



**Report of the Examiner of Local Accounts**  
**on**  
**Panchayati Raj Institutions**  
**for the year ended March 2014**



**Government of West Bengal**



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## TABLE OF CONTENTS

	Reference to	
	Paragraph	Page
Preface		ix
Overview		xi- xvi
<b>CHAPTER I</b>		
<b>AN OVERVIEW OF THE PANCHAYATI RAJ INSTITUTIONS</b>		
PRI in West Bengal	1.1	1
Powers, Functions and Organisational structure of the PRIs	1.2	1
Devolution of functions	1.3	3
Fund of PRIs	1.4	3
Accounting procedure of PRIs	1.5	4
Financial Position of PRIs	1.6	4
Sectoral Analysis	1.7	5
Thirteenth Finance Commission grants	1.8	6
District Planning Committee	1.9	7
State Finance Commission Grants	1.10	10
Audit mandate for PRIs	1.11	12
Audit Coverage	1.12	12
Response to Audit Reports	1.13	12
Pending Audit Observations of Inspection Reports	1.14	13
Recovery at the instance of audit	1.15	13
<b>CHAPTER II</b>		
<b>FINANCIAL MANAGEMENT</b>		
Computerisation and preparation of PRI Accounts	2.1	15
Expenditure incurred without preparing budget and in excess of budget	2.2	16
Direct appropriation of revenues without depositing into bank account	2.3	16
Delay in deposit of collection money	2.4	17
Losses due to misappropriation, defalcation and theft of materials	2.5	17
Deduction of Income Tax and Sales Tax	2.6	18
Reconciliation of discrepancies in cash balances	2.7	18

Security bonds of Tax Collectors	2.8	18
Maintenance of registers/documents/records	2.9	18
Internal audit of PRIs	2.10	18
Observation on Fund Transfer Account (FT Account)	2.11	19
Diversion and irregular transfer of Central and State grants amounting to ₹ 5.19 crore	2.12	19
Lapsed cheques valuing ₹ 3.61 crore not taken back into account	2.13	20
Non-adjustment of advances and irregularities in advance account	2.14	21
<b>CHAPTER III</b>		
<b>IMPLEMENTATION OF SCHEMES</b>		
<b>Mahatma Gandhi National Rural Employment Guarantee Scheme</b>	<b>3.1</b>	<b>23</b>
Introduction	3.1.1	23
Financial Management	3.1.2	24
Execution of scheme	3.1.3	24
<b>Total Sanitation Campaign</b>	<b>3.2</b>	<b>28</b>
Introduction	3.2.1	28
Poor Performance	3.2.2	29
Diversion of funds	3.2.3	30
Payment of incentive directly to Rural Sanitary Mart (RSM)	3.2.4	30
Incomplete/Doubtful/Same BPL ID	3.2.5	31
<b>Conclusions</b>	<b>3.3</b>	<b>31</b>
<b>CHAPTER IV</b>		
<b>PERFORMANCE AUDIT</b>		
<b>Indira Awaas Yojana</b>	<b>4.1</b>	<b>33</b>
Introduction	4.1.1	33
Audit Objectives	4.1.2	35
Audit Criteria	4.1.3	35
Audit coverage and methodology	4.1.4	36
Selection of beneficiaries and allotment of assistance to them	4.1.5	36
Construction and upgradation of dwelling units	4.1.6	38
Allotment and utilisation of funds	4.1.7	38
Convergence with other schemes	4.1.8	43
Monitoring and Evaluation	4.1.9	45
Delay in disposal of complaints	4.1.10	47
<b>Conclusion and Recommendations</b>	<b>4.1.11</b>	<b>48</b>

<b>Receipts of Panchayats</b>	<b>4.2</b>	<b>49</b>
Introduction	4.2.1	49
Audit Objectives	4.2.2	51
Audit Criteria	4.2.3	51
Audit scope and methodology	4.2.4	51
Financial position of PRIs	4.2.5	52
Classification and codification of Receipts	4.2.6	53
Demand and release of fund	4.2.7	53
Receipt of fund from other departments	4.2.8	56
Own Source Revenue	4.2.9	57
Steps taken by the PRIs to achieve self-sufficiency	4.2.10	66
Monitoring	4.2.11	66
<b>Conclusion and Recommendations</b>	<b>4.2.12</b>	<b>67</b>
<b>CHAPTER V</b>		
<b>AUDIT OF TRANSACTIONS</b>		
<b>Audit of non-compliance with rules and regulations</b>	<b>5.1</b>	<b>69</b>
Loss of ₹ 1.75 crore due to non-realisation of establishment charges	5.1.1	69
Loss of 32.60 lakh due to unauthorised remission	5.1.2	70
Irregularities of ₹ 69.70 lakh during execution of upgradation of road works	5.1.3	71
Excess expenditure of ₹ 61.26 lakh	5.1.4	72
Undue benefit of ₹ 42.19 lakh	5.1.5	73
Excess expenditure of ₹ 40.42 lakh due to non-adherence to SOR	5.1.6	75
Excess expenditure of ₹ 20.41 lakh	5.1.7	76
<b>Audit against propriety / expenditure without justification</b>	<b>5.2</b>	<b>77</b>
Unauthorised sale of Market Complex	5.2.1	77
Avoidable expenditure of 1.41 crore	5.2.2	78
Excess expenditure of ₹ 31.39 lakh on road construction	5.2.3	80
Avoidable expenditure of ₹ 35.14 lakh	5.2.4	81
Excess expenditure of ₹ 29.07 lakh	5.2.5	83
<b>Persistent irregularities</b>	<b>5.3</b>	<b>85</b>
Idle investment of ₹ 14.75 crore	5.3.1	85
<b>Failure of Oversight/Governance</b>	<b>5.4</b>	<b>87</b>
Blocking and subsequent surrender of government grant of ₹ 3.85 crore	5.4.1	87
Unfruitful expenditure of ₹ 23.95 lakh	5.4.2	88

## Appendices

Appendix No.	Description	Page no.
Appendix-I	Statement showing financial position of the ZPs, PSs and GPs	91
Appendix-II	Statement showing names of GPs who did not maintain their accounts through GPMS	93
Appendix-III	Statement showing no of GPs that incurred expenditure in excess of budget provision during 2011-13	94
Appendix-IV	Statement showing losses due to theft and defalcation of fund and material, missing official documents and other assets noticed in PRIs in the year 2011-13	95
Appendix-V	Statement showing no of GPs who did not deduct I.T. and S.T. during 2012-13	97
Appendix-VI	Statement showing non-reconciliation between Cash Book and Pass Book balance as of March 2013	99
Appendix-VII	Statement showing no of GPs where tax collector not deposited the bond of ₹ 1000.00	100
Appendix-VIII	No of PRIs where no Internal Audit was conducted during 2010-13 (ZPs & PSs)	100
Appendix-IX	Statement Showing Internal Audit not conducted by GPs during 2011-13	101
Appendix-X	Statement showing no of GPs where hundred mandays were not provided and durable assets were not created during 2011-12 and 2012-13	101
Appendix-XI	Statement showing no of GPs where photographs were not affixed on Job Cards, Job Cards were not issued though applied for and employment not provided to the job seekers during 2011-12 and 2012-13	102
Appendix-XII	Statement showing no of GPs where administrative and technical permission were not obtained from PO during 2011-12 and 2012-13	103
Appendix-XIII	Statement showing no of GPs where Progress Report was not forwarded to PO during the year 2012-13	103
Appendix-XIV	Statement showing number of GPs where estimated mandays were not achieved during 2011-12 and 2012-13	104
Appendix-XV	Statement showing number of GPs where Social Audit Forum not formed, Social Audit was not conducted and the objection raised in Social Audit were not settled during 2011-12 and 2012-13	105

Appendix-XVI	Units selected for PA on Indira Awaas Yojana (IAY)	106
Appendix-XVII	Statement showing names of selected PRIs	107
Appendix-XVIII	Statement showing variation in classification of receipts in selected PRIs	108
Appendix-XIX	Statement showing increase and decrease of receipts with reference to budget of PRIs	109
Appendix-XX	Statement showing short collection of taxes in Shankarpur GP during 2009-14	110
Appendix-XXI	Statement showing determination of property tax at a lesser rate by Panjul GP	111
Appendix-XXII	Statement showing demand and collection of taxes in selected GPs during 2009-14	112
Appendix-XXIII	Statement showing excess payment made by violating SOR specifications by the ZPs	115
Appendix-XXIV	Statement showing excess payment made by violating the specification of SOR	118
Appendix-XXV	Statement showing excess expenditure due to non-adoption of current rate of SOR	119
Appendix-XXVI	Statement showing avoidable expenditure on procurement of stone metals	120
Appendix-XXVII	Statement showing avoidable expenditure for procuring stone metal by North 24 Parganas ZP	121
<b>Glossary of abbreviations</b>		<b>122</b>

# PREFACE

Examiner of Local Accounts (ELA), West Bengal has been appointed by the Government of West Bengal as primary auditor of accounts of the Panchayati Raj Institutions (PRIs) under provisions of the West Bengal Panchayat Act, 1973. The ELA is an officer of Indian Audit and Accounts Department and works under the supervision of Principal Accountant General (General & Social Sector Audit).

The ELA prepares Report on the accounts of PRIs unit-wise and sends such report to the Pradhan, the Sabhapati or the Sabhadhipati, as the case may be, of the Gram Panchayat, the Panchayat Samiti or the Zilla Parishad respectively and a copy thereof to the State Government.

This Report for the year ended March 2014 relates to matters arising from observations of audit of the PRIs as well as Performance Audits of Indira Awaas Yojana and Receipts of Panchayats. The report also presents findings/observations on Financial Management and Implementation of Schemes by the PRIs.

The audit findings in the Report are those which came to notice in the course of audit of accounts of PRIs conducted during 2013-14 as well as those which had come to notice in the earlier years but could not be dealt with in previous Reports.

# OVERVIEW



# Overview

This report contains five chapters. While Chapter I provides an overview of Panchayati Raj Institutions (PRIs) detailing organisational structure, powers and functions, fund of PRIs, Finance Commission Grants etc., Chapters II and III present findings / observations on Financial Management and Implementation of Schemes respectively. Outcome of Performance Audits conducted on "Indira Awaas Yojana" and "Receipts of Panchayats" have been included in Chapter IV. Chapter V includes audit of transactions relating to examination of transactions of audited institutions to ascertain whether the provisions of guidelines, applicable rules, regulations, various orders and instructions issued by the competent authorities are being complied with. A synopsis of the chapters is given below:

## An overview of PRIs

During 2013-14, total receipt of PRIs increased by 15 *per cent* over 2012-13. PRIs made 37 *per cent* of schematic expenditure towards poverty alleviation programmes in 2013-14. Receipt and expenditure under Social Security Sector increased by 160 *per cent* and 263 *per cent* respectively in 2013-14 in comparison to 2012-13. Expenditure under Rural Housing decreased to 0.99 *per cent* in 2013-14 from 21 *per cent* in 2009-10. Expenditure under Health and Family Welfare sector reduced to 0.01 *per cent* of total schematic expenditure in 2013-14 from 3 *per cent* in 2009-10.

*(Paragraph 1.7)*

Out of grants received during 2013-14 under the recommendations of Thirteenth Finance Commission, PRIs spent ₹ 3.39 crore towards Safe Drinking Water Supply which was only one *per cent* of the total expenditure. No fund was earmarked for maintenance of existing e-governance system but PRIs spent ₹ 9.96 crore under the sector.

*(Paragraph 1.8)*

During 2009-14 the State Government released only ₹ 1,852.84 crore against ₹ 3,862.54 crore recommended by State Finance Commission for the said period.

*(Paragraph 1.10)*

## **Financial Management**

Audit of 18 Zilla Parishads (including one Mahakuma Parishad), 167 Panchayat Samitis and 2,086 Gram Panchayats revealed that financial management and internal control system in PRIs were weak as detailed below:

One ZP and three PSs spent ₹ 7.13 crore during 2010-13 without preparing any budget estimates while two ZPs, eight PSs and 465 GPs spent ₹ 128.48 crore in excess of budget provision during the same period.

*(Paragraph 2.2)*

During 2010-13, 17 PRIs directly spent ₹ 45.97 lakh towards office expenses and miscellaneous payments out of the revenues collected without depositing into bank account.

*(Paragraph 2.3)*

Ex-Pradhans of four GPs retained ₹ 4.23 lakh between 13 and 25 years and cases of theft, defalcation and loss of valuable assets etc. valuing ₹ 26.97 lakh were reported by one PS and 28 GPs during 2012-13.

*(Paragraph 2.5)*

Differences of ₹ 37.53 crore between Cash Book and Pass Book balances were not reconciled in 57 PRIs as on 31 March 2013.

*(Paragraph 2.7)*

Nine PRIs diverted / irregularly transferred ₹ 5.19 crore from scheme funds, 193 PRIs did not write back 1,442 lapsed cheques amounting to ₹ 3.61 crore into bank accounts and advance of ₹ 19.40 crore remained unadjusted in 54 PRIs.

*(Paragraphs 2.12, 2.13 and 2.14)*

## **Implementation of Schemes**

Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS) is being implemented in PRIs. Delayed payment of wages, failure to provide

at least 100 days of guaranteed employment in a financial year, non-payment of unemployment allowance and failure to conduct social audit were some of the deviations from the guidelines noticed.

1569 GPs could not provide 100 days of employment to any households and 1,044 GPs failed to create durable assets even after spending ₹ 520.69 crore under MGNREGS during 2012-13.

In 85 GPs 13,412 job applicants were neither provided with employment nor paid unemployment allowance during 2012-13. Delay in disbursement of wages was also noticed in 375 GPs.

*(Paragraphs 3.1.3.5 and 3.1.3.6)*

Social audit forums were not formed in 60 GPs, social audit was not conducted in 60 GPs and objections raised during social audit were not settled in 102 GPs during 2012-13.

*(Paragraph 3.1.3.11)*

In 18 GPs, expenditure of ₹ 7.45 crore was incurred for excavation / re-excavation of private ponds without any agreement with the owners of the ponds.

*(Paragraph 3.1.3.12)*

During 2010-12, rate of construction of sanitary latrines under Total Sanitation Campaign was between nil and six *per cent* in four PSs and three PSs paid incentives of ₹ 80.34 lakh directly to Rural Sanitary Marts instead of paying the same to the individual beneficiaries.

*(Paragraphs 3.2.2 and 3.2.4)*

## Performance Audit

### Indira Awaas Yojana

IAY assistance amounting to ₹ 24.63 lakh was extended to 72 ineligible beneficiaries of Cooch Behar, Malda and Birbhum districts.

Twenty three GPs of five selected ZPs allotted IAY assistance of ₹ 32.72 lakh to 253 male members despite female members being available in the family in violation of guidelines.

*(Paragraph 4.1.5.2)*

There was curtailment of IAY assistance of ₹ 177.97 crore during 2008-13 due to non-utilisation of funds and short release of state share.

*(Paragraph 4.1.7.1)*

Delay ranging from 1 to 11 months in release of state share was observed in two ZPs.

*(Paragraph 4.1.7.2)*

Monitoring and supervision were found inadequate as instances like faulty reporting of physical and financial achievements, lack of technical supervision, etc. were observed. Regular field visits were not undertaken and there was delay in disposal of complaints.

*(Paragraphs 4.1.9.2, 4.1.9.3, 4.1.9.4 and 4.1.10)*

### **Receipts of Panchayats**

PRIs did not have detailed codified heads of accounts. Consequently, classifications of receipts varied from PRI to PRI.

*(Paragraph 4.2.6)*

PRIs were unaware of devolved functions though they received funds from line departments.

*(Paragraph 4.2.8)*

None of the selected 42 GPs followed the assessment procedure properly. Collection of taxes in selected GPs remained far below optimal.

Five PRIs had written off arrear demand / current demand and extended remission of revenue unauthorisedly.

*(Paragraph 4.2.9.4)*

There is no specific provision in the Act or in the Rules framed thereunder to monitor the receipts of the PRIs. No monitoring mechanism to watch over the financial improvement of PRIs existed at the State level.

*(Paragraphs 4.2.11.1 and 4.2.11.2)*

### **Audit of Transactions**

Six ZPs did not adhere to the provision of Panchayat Rules while executing deposit works on behalf of different line departments and suffered loss of ₹ 1.75 crore due to non-realisation of establishment charges from those line departments.

*(Paragraph 5.1.1)*

Bankura and Birbhum ZPs granted unauthorised remission of revenue of ₹ 32.60 lakh receivable from lessees of bundhs and roads without taking approval of Directorate of Panchayat and Rural Development Department as per provision of West Bengal Panchayat (ZP & PS) Accounts and Financial Rules, 2003. This in turn led to loss of ZPs' own fund.

*(Paragraph 5.1.2)*

Malda ZP did not adopt the revised rate of reinforcement before execution of bridges and Cooch Behar ZP allowed higher rate for bitumen and emulsion over the scheduled rate for execution of road works. Consequently the ZPs made excess expenditure of ₹ 42.19 lakh and extended undue benefit to contractors.

*(Paragraph 5.1.5)*

Bardhaman ZP while executing road works did not adhere to the provisions of IRC codes regarding utilisation of locally available low cost marginal aggregates and incurred an avoidable expenditure of ₹ 20.41 lakh by selecting costlier stone metals over cost effective jhama metals during upgradation of roads.

Jalpaiguri ZP constructed a market complex from RIDF-XV at a cost of ₹ 54.40 lakh and unauthorisedly sold the asset to SHG&SE Department of West Bengal for ₹ 2.40 crore without taking necessary approval from P&RDD. Besides the ZP treated the sale proceeds as own fund.

*(Paragraph 5.2.1)*

Bankura, Bardhaman and North 24 Parganas ZPs did not consider nearest/shortest as well as economical rate of stone materials while execution of road works and incurred avoidable excess expenditure of ₹ 1.41 crore.

*(Paragraph 5.2.2)*

Bardhaman ZP while execution of road works did not adhere to the provisions of SOR of PWD (Roads), IRC codes and specifications of MORT&H and incurred an avoidable expenditure of ₹ 35.14 lakh towards use of low capacity machines in lieu of schedule approved cost effective high capacity machines for bituminous macadam mix and concrete mix.

*(Paragraph 5.2.4)*

Paschim Medinipur ZP and Nalhati-I PSs failed to utilise government grant of ₹ 3.72 crore and ₹ 0.13 crore respectively. Grants were surrendered after remaining blocked in the PRIs.

*(Paragraph 5.4.1)*

# **CHAPTER I**

## **An Overview of the Panchayati Raj Institutions**



## 1.1 PRIs in West Bengal

Panchayats, the third tier of democratic governance providing for self-governance, have been constitutionally created under 73rd Amendment of the Constitution. As of April 2014, the State has 3,349 Gram Panchayats (GPs) at the village level, 341 Panchayat Samitis (PSs) at intermediate level between the district and village, 17 Zilla Parishads (ZPs) and one Mahakuma Parishad (MP) at the district level.

As per latest census report (2011), the State has 6.22 crore rural population (68 *per cent* of total population of the State) covering an area of over 86,152 sq km (97.07 *per cent* of total area of 88,752 sq km of the State).

## 1.2 Powers, Functions and Organisational structure of the PRIs

The powers, authority and responsibilities of PRIs as laid down under Article 243G and 243H of the Constitution of India are as below:

- Preparation of plan for economic development and social justice;
- Implementation of schemes for economic development and social justice as may be entrusted to it in relation to the matters listed in the Eleventh Schedule of the Constitution; and
- Powers to impose taxes.

The above powers and duties were earlier included and categorised in Sections 19 to 34; 109 to 118 and 153 to 165 of West Bengal Panchayat Act, 1973 for GPs, PSs and ZPs respectively.

The Act stipulates functioning of the PRIs through well-designed Standing Committees called *Sthayee Samitis* (for ZPs and PSs) and *Upa Samitis* (for GPs) having elected representatives and officials as members.

The detailed organisational set up of the Panchayati Raj system in West Bengal is shown in the following flow chart:



### 1.3 Devolution of functions

Article 243G of the Constitution provides for devolution of powers and responsibilities by the State Government to the Panchayats in preparation and implementation of plans for economic development and social justice including implementation of schemes relating to the 29 subjects listed in the 11th Schedule of the Constitution. Accordingly, the State Legislature inserted Sections 207A (in 1992) and 207B (in 1994) in West Bengal Panchayat Act, 1973 for placement of officers and employees at the disposal of PRIs and transfer of such powers, functions and duties as exercised, performed and discharged by the State Government.

Transfer of 28 functions excluding technical and vocational education was completed through Activity Mapping exercise between November 2005 and October 2007.

PRIs in West Bengal have played an increasing role in certain aspects of service delivery but their ability to influence the outcome has been limited. Lack of clear allocation of responsibilities, inadequate access to discretionary funds, lack of powers over state level functionaries and inadequate local capacity have been contributing to poor service delivery.

### 1.4 Fund of PRIs

PRIs receive grants from the Central and the State Government for implementation of assigned schemes. Central funds were released to the PRIs either directly or through the State budget while the State Government releases salary grants, state share of Centrally Sponsored Schemes and Finance Commission grants through State budget and through West Bengal State Rural Development Agency (WBSRDA) of Panchayat and Rural Development Department (P&RDD).

ZPs and PSs deposit State funds in the Treasury in Deposit Account head 8448-Local Fund Deposit Account, 109-Panchayat Bodies which is operated as non-interest bearing bank account and centrally sponsored scheme funds are deposited in savings accounts as per the guidelines of the respective schemes. GPs keep GP Fund in one or more savings accounts maintained with any one or more branches of a nearby nationalised bank or any other scheduled bank or licensed Co-operative Bank or Post Office or any two or more of them.

## 1.5 Accounting procedure of PRIs

PRIs maintain their accounts as per formats prescribed in West Bengal Panchayat Act, 1973 and Rules framed thereunder. The accounts are maintained on cash basis double entry system. Two software programmes namely, Integrated Fund Monitoring and Accounting System (IFMAS) for ZPs and PSs and Gram Panchayat Management System (GPMS) for GPs were developed for generation of accounts.

Ministry of Panchayati Raj, GoI in consultation with Comptroller and Auditor General of India, prescribed Model Accounting System (MAS) for Panchayats for exercising proper control and securing better accountability. P&RDD prepared a coding structure comprising three tier budget head for receipt of grants-in-aid and four tier budget head for expenditure consistent with MAS after minor modifications and issued instruction (March 2012) to all PRIs that the accounts should be maintained in prescribed format with effect from April 2011 and eight database formats were also to be generated as prescribed in the MAS.

During audit of accounts of PRIs for the year 2012-13, it was noticed that accounts were not maintained as per the codification structure prescribed by P&RDD. When enquired, the department intimated (June 2013) that different aspects of MAS like cash based accounting, yearly closing, recording of all transaction in Cash Book and other Ledgers, monthly reconciliation, preparation of monthly receipt and payment report etc. were in practice in all three tiers of PRIs in West Bengal. The issue of classifying funds according to National Accounting Code (NAC) is being addressed by the Government. The mapping of existing heads as per State Rules was completed for GPs and their accounts were uploaded in PRIASOFT portal. The mapping of PS accounting heads was in process and is expected to be completed by December 2014.

## 1.6 Financial Position of PRIs

A Performance Audit on "Receipts of Panchayats" of six districts<sup>1</sup> has been carried out covering the period from 2009-10 to 2013-14. Results of the Performance Audit have been incorporated in Chapter IV of this report. However, a brief financial position of the ZPs, PSs and GPs for the last five years has been depicted in **Appendix- I**.

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<sup>1</sup> South 24 Parganas, Hooghly, Murshidabad, Bankura, Dakshin Dinajpur and Jalpaiguri.

## 1.7 Sectoral Analysis

Sector-wise receipt and expenditure under schematic fund like education, rural housing, poverty alleviation and health and family welfare for the past five years as obtained from the records of P&RDD are as follows:

**Table 1.1 : Sector-wise comparison of Receipt and Expenditure**

Name of Sector	2009-10		2010-11		2011-12		2012-13		2013-14	
	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure
Poverty alleviation	2,137.50	2,347.59 (55%)	2,629.13	2,741.88 (63%)	3,027.21	3,166.61 (62%)	3,862.59	3,909.26 (47%)	<b>3,543.98</b>	<b>3,696.41**</b> (37%)
Social Security	745.47	678.33 (16%)	753.73	475.12 (11%)	910.09	792.67 (15%)	911.87	654.61 (8%)	<b>2,374.74</b>	<b>2,374.74</b> (24%)
Health & Family Welfare	46.75	110.74 (3%)	113.27	0.00	0.97	NA	0.87	0.87 (.01%)	<b>1.08</b>	<b>1.08</b> (0.01%)
Backward area development	242.18	104.10 (2%)	216.03	208.75 (5%)	251.45	229.22 (4%)	204.62	300.32 (4%)	<b>310.29</b>	<b>310.29</b> (3%)
Development of natural resources	13.67	7.72 (0.2%)	2.75	0.00	1.65	3.17 (0.06%)	0.28	3.28 (0.04%)	–	–
Rural Development	87.27	93.84 (2%)	141.01	141.01 (3%)	945.05	NA	2,162.88*	1,428.42* (17%)	<b>2,766.33*</b>	<b>2,406.20*</b> (24%)
Rural roads	8.80	8.80 (0.2%)	7.45	0.00	823.90	NA	431.55	343.73 (4%)	<b>442.49</b>	<b>442.49</b> (4%)
Rural Housing	863.49	891.65 (21%)	791.45	796.83 (18%)	860.43	926.13 (18%)	680.69	910.18 (11%)	<b>100</b>	<b>100</b> (1%)
Education	37.51	37.50 (0.9%)	7.50	0.00	60.00	NA	74.05	74.05 (0.09%)	<b>79.44</b>	<b>79.44</b> (0.8%)
Other sectors	0.1	0.10	0.34	0.00	0.00	0.00	625.13	624.97 (8%)	<b>673.3</b>	<b>673.30</b> (7%)
<b>Total</b>	<b>4182.74</b>	<b>4280.37</b>	<b>4662.66</b>	<b>4363.59</b>	<b>6880.75</b>	<b>5117.80</b>	<b>8954.53</b> (30%)	<b>8249.69</b>	<b>10291.66</b> (14.9%)	<b>10083.94</b>

(Source: Panchayat & Rural Development Department)

\* Receipts and expenditures increased due to inclusion of Central and State scheme and grant-in-aid in the 2012-13 and 2013-14

\*\* Unspent balance of previous year was expended during 2013-14

It can be seen from the above table that,

- (a) During 2013-14, overall receipt of PRIs increased by 15 per cent over 2012-13. However, during the same period expenditure incurred under poverty alleviation sector decreased to 37 per cent of total schematic expenditure from 47 per cent during 2012-13;

- (b) Both the receipt and expenditure under social security sector increased by 160 *per cent* and 263 *per cent* respectively during 2013-14 in comparison to 2012-13;
- (c) Expenditure under rural housing sector decreased to 0.99 *per cent* of total schematic expenditure during 2013-14 from 21 *per cent* in 2009-10; and
- (d) Expenditure under health and family welfare sector reduced to 0.01 *per cent* of total schematic expenditure in 2013-14 from three *per cent* in 2009-10 and expenditure under Education sector was constantly below one *per cent* during 2009-14.

### 1.8 Thirteenth Finance Commission grants

Grants as per recommendations of Thirteenth Finance Commission (13th FC) are released under three heads viz. general basic grant, special area basic grant and performance grant. Details of release and utilisation of 13th FC grants during 2010-14 are detailed below:

**Table 1.2: Release and utilisation under 13th FC**

Year	Amount released from GoI	Amount released to PRIs			Utilisation by PRIs	Expenditure towards basic amenities		
		General basic grants	Special area basic grants	Performance grants		ZPs	PSs	GPs
2010-11	192.93	192.93	0.80	Nil	110.21	37.14	13.55	59.52
2011-12	429.86	430.68	1.60	Nil	321.57	77.03	47.59	196.95
2012-13	533.83	507.42	1.60	24.01	353.63	46.45	54.45	252.73
2013-14	288.77	287.97	0.80	-	328.75	39.45	59.18	230.12
<b>Total</b>	<b>1,445.39</b>	<b>1,419.00</b>	<b>4.80</b>	<b>24.01</b>	<b>1,114.16</b>	<b>200.07</b>	<b>174.77</b>	<b>739.32</b>

(Source: Panchayat & Rural Development Department)

GoI release under 13th FC has been reduced by 46 *per cent* in 2013-14 from 2012-13. Further, the State failed to receive performance grants recommended by 13th FC as incentive during 2010-14 except during 2012-13 when ₹ 24.01 crore was received.

P&RDD released 13th FC grants to PRIs without earmarking funds for various sectors. However, details of sector-wise expenditure during 2013-14 furnished by P&RDD are given below:

**Table 1.3: Sector-wise release and expenditure**

(₹ in crore)

Sector	Fund released			Expenditure	Percentage of sector-wise expenditure
	ZP	PS	GP		
Safe drinking water supply	37.07	47.68	204.02	3.39	1.03
Maintenance of PMGSY/RIDF roads				145.21	44.17
Recruitment of staff				1.28	0.39
Maintenance of water resources				23.8	7.24
Maintenance of e-governance system				9.96	3.03
Basic amenities				52.83	16.07
Others				92.28	28.07
<b>Total</b>	<b>288.77</b>			<b>328.75 *</b>	

(Source: Panchayat &amp; Rural Development Department)

\*Unspent balance of previous year was expended during 2013-14.

It is evident from the above table that the PRIs spent ₹ 3.39 crore during 2013-14 towards safe drinking water supply which is only one *per cent* of the total expenditure. Moreover, it was stipulated in the guidelines that five *per cent* of the available funds at each tier of PRIs was to be earmarked for maintenance of the e-governance system but no fund was earmarked under this sector. However, PRIs spent ₹ 9.96 crore which is only three *per cent* of total expenditure incurred during 2013-14.

### 1.9 District Planning Committee

Article 243ZD of the Constitution envisages that every State should constitute a District Planning Committee (DPC) at district level to consolidate the plans prepared by the Panchayats and Municipalities in the district and to prepare draft development plan for the district as a whole. Further, DPC should consider matters of common interest including spatial planning, sharing of water and other physical and natural resources, integrated development of infrastructure, environmental conservation etc. and the chairperson of every district should forward the development plan as recommended by such Committee to the State Government.

The districts in the State were requested (June 2014) by Examiner of Local Accounts (ELA), West Bengal to furnish details about the working of DPCs

during 2012-13. Only nine districts<sup>2</sup> have furnished details while the remaining nine districts did not respond in spite of reminder (by ELA) in August 2014. Review of the working of nine DPCs revealed as under:

### **1.9.1 Functioning of DPC**

Section 3 of West Bengal District Planning Committee Act, 1994 provides that the State Government shall constitute a DPC in every district.

Except in Bankura district, DPCs were formed in eight out of nine of the districts with delays between one and fifteen years after passing of the West Bengal District Planning Committee Act, 1994.

### **1.9.2 Constitution of DPC**

The State Government determines the number of members of DPC which shall be equal to the sum total of number of constituencies of the ZP for that district and one fourth of that number provided:

- (a) number of constituencies between 48 and 80 will have 60 members in the DPC and
- (b) if it is more than 80, the number of members will be 100.

Eighty *per cent* members of the DPC will be elected by and from the elected members of the ZP and municipalities and 20 *per cent* will be appointed by the State Government.

Out of the above nine districts, eight districts maintained prescribed percentage of number of appointed and elected members of DPC but in Bankura district, there were 43 elected members against the prescribed 46 members.

### **1.9.3 Meeting of DPC**

The State Government has so far not prescribed any periodicity for holding of meeting of DPC. In absence of this, it was noticed that none of the districts could hold more than one meeting except Bankura, while Malda and Howrah did not have any DPC meeting held during 2013-14. Only one meeting was held by DPC during 2013-14 in Paschim Medinipur, South 24 Parganas, Purulia, Birbhum and Uttar Dinajpur.

In order to ensure regular monitoring of the implementation of District Plans,

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<sup>2</sup> Bankura, Birbhum, Dakshin Dinajpur, Howrah, Malda, Paschim Medinipur, Purulia, South 24 Parganas and Uttar Dinajpur.

Government may consider prescribing periodicity of holding regular meetings by the DPC.

#### **1.9.4 Preparation of Draft Development Plan (DDP)**

All the nine districts reported that plans from PRIs, ULBs and line departments were collected and compiled at district level and forwarded to DPC. DPC integrates the plan prepared by all the three tiers of Panchayats along with the plans prepared by the District Urban Committee and the line departments. District Plan prepared by DPC is sent to the Development and Planning Department, Government of West Bengal for preparation of State Plan.

It was noticed that only Dakshin Dinajpur district maintained the time schedule for acceptance of DDP for the year 2013-14 while there were delays between one and eleven months from the scheduled date of acceptance (March 2013) in Uttar Dinajpur, Paschim Medinipur, Bankura and South 24 Parganas. The districts explained that the delays occurred due to non / late submission of draft plans by PRIs, ULBs and line departments / executing agencies of the respective districts and enforcement of Model Code of Conduct for Panchayat Election 2013.

Further, Purulia and Malda could not forward DDP for the year 2013-14 by March 2014 while DDPs for the year 2013-14 were due for acceptance from the respective DPCs in Birbhum and Howrah.

It is thus evident that the DDP had little impact as State Plan was prepared well in advance before the commencement of financial year.

#### **1.9.5 Fund sanctioned, released and utilised**

In Uttar Dinajpur district, PRI plans constituted 94 *per cent* of the DDP for the year 2013-14 while in South 24 Parganas district the same was only 14 *per cent*. In the remaining districts, it ranged between 29 and 68 *per cent*.

In Uttar Dinajpur, Paschim Medinipur and Bankura districts percentages of fund sanctioned against amount projected for PRIs in DDP for the year 2013-14 were 50, 35 and 8 respectively. Birbhum district reported that no amount was sanctioned against the DDP for PRIs for the year 2013-14. The remaining districts did not furnish any information regarding amount sanctioned against DDP.

Regarding utilisation, Paschim Medinipur, Bankura and Uttar Dinajpur districts reported that they utilised 79, 45 and 1 *per cent* of the grants sanctioned to PRIs

but the remaining six districts failed to furnish any information.

### 1.9.6 Monitoring

Monitoring arrangement for implementation of various schemes in different districts as reported by the DPCs of nine districts is given below:

**Table 1.4: Monitoring of schemes**

Name of the districts	Monitoring arrangement
Bankura	Monitoring through DPC meeting and field visit by district and block officials.
Birbhum	Does not arise as no fund was sanctioned against DDP.
Dakshin Dinajpur	Dist. Level Monitoring Committee comprising DM, Addl. DM , Dist. Planning Officer, Executive Engineer (P&RD) and Executive Engineer (PWD).
Howrah	Did not furnish any details.
Malda	Monthly Monitoring Meeting, spot inspections
Paschim Medinipur	By Dist. authority / Sub- Div authority / Block level authority.
Purulia	Concerned Department and PRIs
South 24 Parganas	Development Monitoring Committee at Dist. Sub -Div and Block/ Review meetings with functionaries of PRIs and line department/ Meeting of SC, report/ return and field visit
Uttar Dinajpur	Inspection by Engineering Section of ZP.

(Source: Replies of DPCs)

Thus, the DPC formed in districts had much scope for improvement. District plans were prepared as a routine exercise and without consideration of resources available for implementation of the proposals except in Birbhum district. Delays in preparation of plans signified that the plans had little impact on the State Plan. Most of the districts<sup>3</sup> did not follow up on receipt of funds against their plans. The State Government needed to take remedial measures to improve the efficiency and effectiveness of the DPC.

### 1.10 State Finance Commission Grants

Third State Finance Commission (SFC) constituted in February 2006, recommended allocation of ₹ 800 crore, constituting around five *per cent* of the State's own net tax revenue to PRIs and ULBs in the ratio of 76 and

<sup>3</sup> Dakshin Dinajpur, Purulia, South 24 Parganas, Malda and Howrah.

24 respectively for the year 2008-09 with progressive increases of allocation at the minimum rate of 12 *per cent* per annum on a cumulative basis for the year 2009-10 to 2013-14. The Government accepted the recommendation in July 2009 and started releasing grants from 2009-10 onwards.

The actual release under SFC to PRIs during 2009-10 to 2013-14 is shown below:

**Table 1.5: Recommendation, release and utilisation under 3rd SFC**

Year	Tax Revenue of the State Government	Recommended by SFC for PRIs & ULBs	Recommended by SFC for PRIs (76% of PRIs & ULBs)	Actual release	Shortfall	Utilisation (%)
2009-10	16,899.98	800.00	608.00	236.50	371.50	180.67 (76%)
2010-11	21,128.74	896.00	680.96	301.80	379.16	61.64 (20%)
2011-12	24,938.16	1,003.52	762.68	252.47	510.21	268.31(106%)
2012-13	32,808.49	1,123.94	854.20	568.34	285.85	419.33 (74%)
2013-14	35830.56	1,258.81	956.70	493.73	462.97	436.39 (88%)
<b>Total</b>	<b>131,605.93</b>	<b>5,082.27</b>	<b>3,862.54</b>	<b>1,852.84</b>	<b>2,009.69</b>	<b>1,366.34 (73%)</b>

(Source: Panchayat & Rural Development Department)

It is evident from the above table that the State Government released only ₹ 1,852.84 crore (48 *per cent*) against ₹ 3,862.53 crore recommended for five years i.e. 2009-10 to 2013-14. Instead of progressive increase of 12 *per cent* per annum as stipulated, actual release during 2011-12 and 2013-14 decreased from the previous years.

Year wise sectoral analysis of expenditure from SFC grant in respect of three tiers of PRIs during 2009-14 was not made available to audit. However, tier-wise and sector-wise cumulative expenditure upto March 2014 was furnished by the State Government.

Sector-wise analysis is given in table 1.6:

**Table 1.6 : Sector-wise receipt and expenditure under 3rd SFC**

Sl. No	Sector	Receipt of 3rd SFC grant during 2012-13			Expenditure			Total
		ZP	PS	GP	ZP	PS	GP	
1	Creation/ development of asset	222.34	333.51	1296.99	84.60	102.85	374.07	<b>561.52</b>
2	Social aspects				6.91	26.65	109.09	<b>142.65</b>
3	Maintenance of existing PRI owned assets				24.77	40.89	173.65	<b>239.31</b>
4	Contingent expenditure				0.82	1.95	10.27	<b>13.05</b>
5	Others				20.40	45.32	171.29	<b>237.01</b>
<b>Total</b>		<b>1,852.84</b>			<b>137.5</b>	<b>217.66</b>	<b>838.37</b>	<b>1,193.54</b>

(Source: Panchayat & Rural Development Department)

### 1.11 Audit mandate for PRIs

Examiner of Local Accounts (ELA), West Bengal has been appointed as Auditor under Section 186 of West Bengal Panchayat Act, 1973 to examine and audit 100 *per cent* accounts of funds of ZPs, PSs and GPs, vide Government Order dated 3 September 1980 (for ZPs and PSs) and notification dated 28 March 2003 (for GPs).

### 1.12 Audit Coverage

Accounts of 18 ZPs (including one MP), 167 PSs and 2,086 GPs were audited during 2013-14. The audit findings are discussed in the succeeding Chapters.

### 1.13 Response to Audit Reports

In terms of Section 191(A) of West Bengal Panchayat Act, 1973, the Report of the ELA on PRIs shall be laid before the State Legislature and in terms of sub-rule 4A of Rule 310ZG of the Rules of Procedure and Conduct of Business in West Bengal Legislative Assembly (WBLA). Matters relating to scrutinising the Report of the ELA on PRIs have been entrusted to the Standing Committee on Panchayats and Rural Development, Land & Land Reforms and Sundarban Development of WBLA. Accordingly, Reports for the years ended 2004 to 2012 were laid before the State Legislature and the Standing Committee had considered all these Reports till December 2014. Thirty nine recommendations have been made on those reports. No action taken note has been received till December 2014.

The Report for 2012-13 was laid before the Legislature in February 2015.

### 1.14 Pending Audit Observations of Inspection Reports

Section 191 (1) of the Act stipulates that within two months from the receipt of the Inspection Report (IR), the GP, PS or ZP concerned shall set right any defect or irregularity pointed out in the IR and shall also inform the auditor of the action taken on it.

The following table indicates position of IRs and paragraphs pending for settlement, as on 31 March 2014.

**Table 1.7 : IRs and paragraphs pending for settlement**

Category of PRIs	IRs pending for settlement		No of paras contained in the IRs awaiting settlement		Money value (₹ in crore)	
	More than 5 years	Less than 5 years	More than 5 years	Less than 5 years	More than 5 years	Less than 5 years
ZPs	67	73	285	636	39,277.12	58,187.82
PSs	543	664	1,659	3,881	25,494.76	33,610.29
GPs	6,761	9,855	59,255	75,483	NA	

(Source: Objection Book of ELA)

Further, no Audit Committee Meeting was held to settle the outstanding IRs and paragraphs during 2013-14.

### 1.15 Recovery at the instance of audit

In course of audit of PRIs during 2013-14 it was observed that collection of revenue in respect of 32 PRIs<sup>4</sup> in the shape of house rent receipt, trade registration fees, etc. was not deposited into PRI accounts. Besides, PRI made excess payment of ₹ 1.29 lakh to suppliers and contractors for various reasons during 2008-14. On this being brought to the notice of the concerned PRIs during field inspections, ₹ 1.29 lakh was recovered by the concerned PRIs and deposited into PRI accounts.

<sup>4</sup> **GPs:** Burirhat-I, J alas-Nizam tara, Thakuranichak, Bamunia, Gosainpur, Patharghata, Bogpur, Panchrol, Anulia, Baruipara- Paltagarh, Guma-I, Lowa Ramgopalpur, Ghoshpur, Atpukur, Bhuri, Jamsheerpur, Duma, Bodai, Taraberia, Jaleshwar-II, Amta, Tantishal, Karimpur-II, Mohanpur, Rajivpur Bira, Bomontor, Nayabasti Milani and Rasapunja.

**PSs:** Katwa- II, Mathurapur-I, Habra-I and Balurghat.



# **CHAPTER II**

## **Financial Management**



# Chapter II

## Financial Management

West Bengal Panchayat (ZP & PS) Accounts and Financial Rules, 2003 and West Bengal Panchayat (Gram Panchayat Accounts, Audit and Budget) Rules, 2007 were framed to promote and develop proper accounting procedures for Panchayati Raj Institutions (PRIs). After the 73rd Constitutional Amendment, various functions have been devolved to PRIs. These rules play a vital role in assisting PRIs to discharge their functions and also act as a control mechanism in PRIs. However, the rules were not adhered to and the general principles of financial management were violated.

### 2.1 Computerisation and preparation of PRI accounts

Panchayat and Rural Development Department (P&RDD) developed and introduced Gram Panchayat Management System (GPMS) software for computerising the accounting system of GPs. As per P&RDD records GPMS was installed in 3,239 GPs but only 2,896 were using the software on a regular basis. However, during audit of 2,086 GPs for annual accounts of 2011-13, it was revealed that 112 GPs did not prepare accounts through GPMS (**Appendix-II**).

Similarly, Integrated Fund Monitoring and Accounting System (IFMAS) was developed for maintenance of accounts and database for ZPs and PSs. As per P&RDD records, IFMAS had been installed in all the 18 ZPs (including one MP) and 333 PSs. Though the software was generating Receipts and Payments Accounts of all the ZPs during 2012-13, yet out of 165 PSs audited during that period, annual accounts of nine PSs<sup>5</sup> were not generated through IFMAS and two PSs<sup>6</sup> did not prepare annual accounts at all.

<sup>5</sup> PSs (Year): Rajnagar (2011-13), Md. Bazar (2011-12), Naxalbari (2010-13), Harishchandrapur-I (2009-13), Salboni (2010-12), Patashpur-I (2009-12), Balarampur (2010-12), Sagar (2010-11) and Goalpokher-I (2009-13).

<sup>6</sup> Tapan (2010-12) and Kharibari (2002-13).

## 2.2 Expenditure incurred without preparing budget and in excess of budget

Section 137 of West Bengal Panchayat Act, 1973 prescribes that no expenditure should be incurred unless budget was approved by ZP/PS. In violation of the said provision Dakshin Dinajpur ZP spent ₹ 2.98 crore without preparing budget estimates under Rural Infrastructure Development Fund (RIDF) - VII, XII, XIII and XV during 2012-13 and three PSs, viz., Alipurduar-I (₹ 3.13 crore), Khatra (₹ 0.94 crore) and Minakhan (₹ 0.08 crore) spent ₹ 4.15 crore during 2010-13 without preparing budget estimates.

Further, West Bengal Panchayat (ZP & PS) Budget Rules, 2008 prescribes that supplementary and revised budget should be prepared and approved on or before 28th February of the current financial year. Scrutiny revealed that two ZPs and eight PSs<sup>7</sup> spent excess expenditure of ₹ 33.85 crore during 2010-13 without preparing revised budget. The expenditure needed to be regularised.

Further, Rule 40 of West Bengal Panchayat (GP Accounts, Audit and Budget) Rules, 2007 hereinafter mentioned as GP Rules, 2007, stipulates that supplementary and revised budget estimate of receipts and payments for the current year should be prepared and approved on or before 25th February by GP. It was observed that 24 GPs and 441 GPs spent ₹ 2.16 crore and ₹ 92.47 crore in excess of their respective budget provisions under 18 heads like IAY, MGNREGS, NRHM, 12th FC, BRGF etc. without preparing any supplementary and revised budget estimates during 2011-12 and 2012-13 (**Appendix-III**) respectively.

## 2.3 Direct appropriation of revenues without depositing into bank account

Rule 5(2) of West Bengal Panchayat (ZP&PS) Accounts and Financial Rules, 2003 hereinafter mentioned as ZP&PS Rules, 2003, as well as Rule 4 (12) of GP Rules, 2007 stipulates that no portion of collection money shall be appropriated directly towards expenditure of ZP/PS/GP, as the case may be.

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<sup>7</sup> ZPs: Dakshin Dinajpur (₹ 1548.93 lakh) and Murshidabad (₹ 100.54 lakh).

PSs: Minakhan (₹ 393.05 lakh); Alipurduar-I (₹ 88.94 lakh); Alipurduar-II (₹ 215.32 lakh); Chhatna (₹ 127.71 lakh); Hasnabad (₹ 830.37 lakh); Khatra (₹ 32.71 lakh); Simlapal (₹13.00 lakh) and Suri-II (₹ 34.74 lakh).

Scrutiny revealed that eight<sup>8</sup> PSs and nine GPs<sup>9</sup> directly spent collection money of ₹ 42.15 lakh and ₹ 3.82 lakh respectively during 2010-13 towards payment of instalments to IAY beneficiaries, contingent expenses, office expenses, hire charges of vehicles, honorarium for employees, miscellaneous payments like telephone bills, electricity bills, commission of the tax collector etc. without depositing into bank account.

#### 2.4 Delay in deposit of collection money

Rule 5(1) ZP&PS Rules, 2003 prescribes that all sums collected by a person, authorised by the ZP or the PS, shall be deposited in cash with the cashier on proper receipt, for crediting the same as quickly as possible to the appropriate account of the ZP or the PS fund, as the case may be; provided that such authorised person shall not keep in his custody at any point of time any amount exceeding rupees one thousand for more than one working day.

Scrutiny of records revealed that cases of delay up to 211 days in depositing collection money ranging between ₹ 1,059 and ₹ 26.53 lakh were noticed in four ZPs and 13 PSs<sup>10</sup> during 2010-13.

#### 2.5 Losses due to misappropriation, defalcation and theft of materials

During audit, it was noticed that Ex-Pradhans of four GPs<sup>11</sup> had retained ₹ 4.23 lakh for a period ranging between 13 and 25 years. Till March 2014, neither was any amount recovered by the GPs nor was any action initiated to recover the amounts. Besides, one PS and 28 GPs reported during 2012-13 that there were cases of theft, defalcation, loss of valuable assets etc. valuing ₹ 26.97 lakh (Appendix-IV).

<sup>8</sup> PSs: Falakata (₹ 13.07 lakh), Kushmandi (₹ 9.05 lakh), Gosaba (₹ 9.71 lakh), Bishnupur-II (₹ 0.35 lakh), Chhatna (₹ 0.31 lakh), Gazole (₹ 0.34 lakh), Indpur (₹ 3.44 lakh) and Manikchak (₹ 5.88 lakh).

<sup>9</sup> GPs: Anchuri (₹ 0.17 lakh); Jagadlla-II (₹ 0.17 lakh); Satmouli (₹ 0.04 lakh); Sultanpur (₹ 0.41 lakh); Dasghara-I (₹ 0.73 lakh); Tajpur (₹ 0.16 lakh); Dharampur (₹ 0.96 lakh); Khannamohan (₹ 1.05 lakh) and Rangilabad (₹ 0.13 lakh).

<sup>10</sup> ZPs: Birbhum (₹1090 to ₹13650); Bardhaman (₹1059 to ₹14250); Malda (₹ 9535 to ₹ 32076) and South 24 Parganas (₹ 82279 to ₹ 2653317). PSs: Barrackpur-II (₹ 1250 to ₹ 8250); Barasat-I (₹ 30000 to ₹ 128000); Kumarganj (₹ 50220 to ₹ 540000); Sandeshkhali-II (₹ 5000 to ₹ 82000); Taldangra (₹ 5000 to ₹ 68800); Durgapur Faridpur (₹ 1750 to ₹ 59500); Singur (₹ 2400 to ₹ 62373); Gazole (₹ 1100 to ₹ 95000); Haripal (₹ 9000 to ₹ 74380); Memari-I (₹ 1200 to ₹ 49500); Illambazar (₹ 2000 to ₹ 5000); Falakata (₹ 6400 to ₹ 616272) and Sarenga (₹ 3000 to ₹ 53000).

<sup>11</sup> Chaltaberia (₹ 35678.00 since 1988-89); Sri Sri Ramkrishna (₹ 58231.00 since 1998-99); Kundakhali Godabar (₹ 218800.00 since 1998-99) and Narayanpur (₹ 110572.00 since 2001-02).

## **2.6 Deduction of Income Tax and Sales tax**

Rule 17(13) of GP Rules, 2007 stipulates that all payments shall be made after tax deducted at source on account of Income Tax and Sales Tax in accordance with rules in force and the amounts shall be deposited into the respective heads of account. For this purpose, the GP shall obtain TAN No from the Income Tax authorities. However, scrutiny of bills and vouchers of 100 GPs revealed that they did not deduct Income Tax of ₹ 37.81 lakh and Sales Tax of ₹ 39.60 lakh from the contractors' bills (**Appendix-V**) during 2012-13.

## **2.7 Reconciliation of discrepancies in cash balances**

Five ZPs, 27 PSs and 25 GPs did not reconcile difference between Cash Book and Pass Book balances of ₹ 37.54 crore as on 31 March 2013 (**Appendix-VI**).

## **2.8 Security bonds of Tax Collectors**

Rule 31(1) of GP Rules, 2007 prescribes that a GP may engage a person as tax collector on commission basis and tax collector will pledge security bonds for rupees one thousand in the form of any government savings certificates with the GP. Scrutiny revealed that 50 GPs of 9 districts and 507 GPs of 14 districts (**Appendix-VII**) did not obtain any security bond from the tax collectors engaged for collection of revenue during 2011-12 and 2012-13 respectively.

## **2.9 Maintenance of registers/documents/records**

Scrutiny of 18 ZPs, 165 PSs and 2,086 GPs during 2013-14 revealed that Works Register (61 PRIs), Advance Register (1,031 PRIs), Appropriation Register (650 PRIs), General Ledger (34 PRIs), Unpaid Bill Register (65 PRIs), Liquid Cash Book (52 PRIs) and Investment Register (62 PRIs) were not maintained as prescribed in the rules for ZP, PS and GP.

## **2.10 Internal audit of PRIs**

Internal audit in 40 PSs and 82 PSs was not conducted during 2010-11 and 2011-12 respectively and the same was not conducted in 55 GPs during 2011-12. Similarly, during 2012-13 internal audit was not conducted in 14 ZPs, 88 PSs and 1,072 GPs (**Appendix-VIII** and **IX**). Internal audit in Murshidabad and Malda ZPs along with Sagar, Balurghat, Harirampur, Illambazar, Mahishadal and Rampurhat- I PSs was conducted only for part of a year and the same was conducted in 39 PSs during 2010-13 but no report was received by these PRIs. Further, non-conducting of internal audit in five ZPs (Birbhum, Jalpaiguri, Bardhaman, Cooch Behar and Dakshin Dinajpur) was earlier reported in the Report of 2010-11 but no action was found to have been taken.

## 2.11 Observation on Fund Transfer Account (FT Account)

To expedite quick release of specific schematic funds to the implementing agencies, release of fund through Fund Transfer Account was introduced by the State Government in the year 2006-07. The State Government instructed (February 2010) that unnecessary retention of any fund in the FT Account was not permissible. Interest on FT Account should be added to the particular programme fund after identifying interest component of such programme. When such identification was not possible, the same should be transferred to PRIs' own fund for implementation of schemes of socio-economic development or to meet any charges imposed by the bank.

Scrutiny revealed that in violation of the above instruction 26 PRIs<sup>12</sup> retained schematic fund of ₹ 21.51 crore along with interest accrued under FT Account as of March 2013.

## 2.12 Diversion and irregular transfer of Central and State grants amounting to ₹ 5.19 crore

Schemes have been formulated with an aim to develop the human development index in a particular area. The Central and State Governments allocate funds from plan heads with an objective to achieve the targets fixed for development. Diversion from these plan grants frustrates the development process.

Scrutiny revealed that nine PRIs diverted schematic funds amounting to ₹ 5.19 crore received for specific purposes as detailed below:

<sup>12</sup> **ZPs:** Purulia ZP (₹ 319.56 lakh) and Uttar Dinajpur ZP (₹ 1093.78 lakh).

**PSs:** Balurghat (₹ 58.21 lakh), Bhagawangola (₹ 17.02 lakh), Chhatna (₹ 2.54 lakh), Diamond Harbour (₹ 7.41 lakh), Egra-II (₹ 14.49 lakh), Galsi-II (₹ 13.44 lakh), Gazole (₹ 7.77 lakh), Goalpokher-I (₹ 1.64 lakh), Goalpokher-II (₹ 1.64 lakh), Habra-II (₹ 3.51 lakh), Illambazar (₹ 37.13 lakh), Jalpaiguri Sadar (₹ 2.51 lakh), Khanakul-I (₹ 26.77 lakh), Kolaghat (₹ 21.83 lakh), Kulpi (₹ 31.19 lakh), Kultali (₹ 24.49 lakh), Mahishadal (₹ 4.12 lakh), Manikchak (₹ 24.62 lakh), Nalhati-I (₹ 67.43 lakh), Narayangarh (₹ 322.55 lakh), Raipur (₹ 9.80 lakh), Rajganj (₹ 5.94 lakh), Ramnagar-I (₹ 14.27 lakh) and Sandeshkhali-II (₹ 17.08 lakh).

**Table 2.1 Details of diversion**

(in ₹)

Name of PRIs	Year	Diverted from	Diverted to	Amount diverted
Jalpaiguri ZP	2011-13	BRGF and 13th FC	WBSRDA, 2nd/3rd SFC	4,51,52,123.00
Nagrakata PS	2011-13	SSK/MSK	13th FC	1,00,000.00
Nandakumar PS	2012-13	SGSY and Untied fund	12th FC and Own fund	19,010.00
Dhupguri PS	2012-13	12th FC	BEUP	2,99,770.00
Daspur-I PS	2012-13	13th FC	BEUP	2,43,070.00
Balagarh PS	2012-13	ITDP, IAY	NFBS	43,792.00
Dinhata-I PS	2007-13	12th/13th FC	SGRY	25,40,629.00
<b>Total</b>				<b>4,83,98,394.00</b>

(Source: Records of PRIs)

Besides, Amta-II and Ramnagar-I PSs irregularly transferred ₹ 5.00 lakh from ZPs assistance for improvement of road works and ₹ 29.53 lakh meant for Sishu Siksha Kendra (SSK) respectively to own fund of the PSs.

When this was pointed out, Dinhata-I PS replied that sufficient fund was not available for payment of contractors and the expenditure was incurred out of available schematic fund. Nandakumar, Balagarh, Dhupguri and Ramnagar-I PSs admitted the facts and stated that necessary steps would be taken in future to recoup the head from where those funds were diverted. The replies were not tenable as unspent schematic funds cannot be utilised for other purposes. Jalpaiguri ZP and Amta-II, Daspur-I and Nagrakata PSs did not furnish any reply.

### **2.13 Lapsed cheques valuing ₹ 3.61 crore not taken back into account**

Rule 27 of ZP&PS Rules, 2003 and Rule 7(7) of GP Rules, 2007 state that if a cheque is not encashed within the stipulated period, such cheque shall be cancelled and the amount shall be taken back to the accounts under appropriate head of accounts from which the cheque was drawn, after keeping note on the counterfoil and the voucher.

Scrutiny revealed that 20 PSs<sup>13</sup> did not write back 843 lapsed cheques amounting to ₹ 2.68 crore issued between August 1997 and March 2013 to accounts in contravention of the aforesaid rule. Similarly, 173 GPs did not write back 599 lapsed cheques amounting to ₹ 93.19 lakh.

When enquired, 16 PSs admitted the fact and stated that steps were being taken to cancel the lapsed cheques after observing the necessary formalities. Four<sup>14</sup> PSs and the GPs did not furnish any reason.

## 2.14 Non-adjustment of advances and irregularities in advance account

Rule 38 of ZP & PS Rules 2003 states that adjustment against an advance shall be realised from the person receiving the advance within a reasonable time not exceeding thirty days from the date of drawing of advance and further advance shall not be sanctioned before adjustment of previous advance. The Rule also provides that a quarterly statement of outstanding advance against each individual should be prepared and the Executive Officer should place the matter in the *Artha Sthayee Samiti* for instruction.

Scrutiny during 2011-12 revealed that 11 ZPs and 43 PSs paid advance of ₹ 27.29 crore<sup>15</sup> to Village Education Committees, GPs, Schools, NGOs, Sanitary Marts, Madrasahs, PRI staffs, paymasters of various schemes and Self Help

<sup>13</sup> PSs - Alipurduar-II: ₹ 9.36 lakh; Ausgram-I: ₹ 2.23 lakh, Canning-I: ₹ 18.14 lakh, Dinhata-II: ₹ 7.39 lakh, Falakata: ₹ 7.40 lakh, Garbeta-III: ₹ 0.13 lakh, Gosaba: ₹ 33.90 lakh, Harirampur: ₹ 4.09 lakh, Illambazar: ₹ 3.73 lakh, Jalangi: ₹ 77.58 lakh, Kandi: ₹ 0.21 lakh, Keshiary: ₹ 89.16 lakh, Ketugram-I: ₹ 0.12 lakh, Kharibari: ₹ 1.40 lakh, Kumargram: ₹ 2.64 lakh, Nagrakata: ₹ 1.42 lakh, Nalhati-I: ₹ 5.96 lakh, Raniganj: ₹ 0.75 lakh, Sankrail (Howrah): ₹ 1.90 lakh and Sitai: ₹ 0.85 lakh.

<sup>14</sup> PSs : Canning-I; Falakata; Keshiary and Sitai.

<sup>15</sup> ZPs: Bardhaman: (₹228.82 lakh); Cooch Behar : (₹ 2.52 lakh); Dakshin Dinajpur:(₹ 12.77 lakh); Jalpaiguri: (₹ 54.75 lakh); Malda: (₹ 13.33 lakh); Nadia: (₹ 14.99 lakh); North 24 Parganas:(₹ 4.26 lakh); Paschim Medinipur: (₹ 37.70 lakh); Purba Medinipur: (₹ 10.43 lakh); Purulia: (₹ 153.73 lakh) and Siliguri MP: (₹ 0.55 lakh).

PSs: Alipurduar-I: (₹ 4.45 lakh); Amta-II: (₹ 18.40 lakh); Ausgram-I: (₹ 2 lakh); Baduria: (₹ 49.71 lakh); Balurghat: (₹ 23.65 lakh); Bankura-II:(₹ 1.75 lakh); Baraboni: (₹ 16.52 lakh); Barasat-I: (₹ 14.63 lakh); Barrackpore-I: (₹ 128.62 lakh); Barrackpore-II: (₹ 12.15 lakh); Bashirhat-I: (₹ 141.02 lakh); Bhangar-I: (₹ 1.57 lakh); Bharatpur-I: (₹ 3 lakh); Binpur-I: (₹ 13.32 lakh); Dinhata-II: (₹ 0.83 lakh); Goalpokher-I: (₹ 21.98 lakh); Habra-I: (₹ 1.19 lakh); Habra-II: (₹ 31.39 lakh); Illambazar: (₹ 67.35 lakh); Itahar: (₹ 26.14 lakh); Joynagar-I: (₹ 27.85 lakh); Kandi: (₹ 9.29 lakh); Kharibari: (₹ 33.74 lakh); Labpur: (₹ 1 lakh); Madarihat Birpara: (₹ 4 lakh); Mangalkote: (₹ 182.32 lakh); Minakhan: (₹ 24 lakh); Murarai-I: (₹ 97.84 lakh); Nalhati-I: (₹ 3.33 lakh); Nayagram: (₹ 8.73 lakh); Patashpur-I:(₹ 8.04 lakh); Purbasthali-I: (₹ 5.46 lakh); Raipur: (₹ 25.98 lakh); Ramnagar-I: (₹ 4.73 lakh); Sagardighi: (₹ 65.83 lakh); Salboni: (₹ 56.84 lakh); Sandeshkhali-I: (₹ 16.98 lakh); Sandeshkhali-II: (₹ 111.75 lakh); Sankrail (Howrah): (₹ 19.32 lakh); Sankrail (Paschim Medinipur): (₹ 72.92 lakh); Santipur: (₹ 5.56 lakh); Taldangra: (₹ 15.05 lakh) and Uluberia-I: (₹ 28.39 lakh).

Groups during 1997-2013 for execution of works under SGSY, BEUP, PUP, TSC, MPLAD, MGNREGS etc. However, ₹ 7.89 crore was partially adjusted by 12 PRIs<sup>16</sup> and ₹ 19.40 crore remained outstanding after expiry of the stipulated time in contravention of the aforesaid rules.

It was further revealed that 14 PSs<sup>17</sup> did not maintain Advance Register. Barrackpore-II, Bashirhat-I, Kharibari and Sankrail (Paschim Medinipur) PSs did not prepare quarterly statement of outstanding advance for placement before the Artha Sthayee Samiti. Eight<sup>18</sup> PRIs allowed second advance before adjustment of previous advance in contravention of the Rules.

In Bardhaman ZP and Sagardighi PS, discrepancies in amount of outstanding advance between Advance Register and accounts amounting to ₹ 38.10 lakh and ₹ 61.23 lakh respectively were also noticed. Besides, in Barrackpore-I, Mangalkote, Nayagram, Ramnagar-I and Sankrail (Paschim Medinipur) PSs, at the time of installation of accounting software IFMAS Saral between 2002 and 2010, 'Advances' head had not been created and unadjusted advances amounting to ₹ 2.84 crore were wiped out from the accounts. Reason for the same was not clarified though sought for. In Kharibari, Minakhan, Sandeshkhali-II and Sankrail (Howrah) PSs advances amounting to ₹ 1.89 crore was directly charged as expenditure in accounts during 2002-12.

Twenty two PRIs<sup>19</sup> did not furnish any reply to the audit observation while the remaining PRIs confirmed the facts and figures and noted the observation for future guidance.

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<sup>16</sup> **ZPs:** Jalpaiguri: (₹ 54.30 lakh); Paschim Medinipur: (₹ 38.15 lakh); Purba Medinipur: (₹ 0.51 lakh); Purulia: (₹ 637.52 lakh) and Siliguri MP: (₹ 2.60 lakh).

**PSs:** Alipurduar-I: (₹ 19.38 lakh); Bankura-II: (₹ 3.95 lakh); Bharatpur-I: (₹ 3.64 lakh); Binpur-I: (₹ 17.67 lakh); Dinhata-II: (₹ 0.54 lakh); Habra-I: (₹ 4.10 lakh) and Patashpur-I: (₹ 6.97 lakh).

<sup>17</sup> **PSs:** Amta-II, Baraboni, Barrackpore-II, Bashirhat-I, Bhangar-I, Binpur-I, Kharibari, Mangalkote, Minakhan, Nayagram, Ramnagar-I, Sandeshkhali-II, Sankrail (Howrah) and Sankrail (Paschim Medinipur).

<sup>18</sup> **ZPs:** Cooch Behar

**PSs:** Barrackpore-I, Bashirhat-I, Illambazar, Itahar, Madarihat Birpara, Nayagram and Purbasthali-I.

<sup>19</sup> **ZPs:** Bardhaman, Dakshin Dinajpur, Jalpaiguri, Malda, Nadia, Paschim Medinipur, Purulia and Siliguri MP.

**PSs:** Amta-II, Barasat-I, Bashirhat-I, Goalpokher-I, Habra-II, Itahar, Labpur, Murarai-I, Purbasthali-I, Salboni, Sankrail (Paschim Medinipur), Santipur, Taldangra and Uluberia-I.

# **CHAPTER III**

## **Implementation of Schemes**



Central Government introduced several schemes viz. Indira Awaas Yojana (IAY), Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS), Total Sanitation Campaign (TSC) and Backward Region Grant Fund (BRGF) for rural development and improvement of Human Development Index in rural areas. PRIs have been implementing these schemes in pursuance of guidelines framed by Government of India. Chapter-III deals with the various audit observations regarding implementation of MGNREGS and TSC schemes.

## **3.1 Mahatma Gandhi National Rural Employment Guarantee Scheme**

### **3.1.1 Introduction**

Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS) is one of the flagship programmes of Government of India (GoI). The aim of MGNREGS is to enhance the livelihood security of rural people by providing at least one hundred days of guaranteed employment in a financial year to every household in rural areas covered under the scheme. It also fosters conditions for inclusive growth ranging from basic wage security and recharging rural economy for transformative empowerment of democracy.

Government of West Bengal also notified 'West Bengal Rural Employment Guarantee Scheme (WBREGS), 2006' in February 2006. The Scheme is implemented as a Centrally Sponsored Scheme on a cost-sharing basis between the Centre and the State. The Central Government bears 100 *per cent* wage cost of unskilled manual labour and 75 *per cent* of the material cost and the wages of skilled and semi skilled workers. The State Government bears 25 *per cent* of the material cost and the wages of skilled and semi skilled workers.

### 3.1.2 Financial Management

#### 3.1.2.1 Receipt and expenditure of funds in 18 districts

The total available fund and expenditure under the scheme in 18 districts of the State during 2011-14 are as follows:

**Table 3.1: Receipt and Expenditure of MGNREGS fund of the State**

Year	Opening balance	Receipt				Expenditure	Closing balance
		Central Share	State Share	Misc.	Total		
2011-12	35.37	2597.03	224.63	8.36	2865.39	2844.62	20.77
2012-13	20.77	3395.48	497.33	0.00	3913.58	3893.32	20.26
2013-14	29.18	2894.38	656.21	18.73	3598.50	3567.77	30.73

(Source: Records of P&RDD and nrega.nic.in)

### 3.1.3 Execution of scheme

#### 3.1.3.1 Non-achievement of one hundred days guaranteed employment

The scheme guideline stipulates that every household in the rural area should be provided not less than 100 days of guaranteed employment in a financial year. Scrutiny revealed that 197 GPs and 1,569 GPs could not provide one hundred days of employment to any household during 2011-12 and 2012-13 respectively (**Appendix-X**). Further, these GPs provided only 22 and 29 average mandays per household during the respective period. Thus the primary objective of ensuring livelihood security of rural households by providing at least 100 days of guaranteed annual wage employment was frustrated.

#### 3.1.3.2 More than 100 days employment provided to the household

The guideline also stipulates that a maximum of 100 days works may be provided per household in a financial year and GoI is liable for providing funds for unskilled employment up to 100 days per family in a financial year. Liability for employment in excess of 100 days has accordingly to be borne by the State Government. The State Government also issued instructions (March 2010) to adhere to the ceiling of 100 days work per household in a financial year strictly. Otherwise, erring GP would be liable to bear the cost of wages associated with the works in excess of 100 days.

Audit noticed that four<sup>20</sup> GPs extended works in excess of 100 days to 2,305 households during 2012-13 and paid ₹ 11.92 lakh from MGNREGS fund in contravention of above instruction.

### 3.1.3.3 Creation of durable asset

Creation of durable asset and strengthening livelihood resource base of rural people are auxiliary objectives of MGNREGS. It was observed that 90 GPs and 1,044 GPs (**Appendix-X**) expended ₹ 15.15 crore and ₹ 520.69 crore during 2011-12 and 2012-13 respectively but failed to create any durable asset.

As a result, the objective of strengthening rural infrastructure could not be achieved.

### 3.1.3.4 Issuance of Job Cards

The guideline specifies that GP should issue job cards to the registered households after making such enquiry as it deemed fit.

Scrutiny of Registration cum Employment register of the GPs revealed that 14 GPs and 160 GPs did not issue job cards to 2,425 and 24,775 registered families though they had applied for the same (**Appendix-XI**) during 2011-12 and 2012-13 respectively. Reason for non-issuance of job cards was not found on record.

Photographs of adult members of households were required to be affixed on job cards. But photographs were not affixed on any job card issued during 2011-12 and 2012-13 in 21 GPs and 250 GPs respectively (**Appendix-XI**).

### 3.1.3.5 Employment not provided to job seeking families and unemployment allowance not paid

Guideline stipulates that every applicant should be provided unskilled manual work within 15 days of receipt of application seeking employment or from the date on which employment was sought in case of advance application, whichever was later. In case of failure of adhering to the said provision, the applicant was entitled for a daily unemployment allowance by the State Government.

Audit noticed that 7 job applicants of Ghoshpukur GP of Darjeeling during 2011-12 and 13,412 job applicants in 85 GPs of 12 districts during 2012-13

<sup>20</sup> Ramnagar ( ₹ 1.33 lakh), Rajnagar ( ₹ 4.33 lakh), Bhabanipur ( ₹ 3.77 lakh) and Rishi Bankim Chandra ( ₹ 2.49 lakh).

were not provided any employment (**Appendix - XI**) and no unemployment allowance was also paid to those applicants in contravention of the provisions of the scheme guideline.

#### **3.1.3.6 Delay in payment of wages**

Guideline stipulates that wages should be paid to labourers on a weekly basis or in any case not later than a fortnight after the date on which the work is done. In case of failure, the labourers are entitled to receive compensation. Delays ranging from 15 to 90 days in disbursement of wages were noticed in 14<sup>21</sup> GPs and 375<sup>22</sup> GPs during 2011-12 and 2012-13 respectively, but no compensation was paid. Reasons as evident from records were late submission of muster rolls by supervisors, delay in receipt of funds, late disbursement of wages by banks and post offices etc. The labourers were thus, deprived of getting their dues in time and they were also not compensated as per the provisions of the guideline for delayed payment.

#### **3.1.3.7 Works taken up without technical and administrative approval**

The Programme Officer (PO) would accord technical and administrative approval of works under MGNREGS. In violation of the said provision, nine GPs and 60 GPs executed works under the scheme in 2011-12 and 2012-13 respectively without obtaining the technical and administrative approval of the respective POs (**Appendix- XII**).

#### **3.1.3.8 Maintenance of Measurement Book / Measurement Sheet**

Maintenance of Measurement Book (MB) / Measurement Sheet (MS) is necessary to ensure proper accountability of the works done or being done under the scheme. Scrutiny revealed that Kelepara GP (of Pursurah PS) and Jitpur-Uttarrampur GP (of Salanpur PS) did not maintain the MB / MS in respect of works valuing ₹ 5.83 lakh and ₹ 2.37 lakh respectively during 2012-13. In the absence of any record in the MB / MS, quantum of work executed could not be ensured, besides, the GPs failed to justify the payment made against the works executed by them.

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<sup>21</sup> **ZPs:** Hooghly- 01 GP, Malda- 01 GP, Murshidabad -08 GPs, North 24 Parganas -01 GP, Purba Medinipur -01 GP, South 24 Parganas- 01 GP and Uttar Dinajpur- 01 GP.

<sup>22</sup> **ZPs:** Bankura -16 GPs, Bardhaman -46 GPs, Birbhum -32 GPs, Cooch Behar- 16 GPs, Dakshin Dinajpur -09 GPs, Hooghly- 35 GPs, Howrah -02 GPs, Murshidabad -26 GPs, Nadia -28 GPs, North 24 Parganas - 25 GPs, Paschim Medinipur- 67 GPs, Purba Medinipur -50 GPs and South 24 Parganas- 23 GPs.

### 3.1.3.9 Progress reports of works with photos not forwarded to PO

According to scheme guideline, the GPs should send completion reports along with photographs of all the works undertaken to the PO. This helps PO in monitoring the progress of the scheme. Scrutiny revealed that three<sup>23</sup> GPs did not send completion reports along with photographs of 34 works undertaken to the PO during 2011-12. Similarly 53 GPs did not send completion reports along with photographs of 2,749 works undertaken to the POs during 2012-13 (**Appendix- XIII**).

### 3.1.3.10 Estimated mandays vis-à-vis actual generation

Scrutiny revealed that during 2011-12, 182 GPs and during 2012-13 1,634 GPs prepared annual action plan with an estimate to generate 1.98 crore and 491.16 crore mandays respectively. But the GPs could generate only 0.03 crore and 9.54 crore mandays (1.52 per cent and 1.94 per cent) while an amount of ₹ 3.18 crore and ₹ 23.92 crore remained unutilised at the end of March 2012 and 2013 respectively (**Appendix- XIV**).

This indicates tardy programme implementation.

### 3.1.3.11 Observation on Social audit

Guideline stipulates that in order to maintain transparency and accountability in MGNREGS works, Gram Sabhas should conduct regular social audits of all the projects under the scheme taken up at the GP level and social audit forum should be constituted for this purpose. Scrutiny revealed that social audit forums were not formed in 12 GPs and 60 GPs during 2011-12 and 2012-13 respectively. Further social audit was also not conducted in 15 GPs and 60 GPs (**Appendix-XV**) respectively during 2011-12 and 2012-13 respectively. Even where social audit was conducted (in 10 GPs and 102 GPs during 2011-12 and 2012-13), the objections raised during audit were not followed through.

### 3.1.3.12 Excavation or re-excavation of private ponds without making any agreement with the owner

The State Government stipulates that in order to carry out any work of excavation / re-excavation of a private pond, an agreement should be entered into with the owner of the pond to the effect that water of the private pond so excavated or re-excavated could be utilised by local people. In absence of any agreement, the owners of these private ponds may debar the local people from

<sup>23</sup> Dadpur (of Beldanga-II PS), Jetia (of Barrackpur-I PS) and Radhapur (of Shyampur-I PS) GPs.

utilising water of these ponds. The information about use of such ponds was not available from the records of the concerned GPs.

In violation of the said guidelines, 18<sup>24</sup> GPs spent ₹ 7.45 crore towards excavation or re-excavation of private ponds during 2012-13 without formalising any agreement with the owner of those ponds.

### 3.1.3.13 Retention of Sampoorna Grameen Rozgar Yojana (SGRY) funds

Panchayat and Rural Development Department (P&RDD) endorsed (November 2007) the instruction of the Ministry of Rural Development, GoI, wherein it was intimated to transfer balance amount of fund and food grains of SGRY to MGNREGS account (after 2008) as SGRY scheme was abolished and NREGA came into effect.

Scrutiny of cash book, subsidiary cash book and cash analysis report revealed that five PSs and one GP<sup>25</sup> did not adhere to the said instruction and unspent balance of SGRY fund of ₹ 7.85 lakh was not transferred to MGNREGS till March 2014.

When pointed out, Bankura-II (March 2014), Barasat-II (December 2013), Chanchol-II (March 2014) and Harishchandrapur-I (April 2013) PSs and Rammohan-I GP (November 2013) admitted the fact and stated that retention of SGRY fund occurred due to lack of knowledge about the government directive and assured to transfer the unutilised fund at the earliest. But Jhalda-I PS did not furnish any reply.

Thus, ₹ 7.85 lakh was left idle with PRIs, which otherwise could have been used for generation of 5,772<sup>26</sup> unskilled mandays under MGNREGS.

## 3.2 Total Sanitation Campaign

### 3.2.1 Introduction

GoI introduced Total Sanitation Campaign (TSC) with emphasis on creating awareness among rural people on sanitary facilities and to bring about a change

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<sup>24</sup> **Bardhaman** – Barsul-I (₹ 38.40 lakh), Sribati (₹ 100.26 lakh), Singhi (₹ 109.93 lakh), Karui (₹ 70.18 lakh), **Birbhum** - Loba (₹ 119.89 lakh), **Dakshin Dinajpur** – Ganguria (₹ 7.65 lakh), **Darjeeling** – Naxalbari (₹ 2.18 lakh), **Hooghly** – Aiyaa (₹ 83.68 lakh), Beraberi (₹ 27.84 lakh), Masat (₹ 107.30 lakh), **Howrah** – Haturia-I (₹ 8.65 lakh), Bangalpur (₹ 0.36 lakh), Binola-Krishnabati (₹ 1.60 lakh), **Purba Medinipur** – Dubda (₹ 1.95 lakh), Khodambari-II (₹ 7.51 lakh), Kumirda (₹ 28.99 lakh), Amdabad-II (₹ 24.67 lakh) and Debendra (₹ 3.92 lakh).

<sup>25</sup> **PSs**- Bankura-II (₹ 0.95 lakh), Barasat-II (₹ 0.90 lakh), Chanchol-II (₹ 2.14 lakh), Harishchandrapur-I (₹ 0.67 lakh), Jhalda-I (₹ 2.03 lakh) and **GP**: Rammohan-I (Hooghly ZP) (₹ 1.16 lakh).

<sup>26</sup> Total fund @ ₹ 7,85,000.00/ Mandays @ ₹ 136 per head=5,772.

in attitude towards practices of hygienic life style. Erstwhile Central Rural Sanitation Programme was restructured to "Total Sanitation Campaign" in the year 1999.

### 3.2.2 Poor Performance

Scrutiny of records of five PSs during 2013-14 revealed that the overall performance in construction of sanitary latrines in HHL/ School/ SSK/ MSK/ ICDS, sanitary toilets within the jurisdiction of the PSs during 2011-13 was far from satisfactory as would be evident from the following table:

**Table 3.2 : Targets and achievements of PSs in selected category**

Name of PS	Category	Target		Achievement			
		2011-12	2012-13	Number		Percentage	
				2011-12	2012-13	2011-12	2012-13
Mathurapur-I	IHHL	31415	30988	400	1010	1.27	3.26
	Latrines of SSK and MSK	NA	51	NA	Nil	NA	Nil
	School Toilets	NA	77	NA	Nil	NA	Nil
Jhalda-I	School Toilets	108	NA	56	NA	52	NA
	ICDS	8	NA	Nil	NA	Nil	NA
Ketugram-I	IHHL	29695	29695	Nil	556	Nil	1.87
	Latrines for school, ICDS and IAY	1089	1473	453	932	42	63
	Sanitary Complex	2	2	Nil	Nil	Nil	Nil
Baraboni	IHHL	NA	1230	NA	66	NA	6.00
Mahishadal	IHHL	NA	1250	NA	Nil	NA	Nil

(Source: Records of PSs)

It was evident from the above table that

- Achievement of target in respect of construction of IHHL ranged between nil and 1.27 *per cent* during 2011-12 and between nil and 6 *per cent* during 2012-13 respectively in four PSs;
- Mathurapur-I PS could not construct any latrines (for SSK and MSK) and school toilets during 2012-13;
- Jhalda-I PS could not even construct targeted eight ICDS latrines during 2011-12;
- Ketugram-I PS could not construct four sanitary complexes targeted during 2011-13 and

- Mahishadal PS did not construct any IHHL during 2012-13 though there was a target of 1,250.

When reasons for shortfall in achievement were enquired, Mathurapur-I PS stated (December 2013) that effective measures would be taken to achieve the target in future. Jhalda-I (April 2013) and Barabani (January 2014) PSs admitted the facts but did not cite any reason for poor performance. Ketugram-I PS (October 2013) stated that due to scarcity of manpower, performance of TSC was poor, while Mahishadal PS did not furnish any reply.

Thus, it was evident that the performance of the PSs was far below the optimal level and sanitation facilities did not reach rural people.

### **3.2.3 Diversion of funds**

Scrutiny of records of Uluberia-I and Sutahata-II PSs revealed that they spent ₹ 10.01 lakh (2010-11) and ₹ 0.91 lakh (August 2012) towards implementation of Swajaldhara and Rural Water Supply (RWS) schemes respectively from TSC fund which were beyond the purview of TSC guidelines. When pointed out, Uluberia-I PS did not furnish any reply while Sutahata-II PS admitted the fact (December 2013) and assured to recoup the amount to TSC fund soon.

### **3.2.4 Payment of incentive directly to Rural Sanitary Mart (RSM)**

Guideline stipulates that the construction of household toilets should be undertaken by the BPL household themselves. On completion and use of the toilet by the BPL household, some cash incentive can be given to them. Scrutiny revealed that during 2010-12, Bishnupur-II, Patashpur-I and Gazole PSs paid incentive of ₹ 0.64 lakh, ₹ 3.93 lakh and ₹ 75.77 lakh respectively directly to RSM instead of paying it to the individual household in violation of the guideline. In all the above cases, no checks exercised by the PSs before payment of incentive were on record.

Bishnupur-II PS certified (2010-12) that the construction of the toilets had been completed but no record in support of usage of toilets by the beneficiaries before payment of incentive was found during audit. Besides, signature of beneficiaries was not obtained in the register maintained by the RSM in support of the claim for incentive of ₹ 0.64 lakh in 29 cases. In Patashpur-I PS (May 2013), no record of date of installation of toilets in respect of 114 beneficiaries was found. Where signatures of the beneficiaries were available in the muster rolls, they were not identified by the competent authority. Gazole PS admitted the fact (March 2014) and assured to take action immediately.

In view of the above irregularities, construction of latrines and bona fide payment of incentive to BPL families were not ascertainable.

### 3.2.5 Incomplete/Doubtful/Same BPL ID

In respect of household latrine construction by BPL/IAY beneficiaries in Diamond Harbour-I PS, it was seen that incentive payments were made more than once to beneficiaries with the same ID as enumerated below:

**Table 3.3 : BPL IDs against incentive payments**

Sl. No.	Name of GP	BPL ID No.	Amount (₹)
1.	Basuldanga	0N96	4600.00
2.	-Do-	0N96	4600.00
3.	-Do-	9576	4600.00
4.	-Do-	9576	4600.00
5.	-Do-	1N81	4600.00
6.	-Do-	1N81	4600.00
7.	-Do-	9583	4600.00
8.	-Do-	9583	4600.00
9.	-Do-	9583	4600.00

(Source: Records of Diamond Harbour-I PS)

Further, incentive amounting to ₹ 0.29 lakh was also paid to 13 persons (March 2013) the eligibility of which could not be established by supporting evidence. In reply, Diamond Harbour-I PS admitted the fact (March 2014). Similar cases were found in Nabagram PS involving payment of ₹ 0.46 lakh in respect of 21 persons (2010-11) and Bhatar PS involving ₹ 1.28 lakh paid to 40 persons (2012-13). Further similar discrepancies were noticed in Uttar Dinajpur ZP in respect of ₹ 0.82 lakh paid to 29 persons involving three PSs: Goalpokher-I (₹ 0.62 lakh), Itahar (₹ 0.10 lakh) and Kaliaganj (₹ 0.10 lakh).

When enquired, Uttar Dinajpur ZP (January 2014) and Nabagram PS (May 2013) admitted the fact while Bhatar PS did not furnish any reply.

### 3.3 Conclusions

I. **Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS)** – Failure to provide at least 100 days of guaranteed employment in a financial year, shortcomings in creating durable assets, delayed payment of wages, underachievement in generation of estimated mandays, non-

formation of social audit forums and retention of Sampoorna Grameen Rozgar Yojana (SGRY) funds without transferring it to MGNREGS account as per instruction of the Government indicated deficiencies in the implementation of MGNREGS.

II. **Total Sanitation Campaign (TSC)** – Poor performance as well as irregularities like diversion of funds, payment of incentive directly to marts, doubtful payment of incentives etc. were noticed.

# **CHAPTER IV**

## **Performance Audit**



## 4.1 Indira Awaas Yojana

### *Highlights*

*IAY assistance amounting to ₹ 24.63 lakh was extended to 72 ineligible beneficiaries of Cooch Behar, Malda and Birbhum districts.*

*(Paragraph 4.1.5.1)*

*Twenty three GPs of five selected ZPs allotted IAY assistance of ₹ 32.72 lakh to 253 male members despite female members being available in the family in violation of guidelines.*

*(Paragraph 4.1.5.2)*

*There was curtailment of IAY assistance of ₹ 177.97 crore during 2008-13 due to non-utilisation of funds and short release of state share.*

*(Paragraph 4.1.7.1)*

*Delay ranging from one to 11 months in release of state share was observed in two ZPs.*

*(Paragraph 4.1.7.2)*

*Monitoring and supervision were found inadequate as instances like faulty reporting of physical and financial achievements, lack of technical supervision, etc. were observed. Regular field visits were not undertaken and there was delay in disposal of complaints.*

*(Paragraphs 4.1.9.2, 4.1.9.3, 4.1.9.4 and 4.1.9.5)*

### 4.1.1 Introduction

Indira Awaas Yojana (IAY) is the flagship scheme of Ministry of Rural Development to provide financial assistance for construction or upgradation of

houses in the rural areas for BPL families, on cost-sharing basis between Government of India (GoI) and Government of West Bengal in the ratio of 75:25<sup>27</sup>. Assistance is provided to BPL families from Scheduled Castes/ Scheduled Tribes, minorities notified under section 2(c) of the National Commission for Minorities Act, 1992<sup>28</sup>, non-SC/ST rural households, widows and next-of-kin of defence personnel/ paramilitary forces killed in action residing in rural areas, ex-servicemen and retired members of paramilitary forces.

During the period from April 2008 to October 2010, GPs were the implementing agencies of the scheme, after which the scheme has been implemented by PSs, as per instruction issued by Panchayat and Rural Development Department (P&RDD).

Receipt and utilisation of funds in respect of the State for the period 2008-13 is given below:

**Table 4.1.1: Fund flow of the State**

(₹ in lakh)

Year	Opening balance	Central share	State share	Misc. receipt	Total	Utilisation	Closing balance	% of utilisation
2008-09	15,987.96	57,228.29	13,080.31	535.80	86,832.36	43,463.55	43,368.81	50
2009-10	43,364.54	61,937.80	24,369.15	1,128.18	1,30,799.67	88,479.37	42,320.30	68
2010-11	42,434.06	59,349.04	19,792.78	1,055.77	1,22,631.66	75,172.27	47,459.39	61
2011-12	47,459.36	64,883.31	21,159.78	4,067.21	1,37,569.66	89,717.85	47,851.81	65
2012-13	47,851.81	46,024.35	16,911.34	1,939.58	1,12,727.08	87,392.58	25,334.50	78

(Source: Replies of P&RDD)

<sup>27</sup> Amount of assistance for construction of IAY houses up to 31.03.2010 were ₹ 35,000 in plain areas and ₹ 38,500 in hilly/ difficult areas including focused Left Wing Extremist (LWE) districts and from 01.04.2010 the amount of those were ₹ 45,000 and ₹ 48,500 respectively. Moreover, amount of assistance for upgradation of unserviceable households was ₹ 15,000.

<sup>28</sup> Muslims, Christians, Sikhs, Buddhists and Parsis. However, in the states where minorities are in a majority, only other minority population is treated as minority.

Percentage of utilisation of funds in the State increased gradually from 50 per cent to 78 per cent during 2008-13.

Target and achievement regarding construction of IAY houses in respect of the State for the period 2008-13 is given below:

**Table 4.1.2: Physical performance of the State**

Year	Target at the beginning of financial year set by GoI	Houses sanctioned during the year	Houses completed during the year	Percentage of achievement w.r.t houses sanctioned during the year
2008-09	1,53,697	1,94,411	1,06,766	55
2009-10	2,97,564	3,13,071	2,29,761	73
2010-11	2,05,671	1,95,955	1,80,520	92
2011-12	1,99,176	2,15,489	1,96,801	78
2012-13	2,19,553	1,91,758	1,89,543	99

(Source: Replies of P&RDD)

Percentage of achievement increased from 55 per cent to 99 per cent during 2008-13.

#### 4.1.2 Audit Objectives

The performance audit of IAY was undertaken to ascertain whether:

- The systems and procedures in place for identification and selection of IAY beneficiaries were adequate and conformed to IAY guidelines;
- Allocations and releases of funds under IAY and their utilisation were done properly and in accordance with IAY provisions;
- Convergence of IAY with other rural development programmes was effectively achieved and
- Mechanism for monitoring and evaluation of the outcomes of IAY was adequate and effective.

#### 4.1.3 Audit Criteria

The main sources of audit criteria for the performance audit were:

- Guidelines of IAY issued by Ministry of Rural Development, Government of India;
- Circulars, notifications and instructions issued by Ministry of Rural Development and other authorities from time to time;

- Periodical reports/ returns as prescribed and
- Guidelines/ checklist for internal monitoring by Government of West Bengal.

#### **4.1.4 Audit coverage and methodology**

All 18 Zilla Parishads (ZPs) in the State have been stratified in Presidency and Non-Presidency Divisions. From each stratum, 25 per cent ZPs subject to minimum two ZPs have been selected using Probability Proportional to Size With Replacement (PPSWR) method, the size measure being the total funds utilised during the last three years. Five ZPs were thus selected, viz. Cooch Behar, Malda, Birbhum, Nadia and Howrah. Similarly 20 per cent PSs and 30 per cent GPs have been selected using Simple Random Sampling without Replacement (SRSWOR) method. Accordingly, five ZPs, 15 PSs and 45 GPs have been selected (**Appendix-XVI**).

Records for the period from 2008-09 to 2012-13 were checked during the audit. Besides, a beneficiary survey was conducted to assess the level of awareness and impact of the scheme at users' end. In order to conduct the survey, two villages were selected from each of the 45 GPs and from each village, minimum six beneficiaries were selected using SRSWOR method (total sample size 591). A joint physical verification of houses constructed/ upgraded under IAY was also conducted with the help of a structured questionnaire designed to verify existence of houses constructed / upgraded and their condition.

An Entry Conference was held with the Joint Secretary to the Government of West Bengal, P&RDD in May 2013 wherein audit objectives, criteria, sample selection and methodology were explained. Exit conference was held in February 2015 with the Principal Secretary, P&RDD, wherein all observations were discussed at length and the department intimated that they had already taken suitable steps against some of the observations.

### **Audit findings**

#### **4.1.5 Selection of beneficiaries and allotment of assistance to them**

##### **4.1.5.1 Benefits extended to ineligible persons**

As per IAY guidelines, at least 60 per cent of the total IAY funds as also the dwelling units constructed therefrom have to be earmarked for SC/ST BPL households. Based on a set of parameters, two wait lists, called Permanent Wait Lists (PWL) are prepared for SC/ST and non-SC/ST beneficiaries and allotment

of assistance for construction/ upgradation of dwelling units are made from the list in order of their ranking in the list. The wait lists need to be approved by the Gram Sabha, as per Para 2.1 of the IAY guidelines.

Scrutiny of records of Shalbari-II, Khargbari, Bararangras and Sian Muluk GPs of Cooch Behar and Birbhum ZPs and Harishchandrapur-II PS of Malda ZP revealed that benefits of IAY amounting to ₹ 24.63 lakh were extended to 72 beneficiaries who were not included in PWL but their names were approved by respective GPs and PSs of Cooch Behar (6 beneficiaries, ₹ 1.93 lakh), Malda (two beneficiaries, ₹ 0.70 lakh) and Birbhum (64 beneficiaries, ₹ 22.00 lakh) ZPs. When pointed out, Sian Muluk GP admitted the lapses in monitoring while other PRIs did not furnish any reply.

#### 4.1.5.2 Allotment to male beneficiaries in violation of guidelines

As per Para 2.4 of IAY guidelines, allotment of dwelling units constructed/ upgraded with the scheme assistance should be in the name of female member of the beneficiary or alternatively allotted in the name of both wife and husband in a family. In violation of the guidelines 23 GPs<sup>29</sup> of five selected ZPs allotted IAY assistance of ₹ 32.72 lakh to 253 male members during 2008-13 despite female members being available in the family. When pointed out Takagach Rajarhat, Bararangras and Bhurkuna GPs stated that assistance was paid to male beneficiaries as the beneficiaries did not have proper document / their names were recorded in permanent waitlist / family members did not agree. Remaining GPs did not furnish any reply.

Besides, audit of 167 PSs conducted during 2013-14 also revealed that in 13,199 cases of 37 PSs<sup>30</sup>, ₹ 38.64 crore was allotted solely to male members of the family in violation of scheme guidelines. When pointed out, 28 PSs confirmed the facts, while Baduria, Bardhaman-I, Goalpokher-I, Mahishadal, Mathurapur-I, Raniganj, Ratua-II, Sutahata and Taldangra PSs did not furnish any reply.

<sup>29</sup> Khargbari, Takagach Rajarhat, Bararangras, Motiharpur, Bhaluka, Daulatnagar, Amta, Khardah, Udang-I, Udang-II, Bally, Bachri, Dihimandalghat-II, Khoshalpur, Bhurkuna, Khatanga, Domdoma, Kasba, Sian Muluk, Juranpur, Gobra, Hatisala-II and Rajarampur Goraiskhetra GPs.

<sup>30</sup> Baduria (₹ 141.97 lakh), Baghmundi (₹ 15.28 lakh), Barasat-I (₹ 7.20 lakh), Barrackpore-I (₹ 47.25 lakh), Beldanga-II (₹ 51.90 lakh), Bundwan (₹ 214.56 lakh), Bardhaman-I (₹ 20.25 lakh), Chanchol-I (₹ 7.15 lakh), Daspur-II (₹ 24.75 lakh), Deganga (₹ 17.10 lakh), Goalpokher-I (₹ 22.95 lakh), Goalpokher-II (₹ 37.95 lakh), Habra-I (₹ 202.04 lakh), Haripal (₹ 279.22 lakh), Haroa (₹ 81.45 lakh), Ketugram-I (₹ 20.70 lakh), Kolaghat (₹ 31.72 lakh), Mahishadal (₹ 6.52 lakh), Mangalkote (₹ 3.15 lakh), Mathurapur-I (₹ 915.42 lakh), Mathurapur-II (₹ 221.39 lakh), Matigara (₹ 93.82 lakh), Memari-I (₹ 168.07 lakh), Nabagram (₹ 854.50 lakh), Nandigram-I (₹ 45.00 lakh), Nayagram (₹ 4.85 lakh), Pandaveswar (₹ 38.25 lakh), Panskura-I (₹ 18.00 lakh), Raipur (₹ 18.23 lakh), Ramnagar-I (₹ 2.65 lakh), Ramnagar-II (₹ 5.40 lakh), Raniganj (₹ 132.00 lakh), Ratua-II (₹ 17.10 lakh), Sagar (₹ 40.43 lakh), Sarenga (₹ 34.92 lakh), Sutahata (₹ 15.97 lakh) and Taldangra (₹ 4.58 lakh).

#### **4.1.5.3 Non-payment of assistance to selected beneficiaries inspite of available funds**

Kaliganj PS did not disburse any IAY assistance during 2009-11 though the PS had ₹ 4.32 crore under IAY head. Further, in 2008-09 Domdoma GP under Suri-II PS received funds of ₹ 50.40 lakh under IAY. Total available balance for the year was ₹ 50.71 lakh. However, not even a single beneficiary was allotted fund under the scheme during 2008-09 though as per available records 424 beneficiaries were selected to be given assistance from IAY scheme during the year. No replies have been received so far (March 2015).

#### **4.1.6 Construction and upgradation of dwelling units**

##### **4.1.6.1 Infrastructure and common facilities in dwelling units**

As per Para 3.5 of the guidelines, IAY dwelling units should have facilities for development of infrastructure such as internal roads, drainage and drinking water supply etc. During beneficiary survey, it was found that facilities like drainage and drinking water were not found adequate in dwelling units.

Four<sup>31</sup> PSs stated that they have installed tube wells in their area. Beneficiary survey in Cooch Behar, Malda and Howrah ZPs revealed that 314 of 343 beneficiaries surveyed stated that they have no drinking water supply in the area. In Nadia beneficiaries availed drinking water under Ganga Action Plan and PHED also provided tap water connection to households. Birbhum ZP did not furnish any information regarding supply of drinking water.

#### **4.1.7 Allotment and utilisation of funds**

##### **4.1.7.1 Curtailment of IAY assistance**

The central share of IAY fund amounting to ₹ 177.97 crore was curtailed during the period 2008-09 to 2012-13 in various ZPs as follows:

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<sup>31</sup> Tufanganj-II, Gazole, Harischandrapur-II and Chanchol-I PSs.

**Table 4.1.3: Curtailment of central assistance**

Sl No.	Zilla Parishad	Year	Amount in crore
1	Malda	2009-10, 2011-12 & 2012-13	73.18
2	Cooch Behar	2008-09	8.24
3	Bankura	2012-13	16.65
4	Dakshin Dinajpur	2012-13	6.95
5	Jalpaiguri	2012-13	30.51
6	Uttar Dinajpur	2012-13	7.08
7	South 24 Paraganas	2012-13	35.36
		<b>Total Central Share</b>	177.97
		<b>State Share</b>	59.32
		<b>Total Curtailment of funds</b>	237.29
	<b>No of beneficiaries deprived (calculated @ ₹ 45,000 per beneficiary)</b>		52,731

(Source : Records of selected ZPs)

The reasons for curtailment of Central share were non-utilisation of funds leading to their carry over to the next year and short release of state shares within the prescribed time frame. Bankura ZP had replied that funds could not be utilised as the same were received at the fag end of the financial year. Remaining ZPs did not furnish any reply.

Had the ZPs and the State Government strictly followed GoI stipulations, 52,731 more rural poor would have been benefited through construction of new houses under the scheme.

#### 4.1.7.2 Delay in release of funds

The State share was to be released within a month of release of Central share.

It was seen in audit that Nadia ZP received central assistance of ₹ 67.45 crore in March 2009 which shows that reasonable time was neither allowed for release of State share nor for utilisation of funds.

Further instances of delay in release of State share were noticed as follows:

**Table 4.1.4: Delay in release of state share**

Sl No.	Zilla Parishad	Year	Delay in months	Amount in crore
1	Cooch Behar	2008-13	1-9	53.23
2	Nadia	2008-12	3-11	29.82
	<b>Total</b>			<b>83.05</b>

(Source : Records of selected ZPs)

#### 4.1.7.3 Maintenance of bank accounts

**Two separate bank accounts in two separate banks being maintained simultaneously:** GoI while releasing funds stipulated that only one savings bank account should be operated under IAY and P&RDD also instructed (April 2008) all PRIs that IAY accounts should be kept in a nationalised / cooperative bank or in a post office in an exclusive and separate interest bearing account. In violation of the said instruction Kaliganj and Tehatta-II PSs maintained two bank accounts simultaneously, one in State Bank of India and the other in IDBI Bank, Krishnanagar Branch/ Axis Bank, Krishnanagar Branch. Apart from the main bank account in State Bank of India, Malda ZP maintained another bank account in Malda District Central Cooperative Bank, wherein a sum of ₹ 6.48 lakh has been lying idle since 2010-11.

Audit noticed several instances of violation of guidelines in the maintenance of bank accounts, besides the ad-hoc manner in which these accounts were maintained. The following instances point to the lack of control, supervision and monitoring in respect of maintenance of these accounts:

**Exclusive separate bank account for IAY not maintained:** Kaliganj and Tehatta-II PSs did not maintain separate bank accounts for funds received under Multi Sectoral Development Programme (MSDP), which was a different Centrally Sponsored scheme unrelated to IAY and kept these funds in the bank accounts for IAY. ₹ 2.45 lakh and ₹ 99.90 lakh respectively of the above two PSs relating to MSDP were lying in the savings bank account maintained for IAY in violation of IAY guidelines.

Further, Tehatta-II PS received ₹ 31.50 lakh during March 2011 but the PS failed to identify the nature of the fund. In reply, the PS stated that the amount was probably received for IAY purpose but due to non-availability of allotment order, the fund was not disbursed. No records could be produced to Audit to establish the identity of the fund. Thus, ₹ 31.50 lakh remained idle for more than two and a half years in IAY account.

**IAY grant kept in Current Account:** Gobra GP had kept the entire IAY fund in current account in a nationalised bank and not in a savings bank account in violation of IAY Guidelines.

**Diversion of fund:** Motiharpur GP of Malda ZP diverted ₹ 0.38 lakh from IAY fund to own fund and did not recoup the amount till September 2013.

**Contingent expenditure:** Rajarampur GK, Juranpur, Sahebnagar, Barnia, Bagberia and Hatisala-II GPs spent ₹ 0.82 lakh towards payment of wages for

resource person, survey, writing of names of IAY beneficiaries on GP office wall, contingent expenditure etc. outside the purview of the scheme.

#### 4.1.7.4 Non-disbursement and delay in disbursement of second instalment

IAY allocations are released in two instalments. As and when funds are received under the scheme, allocations pertaining to the first instalment are made to the beneficiaries from the PWL maintained for the purpose. On self declaration by the beneficiary regarding the full utilisation of the first instalment of assistance, second instalments are released. There is no system of verification of the beneficiary's claim regarding the utilisation of funds received under the first instalment.

Audit noticed various irregularities in the allocation of funds under the scheme indicating absence of a proper system with adequate checks relating to the disbursement of funds and leading to non-fulfillment of scheme objectives. In Gazole and Chanchol-I PSs, records revealed that 56 beneficiaries did not get second instalment for more than three years but no reason was found on record. Thus, the beneficiaries could not complete their houses and ₹ 9.65 lakh paid as first instalment remained unfruitful.

In Takagachh Rajarhat GP one beneficiary was paid first instalment of ₹ 17,500.00 in August 2009 and second instalment of ₹ 17,500.00 was paid in August 2011, i.e. after a delay of two years without any recorded reason.

Scrutiny of payment vouchers and asset register of Bhaluka and Mashalda GPs revealed that payments of second instalment of ₹ 0.63 lakh in respect of five beneficiaries were delayed from 20 to 26 months.

Besides, audit of ZPs during 2013-14 also revealed that Purba Medinipur ZP released first instalment amounting to ₹ 19.73 crore to 8,863 beneficiaries during 2007-13 but the second instalment amounting to ₹ 19.73 crore was not disbursed to these beneficiaries till December 2013. When pointed out, accepting the observation the ZP stated that second instalment was not disbursed to beneficiaries due to non-receipt of Central assistance.

Similarly, 25 PSs<sup>32</sup> did not disburse the second instalment amounting to

<sup>32</sup> Amdanga (₹ 34.87 lakh), Baduria (₹ 4.72 lakh), Bagdah (₹ 76.28 lakh), Baghmundi (₹ 3.60 lakh), Bankura-II (₹ 8.50 lakh), Barabazar (₹ 43.43 lakh), Baraboni (₹ 10.57 lakh), Barjora (₹ 33.32 lakh), Basanti (₹ 318.65 lakh), Binpur-I (₹ 12.40 lakh), Bishnupur-II (₹ 1.35 lakh), Falakata (₹ 127.57 lakh), Gazole (₹ 100.80 lakh), Haldibari (₹ 29.47 lakh), Harirampur (₹ 56.55 lakh), Harishchandrapur-I (₹ 149.80 lakh), Kharibari (₹ 27.00 lakh), Khejuri-I (₹ 63.44 lakh), Kumargram (₹ 216.23 lakh), Kushmandi (₹ 471.83 lakh), Magrahat-I (₹ 171.45 lakh), Magrahat-II (₹ 97.65 lakh), Memari-I (₹ 14.85 lakh), Naxalbari (₹ 46.80 lakh) and Rajnagar (₹ 123.60 lakh) PSs.

₹ 22.46 crore to 19,581 beneficiaries during 2009-13. When pointed out, 18 PSs admitted the facts while Magrahat-II PS stated that the beneficiaries did not have bank account. Baduria, Bagdah, Bankura-II, Falakata, Haldibari and Naxalbari PSs did not furnish any reply.

#### **4.1.7.5 Sanction of second instalment without ensuring utilisation of first instalment**

It was noticed that second instalments have been given without ensuring utilisation of first instalment and instances were found where beneficiaries had received both instalments, yet failed to build any house or only purchased some materials as detailed below:

In Bagberia GP, one beneficiary neither built a house nor purchased any materials and at the time of survey it came to light that he did not reside in the GP. But the said beneficiary was paid both the instalments.

In Brittihuda GP, it was observed that 15 beneficiaries were paid the second instalment of ₹ 4.75 lakh within seven days of receipt of first instalment and for two beneficiaries, the same was disbursed on the very next working day after release of the first instalment. These instances only indicate lack of proper control to utilise the funds for the intended purposes and non-fulfillment of scheme objectives.

#### **4.1.7.6 Irregular release of additional incentives under Homestead Scheme**

Homestead scheme under which a shelter was provided to the homeless selected from the IAY waitlists from among those who had neither any land nor any house was launched in 2012. The Government was to allot land in addition to assistance to such people.

The State Government released ₹ 39.54 crore during 2011-12 for construction of additional 22,310 houses under the homestead scheme. Audit noticed that in Mallickpur GP under Suri-I PS, a waste land was allotted (2012-13) to 20 beneficiaries as 'Patta' under 'Nijo Griha Nijo Bhumi' (NGNB) scheme and ₹ 4.73 lakh was released to them as first instalment for construction of houses. But no house was constructed on the selected land even after one year as it was a low land filled by 'fly ash' of West Bengal Power Development Corporation Limited to make the site suitable for the construction. But no action was taken by Suri-I PS either to recover the amount from beneficiaries or compel them to start construction.

In Mayureswar-II PS, one beneficiary who had already received two instalments

from Harisara GP was again selected as a beneficiary under the homestead scheme and was irregularly paid ₹ 22,500 in January 2013.

### Mismatch of data

There were discrepancies between actual expenditure and UCs furnished by the ZP. In 2008-09, UCs were submitted for total allotments of ₹ 18.50 crore against actual expenditure of ₹ 26.42 crore and in 2009-10, UCs were submitted for total allotments of ₹ 58.17 crore against actual expenditure of ₹ 58.14 crore, with significant variations in respect of individual allotments. Mismatch between MPR and Cash Book was also observed in Harischandrapur-II PS.

**Table 4.1.5: Mismatch of data between MPR and Cash Book in Harischandrapur-II PS**

Year	Total no of beneficiaries received first instalment 2011-12	Total no of beneficiaries received second instalment during 2011-12	Total amount disbursed as per figures of MPR	Total amount disbursed as per cash book
2011-12	1,089	641	₹ 302.74 lakh	₹ 110.80 lakh
2012-13	1,802	1,179	₹ 521.68 lakh	₹ 655.96 lakh

(Source : Records of the PS)

### 4.1.8 Convergence with other schemes

Para 5.11 of the guidelines envisages that District Rural Development Agencies (DRDAs) will make concerted efforts to identify the programmes/ schemes being implemented by various Ministries/ Departments of GoI, which could be dovetailed with IAY so as to ensure that IAY beneficiaries also derive the benefits of these schemes intended for rural BPL households. The replies of the ZPs in response to convergence related matters indicate that there was no concerted and coordinated approach adopted in this matter, as stated below:

Birbhum ZP replied that no schemes have been identified for convergence though Rajiv Gandhi Gramin Vidyutikaran Yojana (RGGVY) was being implemented separately. Further, it stated that no records were available for TSC.

Howrah ZP replied that schemes such as TSC, RGGVY, MGNREGS and RSVY were identified for convergence with IAY and sanitation facilities were ensured for all beneficiaries through TSC.

Malda and Cooch Behar ZPs replied that schemes such as TSC, RSVY, RGGVY, NREGS and NGNB were identified for convergence with IAY.

Nadia ZP replied that schemes such as TSC and RGGVY were identified for convergence with IAY. Further, Nadia, Howrah and Malda ZPs stated that services of NGOs were being utilised for popularising the use of Sanitary Latrines.

#### **4.1.8.1 Convergence of IAY with other welfare schemes viz. RGGVY, TSC etc.**

Monthly Progress Report (MPR) of Malda ZP for the year 2012-13 revealed that out of total 8,274 constructed houses, the benefits of convergence was noted in TSC (27.62 per cent) and RGGVY (33.90 per cent). However, during joint physical verification of 120 IAY beneficiaries in 10 GPs, they denied such convergence.

During 2009-10, Howrah ZP in its MPR reported that it had dovetailed schemes such as kitchen garden, RGGVY, TSC and Biogas for convergence with IAY. However beneficiary survey conducted in 91 households revealed that 52 IAY houses did not have any sanitary latrine while schemes like Biogas and RGGVY were not evident in any house.

Similarly, MPR of Birbhum ZP depicted convergence of 11 schemes with IAY. During 2008-09 to 2012-13, out of 41,898 houses constructed TSC (56 per cent), smokeless *chullha* (23 per cent), RGGVY (5 per cent), insurance schemes (3 per cent) and MGNREGS (42 per cent) were converged with IAY. However, during joint physical verification of 108 beneficiaries, Audit noticed that they were not provided the benefits of convergence. In reply the ZP stated that no convergence with any other schemes was taken up and RGGVY was implemented separately. Thus MPRs furnished by the ZP to State Government differ from the results of survey.

During 2009-13, Cooch Behar ZP in its MPR reported that 11 schemes were identified for convergence with IAY. Out of 47,290 houses constructed during 2009-13, RGGVY (0.7 per cent), DRI loan (9 per cent) and MGNREGS (69 per cent) were converged with IAY. However, beneficiary survey revealed that 132 beneficiaries were not aware of these schemes and no benefit was extended to them under convergence.

However, Nadia ZP did not take any initiative to converge any scheme with IAY.

#### **4.1.8.2 Supply of drinking water**

Availability of drinking water should have been ensured by the agencies responsible for the implementation of IAY. Howrah, Malda and Cooch Behar ZPs stated that though convergence with National Rural Water Supply Programme (NRWSP) was not taken up, supply of drinking water to dwelling units was ensured in convergence with other schemes like NRWDP / ARWSP, Swajaldhara and other Public Health Engineering (PHE) sponsored schemes through installations

of hand tubewells, piped water supply and arsenic free reservoir. However, 314 out of 343 beneficiaries surveyed in Cooch Behar, Malda and Howrah ZPs stated that they had no drinking water supply in the area. Four<sup>33</sup> PSs of Cooch Behar and Malda ZPs stated that they had installed tube wells in their area. In Nadia ZP, beneficiaries availed drinking water under 'Ganga Action Plan' and PHED also provided tap water. In Birbhum ZP, convergence with NRWSP for safe drinking water was not taken up at all.

#### **4.1.8.3 Convergence with insurance policies**

Para 5.11 (vi) of the guidelines provides that the DRDAs will furnish the particulars of the willing IAY beneficiaries every month to the respective Nodal agency which is implementing Janshree Bima for rural BPL families and Aam Aadmi Bima for the benefit of rural landless families so that all willing IAY beneficiaries derive the benefits available under those insurance policies.

MPR of Cooch Behar ZP revealed that benefit of insurance policies was extended to 6,731 households during 2008-13 but 132 beneficiaries randomly selected from that period for survey were not found aware of any insurance policies.

In Nadia ZP no initiative was taken either for the convergence of IAY with insurance scheme or to increase awareness among the beneficiaries about the scheme.

In Cooch Behar and Birbhum ZPs, 240 households were randomly selected for beneficiary survey. Beneficiary survey revealed that beneficiaries were not aware of such schemes and benefits of convergence were not extended to those beneficiaries.

#### **4.1.9 Monitoring and Evaluation**

##### **4.1.9.1 Lack of system to prevent assistance to a beneficiary more than once**

As per Para 5.9 of the IAY guideline, the implementing agencies must maintain an inventory of dwelling constructed/ upgraded with all relevant particulars. However, it was found in audit that Cooch Behar, Howrah and Malda ZPs did not prepare any such inventory of houses constructed out of IAY funds. Chapra PS did not maintain the inventory during 2011-12 and Kaliganj and Tehatta-II PSs did not maintain the inventory with all requisite details. In the absence of any record at PS/GP level, Audit enquired from the Department how it was

<sup>33</sup> Tufanganj-II, Gazole, Harischandrapur-II and Chanchol-I PSs.

ensured that an IAY beneficiary was not provided any assistance previously under IAY or any other housing scheme, of which there are quite a few<sup>34</sup>. In reply, Government stated (September 2013) that the selection of beneficiaries was done on the basis of BDO's certificate to the effect that beneficiaries were not earlier provided any IAY assistance. However, no such certificate was found while checking records at PRI level, neither was any other system observed at the PS/GP level to confirm that a beneficiary had not been previously given assistance under IAY or any other housing scheme.

#### **4.1.9.2 Faulty reporting**

Audit found instances of discrepancies between opening and closing balances in PRI accounts. Closing balances of 2009-10 to 2011-12 and opening balances of subsequent years did not match and discrepancy of ₹ 74.60 lakh was observed. In 2010-11 opening balance of ₹ 73.34 lakh and central release of ₹ 323.75 lakh were wrongly added up to ₹ 349.10 lakh.

The achievements in respect of the scheme are reported by the PRIs to the State Government through the Monthly Progress Reports (MPR). Audit observed that in respect of physical reporting, construction of 22, 1,850, 44 and 2,193 houses were reported in excess of the actual construction in MPRs for the year 2009-10, 2010-11, 2011-12 and 2012-13 respectively.

In Kaliganj PS, financial achievement was overstated in the MPRs to the tune of ₹ 29.77 lakh and ₹ 1.06 crore during 2011-12 and 2012-13 respectively.

Review of records of Suri-II PS revealed that there was discrepancy of ₹ 2.23 crore in respect of total available funds during 2009-13. There was also discrepancy of ₹ 92.40 lakh in respect of total utilisation during the same period. Besides, there was a difference of 343 houses reported in MPR and actual construction.

All these raise doubts about the accuracy of data reported through MPRs.

#### **4.1.9.3 Technical supervision**

Para 5.7.1 of the guidelines stipulates that technical supervision should be provided for construction of an IAY house. It was noticed from the beneficiary survey in five selected ZPs, that technical supervision was not provided and beneficiaries constructed their houses without any technical knowhow in respect of essential features like ventilation, plaster on outer walls, concrete roofs etc. prescribed in the guidelines.

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<sup>34</sup>ASHRAY, Amar Thikana, BRGF SC/ST housing, MSDP etc.

#### 4.1.9.4 Field visits

As per Para 6.1 of IAY guidelines, officers dealing with IAY at the State headquarters should visit districts regularly and ascertain through field visits whether the programme is being implemented satisfactorily. A schedule of inspection which prescribes a minimum number of field visits for each supervisory level functionary from the State level to the block level should be drawn up and strictly adhered to.

The State Government reported that state level officers occasionally undertook field visits but no schedule of inspection prescribing minimum number of field visits for each supervisory level functionary from state level to block level was drawn up. It was also reported that monitoring at the state level was done by State Level Vigilance and Monitoring Committee (SLVMC) but no reports of SLVMC could be shown to Audit. Out of selected 15 PSs, only Kaliganj PS stated that monitoring by SLVMC was done, but Audit could only verify that it was visited only once during the period 2009-13 by the SLVMC, but there was no document showing the outcome of this visit.

Likewise, officers at the district, sub-division and block levels are required to closely monitor all aspects of IAY through visits to work sites. Howrah, Birbhum, Nadia and Cooch Behar ZPs, all test checked PSs and test checked GPs of four ZPs reported to have conducted field visits by block and GP officials. However, no evidence like tour programme, inspection reports, inspection registers and follow up action arising from such field visits were found on record except in Shyampur-II PS where status of field visit and report thereof were available. Bolpur-Sriniketan, Cooch Behar-II, Tufanganj-II, Amta-I, Harischandrapur-II and Chanchol-I PSs reported that the field visit was not conducted regularly. Malda ZP and Tehatta-II PS admitted that no field visits were undertaken to monitor the scheme.

#### 4.1.10 Delay in disposal of complaints

The guidelines prescribe that an effective Complaint Monitoring System with adequate staff should be set up at the state level independent of the regular execution wing, which can visit and give a report to the implementing agencies about short-comings/ shortfalls, for effective redressal. Selected GPs of Birbhum, Nadia and Cooch Behar stated that they did not receive any complaint and also failed to produce any record or register. So, the existence of the system could not be checked. In Cooch Behar-II and Tufanganj-II PSs, complaints were received and duly processed. Malda and Howrah ZPs stated that they had the

system in place but there was no record of complaint received and settled. Gazole PS furnished a complaint register having no entries. Chanchol-I and Harischandrapur-II PSs stated that they had the system 'to some extent' without clarifying further, while selected GPs of these PSs stated that they had no such system. Shyampur-II PS was seen to be maintaining the complaint register. One case in Bally-Jagacha PS came to notice where the complaint was lodged in July 2012. The PS conducted an inspection only in December 2014 and the complaint was yet to be disposed of (March 2015).

#### **4.1.11 Conclusion and Recommendations**

##### **Conclusion**

Performance Audit of IAY in the State of West Bengal revealed extension of IAY benefits to persons outside PWL. There was lack of monitoring over implementation of scheme, failure to adhere to scheme guidelines for utilisation of funds and delayed sending of proposals which resulted in curtailment of GoI assistance. Delay in release of State's share impeded smooth implementation of the scheme. Beneficiary survey revealed absence of awareness of convergence of IAY schemes with other schemes. Working of State Level Vigilance and Monitoring Committee responsible for monitoring the programme was not found on record. Lack of monitoring of PRIs resulted in delayed release of second instalment, non-maintenance of inventory of houses, release of second instalment without ensuring utilisation of the first instalment of funds and failure in starting the construction work. Monitoring was found lacking and reporting system through MPR lacked integrity. Achievement of objectives of Indira Awaas Yojana to help in construction / upgradation of dwelling units of rural BPL households thus remained sub-optimal.

##### **Recommendations**

- Proper database/ inventory of beneficiaries should be maintained showing names, BPL ID, benefits provided under different schemes such as TSC, MGNREGS, etc.
- Instructions may be given to ZPs for timely submission of proposals and adherence to GoI stipulation on utilisation of funds to avoid curtailment of GoI assistance.
- Monitoring and supervision should be strengthened and physical inspection should be conducted regularly.

## 4.2 Receipts of Panchayats

### *Highlights*

*PRIs did not have detailed codified heads of accounts. Consequently, classifications of receipts varied from PRI to PRI.*

*(Paragraph 4.2.6)*

*PRIs were unaware of devolved functions though they received funds from line departments.*

*(Paragraph 4.2.8)*

*None of the selected 42 GPs followed the assessment procedure properly. Collection of taxes in selected GPs remained far below optimal.*

*Five PRIs had written off arrear demand/current demand and extended remission of revenue unauthorisedly.*

*(Paragraph 4.2.9.4)*

*There is no specific provision in the Act or in the Rules framed thereunder to monitor the receipts of the PR institutions. No monitoring mechanism to watch over the financial improvement of PRIs existed at the State level.*

*(Paragraphs 4.2.11.1 and 4.2.11.2)*

### 4.2.1 Introduction

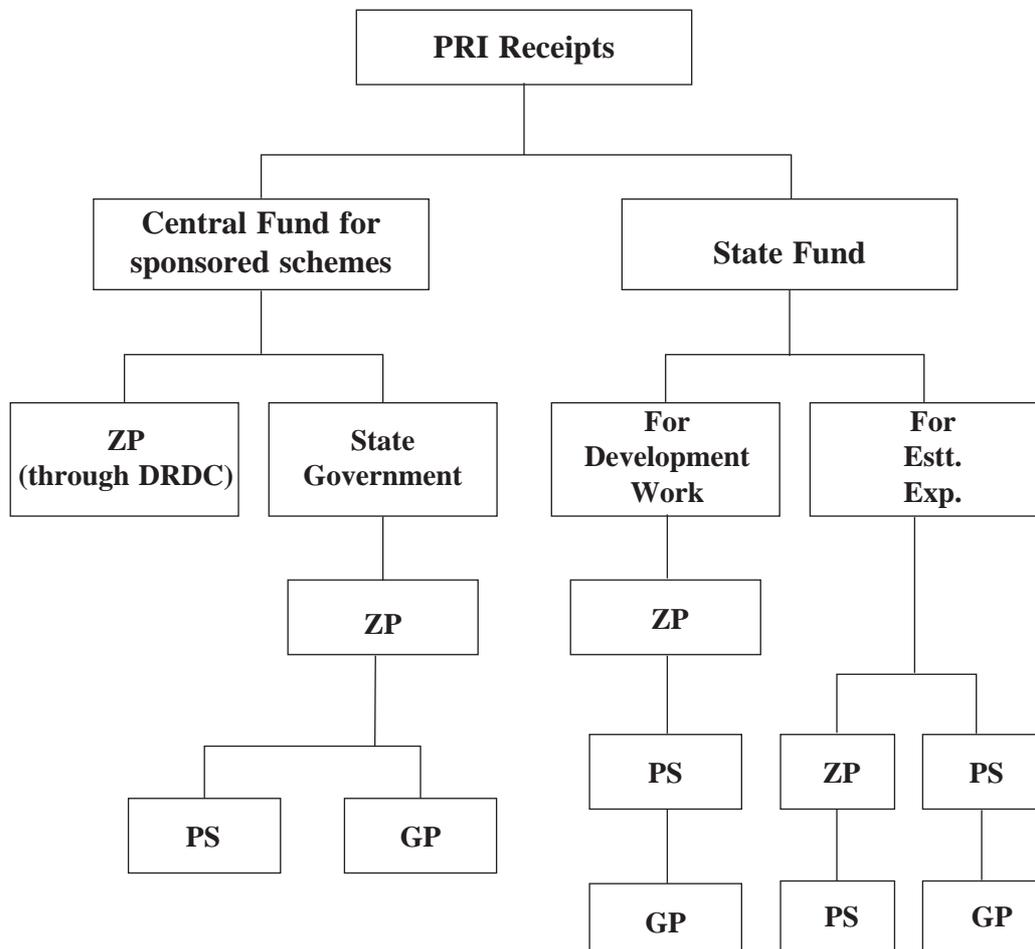
Panchayati Raj Institution is a three tier system of governance introduced by 73rd Constitutional Amendment Act, 1992. In West Bengal 'Panchayat' system comprises Zilla Parishads (ZPs) at district level, Panchayat Samitis (PSs) at block level and Gram Panchayats (GPs) at village level. The Constitution has assigned several functions such as rural housing, education, health, agriculture etc. to PRIs and empowered them to prepare plans for economic development and social justice, implement schemes and impose taxes. To carry out the assigned functions and implement central as well as state schemes, Central and State Governments release funds to PRIs. Besides, PRIs also collect taxes, tolls and fees as per provisions of West Bengal Panchayat Act, 1973 (Act) and Rules framed thereunder as amended from time to time. Thus, receipts of PRIs include

government grants and collection of their own revenues. The funds are released through State budget and through West Bengal State Rural Development Agency (WBSRDA) of P&RDD.

A performance audit (PA) of Receipts of Panchayats was carried out to ascertain the financial position of PRIs, nature and quantum of receipts in PRIs along with capacity of PRIs for generating their own revenues.

### System of fund flow in PRIs

The source of fund of PRIs consisted of Central Finance Commission (CFC) grants, State Finance Commission (SFC) grants, Central as well as State Government grants for development purposes, State Government grants for maintenance purposes and own receipts for carrying out various functions of PRIs. PRI receipts and process of funds flow to them are shown below:



### 4.2.2 Audit Objectives

The main audit objectives of the PA were to ascertain whether:

- (i) PRIs have adequate resources for carrying out designated functions and whether they have devised appropriate mechanism for collection of revenues in an efficient and effective manner;
- (ii) The PRIs have taken adequate steps to attain self-sufficiency; and
- (iii) An adequate system of monitoring is in place.

### 4.2.3 Audit Criteria

Audit criteria used for assessing the financial position of PRIs were sourced from the following:

- Budget of P&RDD in respect of releases to PRIs;
- Provisions of West Bengal Panchayat Act, 1973 and Rules framed thereunder;
- West Bengal Panchayat (Gram Panchayat Administration) Rules, 2004 (the rules);
- Allotment orders of GoI and the State Government for schematic funds as well as for grant-in-aid;
- Circulars/ instruction issued by P&RDD regarding classification of receipts;
- Bye-law framed for generating own source of revenue; and
- Instructions issued by the State Government from time to time.

### 4.2.4 Audit scope and methodology

Records in respect of six ZPs<sup>35</sup> from three divisions of the State for the period from 2009-10 to 2013-14 were test checked in the performance audit (PA). In order to select the ZPs for the PA, three factors were considered-(a) average receipts including own sources of revenue (OSR) for the last five years; (b) geographical location and (c) exclusion of ZPs selected in last year's PA. Out of these six ZPs, 21 PSs have been selected subject to maximum of 4 PSs from each selected ZP and two GPs from each PS i.e. 42 GPs were selected by using Simple Random Sampling without Replacement method (SRSWOR). Details of units are given in **Appendix-XVII**.

<sup>35</sup> **Jalpaiguri Division** : Jalpaiguri and Dakshin Dinajpur; **Presidency Division** : Murshidabad and South 24 Parganas and **Bardhaman Division** : Bankura and Hooghly.

An Entry Conference was held with the Commissioner to the Government of West Bengal, P&RDD in July 2014 wherein audit objectives, criteria, sample selection and methodology were explained. This was followed up by Entry Conferences at the ZP level with the ZP authorities of the six selected ZPs by members of the field audit party before taking up the audit.

#### 4.2.5 Financial position of PRIs

The position of grants received by all PRIs in the State during the last five years is as below:

**Table 4.2.1: Release of grants to PRIs during 2009-14**

(₹ in crore)

Year	Fund released through State budget		Central fund directly released to PRIs (C)	Funds received from other Deptts (D)	Total receipt (A+B+C+D)	Percentage of grants received from		
	Central fund (A)	State fund (B)				Centre		State
						Directly to PRIs	Through State budget	
2009-10	1,021.79	1,758.30	2,530.13	Not available	5,310.22	48	19	33
2010-11	797.55	1,966.04	2,972.44	Do	5,736.03	52	14	34
2011-12	1,157.18	2,184.23	3,539.34	Do	6,880.75	51	17	32
2012-13	1,728.24	2,911.45	4,293.38	Do	8,933.07	48	19	33
2013-14	2,393.23	3,923.31	3,922.79	Do	10,239.33	38	23	39
<b>Total</b>	<b>7,097.99</b>	<b>12,743.33</b>	<b>17,258.08</b>	<b>-</b>	<b>37,099.40</b>	<b>47</b>	<b>19</b>	<b>34</b>

(Source: Panchayat & Rural Development Department)

It is evident from the above table that

- there was an increasing trend in release of funds to PRIs during 2009-14;
- direct releases of central funds increased up to 2012-13 and decreased during 2013-14;
- Central releases constituted more than 60 per cent of total releases to PRIs during the same period;
- Central fund constituted 66 per cent of total releases to PRIs during 2009-14 of which 47 per cent were off-budget transfers only 19 per cent of Central funds were released through the State budget. The State Government contributed 34 per cent of the total funds during the period.

## Audit Findings

### 4.2.6 Classification and codification of Receipts

Since Model Accounting System is not being followed, receipts of Panchayats are classified in the PRI accounts as per formats prescribed in West Bengal Panchayat (ZP&PS) Accounts and Financial Rules, 2003 and West Bengal Panchayat (Gram Panchayat Accounts, Audit and Budget) Rules, 2007.

The detailed classification of Heads of Account in respect of the respective rules is as follows:

**Table 4.2.2: Classification of receipts as per respective PRI Rules**

Rule provision	GP		Rule provision	PS & ZP	
	Head of Account			Head of Account	
West Bengal Panchayat (GP Accounts, Audit and Budget) Rules, 2007	i. Receipt of Grant-in-Aid from Central / State Government	a. GIA programme -Sponsored, Assigned, Untied	West Bengal Panchayat (ZP & PS) Accounts and Financial Rules, 2003	i. Plan Fund (P&RD)	
		b.GIA establishment (Others)		ii. Plan Fund (Other than P&RD)	
	ii. Contribution from ZP/PS/ Other Agency			iii. Non-Plan Fund (P&RD)	
	iii. Own Source Revenue			iv. Non-Plan Fund (Other than P&RD)	
iv. Miscellaneous Receipts		v. GoI Sponsored Schemes			
		vi. Own Source Revenue			

The Accounts of PRIs are prepared in two different formats through two different software namely IFMAS for ZP and PS and GPMS for GP.

During audit, it was revealed that, in the absence of detailed codified heads of accounts, uniformity in classification of receipts in the PRIs remained absent. Moreover PRIs were able to open new heads of account which also caused variations in classifications of receipts as given in **Appendix-XVIII**.

As seen in above Appendix, ZPs and PSs also did not follow the classification of expenditure as mentioned in the allotment orders and receipts were not booked correctly. Further P&RDD also did not issue any instruction for correct classification of receipts in IFMAS. P&RDD did not furnish any reply.

### 4.2.7 Demand and release of fund

#### 4.2.7.1 State Budget allocation vis-à-vis actual release

P&RDD allocated funds to PRIs under three broad heads viz. (i) Salary and Allowances Grant, (ii) Schematic Fund and (iii) Other Grants. Salary and

Allowances Grant and Other Grants are released by the State Government through State Budget. The details of state budget allocation, actual release and shortfall in release are detailed as follows:

**Table 4.2.3: Allocation and release of funds to PRIs through State Budget**

Year	State budget allocation			Actual release out of state budget			Short release		% shortfall in release	
	Plan	Non-plan	Total	Plan	Non-plan	Total	Plan	Non-plan	Plan	Non-plan
2009-10	1,919.02	989.06	2,908.08	2,061.99	1,172.06	3,234.05	Nil	Nil	Nil	Nil
2010-11	2,356.60	1,182.05	3,538.65	2,045.24	1,007.45	3,052.69	311.36	174.60	13	15
2011-12	2,592.60	1,535.05	4,127.65	2,440.62	1,299.00	3,739.62	151.98	236.05	6	15
2012-13	2,716.90	1,842.10	4,559.00	3,528.58	1,562.64	5,091.22	Nil	279.46	Nil	15
2013-14	2,990.37	2,223.30	5,213.67	5,220.94	1,624.19	6,845.13	Nil	599.11	Nil	27
<b>Total</b>	<b>12,575.49</b>	<b>7,771.56</b>	<b>20,347.05</b>	<b>15,297.37</b>	<b>6,665.34</b>	<b>21,962.71</b>	<b>Nil</b>	<b>1,106.22</b>	<b>Nil</b>	<b>14</b>

(Source: Panchayat & Rural Development Department)

Thus, it would be observed from the above that

- there was a short release of ₹ 1,106.22 crore under Non-Plan head against the provision made in the budget during 2009-14 and the shortfall ranged from 15 to 27 per cent;
- there were also short release of ₹ 311.36 crore and ₹ 151.98 crore under Plan head during 2010-12 and the shortfall ranged from 6 to 13 per cent; and
- plan fund releases constituted 64, 67, 65, 69 and 76 per cent of total releases respectively during the five years covered by the period 2009-2014.

During 2009-10 to 2013-14, year-wise details of receipts with reference to budget in six ZPs are given in **Appendix-XIX**.

#### **4.2.7.2 Demand and release of funds in selected PRIs**

PRIs have to prepare their budgets considering the grants-in-aid and allocations of central and state government funds in respect of schemes. In terms of Rule 3 (1) of West Bengal Panchayat (ZP&PS) Budget Rules, 2008 and Rule 35 of West Bengal Panchayat (GP Accounts, Audit and Budget) Rules, 2007 PRIs prepare budget estimates of receipts of development grants and other grants by

increasing the previous year's allocation by 10 *per cent*. Besides, Rule 18(3) of West Bengal Panchayat (ZP&PS) Budget Rules, 2008 stipulates that a copy of the draft budget prepared by Zilla Parishad shall be forwarded to the Secretary, P&RDD and to the Secretaries of such Departments having budgetary contribution in the fund of Zilla Parishad on or before 10th January each year for the views of the State Government.

Examination of receipts projected in the budget vis-à-vis actual receipt in selected PRIs and date of preparation of draft budget revealed as below:

- draft budgets were prepared with a delay ranging from 9 days to 11 months and sent to the State Government after the scheduled date except in Bankura ZP where draft budgets for the years 2010-11 and 2011-12 were prepared within the scheduled time;
- short releases were observed in respect of Hooghly (2011-13), South 24 Parganas (2009-12), Murshidabad (2009-14), Bankura (2011-13), Dakshin Dinajpur (2011-13) and Jalpaiguri (2011-12) ZPs;
- short releases ranged between ₹ 5.12 crore (in Bankura during 2012-13) and ₹ 971.90 crore (in Murshidabad during 2010-11) i.e. 3 *per cent* and 80 *per cent* respectively with respect to the estimated receipt budget of six selected ZPs; and
- total short release was to the tune of ₹ 3,052.58 crore in respect of six ZPs during 2009-14.

Thus, there was no relation between the release of funds to PRIs and their budget estimates. It was also observed that the heads under which budget was prepared and the heads under which funds were received and accounts prepared were not the same which made it difficult to ascertain the receipt against the budget and its utilisation.

**Table 4.2.4: Difference in classification of receipts between budget and accounts**

Sl. No.	Name of receipt	Name of PRI	Classification of the receipt in the Budget	Classification of the receipt in the Annual Accounts
01	IAY	Hooghly ZP	Plan Fund (P&RD)	GoI
		Raghunathganj-I PS	GoI	Plan Fund (P&RD)
				Non-Plan Fund (P&RD)
02	Sanitation	Hooghly ZP	Plan Fund (P&RD)	Plan Fund (other than P&RD)
03	SGRY (Transport)	Hooghly ZP	Plan Fund (P&RD)	GoI
04	TA/DA/Hon of ZP Member	Murshidabad ZP	Non-Plan Fund (P&RD)	Plan Fund (P&RD)
05	SGSY	Murshidabad ZP	GoI	Plan Fund ( P&RD)
06	Swajaldhara	Jalpaiguri ZP	GoI	Plan Fund (other than P&RD)
07	3rd SFC	Bhangar-I PS	GoI	Plan Fund (P&RD)
08	13th FC	Bhangar-I PS	GoI	Plan Fund (P&RD)
		Kotulpur PS	GoI	Plan Fund (P&RD)

(Source: Records of selected PRIs)

#### 4.2.8 Receipt of fund from other departments

PRIs receive funds from other line departments like agriculture, animal resource development, irrigation, health etc. to carry out works entrusted by these departments. In order to ascertain the quantum of funds released by other departments to PRIs, the matter was enquired from P&RDD. The department did not have any information and it stated that the same could be available from the Finance Department of West Bengal. The Finance Department did not furnish any reply.

**P&RDD Data:** The funds received from other departments were not available from P&RDD. In absence of any data, the total financial position of the PRIs could not be ascertained and receipts remained understated due to exclusion of funds received from other departments.

However, details of fund flow from other departments in selected ZPs as revealed from accounts of respective ZPs are given below:

**Table 4.2.5: Funds of other departments received by selected ZPs**

(₹ in crore)

Name of ZP	Years					Total
	2009-10	2010-11	2011-12	2012-13	2013-14	
Hooghly	7.66	10.07	11.74	18.11	18.55	66.13
South 24 Pgs	7.90	10.03	8.32	19.07	9.93	55.25
Murshidabad	6.52	9.82	4.98	4.67	5.73	31.72
Bankura	10.26	35.26	8.29	17.25	12.93	83.99
Dakshin Dinajpur	3.93	4.49	1.74	12.31	9.80	32.27
Jalpaiguri	2.73	2.75	9.71	4.13	5.84	25.16

*(Source: Records of selected PRIs)*

It is observed that devolved functions for which funds were received from line departments could not be identified as the same were not mentioned in the allotment orders of line departments. Instead the name of the work / scheme to be executed was mentioned. Consequently, the PRIs remained unaware about devolved functions.

#### **4.2.9 Own Source Revenue (OSR)**

West Bengal Panchayat Act, 1973 gives exclusive powers to GPs to impose and collect tax revenues in the shape of land and building tax. It also empowered all three tiers of PRIs to collect tolls, fees and rents etc. as non-tax revenues. Tax revenue is imposed and collected by GPs and non-tax revenues are collected by all three tiers.

##### **4.2.9.1 Generation of tax and non-tax revenue**

The position of generation of tax and non-tax revenues by the PRIs of the State during 2009-14 was enquired from P&RDD but the department failed to provide complete data of revenue generation in PRIs. Information so collected is given below:

**Table 4.2.6: Demand and collection of tax and non-tax revenues during 2009-14**

(₹ in crore)

Year	Total demand of Tax revenue	Total collection of Tax revenue	Shortfall	Total collection of non-tax revenue
2009-10	Not Available	36.60	Not Available	122.71
2010-11	Do	43.16	Do	139.24
2011-12	78.83	51.77	27.06 (21%)	147.01
2012-13	83.04	48.50	34.54 (29%)	168.80
2013-14	Not Available	Not Available	Not Available	Not Available

(Source: Reply of P&RDD)

Thus, it would be seen from the above that there was a shortfall in generation of tax revenue to the tune of ₹ 27.06 crore and ₹ 34.54 crore against the demand of ₹ 78.83 crore and ₹ 83.04 crore during 2011-12 and 2012-13 respectively and shortfall ranged from 21 to 29 *per cent* during the same period. Total demand of tax-revenue for the year 2009-11 and 2013-14 and total collection of tax revenue for the year 2013-14 were not made available to audit by P&RDD. As a result, generation of revenue during that period could not be ascertained. Further, in case of non-tax revenue, demands of non-tax revenue against annual lease rent, trade license fees etc. vis-à-vis their actual realisation could not be ascertained as P&RDD did not have the information as they were either not maintaining the demand registers or maintaining it without the necessary details.

#### 4.2.9.2 Land and building tax of GP

Section 46 of the Act empowered the GP to impose yearly taxes on land and buildings within the local limits of its jurisdiction at the following rates, except for those land and buildings, the annual value of which does not exceed rupees two hundred fifty:

- At the rate of one *per cent* of the annual value of such land and buildings when the annual value does not exceed rupees one thousand;
- At the rate of two *per cent* of the annual value of such land and buildings when the annual value exceeds rupees one thousand, to be paid by the owners and occupiers thereof.

For preparation of demand list in respect of tax and license fees levied by the GP, the Rules provide for determination of ownership and the market value of the land or buildings or both, for which the GP shall conduct field survey and

may collect self declaration of the individual assesseees about the area and valuation of land or buildings or both and take up the matter with the Block Land and Land Reforms Officer (BL&LRO) and Sub-Registrar or District Registrar.

However, it was noticed that though the GPs maintained Assessment Register, none of the selected 42 GPs followed the assessment procedure properly. It was noticed that none of the selected 42 GPs conducted any field survey of the individual assesseees about actual area and valuation of land and buildings or both. Further, 14<sup>36</sup> GPs did not distribute self declaration forms to assesseees and eight<sup>37</sup> GPs did not collect self declaration forms from assesseees. Instead, either the GP notionally fixed value of the land/ buildings without considering the actual market value or it prepared new assessment list from data available from the previous assessment list without any increases due to appreciation. The remaining 20<sup>38</sup> GPs collected self declaration forms containing valuation of the property from some of the assesseees, but they did not confirm those valuations from the BL&LRO and Sub-Registrar or District Registrar as prescribed in the Rules.

Thus, the prescribed system of determining the actual Annual Valuation of land/ buildings was not in place.

Some instances are given below:

- Out of 42 selected GPs, only Sankarpur GP of South 24 Parganas ZP furnished the detailed records of assessment list, demand and collection register. Scrutiny of those documents revealed that the GP notionally fixed the amount of property tax ranging from ₹10 to ₹14 without considering the value of the land as mentioned in the assessment list and suffered loss of ₹ 4.96 lakh during 2009-14 (₹ 0.99 lakh per year) from 2,211 assesseees (**Appendix-XX**).
- Further Panjul GP of Dakshin Dinajpur ZP also extended reduced rate of

<sup>36</sup> Chandipur, Dhola (South 24 Pgs), Keshabchak, Babnan (Hooghly), Mairadanga, Chaporerpar-II, Luksan, Mahakalguri and Champaguri (Jalpaiguri), Malihati, Dangapara, Prosadpur, Sarbangapur and Raninagar (Murshidabad).

<sup>37</sup> Radhanagar, Ajodhya, Sihar, Mankanali (Bankura), Nahajari, Sankarpur, Avad-Bagabanpur and Durgapur (South 24 Parganas).

<sup>38</sup> Ramkrishnapur-Borhanpur, Narayanpur (South 24 Pgs), Dwarhatta, Narayanpur-Bahirkhanda, Mohipalpur, Jirat, Makalpur, Talpur (Hooghly), Purbanabasan, Dhansimla, Lougram, Bikna (Bankura), Jateswar (Jalpaiguri), Amritakhanda, Chakvrigu, Hili, Panjul (Dakshin Dinajpur) and Talibpur, Jamuar, Nowda (Murshidabad).

taxes in respect of 26 assesseees since 2009-10 (**Appendix-XXI**) and order of the GP authority was not found on record.

- Nahajari GP of South 24 Parganas ZP arbitrarily fixed annual property tax as ₹ 19,250 without any basis and suffered an annual loss of revenue of ₹ 2,350 on land valuing ₹1.80 crore. Further the GP collected ₹ 19,250 for the year 2009-10 only in March 2014 and ₹ 77,000 remained unrealised as of March 2014.

### **Revision of tax rates**

The Rule also envisages that fresh determination of market value of land or buildings or both shall be done after five years or after constitution of newly elected body in a GP whichever is earlier. But none of the selected 42 GPs revised the tax rates periodically though annual value of land/ buildings increased over time.

Demand and collection of taxes in selected 42 GPs revealed (**Appendix-XXII**) that the range of collection was nil to 91 *per cent* during 2009-14.

### **Maintenance of Demand and Collection Register**

Out of 42 selected GPs, Chandipur, Nahajari, Hili, Babnan and Nowda GPs did not maintain Demand and Collection Register as per Rule 10 (5) of West Bengal Panchayat (Gram Panchayat Accounts, Audit and Budget) Rules, 2007.

### **Collection of tax**

Collection of taxes in selected GPs of Hooghly was in the range of 11 to 86 *per cent*, 0.4 to 36 *per cent* in South 24 Parganas, 3 to 46 *per cent* in Murshidabad, 9 to 61 *per cent* in Bankura, 6 to 42 *per cent* in Dakshin Dinajpur and 5 to 91 *per cent* in Jalpaiguri during 2009-14 as detailed below:

**Table 4.2.7: Percentage of collection of tax against demand in selected GPs**

Name of ZP	Year	% of Tax Collection range against Demand	Name of the GP having lowest and highest tax collection
Selected GPs of Hooghly	2009-10	13 to 49	Mohipalpur and Keshabchak
	2010-11	12 to 42	Mohipalpur and Keshabchak
	2011-12	14 to 77	Mohipalpur and Jirat
	2012-13	11 to 82	Mohipalpur and Babnan
	2013-14	13 to 86	Mohipalpur and Jirat
Selected GPs of South 24 Parganas	2009-10	3 to 30	Dhola and Ramkrishnapur Borhanpur
	2010-11	4 to 22	Dhola and Ramkrishnapur Borhanpur
	2011-12	4 to 30	Dhola and Ramkrishnapur Borhanpur
	2012-13	2 to 36	Dhola and Ramkrishnapur Borhanpur
	2013-14	0.4 to 34	Chandipur and Ramkrishnapur Borhanpur
Selected GPs of Murshidabad	2009-10	8 to 34	Talibpur and Raninagar
	2010-11	6 to 28	Sarbangapur and Dangapara
	2011-12	3 to 44	Nowda and Dangapara
	2012-13	5 to 35	Sarbangapur and Dangapara
	2013-14	5 to 46	Sarbangapur and Jamuar
Selected GPs of Bankura	2009-10	14 to 46	Mankanali and Sihar
	2010-11	16 to 48	Dhansimla and Sihar
	2011-12	13 to 55	Mankanali and Sihar
	2012-13	10 to 59	Mankanali and Sihar
	2013-14	9 to 61	Mankanali and Lougram
Selected GPs of Dakshin Dinajpur	2009-10	6 to 40	Panjul and Chakvrigu
	2010-11	8 to 19	Panjul and Amritkhanda
	2011-12	8 to 42	Panjul and Hili
	2012-13	19 to 40	Panjul and Hili
	2013-14	13 to 41	Panjul and Hili
Selected GPs of Jalpaiguri	2009-10	5 to 54	Jateswar-I and Champaguri
	2010-11	11 to 62	Jateswar-I and Champaguri
	2011-12	15 to 76	Jateswar-I and Mairadanga
	2012-13	5 to 87	Jateswar-I and Champaguri
	2013-14	12 to 91	Jateswar-I and Champaguri

(Source: Records of selected PRIs)

The reason for shortfall is attributed to non-preparation of the list of defaulters by GPs as observed in selected 42 GPs. These GPs did not publicise such lists in prominent places within their jurisdiction and place such list in the half-yearly and annual meetings of Gram Sabha or GP as required under Rule 62 of West Bengal Panchayat (GP Admn) Rules, 2004.

It was also observed that there was no provision of serving a demand notice to assessees and penal action for default in paying taxes in GP Rules.

#### **4.2.9.3 Framing of bye-laws, extent of implementation and realisation of revenues**

Section 223 of the Act envisages that the ZPs, PSs and GPs shall make bye-laws or amend bye-laws for enabling in discharging functions. Moreover, Rule 2 of West Bengal Panchayat (PS Administration) Rules, 2008 envisages that the Sabhapati of the PS, either by himself or through Executive Officer, shall be responsible for framing and bringing into force the bye-law framed by the PS for realisation of taxes, fees, tolls, fines and such other charges subject to the provision of Section 223 of the Act *ibid* as may be decided to be imposed by the PS.

The following deficiencies were noticed:

##### **Bye-laws not framed**

Hooghly and Dakshin Dinajpur ZPs, Sonamukhi PS and Mohipalpur, Dangapara, Nowda, Luksan, Champaguri and Panjul GPs have not framed bye-laws for collection of non-tax revenue during 2009-14. Further, Bankura ZP and Dhola and Chandipur GPs claimed framing of bye-laws, but could not furnish the same to Audit.

##### **Bye-laws framed but not implemented**

Out of selected 21 PSs and 42 GPs, Balagarh, Nowda and Bharatpur-II PSs and Jirat and Malihati GPs reported that bye-laws were framed but the same were not implemented. In Alipurduar-II, Mathurapur-I and Kulpi PSs, bye-laws were framed in respect of sale of tender form, licence fee for dangerous and offensive trade, but implemented in an ad-hoc manner, and this fact was accepted by the concerned PSs. Balurghat PS and Chakvrigu GP framed bye-laws in 2013-14 only.

##### **Non-Tax revenue**

It was noticed from the bye-laws of Bharatpur-II PS that the PS fixed the rates

of non-tax revenue from kerosene oil dealers (39 nos), brick fields (21 nos), various mills (15 nos), rural markets (3 nos) and enlistment of contractors (38 nos) but failed to realise revenue of ₹ 11.48 lakh during 2009-14. Similarly, Hili PS did not take initiative to collect annual renewal fee from traders engaged in dangerous and offensive trade like kerosene oil, rice mill etc. and did not realise ₹ 0.17 lakh during 2009-14.

In the remaining PSs the position could not be ascertained as they failed to provide information in respect of trading/ business activities in their respective areas.

#### **Non-collection of fees inspite of framing bye-laws**

Rule 57 of the WB Panchayat (PS Administration) Rules, 2008 states that the owner of an existing business or a person intending to establish a business declared by notification to be dangerous or offensive by the State Government shall make an application in Form 6 to the PS for licence within the period specified by the PS in terms of the bye-laws adopted under Section 223 of the Act. After expiry of such period as mentioned in the licence, an application for its renewal shall be made in Form 6A.

During Performance Audit, it was noticed that seven<sup>39</sup> PSs did not maintain any record of dangerous and offensive trades running under their jurisdiction and did not take any initiative to collect the licence fee or renewal fee which affected own revenues of the PSs.

#### **4.2.9.4 Write-off of arrear and current demand and remission of non-tax revenues**

GP Rules, 2007 do not empower GPs to write-off any amount of revenue but Dhansimla, Lougram and Panjul GPs had unauthorisedly written off arrear demands or current demands as detailed below:

<sup>39</sup> Mathurapur-I, Sonamukhi, Haripal, Balagarh, Tarakeswar, Murshidabad-Jiaganj and Nowda.

**Table 4.2.8: Unauthorised writing off revenues**

Name of GPs	Audit findings
Dhansimla	In 2009-10, the arrear demand of land and building tax was ₹ 75,063 but in 2010-11, the GP reduced the arrear demand to ₹ 71,918 i.e. reduced ₹ 3,145. Similarly, in 2011-12, the arrear demand was ₹ 70,106, but in 2012-13, the arrear demand was reduced to ₹ 21,443. The GP did not furnish any reason for this write-off.
Lougram	In 2010-11, the arrear demand was ₹ 2,73,595 but in 2011-12, the arrear demand was considered as ₹ 2,47,435. Thus the demand was reduced by ₹ 26,060. The GP did not furnish any reason.
Panjul	In 2010-11, the current demand was ₹ 80,992 but in 2011-12, the GP fixed the current demand at ₹ 64,481. Thus the GP reduced the current demand by ₹ 16,511 instead of increasing the current demand. The GP also could not submit any copy of resolution of meeting of <i>Artha O Parikalpana Upa Samiti</i> or general body of the GP.

(Source: Records of selected PRIs)

It was also observed that GPs did not conduct any survey to confirm whether assesseees whose taxes were due actually needed the remission. Similarly, write-off was not discussed in the meetings of *Artha O Parikalpana Upa Samiti* (AOPUS) and general meetings and no resolution was passed in support of the said write-off. Further, the GPs did not take the approval of higher authorities for write-off of revenues.

Similarly, in terms of West Bengal Panchayat (ZP & PS) Accounts and Financial Rules, 2003, PS does not have any power for remission of revenue but Nowda and Raghunathganj-I PSs had remitted lease money of 'Ferry Ghat' of ₹ 3.10 lakh and ₹ 0.36 lakh respectively during 2009-14 by taking resolution of the concerned *Artha, Sanstha, Unnayan O Parikalpana Sthayee Samiti* (ASUOPSS) of the PSs or in the general body meetings.

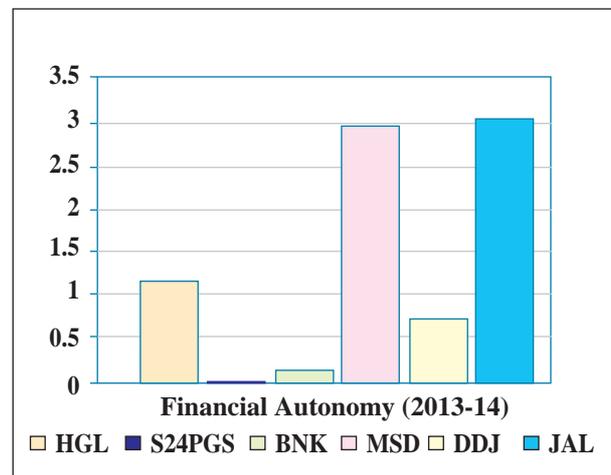
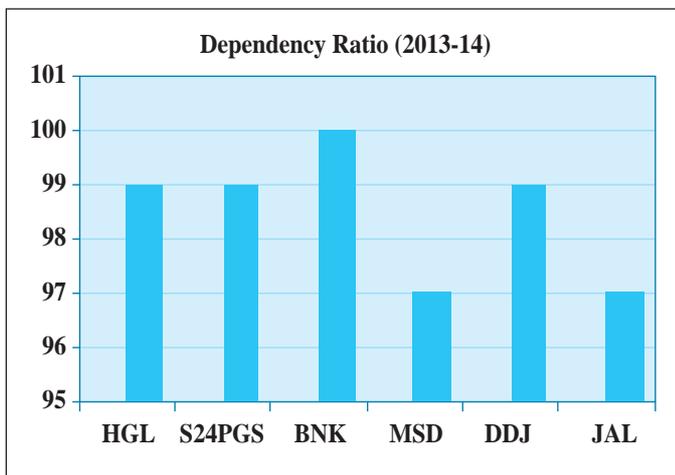
#### 4.2.9.5 Dependency ratio and extent of Financial Autonomy of PRIs

As discussed earlier, PRIs were mostly dependent on Government grants for carrying out developmental activities in rural areas and for recurring expenditure. Own funds were consistently poor and were not sufficient to meet the entire expenditure incurred during a financial year. Dependency and financial autonomy ratios of six ZPs have been calculated with reference to total expenditure and total own revenues during 2013-14 in the table below:

**Table 4.2.9: Dependency and financial autonomy ratios in selected ZPs**

Name of ZP	Total expenditure (A)	Total Own fund income (B)	Dependency ratio {(A-B)/A*100}	Financial Autonomy ratio {(B/A)*100}
	₹ in crore)			
Hooghly	161.50	1.90	99	1.18
South 24 Pgs	414.26	4.84	99	1.17
Bankura	164.84	0.23	100	0.14
Murshidabad	234.74	7.00	97	2.98
Dakshin Dinajpur	118.72	0.89	99	0.75
Jalpaiguri	204.92	6.28	97	3.06

(Source: Records of selected PRIs)



Dependency and financial autonomy ratio of selected PSs and GPs under selected six ZPs during 2013-14 are given below:

**Table 4.2.10: Dependency and financial autonomy ratio in selected PSs and GPs**

Name of the ZP	Range of ratios in selected PSs		Range of ratios in selected GPs	
	Dependency Ratio	Financial Autonomy ratio	Dependency Ratio	Financial Autonomy ratio
Hooghly	96.81 to 99.76	0.24 to 3.19	94.78 to 99.03	0.97 to 5.22
South 24 Pgs	98.67 to 99.86	0.14 to 1.33	94.36 to 99.96	0.04 to 5.64
Bankura	98.35 to 99.67	0.33 to 1.65	90.88 to 98.71	1.29 to 9.12
Murshidabad	98.31 to 99.03	0.97 to 1.69	94.40 to 98.71	1.29 to 5.60
Dakshin Dinajpur	97.51 to 97.56	2.44 to 2.49	92.68 to 98.25	1.75 to 7.32
Jalpaiguri	95.04 to 99.33	0.67 to 4.96	98.36 to 99.03	0.97 to 1.64

(Source: Records of selected PRIs)

It is evident from the above tables that dependency ratio in Bankura was 100 per cent while the same in selected PSs and GPs of the ZP ranged between 90.88 per cent and 99.67 per cent. Murshidabad and Jalpaiguri ZPs were less dependent with a percentage of 97. PSs of South 24 Parganas and GPs of Jalpaiguri had the lowest dependency ratios.

Amongst six ZPs, financial autonomy ratio was highest in Jalpaiguri and lowest in Bankura.

#### **4.2.10 Steps taken by the PRIs to achieve self-sufficiency**

Review of records of selected 42 GPs, 21 PSs and 6 ZPs revealed that the PRIs did not pay adequate attention towards achieving self-sufficiency. Only in some meetings of ASUOPSS or general body meetings some discussion about augmentation of own fund took place which had little impact on augmentation of own source revenue and/or on achievement of self-sufficiency. South 24 Parganas ZP, Hili, Balurghat, Bishnupur, Kotulpur, Bankura-II, Nowda, Kulpi, Bishunpur-II and Mathurapur-I PSs and Jamuar, Sarbangapur and Malihati GPs did not review the status of augmentation of revenue during 2009-14. Further, Nagrakata, Hili, Balurghat, Bishnupur, Kotulpur, Bankura-II, Nowda, Bishunpur-II, Mathurapur-I and Balagarh PSs and all the selected 42 GPs did not take sufficient initiatives to attain self-sufficiency.

#### **4.2.11 Monitoring**

##### **4.2.11.1 Monitoring Committee/ body in PRIs and its role**

To monitor the receipts of the PRIs, there is no specific provision in the Act or in the Rules framed thereunder. There are some references to monitoring available at different Rules connected with the functioning of the PRIs and their accounting and auditing. Rule 10 of West Bengal Panchayat (Gram Panchayat Accounts, Audit and Budget) Rules 2007 requires the AOPUS to review the position of collection of taxes etc. of GPs and to take all possible steps in this regard. Rule 31 of West Bengal Panchayat (PS Administration) Rules, 2008 entrusted ASUOPSS to deal with matters of finance, levy of fees, duties and toll charges. Rule 66 of West Bengal Panchayat (GP Administration) Rules, 2004 entrusted AOPUS to deal with the matters of finances and taxes of GP. But there is no specific mechanism like a Monitoring Committee etc. mentioned in any of the rules. There is no system of any regular periodic returns or reports to be prepared by the PRIs and submitted to a monitoring authority. Only in respect of specific schemes implemented by the PRIs, reports are submitted if required under those schemes. No specific procedure has been prescribed under

any Rule about monitoring the receipts and suggest measures for improvement. On being pointed out, 6 ZPs and 21 PSs replied that ASUOPSS monitored the finances and own revenues and admitted that there was no separate monitoring committee in existence. Similarly, all the 42 GPs replied that AOPUS monitored over the finances including tax and non-tax revenue of GP. But all selected PRIs except Hooghly ZP reported that ASUOPSS / AOPUS had not prepared any report on the finances of PRIs during the period covered under the Performance Audit.

#### **4.2.11.2 Absence of monitoring committee at the State level**

Regular monitoring of financial status of PRIs is necessary to improve the liquidity position of PRIs. Besides, it also serves towards efficient and effective use of financial resources of the State.

When enquired about existence of any monitoring committee at the State level to monitor over the functions of '*Upa-Samitis*' (sub-committee) and '*Sthayee Samitis*' (Standing committee), P&RDD stated that there was no such committee at the State level.

#### **4.2.12 Conclusion and Recommendations**

##### **Conclusion**

Performance audit of Receipts of Panchayats in six selected ZPs revealed that there was no uniform codification structure in respect of receipts. Consequently, classification of receipts varied from PRI to PRI. There was misclassification of receipts and PRIs opened new heads freely. Budget and annual action plans for specific schemes were prepared which did not have any relation with the actual receipts of fund. PRIs were unaware of the devolved funds against specific functions and total PRI receipts were often understated due to their grants not always being correctly reflected in the accounts of line departments making those grants. The position of augmentation of tax and non-tax revenues by PRIs was also not encouraging due to various shortcomings including faulty assessment procedure, improper valuation of land and building tax, unauthorised remission / reduction of taxes and dues, unauthorised writing off of arrear demands as well as current demands, non-revision of taxes over a considerable period of time etc. Besides, there was no provision for issuing demand notices to assessees and taking penal action against the defaulting taxpayers. Bye-laws framed for generation of revenue, etc. were also not implemented properly. All this led to insufficient resources of the PRIs. Besides, in the absence of any regular monitoring mechanism at the State level and non-conducting of evaluation study

by the State Government, financial position of PRIs did not improve over the years.

### **Recommendations**

Concerted efforts may be made to make the PRIs efficient by addressing the following areas:

- Detailed codified heads of accounts may be introduced to maintain the accounts uniformly throughout the State to avoid variations in classification of receipts in PRIs. P&RDD may frame and issue the necessary instructions in this regard.
- Line departments may be instructed to show the grants to PRIs separately for proper accounting of the receipts of PRIs from all sources.
- Grants made for specific devolved functions should be stated in the respective allotment orders.
- A regular and effective system of monitoring may be instituted to oversee proper implementation of all rules and bye-laws, timely collection of all taxes and dues and for efficient collection and augmentation of receipts as a whole.

# **CHAPTER V**

## **Audit of Transactions**



### 5.1 Audit of non-compliance with rules and regulations

#### ZILLA PARISHADS

##### 5.1.1 Loss of ₹ 1.75 crore due to non-realisation of establishment charges

**Six ZPs executed deposit works on behalf of different line departments and suffered loss of ₹ 1.75 crore due to non-realisation of establishment charges from those line departments in violation of the provision of Panchayat Rules**

Rule 106 read with Rule 109 of West Bengal Panchayat (ZP and PS) Accounts and Financial Rules, 2003 empowers the ZP to charge an amount not less than five *per cent* of total expenditure actually incurred for the purpose of covering the cost of establishment charge for any work which the ZP undertakes to execute on behalf of any department of the State Government as deposit work. During audit of ZPs, it was noticed that various line departments released funds to ZPs for execution of schemes/ works of those departments. ZPs did not consider those works as deposit works and did not collect even the minimum establishment charges of five *per cent* of total expenditure from the concerned Departments as required under the rules. Instances are given below:

(i) Murshidabad, Dakshin Dinajpur, Nadia and Purba Medinipur ZPs undertook upgradation of Primary Health Centres (PHCs), construction of boundary wall, main hospital building, residential quarters of Medical Officers and Nursing Personnel and improvement of District Hospital on behalf of Health and Family Welfare Department (H&FW). Scrutiny revealed that the ZPs received ₹ 38.04 crore<sup>40</sup> and spent ₹ 32.72 crore (₹ 11.83 crore, ₹ 4.41 crore, ₹ 16.11 crore and ₹ 0.37 crore respectively) till January 2014 but did not collect establishment charges of ₹ 1.64 crore.

(ii) Similarly, Bardhaman ZP executed the work 'Setting up of Polyclinics at Bardhaman' on behalf of Animal Resources Development Department. Scrutiny

<sup>40</sup> Murshidabad ZP (₹ 13.19 crore); Dakshin Dinajpur ZP (₹ 6.43 crore); Nadia ZP (₹ 18.05 crore) and Purba Medinipur ZP (₹ 0.37 crore).

revealed that the ZP received ₹ 2.94 crore and executed the work at a cost of ₹ 1.53 crore (August 2012) but did not realise ₹ 7.65 lakh towards establishment charge.

(iii) Cooch Behar ZP executed construction of Common Facility Centre (CFC) and dye house of Dinhatra and Tufanganj cluster (February 2012) on behalf of the Directorate of Textiles and *Panchanan Barma Sangraha Shala- O-Gabeshana Kendro* at Chengerkuthi Khalishamari, Mathabhanga on behalf of Backward Classes Welfare Department at a cost of ₹ 19.95 lakh and ₹ 51.74 lakh respectively against total receipt of ₹ 1.14 crore, but did not consider establishment charge of ₹ 3.58 lakh from these departments.

When it was pointed out (December 2013 to March 2014), Purba Medinipur ZP stated (December 2013) that considering the overall development strategy for the district, *Artha Sthayee Samiti* did not fix or determine any establishment charges. But provision of minimum charge of five *per cent* was stipulated in Rules. Remaining ZPs did not furnish any reply.

Thus, due to non-adherence to the prescribed rules regarding realisation of cost of establishment charges for deposit works, ZPs suffered loss of own revenue of ₹ 1.75 crore.

## ZILLA PARISHADS

### 5.1.2 Loss of ₹ 32.60 lakh due to unauthorised remission

**Bankura and Birbhum ZPs waived ₹ 32.60 lakh from lessees of *bundhs*, roads etc. without taking approval of Director, P&RDD**

Rule 13 (1) of West Bengal Panchayat (ZP and PS) Accounts and Financial Rules, 2003 stipulates that any loss of or damages to movable or immovable property shall be brought to the notice of the *Artha Sthayee Samiti* immediately. *Artha Sthayee Samiti* shall make a thorough enquiry of such loss and identify the steps required for recovery and restoration of such loss or damage. Further, Rule 13 (4) *ibid* states that any remission of revenue or rent of leased out land, ferry, pond, gardens, fisheries, tolls on bridges and taxes and fees not exceeding rupees one thousand may be made by the ZP only with the prior approval of the Director, P&RDD, West Bengal in writing.

a) Bankura ZP leased out 92 *bundhs* at an annual fixed rent since 1987-88. Scrutiny revealed that the ZP could not collect rents regularly and there was an arrear demand of ₹ 20.41 lakh up to March 2010. In violation of the rule *ibid*

in January 2013, the ZP had written off all the outstanding rent on the strength of a resolution of *Artha Sthayee Samiti* without taking prior approval of Director, P&RDD.

When pointed out (January 2014), the ZP replied (January 2014) that Commissioner, Directorate of P&RDD was being requested for approval of remission of outstanding rent.

b) Similarly, Birbhum ZP engaged (May 2008) an agency to collect the tax for one year from May 2008 to May 2009 for Rampurhat by pass for a lease amount of ₹ 32 lakh which was further extended up to December 2009 on pro-rata basis. During January 2009, the agency pleaded with the ZP for remission of lease rent as it had failed to collect toll tax due to repair of road and faced financial loss as plying of vehicles remained fully suspended for 139 days. The ZP granted (December 2009) remission of ₹ 12.19 lakh and requested P&RDD to accord necessary sanction for the said remission in November 2011 but no approval was accorded as of January 2013.

Thus, in contravention to the provision of West Bengal (ZP and PS) Accounts and Financial Rules, 2003 two ZPs granted unauthorised remission of revenue of ₹ 32.60 lakh which in turn led to loss of ZPs' own fund.

## SOUTH 24 PARGANAS ZILLA PARISHAD

### 5.1.3 Irregularities of ₹ 69.70 lakh during execution of upgradation of road works

**South 24 Parganas ZP incurred excess expenditure of ₹ 46.90 lakh due to non-adherence to instruction issued by PW (Roads) Directorate, Government of West Bengal. It also incurred wasteful expenditure of ₹ 22.80 lakh due to excess execution of WBM Grade III over the subsequent layers**

Rule 63 of West Bengal Panchayat (ZP and PS) Accounts and Financial Rules, 2003 envisages that the Executive Engineer should adopt the current Schedule of Rates (SOR) of the Public Works Department (PWD) for building works and construction and that of PWD (Roads) for roads, bridge works etc. Further, Rule 83 also specifies that the rates entered in the estimate shall agree with the SOR adopted by the PWD for similar nature of work unless different rates for different items are prescribed.

South 24 Parganas ZP undertook work of widening and strengthening of a

road<sup>41</sup> under RIDF-XV in May 2010. During scrutiny of records of the said work, audit observed the following:

The ZP prepared (date not found on record) estimate by incorporating rate of ₹ 731.24 per sqm for execution of brick soling<sup>42</sup> and floated notice inviting tender (NIT) in February 2010, while the rate was introduced in May 2009 as ₹ 474.30<sup>43</sup> per sqm by PWD. But the ZP did not adopt the revised rate and incurred an excess expenditure of ₹ 46.90 lakh<sup>44</sup>.

Further, SOR also specified that any bituminous macadam should be covered with either the next pavement course or wearing course as the case may be.

Scrutiny revealed that, the ZP executed 56,146.44 sqm of stone metal (size 53-22.4 mm) instead of 43,568.47 sqm, as lower layers of wearing courses were executed for 43,568.47 sqm each. Thus, the ZP incurred imprudent expenditure of ₹ 22.80 lakh<sup>45</sup> due to excess execution of WBM Grade III work.

The ZP incurred total excess expenditure to the tune of ₹ 69.70 lakh in the shape of non-adoption of revised rate and excess execution of stone metal (size: 53 to 22.4 mm) on the same road. No response to the audit observation (December 2013) has been received as of March 2015.

## ZILLA PARISHADS

### 5.1.4 Excess expenditure of ₹ 61.26 lakh

**Bardhaman, Nadia and North 24 Parganas ZPs incurred excess expenditure of ₹ 61.26 lakh during execution of road works using higher density bitumen emulsion of 1.05 kg/sqm instead of schedule rates of 0.75 kg/sqm**

Schedule of Rates of PWD (Road) 2008-09 and provisions of Indian Road Congress (IRC) stipulate that Water Bound Macadam (WBM) and Wet Mix

<sup>41</sup> Jibantala to Dhuri (0.00 to 11.42 km) in Canning-II PS (up-gradation of PMGSY Road)

<sup>42</sup> Soling/ dry pavement with brick-on-edge laid in herring bone bond pattern over a single flat soling (thickness 75 mm + 127 mm)

<sup>43</sup> ₹ 469.60 + 1% cess= ₹ 474.30

<sup>44</sup>

Area (in sqm)	Rate allowed (in ₹)	Rate admissible (in ₹)	Excess rate (in ₹)	Tender rebate	Total excess payment (in ₹)
18,272	731.24	474.30	256.94	0.10 %	46,90,112.87

<sup>45</sup> {(56,146.44-43,568.47)\* ₹ 179.65} add 1 per cent cess less tender rebate of 0.10 per cent= ₹ 22,79,946.40

Macadam (WMM) surfaces are of low porosity and the quantity of liquid bituminous material required for primer coat is 0.75 kg/sqm. Scrutiny of road works of three ZPs revealed that the ZPs did not adhere to the said stipulation and incurred excess expenditure as discussed below:

Contravening the specifications of SOR (PWD) and IRC, Bardhaman ZP allowed the bitumen emulsion @ 1.05 kg/sqm for laying the primer coat on the WBM and WMM surfaces of 10 roads during 2009-10 to 2012-13 and incurred excess expenditure of ₹ 33.32 lakh towards execution of 3,51,685.80 sqm surface area of those roads (**Appendix XXIII**).

Similarly, Nadia and North 24 Parganas ZPs considered quantity of Bitumen (Cationic emulsion) of 1.05 kg/sqm applicable for surface of medium porosity instead of 0.75 kg per sqm for low porosity in respect of six roads during 2010-11 to 2013-14 and in respect of 20 roads during 2012-13. Consequently, excess laying of bitumen emulsion over 2,62,530.10 sqm (1,39,931.80 sqm + 1,22,598.30 sqm) WBM surfaces led to excess expenditure of ₹ 27.94 lakh (**Appendix XXIII**).

On being pointed out (between November 2013 and February 2014), Nadia ZP stated (March 2014) that the road was busy and there was no possibility of diversion of traffic. The ZP used higher density of bitumen as plying traffic on a newly constructed WBM surface may damage the surface. The ZP also stated that the Detailed Project Report (DPR) was accordingly vetted by competent authority while Bardhaman and North 24 Parganas ZPs did not furnish any reply.

It is evident from the reply that the competent authority did not revise the rates while vetting those works and the ZPs executed the roads with inflated estimates.

Thus the ZPs incurred excess expenditure of ₹ 61.26 lakh due to non-adherence to the provisions of SOR and IRC.

## ZILLA PARISHADS

### 5.1.5 Undue benefit of ₹ 42.19 lakh

**Malda and Cooch Behar ZPs did not adopt the revised rate of reinforcement and bitumen and emulsion before execution of roads and bridges and made extra expenditure of ₹ 42.19 lakh and extended undue benefit to contractors**

a) Malda ZP undertook construction of four bridges at Chanchol-I, Ratua-I, Ratua-II and Bamongola PSs at a cost of ₹ 13.60 crore by inviting tender

during November 2009. Scrutiny revealed that the ZP prepared the estimates with pre-revised rate of reinforcement by taking the rate of steel as ₹ 40,800.00 per MT when supplied by the Department and ₹ 37,000.00 per MT when supplied by the contractor but did not consider any revision of rate while inviting tender in November 2009 though the rate of steel rods/ bars for reinforcement were reduced to ₹ 35,050.00 and ₹ 31,600.00 per MT respectively from 16 September 2009. The tender selection committee of the ZP decided to issue work order to successful tenderers in February 2010 and work order was issued in May 2010. Thus the ZP had ample scope to adopt the revised rate<sup>46</sup> before floating NIT and finalising the tender. The ZP accordingly, executed the works with inflated rate and extended undue benefit in the shape of excess expenditure of ₹ 38.73 lakh<sup>47</sup> by allowing higher rate of reinforcement for 532.139 MT of steel. When pointed out (January and February 2014), the ZP stated (February 2014) that the revised rate was adopted on or from 2 February 2010 for Malda district and so question for excess payment did not arise. The reply of ZP is not tenable because the revised rate was made effective from 16 September 2009 for the State as a whole.

<sup>46</sup> Rate of reinforcement (all the value of calculation considered as per the vetted DPR except the cost of steel, binding of steel and rate of reinforcement)

Item as per Errata and 4th Corrigenda of SOR of PW ( R) 2008-09 w.e.f. 16 Sep 2009	Mara Mahananda at Swarupganj under Chanchol-I PS	Haria Branch of Purnabhaba at Ashrampur Ghat under Bamongola PS	Baromasia Saraswati at Tutia Debipur under Ratua -I PS	Mara Mahananda at Achintala under Ratua-II PS
Cost (₹ 31,600 *1.05)	33,180	33,180	33,180	33,180
Profit @ 10% of cost	3,318	3,318	3,318	3,318
Carriage @ 10% of cost and 5% wastage as per DPR	2,333.05	2,215.24	2,215.24	20,81.36
Bending and binding rate etc.	7,560	7,560	7,560	7,560
Sub-total	46,391.05	46,273.24	46,273.24	46,139.36
<b>Complete rate with 1% cess</b>	<b>46,854.96</b>	<b>46,735.97</b>	<b>46,735.97</b>	<b>46,600.75</b>

47

Name of the bridge	Weight (in MT)	Rate allowed (in ₹/MT)	Scheduled rate (in ₹/MT)	Excess rate (in ₹/MT)	Tender rebate (in %)	Net excess (in ₹)
Mara Mahananda at Swarupganj under Chanchol-I PS	244.481	53,823.96	46,854.96	6,969	0.01	17,03,617.70
Mara Mahananda at Achintala under Ratua-II PS	62.77	53,569.75	46,600.75	6,969	0.01	6,02,479.49
Baromasia Saraswati at Tutia Debipur under Ratua-I PS	102.12	53,704.97	46,735.97	6,969	0.01	7,11,603.11
Haria Branch of Purnabhaba at Ashrampur Ghat under Bamongola PS	122.768	53,704.97	46,735.97	6,969	0.01	8,55,484.63
<b>Grand total</b>	<b>532.139</b>					<b>38,73,184.93</b>

b) Similarly, Cooch Behar ZP did not adopt the revised rate of bitumen as per errata and 4th corrigenda of schedule of rates of PWD (Roads) 2008-09 effective from 16 September 2009 while executing four roads during 2009-10. The ZP invited tender notice of these roads on 24 September 2009 and on 28 October 2009 and extended tender submission date without incorporating the effective rate of bitumen as per the latest corrigendum of SOR. As a result, the ZP allowed the old rate of bitumen (packed) and bitumen emulsion (packed) of ₹ 33,590 per MT and ₹ 28,060 per MT respectively in lieu of bitumen (packed):VG-10 (80/100) from the Haldia Refinery at ₹ 29,898 per MT and bituminous emulsion (packed) MS Type at ₹ 25,691 per MT from Uluberia Refinery. Thus, by allowing higher rate for bitumen and emulsion over the scheduled rate, the ZP made excess expenditure and extended undue benefit of ₹ 3.46 lakh (**Appendix- XXIV**) to the agency.

Reply to the audit comment issued in March 2014 was awaited as of February 2015.

Consequently the ZPs made excess expenditure of ₹ 42.19 lakh and extended undue benefit to contractors.

## SAGAR PANCHAYAT SAMITI

### 5.1.6 Excess expenditure of ₹ 40.42 lakh due to non-adherence to SOR

**Sagar PS did not adhere to the provisions of financial rules as well as SOR and incurred excess expenditure of ₹ 40.42 lakh during execution of 10 road works**

Rule 63 of West Bengal Panchayat (ZP and PS) Accounts and Financial Rules, 2003 envisages that the Executive Engineer should adopt the current rates specified in SOR of PWD for roads, bridge works etc. Further, Rule 83 also specifies that the rates entered in the estimate shall agree with the SOR adopted by PWD for similar nature of work unless different rates for different items are prescribed.

Scrutiny of records revealed that while preparing estimates for construction of 10 roads from Backward Region Grant Fund (BRGF) in 2010 and Backward Class Welfare (BCW) fund in 2012, Sagar PS did not adopt the rate for the item of soling / dry pavement with brick soling<sup>48</sup> as prescribed by PW (Roads)

<sup>48</sup> Brick-on-edge laid in herringbone bond pattern over a single flat soling (thickness 75 mm + 127 mm)

Directorate, Government of West Bengal in May 2009 and June 2011. The District Engineer, South 24 Parganas ZP also did not rectify the rate while vetting these estimates and the PS executed the works with the inflated rate. As a result the PS incurred an excess expenditure of ₹ 40.42 lakh (**Appendix- XXV**).

During the course of audit the PS admitted the facts and stated (April 2013) that the relevant rule could not be followed due to ignorance and that the PS executed these works since those were vetted by the District Engineer, South 24 Parganas ZP.

Thus, the PS incurred an excess expenditure of ₹ 40.42 lakh due to non-adherence to relevant rules and provisions of SOR.

## BARDHAMAN ZILLA PARISHAD

### 5.1.7 Excess expenditure of ₹ 20.41 lakh

**While executing road works, Bardhaman ZP did not adhere to the provisions of IRC and incurred avoidable expenditure of ₹ 20.41 lakh towards use of expensive stone metals in lieu of cost effective jhama metal**

As per IRC-SP-20-2002, the total design thickness of a road is divided into base and sub-base thicknesses and sub-base is a layer of selected materials placed on the sub-grade which consists of locally available low cost marginal aggregates. IRC also specified that the material to be used for granular sub-base (GSB) shall be natural sand, moorum, gravel, crushed concrete, brick metal and kankar etc.

Bardhaman ZP undertook upgradation of two rural roads<sup>49</sup> under RIDF-XVI (during 2011-12). Scrutiny revealed that, the damaged pavement / sub-base of those roads were repaired by the ZP with fresh stone metals of WBM Grade III in lieu of IRC specified low cost marginal aggregates like jhama metal (JM).

<sup>49</sup> i) Haldhi Murutia Majlishpur-Badshai Pucca road to Muradanga via Subipur (0 to 9.1 km) within Ketugram-I PS  
ii) Srikhanda Duktanglow to STKK road (0 to 8.3 km) within Katwa-I PS

As a result, the ZP incurred avoidable excess expenditure of ₹ 20.41 lakh<sup>50</sup> due to selection of costlier stone metals over cost effective jhama metals. No response of the ZP had been received as of February 2015.

## 5.2 Audit against propriety/expenditure without justification

### JALPAIGURI ZILLA PARISHAD

#### 5.2.1 Unauthorised sale of Market Complex

**Jalpaiguri ZP constructed a market complex from RIDF-XV at a cost of ₹ 54.40 lakh and unauthorisedly sold the asset to SHG&SE Department of West Bengal for ₹ 2.40 crore besides treating the sale proceeds as own funds**

Jalpaiguri ZP constructed a Market Complex within its premises in November 2010 at a cost of ₹ 54.40 lakh under RIDF-XV funded by a NABARD loan to Government of West Bengal. Besides, the ZP also calculated the cost of land for the complex as ₹ 33.59 lakh.

In April 2012, P&RDD requested District Magistrate, Jalpaiguri to identify land for setting up of district *haat* for Self Help Groups (SHGs) under Swarnajayanti Gram Swarozgar Yojana (SGSY). Accordingly, in May 2012, District Rural Development Cell (DRDC) expressed its willingness to take the market complex on lease basis. But till October 2012 the ZP could not complete the lease procedure. Meanwhile, in September 2012 the ZP decided for sale of the market

50

Name of the road	Work executed (sqm)	Rate allowed (₹/sqm)	Rate of jhama metals (JM) (₹/sqm)	Excess rate (₹/sqm)	Excess expenditure (₹)
Haldhi Murutia Majlishpur-Badshai Pucca road to Muradanga via Subipur	20,249.99	99.26*	42.25*	57.01	11,54,451.93
<b>Add 1% welfare cess</b>					<b>11,544.52</b>
<b>Less 0.51% tender rebate</b>					<b>5,946.58</b>
<b>Total excess</b>					<b>11,60,049.87</b>
Srikhanda Dukbanglow to STKK road within Katwa-I PS	18,288.00	95.01**	46.93**	48.08	8,79,287.04
<b>Add 1% welfare cess</b>					<b>8,792.87</b>
<b>Less 0.75% tender rebate</b>					<b>6,660.60</b>
<b>Total excess</b>					<b>8,81,419.31</b>
<b>Net excess</b>					<b>20,41,469.18</b>

\* For the first road fresh WBM Grade III @ 30 per cent was utilised.

Cost of 30% fresh JM of 0.11 cum per sqm @ ₹ 850 = ₹ 28.05 (rate as per SOR) + labour rate of ₹ 14.20 = ₹ 42.25

\*\* For the second road fresh WBM Grade III @ 35 per cent was utilised.

Cost of 35% fresh JM of 0.11 cum per sqm @ ₹ 850 = ₹ 32.73 (rate as per SOR) + labour rate of ₹ 14.20 = ₹ 46.93

complex to Self Help Group & Self Employment (SHG&SE) Department against a payment of ₹ 2.50 crore as one time settlement for setting up of a district level training-cum-market complex and an office place for the district SHG&SE office.

Government of West Bengal accorded (February 2013) sanction of ₹ 2.40 crore in favour of SHG&SE Department to defray expenses in connection with the purchase of Training-cum-Marketing Complex. Out of the same, an amount of ₹ 2.00 crore was paid to the ZP in October 2013 and the remaining ₹ 0.40 crore was kept by District Magistrate for further improvement of the building. The ZP kept ₹ 1.50 crore in fixed deposit and the remaining ₹ 0.50 crore was transferred to own fund of the ZP.

Section 175 of West Bengal Panchayat Act, 1973 stipulates that in all cases of acquisition or disposal of immovable property, the ZP shall obtain the previous approval of the State Government. But the ZP did not seek approval from the State Government in this case. Further, the objective of construction of Market Complex under RIDF was to generate revenue. Had the ZP leased out the Market Complex to DRDC, generation of recurring revenue would have been possible. But instead of leasing out or transferring an asset created from government grant, the ZP unauthorisedly sold that to a Government department and Government grant of ₹ 2.00 crore received as sale proceeds was irregularly treated as own fund.

When pointed out the ZP stated (December 2014) that the market complex was disposed of due to lack of demand for stalls and also to avoid recurring expenditure. The ZP also stated that fund sanctioned by Government remained in the hand of ZP, only the custodian was changed. The reply is not tenable because the ZP not only transferred the asset, but sold it and retained the sale proceeds in its account as own fund.

It is also evident that Government had sanctioned funds twice for the same asset, once for creation of an asset for a ZP and the further sanctioned funds for acquiring of the same asset for a Government department.

## ZILLA PARISHADS

### 5.2.2 Avoidable expenditure of ₹ 1.41 crore

**Bankura, Bardhaman and North 24 Parganas ZPs did not consider nearest economical source of materials while execution of roads and incurred avoidable excess expenditure of ₹ 1.41 crore**

(A) Bankura ZP undertook 'Construction of bituminous road from Dhanjhar More to Karapara (Bansdiha) at Ranibandh between January and December

2012. Rate analysis of the work revealed that the rates of stone metals were considered for supply from Saltora<sup>51</sup> (130 km) and Pakur<sup>52</sup> (110 km) quarries. However, from the records of the ZP it is revealed that the nearest economical source of stone metal was Puncha quarry with a lead of 77 km. Puncha quarry was also approved by SOR of PWD where all types of required stone metals were available. The ZP considered higher rate of supply from Pakur and Saltora quarries for preparing estimates and executed the work accordingly. This resulted in avoidable expenditure of ₹ 70.43 lakh (**Appendix- XXVI**) due to non-selection of cost effective Puncha variety.

No response to the audit observation had been received as of February 2015.

(B) Similarly, Bardhaman ZP took up two road works viz. widening and strengthening of the road from Molandighi to Raghunathpur road (Motilal Sarak) at Kanksa and upgradation of road from Haldhi Murutia Majlishpur-Badshai Pucca road to Muradanga via Subipur at Ketugram-I during 2009-10 and 2011-12 respectively. The ZP considered Pakur variety stone metals from Durgapur and Bardhaman railway yards for the two roads. However, the rates of the required stone metals of Pachami quarry were more economical than those of Pakur quarry. The ZP executed 2,12,292.52 sqm of road works by selecting higher rate of supply from Pakur quarry and incurred an avoidable expenditure of ₹ 35.59 lakh<sup>53</sup>.

No response of the ZP has been received as of February 2015.

<sup>51</sup> Stone chips of 13.2 mm and 11.2 mm size.

<sup>52</sup> Stone aggregates of Grade II (63-45 mm) and Grade III (53-22.4 mm) size.

<sup>53</sup>

Name of the work	Item	Work executed (sqm)	Rate allowed (₹/sqm)	Admissible rate (₹/sqm)	Excess rate (₹/sqm)	Rebate (in %)	Net excess
Upgradation of road from Haldhi Murutia Majlishpur-Badshai Pucca road to Muradanga via Subipur within Ketugram -I PS	WBM Grade II	34,995.33	195.79	154.2	41.59	0.51	14,48,032.95
	WBM Grade III	34,995.33	196.11	157.7	38.41	0.51	13,37,315.36
	Scarifying (Grade III)	20,249.99	99.26	88.95	10.31	0.51	2,07,712.63
	PMC	34,995.33	134.9	126.56	8.34	0.51	2,90,372.56
	SC	34,995.33	45.72	43.58	2.14	0.51	74,508.07
	<b>Total</b>	<b>1,25,235.98</b>					<b>33,57,941.57</b>
Widening/strengthening of road from Molandighi to Raghunathpur road (Motilal Sarak) within Kanksa PS	WBM Grade II	17,413.98	183.62	178.46	5.16	1.35	88,643.08
	WBM Grade III	69,642.62	183.04	181.4	1.64	1.35	1,12,672.01
	<b>Total</b>	<b>87,056.60</b>					<b>2,01,315.09</b>
	<b>Total</b>						<b>35,59,256.66</b>

Thus, the ZPs incurred avoidable expenditure of ₹ 1.07 crore by ignoring the nearest quarry and hence not availing the more economical rate of stone metals while executing road works.

(C) Scrutiny of records of nine road works undertaken by North 24 Parganas ZP revealed that while evaluating the effective lead for transportation of stone chips and aggregates, the ZP considered distance from Dankuni railway yard to Barasat as 40 km. However, from the records of previously executed road work, the distance between Dankuni railway yard and Barasat was found to be 25 km. Thus, by allowing excess lead of 15 km in nine road works the ZP incurred an avoidable expenditure of ₹ 34.55 lakh (**Appendix- XXVII**).

## **SOUTH 24 PARGANAS ZILLA PARISHAD**

### **5.2.3 Excess expenditure of ₹ 31.39 lakh on road construction**

**South 24 Parganas ZP made excess expenditure of ₹ 31.39 lakh on a road works by executing one extra layer in road shoulder**

IRC specifies that a shoulder of the road is to be constructed to give adequate side support to the pavement and also to drain off surface water from the carriageway to the road side drain. It also specifies that at least half the sub-base layer thickness subject to a minimum of 100 mm should be extended across the shoulder for proper drainage and the shoulder material should normally be of sub-base quality compacted to a thickness of 100 mm. Further, the construction of shoulders should be done in layers, each matching the thickness of the adjoining layers of Water Bound Macadam (WBM).

South 24 Parganas ZP carried out upgradation of a road from Taldi railway station to Jibantala under RIDF-XVI at a total cost of ₹ 5.19 crore in June 2011. The detailed project report of the road pavement was prepared in conformity with the IRC specifications and the hard crust of the road was executed wherein two layers of 75 mm of WBM Grade II and WBM Grade III was laid. However, while constructing the shoulders of the same road, the ZP allowed three layers of 75 mm (225 mm) of compacted jhama metal consolidation instead of two layers of 75 mm (150 mm). As a result, the ZP incurred an excess

expenditure of ₹ 31.39 lakh<sup>54</sup> towards the unwarranted execution of one excess layer of 75 mm jhama metals for construction of shoulder.

Thus, non-adherence to IRC specification while executing road shoulder resulted in excess expenditure of ₹ 31.39 lakh.

When pointed out (December 2013), the ZP did not furnish any reply.

## BARDHAMAN ZILLA PARISHAD

### 5.2.4 Avoidable expenditure of ₹ 35.14 lakh

**Bardhaman ZP while execution of road works did not adhere to the provisions of SOR of PWD, IRC codes and specifications of MORT&H and incurred an avoidable expenditure of ₹ 35.14 lakh towards use of low capacity machines in lieu of schedule approved cost effective high capacity machines**

Panchayat and Rural Development Department (P&RDD) directed (September 2009) that the design and specification of the building/ road or structures etc. should conform to Indian Standard (IS) and Indian Road Congress (IRC) codes and ensure providing it the desired life.

i) SOR of PW (Roads) stipulates that bituminous macadam (BM) mix should be prepared in a Hot Mix Plant (HMP) of adequate capacity and capable of yielding a mix of proper and uniform quality with thoroughly coated aggregates. IRC for rural roads also states that HMP are required for major bituminous works such as bituminous macadam and asphaltic concrete.

Scrutiny of records revealed that while preparing estimates for widening and strengthening of two roads<sup>55</sup> under RIDF-XVI (in March 2011 and October 2011), Bardhaman ZP considered 40-60 ton per hour (TPH) capacity of HMP for laying 50 mm compacted thickness of bituminous works and 20 mm thick Mix Seal Surfacing (MSS) works. While comparing the rates of using HMP with reference to higher capacity machines, it is seen that the rate of HMP

54

Item	Executed thickness	Executed in sqm	Amount paid (in ₹)	Admissible thickness (as per IRC-SP-72-2007)	Required in sqm	Rate (₹/sqm)	Amount admissible (in ₹)
Jhama metal	75 mm x 3 layers = 225 mm	62,715.73	94,41,838.10	75 mm x 2 layers = 150 mm	(62,715.73 ÷ 3) x 2 = 41,810.49	150.55	62,94,569.27
<b>Excess expenditure</b>				<b>₹ 31,47,268.83 less by 0.25% (tendered rebate) = ₹ 31,39,400.68</b>			

<sup>55</sup> a) Badulia to Khandaghosh (17.45 km) within Khandaghosh PS.

b) 4th Mile to Bardhaman Katwa Road to Bardhaman Suri Road via Palitpur (6.20 km) within Bardhaman-I PS.

having capacity 100-120 TPH is less than the HMP having capacity 40-60 TPH. Had the HMP of higher capacity (i.e HMP of capacity 100-120 TPH) been considered, the ZP could have avoided excess expenditure of ₹ 28.53 lakh<sup>56</sup>.

ii) Further, SOR of PW (Roads) stipulates that concrete should be mixed either in a concrete mixer or in a batching and mixing plant, as per specifications. Further specifications of Ministry of Road Transport & Highways (MORT&H) emphasise that proportioning of materials shall be done in the batching plant by weight, each type of material being weighed separately.

Bardhaman ZP while preparing estimates for two works (in February and October 2011) under RIDF-XVI, preferred concrete mixer in lieu of batch mixer for providing and laying cement mix concrete for road works. The rates of using concrete mixer and batching plants were compared by Audit and it was found that the rate of using batching plants was more cost effective. But the ZP executed the work by using concrete mixer and made avoidable expenditure of ₹ 6.61 lakh<sup>57</sup>.

56

Item	Area executed (in sqm)	Rate allowed by ZP for HMP of 40-60 TPH (in ₹/sqm)	Rate for using HMP of 100-120 TPH (in ₹/sqm)	Excess rate (in ₹/sqm)	Total excess (in ₹)
	(a)	(b)	(c)	(d) = (b)-(c)	(e) = (a)*(d)
A) Name of the road: Badulia to Khandaghosh (17.45 km) within Khandaghosh PS					
Laying of 50 mm BM	85,639.15	81.10	61.20	19.90	17,04,219.09
Laying of 20 mm MSS	86,165.40	31.70	23.50	8.20	7,06,556.28
<b>Total</b>					<b>24,10,775.37</b>
<b>Add 1% welfare cess</b>					<b>24,107.75</b>
<b>Net excess of 'A' after deducting tender rebate of 21.94%</b>					<b>19,00,669.76</b>
B) Name of the road: 4th Mile to Bardhaman Katwa Road to Bardhaman Suri Road via Palitpur (6.20 km) within Bardhaman-I PS					
Laying of 50 mm BM	33,707.29	81.10	61.20	19.90	6,70,775.07
Laying of 20 mm MSS	33,707.29	31.70	23.50	8.20	2,76,399.78
<b>Total</b>					<b>9,47,174.85</b>
<b>Add 1% welfare cess</b>					<b>9,471.75</b>
<b>Net excess of 'B' after deducting tender rebate of 0.50%</b>					<b>9,51,863.37</b>
<b>Net excess of 'A' and 'B'</b>					<b>28,52,533.13</b>

57

Area executed (in sqm)	Rate allowed by ZP for Concrete mixer (in ₹/sqm)	Rate for using Batch mixer (in ₹/sqm)	Excess rate (in ₹/sqm)	Total excess (in ₹)
(a)	(b)	(c)	(d) = (b)-(c)	(e) = (a)*(d)
A) Name of the work: Construction of Concrete pavement from Panagarh-Moregram Road at Ijjatganj to Dak Bunglow via Kanksa BDO office within Kanksa PS				
1,410.20	4,132.00	3,978.00	154.00	2,17,170.80
<b>Add 1% welfare cess</b>				<b>2,171.71</b>
<b>Net excess of 'A' after deducting tender rebate of 0.51%</b>				<b>2,18,223.86</b>
B) Name of the work: Widening and strengthening of the road from Polempur to Bandhgacha within Raina-I PS				
2860.00	4,132.00	3,978.00	154.00	4,40,440.00
<b>Add 1% welfare cess</b>				<b>4,404.40</b>
<b>Net excess of 'B' after deducting tender rebate of 0.49%</b>				<b>4,42,664.66</b>
<b>Net excess of 'A' and 'B'</b>				<b>6,60,888.52</b>

When pointed out (January 2014), the ZP did not furnish any reply.

Thus due to non-adherence to provisions of SOR of PWD (Roads), IRC codes, specifications of MORT&H etc. and non-consideration of schedule approved cost effective machines and batching plants the ZP incurred an avoidable expenditure of ₹ 35.14 lakh.

## ZILLA PARISHADS

### 5.2.5 Excess expenditure of ₹ 29.07 lakh

**South 24 Parganas, Bardhaman and Malda ZPs did not consider the provision of SOR and cost effective scheduled rate during execution of road works and incurred excess expenditure of ₹ 29.07 lakh**

(A) (i) South 24 Parganas ZP undertook (June 2012) upgradation of Rajarhat - Dighirpar road (0.00-8.00 km) under RIDF-XVII at a total cost of ₹ 5.41 crore. Bill of quantity (BOQ) issued to the contractor specified that Granular Sub-Base (GSB) III (close graded) at the rate of ₹ 1,590.74 per cum was to be used during construction.

Scrutiny revealed that the ZP considered jhama metal consolidation at a rate of ₹ 150.55 per sqm in place of specified GSB-III (close graded) as per BOQ. The rate of jhama metal consolidation was arrived at ₹ 2,007.33 per cum<sup>58</sup>. Accordingly, the rates between jhama metal consolidation and GSB-III were compared by Audit and it was found that the ZP paid at higher rate by ₹ 416.59 per cum. Thus there was an excess expenditure of ₹ 16.17 lakh<sup>59</sup> due to deviations from BOQ.

When pointed out (December 2013), the ZP replied that there was acute crisis of coarse graded GSB-III material and the item was substituted by jhama metal consolidation (75 mm). The reply is not tenable as after issuing of work order

<sup>58</sup> Conversion rate from sqm to cum for 75 mm jhama metal consolidation as per SOR

Rate of jhama metal per sqm- ₹ 150.55

Volumetric rate- ₹ 150.55/0.075 = ₹ 2,007.33 per cum

<sup>59</sup>

Jhama metal consolidation		GSB-III (close graded)	Analysis of expenditure		
Area executed	Rate allowed (₹/cum)	Rate as per BOQ (₹/cum)	Difference of rate (₹/cum)	Excess expenditure (₹ in lakh)	Excess expenditure after tender rebate of 10.20% (₹ in lakh)
(i)	(ii)	(iii)	(iv)=(ii)-(iii)	(v)=(i)x(iv)	(vi)=(v)-10.20%
57,648.35 sqm i.e 4323.63 cum	2007.33	1590.74	416.59	18.01	16.17

to the contractor, further consideration of rates may be allowed but that need to be restricted to the BOQ rates as per P&RDD instructions.

(ii) Similarly, the ZP undertook (August 2012) upgradation of Gokorui More-Jhaldaba road (0.00-4.965 km) under RIDF-XVII and executed 35,182.05 sqm of jhama metal consolidation (75 mm) at a cost of ₹ 48.16 lakh instead of the specified GSB-III (close graded) in BOQ. The rate of jhama metal consolidation was arrived at ₹ 1,825.07<sup>60</sup> per cum. Accordingly, the rates between jhama metal consolidation and GSB-III (close graded) were compared by Audit and it was found that the ZP incurred excess expenditure of ₹ 2.82 lakh<sup>61</sup>.

When pointed out (December 2013), the ZP did not furnish any reply.

(B) (i) Bardhaman ZP undertook (February 2010) construction of road from Sakanara to Dharan under RIDF-XV. The ZP executed 3,211.83 cum of GSB-II (close graded) at the rate of ₹ 1,402.95 per cum in lieu of the scheduled rate<sup>62</sup> of ₹ 1,104.53 per cum. As a result the ZP made excess expenditure of ₹ 9.47 lakh<sup>63</sup> due to non-adherence to the rate prescribed in SOR.

When pointed out (December 2013), the ZP did not furnish any reply.

<sup>60</sup> Conversion rate from sqm to cum for 75 mm jhama metal consolidation as per SOR

Rate of jhama metal per sqm- ₹136.88

Volumetric rate- ₹136.88/0.075 = ₹1,825.07 per cum

<sup>61</sup>

Jhama metal consolidation		GSB-III (close graded)	Analysis of expenditure		
Area executed	Rate allowed (₹/cum)	Rate as per BOQ (₹/cum)	Difference of rate (₹/cum)	Excess expenditure (₹ in lakh)	Excess expenditure after tender rebate of 20.13% (₹ in lakh)
(i)	(ii)	(iii)	(iv)=(ii)-(iii)	(v)=(i)x(iv)	(vi)=(v)-20.13%
35,182.05 sqm i.e 2638.65 cum	1,825.07	1691.08	133.99	3.54	2.82

<sup>62</sup>

Stone materials (size in mm)	Requirement per cum	Rate (₹/cum)	Amount per cum (in ₹)
37.5	0.192	1,303.50	250.27
22.4	0.128	1,368.50	175.17
11.2	0.128	1,261.50	161.47
5.6	0.153	1,027.50	157.21
Sand	0.677	310.00	209.87
<b>Add: Labour rate per cum</b>			139.60
<b>Add: Cess @ 1%</b>			10.94
<b>Consolidated rate for stone materials per cum</b>			1,104.53

<sup>63</sup>

Volume executed (in cum)	Rate allowed (₹/cum)	Scheduled Rate (SOR) (₹/cum)	Difference of rate (₹/cum)	Excess expenditure (₹ in lakh)	Excess expenditure after tender rebate of 1.05% (₹ in lakh)
(i)	(ii)	(iii)	(iv)=(ii)-(iii)	(v)=(i)X(iv)	(vi)=(v)-1.05%
3,211.83	1,402.35	1,104.53	297.82	9.57	9.47

(ii) Similarly, Malda ZP undertook (May 2012) improvement of road from Malir Bandh Forest through Jagannathpur and Madna Bridge to Fatepur under RIDF-XV. Rate analysis of items for construction of GSB and scrutiny of relevant records revealed that the ZP executed 3,438.52 cum of GSB-III (close graded) with brick bats and medium sand at the rate of ₹ 1,101.10 cum in lieu of the scheduled rate of ₹ 1,083.40 per cum which led to excess expenditure of ₹ 0.61 lakh<sup>64</sup>.

When pointed out, the ZP admitted (February 2014) the facts and stated that as the DPR was vetted by P&RDD, the rate was left unchanged.

Thus the ZPs substituted the component specified in BOQ but did not consider revision of rate in view of provisions of SOR and also failed to adhere to the scheduled rate and thereby incurred excess expenditure of ₹ 29.07 lakh.

### 5.3 Persistent irregularities

#### ZILLA PARISHADS, PANCHAYAT SAMITIS AND GRAM PANCHAYAT

##### 5.3.1 Idle investment of ₹ 14.75 crore

**Developmental works undertaken in 10 PRIs either remained unutilised after completion or incomplete even after a period ranging from one to four years involving total expenditure of ₹ 14.75 crore**

Completion of a project within scheduled time requires fulfillment of activities like identification of sources of funds, clear site, preparation of plan, design and estimate and the necessary infrastructure as envisaged in West Bengal Panchayat (ZP and PS) Accounts and Financial Rules, 2003.

##### (A) Completed works not put to use

(i) Malda ZP constructed (December 2012) a market complex for letting out to local traders at Tulshihatta at a cost of ₹ 19.66 lakh from RIDF-XII scheme fund. Scrutiny revealed that the ZP did not even assess the monthly rent to be recovered till January 2014 and investment of ₹ 19.66 lakh remained unproductive. When pointed out (January 2014), the ZP did not furnish any reply.

64

Volume executed (in cum)	Rate allowed (₹/cum)	Scheduled Rate (SOR) (₹/cum)	Difference of rate (₹/ cum)	Excess expenditure (₹ in lakh)	Excess expenditure after tender rebate of 0.05% (₹ in lakh)
(i)	(ii)	(iii)	(iv)=(ii)-(iii)	(v)=(i)X(iv)	(vi)=(v)-0.05%
3,438.52	1,101.10	1,083.40	17.70	0.61	0.61

(ii) Barabazar PS constructed (October 2012) a market complex at Majiramdih at a cost of ₹ 8.77 lakh. Scrutiny revealed that the PS was unable to generate any revenue from the market complex due to improper selection of site and lack of basic facilities like supply of drinking water, electricity and sanitation in the complex. As a result, traders were not interested and the entire investment of ₹ 8.77 lakh turned idle. When pointed out (October 2013), the PS admitted the facts and stated that they were planning to convert the complex into an agricultural store.

(iii) Khatra PS constructed (October 2010) a Tribal Culture Training Institute at a cost of ₹ 14.20 lakh. Till December 2013 the PS did not take any initiative to utilise the Institute for the intended purpose. When pointed out (December 2013), the PS did not furnish any reply.

**(B) Works remaining incomplete for years**

(i) Purba Medinipur, Birbhum and Paschim Medinipur ZPs undertook construction of five bridges from RIDF-XV during April to November 2010 with a target to complete those bridges between December 2011 and September 2013. Scrutiny revealed that three bridges remained incomplete though the ZPs spent ₹ 3.91 crore<sup>65</sup> till December 2013. Work on two bridges over river Kassai and Dunia Khal of Purba Medinipur ZP was not even started till December 2013.

When pointed out (between December 2013 and February 2014), Purba Medinipur ZP admitted (December 2013) the facts and stated that the bridge over Soadighi canal was nearing completion. Remaining ZPs did not furnish any reply.

(ii) Howrah ZP undertook (January 2010) construction of road from Chandrapur Bazar to Mahishaguha from RIDF-XV at an estimated cost of ₹ 3.28 crore. Scrutiny revealed that the ZP spent ₹ 2.63 crore and placed proposal to P&RDD in January 2014 for additional funds of ₹ 83.86 lakh to complete the work. No fund was received till February 2014 and the road remained incomplete. Similarly, Bardhaman ZP spent ₹ 7.58 crore for implementation of Mini Water Supply Scheme during 2008-09 and demand for additional fund of ₹ 3.26 crore was placed before P&RDD in December 2009 for completion of the project. No fund was sanctioned till December 2013 and the scheme remained incomplete.

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<sup>65</sup> Purba Medinipur ZP (₹ 75.26 lakh for bridge over Soadighi khal); Birbhum ZP (₹ 1.64 crore for bridge over river Kopai at Adityapur) and Paschim Medinipur ZP (₹ 1.52 crore for bridge over river Kapaleswari).

When pointed out (February 2014 and December 2013), ZPs did not furnish any reply.

Bolpur Sriniketan PS installed 15 electric submersible pumps at a cost of ₹ 27.23 lakh in June 2012. Scrutiny revealed that only four pumps were electrified and put to use till September 2013 and the remaining pumps installed at a cost of ₹ 19.97 lakh remained inoperative due to non-electrification of those pumps. When pointed out, the PS stated (September 2013) that fund for the electrification work had been sought from the department but no fund was received till September 2013.

Thus lack of proper planning and improper assessment of the requirement of funds resulted in non-completion of developmental projects. Expenditure of ₹ 14.75 crore remained unfruitful for one to four years in 10 PRIs, depriving the rural people of the intended benefits from these projects.

## 5.4 Failure of Oversight / Governance

### ZILLA PARISHAD AND PANCHAYAT SAMITI

#### 5.4.1 Blocking and subsequent surrender of government grant of ₹ 3.85 crore

**Paschim Medinipur ZP and Nalhati-I PS failed to utilise government grant of ₹ 3.72 crore and ₹ 0.13 crore respectively. Grants were surrendered after remaining blocked in the hands of PRIs**

A) Paschim Medinipur ZP received (December 2008) ₹ 6.50 crore from the District Welfare Officer, Backward Classes Welfare (BCW) Department, Paschim Medinipur for construction of 1,000 low cost 'Lodha' houses in the district. The ZP decided to construct those houses at ₹ 1 lakh each under convergence with IAY. The ZP started construction of 'Lodha' houses in 2009-10 and by October 2013, could construct only 428 houses. Thus, ₹ 3.72 crore i.e. proportionate share of remaining 572 houses remained blocked in the ZP's hand for five years and the ZP earned interest of ₹ 38.64 lakh on these funds. In July 2012, the ZP decided to refund the balance funds along with interest to BCW Department. In March 2012 and December 2013 the ZP refunded ₹ 3.89 crore including interest to the extent of ₹ 0.18 crore.

When reasons for failure in implementation were enquired (December 2013), the ZP did not furnish any reply.

B) Nalhati-I PS received (February 2010) a sum of ₹ 10.60 lakh for implementation of 'Paddy procurement scheme' through the Self Help Groups (SHGs). The scheme envisaged procurement of paddy and conversion of paddy to rice. The PS could not utilise the funds and refunded the entire amount in December 2010. On a previous occasion also the PS had refunded another sum of ₹ 2.25 lakh in January 2007 without being able to utilise the same.

In reply the PS stated (September 2013) that the funds could not be utilised and was finally refunded as no effective response was received from SHGs.

## BUNDWAN PANCHAYAT SAMITI

### 5.4.2 Unfruitful expenditure of ₹ 23.95 lakh

**Expenditure of ₹ 23.95 lakh incurred by Bundwan PS turned unfruitful due to its failure in executing sub-grade of the road while construction of the Bundwan bypass, as the road needed repairing within two years of life**

IRC-SP-20-2002 stipulates that sub-grade is an integral part of the road pavement structure as it provides support to the pavement as its foundation. The main function of the sub-grade is to give adequate support to the pavement and for this the sub-grade should possess sufficient stability under adverse climatic and loading conditions. Further, the same also specifies that in rural roads, sub-grade should be well compacted to utilise its inherent strength and prevent permanent deformation due to additional compaction by traffic.

Bundwan PS undertook (March 2010) construction of Bundwan bypass by providing only stone metal consolidation without considering construction and compaction of sub-grade of this existing road. The work was completed in December 2010 at a cost of ₹ 23.95 lakh.

Records revealed that the said road did not sustain up to its design life of 10 years and in January 2013 the PS decided to repair the road. Accordingly, the PS estimated cost of ₹ 8.00 lakh for repairing work. The work was entrusted to the same agency in March 2013 and completed in July 2013 after incurring expenditure of ₹ 7.81 lakh.

When enquired, the PS admitted the facts and stated (May 2013) that the sub-grade construction and compaction were not done due to inexperience and lack of knowledge. Thus in the absence of required strength in the shape of sub-

grade construction, the road lost its designation life and required repairing within two years.



**(SITANGSU KUMAR GUHA)**  
**Examiner of Local Accounts**  
**West Bengal**

**Kolkata**  
**The 26 May, 2015**

**COUNTERSIGNED**



**(MADHUMITA BASU)**  
**Principal Accountant General**  
**(General and Social Sector Audit)**  
**West Bengal**

**Kolkata**  
**The 26 May, 2015**



# **APPENDICES**



## Appendix I

(Reference: Paragraph 1.6; page no. 4)

Statement showing financial position of the ZPs, PSs and GPs

(₹ in Crore)

Heads	Year: 2009-10																			
	Receipt							Expenditure												
	ZPs		PSs		GPs			Total		ZPs		PSs		GPs			Total		Percentage	
	P**	NP**	P**	NP**	P**	NP**	Total	P**	NP**	P**	NP**	Total	P**	NP**	Total	P**	NP**	P**	NP**	
<b>(A) Grants:</b>																				
(i) Salary and Allowances Grant	0	43.83	0	49.72	0	368.26	461.81	0	43.68	0	48.33	0	423.23	0	515.24	0	60			
(ii) Schematic fund	538.49	0	134.96	0	3509.29	0	4182.74	451.75	0	192.30	0	3636.32	0	4280.37	0	96				
(iii) Other Grants	61.77	104.92	47.32	77.22	141.95	232.49	665.67	45.97	84.38	39.02	63.37	110.11	198.17	195.10	345.92	4	40			
<b>(A) Total Grants</b>	<b>600.26</b>	<b>148.75</b>	<b>182.28</b>	<b>126.94</b>	<b>3651.24</b>	<b>600.75</b>	<b>5310.22</b>	<b>497.72</b>	<b>128.06</b>	<b>231.32</b>	<b>111.70</b>	<b>3746.43</b>	<b>621.40</b>	<b>4475.47</b>	<b>861.16</b>	<b>100</b>	<b>100</b>			
(B) Own Source	0	42.72	0	20.11	0	96.49	159.32	0	37.79	0	18.99	0	87.29	0	144.07	0	92			
<b>Total (A+B)</b>	<b>600.26</b>	<b>191.47</b>	<b>182.28</b>	<b>147.05</b>	<b>3651.24</b>	<b>697.24</b>	<b>5469.54</b>	<b>497.72</b>	<b>165.85</b>	<b>231.32</b>	<b>130.69</b>	<b>3746.43</b>	<b>708.69</b>	<b>4475.47</b>	<b>1005.23</b>	<b>101</b>	<b>97</b>			

Heads	Year: 2010-11																			
	Receipt							Expenditure												
	ZPs		PSs		GPs			Total		ZPs		PSs		GPs			Total		Percentage	
	P**	NP**	P**	NP**	P**	NP**	Total	P**	NP**	P**	NP**	Total	P**	NP**	Total	P**	NP**	P**	NP**	
<b>(A) Grants:</b>																				
(i) Salary and Allowances Grant	0	52.62	0	51.36	0	461.04	565.02	0	49.12	0	49.56	0	455.64	0	554.32	0	87			
(ii) Schematic fund	607.76	0	936.02	0	3118.88	0	4662.66	557.0	0	815.19	0	2990.71	0	4363.59	0	94	0			
(iii) Other Grants	48.91	61.70	54.32	23.42	211.26	108.74	508.35	9.70	27.10	11.37	10.17	40.57	46.53	61.64	83.80	20	43			
<b>(A) Total Grants</b>	<b>656.67</b>	<b>114.32</b>	<b>990.34</b>	<b>74.78</b>	<b>3330.14</b>	<b>569.78</b>	<b>5736.03</b>	<b>566.70</b>	<b>76.22</b>	<b>826.56</b>	<b>59.73</b>	<b>3031.28</b>	<b>502.17</b>	<b>4425.23</b>	<b>638.12</b>	<b>89</b>	<b>84</b>			
(B) Own Source	0	47.71	0	40.90	0	110.72	199.33	0	40.90	0	30.45	0	213.05	0	284.40	143	0			
<b>Total (A+B)</b>	<b>656.67</b>	<b>162.03</b>	<b>990.34</b>	<b>115.68</b>	<b>3330.15</b>	<b>680.5</b>	<b>5935.36</b>	<b>566.70</b>	<b>117.12</b>	<b>826.56</b>	<b>90.18</b>	<b>3031.28</b>	<b>715.22</b>	<b>4425.23</b>	<b>922.52</b>	<b>89</b>	<b>96</b>			

Year: 2011-12																	
Heads	Receipt						Expenditure										
	ZPs		PSs		GPs		ZPs		PSs		GPs			Total			
	P**	NP**	P**	NP**	P**	NP**	P**	NP**	P**	NP**	P**	NP**	P**	NP**	Percentage		
(A) Grants:																	
(i) Salary and Allowances Grant	0	57.76	0	56.59	0	483.04	597.39	0	57.59	0	55.39	0	482.10	0	595.08	0	99
(ii) Schematic fund	676.59	0	1162.80	0	3719.97	0	5559.36	694.01	0	1164.87	0	3726.61	0	5585.49	0	95	0
(iii) Other Grants	41.99	101.71	45.49	65.98	176.62	292.21	724	49.52	94.31	48.45	50.09	181.82	206.39	279.79	350.79	5	37
(A) Total Grants	718.58	159.47	1208.29	122.57	3896.59	775.25	6880.75	743.53	151.9	1213.32	105.48	3908.43	688.49	5865.28	945.87	100	100
(B) Own Source	Not furnished by the P&RDD													NA			
Total (A+B)	Not furnished by the P&RDD													NA			

Year: 2012-13																	
Heads	Receipt						Expenditure										
	ZPs		PSs		GPs		ZPs		PSs		GPs			Total			
	P**	NP**	P**	NP**	P**	NP**	P**	NP**	P**	NP**	P**	NP**	P**	NP**	Percentage		
(A) Grants:																	
(i) Salary and Allowances Grant	0	65.52	0	69.74	0	489.87	625.13	0	65.52	0	69.64	0	489.80	0	624.96	0	99
(ii) Schematic fund	792.67	0	1275.15	0	5209.46	12.30	7289.58	820.47	0	1306.79	0	4691.38	12.85	6818.64	12.85	94	104
(iii) Other Grants	74.65	70.48	102.20	89.14	398.05	383.49	1118.01	52.12	49.71	75.67	55.34	304.14	256.23	431.93	361.28	75	66
(A) Total Grants	867.32	136.00	1377.35	158.88	5607.51	885.66	9032.72	872.59	115.23	1382.46	124.98	4995.52	758.88	7250.57	999.09	92	85
(B) Own Source	Not furnished by the P&RDD													NA			
Total (A+B)	Not furnished by the P&RDD													NA			

Year: 2013-14																	
Heads	Receipt						Expenditure										
	ZPs		PSs		GPs		ZPs		PSs		GPs			Total			
	P**	NP**	P**	NP**	P**	NP**	P**	NP**	P**	NP**	P**	NP**	P**	NP**	Percentage		
(A) Grants:																	
(i) Salary and Allowances Grant	0	69.7	0	74.37	0	529.23	673.3	0	69.7	0	74.37	0	529.23	0	673.3	-	100
(ii) Schematic fund	897.2	0	925.92	0	6147.11	0	7970.23	897.2	0	925.92	0	5157.22	0	6980.34	0	87.58	-
(iii) Other Grants	162.23	22.44	217.68	-	885.63	-	1287.98	162.23	22.44	217.69	-	885.63	-	1265.54	22.44	100	100
(A) Total Grants	1059.43	92.14	1143.6	74.37	7032.74	529.23	9931.51	1059.43	92.14	1143.61	74.37	6042.85	529.23	-	-	-	-
(B) Own Source	Not furnished by the P&RDD													NA			
Total (A+B)	Not furnished by the P&RDD													NA			

\* P - Plan \* NP = Non-Plan  
(Source : Panchayat & Rural Development Department)

## Appendix-II

(Reference: Paragraph 2.1; page no. 15)

Statement showing names of GPs who did not maintain their accounts through GPMS

Sl. No.	Year	District	No. of GP	Name of GP
1	2011-12	Bardhaman	03	Hinjalgara, Jemeri and <b>Bahula</b>
2	2011-12	Darjeeling	02	<b>Gosainpur</b> and Phansidewa Bansgaon Kismat
3	2011-12	Hooghly	04	Nawabpur, Somespur I, Khanakul II and <b>Jamgram-Mondlai</b>
4	2011-12	North 24 Parganas	01	<b>Narayanpur-I</b>
5	2011-12	Purba Medinipur	03	<b>Usmanpur</b> , Kalagachia and Baluk-I
6	2011-12	South 24 Parganas	21	Nabagram, <b>Belsingha-I</b> , Sanksahar, Beonta-I, Dongaria Raipur, Matla-I, <b>Deuli-II</b> , Narayanpur, Belsingha-II, Iswaripur, Hariharpur, <b>Magrahat East</b> , Chakmanik, <b>Nikarighata</b> , <b>Deuli-I</b> , <b>Masat</b> , Banganagar, <b>Ektara</b> , <b>Sherpur</b> , <b>Krishnachandrapur</b> and <b>Kautala</b>
7	2011-12	Uttar Dinajpur	03	Jaingaon, Surjapur-II and Goagaon-II
8	2012-13	Bankura	01	Kostia
9	2012-13	Bardhaman	09	Madanpur, Gohagram, Agradwip, Jagatanandapur, Sribati, Kaichar-II, Ballavpur, Ukta and Bara Palasan-I
10	2012-13	Darjeeling	01	Maniram
11	2012-13	Hooghly	03	Simlagarh, Vitasin and Keshabchak
12	2012-13	Howrah	01	Jala Biswanathpur
13	2012-13	Murshidabad	02	Umrapur and Kashimnagar
14	2012-13	Nadia	05	Barachandgarh, Dhoradaha-II, Raghunathpur Hijuli-II, Khisma and Baidyapur
15	2012-13	North 24 Parganas	06	Ghorarash Kulingram, Nazat-II, Hatgachi, Nazat-I, Sehara Radhanagar and Srinagar Matia
16	2012-13	Paschim Medinipur	02	Dasagram-IV and Mansuka-I
17	2012-13	Purba Medinipur	25	Iswarpur, Jalpai, Sahara, Kasba Egra, Sarbodaya, Kalagachia, Lakshi, Moyna-II, Naichanpur-II, Chaitanyapur-I, Panchet, Haldia-I, Nilkunthia, Mohammadpur-I, Benodia, Kotebarh, Choukhali, Usmanpur, Aukai, Dhobaberia, Dariapur, Baratala, Sitalpur-Paschim, Radhaballavchak and Barhat
18	2012-13	South 24 Parganas	20	Sanksahar, Bansra, Matla-II, Narayanpur, Sarengabad, Taldi, Tambuldaha-II, Chupti Jhara, Chandipur, Lakshminarayanpur Uttar, Muriganga-II, Ramnagar-II, Aandhar Manik, Chakmanik, Daria, Gopalpur, Banganagar, Madhusudanpur, Kankandigh and Moushuni
<b>Total</b>			<b>112</b>	

(\*GPs marked in Bold Font did not prepare accounts during 2012-13 also)

### Appendix-III

(Reference: Paragraph 2.2; page no.16)

Statement showing no of GPs that incurred expenditure in excess of budget provision during 2011-13

(₹ in lakh)

Sl No.	District	No of GPs	No of heads	Expenditure in excess of budget provision	Range of expenditure over budget provision
<b>2011-12</b>					
1	Bardhaman	5	6	15.07	0.77-5.76
2	Hooghly	6	5	109.19	0.01-84.44
3	Howrah	4	4	29.09	0.39-21.65
4	Murshidabad	4	6	46.91	3.55-22.94
5	Purba Medinipur	2	2	9.15	0.64-8.51
6	Purulia	1	1	0.81	0.81-0.81
7	South 24 Parganas	2	3	6.17	0.09-6.08
	<b>Total</b>	<b>24</b>		<b>216.39</b>	
<b>2012-13</b>					
1	Bankura	34	08	210.67	0.4-4.3
2	Bardhaman	38	11	1184	0.03-472.85
3	Birbhum	56	10	540.30	0.03-102.36
4	Cooch Behar	10	3	60.87	0.40-16.12
5	Dakshin Dinajpur	10	7	166.94	1.53-49.18
6	Darjeeling	3	4	377.04	22.83-307.19
7	Hooghly	24	8	791.94	0.01-100.79
8	Howrah	29	8	638.59	0.01-161.28
9	Murshidabad	12	8	77.22	1.07-16.15
10	Nadia	39	10	431.63	0.07-58.54
11	North 24 Parganas	43	14	941.83	0.07-84.99
12	Paschim Medinipur	38	12	978.09	0.02-693.68
13	Purba Medinipur	62	13	1715.68	0.37-180.15
14	South 24 Parganas	43	11	1131.97	0.08-132.11
	<b>TOTAL</b>	<b>441</b>		<b>9246.77</b>	

(Source: Budget of GPs)

## Appendix-IV

(Reference :Paragraph 2.5; page no. 17)

**Statement showing losses due to theft and defalcation of fund and material, missing official documents and other assets noticed in PRIs in the year 2011-13**

SI No	Name of PRIs	Name of district	Year of theft/ defalcation	Nature of theft/ defalcation	Cash (in ₹)	Others	Follow up action
<b>Panchayat Samiti</b>							
1	Mathurapur-II	South 24 Parganas	2011-12	Defalcation	8292.00		FIR lodged
<b>Gram Panchayats</b>							
2	Andharthole	Bankura	2004-05	Theft	12350.00		No information
3	Bogpur	Bardhaman	2013	Theft	50000.00	CPU,UPS, Monitor, Printer, Xerox Machine, Scanner cum Fax Machine	No information
4	Dokhalbati	Birbhum	2009-10	Theft	42159.00		FIR lodged
5	Kharun	Birbhum	2012-13	-	28000.00	Compaq Laptop	GD filed
6	Budhigram	Birbhum	2012-13	Theft	-	02 Inverter, 04 Ceiling Fan, 01 Computer	GD not Furnished
7	Madhavpur	Hooghly	26.12.12 09.02.2000	Theft	400.00	Nil CPU and LCD Monitor	Cases registered
8	Bora	Hooghly	2002-03	Theft	20016.66		Intimated to BDO
9	Rishra	Hooghly	2012	-	-	Misce laneous receipt no. 189 missing from the receipt book	GD filed
10	Domjur	Howrah	11.02.13	Theft	-	Computer(3CPU, 01 Monitor, 02KBD), cycle and Nikkon Camera	FIR lodged
11	Birohi-I	Nadia	2010	Theft	4500.00	Two LCDs	FIR lodged
12	Haringhata-I	Nadia	2012	Theft	1820.00		FIR lodged
13	Jamsherpur	Nadia	2.2.95	Defalcation	40236.22		Case registered
14	Bethuadahari-II	Nadia	Mar-13	Theft	52698.00	2 LCD Monitors, 3 CPUs, 1 Xerox cum Printer	FIR lodged
15	Dewli	Nadia	2012	Theft	140000.00	Computer and electrical items	Case registered
16	Arbandi-I	Nadia	2007-08	Defalcation	1726047.00		No action taken
17	Amdanga	North 24 Parganas	25.08.12	Theft		2 sets of computers, Scanner cum Xerox cum printer machine and a few documents	FIR lodged
18	Kaniara-I	North 24 Parganas	2013-14	Theft	517.00	2 CPU, 1 Monitor, 1 Printer, 1 Mouse, 1 (22") LCD, 2 DVD	FIR lodged
19	Hingalganj	North 24 Parganas	2013-2014	Theft		Computer Monitor, Hard Disk, Mother Board, RAM, SMPS, DVD Player.	FIR lodged

Sl No	Name of PRIs	Name of district	Year of theft/ defalcation	Nature of theft/ defalcation	Cash (in ₹)	Others	Follow up action
<b>Gram Panchayat</b>							
20	Bilkanda-I	North 24 Parganas	2012-13	Misappropriation	183650.00		Committee formed by the BDO to investigate the matter.
21	Maslandapur-II	North 24 Parganas	2013	Theft of Cash	12176.00		FIR lodged
22	Sonapukur-Sankarpur	North 24 Parganas	2012	Theft		Computer, monitor and computer accessories	FIR lodged
23	Gopalpur-II	North 24 Parganas	2003	Defalcation	137280.07		FIR lodged
24	Champali	North 24 Parganas	13.05.2000		45493.68		Case under consideration of SDJM Court
25	Dharsa	Paschim Medinipur	2008-09	Theft	140800.00		FIR lodged.
26	Lakshya-I	Purba Medinipur	2012-13	Theft	43353.00		GD filed
27	Bishnubarh-I	Purba Medinipur	2012	Theft	7150.00	Nikkon Camera (₹ 7000.00)	GD filed
28	Gokulnagar	Purba Medinipur	2012	Theft		2 Cameras given by election commission stolen	FIR lodged
29	Polerhat	South 24 Parganas	2012-13	Theft		2 LCD Monitors, 3CPUs, 2 UPS, 2 KBDs	FIR lodged
<b>TOTAL</b>					<b>2696538.60</b>		

(Source: Records of GPs)

## Appendix-V

(Reference: Paragraph 2.6; page no 18)

Statement showing no of GPs who did not deduct I.T. and S.T. during 2012-13

(in ₹)

Sl No.	Name of GP	Name of district	Amount of ST not deducted	Amount of IT not deducted
1	Radhanagar	Bankura	4411.00	4283.00
2	Bibarda		12058.32	11707.11
3	Fulmati		52330.92	50806.72
4	Ausgram	Bardhaman	4795.33	16592.66
5	Bilwagram		-	43512.00
6	Dignagar		-	5466.00
7	Bud Bud		1625.75	1578.40
8	Mankar		5630.46	5466.00
9	Baidyapur		6841.15	6641.00
10	Baradhamas		9957.61	9667.58
11	Satgachi		8082.85	7847.43
12	Pindira		32424.78	15928.82
13	Nimo-I		551.40	13185.71
14	Painta-I		7428.62	7212.26
15	Dhandali		329.80	319.70
16	Angarkata Pardubi	Cooch Behar	4802.00	-
17	Unishbisha		9599.39	9319.80
18	Kotalpur	Hooghly	-	16669.52
19	Radhanagar		206425.70	200413.30
20	Thakuranichak		6877.15	6676.84
21	Arunda		14270.18	13854.55
22	Pole-I		21111.04	20496.16
23	Jamna		3220.68	3126.87
24	Joypur		74411.02	72243.71
25	Balichak		2054.59	1994.75
26	Basantapur	Howrah	6331.03	6146.64
27	Noapara		8737.44	8482.95
28	Amta		97655.16	94810.84
29	Binola Krishnabati		3602.34	3497.42
30	Bakshihat		17800.22	17281.77
31	Haturia-I		7704.00	7480.00
32	Chakpara Anandnagar		3936.89	3822.00
33	Durgapur Avoyngar-II		12457.70	12094.86
34	Bali		5465.48	5306.29
35	Banharisapur		8852.00	-
36	Nabagram		8173.53	7935.47
37	Dehimondolghat		1289.27	1251.72
38	Singti		9480.03	9203.92
39	Joyargori		53660.00	-
40	Pratapganj	Murshidabad	4941.25	4797.33
41	Hridaypur		1604.03	1557.31
42	Bhandarkhola	Nadia	-	23028.00
43	Dignagar		3891.16	3777.83
44	Bilkumari		13487.70	13094.86
45	Majhergram		-	38900.00
46	Barasat		5699.60	5533.59
47	Raghunathpur		8017.76	7784.23
48	Paschim Khilkapur		2138.26	2075.99
49	Khemia Khamerpara		North 24 Parganas	1491.06
50	Fulsara	1694.81		1645.45
51	Sutia	8823.39		8566.40
52	Tepur Mirzapur	9924.53		9635.46

SI No.	Name of GP	Name of district	Amount of ST not deducted	Amount of IT not deducted
53	Mangrul	Paschim Medinipur	0	10890.00
54	Salikotha		1411.87	1370.75
55	Sarberia-II		188241.38	182758.60
56	Kamalpur		2425.11	2354.48
57	Khanamohan		5043.95	4897.04
58	Garbeta		6407.356	6220.73
59	Kusumpur		7932.03	7701.00
60	Jhantla		6969.45	6766.46
61	Jorakeodi-Solidiha		5625.93	5462.06
62	Kalaikunda		43666.41	42394.00
63	Narma		1044.81	1014.38
64	Baranegui		7210.00	7000.00
65	Nayagram		29300.20	28446.80
66	Karnagarh		6313.95	6130.04
67	Brindabanpur-II		7203.48	6993.67
68	Nandapur-Baraghuni	0	2508.70	
69	Sultanpur	0	22314.00	
70	Baruttarhingly	11583.01	-	
71	Debendra	2974.82	2888.17	
72	Kanaidighi	13038.16	12658.41	
73	Baishnabchak	19595.20	39190.36	
74	Deriachak	1029492.60	999507.40	
75	Siddha-II	0	22106.32	
76	Bridanbanchak	29595.30	59089.50	
77	Kumarchak	58292.33	56594.50	
78	Saoraberia Jalpai	20927.72	20318.18	
79	Boyal-I	24074.60	23373.40	
80	Tardaha	54651.80	22106.32	
81	Beonta-I	2781	2700.00	
82	Bodra	750478.76	728620.20	
83	Patharberia Joychandipur	94041.44	91302.37	
84	Nischintapur	78115.94	75840.72	
85	Bolsiddhi	18039.00	17513.00	
86	Noorpur	0	88594.27	
87	Mayahauri	28712.50	27876.22	
88	Kamarchak	14169.85	13757.14	
89	Ramkishore	17585.00	13009.00	
90	Keoratala	69004.92	66995.07	
91	Rajarampur	15403.00	12115.00	
92	Ramnagar Gazipur	4868.39	4726.60	
93	Dhablat	24943.25	24216.75	
94	Sanksahar	23707.50	23017.00	
95	Mayapur	28007.37	27191.63	
96	Dhola	29477.78	28619.21	
97	Belpukur	43149.38	41892.61	
98	Iswaripur	6317.50	6133.49	
99	Kulpi	37690.89	36593.10	
100	Ramkrishnapur	2986.27	2899.30	
<b>Total</b>			<b>3960418.60</b>	<b>3780839.40</b>

(Source: Records of GPs)

## Appendix-VI

(Reference: Paragraph 2.7; page no 18)

Statement showing non-reconciliation between Cash Book and Pass Book balances as of March 2013

(in ₹)

Sl No.	Name of PRIs	Cash Book balance	Treasury and Bank Passbook / Pass Book Balance	Amount not reconciled
<b>Zilla Parishads</b>				
1.	Jalpaiguri	736116941.48	762691802.28	25420007.53
2.	Hooghly	347250340.60	388083622.10	40833281.46
3.	North 24 Parganas	1253183954.41	1283582978.90	30399024.49
4.	Malda	1222865397.97	1320335035.33	66532500.06
5.	South 24 Parganas	1264685341.07	1463658275.26	23985569.00
<b>Panchayat Samitis</b>				
6.	Mathurapur-II	90103057.72	92156586.22	269137.00
7.	Kumarganj	17710625.00	17351391.00	359234.00
8.	Chanchol-I	48896365.34	63483460.80	14587095.46
9.	Rajganj	106889421.02	129135316.90	2374.00
10.	Hingalganj	107958452.00	105333865.00	2624587.00
11.	Minakhan	63510881.08	69801933.30	727015.22
12.	Kulpi	99643077.11	103994455.10	47000.00
13.	Falakata	86794406.00	96771355.00	4725996.00
14.	Sandeshkhali-II	31470670.00	88526745.00	51897419.00
15.	Pandua	86926221.00	93496315.34	6714620.34
16.	Manikchak	147135768.20	159532548.20	615562.02
17.	Habra-II	32737830.00	50123152.00	17385295.00
18.	Polba Dadpur	42215983.49	65451429.40	23235445.91
19.	Rampurhat-II	63424961.28	82435897.28	17110205.12
20.	Illambazar	85444393.67	94922619.67	4263.00
21.	Tufanganj-I	48138764.00	63212724.00	15073960.00
22.	Itahar	47186457.94	49549409.02	17438.16
23.	Baraboni	49446920.12	56465709.43	4067.00
24.	Gosaba	100366285.54	154543555.70	44339.04
25.	Khatra	36742086.00	38885917.00	2143831.00
26.	Falakata	86794406.00	96771355.00	4725996.00
27.	Baduria	51854504.34	69159204.90	17304700.56
28.	Amdanga	39457313.76	41063925.00	70378.00
29.	Harishchandrapur-I	128664412.60	129888012.60	1223600.00
30.	Labpur	76006109.71	80876417.71	359758.00
31.	Bongaon	65002940.09	84853698.67	197733.42
32.	Galsi-I	26018353.21	45244207.71	1600.50
<b>Gram Panchayats</b>				
33.	Satmouli	647973.26	506726.85	6712.00
34.	Bhalugram	4184062.41	7256076.41	4590878.00
35.	Lakhuria	4140648.34	5540950.34	998994.00
36.	Ballavpur	1386220.00	1412451.00	2369.00
37.	Dabuk	1147300.2	1305253.20	232218.00
38.	Mohd.Bazar	1151355.62	1261085.09	27000.00
39.	Hetmuri Singhijora	2908504.28	4256125.28	10014.00
40.	Bhastara	1447595.61	1886997.61	419120.00
41.	Parambua Sahabazar	2328639.73	2328733.73	176.00
42.	Somespur-I	2438818.74	2504078.60	638.00
43.	Rupamari	421410.00	995602.00	58638.00
44.	Kashimnagar	356808.04	370235.04	68.00
45.	Chakdignagar	958642.56	1552437.56	639.00
46.	Begumpur-Bibipur	1672277.69	1772143.00	99865.31
47.	Ichhapur-II	1728887.99	1622428.99	106459.00
48.	Bakjuri	435722.00	630763.00	13271.00
49.	Atpukur	557763.08	1118817.54	82656.00
50.	Benachapra	1514007.22	1553814.01	6043.00
51.	Amlagora	5393363.43	5776255.43	17678.00
52.	Sarbodaya	1104455.74	3388086.00	1522.00
53.	Ramchak	638139.46	921625.46	19394.00
54.	Guaberia	1342518.14	1924508.14	94.00
55.	Dhapdhapi	998010.62	1369673.62	27150.00
56.	Shibrampur	3170028.83	3151197.38	82.37
57.	Majdia-Pansila	2046698.89	2121129.89	1115.00
	<b>TOTAL</b>	<b>6734762493.63</b>	<b>7497910115.99</b>	<b>375365826.97</b>

(Source: Records of ZPs, PSs and GPs)

## Appendix-VII

(Reference: Paragraph 2.8; page no 18)

Statement showing no of GPs where tax collector not deposited the bond of ₹ 1000.00

Sl No	Name of District	No of GP	
		2011-12	2012-13
1.	Bankura	02	18
2.	Bardhaman	08	62
3.	Birbhum	-	36
4.	Cooch Behar	-	18
5.	Dakshin Dinajpur	-	06
6.	Darjeeling	-	08
7.	Hooghly	16	58
8.	Howrah	05	44
9.	Malda	01	-
10.	Murshidabad	03	26
11.	Nadia	-	34
12.	North 24 Parganas	-	20
13.	Paschim Medinipur	-	38
14.	Purba Medinipur	-	58
15.	Purulia	02	-
16.	South 24 Parganas	11	81
17.	Uttar Dinajpur	02	-
<b>TOTAL</b>		<b>50</b>	<b>507</b>

(Source: Records of GPs)

## Appendix-VIII

(Reference: Paragraph 2.10; page no 18)

No of PRIs where no Internal Audit was conducted during 2010-13 (ZPs & PSs)

Sl No	Period of Audit	Name of PRIs	Total
1	2010-11	<b>PSs:</b> Durgapur Faridpur, Memari-I, Baraboni, Kanksa, Memari-II, Monteswar, Raina-I, Bhatar, Bardhaman-I, Mangalkote, Purbasthali-I, Raina-II, Nalhati-II, Bolpur Sriniketan, Nalhati- I, Labpur, Dinhata-I, Tufanganj-I, Sitai, Tapan, Kumarganj, Kushmandi, Amta-II, Sankrail, Alipurduar-II, Madarihat Birpara, Kumargram, Dhupguri, Ratua-II, Harishchandrapur-I, Jalangi, Sagardighi, Bhagwangola-II, Bagda, Salboni, Binpur-I, Barabazar, Baghmundi, Itahar and Goalpokher-I.	40
2	2011-12	<b>PSs:</b> Barjora, Bankura-II, Raipur, Indpur, Raniganj, Katwa-II, Durgapur Faridpur, Memari-I, Ausgram-I, Ausgram-II, Baraboni, Kanksa, Memari-II, Rajnagar, Nalhati-II, Bolpur Sriniketan, Nalhati-I, Rampurhat II, Illambazar, Rampurhat-I , Labpur, Monteswar, Raina-I, Bhatar, Bardhaman-I, Mangalkote, Purbasthali-I, Raina-II, Dinhata-I , Tufanganj-I, Tufanganj-II, Sitai, Tapan, Kumarganj, Kushmandi, Khanakul-II, Singur, Haripal, Amta-II, Sankrail, Alipurduar-II, Madarihat Birpara, Dhupguri, Falakata, Jalpaiguri Sadar, Alipurduar-I, Kumargram, Nagrakata, Ratua-II, Chanchol-II, Chanchol-I, Gazole, Manikchak, Harishchandrapur-I, Raghunathganj-I, Jalangi, Bhagawangola-I, Sagardighi, Bhagawangola-II, Santipur, Habra-I, Amdanga, Hasnabad, Bagda, Daspur-I, Binpur-I, Sahid Matangini, Kolaghat(Panskura-II), Panskura -I, Baghmundi, Barabazar, Joynagar-I, Gosaba, Mathurapur-II, Canning-II, Kulpi, Bhangar-I, Magrahat-II, Itahar, Goalpokher-II, Goalpokher-I and Canning-I.	82
3	2012-13	<b>ZPs:</b> Jalpaiguri, Bankura, Birbhum, Hooghly, Purulia, Howrah, Uttar Dinajpur, Bardhaman, Paschim Medinipur, Cooch Behar, North 24 Parganas, Dakshin Dinajpur, Siliguri Mahakuma Parishad and Purba Medinipur <b>PSs:</b> Barjora, Taldangra, Barjora, Bankura-II, Raipur, Indpur, Khatra, Sarenga, Galsi-I, Raniganj, Galsi-II, Katwa-II, Durgapur Faridpur, Memari-I, Ausgram-I, Ausgram-II, Baraboni, Kanksa, Memari-II, Monteswar, Raina-I, Bhatar, Bardhaman-I, Mangalkote, Purbasthali-I, Raina-II, Suri- I , Rajnagar, Nalhati-II, Bolpur Sriniketan, Nalhati-I, Rampurhat-I, Illambazar, Labpur, Dinhata-I , Tufanganj-I, Tufanganj-II, Sitai, Kumarganj, Harirampur, Kushmandi, Balurghat, Hili, Singur , Haripal, Amta-II, Sankrail, Alipurduar-II, Madarihat Birpara, Dhupguri, Falakata, Jalpaiguri Sadar, Alipurduar-I, Kumargram, Nagrakata, Ratua-II, Chanchol-II, Chanchol-I, Gazole, Manikchak, Harishchandrapur-I, Bhagawangola-I, Sagardighi, Bhagawangola-II, Santipur, Habra-I, Amdanga, Daspur-I, Binpur-I, Nanda Kumar, Sahid Matangini, Kolaghat(Panskura-II), Panskura-I, Nandigram-I , Baghmundi, Barabazar, Canning-I, Joynagar-I, Gosaba, Bishnupur-II, Basanti, Canning-II, Kulpi, Bhangar-I, Magrahat-II, Itahar, Goalpokher-II, Rampurhat-II and Goalpokher-I.	102

(Source: Records of ZPs and PSs)

## Appendix-IX

(Reference: Paragraph 2.10, page no 18)

Statement Showing Internal Audit not conducted by GPs during 2011-13

Sl No.	Name of Districts	No of GPs	
		2011-12	2012-13
1.	Bankura	01	71
2.	Bardhaman	15	114
3.	Birbhum	-	93
4.	Cooch Behar	-	36
5.	Dakshin Dinajpur	-	21
6.	Darjeeling	-	9
7.	Hooghly	18	58
8.	Howrah	05	54
9.	Jalpaiguri	01	-
10.	Malda	01	-
11.	Murshidabad	-	45
12.	Nadia	01	75
13.	North 24 Parganas	-	94
14.	Paschim Medinipur	02	109
15.	Purba Medinipur	-	110
16.	Purulia	01	-
17.	South 24 Parganas	10	183
<b>TOTAL</b>		<b>55</b>	<b>1072</b>

(Source: Records of GPs)

## Appendix-X

(Reference: Paragraphs 3.1.3.1 and 3.1.3.3; page nos 24 & 25)

Statement showing no of GPs where hundred mandays were not provided and durable assets were not created during 2011-12 and 2012-13

(₹ in lakh)

Sl No.	Name of District	100 mandays of work not provided	Durable assets were not created	
		No of GPs	No of GPs	Amount expended
1	Bardhaman	15	10	66.76
2	Hooghly	18	10	262.01
3	Howrah	22	04	17.54
4	Jalpaiguri	01	01	37.63
5	Malda	10	07	179.65
6	Murshidabad	24	13	210.19
7	North 24 Parganas	11	05	169.29
8	Paschim Medinipur	01	01	32.25
9	Purba Medinipur	06	07	214.66
10	Purulia	07	03	2.70
11	South 24 Parganas	77	24	319.15
12	Uttar Dinajpur	05	05	2.76
<b>Total</b>		<b>197</b>	<b>90</b>	<b>1,514.59</b>
1	Bankura	79	62	2,460.32
2	Bardhaman	205	138	9,888.35
3	Birbhum	90	52	3,878.25
4	Cooch Behar	73	29	619.90
5	Dakshin Dinajpur	30	13	624.57
6	Darjeeling	18	8	219.43
7	Hooghly	145	95	5,815.04
8	Howrah	104	65	941.05
9	Murshidabad	69	38	1,280.78
10	Nadia	123	101	3,265.11
11	North 24 Parganas	142	109	8,407.54
12	Paschim Medinipur	184	118	6,020.46
13	Purba Medinipur	135	108	6,416.44
14	South 24 Parganas	172	108	2,232.05
<b>TOTAL</b>		<b>1569</b>	<b>1044</b>	<b>52,069.29</b>

(Source: Records of GPs)

## Appendix-XI

(Reference: Paragraphs 3.1.3.4 and 3.1.3.5; page no 25)

Statement showing no of GPs where photographs were not affixed on Job Cards, Job Cards were not issued though applied for and employment not provided to the job seekers during 2011-12 and 2012-13

Sl No	Name of District	No of GPs where photographs not affixed on Job Cards	No of GPs where Job Cards not issued though applied for	No of families to whom Job Cards not issued though applied for	No of GPs where employment not provided	No of applicants to whom work not provided
1	Bardhaman	03	0	0	0	0
2	Darjeeling	0	0	0	01	07
3	Hooghly	02	0	0	0	0
4	Howrah	0	6	390	0	0
5	Malda	0	02	156	0	0
6	Murshidabad	01	01	499	0	0
7	North 24 Parganas	01	0	0	0	0
8	Purba Medinipur	0	01	800	0	0
9	Purulia	07	0	0	0	0
10	South 24 Parganas	05	04	580	0	0
11	Uttar Dinajpur	02	0	0	0	0
	<b>TOTAL</b>	<b>21</b>	<b>14</b>	<b>2,425</b>	<b>1</b>	<b>7</b>
1	Bankura	27	04	74	0	0
2	Bardhaman	25	18	3,514	06	3,039
3	Birbhum	10	01	115	10	1,814
4	Cooch Behar	10	04	451	06	1,143
5	Dakshin Dinajpur	10	0	0	0	0
6	Darjeeling	04	01	24	01	77
7	Hooghly	19	05	641	08	4,325
8	Howrah	19	32	4,331	03	698
9	Murshidabad	05	06	3,148	02	101
10	Nadia	13	06	784	13	442
11	North 24 Parganas	28	20	2,523	21	923
12	Paschim Medinipur	21	09	1,085	05	206
13	Purba Medinipur	23	42	6,360	05	468
14	South 24 Parganas	36	12	1,725	05	176
	<b>TOTAL</b>	<b>250</b>	<b>160</b>	<b>24,775</b>	<b>85</b>	<b>13,412</b>

(Source: Register of Job cards)

## Appendix-XII

(Reference: Paragraph 3.1.3.7; page no 26)

Statement showing no of GPs where administrative and technical permission were not obtained from PO during 2011-12 and 2012-13

SI No	District	No of GPs where administrative approval and technical specification were not obtained from PO	
		2011-12	2012-13
1.	Murshidabad	03	03
2.	North 24 Parganas	01	04
3.	South 24 Parganas	05	13
4.	Bankura	-	03
5.	Bardhaman	-	05
6.	Cooch Behar	-	03
7.	Dakshin Dinajpur	-	02
8.	Darjeeling	-	01
9.	Hooghly	-	03
10.	Howrah	-	06
11.	Paschim Medinipur	-	07
12.	Purba Medinipur	-	10
	<b>TOTAL</b>	<b>09</b>	<b>60</b>

(Source: Records of GPs)

## Appendix-XIII

(Reference: Paragraph 3.1.3.9; page no 27)

Statement showing no of GPs where Progress Report was not forwarded to PO during the year 2012-13

SI No.	Name of district	No of GPs
1	Bankura	05
2	Bardhaman	06
3	Birbhum	05
4	Cooch Behar	03
5	Dakshin Dinajpur	01
6	Darjeeling	01
7	Hooghly	05
8	Howrah	05
10	Nadia	01
11	North 24 Parganas	03
12	Paschim Medinipur	09
13	Purba Medinipur	07
14	South 24 Parganas	02
	<b>TOTAL</b>	<b>53</b>

(Source: Records of GPs)

## Appendix-XIV

(Reference: Paragraph 3.1.3.10; page no 27)

Statement showing number of GPs where estimated mandays were not achieved during 2011-12 and 2012-13

Sl No.	Name of District	No of GPs	Estimated Mandays	Generated Mandays	Difference	Closing Balance (₹ in lakh)
1	Bankura	1	144091	24582	119509	7.09
2	Bardhaman	12	2567456	155826	2411630	40.87
3	Darjeeling	6	1118118	242025	876092	4.68
4	Hooghly	19	3644845	639291	3005554	33.78
5	Howrah	17	253543	69731	183812	25.92
6	Jalpaiguri	1	578047	25975	552072	0.01
7	Malda	9	2229609	313479	1916130	16.92
8	Murshidabad	21	1407887	301291	1106596	71.98
9	Nadia	1	337406	9003	328403	1.02
10	North 24 Parganas	6	762090	166506	595584	9.85
11	Paschim Medinipur	1	111200	30441	80759	0.25
12	Purba Medinipur	8	711364	239977	471387	10.87
13	Purulia	5	987074	105200	881874	18.76
14	South 24 Parganas	69	3873844	921778	2652065	49.72
15	Uttar Dinajpur	6	1028520	120771	907749	26.36
	<b>TOTAL</b>	<b>182</b>	<b>19755095</b>	<b>3365878</b>	<b>16389216.94</b>	<b>318.08</b>
1	Bankura	96	20980315	6367243	14613072	43.50
2	Bardhaman	215	124574741	17183731	107391010	349.72
3	Birbhum	108	26899850	11197906	15701944	153.12
4	Cooch Behar	64	45738423	1939894	43798529	117.45
5	Dakshin Dinajpur	29	3950659.62	1012945	2937714	209.14
6	Darjeeling	16	1655073	593319	1061754	114.73
7	Hooghly	161	144005335	12088692	131916643	413.45
8	Howrah	88	7470988	1430976	6040012	119.15
9	Murshidabad	60	7384726	1848558	5536168	141.86
10	Nadia	124	204883078	6295435	198587642	255.87
11	North 24 Parganas	157	4126700914	11838741	4114862173	35.49
12	Paschim Medinipur	186	140847328	9768061	131079267	292.84
13	Purba Medinipur	131	38165032	8636456	29528576	42.28
14	South 24 Parganas	199	18350561	5217522	13133038	103.38
	<b>TOTAL</b>	<b>1634</b>	<b>4911607023.62</b>	<b>95419479</b>	<b>4816187542</b>	<b>2391.98</b>

(Source: Scheme Register of GPs)

## Appendix-XV

(Reference: Paragraph 3.1.3.11; page no 27)

Statement showing number of GPs where Social Audit Forum not formed,  
Social audit was not conducted and the objections raised in social audit were not  
settled during 2011-12 and 2012-13

SI No.	District	Social Audit Forum was not formed No of GPs	Social Audit was not conducted No of GPs	Unsettled objections No of GPs
1	Hooghly	1	1	1
2	Malda	0	0	1
3	Murshidabad	3	4	1
4	North 24 Parganas	2	2	1
5	Purulia	1	1	0
6	South 24 Parganas	5	7	3
7	Uttar Dinajpur	0	0	3
	<b>TOTAL</b>	<b>12</b>	<b>15</b>	<b>10</b>
1	Bankura	1	2	7
2	Bardhaman	4	5	9
3	Birbhum	2	1	3
4	Cooch Behar	4	3	9
5	Dakshin Dinajpur	0	0	1
6	Darjeeling	1	1	1
7	Hooghly	8	8	8
8	Howrah	5	7	6
9	Murshidabad	3	2	4
10	Nadia	7	5	10
11	North 24 Parganas	4	5	10
12	Paschim Medinipur	8	9	17
13	Purba Medinipur	3	1	10
14	South 24 Parganas	10	11	7
	<b>TOTAL</b>	<b>60</b>	<b>60</b>	<b>102</b>

(Source: Records of GPs)

## Appendis-XVI

(Reference: Paragraph 4.1.4; page no 36)

Units selected for PA on Indira Awaas Yojana (IAY)

Division	Zilla Parishad	Panchayat Samiti	Gram Panchayat
Presidency	Nadia	Chapra	Chapra-I
			Brittihuda
			Bagberia
			Hatishala-II
		Tehatta-II	Sahebnagar
			Barnia
		Kaliganj	Kaliganj
			Juranpur
			Rajarampur Ghoraikshetra
	Matitari		
	Howrah	Bally Jagacha	Gobra
			Bally
		Amta-I	Chakpara Anandanagar
			Amta
Kanpur			
Shyampur-II		Khardah	
		Udang-II	
Non-Presidency	Cooch Behar	Cooch Behar-II	Bachhri
			Dihimondalghat-II
			Bararangras
			Khagrabari
		Tufanganj-II	Madhupur
			Takagachh Rajarhat
	Malda	Gazole	Rampur-II
			Shalbari-II
			Rampur-I
			Deotala
			Majhra
		Chanchol-I	Gazole-I
			Babupur
		Harischandrapur-II	Pandua
Bhagawanpur			
Matiharpur			
Birbhum	Suri-I	Daulatnagar	
		Bhurkuna	
	Suri-II	Khatanga	
		Abinashpur	
	Bolpur Sriniketan	Domdama	
		Kasba	
		Singhee	
	Mayureswar-II	Sian Muluk	
Daspalsa			
		Mayureswar	
<b>Total</b>	<b>05</b>	<b>15</b>	<b>45</b>

## Appendix-XVII

(Reference: Paragraph 4.2.4; page no 51)

Statement showing names of selected PRIs

Division	Zilla Parishads	Panchayat Samitis	Gram Panchayats
Jalpaiguri	Jalpaiguri	Falakata	Jateswar-I
		Alipurduar-II	Mairadanga
			Chaporer Par-II
		Nagrakata	Mahakalguri
	Dakshin Dinajpur	Balurghat	Luksan
			Champaguri
		Hili	Amritakhanda
			Chakvrighu
Presidency	Murshidabad	Bharatpur-II	Talibpur
			Malihati
		Murshidabad Jiaganj	Dangapara
			Prasadpur
		Nowda	Sarbangapur
			Nowda
		Raghunathganj-I	Jamuar
			Raninagar
	South 24 Parganas	Kulpi	Chandipur
			Dhola
		Bhangar-I	Narayanpur
			Durgapur
		Mathurapur-I	Shankarpur
			Abad Bhagawanpur
		Bishnupur-II	Ramkrishnapur-Borhanpur
			Nahajari
Bardhaman	Bankura	Bishnupur	Radhanagar
			Ayodhya
		Sonamukhi	Purbanabasan
			Dhansimla
	Kotulpur	Sihar	
		Laugram	
	Bankura-II	Bikna	
		Mankanali	
	Hooghly	Haripal	Dwarhatta
			Narayanpur-Bahirkhanda
		Balagarh	Mohipalpur
			Jirat
		Tarakeswar	Kesabchak
			Talpur
Polba Dadpur	Makalpur		
	Babnan		

## Appendix-XVIII

(Reference: Paragraph 4.2.6; page no 53)

Statement showing variation in classification of receipts in selected PRIs

Sl. No.	Name of receipt	Name of PRI	Classification of the receipt	Codification number followed	Remarks
1	13th FC	South 24 Parganas ZP & Dakshin Dinajpur ZP	Plan Fund(P&RD)	007/554	Codification differs
		Bankura ZP	Plan Fund(P&RD)	007/568	
2	3rd SFC	South 24 Parganas ZP	Plan Fund(P&RD)	007/555	Do
		Bankura ZP	Plan Fund(P&RD)	007/567	
		Dakshin Dinajpur ZP	Plan Fund(P&RD)	007/596	
3	CHCMI	Hooghly ZP	Plan Fund (other than P&RD)	006/577	Classification and codification both differs
		Murshidabad ZP	Plan Fund(P&RD)	007/577	
		Jalpaiguri ZP	Plan Fund (P&RD)	007/577	
		Dakshin Dinajpur ZP	Plan Fund (P&RD)	007/577	
		Haripal PS	Non-Plan Fund (P&RD)	002/128	
		Raghunathganj-I PS	GoI	011/085	
		Nagrakata PS	GoI	011/051	
4	MPLAD	Hooghly ZP	Plan Fund (other than P&RD)	006/907	Do (separate heads were opened in respect of separate allocation of funds for separate works)
		Murshidabad ZP	GoI	011/907,916,920,921,922	
		Jalpaiguri ZP	GoI	011/907	
		South 24 Parganas ZP	GoI	011/905, 906, 907, 910, 911,912, 913, 914, 915	
		Bankura ZP	GoI	011/908	
		Dakshin Dinajpur ZP	GoI	011/065,907	
		Hili PS	Plan Fund (other than P&RD)	006/024	
5	Swajaldhara	Hooghly ZP	GoI	011/550	Classification and codification both differs
		Murshidabad ZP	GoI	011/350	
		Jalpaiguri ZP	Plan(other than P&RD)	006/350	
6	IAY	South 24 Parganas ZP	GoI	011/904	Do
		Bankura ZP	GoI	011/909	
		Dakshin Dinajpur ZP	Plan Fund (P&RD)	007/904	
		Haripal PS	GoI	011/116	
		Raghunathganj-I PS	Plan Fund (P&RD)	007/087	
			Non-Plan Fund (P&RD)	002/120	
		Nagrakata PS	GoI	011/062	
		Mathurapur I PS	GoI	011/059	
Plan Fund (other than P&RD)	006/068				
7	TSC	Haripal PS	Plan Fund (P&RD)	007/091	Do
			GoI	011/091	
		Nagrakata PS	GoI	011/047	
8	SGSY	Haripal PS	Plan Fund (P&RD)	007/075	Do
		Raghunathganj-I PS	GoI	011/046	
		Nagrakata PS	Plan Fund (P&RD)	007/041	
9	NRHM	Haripal PS	Plan Fund (other than P&RD)	006/084	Do
		Nagrakata PS	GoI	011/065	
10	BRGF	South 24 Parganas ZP	Plan Fund (P&RD)	007/556,562	Do
		Bankura ZP	GoI	011/911	
		Dakshin Dinajpur ZP	GoI	011/925	
		Bankura ZP	Plan Fund (P&RD)	007/558	
		Dakshin Dinajpur ZP	Plan Fund (P&RD)	007/600	
		Haripal PS	Plan Fund (P&RD)	007/031	
		Raghunathganj-I PS	GoI	011/083	
		Kotulpur PS	Plan Fund (P&RD)	007/031	
		Bhangore I PS	GoI	011/016	
		Nagrakata PS	GoI	011/016	

## Appendix-XIX

(Reference: Paragraph 4.2.7.1; page no 54)

Statement showing increase and decrease of receipts with reference to budget of PRIs

(₹ in crore)

Nature of Fund	Year	Hooghly ZP		Murshidabad ZP		Jalpaiguri ZP		South 24 Parganas ZP		Bankura ZP		Dakshin Dinajpur ZP	
		Total fund received	Increase or Decrease over Previous Year	Total fund received	Increase or Decrease over Previous Year	Total fund received	Increase or Decrease over Previous Year	Total fund received	Increase or Decrease over Previous Year	Total fund received	Increase or Decrease over Previous Year	Total fund received	Increase or Decrease over Previous Year
Plan Fund (P & RD)	2009-10	58.84		144.39		101.79		48.04		41.29		53.92	
	2010-11	81.40	22.55	110.05	-34.35	105.62	3.83	64.48	16.45	26.09	-15.21	69.27	15.36
	2011-12	72.15	-9.24	167.19	57.14	113.40	7.77	50.12	-14.36	9.07	-17.02	37.76	-31.51
	2012-13	69.32	-2.83	117.61	-49.58	137.55	24.16	154.29	104.16	7.22	-1.85	22.50	-15.26
	2013-14	110.80	41.47	117.61	0.00	105.26	-32.30	121.53	-32.76	32.09	24.88	41.37	18.87
<b>Total</b>		<b>392.51</b>		<b>656.85</b>		<b>563.62</b>		<b>438.46</b>		<b>115.76</b>		<b>224.82</b>	
Plan Fund other than (P & RD)	2009-10	7.66		6.75		2.78		8.06		17.42		5.22	
	2010-11	10.07	2.41	10.26	3.51	2.75	-0.03	10.46	2.40	35.26	17.84	4.52	-0.71
	2011-12	11.74	1.67	5.27	-4.99	9.71	6.96	8.61	-1.84	10.45	-24.81	1.77	-2.74
	2012-13	18.11	6.37	0.51	-4.75	4.13	-5.58	19.50	10.88	11.24	0.80	12.34	10.57
	2013-14	18.55	0.44	6.14	5.63	5.84	1.71	10.25	-9.25	12.93	1.69	9.82	-2.52
<b>Total</b>		<b>66.13</b>		<b>28.93</b>		<b>25.21</b>		<b>56.88</b>		<b>87.30</b>		<b>33.67</b>	
Non-Plan Fund (P & RD)	2009-10	0.04		3.09		3.24		19.72		3.26		1.96	
	2010-11	0.04	-0.43	2.60	-0.49	2.82	-0.42	5.47	-14.26	2.34	-0.92	2.08	0.12
	2011-12	0.05	0.88	3.80	1.20	3.01	0.19	5.57	0.11	3.86	1.52	2.35	0.26
	2012-13	0.05	-0.07	5.63	1.83	5.17	2.17	5.11	-0.46	3.25	-0.61	2.10	-0.25
	2013-14	0.05	0.40	5.38	-0.25	5.81	0.64	5.20	0.08	3.66	0.41	2.39	0.29
<b>Total</b>		<b>0.23</b>		<b>20.50</b>		<b>20.05</b>		<b>41.07</b>		<b>16.37</b>		<b>10.88</b>	
Non-Plan Fund (other than)	2009-10	0.30		0.17		0.11		0.00		0.00		0.01	
	2010-11	0.26	-0.04	34.26	34.09	0.02	-0.09	0.00	0.00	0.27	0.27	0.009	-0.0041
	2011-12	0.43	0.17	0.08	-34.18	0.03	0.01	7.99	7.99	0.18	-0.08	0.005	-0.0042
	2012-13	0.14	-0.29	1.35	1.27	1.58	1.55	0.02	-7.97	0.00	-0.18	0.00	-0.0051
	2013-14	0.16	0.02	1.38	0.02	0.07	-1.51	2.67	2.66	0.00	0.00	0.00	0.00
<b>Total</b>		<b>1.29</b>		<b>37.24</b>		<b>1.81</b>		<b>10.68</b>		<b>0.45</b>		<b>0.02</b>	
GoI	2009-10	0.60		69.35		53.53		30.36		99.88		16.78	
Sponsored Schemes	2010-11	0.58	-2.08	85.48	16.13	74.55	21.02	77.24	46.88	85.75	-14.14	5.88	-10.90
	2011-12	0.69	10.93	24.20	-61.28	91.74	17.20	94.62	17.37	61.02	-24.72	9.93	4.05
	2012-13	0.41	-28.12	86.28	62.08	94.26	2.53	96.44	1.83	68.40	7.37	22.43	12.51
	2013-14	0.78	37.16	86.32	0.04	115.34	21.07	151.94	55.50	83.63	15.24	16.67	-5.76
<b>Total</b>		<b>3.06</b>		<b>351.63</b>		<b>429.42</b>		<b>450.60</b>		<b>398.68</b>		<b>71.69</b>	

(Source: Records of ZPs)

## Appendix XX

(Reference: Paragraph 4.2.9.2; page no 59)

Statement showing short collection of taxes in Shankarpur GP during 2009-14

(in ₹)

Sl no	Name of the Sansad	Total no of assesses	Market value of lands and buildings as determined notionally by the GP during 2009-10	Amount of tax imposed by the GP	Annual Value of lands and buildings as per rule (6 % of the market value)	Rate of tax (%)	Amount of tax	Difference	No of assesses	Short collection per year	Total short collection during 2009-14
1	Shankarpur	340	23000	14	1380	2	28	14	68	925	4624
			23000	10	1380	2	28	18	272	4787	23936
2	Gabtala-dariapar	271	50000	10	3000	2	60	50	271	13550	67750
3	P/sankarpur	58	50000	10	3000	2	60	50	58	2900	14500
4	Bhatia	156	50000	10	3000	2	60	50	156	7800	39000
5	Jamacdanpar	109	50000	10	3000	2	60	50	109	5450	27250
6	Andharmanik	183	50000	10	3000	2	60	50	183	9150	45750
7	A/Bhirampur & Bhimnagar	259	50000	10	3000	2	60	50	259	12950	64750
8	Panchari Kandarpura	188	50000	10	3000	2	60	50	188	9400	47000
9	Choudhurichak	136	50000	10	3000	2	60	50	136	6800	34000
10	A, Harindanga	216	50000	10	3000	2	60	50	216	10800	54000
11	Amirour	227	50000	10	3000	2	60	50	227	11350	56750
12	D. Saresberia	68	50000	10	3000	2	60	50	68	3400	17000
		<b>2211</b>							<b>2211</b>	<b>99262</b>	<b>496310</b>

(Source: Records of GP)

## Appendix XXI

(Reference: Paragraph 4.2.9.2; page no 60)

Statement showing determination of property tax at a lesser rate by Panjui GP

No in the assessment list	No in the Demand and Collection Register	Total Market Value as per Assessment List (as given in 2007) (₹)	Total Annual Value [ @ 6% of Market Value] (₹)	Total Annual Land and building tax [ @ 2% of Annual Value] (₹)	Actual yearly land and building tax determined by the GP to be collected / collected (₹)	Amount of Tax reduced (₹)
295 (Ramkrishnapur)	295	1,80,000.00	10,800.00	216.00	170.00	46.00
296 (Ramkrishnapur)	296	1,80,000.00	10,800.00	216.00	150.00	66.00
297 (Ramkrishnapur)	297	1,70,000.00	10,200.00	204.00	140.00	64.00
298 (Ramkrishnapur)	300	1,80,000.00	10,800.00	216.00	170.00	46.00
302 (Ramkrishnapur)	302	70,000.00	4,200.00	84.00	50.00	34.00
315 (Ramkrishnapur)	315	90,000.00	5,400.00	108.00	60.00	48.00
316 (Ramkrishnapur)	316	75,000.00	4,500.00	90.00	50.00	40.00
321 (Ramkrishnapur)	321	1,10,000.00	6,600.00	132.00	70.00	62.00
323 (Ramkrishnapur)	323	1,50,000.00	9,000.00	180.00	50.00	130.00
324 (Ramkrishnapur)	324	1,20,000.00	7,200.00	144.00	60.00	84.00
325 (Ramkrishnapur)	325	1,00,000.00	6,000.00	120.00	60.00	60.00
294 (Chakurpai)	277	90,000.00	5,400.00	108.00	50.00	58.00
306 (Chakurpai)	289	88,000.00	5,280.00	105.00	25.00	80.00
309 (Chakurpai)	292	92,000.00	5,520.00	110.00	70.00	40.00
310 (Chakurpai)	293	80,000.00	4,800.00	96.00	20.00	76.00
49 (Agra)	48	92,000.00	5,520.00	110.00	50.00	60.00
50 (Agra)	49	80,000.00	4,800.00	96.00	48.00	48.00
291 (Agra)	289	68,000.00	4,080.00	81.00	50.00	31.00
47 (Banora)	47	82,000.00	4,920.00	98.00	50.00	48.00
52 (Banora)	52	70,000.00	4,200.00	84.00	50.00	34.00
53 (Banora)	53	1,20,000.00	7,200.00	144.00	100.00	44.00
162 (Banora)	162	78,000.00	4,680.00	93.00	40.00	53.00
164 (Banora)	164	86,000.00	5,160.00	103.00	50.00	53.00
165 (Banora)	165	90,000.00	5,400.00	108.00	50.00	58.00
166 (Banora)	166	98,000.00	5,880.00	117.00	60.00	57.00
167 (Banora)	167	66,000.00	3,960.00	79.00	40.00	39.00
	<b>Total</b>					<b>1459.00</b>

(Source: Records of GP)

## Appendix-XXII

(Reference: Paragraph 4.2.9.2; page no 60)

Statement showing demand and collection of taxes in selected GPs during 2009-14

Name of GP	Year	Arrear Demand (a)	Current Demand (b)	Total Amount Due c=(a+b)	Arrear Collection (d)	Current Collection (e)	Total Dues collected (f=d+e)	Percentage of collection w.r.t total dues (f/c*100)
Dwarhatta	2009-10	129255	221161	350416	25993	90821	116814	33
	2010-11	233602	224845	458447	57125	89450	146575	32
	2011-12	311872	243026	554898	76345	106905	183250	33
	2012-13	371648	252615	624263	80065	119970	200035	32
	2013-14	424228	267695	691923	71550	166215	237765	34
Narayanpur Bahirkhanda	2009-10	334941	248557	583498	66178	88809	154987	27
	2010-11	428511	248557	677068	98756	107532	206288	30
	2011-12	470780	248557	719337	101958	113034	214992	30
	2012-13	470780	268200	738980	83261	108050	191311	26
Mohipalpur	2009-10	547669	268200	815869	107999	131037	239036	29
	2010-11	319844	62779	382623	30876	17155	48031	13
	2011-12	304744	66841	371585	25983	20174	46157	12
	2012-13	325428	75094	400522	29753	27683	57436	14
	2013-14	343086	80479	423565	25771	19521	45292	11
Jirat	2009-10	378273	80820	459093	31012	27242	58254	13
	2009-10	279923	270712	550635	55726	96787	152513	28
	2010-11	398120	159117	557237	23776	121997	145773	26
	2011-12	54784	159644	214428	19689	145725	165414	77
	2012-13	59647	159644	219291	17204	154124	171328	78
Keshabchak	2013-14	47963	176231	224194	22575	169757	192332	86
	2009-10	142555	131669	274224	41141	92004	133145	49
	2010-11	141079	131669	272748	22427	92020	114447	42
	2011-12	158301	131669	289970	38567	105765	144332	50
	2012-13	145638	131669	277307	47630	109475	157105	57
Talpur	2013-14	120202	131565	251767	67080	119490	186570	74
	2009-10	311401	191672	503073	27684	98741	126425	25
	2010-11	376648	187776	564424	57027	108119	165146	29
	2011-12	399278	195026	594304	81157	105650	186807	31
	2012-13	407497	183008	590505	89775	120642	210417	36
Babnan	2013-14	380088	210444	590532	72110	127642	199752	34
	2009-10	40820	95627	136447	10233	46547	56780	42
	2010-11	79667	95627	175294	9938	38742	48680	28
	2011-12	126614	95627	222241	69210	80000	149210	67
	2012-13	73031	95627	168658	53055	85000	138055	82
Makalpur	2013-14	30603	95627	126230	8785	83870	92655	73
	2009-10	107702	57555	165257	14540	27145	41685	25
	2010-11	123572	86669	210241	12685	36655	49340	23
	2011-12	160901	90280	251181	16270	33531	49801	20
	2012-13	201380	101205	302585	130007	75480	205487	68
Narayanpur	2013-14	97098	109720	206818	38365	131099	169464	82
	2009-10	60065	115928	175993	15807	9371	25178	14
	2010-11	150815	128143	278958	18017	11870	29887	11
	2011-12	249071	136300	385371	52725	22116	74841	19
	2012-13	310530	149723	460253	11391	12294	23685	5
Durgapur	2013-14	436568	165337	601905	85240	22650	107890	18
	2009-10	377918	83402	461320	12412	24258	36670	8
	2010-11	424650	82914	507564	26928	24078	51006	10
	2011-12	515456	92804	608260	15272	22148	37420	6
	2012-13	515456	92804	608260	478	40192	40670	7
Abad Bhagawanpur	2013-14	567590	121133	688723	22980	35944	58924	9
	2009-10	87696	41179	128875	8184	12458	20642	16
	2010-11	108233	46023	154256	8898	12751	21649	14
	2011-12	132607	46023	178630	NA	32649	-	-
	2012-13	145981	50584	196565	8898	18471	27369	14
Shankarpur	2013-14	169196	53721	222917	NA	20538	-	-
	2009-10	64271	42150	106421	1500	4325	5825	5
	2010-11	100596	33673	134269	3815	4277	8092	6
	2011-12			NA		12035	12035	-
	2012-13			NA		12030	12030	-
Ramkrishnapur Borhanpur	2013-14			NA		13750	13750	-
	2009-10	53636	52447	106083	12031	19514	31545	30
	2010-11	74538	57411	131949	12158	16994	29152	22
	2011-12	100520	59520	160040	25283	23244	48527	30
	2012-13	127401	81296	208697	42748	32082	74830	36
2013-14	138139	93061	231200	35911	42453	78364	34	

Nahajari	2009-10	193396.36	45748	239144.36	16039	10300	26339	11
	2010-11	191064.06	43794	234858.06	25100	9008	34108	15
	2011-12	200750.36	43794	244544.36	11914	28026	39940	16
	2012-13	204604.36	82579	287183.36	32560	18147	50707	18
2013-14	236476.36	94616	331092.36	24110	29530	53640	16	
Chandipur	2009-10	266609.7	0	266609.7	11112	0	11112	4
	2010-11	255497.7	42903	298400.7	16864	8822	25686	9
	2011-12	285288.7	67317	352605.7	18008	14816	32824	9
	2012-13	319781.7	67917	387698.7	17732	11405	29137	8
	2013-14	358561.7	67917	426478.7	500	1050	1550	0
Dhola	2009-10	464226	45130	509356	11672	4181	15853	3
	2010-11	493503	45130	538633	19783	3237	23020	4
	2011-12	515613	51408	567021	16661	7769	24430	4
	2012-13	542591	58594	601185	10085	3770	13855	2
	2013-14	587330	58594	645924	17600	10019	27619	4
Talibpur	2009-10	345694	122420	468114	24494	13164	37658	8
	2010-11	430456	12420	442876	65349	0	65349	15
	2011-12	487527	148160	635687	143865	0	143865	23
	2012-13	491822	150000	641822	60884	24428	85312	13
	2013-14	556510	160000	716510	4102	134564	138666	19
Malihati	2009-10	693598	94863	788461	31104	12685	43789	6
	2010-11	744672	95541	840213	38351	14197	52548	6
	2011-12	787665	118572	906237	108035	40427	148462	16
	2012-13	757775	128534	886309	63838	22291	86129	10
	2013-14	800180	126493	926673	68395	32823	101218	11
Dangapara	2009-10	52517	60000	112517	10512	4921	15433	14
	2010-11	97084	60000	157084	29480	14930	44410	28
	2011-12	112674	80000	192674	61190	23680	84870	44
	2012-13	107804	86120	193924	48930	18930	67860	35
	2013-14	109054	86120	195174	58875	29790	88665	45
Prasadpur	2009-10	257552	65000	322552	31533	25452	56985	18
	2010-11	265567	101453	367020	12755	12279	25034	7
	2011-12	341986	101453	443439	72091	45988	118079	27
	2012-13	325360	101453	426813	89075	60041	149116	35
	2013-14	325360	100000	425360	41918	57250	99168	23
Sarbangapur	2009-10	312072	82343	394415	37434	10984	48418	12
	2010-11	345997	82343	428340	16898	7810	24708	6
	2011-12	403632	82343	485975	24694	9767	34461	7
	2012-13	451514	83413	534927	20237	6315	26552	5
	2013-14	508375	81865	590240	20850	6850	27700	5
Nowda	2009-10	247136	103589	350725	107028	0	107028	31
	2010-11	243697	103589	347286	53199	0	53199	15
	2011-12	294087	103589	397676	0	13877	13877	3
	2012-13	383799	103589	487388	87538	25772	113310	23
	2013-14	374078	103589	477667	4258	27142	31400	7
Jamuar	2009-10	219160	156794	375954	33203	77308	110511	29
	2010-11	265443	156794	422237	30393	86542	116935	28
	2011-12	305302	156794	462096	62627	109333	171960	37
	2012-13	195536	156794	352330	34635	87298	121933	35
	2013-14	230397	156794	387191	66737	111018	177755	46
Raninagar	2009-10	140499	105000	245499	30275	52315	82590	34
	2010-11	176565	105000	281565	25265	33925	59190	21
	2011-12	241254	134935	376189	48590	63385	111975	30
	2012-13	245215	169190	414405	47740	76925	124665	30
	2013-14	289740	173165	462905	97260	85085	182345	39
Bikna	2009-10	Not available						
	2010-11	157315	106470	263785	24317	59300	83617	32
	2011-12	180168	106470	286638	19651	124299	143950	50
	2012-13	150647	106470	257117	25263	98096	123359	48
	2013-14	133758	170000	303758	35268	125771	161039	53
Mankanali	2009-10	178183	39278	217461	17904	12120	30024	14
	2010-11	NA	40883	40883	13326	9885	23211	57
	2011-12	205109	40883	245992	17546	14330	31876	13
	2012-13	248427	40883	289310	15780	12224	28004	10
	2013-14	261306	40883	302189	17111	11250	28361	9
Lougram	2009-10	159051	189764	348815	21726	70890	92616	27
	2010-11	256199	189764	445963	100658	71710	172368	39
	2011-12	247435	177662	425097	76614	110477	187091	44
	2012-13	238006	200462	438468	102295	136559	238854	54
	2013-14	199614	205684	405298	96410	149327	245737	61
Sihar	2009-10	193742	311760	505502	92330	140190	232520	46
	2010-11	272982	311760	584742	113978	163754	277732	47
	2011-12	307010	311760	618770	130142	209745	339887	55
	2012-13	278883	311760	590643	153080	194530	347610	59
	2013-14	243033	387650	630683	231660	214340	446000	71

*Report of the Examiner of Local Accounts on PRIs for the year ended March 2014*

Purbanabasan	2009-10	282546	131740	414286	49021	31123	80144	19
	2010-11	334142	132890	467032	67440	35294	102734	22
	2011-12	364298	133090	497388	98935	49080	148015	30
	2012-13	349373	135580	484953	100239	54661	154900	32
	2013-14	330053	142650	472703	91310	73060	164370	35
Dhansimla	2009-10	59246	28218	87464	7515	4886	12401	14
	2010-11	71918	28218	100136	10484	5062	15546	16
	2011-12	84590	28218	112808	34170	8532	42702	38
	2012-13	21443	32780	54223	15107	7503	22610	42
	2013-14	31613	32780	64393	12734	8381	21115	33
Ayodhya	2009-10	62077	30818	92895	6052	19992	26044	28
	2010-11	66851	33300	100151	6325	16649	22974	23
	2011-12	77177	36574	113751	6486	20946	27432	24
	2012-13	178571	157609	336180	43769	108781	152550	45
	2013-14	178571	157609	336180	43769	108781	152550	45
Radhanagar	2009-10	214518	121757	336275	41785	59663	101448	30
	2010-11	234827	120000	354827	28331	68192	96523	27
	2011-12	258308	129180	387488	117841	91076	208917	54
	2012-13	175571	157609	333180	43769	108781	152550	46
	2013-14	183630	158804	342434	53935	116933	170868	50
Jateswar-I	2009-10	748591	320160	1068751	39789	12631	52420	5
	2010-11	1016331	310786	1327117	120615	21433	142048	11
	2011-12	1185069	310786	1495855	197902	27374	225276	15
	2012-13	1270579	310786	1581365	54385	22410	76795	5
	2013-14	1513370	310786	1824156	NA	0	NA	-
Mairadanga	2009-10	211091	148067	359158	79120	108714	187834	52
	2010-11	171324	148067	319391	74318	111477	185795	58
	2011-12	133596	330000	463596	211403	140934	352337	76
	2012-13	111259	240500	351759	156000	54970	210970	60
	2013-14	140789	325500	466289	NA	NA	NA	-
Chaporer par-II	2009-10	71018	40903	111921	41753	NA	41753	37
	2010-11	70168	24525	94693	49753	NA	49753	53
	2011-12	71018	24525	95543	46000	4000	50000	52
	2012-13	71018	24525	95543	17184	8910	26094	27
	2013-14	197672	56648	254320	32634	20924	53558	21
Mahakalguri	2009-10	356258	180000	536258	62811	66847	129658	24
	2010-11	406600	180000	586600	81560	64721	146281	25
	2011-12	440319	180000	620319	162317	11654	173971	28
	2012-13	346348	180000	526348	74736	86196	160932	31
	2013-14	365416	180000	545416	75501	93750	169251	31
Luksan	2009-10	845209	190520	1035729	30194	57660	87854	8
	2010-11	947875	190520	1138395	176350	92958	269308	24
	2011-12	869087	300112	1169199	135708	119046	254754	22
	2012-13	914445	NA	-	NA	130020	130020	-
	2013-14	NA	NA	-	NA	248202	248202	-
Champaguri	2009-10	315418	152878	468296	171638	82386	254024	54
	2010-11	214272	172744	387016	153218	87252	240470	62
	2011-12	146546	172744	319290	125254	104706	229960	72
	2012-13	89330	160400	249730	42350	144188	186538	75
	2013-14	17472	173498	190970	20378	152474	172852	91
Hili	2009-10	297852	134787	432639	71801	67998	139799	32
	2010-11	292840	NA	292840			Not available	-
	2011-12	207404	161674	369078	65808	89955	155763	42
	2012-13	207404	161674	369078	41970	106243	148213	40
	2013-14	207404	161674	369078	90363	59652	150015	41
Panjul	2009-10	217109	80992	298101	6947	10498	17445	6
	2010-11	280656	80992	361648	15334	12151	27485	8
	2011-12	334163	64481	398644	21113	11371	32484	8
	2012-13	366160	64481	430641	54527	25006	79533	18
	2013-14	351108	86961	438069	17900	36637	54537	12
Amritakhanda	2009-10				Not available			
	2010-11	370602	210000	580602	35650	76630	112280	19
	2011-12	468322	171524	639846	45260	97170	142430	22
	2012-13	497432	171540	668972	42574	116566	159140	24
	2013-14	509832	222895	732727	40490	137085	177575	24
Chakvrigu	2009-10	82672	238531	321203	18609	109974	128583	40
	2010-11				Not available			
	2011-12	231504	124341	355845	55054	74178	129232	36
	2012-13	226613	124341	350954	46033	46693	92726	26
	2013-14	231600	124350	355950			Not available	-

**Appendix-XXIII**

(Reference: Paragraph 5.1.4; page no 73)

Statement showing excess payment made by violating SOR specifications by the ZPs

Sl. No	Name of the Road	Unit rate <sup>1</sup> of bitumen @ 1.05kg/m <sup>2</sup> including cess (₹)	Cost of Primer coat @ 0.75kg/m <sup>2</sup> (₹)	Labour/ machinery (₹)	Unit rate of bitumen @ 0.75kg/m <sup>2</sup> including cess (₹)	Extra cost (₹)	Quantity in m <sup>2</sup>	Tendered rebate in %	Total excess (₹)
<b>Bardhaman ZP</b>									
1	Kasba to Sandhipur, Galsi -I PS	35.37	23.19	2.40	25.59	9.78	24506.25	1.51	236052
2	W/S of the road from Badulia to Khandoghosh	36.89	24.28	2.40	26.68	10.21	85639.15	21.94	682538
3	W/S of the road from 4th Mile to Bardhaman Kalna Road via Palitpur within Bardhaman-I PS	36.69	24.14	2.40	26.54	10.15	33707.29	0.50	340418
4	Up-gradation of road from Haldi Murutia Mazlishpur -Badshai Pucca road to Muradanga via Subipur within Ketugram-I PS	37.13	24.45	2.40	26.85	10.28	34995.33	0.51	357917
5	Up-gradation of road from Srikhanda Dakbunglow to STKK Road within Katwa-I PS	36.91	24.28	2.40	26.68	10.23	31356.84	0.75	318375
6	Construction of road from Sakanara to Dharan within Raina-I PS	35.10	23.00	2.40	25.40	9.70	19867.24	1.05	190689
7	W/S of the road from Molandighi to Raghunathpur road (Motilal Sarak) within Kanksa	35.30	23.15	2.40	25.55	9.75	57600.12	1.35	554020
8	Nadanghat to Bogpur via Nawpara in Purbasthali-I PS	35.11	23.01	2.40	25.41	9.70	28016.14	1.10	268767
9	Galsi to Dignagar	35.16	23.04	2.40	25.44	9.72	25478.41	0.09	247427
10	Road from Moregram Chati to Kojalsa (via Berugram) within Ketugram -I PS (RIDF-XV)	35.35	23.18	2.40	25.58	9.77	10519.00	0.10	102668
<b>Total after including 1% cess</b>									
<b>3331860</b>									
<b>Nadia ZP (figures are inclusive of cess)</b>									
11	Strengthening of road from Dhubulia railway gate Nimtala Sujjanpur road via Tatla	37.32	32.43	2.40	26.98	10.34	24310.60	1.07	248682
12	Strengthening of road from Galaidari to Tlakpur ghat	37.42	32.53	2.40	27.07	10.35	25807.875	0.54	265669
13	Construction of road from Dharmada Bus stand to Kathalberia	37.34	32.61	2.40	27.13	10.21	32445.22	0.39	32997

<sup>1</sup> Unit rate of bitumen @ 1.05kg/m<sup>2</sup> = Cost of Primer coat x 1.05 + cost of labour / machinery

<sup>2</sup> Unit rate of bitumen @ 0.75kg/m<sup>2</sup> = Cost of Primer coat x 0.75 + cost of labour / machinery

Sl. No	Name of the Road	Unit rate <sup>1</sup> of bitumen @ 1.05kg/m <sup>2</sup> including cess (₹)	Cost of Primer coat @ 0.75kg/m <sup>2</sup> (₹)	Labour/ machinery (₹)	Unit rate of bitumen @ 0.75kg/m <sup>2</sup> including cess (₹)	Extra cost (₹)	Quantity in m <sup>2</sup>	Tendered rebate in %	Total excess (₹)
14	Construction of road from Rukumpur Idgaha to Bhebodanga	37.31	32.45	2.40	27.00	10.31	10031.57	0.15	103270
15	Construction of road from Anandabas to Gholapara via Anandabas Pagla Bunch	37.21	32.40	2.40	26.97	10.24	28361.56	0.11	290103
16	Construction of road from Kaliganj Bazar to Iswaripur	37.52	32.43	2.40	27.07	10.45	18975.00	0.52	197258
<b>North 24 Parganas ZP (figures are inclusive of cess)</b>									
17	Construction of black top road from Nahata road Rajapur Co-operative Bank to Chandigarh	51.11	45.43	2.40	36.84	14.27	3275.25	10.99	41601
18	Construction of metal Road from Subidpur Rajbanshipara to Kalanchi BSF road	51.19	45.51	2.40	36.90	14.29	7047.49	24.24	76297
19	Construction of Black top road with piling from Ashim Mondal's house to Chaumatha	50.89	45.22	2.40	36.68	14.21	1791.25	7.27	23603
20	Construction of metal road from Dhutardaha GP Badal Pal house to Goldaha club	50.89	45.22	2.40	36.68	14.21	1823.50	6.37	24261
21	Construction of road from Kapileswarpur Patiram's house to south Kanchdha Temple (part-II)	51.33	45.64	2.40	37.00	14.33	3028.77	8.99	39500
22	Construction of road from Kapileswarpur Patiram's house to south Kanchdha Temple (part-I)	51.33	45.64	2.40	37.00	14.33	2931.01	8.99	38225
23	Construction of Black Top road repairing from Boyarmari Ferryghat to Uttar Baunia under Sandeshkhali block	61.31	49.15	2.40	39.66	21.65	3500.00	16.25	63462
24	Construction of Bituminous Road from Swarupnagar Bager Taki Road to Baduria Road	51.38	45.69	2.40	37.03	14.35	1998.75	1.51	28249
25	Construction of Bituminous road from Gacha Madrasa to Futfutis More under Basirhat block, (part-I).	51.47	45.77	2.40	37.09	14.38	2575.00	7.05	34418
26	Construction of road from Anup Roy's house to Amarendranath Pramanik house in Swarupnagar Block	51.33	45.64	2.40	37.00	14.33	2578.99	7.37	34233

Sl. No	Name of the Road	Unit rate <sup>1</sup> of bitumen @1.05kg/m <sup>2</sup> including cess (₹)	Cost of Primer coat @ 0.75kg/m <sup>2</sup> (₹)	Labour/ machinery (₹)	Unit rate of bitumen @ 0.75kg/m <sup>2</sup> including cess (₹)	Extra cost (₹)	Quantity in m <sup>2</sup>	Tendered rebate in %	Total excess (₹)
27	Construction of road from Anup Roy's house to Amarendranath Pramanik house	51.33	45.64	2.40	37.00	14.33	2748.16	6.37	36873
28	Construction of JBC with WBM road from Chalki PWD road to Barrackpur	51.19	45.64	2.40	37.00	14.19	3879.50	18.19	45037
29	Construction of road from Nirman High School Mina Bazar to Nariketala via foot ball Ground. Part II	51.33	45.64	2.40	37.00	14.33	4171.86	13.33	51814
30	Construction of road from Nirman High School Mina Bazar to Nariketala via foot ball Ground. Part I	51.33	45.64	2.40	37.00	14.33	4470.62	7.27	59407
31	Construction of Bituminous road from Sangrampur special cadre FP school to Old Sakhira Road	51.38	45.68	2.40	37.03	14.35	3669.38	19.99	42130
32	Construction of Bituminous road from Gacha Madrasa to Futfutis More (part-II)	51.47	45.77	2.40	37.10	14.37	3090.00	7.13	41237
33	Construction of metal road from Kampa BGVV to Mathura Bill House of Tapan Dutta	50.66	45.49	2.40	36.89	13.77	9126.41	1.50	123786
34	Construction of road from Badarhat to Bamihati Natunhat	36.58	32.08	2.40	26.72	9.86	20625.00	0.39	202569
35	Construction of road from Jetia Bazar via Balbhara High School to Malancha Raiigate	36.59	32.09	2.40	26.73	9.86	8182.00	10.16	72478
36	Construction of road from Guma Gurdaha More to Badar within Habra-I, Baduria & Deganga Block under RIDF- XVI	36.51	32.01	2.40	26.67	9.84	32085.33	11.50	279412
<b>Total</b>									<b>6125408</b>

(Source: Records of ZPs)

## Appendix-XXIV

(Reference: Paragraph 5.1.5; page no 75)

Statement showing excess payment made by violating the specification of SOR

(in ₹)

Item	Unit	Rate allowed	Quantity executed	Scheduled rate	Excess rate	Rebate in %	Net excess
<b>W/S of road from Choukashi Balarampur to Balarampur Battala GP under Tufanganj PS</b>							
PMC	m <sup>2</sup>	124.87	7140	118.06	6.81	2.11	47597.45
SC	m <sup>2</sup>	44.17	7140	41.38	2.79	2.11	19500.28
Total excess							67097.72
<b>Construction of road from CADC to Nazirhat under Tufanganj PS</b>							
PMC	m <sup>2</sup>	131.9	10330.39	124.94	6.96	2.15	70353.67
SC	m <sup>2</sup>	42.7	10330.39	39.94	2.76	2.15	27898.87
Total excess							98252.54
<b>Construction of road from Kathalbari to Salmara -3 under Cooch Behar-II PS</b>							
PMC	m <sup>2</sup>	122.91	9524.74	115.95	6.96	2.15	64866.91
SC	m <sup>2</sup>	40.73	9524.74	37.97	2.76	2.15	25723.08
Total excess							90589.99
<b>Construction of road from D.K.Kuthi to Pundibari Border under Cooch Behar-II PS</b>							
PMC	m <sup>2</sup>	119.63	7650.98	112.9	6.73	2	50461.27
SC	m <sup>2</sup>	43.42	7650.98	38.1	5.32	2	39889.15
Total excess							90350.42
<b>Total</b>							<b>346290.67</b>

(Source: Records of ZPs)

**Appendix-XXV**

(Reference: Paragraph 5.1.6; page no 76)

Statement showing excess expenditure due to non-adoption of current rate of SOR

Name of the fund	Name of the work	Date of vetting	Quantity (in m <sup>2</sup> )	Rate allowed (in ₹/m <sup>2</sup> )	Admissible rate (in ₹/m <sup>2</sup> )	Tendered rate (d)	Excess rate with tendered rate (in ₹) (e)={ (b-c)±d% }	Net excess (in ₹) (f)=(a)* (e)
BCW	New Bye pass road at location from Kalibazar Basanti Mandir to Muster Sluice	November 2010	1790.975	664.18	₹ 569.16 <sup>3</sup>	1% above	95.97	171879.87
	New Bye pass road at location from Light House Road near Subimal Roy house's to Vidyasagar More		2330.51	664.18		1% above	95.97	223659.04
	New Bye pass road at location from Vidyasagar More to Gangasagar 5 No. Road near Neem Pith Ashram		1941.6	664.18		at par	95.02	184490.83
	New Bye pass road at location from Road No. 2 to Bridge No. 1 via Police Control Room at Gangasagar Mela Ground		1456.39	664.18		1% above	95.97	139769.75
	Double flat B.P road from Adhar Bauri House to Monoranjan Mandal House in Dhasapara-Sumatinagar GP		1107.46	1129.70		0.02% below	442.83	490416.51
	Double flat B.P road from Panu Majhiani house towards South (Phase 2 & 3) at Gangasagar Mauza		613.7	1129.70		0.03% below	442.79	271740.22
	Double flat B.P road from Companichar High School to Anjuman Bibi house at Muriganga-II		689.4	1129.70		0.01% below	442.88	305321.47
	Double flat B.P road from the house of Samay Majhi to Ahhamed Amina FP School at Khasramkar Ramkarchar		1377.08	1129.70		0.01% below	442.88	609881.19
	Double flat B.P road from the house of Monoranjan Patra to the house of Amita Das at Dhaspara		1852.77	1129.70		0.09% below	442.52	819887.78
	Double flat B.P road from the house of Mahendra Bhunia to Companichar Natun Bazar at Companichar		1861.10	1129.70		0.02% below	442.83	825036.57
<b>Total</b>								<b>4042083.23</b>

(Source: Records of PS)

<sup>3</sup> ₹ 469.60 (rate as per memo no. 1096(5)/15-5 dated 25.05.2009) + 20% additional for riverine area + 1% welfare cess = ₹ 569.16

<sup>4</sup> ₹ 566.65 (rate as per memo no. 882(5)/15-5 dated 27.06.2011) + 20% additional for riverine area + 1% welfare cess = ₹ 686.78

## Appendix-XXVI

(Reference: Paragraph 5.2.2; page no 79)

Statement showing avoidable expenditure on procurement of stone metals

Chainage	Item of work	Rate allowed	Rate of the item considering nearest source	Difference	Quantity executed	Avoidable expenditure	Tender rebate	Net avoidable expenditure
0 to 2.5 km	WBM Gr.II	241.38	141.87	99.51	9010.99	897579.20	22.10	699214.20
	WBM Gr.III	241.70	144.95	96.75	9010.99	872684.03		679820.86
	20mm PMC	118.44	109.49	8.95	9010.99	80648.360		62825.07
2.5 to 5 km	WBM Gr.II	241.38	141.87	99.51	9086.25	904172.74	23.09	695399.25
	WBM Gr.III	241.70	144.95	96.75	9086.25	879094.69		676111.73
	20mm PMC	118.44	109.49	8.95	9086.25	81321.94		62544.70
5 to 7.5 km	WBM Gr.II	241.38	141.87	99.51	8773.76	873076.86	19.99	698548.79
	WBM Gr.III	241.70	144.95	96.75	8773.76	848861.28		679173.91
	20mm PMC	118.44	109.49	8.95	8773.76	78525.15		62827.97
7.5 to 10 km	WBM Gr.II	241.38	141.87	99.51	8741.21	869837.80	26.10	642810.14
	WBM Gr.III	241.70	144.95	96.75	8741.21	845712.06		624981.22
	20mm PMC	118.44	109.49	8.95	8741.21	78233.83		57814.80
10 to 12.5 km	WBM Gr.II	241.38	141.87	99.51	9104.31	905969.88	24.99	679568.01
	WBM Gr.III	241.70	144.95	96.75	9104.31	880841.99		660719.58
	20mm PMC	118.44	109.49	8.95	9104.31	81483.57		61120.83
<b>Total</b>								<b>7043481.06</b>

(Source: Records of ZP)

## Appendix-XXVII

(Reference: Paragraph 5.2.2; page no 80)

Statement showing avoidable expenditure for procuring stone metal by North 24 Parganas ZP

Sl. No.	Name of the road	Item of work	Rate allowed (₹/m <sup>2</sup> )	Rate admissible (₹/m <sup>2</sup> )	Difference (₹/m <sup>2</sup> )	Quantity executed (m <sup>2</sup> )	Amount of avoidable expn. (₹)	Tendered rate	Net avoidable payment (₹)
1.	Guma Gurdaha More to Badar within Habra-I, Baduria & Deganga Block	WBM-Gr.II	198.270	185.585	12.685	32085.53	407004.95	11.50% less	360199.38
		WBM-Gr.III	198.590	185.908	12.682	32085.53	406908.69	11.50% less	360114.19
		20mm PMC	134.500	132.408	2.092	32085.53	67122.93	11.50% less	59403.79
2.	Road from Jetia Bazar via Bazar via Balibhara High School to Malancha Railgate under Block Barrackpur-I.	WBM-Gr.II	213.720	201.224	12.496	4707.500	58824.92	10.16% less	52848.31
		WBM-Gr.III	214.040	201.548	12.492	8182.000	102209.54	10.16% less	91825.05
		20mm PMC	138.380	136.213	2.167	12516.000	27122.17	10.16% less	24366.56
3.	Road from Badarhat to Bamihati Natunhat under Habra-I (Paid upto 4th RA)	WBM-Gr.II	210.820	198.298	12.522	35437.500	443748.38	0.39% less	442017.75
		WBM-Gr.III	211.140	198.621	12.519	35250.000	441294.75	0.39% less	439573.70
4.	Road from Makaltala more to Rudrapur Bazar under Habra-I	WBM-Gr.II	206.960	194.397	12.563	18187.500	228489.56	5.51% less	215899.79
5.	Road from NH35 Regiment club more to balisa More via Ghoshpara	WBM-Gr.II	187.640	174.486	13.154	20625.000	271301.25	12.09% less	238500.93
		WBM-Gr.III	187.960	174.810	13.150	20625.000	271218.75	12.09% less	238428.40
6.	Road from Beri School More via Beri GP School upto Beri Uttarpara FP school	WBM-Gr.II	204.060	191.471	12.589	8624.000	108567.54	10.75% less	96896.53
7.	Road from Kampa BGVB to Mathura Bill House of Tapan Dutta via GP House	WBM-Gr.II	200.19	187.569	12.618	10055.270	126907.56	1.5% less	125003.95
		WBM-Gr.III	200.51	187.892	12.620	9827.690	124005.79	1.5% less	122145.70
8.	Road from Chandua Kalyani Highway to Chakla Gate Railway Stn. Via Dakshintala	WBM-Gr.II	204.06	191.471	12.589	7687.500	96777.94	3.25% less	93632.66
		WBM-Gr.III	204.38	191.794	12.586	7500.000	94395.00	3.25% less	91327.16
9.	Road from Dadpur Dhankal more to Harpur under Amdanga Block	WBM-Gr.II	199.23	186.594	12.636	17146.267	216660.23	7.01% less	201472.35
		WBM-Gr.III	199.55	186.920	12.630	17146.267	216557.35	7.01% less	201376.68
<b>Total avoidable expenditure</b>									<b>3455032.88</b>

(Source: Records of ZP)

## Glossary of abbreviations

Abbreviation	Full Form	Abbreviation	Full Form
AOPUS	Artho O Parikalpana Upa Samiti	NGO	Non-Government Organisation
ARWSP	Accelerated Rural Water Supply Programme	NIT	Notice Inviting Tender
ASUOPSS	Artho Sanstha Unnayan O Parikalpana Sthayee Samiti	NRHM	National Rural Health Mission
BCW	Backward Class Welfare	NRWSP	National Rural Water Supply Programme
BEUP	Bidhayak Elaka Unnayan Prakalpa	OSR	Own Source Revenue
BM	Bituminous Macadam	P&RDD	Panchayat and Rural Development Department
BOQ	Bill of Quantity	PA	Performance Audit
BPL	Below Poverty Line	PHC	Primary Health Centre
BRGF	Backward Region Grant Fund	PHED	Public Health Engineering Department
CFC	Central Finance Commission	PMGSY	Pradhan Mantri Gram Sadak Yojana
DDP	Draft Development Plan	PO	Programme Officer
DPC	District Planning Committee	PPSWR	Probability Proportional to Size with Replacement
DPR	Detailed Project Report	PRI	Panchayati Raj Institution
DRDA	District Rural Development Agency	PS	Panchayat Samiti
DRDC	District Rural Development Cell	PUP	Paschimanchal Unnayan Parshad
ELA	Examiner of Local Accounts	PWD	Public Works Department
FC	Finance Commission	PWL	Permanent Wait List
FT	Fund Transfer	RGVY	Rajiv Gandhi Grameen Vidyutikaran Yojana
GoI	Government of India	RIDF	Rural Infrastructure Development Fund
GP	Gram Panchayat	RSM	Rural Sanitary Mart
GPMS	Gram Panchayat Management System	RSVY	Rashtriya Sam Vikash Yojana
GSB	Granular Sub Base	SFC	State Finance Commission
H&FW	Health & Family Welfare	SGRY	Sampoorna Grameen Rojgar Yojana
HMP	Hot Mix Plant	SGSY	Swarnajayanti Gram Swarozgar Yojana
IAY	Indira Awaas Yojana	SHG&SE	Self Help Group & Self Employment
ICDS	Integrated Child Development Services Scheme	SLVMC	State Level Vigilance and Monitoring Committee
IFMAS	Integrated Fund Monitoring and Accounting System	SOR	Schedule of Rate
IHHL	Individual Household Latrine	SRSWOR	Simple Random Sampling Without Replacement
IRC	Indian Road Congress	SSK	Sishu Siksha Kendra
JM	Jhama Metal	TSC	Total Sanitation Campaign
MAS	Model Accounting System	UC	Utilisation Certificate
MB	Measurement Book	ULBs	Urban Local Bodies
MGNREGS	Mahatma Gandhi National Rural Employment Guarantee Scheme	WBLA	West Bengal Legislative Assembly
MORT&H	Ministry of Road Transport and Highways	WBM	Water Bound Macadam
MP	Mahakuma Parishad	WBREGS	West Bengal Rural Employment Guarantee Scheme
MPLAD	Member of Parliament Local Area Development	WBSRDA	West Bengal State Rural Development Authority
MPR	Monthly Progress Report	WMM	Wet Mix Macadam
MS	Measurement Sheet	ZP	Zilla Parishad
MSDP	Multi Sectoral Development Programme		
MSK	Madhyamik Siksha Kendra		
MSS	Mix Seal Surfacing		
MT	Metric Ton		
NABARD	National Bank for Agricultural and Rural Development		
NAC	National Accounting Code		
NGNB	Nijo Griha Nijo Bhumi		

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