CHAPTER III

Financial Reporting Practices

Chapter III Financial Reporting Practices

This chapter provides broad based perspective on quality of the State Government Accounts rendered by various authorities of the State Government and status of compliance with prescribed financial rules, procedures and directives.

Compliance with financial rules, procedures and directives as well as the completeness, timeliness and quality of reporting on the status of such compliance enhances relevance and reliability of the information presented in the financial reports.

Issues related to completeness of accounts

3.1 Off budget borrowings through State owned PSUs/Authorities

Article 293(3) of the Constitution of India mandates consent of Government of India for a State Government's borrowing if it has any outstanding loans or guarantees from the Government of India. Further, the XV Finance Commission recommended that the normal limit for net borrowing ceiling (NBC) for the States for the period 2023-24 to 2025-26 may be fixed at three *per cent* of GSDP.

Bypassing the above stipulated net borrowing ceiling by routing loans outside budget through various State Government Public Sector Undertaking (SPSUs)/ Corporations/ other Bodies, despite the State being responsible for repayment of such loans, poses significant risk to fiscal health and transparency of Government finances. Borrowing Ceilings for a financial year of the State Governments are being now reduced by GoI to the extent of Off-Budget Borrowings.

The West Bengal Fiscal Responsibility and Budget Management (WBFRBM) Act, 2010 outlined that the State Government shall take suitable measures to ensure greater transparency in its fiscal operations in public interest by *inter alia* disclosing Off Budget Borrowings. Further, the West Bengal Fiscal Responsibility and Budget Management Rules, 2011 provided that the 'Medium Term Fiscal Policy (MTFP) Statement' laid before the Legislature along with Budget documents shall contain three-year rolling targets with respect to Revenue Deficit, Fiscal Deficit and total debt stock[58] of the State. For the year 2024-25, debt stock was targeted as 38.19 *per cent* of GSDP under MTFP and 38 *per cent* under FRBM Act. Besides, the GoI had fixed borrowing ceiling of ₹ 54,450.30 crore (three *per cent* of GSDP) for the State during 2024-25.

The State Government did not disclose the off-budget liabilities in their budget documents/annual financial statements. The Government has intimated that there was no off-budget borrowing during the financial year 2024-25.

---

[58] *As defined in the State FRBM Act, debt stock means the total debt outstanding at the beginning of the financial year plus the gross borrowing during the year, minus the liabilities discharged during the year.*

3.2 Undischarged liabilities of the Government

Undischarged liabilities, such as non-transfer of collected cess to designated bodies or short remittances to the National Pension System (NPS), *etc.,* can have significant long-term fiscal and governance implications. These unpaid obligations accumulate over time, creating hidden liabilities that distort the true financial position of the State. Further, delays in cess transfer hinder the intended development or welfare outcomes, defeating the purpose for which such levies were imposed. Similarly, short transfers to NPS not only violate statutory commitments but also compromise the financial security of employees. Over the years, such practices can erode trust, trigger legal liabilities and increase future expenditure obligations, thereby, constraining fiscal space and weakening fiscal sustainability. Such cases are discussed in succeeding paragraphs.

3.2.1 Short contribution in National Pension System

All India Services (AIS) officers and other Central Government employees on deputation to the State recruited on or after 1 January 2004 are covered under the National Pension System (NPS) which is a Defined Contribution Pension Scheme.

During FY 2024-25, the State Government transferred a total contribution of ₹ 17.69 crore (including Government's contribution of ₹ 10.36 crore) for NPS to the Public Account, of which ₹ 17.56 crore was further transferred to NSDL[59]. The remaining amount of ₹ 0.13 crore, along with the un-transferred amount of ₹ 1.00 crore at the end of 2023-24 was retained in the Public Account up to the Financial Year 2024-25. Consequently, cash balance of the Government remained overstated to the extent of ₹ 1.13 crore.

3.2.2 Building and Other Construction Workers' Welfare Cess

As per Section 3(1) of the Building and Other Construction Workers' Welfare (BOCWW) Cess Act, 1996, and in line with Building & Other Construction Workers' Welfare Cess Rules, 1998, BOCWW Cess was to be collected at the rate of one *per cent* of the cost of construction incurred by employers/builders, excluding the cost of land and any compensation payable under the Workmen Compensation Act, 1923. All Departments, Boards, Autonomous Bodies, and Local Authorities were directed to collect this cess on all construction activities, including from individuals with approved residential building plans and deposit the same with the States' Building and Other Construction Workers' Welfare Board. The collected cess was meant to be utilised for social security and welfare of construction workers in the State.

In West Bengal, cess collected is credited to the Public Account under the Head of Account '8342-00-113-Solatium Fund-002-Deposit of Building and Other Construction Workers' Welfare Fund', administered by the Controller of Finance & Chief Accounts Officer, West Bengal Building and Other Construction Workers' Welfare Fund. At the beginning of FY 2024-25, ₹ 2,484.54 crore on account of BOCWW cess remained in the Public Account whereas ₹ 352.51 crore was collected during 2024-25. Out of this, ₹ 60.26 crore was withdrawn, leaving a balance of ₹ 2,776.79 crore as of 31 March 2025.

[59] *National Securities Depository Limited*

3.2.3 National Mineral Exploration Trust Fund

The National Mineral Exploration Trust (NMET) was established in August 2015 under Section 9C of the Mines and Minerals (Development and Regulation) Act, 1957. As per Section 9C (4) of this Act, holder of a mining lease or a mineral concession is required to contribute two *per cent* of the royalty to the NMET Trust. As per the NMET Rules, the State Government is responsible for collecting these contributions, depositing them in the Public Account under Major Head '8449–123–NMET Deposits', and transferring the funds monthly to the Consolidated Fund of India.
The position of NMET Deposits for 2024-25 is indicated in Table **3.1** below.

Table 3.1: Position of NMET contribution in Public Account-8449–123–NMET Deposits

Year	Opening Balance	Deposits	Transfer to Consolidated Fund of India	Closing Balance
	(₹ in crore)			
2024-25	0.09	0.41	0.41	0.09

Source: Finance Accounts 2024-25

In FY 2024-25, the entire amount of ₹ 0.41 crore deposited under this head was transferred to the NMET by the State Government. As on 31 March 2025, ₹ 0.09 crore remained un-transferred. The cash balance of the Government is overstated by this amount.

3.2.4 Pendency of Refund Cases

Promptness in disposal of refund cases is an important indicator of performance of the Department concerned. Information on pendency of refund cases from two[60] out of three[61] tax collecting departments during the year 2024-25, is shown below in **Table 3.2**.

Table 3.2: Details of Refund Cases

Sl. No.	Particulars	GST		State Excise		Taxes on Vehicles	
		No. of cases	Amount (₹ in crore)	No. of cases	Amount (₹ in crore)	No. of cases	Amount (₹ in crore)
1.	Claims outstanding at the beginning of the year	1,842	667.62	36	103.50	NA	397.82
2.	Claims received during the year	11,256	3,569.34	18	7.23	NA	588.36
3.	Refunds made during the year	9,954*	2,843.51	08	70.92	NA	0.02
4.	Refunds rejected during the year		572.67	NIL	NIL	NA	NIL
5.	Balance outstanding at the end of year	1,749**	575.69	46	39.81	NA	986.16

*Source: Departmental Information; *Since data for the number of applications in respect of. which the refund claim is rejected wholly and those where the claim is rejected partially is not separately available, the combined figure of number of applications disposed of (either by way of allowing the entire refund claim or rejecting the refund claim either wholly or partially), i.e., 9,954 is provided against Sl. Nos 3 & 4 of GST; **Sl. Nos. 1 & 2 of GST are inclusive of applications which are either subsequently withdrawn by the taxpayers or in respect of which deficiency memos have been issued by refund officers. The balance outstanding figure in Sl. No. 5 is exclusive of these figures.*

[60] *Finance Department and Transport Department*
[61] *Finance Department, Transport Department and Land and Land Reforms Department*

3.3 Non-transfer of Cess Proceeds

Cesses earmarked for specific purposes are to be credited to the Consolidated Fund in the first instance and thereafter transferred to a Reserve Fund in the Public Account, wherefrom expenditure for specified purposes is adjusted. However, in West Bengal, the following Cess proceeds amounting to ₹ 1,809.66 crore, credited to the Consolidated Fund of the State, during 2024-25, had not been transferred to the Public Account as the GoWB did not create specific funds to transfer these proceeds.

Table 3.3: Details of cesses not transferred to Reserve Fund

Sl. No.	Name of Cess	Purpose of Cess	Act under which levied	Amount (₹ in crore)
1	Road Cess	Construction, Charges and maintenance of District Communications and other Works of Public Utility and of Provincial Public Works	Cess Act,1880	6.45
2	Public Works Cess			4.51[62]
3	Rural Employment Cess	Promotion of rural employment and for rural production programme	West Bengal Rural Employment and Production. Act, 1976.	1,798.70
Total				**1,809.66**

Source: Finance Accounts

Non-transfer of cess of ₹ 1,809.66 crore resulted in understatement of Revenue Deficit and Fiscal Deficit to that extent. This resulted in understatement of cumulative liabilities in Public Account. Further, it could not be ensured that the cess collected was utilised for the intended purposes.

3.4 Funds outside Government Accounts

Maintenance of West Bengal Electricity Regulatory Commission (WBERC) fund in Bank Accounts instead of Public Account

Article 266(2) of the Constitution of India provides that 'All other public moneys received by or on behalf of the Government of a State shall be credited to the Public Account of the State'. The West Bengal Electricity Regulatory Commission (WBERC) was constituted under the Electricity Act, 2003. Section 103 of the Act stipulates creation of a fund called the 'State Electricity Regulatory Commission Fund' wherein receipts[63] of the Commission are to be credited and expenses therefrom are to be made. The Government of West Bengal enacted the ERC (Fund) Rules, 2006, and in terms of Rule 4, the WBERC was permitted to open a bank account for accommodating such receipts and making expenses therefrom. In keeping with the rule *ibid*, funds were kept in two bank accounts and as of March 2025, a total of ₹ 15 crore remained in these bank accounts instead of the Public Account of the State. Resultantly, not only did the Constitutional mandate stand violated, but the Public Account balance was also understated by ₹ 15 crore.

[62] incudes ₹ 0.38 crore of Miscellaneous receipts under Cess Act, 1880

[63] (a) Any grants and loans given to the State Commission by the State Government; (b) all fees received by the State Commission under this Act; and (c) all sums received by the State Commission from such other sources, as may be decided upon by the State Government

Issues related to transparency

3.5 Delay in submission of Utilisation Certificates

Rule 330A of the West Bengal Treasury Rules (WBTR) and Subsidiary Rules (SR) 1997, read with Finance Department's order (August 2005), stipulates that Utilization Certificates (UCs) in respect of conditional Grants-in-Aid should be furnished by the grantee to the authority that sanctioned it within one year from the date of receipt of grant or before applying for a further grant on the same object, whichever is earlier.

As of 1 April 2024, UCs amounting to ₹ 2,56,106 crore were outstanding in the State. Further, during the year 2024-25, UCs amounting to ₹ 18,064 crore became due[64] for submission (grant-in-aid bills drawn up to March 2024). Outstanding UCs amounting to ₹ 1,38,484 crore were cleared during the year, leaving UCs of ₹ 1,35,686 crore outstanding as on 31 March 2025 as given in **Table 3.4**. Compared to 2023-24, the amount of outstanding UCs reduced by 47 *per cent* indicating positive efforts taken by the government in submitting the UCs.

Table 3.4: Age-wise pendency of Utilisation Certificates

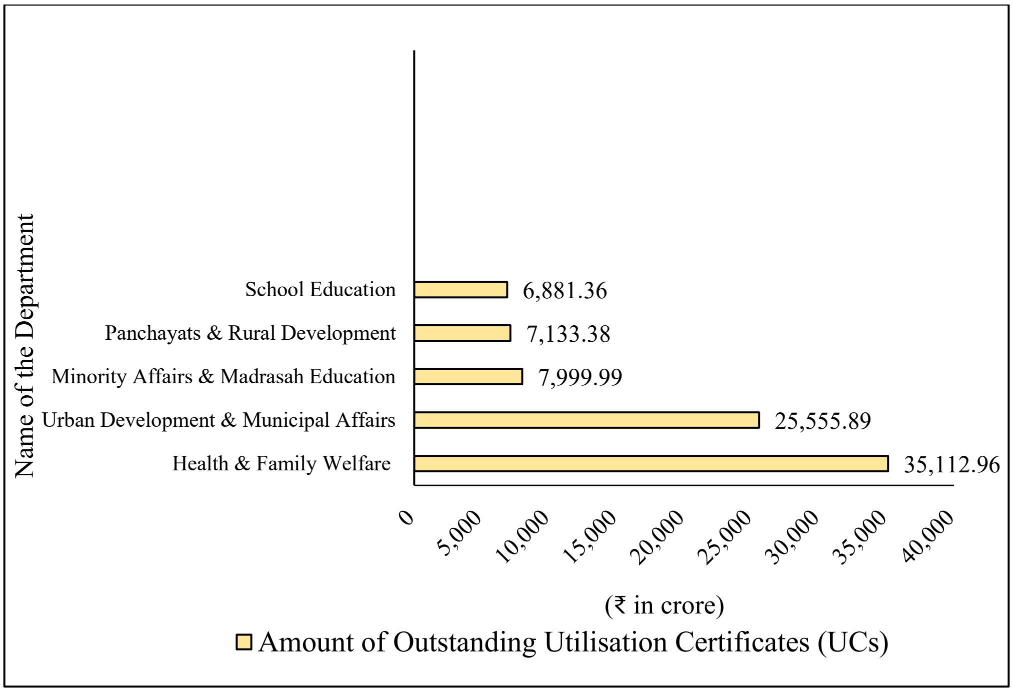
UC due year*	Number of pending UCs	Amount (₹ in crore)
Prior to 2019-20	1,42,944	52,301.49
2019-20	46,411	12,432.81
2020-21	32,783	8,587.26
2021-22	46,664	13,873.14
2022-23	37,525	13,925.90
2023-24	33,136	16,501.96
2024-25 (sanctioned up to March 2024)	36,788	18,063.88
Total	**3,76,251**	**1,35,686.44**

Source: Finance Accounts and information furnished by Office of the Principal Accountant General, (A&E), West Bengal
**The year mentioned above relates to "Due year", i.e., after 12 months of actual drawal.*

Details of outstanding UCs of ₹ 1,35,686.44 crore pertained to 53 departments as given in ***Appendix 3.1.*** The five main Departments where UCs were outstanding as on 31 March 2025, are given in **Chart 3.1** below:

[64] *Excluding those GIAs against which UCs were submitted before due date*

Chart 3.1: Outstanding UCs in respect of five major Departments as on 31 March 2025



Source: Data maintained by the Office of the Pr. Accountant General (A&E), WB

Since non-submission of UCs is fraught with the risk of misutilisation, it is imperative that the State Government monitor this aspect closely and hold the persons concerned accountable for non-submission of UCs timely.

3.6 Abstract Contingent bills

In emergent circumstances, Drawing and Disbursing Officers (DDOs) are authorised to draw sums of money through Abstract Contingent (AC) bills. This is a mechanism to draw money in advance and to make adjustments later when the expenditure is incurred. Despite being advances, these are booked as expenditure at the time of drawal. In terms of the West Bengal Treasury Rules, 2005, DDOs are required to present Detailed Contingent (DC) bills containing vouchers in support of final expenditure within sixty days from the date of drawal of such advance, unless otherwise permitted by the Administrative Department with the concurrence of the Finance Department. Delayed submission or, prolonged non-submission of DC bills may affect the completeness and correctness of accounts.

The details of AC bills, pending adjustment, as on 31 March 2025 is given in **Table 3.5** below. Department-wise details of the same are given in ***Appendix 3.2***.

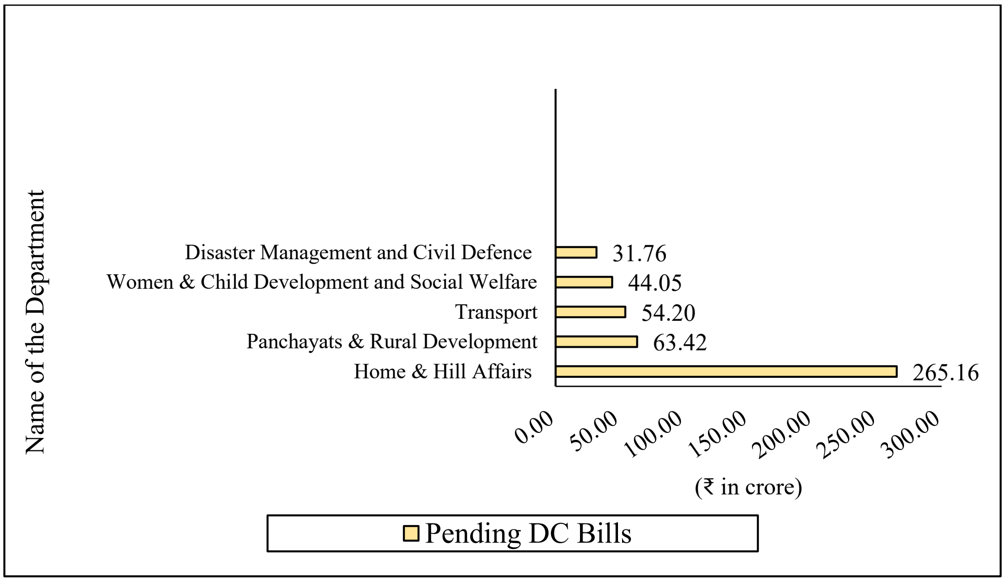
Table 3.5: AC bills pending adjustment as of 31 March 2025

Due Year	No. of AC bills	Amount (₹ in crore)
Upto 2023-24 (as of 31 March 2024)	3,647	435.11
Additions during 2024-25	807	133.87
Total	**4,454**	**568.98**

Source: Finance Accounts

The five major Departments (as on 31 March 2025) where DC Bills were pending, are given in **Chart 3.2** below:

Chart 3.2: Pending DC Bills in respect of five major Departments



Source: Data maintained by the Office of the Pr. Accountant General (A&E), WB

Non-adjustment of advances for long periods is fraught with the risk of misappropriation and therefore, requires close monitoring by respective DDOs for ensuring submission of DC bills. However, it was noted that the amount of outstanding AC Bills reduced by 14 *per cent* in 2024-25 relative to 2023-24 (₹ 661.97 crore in 6,081 bills).

3.6.1 Findings on Abstract Contingent bills of test-checked DDOs

Audit test-checked eight DDOs[65] during June-August 2025 that had pending AC bills amounting to ₹ 118.34 crore at the beginning of the Financial Year 2024-25. During the year, AC bills amounting to ₹ 184.49 crore were drawn by these eight DDOs whereas, ₹ 266.92 crore was adjusted, leaving AC bills amounting to ₹ 35.91 crore as unadjusted at the end of the FY. The following emerged from the test check of these DDOs.

(I) Unadjusted AC Bills

Two DDOs viz. Commanding Officer (CO), SAP, 6th Battalion, Barrackpore and District Magistrate (DM), Uttar Dinajpur did not adjust 79 AC Bills amounting to ₹ 32.13 crore (CO: ₹ 19.84 crore in seven Bills, DM: ₹ 12.29 crore in 72 Bills) drawn between 2002 and 2022. The CO attributed non-submission of DC Bills to non-receipt of supporting vouchers and refunds from different Ordinance Factories, while no reasons for non-adjustment were provided by the DM, Uttar Dinajpur.

---

[65] *(i) Commanding Officer, SAP, 6th Battalion, Barrackpore, (ii) Superintendent of Police, Murshidabad, (iii) Superintendent of Police, Malda (iv) Superintendent of Police, Purba Medinipur, (v) Superintendent of Police, Paschim Medinipur, (vi) Superintendent of Police, Bankura, (vii) Superintendent of Police, Birbhum and (viii) District Magistrate, Uttar Dinajpur.*

(II) Irregular adjustments of AC Bills

- As per Finance Department's Order (March 2019), advances drawn for election purposes by the District Authorities should be kept in the Personal Deposit Account of the District Authority till its utilisation. Departing from this prescription, DM, Uttar Dinajpur, kept advances amounting to ₹ 4.15 crore drawn for the Lok Sabha Election 2024 in a bank Account and utilised the funds therefrom.
- Adjustment (8 June 2025) of one AC Bill of ₹ 17.88 crore drawn (30 March 2023) by CO, SAP, 6th Battalion for purchase of ammunitions from Ammunition Factory, Khadki, Pune included vouchers and challans amounting to ₹ 0.45 crore for prior periods (14 September 2019 and 21 March 2023). Thus, ₹ 0.45 crore of AC bill were wrongly adjusted and require revised reconciliation.

(III) Refund of unspent balances after holding for a significant period

Rule 4.116(1) of the WBTR stipulated that no money shall be drawn from the Treasury unless it is required for immediate disbursement.

Five test-checked DDOs, refunded ₹ 36.69 crore (20.78 *per cent*) pertaining to 156 AC bills aggregating ₹ 176.60 crore, through challans after holding the amounts for a significant period (6 to 463 days), beyond the stipulated period of 60 days. Of this, three DDOs retained the entire amount of ₹ 4.56 crore drawn through nine AC Bills and refunded it with delays (beyond 60 days) ranging from 19 to 118 days. Refund of full/partial advances indicated that AC bills were drawn without assessing the requirement, as mentioned in the Rule ibid. The details are indicated in ***Appendix 3.3***.

(IV) Refund of unspent balances in wrong Minor Head

As per the List of Major and Minor Heads, recovery of overpayment pertaining to previous year (s) shall be recorded under a distinct Minor Head '911-Deduct-Recoveries of Overpayment' and detailed Head shall be '70-Deduct-Recoveries' under the same major, sub-major, scheme head where the expenditure was originally exhibited.

Audit noticed that four DDO[66] had refunded unutilized advances of ₹ 1.69 crore in FY 2024-25 using Minor Heads other than the distinct Minor Head '911' though funds were drawn during FY 2023-24. This understated the refunds pertaining to previous year(s) by ₹ 1.69 crore.

3.7 Personal Deposit Accounts

Personal Deposits (PD) are of the nature of deposits not bearing interest, opened under 8443-Civil Deposits-106-Personal Deposits. Some credits under Personal Deposit Accounts represent mere transfer of money from the Consolidated Fund of the State. Since such transfers are accounted for as expenditure from the Consolidated Fund of the State, such transfers would overstate the expenditure from the Consolidated Fund, if the money so transferred is not utilised within the financial year. Funds in some PD accounts

[66] 1) SP, Bankura (₹1.42 crore), 2) Commanding Officer, SAP, 6th Battalion, Barrackpore (₹ 0.24 crore), 3) SP, Paschim Medinipur (₹ 0.02 crore), 4) SP, Birbhum (₹ 0.01 crore)

also include receipts[67] from sources other than the Consolidated Fund of the State.

During 2024-25, an amount of ₹ 535.59 crore was transferred from the Consolidated Fund of the State to PD Accounts. However, the quantum of funds remaining unutilised in these PD accounts at the end of the year, out of the funds transferred from the Consolidated Fund was not discernible, as the PD accounts only depicted cumulative balances. As such, the extent of overstatement of expenditure from the Consolidated Fund, if any, could not be ascertained.

Audit noted that out of the transfers of ₹ 535.59 crore during the year, ₹ 180.49 crore (34 *per cent*) was transferred in March 2025, of which ₹ 53.62 crore was transferred on the last working day of March 2025. This was indicative of an attempt to circumvent the lapsing of budget provision. Details of PD accounts as on 31 March 2025 are given in **Table 3.6**.

Table 3.6: Status of PD Accounts during the year 2024-25

Opening Balance (As on 01-04-2024)		Addition during the year 2024-25		Disbursement during the year 2024-25		Closing Balance (As on 31-03-2025)	
No. of Administrators	Amount (₹ in crore)	No. of Administrators	Amount (₹ in crore)	No. of Administrators	Amount (₹ in crore)	No. of Administrators	Amount (₹ in crore)
159	2,998.37	1	1,566.95@	0	1,916.02	160*	2,649.30

Source: Finance Accounts and data maintained by the Office of the Accountant General (A&E).
**On account of non-receipt/deficient plus minus memorandum from State Treasuries, this figure is under reconciliation.*
@ Out of this, ₹ 535.59 crore represents transfers from the Consolidated Fund, while the remaining represents other receipts in the PD accounts.

In terms of Rule 6.08(5) of West Bengal Treasury Rules (WBTR), 2005, the administrators of Personal Deposit Accounts 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. Out of 160 PD Accounts, Administrators of 134 Personal Deposit Accounts had not reconciled and verified their balances with the treasury figures. Thus, the control mechanism to ensure the veracity of PD balances was not functioning as expected.

3.7.1 Findings on PD Accounts of test-checked DDOs

PD Accounts maintained by seven DDOs[68] having a balance of ₹ 423.32 crore at the beginning of the year 2024-25 were selected for test-check in Audit. During the year, ₹ 231.54 crore was received in these PD Accounts whereas payments of ₹ 339.64 crore were made from them, leaving a closing balance of ₹ 315.22 crore, as of March 2025. The following emerged from the test check.

[67] *Such as (i) the receipts and repayments arising from the enactment like Premises Tenancy Act, (ii) the handling of excess amount of the Prisoner's private cash through the Personal Ledger account opened in the treasury and (iii) Personal Deposit Account operated by the Land Acquisition Collector under the Land Acquisition Act, 1894, etc.*

[68] *District Magistrates (DM) of North 24 Parganas, Malda, North Dinajpur, Purba Medinipur, Bankura and Project Director, West Bengal Public Health Engineering Department (WBPHED) and Chief Accounts Officer, West Bengal Renewable Energy Development Agency(WBREDA).*

(I) Parking of funds in PD Accounts

As per 6.09 (1) (a) of WBTR, 2005, a PD Account created by debit to the Consolidated Fund of the State, other than those created under any law or rule having the force of law by transferring fund from the Consolidated Fund of the State for discharging liabilities of the Government arising out of special enactments, shall be closed at the end of the financial year by minus debit of the balance to the relevant service Heads in the Consolidated Fund of the State. This essentially meant that barring the exceptions mentioned above, funds transferred to PD Accounts from the Consolidated Fund and remaining unutilised, were to be returned to the Consolidated Fund of the State, at the close of the year.

Audit noted that the above provision was not followed by any of the test checked DDOs. Test check revealed that an amount of ₹ 33.56 crore (10.65 *per cent* of the PD balances of these DDOs) of the funds, remained parked for two years or more (***Appendix 3.4***) as of March 2025. The major schemes against which funds remained parked are below:

- As per Bidhayak Elaka Unnayan Prakalpa (BEUP) Guidelines, the Accounts for each of the Assembly should be closed within six months or the next 31st March, whichever is later, from the date of dissolution of the Assembly. Despite this, there was retention of unutilised BEUP funds (₹ 7.04 crore) of the 16th Assembly[69], by five DDOs[70] even after its dissolution. As per BEUP guidelines, the funds were to be refunded to the Government Account by 31 March 2022.
- Funds amounting to ₹ 9.43 crore were sanctioned by Disaster Management & Civil Defence Department for construction of four Multipurpose Rescue Shelters in Basirhat Sub-divisions in December 2021. It was, however, noted that as of March 2025, these funds remained parked in PD Account of DM, North 24 Parganas since March 2022.

(II) Parking of funds for Capital Expenditure in Personal Deposit Accounts

During test-check, Audit noticed that as of March 2025, funds amounting to ₹ 101.33 crore, earmarked for infrastructure expenditure against 11 schemes that were disbursed to the following DDOs upto 2024-25, remained parked in the PD Accounts (Head of Account '8443-106') as detailed in **Table 3.7** below:

Table 3.7: Parking of funds for Capital Expenditure

Sl. No.	Name of DDO	Purpose of expenditure	Amount (₹ in crore)
1	Chief Engineer & Project Director, Programme Management Unit, West Bengal Drinking Water Sector Improvement Project (WBDWSIP), Public Health Engineering Department	State share of West Bengal Drinking Water Sector Improvement Project	83.98
2	Chief Accounts Officer, West Bengal Renewable Energy Development Agency	Construction of Solar Power Plant	7.15

[69] *The tenure ended on 30 May 2021*

[70] *DMs: North 24 Parganas (₹ 0.07 crore), Malda (₹ 1.49 crore), Uttar Dinajpur (₹ 3.38 crore), Purba Medinipur (₹ 0.77 crore) & Bankura (₹ 1.33 crore)*

Sl. No.	Name of DDO	Purpose of expenditure	Amount (₹ in crore)
3	District Magistrate, North 24 Parganas	Development and Welfare of Minorities	3.22
		Repair & Renovation works of the Girls' Hostel under Sandeshkhali-II Block	0.31
4	District Magistrate, Malda	Construction of dining hall under RIDF-XXVII	1.03
		Construction of additional infrastructure in existing 408 Govt schools under RIDF-XXIX	1.65
5	District Magistrate, Uttar Dinajpur	Construction of roads, drainage system, AWCs and Ashram Hostels	1.26
6	District Magistrate, Purba Medinipur	Installation of plant and machinery in CFC of Brass and Bell metal cluster at Kalyanpur under Patashpur-II block	0.54
7	District Magistrate, Bankura	Construction works of Paschimanchal Unnayan Affairs Department	1.69
		Construction of warehouse for EVM and VVPAT	0.32
		Construction of dining halls	0.18
Total			**101.33**

Source: Departmental Records

Parking of the funds in the Personal Deposit Accounts overstated the Capital Expenditure.

Further, non-transfer of unspent balances, lying in PD Accounts, to the Consolidated Fund of the State, entails the risk of misuse of public funds, fraud and misappropriation.

(III) Other Deficiencies in Deposit Accounts

Apart from the above, the following deficiencies were also noticed in test checked PD Accounts.

- Two DDOs[71] had kept an amount of ₹ 4.23 crore, in the form of un-classified balances, under the scheme description 'Miscellaneous', in their PD Accounts as of March 2025. As such, the purpose of retention of funds could not be ascertained.
- The Utilisation Certificate of ₹ 0.33 crore for District Annual Plan 2022-23 submitted (December 2024) by DM, Purba Medinipur to DPS[72] was

[71] *DM, North 24 Parganas: ₹ 1.10 crore and DM, Uttar Dinajpur: ₹ 3.13 crore*

[72] *Department of Planning,&Statistics*

incorrect as ₹ 0.03 crore (out of ₹ 0.33 crore) remained parked in the PD Account as of March 2025.

- As of March 2025, two[73] DDOs did not deposit registration fees (for Homestays) and user charges, lease rents etc., of ₹ 0.40 crore into Government Accounts and instead kept them in PL Accounts violating the provisions of WBTR.
- An allotment of ₹ 5 crore was received from the BCW Department (February 2024) by DM, Bankura for creation of capital assets, procurement of furniture and establishing a community hall for the Kurmi community. Of this, a balance amount of ₹ 1.13 crore remained unutilised in the PL accounts as of March 2025.
- As per norms fixed (March 2021) by the GoI, unutilised funds of Centrally Sponsored Schemes (CSSs) were to be remitted to the account of the SNA of the concerned department, responsible for implementing the CSSs. In violation of these norms, funds amounting to ₹ 1.16 crore, in respect of two CSSs viz. Integrated Child Development Scheme and Border Area Development Programme, were lying unutilised in the PL Accounts of three DDOs[74] , as of August 2025.
- Despite the stipulation of Rule 4.116 (1) of the WBTR that no money shall be drawn from the treasury unless it is required for immediate disbursement, ₹ 27.94 crore was transferred to Deposit Accounts after drawing allotments from the Treasuries as shown below.

  (a) ***DOMA[75], Murshidabad***: Transferred ₹ 1.22 crore, ₹ 16.75 crore and ₹ 8.76 crore respectively at the fag-end of the FYs 2022-23, 2023-24 and 2024-25 to the PD Account of the DM, Murshidabad.

  (b) ***BDO, Raina-I***: Transferred ₹ 0.48 crore and ₹ 0.73 crore respectively at the close of the FYs 2023-24 and 2024-25 in the Local Fund (LF) Account of the Executive Officer, Raina-I Panchayat Samity, Purba Bardhaman.

3.8 Operation of Minor Head-800

Minor Head-800 relating to Other Receipts and Other Expenditure is intended to be operated only when the appropriate Minor Head has not been provided in the accounts. Regular operation of Minor Head-800 is to be discouraged, since it renders the accounts opaque. Classification of large amounts under the omnibus Minor Head 800 affects transparency in financial reporting and distorts proper analysis of allocative priorities and quality of expenditure.

During the year 2024-25, ₹ 2,395.67 crore under 61 Major Heads of account, constituting 0.87 *per cent* of the total Revenue and Capital expenditure

[73] ***DM, Purba Medinipur***: *₹ 0.39 crore received from a contactor for running canteen (₹ 0.03 crore), lease rent (₹0.08 crore) and rent for motel (₹ 0.28 crore) and* ***DM, North 24 Parganas:*** *₹ 0.01 crore for Registration fee for home stay*

[74] *Integrated Child Development Scheme DMs of Malda (₹ 0.34 crore), North 24 Parganas (₹ 0.56 crore) and Uttar Dinajpur (₹ 0.10 crore) and Border Area Development Programme: DMs of Malda (₹ 0.12 crore) and Uttar Dinajpur (₹ 0.04 crore)*

[75] *District Officer for Minority Affairs*

(₹ 2,75,048.44 crore) was classified under the Minor Head-800-Other Expenditure in the accounts. Of these, ₹ 707.55 crore in 49[76] cases under 27 Major Heads was classified under Minor Head-800-Other Expenditure as per Finance Accounts, despite availability of appropriate Minor Heads thereunder, as detailed in ***Appendix 3.5***.

Similarly, in case of receipts, ₹ 1,104.80 crore under 47 Major Heads of Account, constituting 0.52 *per cent* of the total Revenue (₹ 2,13,699.56 crore) was classified under 800-Other Receipts in the accounts. Of these, as per Finance Accounts, the Office of the Accountant General (A & E) identified 23 cases involving ₹ 750.29 crore (***Appendix 3.6***), where specific Minor Heads could have been used instead of Minor Head '800-Other Receipts'. In addition, there were seven cases (₹ 21.86 crore) where the use of the Minor Head '800' could have been avoided had the receipt been booked under the appropriate Major Head.

Apart from the above, Audit noted that in respect of expenditure of ₹ 11.73 crore in the following two cases appropriate minor heads could have been used, as observed during scrutiny of vouchers:

- Expenditure aggregating to ₹ 9.19 crore incurred by the Paschimanchal Unnayan Parishad (PUP) was booked under the Major Head '4575-Capital Outlay on other Special Areas Programmes-60-800-Other Expenditure'. This expenditure was meant for providing infrastructural facilities for PUP, which is an Autonomous Body under the State Government. Therefore, this should have been classified as revenue expenditure and booked under the Head of Account '2575-Other Special Area Programme-60-188-Assistance to Autonomous Bodies', and Detailed Head-31-Grant-in-Aid General.
- Expenditure of ₹ 2.54 crore was incurred on 'Construction of Office Buildings in the Districts' and booked under the Head of account '4401-Capital Outlay on Crop Husbandry-00-800-Other Expenditure'. This should have been booked under the Head of account '4059-Capital Outlay on Public Works-01-Office Buildings-051-Construction' as expenditure on construction of office buildings is to be classified under Major Head 4059.

Issues related to measurement

3.9 Outstanding balances under major Suspense and DDR (Debt, Deposit and Remittances) Heads

The Finance Accounts reflect the net balances under Suspense and Remittance Heads. The outstanding balances under these heads are worked out by aggregating the outstanding debit and credit balances separately under various heads. Significant suspense balances for the last three years are shown in **Table 3.8**.

[76] *excluding 20 cases where no expenditure has been incurred*

Table 3.8: Balances under Suspense and Remittance Heads

	Head of Account	2022-23		2023-24		2024-25	
		(₹ in crore)					
		Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
8658	**Suspense Account**						
101	Pay and Accounts Office-Suspense	221.61	5.60	218.24	6.13	166.01	4.67
	Net Debit (Dr.) / Credit (Cr.)	**216.01 (Dr.)**		**212.11 (Dr.)**		**161.34 (Dr.)**	
102	Suspense Account-(Civil)	2,575.27	2,775.54	2,708.03	2,929.45	2,942.51	3,151.68
	Net Debit (Dr.) / Credit (Cr.)	**200.27 (Cr.)**		**221.42 (Cr.)**		**209.17 (Cr.)**	
109	Reserve Bank Suspense-(Headquarters)	(-)5.53	33.93	(-)2.31	21.45	(-)6.91	(-)0.95
	Net Debit (Dr.) / Credit (Cr.)	**39.46 (Cr.)**		**23.76 (Cr.)**		**5.96 (Cr.)**	
110	Reserve Bank Suspense- (Central Accounts Office)	639.36	97.59	852.33	22.96	1,100.07	48.56
	Net Debit (Dr.) / Credit (Cr.)	**541.77 (Dr.)**		**829.37 (Dr.)**		**1,051.51 (Dr.)**	
123	AIS Officers' Group Insurance Scheme	5.38	3.41	5.58	3.51	5.80	3.60
	Net Debit (Dr.) / Credit (Cr.)	**1.97 (Dr.)**		**2.07 (Dr.)**		**2.20 (Dr.)**	
129	Material Purchase Settlement Suspense Account	0.02	67.46	0.02	67.46	0.02	67.46
	Net Debit (Dr.) / Credit (Cr.)	**67.44 (Cr.)**		**67.44 (Cr.)**		**67.44 (Cr.)**	
8782	**Cash Remittance and adjustments between officers rendering account to the same Accounts Officer**						
102	Public Works Remittances	66,365.56	66,469.26	66,365.56	66,469.26	66,365.56	66,469.26
	Net Debit (Dr.) / Credit (Cr.)	**103.70 (Cr.)**		**103.70 (Cr.)**		**103.70 (Cr.)**	
103	Forest Remittances	6,199.01	6,173.40	6,199.01	6,173.40	6,199.01	6,173.36
	Net Debit (Dr.) / Credit (Cr.)	**25.61 (Dr.)**		**25.61 (Dr.)**		**25.65 (Dr.)**	
8793	**Inter-State Suspense Account**	20.49	0.28	19.88	0.31	19.24	0.09
	Net Debit (Dr.) / Credit (Cr.)	**20.21 (Dr.)**		**19.57 (Dr.)**		**19.15 (Dr.)**	

Source: Finance Accounts

Non-clearance of outstanding balances under these Heads (except 8658-110) affects Cash Balance of the Government. These uncleared balances pertain to the years between 1977 and 2015-16. Due to non-clearance of these heads, the cash balance remained overstated by ₹ 177.93 crore during 2024-25. It was noted in audit that failed e-payments had contributed to accumulation of significant suspense balances under the Head of Account 8658-00-102-Suspense Account (civil) as elucidated below.

3.9.1 Non-rectification of failed transactions resulting in accumulation of Suspense Balance

E-payments to the beneficiaries can fail due to various reasons like, wrong bank account number, wrong IFSC code, etc. DDOs are required to modify the beneficiary details and to make the payment again within three months from the date of failed transaction.

Failed e-payments appear under the Head of Account, 8658-Suspense Accounts-00-102-Suspense Account 038-Uncredited Amount, under e-payments. During 2014-15 to 2024-25, it was seen that payments valuing ₹ 2,863.57 crore failed, out of which payments worth ₹ 2,662.03 crore were paid again leaving a balance of ₹ 201.54 crore under the Suspense Head. Thus, though payments were to be made within three months after correction of beneficiary details, failure to do so resulted in accumulation of Suspense balances.

3.9.2 Adverse Balance under DDR Heads

Adverse balance is a situation, when a head of account closing to balances at the end of the financial year, reflects minus balance, debit/ (-) credit balance representing liability heads or, heads where it should normally have credit balance, and credit/ (-) debit balance representing asset heads or, heads where it should normally have debit balance. At the end of 31 March 2025, the following DDR Heads had cumulative adverse balance as detailed in **Table 3.9.**

Table 3.9: Adverse balance appearing in DDR Heads at the end of 31 March 2025

Sl No.	Head of Account	Major Head Description	Amount (₹ in crore)
1.	8011-00-107	Insurance and Pension Funds-State Government Employee's Group Insurance Scheme	Dr. 315.99
2.	8342-00-103	Other Deposits-Deposits of Government Companies, Corporations etc.	Dr. 168.85
3.	8443-00-101	Civil Deposit-Revenue Deposits	Cr. (-) 6.14
4.	8448-00-110	Deposits of Local Funds	Cr. (-) 148.91
5.	8671-00-101	Departmental Balances	Cr. 0.36

Source: Finance Accounts

The adverse balance in a head of account arises due to misclassification, excess disbursement, disbursement over and above the contribution received, non-carrying forward of balances from one accounting unit to another, administrative reorganization, etc.

3.10 Non-reconciliation of balance of General Provident Funds of Group 'D' employees

The balance of General Provident Fund of Group 'D' employees of the Government of West Bengal (₹ 1,703.41 crore) is not at par with that depicted in the Accounts (₹ 425.30 crore). This needs reconciliation for a true and fair view of the Accounts as such inconsistency may lead to incorrect depiction of Government liabilities in Public Account.

3.11 Reconciliation of Cash Balances

As per accounts of the Accountant General (A&E) West Bengal, the Cash Balance of the State Government as on 31 March 2025 was ₹ 28.52 crore (Credit) while the same was reported as ₹ 5.24 crore (Debit) by the Reserve Bank of India. As such, there was an unreconciled difference of ₹ 33.76 crore, which was under reconciliation between the Accountant General (A&E), West Bengal and the Treasury/ RBI/ Agency Bank.

In this regard, the Accountant General (A&E), West Bengal stated that the difference was mainly due to legacy issues persisting since October, 1987 up to March, 2025 and attributed it to misreporting/wrong reporting of State Reserve Bank Deposit transactions from Agency Banks and State Treasuries to the Office of the Accountant General (A&E), West Bengal.

Issues related to disclosure

3.12 Compliance with Accounting Standards

As per Article 150 of the Constitution of India, the President of India may, on the advice of the Comptroller and Auditor General of India, prescribe the form of accounts of the Union and of the States. On the advice of the CAG, the President of India has so far notified four Indian Government Accounting Standards (IGAS). Compliance to these Accounting Standards by the State Government as well as deficiencies therein during 2024-25 are detailed in **Table 3.10**.

Table 3.10: Compliance to Accounting Standards

Sl. No.	Accounting Standards	Essence of IGAS	Compliance by State Government	Deficiency
1.	**IGAS-1**	Guarantees Given by the Government – Disclosure requirements	Partly complied.	The Standard *inter alia* requires disclosure of the following: (i) invocation of guarantees during 2024-25 and (ii) automatic debit mechanism and structured arrangement. However, there was no mention about these arrangements in the relevant statements. The Statement remained incomplete to that extent.
2.	**IGAS-2**	Accounting and Classification of Grants-in-aid	Partly complied	State Government made budgetary provision and classified GIA amounting to ₹ 1031.58 crore, under Capital Major Heads of Account, instead of under the Revenue section. Non-compliance led to understatement of Revenue Deficit and overstatement of Capital Expenditure.
3.	**IGAS-3**	Loans and Advances made by Government	Partly complied:	(i) Information in respect of Interest Payments in arrears was not available from Universities /Academic Institutions, Government Servants & Miscellaneous group. (ii) No information was available regarding payments in arrear in respect of loan accounts maintained by the State Government. The Statement remained deficient to that extent.
4	**IGAS-4**	Prior period adjustments	Complied.	NA

Source: Finance Accounts

3.13 Submission of accounts of Autonomous Bodies

Certification of accounts of Autonomous Bodies (ABs), set up by the State Government, is conducted under Sections 19 or 20 of Comptroller and Auditor

General of India (Duties, Powers and Conditions of Service) Act, 1971 (CAG's DPC Act).

The ABs coming under the audit purview of CAG, as per Section 19 or 20 of CAG's DPC Act, are required to submit the annual accounts of a financial year, to Audit, by 30 June of the succeeding year.

The status of submission of accounts to Audit is indicated in ***Appendix 3.7***. As per the latest available information as of 30 September 2025, out of 94 ABs that were required to submit their annual accounts to the CAG of India, only three ABs, namely (i) Burdwan Development Authority, (ii) West Bengal Commission for Backward Classes and (iii) West Bengal Electricity Regulatory Commission had submitted accounts up to 2024-25. Of the remaining 91 ABs, five had not submitted accounts since their inception, two[77] since 1998-99, one[78] since 2019-20 and two[79] since 2020-21There were 14 ABs[80], the accounts of which have not been submitted for more than six years. In total, against 91 ABs, 421 annual accounts due up to 2024-25 remained pending as of 30 September 2025. The age-wise analysis is indicated in **Table 3.11** below.

Table 3.11: Age-wise details of delays in the submission of Annual Accounts of Autonomous Bodies, as of 30 September 2025

Sl. No.	Delay in Number of Years	No. of ABs
1	0-2	32
2	3-5	48
3	6-10	08
4	Above 10	06
Total		**94**

Source: Information received from Offices of the Pr. AG (Audit-I & Audit-II), West Bengal

Non-submission of accounts by Autonomous Bodies is in violation of the prescribed financial rules and directives and is indicative of inadequate internal controls. It also results in reduced transparency and hinders financial oversight over the use of public funds.

3.14 Budgetary Support to State Public Sector Enterprises (SPSEs) whose accounts are not finalised

Sections 394 and 395 of the Companies Act, 2013, stipulate that Annual Report on the working and affairs of a government company is to be prepared within three months of its Annual General Meeting. The annual report should be laid before the State Legislature together with a copy of the Audit Report and CAG's comments, if any, on this audit report. Almost similar provisions exist in the respective acts regulating Statutory Corporations. The above mechanism provides the necessary legislative control over the utilisation of public funds

[77] *District Legal Services Authorities (DLSA), Kolkata and South 24 Parganas*

[78] *DLSA, Paschim Bardhaman*

[79] *DLSAs, Jhargram and Kalimpong*

[80] *DLSAs of Kolkata, Birbhum, Howrah, Malda, Murshidabad, South 24 Parganas & Paschim Bardhaman **(07)**, West Bengal Central School Service Commission **(01)**, West Bengal Regional School Commissions of Eastern Region, Northern Region, Southern Region, Western Region & South-Eastern Region **(05)**, West Bengal State Council of Technical Education **(01)***

invested in the companies and corporations from the Consolidated Fund of the State.

The State Government provided budgetary support (equity, loans, grants, and others) of ₹ 10,949.88 crore up to 2024-25[81] to 57 SPSEs[82], the accounts of which were not finalised up to 31 March 2025. The arrear of accounts ranged between one to 18 years, in violation of provisions of the Companies Act/Acts of the respective Statutory Corporations/ SPSEs (***Appendix 3.8***).

Due to non-finalisation of accounts, the CAG was unable to perform the supplementary audit of companies, as stipulated in relevant Acts. In the absence of timely finalisation of accounts, results of the investment made by the Government in these companies, remained outside the purview of the State Legislature and escaped scrutiny by Audit. Consequently, corrective measures, if any, required for ensuring accountability and improving efficiency could not be taken in time. The risk of fraud and misutilisation of public money could not be ruled out.

Other Issues

3.15 Misappropriations, losses, thefts, etc.

Rule 42 of the West Bengal Financial Rules (WBFR), 1979 stipulates that every Government employee would be held personally responsible for any loss sustained by Government through fraud or negligence on his part or any loss arising from fraud or negligence on the part of any other Government employee to the extent that he contributed to the loss by his own action or negligence.

As per Rule 39 of WBFR any loss of public money, departmental revenue or receipts, stamps, opium, stores or other property held by or on behalf of Government, caused by defalcation or otherwise, which is discovered in a treasury or other office or department, should be immediately reported by the officer concerned to his immediate official superior as well as to the Accountant-General. However, no such reports are received. However, information on misappropriation, losses, thefts, etc., as available with the Office of the Pr. Accountant General (Audit-I), West Bengal and Office of the Pr. Accountant General (Audit-II), West Bengal is indicated below.

As on 31 March 2025, 224 cases of misappropriation, loss, theft, etc., involving ₹ 411.25 crore were pending initiation/completion of departmental investigation and recovery. The break-up of such cases is indicated in **Table 3.12.** Department-wise break-up of pending cases is given in ***Appendix 3.9***.

Table 3.12: Cases of misappropriation, losses, theft, etc.

(₹ in crore)

Cases of Misappropriation		Cases of Losses		Cases of Theft	
No. of cases	**Amount**	**No. of cases**	**Amount**	**No. of cases**	**Amount**
66	61.84	113	339.11	45	10.30

Source: Information received from Offices of the Pr. AG (Audit-I & Audit-II), West Bengal

[81] *As per the latest available accounts of these SPSEs*

[82] ***Working*** *(SPSEs-33, Statutory Corporations -05),* ***Inactive*** *(SPSEs-18, Statutory Corporation-01)*

The age-profile of the pending cases and the number of cases pending in each category, is summarised in **Table 3.13.**

Table 3.13: Profile of misappropriations, losses, theft etc.

Age-profile of the pending Cases			Nature of pending cases	No. of Cases	Amount (₹ in crore)
Range in Years	**No. of Cases**	**Amount (₹ in crore)**			
0-5	104	214.64	Misappropriation	8	53.94
			Loss	80	151.46
			Theft	16	9.24
5-10	56	96.23	Misappropriation	19	4.34
			Loss	25	91.12
			Theft	12	0.77
10-15	43	98.93	Misappropriation	26	2.51
			Loss	7	96.23
			Theft	10	0.19
More than 15	21	1.45	Misappropriation	13	1.05
			Loss	1	0.30
			Theft	7	0.10
Total	**224**	**411.25**	**Total**	**224**	**411.25**

Source: Departmental Records

Out of total 224, cases pending for more than ten years involved 39 misappropriation cases (₹ 3.56 crore), eight cases of loss (₹ 96.53 crore) and 17 cases of theft (₹ 0.29 crore).

Out of the total 224 cases, departmental action had been initiated (but not finalised) against 53 cases (₹139.02 crore) having pendency ranging from 0 to 15 years. These pertained mainly to Irrigation & Waterways Department (22 cases) and Public Health Engineering Department (15 cases). In 57 cases involving ₹ 145.02 crore, departmental and criminal proceedings were pending. These mainly pertained to Irrigation & Waterways (16), Public Works (11), Water Resources Investigation & Development (9) and Public Health Engineering (9) departments.

3.16 Follow up action on State Finances Audit Report

Rules of Procedure of the Committee on Public Accounts of the West Bengal Assembly, promulgated in 1977, provide that, after tabling the Report in the State Legislature, the State Government departments are required to submit replies to the audit observations within one month. Status of tabling of Audit Reports, for the period from 2015-16 to 2020-21, is shown in **Table 3.14**.

Table 3.14: Status of laying of Audit Reports on State Finances

Year	Submission of Audit Report on State Finances for placement in the Legislative Assembly	Date of laying of Audit Report
2015-16	30.01.2017	07.03.2018
2016-17	26.03.2018	11.07.2019
2017-18	17.02.2020	25.03.2022
2018-19	25.08.2020	25.03.2022
2019-20	06.08.2021	25.03.2022
2020-21	28.02.2022	25.03.2022

Source: Records of the Office of the Principal Accountant General (Audit-I), West Bengal and West Bengal Legislative Assembly

The SFARs for the years 2021-22, 2022-23 and 2023-24 were handed over to the State Government on 19 April 2023, 03 July 2024 and 02 April 2025 respectively. However, the Reports are yet to be tabled before the State Legislature. SFAR for the year 2015-16 was discussed by the PAC in December 2019. In February 2021, PAC had brought out a report containing its recommendations. The Action Taken Note on the recommendations, however, is yet to be furnished by the State Government (September 2025). Such lack of responsiveness is a matter of serious concern and goes against the basic tenets of legislative control over expenditure from the public exchequer and undermines the importance of the Legislature.

3.17 Conclusions

Positive Indicators	Negative Indicators
Downward trend of outstanding AC bills	Non-tabling of SFARs for the years 2021-22, 2022-23 and 2023-24
Downward trend in the balances of PD Accounts	Non-submission of accounts by Autonomous Bodies.
Downward trend in booking under Minor Head '800 – Other Expenditure'	Non-transfer of cess proceeds to Public Account.
Decrease in the pending amount of UCs	

3.18 Good Practices

During the years 2020-21 to 2024-25, *cent per cent* of the Receipts and Expenditure were reconciled between Controlling Officers and the Office of the A.G. (A&E), West Bengal.

3.19 Recommendations

- *The Government may ensure timely submission of Utilisation Certificates by the departments, in respect of the grants released for specific purposes.*

- *The Finance Department may review PD accounts created by debit to the Consolidated Fund of the State, to ensure that all amounts lying unutilised at the end of the year in these accounts are immediately remitted back to the Consolidated Fund of the State in adherence to West Bengal Treasury Rules.*
- *The Government may consider carrying out adjustment of Abstract Contingent bills, within the stipulated period, as required under the Rules.*
- *The Finance Department may, in consultation with the Accountant General (A&E), conduct a comprehensive review of all items appearing under the Minor Head-800 and ensure that all such receipts and expenditure are, in future, booked under the appropriate minor heads of account.*

Kolkata
Dated 0 6 APR 2026

(BIBHUDUTTA BASANTIA)
Principal Accountant General
(Audit-I)
West Bengal

Countersigned

New Delhi
Dated 1 0 APR 2026

(K. SANJAY MURTHY)
Comptroller and Auditor General of India