodar Irrigation Revenue I	06/09	06/09
16.	Damodar Irrigation Revenue II	04/84	03/86
17.	Damodar Irrigation Revenue III	12/14	12/14
18.	Damodar Survey and Investigation	10/81	08/80
19.	East Midnapur	03/75	12/77
20.	Ganga Anti-erosion I	07/09	09/08
21.	Hooghly	12/14	12/13
22.	Howrah	03/75	03/76
23.	Investigation & Planning Central	07/07	07/07
24.	Investigation & Planning South	02/07	02/07
25.	Jalpaiguri	10/74	03/92
26.	Jaynagar	04/75	04/73
27.	Kakdwip	02/76	08/73
28.	Kangsabati Canal I	04/81	03/87
29.	Kangsabati Canal II	04/79	05/05
30.	Kangsabati Canal III	02/15	02/15
31.	Kangsabati Canal IV	06/10	06/10
32.	Kangsabati Canal V	12/14	12/14
33.	Keleghai Kapaleswari Baghi Project	03/11	03/11
34.	Ganga Anti-Erosion II	06/14	01/13
35.	Kangsabati Mechanical	05/81	01/78
36.	Kangsabati Revenue I	NIL	04/08
37.	Kangsabati Revenue II	NIL	04/15
38.	Lower Damodar Construction	05/14	05/14
39.	Lower Damodar Irrigation	04/71	04/71
40.	Malda	04/14	04/14
41.	Mahananda Barrage	01/85	01/97
42.	Mahananda Canal	04/85	01/2000
43.	Mahananda Embankment	07/14	08/02
44.	Mahananda Link Canal	02/83	07/83
45.	Mayurakshi Hd. Qrts.	02/98	10/91

46.	Mayurakshi (N) Canal	03/96	10/96	
Sl. No.	Name of Division	Schedule wanting as on		
		31 March 2019		
47.	Mayurakshi (S) Canal	04/07	01/09	
48.	Mayurakshi Revenue I	5/2000	5/2000	
49.	Mayurakshi Revenue II	02/07	02/07	
50.	Metropolitan Drainage I	09/06	07/07	
51.	Metropolitan Drainage II	01/13	01/13	
52.	Metropolitan Drainage Mechanical	03/07	07/08	
53.	Midnapur Canal Revenue	06/14	06/14	
54.	Subarnarekha Barrage	10/14	10/14	
55.	Mograhat Drainage	02/73	07/74	
56.	Nadia	07/78	08/77	
57.	North Bengal Investigation	11/08	11/08	
58.	North Bengal Planning	03/10	03/10	
59.	North Dinajpur	02/07	08/08	
60.	Purulia	01/15	01/15	
61.	Purulia Construction	05/76	05/76	
62.	Purulia Investigation & Planning	12/14	08/14	
63.	River Research Institute. (Sundarban Delta Project)	01/76	01/76	
64.	Right Bank	03/12	03/12	
65.	Siliguri	12/98	12/98	
66.	South Dinajpur	10/98	03/98	
67.	Subarnarekha Hd. Qrts.	04/15	04/15	
68.	Suburban Drainage	12/77	06/77	
69.	Teesta Barrage	07/96	01/97	
70.	Teesta Barrage Electrical	07/01	07/01	
71.	Teesta Left Bank	06/83	11/83	
72.	Teesta Canals I	04/85	01/14	
73.	Teesta Canals II	10/85	11/97	
74.	Teesta Canals III	02/83	05/89	
75.	Teesta Canal Hd. Qrts.	02/07	02/07	
76.	Teesta Canal Investigation	09/12	09/12	
77.	Teesta Dam Investigation & Design	09/12	09/12	
78.	Teesta Design III	12/14	01/15	
79.	Teesta Design & Planning	05/09	05/09	
80.	Teesta Irrigation	09/10	04/07	
81.	Teesta Mechanical	10/98	02/97	
82.	Teesta Resources I	04/09	04/09	
83.	Teesta Resources II	07/05	01/06	
84.	Urban Drainage	12/08	07/07	
85.	West Midnapur	05/07	05/07	
86.	Metropolitan Electrical	10/07	10/07	
87.	Kolkata Environmental Improvement Project (Project Management Unit)	02/07	02/07	
88.	Durgapur Mechanical and Electrical	01/08	01/08	

Sl. No	Name of the Divisions	Due date of receipt	Status of non-submission (Monthwise)												
			4/18	5/18	6/18	7/18	8/18	9/18	10/18	11/18	12/18	1/19	2/19	3/19	
Public Works (Social Sector)															
1.	Burdwan	-Do-	Submitted	Submitted	Submitted	Submitted	Submitted	Submitted	Submitted	Submitted	Submitted	Submitted	Not submitted	Not submitted	Not submitted
2.	Asansol	-Do-	Submitted	Submitted	Submitted	Submitted	Submitted	Submitted	Submitted	Submitted	Submitted	Not submitted	Not submitted	Not submitted	Not submitted
3.	Malda	-Do-	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted
4.	Hooghly	-Do-	Submitted	Submitted	Submitted	Submitted	Submitted	Submitted	Submitted	Submitted	Submitted	Submitted	Submitted	Submitted	Not submitted
5.	Howrah	-Do-	Submitted	Submitted	Submitted	Submitted	Submitted	Submitted	Submitted	Not submitted	Not submitted	Submitted	Submitted	Submitted	Not submitted
6.	Krishnanagar	-Do-	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted
7.	Midnapore	-Do-	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted
8.	24 Parganas (S)	-Do-	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted
Public Works (Roads)															
1.	Birbhum Highway I	-Do-	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted
2.	Burdwan South Highway	-Do-	Submitted	Submitted	Submitted	Submitted	Submitted	Submitted	Submitted	Submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted
3.	Asansol Highway	-Do-	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted
4.	Burdwan North Highway	-Do-	Submitted	Submitted	Submitted	Submitted	Submitted	Submitted	Submitted	Submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted

Sl. No	Name of the Divisions	Due date of receipt	Status of non-submission (Monthwise)											
			4/18	5/18	6/18	7/18	8/18	9/18	10/18	11/18	12/18	1/19	2/19	3/19
5.	Darjeeling Highway	-Do-	Submitted	Submitted	Submitted	Submitted	Submitted	Submitted	Submitted	Submitted	Not submitted	Not submitted	Not submitted	Not submitted
6.	Northern Highway Planning I	-Do-	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted
7.	Southern Highway Planning II	-Do-	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted
8.	National Highway VI	-Do-	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted
9.	National Highway VIII	-Do-	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted
10.	Alipurduar Highway	-Do-	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted
11.	N.H. Planning & Design IV	-Do-	Submitted	Submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted
12.	State Highway Resources	-Do-	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted
13.	Dakshin Dinajpur Highway	-Do-	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted
14.	N.H. Planning & Design I	10 th Proximo	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted

Sl. No.	Name of the Divisions	Due date of receipt	Status of non-submission (Monthwise)											
			4/18	5/18	6/18	7/18	8/18	9/18	10/18	11/18	12/18	1/19	2/19	3/19
15.	Jhargram Highway Division	-Do-	Submitted	Submitted	Submitted	Submitted	Submitted	Submitted	Submitted	Submitted	Submitted	Submitted	Not Submitted	Not Submitted
Housing														
1.	Kolkata North-II	-Do-	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted
Sundarban Affairs Department														
1.	Civil Engineering-II	-Do-	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted
Municipal Engineering Directorate														
1.	Malda MED	10 th Proximo	Submitted	Submitted	Submitted	Submitted	Submitted	Submitted	Submitted	Submitted	Not Submitted	Not Submitted	Not Submitted	Not Submitted
2.	South 24 Parganas MED	-Do-	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted
3.	Bankura MED	-Do-	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted
4.	Murshidabad MED	-Do-	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted
5.	Jalpaiguri MED	-Do-	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted
6.	East Midnapur MED	-Do-	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted
7.	Cooch Behar MED	-Do-	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted

Sl. No	Name of the Divisions	Due date of receipt	Status of non-submission (Monthwise)											
			4/18	5/18	6/18	7/18	8/18	9/18	10/18	11/18	12/18	1/19	2/19	3/19
8.	Dinajpur MED	-Do-	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted
Water Resources Investigation & Development Department														
1.	Chinsurah A.M.	10 th Proximo	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted
2.	Cooch Behar A-M	-Do-	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted
Irrigation & Waterways														
1.	Calcutta Drainage Outfall	-Do-	Not Submitted	Not Submitted	Not Submitted	Not Submitted	Not Submitted	Not Submitted	Not Submitted	Not Submitted	Not Submitted	Not Submitted	Not Submitted	Not Submitted
2.	Damodar Irrigation Revenue I	-Do-	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted
3.	Damodar Irrigation. Revenue II	-Do-	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted
4.	Damodar Irrigation Revenue III	10 th Proximo	Not Submitted	Not Submitted	Not Submitted	Not Submitted	Not Submitted	Not Submitted	Not Submitted	Not Submitted	Not Submitted	Not Submitted	Not Submitted	Not Submitted
5.	Hooghly	-Do-	Submitted	Submitted	Submitted	Submitted	Submitted	Submitted	Submitted	Submitted	Submitted	Submitted	Submitted	Not Submitted
6.	Investigation & Planning (Central)	-Do-	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted

Sl. No	Name of the Divisions	Due date of receipt	Status of non-submission (Monthwise)											
			4/18	5/18	6/18	7/18	8/18	9/18	10/18	11/18	12/18	1/19	2/19	3/19
7.	Kangsabati Canal V	-Do-	Submitted	Submitted	Submitted	Not Submitted	Not Submitted	Not Submitted	Not Submitted	Not Submitted	Not Submitted	Not Submitted	Not Submitted	Not Submitted
8.	Mayurakshi Head Quarters	-Do-	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted
9.	Metropolitan Drainage Mechanical	-Do-	Not Submitted	Not Submitted	Not Submitted	Not Submitted	Not Submitted	Not Submitted	Not Submitted	Not Submitted	Not Submitted	Not Submitted	Not Submitted	Not Submitted
10.	Subarnarekha Barrage	-Do-	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Submitted
11.	North Bengal Planning	-Do-	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted
12.	South Dinajpur	-Do-	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted
13.	Jhargram Flood Management & Planning	-Do-	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted
14.	Teesta Canal I	-Do-	Submitted	Submitted	Submitted	Submitted	Submitted	Submitted	Submitted	Submitted	Submitted	Submitted	Submitted	Not Submitted
15.	Teesta Canal III	-Do-	Not Submitted	Not Submitted	Not Submitted	Not Submitted	Not Submitted	Not Submitted	Not Submitted	Not Submitted	Not Submitted	Not Submitted	Not Submitted	Not Submitted
16.	Teesta Canal Investigation	-Do-	Not Submitted	Not Submitted	Not Submitted	Not Submitted	Not Submitted	Not Submitted	Not Submitted	Not Submitted	Not Submitted	Not Submitted	Not Submitted	Not Submitted
17.	Teesta Dam Investigation & Design	-Do-	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted
18.	Teesta Design	-Do-	Not Submitted	Not Submitted	Not Submitted	Not Submitted	Not Submitted	Not Submitted	Not Submitted	Not Submitted	Not Submitted	Not Submitted	Not Submitted	Not Submitted
19.	Teesta Design & Planning	-Do-	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted

Sl. No.	Name of the Divisions	Due date of receipt	Status of non-submission (Monthwise)											
			4/18	5/18	6/18	7/18	8/18	9/18	10/18	11/18	12/18	1/19	2/19	3/19
20.	Teesta Resources I	-Do-	Not Submitted	Not Submitted	Not Submitted	Not Submitted	Not Submitted	Not Submitted	Not Submitted	Not Submitted	Not Submitted	Not Submitted	Not Submitted	Not Submitted
21.	Teesta Resources II	-Do-	Not Submitted	Not Submitted	Not Submitted	Not Submitted	Not Submitted	Not Submitted	Not Submitted	Not Submitted	Not Submitted	Not Submitted	Not Submitted	Not Submitted
22.	Kolkata Environment Improvement Project	-Do-	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted	Not submitted

Summarised position of submission of accounting records during 2018-19

	Month	4/18	5/18	6/18	7/18	8/18	9/18	10/18	11/18	12/18	1/19	2/19	3/19	Total
1	Submitted	332	335	334	334	332	329	329	324	323	322	320	316	3930
2	Not submitted	51	48	49	49	51	54	54	59	60	61	63	67	666
3	Total No. of Divisions	383	383	383	383	383	383	383	383	383	383	383	383	4596

Note :- The format as per Head Quarters' instruction could not be exhibited in Statement 3 due to space constraints/ technical difficulties.

Statement 4
Defects / Irregularities noticed during checking of Accounting Records
(Reference Para 4.1.3)

Sl. No.	Description	Nature of Defects / Irregularities	Remarks
1.	Schedule of Deposit Works in CPWA Form 65 (vide Note below Para 15.5.3 of CPWA Code to be read with GO No 1116-F (Y) dated 25 February 2015)	Not submitted by many Divisions	List (illustrative) showing the Divisions which failed to submit the Schedule of Deposit Works (Form 65) during the period of review are given in Annexure II .
2.	Negative balance under the Head of account: 8443-00-108-003-Deposit Works and 8443-00-108-005 – Misc Deposit (Accounts inoperative during the period under review)	Expenditure incurred in excess over Deposit received	Annexure IV for Deposit Work and Annexure V for Miscellaneous Deposit (illustrative)

Annexure I
(Reference: Introduction)

Department-wise names of Divisions at the end of March 2019

PUBLIC WORKS DEPARTMENT	
1.	Alipur
2.	Diamond Harbour
3.	Kolkata West
4.	Berhampur I
5.	Berhampur II
6.	Bankura
7.	Barasat
8.	Birbhum
9.	Burdwan
10.	Asansol
11.	Kolkata East
12.	Kolkata Electrical
13.	Central Kolkata Health Electrical
14.	City
15.	South 24 Parganas
16.	Kolkata Central Health
17.	Kolkata North
18.	Hooghly Construction
19.	Kolkata Central
20.	Kolkata South
21.	Bishnupur
22.	Howrah Construction
23.	Nadia Construction
24.	Cooch Behar
25.	Dakshin Dinajpur
26.	Darjeeling
27.	Darjeeling Electrical
28.	Electrical Construction
29.	Bidhannagar East
30.	Governor's Estate
31.	Tamluk
32.	Hooghly
33.	Howrah
34.	Jalpaiguri
35.	Jalpaiguri Construction
36.	Nadia Electrical
37.	Malda
38.	Malda Electrical
39.	Bidhannagar West

40.	Kolkata North Health
41.	Bidhannagar Electrical
42.	Midnapur
43.	Jhargram PWD
44.	Paschim Medinipur Electrical
45.	Nadia
46.	North Bengal Construction
47.	Barrackpur
48.	North Kolkata Health Electrical
49.	Jalpaiguri Electrical
50.	Purulia
51.	Resources I
52.	Kolkata South Health
53.	South Kolkata Health Electrical
54.	Uttar Dinajpur
55.	West Kolkata Electrical
56.	Hooghly Electrical
57.	Barddhaman Electrical
58.	Kolkata Central Electrical
59.	Dakshin Dinajpur Electrical
60.	South 24 Parganas Electrical
61.	North 24 Parganas Electrical
62.	Birbhum Electrical
63.	Murshidabad Electrical
64.	Howrah Electrical
65.	Cooch Behar Electrical
66.	I.T. Division
67.	PurbaMedinipur Electrical
68.	Kolkata North Electrical
69.	Purulia Electrical
70.	Bankura Electrical
71.	Alipurduar
PUBLIC WORKS (SOCIAL SECTOR) DEPARTMENT	
1	Bankura
2	Birbhum
3	Burdwan
4	Asansol
5	Kolkata
6	Cooch Behar
7	Malda
8	Hooghly
9	Howrah
10	Krishnanagar
11	Midnapur

12	Murshidabad
13	North Bengal
14	Purulia
15	Tamluk
16	North 24 Parganas
17	24 Parganas (South)
18	Alipurduar
PUBLIC WORKS (ROADS) DEPARTMENT	
1	Bankura H.W.
2	Barasat H.W. I
3	Birbhum H.W. I
4	Burdwan South H.W.
5	Asansol H.W.
6	Burdwan North H.W.
7	Western Mechanical
8	Cooch Behar H.W.
9	Construction Division Special Project
10	National Highway XII
11	Darjeeling H.W.
12	Diamond Harbour H.W.
13	Western H.W.Planning Division-I
14	Western H.W.Planning Division-II
15	Southern H.W.Planning Division-I
16	Northern H.W.Planning Division-I
17	Southern H.W.Planning Division-II
18	Hooghly H.W. I
19	Howrah H.W.
20	Jalpaiguri H.W.
21	Nadia H.W. II
22	Hooghly H.W. II
23	Malda H.W.
24	Southern Mechanical
25	Northern Mechanical
26	Midnapur H.W.
27	South Western Mechanical
28	Murshidabad H.W. I
29	Murshidabad H.W. II
30	National H.W. I
31	National H.W. II
32	National H.W. III
33	National H.W. IV
34	National H.W. V
35	National H.W. VI
36	National H.W. VII
37	National H.W. VIII
38	National H.W. IX

39	National H.W. X
40	Alipurduar H.W.
41	N. H. Planning & Design I
42	N. H. Planning & Design II
43	N. H. Planning & Design III
44	N. H. Planning & Design IV
45	Nadia H.W. I
46	Purulia H.W.
47	Barasat H.W. II
48	Quality Control II
49	State H.W. Resource
50	Tamluk H.W.
51	Uttar Dinajpur H.W.
52	South 24 Parganas H.W.
53	Birbhum H.W. II
54	Dakshin Dinajpur H.W.
55	Roads & Buildings Research Institute
56	Project Implementation Unit II
57	Jhargram H.W.
HOUSING DEPARTMENT	
1	Akra (Brick Directorate)
2	Central (Brick-I Directorate)
3	Kolkata South-I
4	Midnapore H.D.
5	Kolkata South II
6	Kolkata North -I
7	Kolkata North -II
8	Bankura H.D.
9	Malda H.D.
10	Siliguri H.D.
11	Housing Electrical I
12	Housing Electrical II
13	Housing Planning
14	Burdwan H.D.
15	New Town Construction II
16	Nadia H.D.
URBAN DEVELOPMENT (T&C.P.) DEPARTMENT	
1	Bidhannagar Municipal Services
2	Central Mechanical
3	Salt Lake Construction
4	Salt Lake Reclamation
SUNDARBAN AFFAIRS DEPARTMENT	
1	Civil Engineering I
2	Civil Engineering II
3	Civil Engineering III
4	Civil Engineering IV

MUNICIPAL ENGINEERING DIRECTORATE	
1	Nadia MED
2	Malda MED
3	West Midnapur MED
4	South 24 Parganas MED
5	Bankura MED
6	Hooghly MED
7	Burdwan MED
8	Asansol MED
9	Murshidabad MED
10	Siliguri MED
11	Jalpaiguri MED
12	East Midnapur MED
13	North 24 Parganas MED
14	Purulia MED
15	Birbhum MED
16	Cooch Behar MED
17	Dinajpur MED
WATER INVESTIGATION AND DEVELOPMENT DEPARTMENT	
1	Balurghat A.M.
2	Bankura A.I.
3	Bankura A.M.
4	Bankura A.I. Investigation & Planning
5	Barasat A.I.
6	Barasat A.M.
7	Berhampur A.I. I
8	Berhampur A.I. II
9	Berhampur A.M. I
10	Berhampur A.M. II
11	Bolpur A.I. Investigation & Planning
12	Burdwan A.I.
13	Burdwan A.I. Investigation & Planning
14	Burdwan A.M.
15	Kolkata A.I.
16	Kolkata A.M. Resources
17	Chinsurah A.I.
18	Chinsurah A.M.
19	Cooch Behar A.M.
20	Damodar A.I. CAD
21	Design A.I.
22	Drilling I A.M.
23	Drilling III A.M.

24	Howrah A.I.
25	Howrah A.M.
26	SWID Krishnanagar
27	Jalpaiguri A.I.
28	Jalpaiguri A.M.
29	Kalyani A.I.
30	Kalyani A.M.
31	Kangsabati A.I. CAD
32	Krishnanagar A.I. I
33	Krishnanagar A.I. II
34	Krishnanagar A.M.
35	Malda A.I.
36	Malda A.M. I
37	Malda A.M. II
38	Malda A.M. Resources
39	Mayurakshi A.I. CAD
40	Midnapur A.I.
41	Midnapur A.M.
42	Jhargram A.I.
43	Planning A.I.
44	Purulia A.I.
45	Purulia A.M.
46	Raiganj A.I.
47	Raiganj A.M.
48	Siliguri A.I. Investigation & Planning
49	Surface Water Investigation I
50	Surface Water Investigation II
51	Surface Water Investigation III
52	Surface Water Investigation IV
53	Suri A.M.
54	Tamluk A.I.
55	Tamluk A.M.
56	Balurghat A.I.
57	Surface Water Investigation V
58	Cooch Behar A.I.
PUBLIC HEALTH ENGINEERING DEPARTMENT	
1	Alipur
2	Asansol Mechanical
3	Balurghat
4	Bankura
5	Bankura Mechanical
6	Barasat
7	Birbhum
8	Burdwan
9	Central Drilling
10	entral Mechanical

11	Cooch Behar
12	Darjeeling I
13	Darjeeling II
14	Durgapur Water Supply
15	Eastern Mechanical
16	Electrical
17	Neorakhola Water Supply
18	Bankura Water Supply
19	Howrah
20	Jalpaiguri
21	Malda
22	Midnapur
23	Midnapur Mechanical
24	Murshidabad
25	Nadia
26	Northern Mechanical
27	Purulia
28	Purulia Mechanical
29	Raniganj Coal Field Area I
30	Resources
31	Survey
32	Tamluk
33	Malda Arsenic Area Division
34	Malda Mechanical
35	Siliguri Water Supply
36	Bolpur Mechanical
37	24 Parganas (S) Mechanical
38	24 Parganas (S) Water Supply I
39	Hooghly
40	Raiganj
41	New Town Kolkata Water Supply I
42	New Town Kolkata Water Supply II
43	New Town Kolkata Mechanical
44	North 24 Parganas Water Supply I
45	North 24 Parganas Water Supply II
46	Nadia Arsenic I
47	Barasat Arsenic
48	Mechanical/Electrical
49	Nadia Arsenic Civil II
50	Berhampur I
IRRIGATION AND WATERWAYS DEPARTMENT	
1	Alipurduar
2	Bankura
3	Basirhat
4	Berhampur
5	Bidyadhari Drainage

6	Burdwan
7	Burdwan Investigation & Planning
8	Calcutta Drainage Out fall
9	Canals
10	Contai
11	Cooch Behar
12	Damodar Canal
13	Damodar Canal Revenue
14	Damodar Head Works
15	Damodar Irrigation Revenue I
16	Damodar Irrigation Revenue II
17	Damodar Irrigation Revenue III
18	Damodar Survey & Investigation
19	East Midnapur
20	Ganga Anti-Erosion I
21	Hooghly
22	Howrah
23	Investigation & Planning (Central)
24	Investigation & Planning (South)
25	Jalpaiguri
26	Jaynagar
27	Kakdwip
28	Kangsabati Canal I
29	Kangsabati Canal II
30	Kangsabati Canal III
31	Kangsabati Canal IV
32	Kangsabati Canal V
33	Ganga Anti Erosion II
34	Kangsabati Mechanical
35	Kangsabati Revenue I
36	Kangsabati Revenue II
37	Lower Damodar Construction
38	Lower Damodar Irrigation
39	Malda
40	Mahananda Barrage
41	Mahananda Canal
42	Mahananda Embankment
43	Mahananda Link Canal
44	Mayurakshi Head Qrts.
45	Mayurakshi (N) Canal
46	Mayurakshi (S) Canal
47	Mayurakshi Revenue I
48	Mayurakshi Revenue II
49	Metropolitan Drainage I
50	Metropolitan Drainage II
51	Metropolitan Drainage Mechanical

52	Midnapur Canal Revnue
53	Subarnarekha Barrage
54	Mograhat Drainage
55	Nadia
56	North Bengal Investigation
57	North Bengal Planning
58	North Dinajpur
59	Purulia
60	Purulia Construction
61	Purulia Investigation & Planning
62	River Research Institute
63	Right Bank
64	Siliguri
65	South Dinajpur
66	Jhargram Flood Management & Planning
67	Suburban Drainage
68	Teesta Barrage
69	Teesta Barrage Electrical
70	Teesta Left Bank
71	Teesta Canals I
72	Teesta Canals II
73	Teesta Canals III
74	Teesta Canal Head Quarters
75	Teesta Canal Investigation
76	Teesta Dam Investigation & Design.
77	Teesta Design
78	Teesta Design. & Planning
79	Teesta Irrigation
80	Teesta Mechanical
81	Teesta Resources I
82	Teesta Resources II
83	Urban Drainage
84	West Midnapur
85	Metropolitan Electrical
86	Kolkata Environmental Improvement Project.
87	Durgapur Mechanical & Electrical
88	Kaliaghai-Kapaleswari-Baghi Project

Annexure II
(Reference Para 2.2)

**Illustrative list of Divisions which have not submitted schedule of Deposit Work
(Form 65)**

Name of the Department	Name of Divisions
Public Works (Roads)	(1) Western Mechanical Division,(2) N.H. Division XII (3) Diamond Harbour H.W. Division(4) N.H. Division I(5) N.H. Planning & Design Division II
Housing	(1) Akra (Brick Directorate), (2) Kolkata South I Division,(3) Burdwan Division H.D.,(4) Nadia Division H.D.(5) Housing Electrical I Division
Sundarban Affairs	(1) Civil Engineering III

Annexure III
(Reference para 6.2)

Divisions wise outstanding Inspection Report during the year 2018-19

Sl.No.	Name of the Divisions	IR No.	No. of Paras	No. of TANs
Public Works				
1.	Burdwan	ESA-I/VI/03	03	01
2.	Alipore	ESA-I/VI/04	05	--
3.	Alipurduar	ESA-I/IV/01	05	01
4.	Asansol	ESA-I/X/02	02	--
5.	Berhampur I	ESA-I/VI/05	03	--
6.	Berhampur II	ESA-I/VI/06	05	--
7.	Birbhum	ESA-I/VI/04	04	--
8.	Barasat	ESA-I/X/01	02	--
9.	Bankura	ESA-I/VI/05	07	01
10.	City	ESA-I/VI/05	04	02
11.	Kolkata South	ESA-I/VI/01	01	--
12.	Cooch Behar	ESA-I/IV/02	06	01
13.	Diamond Harbour	ESA-I/X/03	02	--
14.	Darjeeling	ESA-I/IV/03	05	--
15.	Dakshin Dinajpur	ESA-I/X/05	02	--
16.	Hooghly	ESA-I/VI/02	03	--
17.	Jhargram	ESA-I/VI/07	03	--
18.	Kolkata Central Health	ESA-I/X/02	02	--
19.	Malda	ESA-I/IV/06	08	01
20.	Paschim Medinipore	ESA-I/VI/06	02	--

Divisions wise outstanding Inspection Report during the year 2018-19

Sl. No.	Name of the Divisions	IR No.	No. of Paras	No. of TANs
Public Works				
21.	Barrackpore	ESA-I/VI/05	02	--
22.	Nadia	ESA-I/VI/07	02	--
23.	North Bengal Construction	ESA-I/VI/08	02	01
24.	Purulia	ESA-I/VI/06	04	--
25.	South 24 Parganas	ESA-I/VI/01	03	--
26.	Uttar Dinajpur	ESA-I/X/04	03	01
27.	Kolkata West	ESA-I/X/01	05	--
Public Works (Roads)				
1.	Uttar Dinajpur Highway	ESA-I/IV/08	02	01
2.	Dakshin Dinajpur Highway	ESA-I/IV/06	04	01
3.	Malda Highway	ESA-I/IV/09	02	01
4.	Darjeeling Highway	ESA-I/VIII/06	04	03
5.	Cooch Behar Highway	ESA-I/VIII/04	03	03
6.	Jalpaiguri Highway	ESA-I/IV/03	03	--
7.	Burdwan South Highway	ESA-I/XI/02	04	01
8.	Asansol Highway	ESA-I/IV/02	03	02
9.	Burdwan North Highway	ESA-I/XI/03	02	--
10.	Barasat Highway I	ESA-I/XI/02	03	--
11.	Tamluk Highway	ESA-I/XI/05	05	01
12.	Nadia Highway I	ESA-I/IV/06	02	--
13.	Howrah Highway	ESA-I/IV/01	02	01
14.	Midnapore Highway I	ESA-I/IV/03	05	--
15.	Jhargram Highway	ESA-I/IV/04	03	--
16.	Nadia Highway II	ESA-I/XI/01	03	--
17.	Purulia Highway	ESA-I/IV/05	05	--
18.	Murshidabad Highway I	ESA-I/IX/04	05	--

Sl.No.	Name of the Divisions	IR No.	No. of Paras	No. of TANs
Public Works (Roads)				
19.	Murshidabad Highway II	ESA-I/XI/04	04	01
20.	State Highway Resources	ESA-I/VIII/03	01	04
21.	Alipurduar Highway	ESA-I/VIII/02	04	--
22.	Hooghly Highway I	ESA-I/V/04	02	--
23.	Hooghly Highway II	ESA-I/XI/01	05	01
24.	Diamond Harbour Highway	ESA-I/IV/01	03	01
25.	South 24 Parganas Highway	ESA-I/IV/02	03	--
26.	Bankura Highway	ESA-I/VIII/01	06	02

Divisions wise outstanding Inspection Report during the year 2018-19

Sl. No.	Name of the Divisions	IR No.	No. of Paras	No. of TANs
Water Resources Investigation Development				
1.	Howrah (A-I)	ESAW-I/II/01	02	01
2.	Burdwan (A-I)	ESA-I/II/04	02	01
3.	Tamluk(A-I)	ESAW-I/II/03	02	01
4.	Krishnanagar(A-I) I	ESA-I/II/04	04	01
5.	Krishnanagar (A-I) II	ESA-I/II/05	04	02
6.	Berhampur (A-I) I	ESA-I/II/04	02	--
7.	Midnapore (A-I)	ESA-I/II/04	05	--
8.	Burdwan (I&P)	ESAW-I/II/05	03	02
9.	SWID I	ESA-I/II/06	02	--
10.	Mayurakshi (A-I) CAD	ESA-I/II/01	05	--
11.	Bankura (A-I) I&P	ESA-I/II/02	02	02
12.	Jalpaiguri (A-M)	ESAW-I/II/06	03	--
13.	Malda (A-M) I	ESAW-I/II/06	04	02
14.	Raiganj (A-M)	ESAW-I/II/06	04	--
15.	Chinsurah (A-M)	ESA-I/II/03	04	02
16.	Howrah (A-M)	ESA-I/II/02	06	02
17.	Barasat (A-M)	ESA-I/II/01	03	01
18.	Tamluk (A-M)	ESA-I/II/02	03	01
19.	Midnapore (A-M)	ESA-I/II/03	02	01
20.	Bankura (A-M)	ESA-I/II/08	04	--
21.	Berhampur (A-M) I	ESA-I/II/06	04	02
22.	Berhampur (A-M) II	ESA-I/II/03	04	01
23.	Krishnanagar (A-M)	ESA-I/II/02	03	01
24.	Kolkata (A-M) Resources	ESA-I/II/01	02	--
25.	Malda (A-M) Resources	ESA-I/II/03	03	--

Annexure IV
(Reference Sl. 2 of Statement 4)

List of Divisions where negative balances appear under the head “Deposit Work” as on 31 March 2019

Sl. No.	Name of the Divisions		Amount (In ₹)
	Public works Dte.		
1.	Burdwan - I	(-)	3,36,58,852.13
2.	Cooch Behar	(-)	34,39,295.00
3.	Darjeeling	(-)	2,09,25,439.00
4.	Hooghly S.S.	(-)	3,93,97,578.63
5.	Kalimpong	(-)	11,16,993.00
	Water Resources Development Dte.		
1.	Berhampur A I I	(-)	1,05,07,006.84
2.	Berhampur A I II	(-)	21,05,050.00
3.	Cooch Behar A M	(-)	1,30,29,113.00
4.	Jalpaiguri A I	(-)	21,58,335.00
5.	Malda A I	(-)	12,52,160.00
	Municipal Engineering Dte.		
1.	Siliguri	(-)	28,56,333.00
2.	Burdwan	(-)	2,24,61,577.00
	Public Health Engineering Dte.		
1.	Darjeeling Water Supply	(-)	10,50,792.00
	Irrigation & Waterways Dte.		
1.	North Bengal Planning	(-)	30,868.86

Annexure V
(Reference Sl. 2 of Statement 4)

**List of Divisions where negative balances appear under the head “Miscellaneous Deposit”
as on 31 March 2019**

Sl. No.	Name of the Divisions	Amount (In ₹)	
	Public Works :		
1.	Howrah Electrical	(-)	2,92,483.97
2.	North Bengal Construction	(-)	5,86,21,249.33
	Public Works (Roads) Dte.		
1.	Murshidabad Highway II	(-)	4,530.00
	Sundarban Affairs Department :		
1.	Civil Engineering I	(-)	3,67,086.00
	Water Resources Development Dte.:		
1.	Burdwan Investigation & Planning	(-)	15,43,941.83

Annexure VI*(Reference Para 2.8)***Outstanding balances of STOCK under different P.W. Divisions as on 31.03.2015**

Sl. No.	Name of Division	Amount(In ₹)
P.W.D		
1	Kolkata South Health Division	56,26,259.94
2	South Kolkata Health Electrical	12,60,294.82
3	Teesta Bridge Construction	23,23,572.85
4	Uttar Dinajpur	39,19,360.27
5	Kolkata Central Electrical	6,67,01,938.02
6	Birbhum Electrical	2,65,331.75
7	Dakshin Dinajpur Electrical	23,75,754.00
8	North 24 Parganas Electrical	65,37,108.30
9	Hooghly Electrical	41,74,910.00
P.W(Roads)		
1	Barasat H.W	3,12,21,229.19
2	Asansol H.W.	2,91,73,649.49
3	Darjeeling H.W	1,08,12,543.98
4	Diamond Harbour H.W	2,10,98,622.18
5	Hooghly H.W-I	1,24,26,761.22
6	Howrah H.W	2,22,20,797.64
7	Murshidabad H.W-I	1,18,76,199.10
8	Murshidabad H.W-II	1,36,63,773.85
9	N.H-V	4,06,30,677.30
10	N.H-VI	1,59,34,903.67
11	N.H-X	1,20,69,310.27

12	Barasat H.W-II	1,00,75,213.00
13	Tamluk H.W	1,86,30,516.37
14	Uttar Dinajpur H.W	1,43,96,439.71
15	South 24 Parganas H.W	2,45,06,486.31
HOUSING		
1	Housing Construction-V	19,94,292.60
2	Housing Construction-VII	1,21,67,323.54
3	Electrical-I	48,36,583.13
UDA/SBA		
1	Central Mechanical	19,23,665.72
2	Civil Engineering-I	2,58,15,859.83
Irrigation and Waterways		
1	Bankura	1,13,06,146.68
2	Canals	1,54,82,141.96
3	Cooch Behar	66,38,552.03
4	Kakdwip	78,68,606.12
5	Lower Damodar Irrigation	1,44,74,247.46
6	Mahananda Link Canal	96,72,599.00
7	Mayurakshi Head Quarters	1,90,20,929.51
8	Purulia	50,18,931.24
9	Teesta Resources-II	4,64,36,286.13
WRIDD		
1	Purulia A.I	4,61,520.20
PHE		
1	Resources PHE	45,68,58,473.04