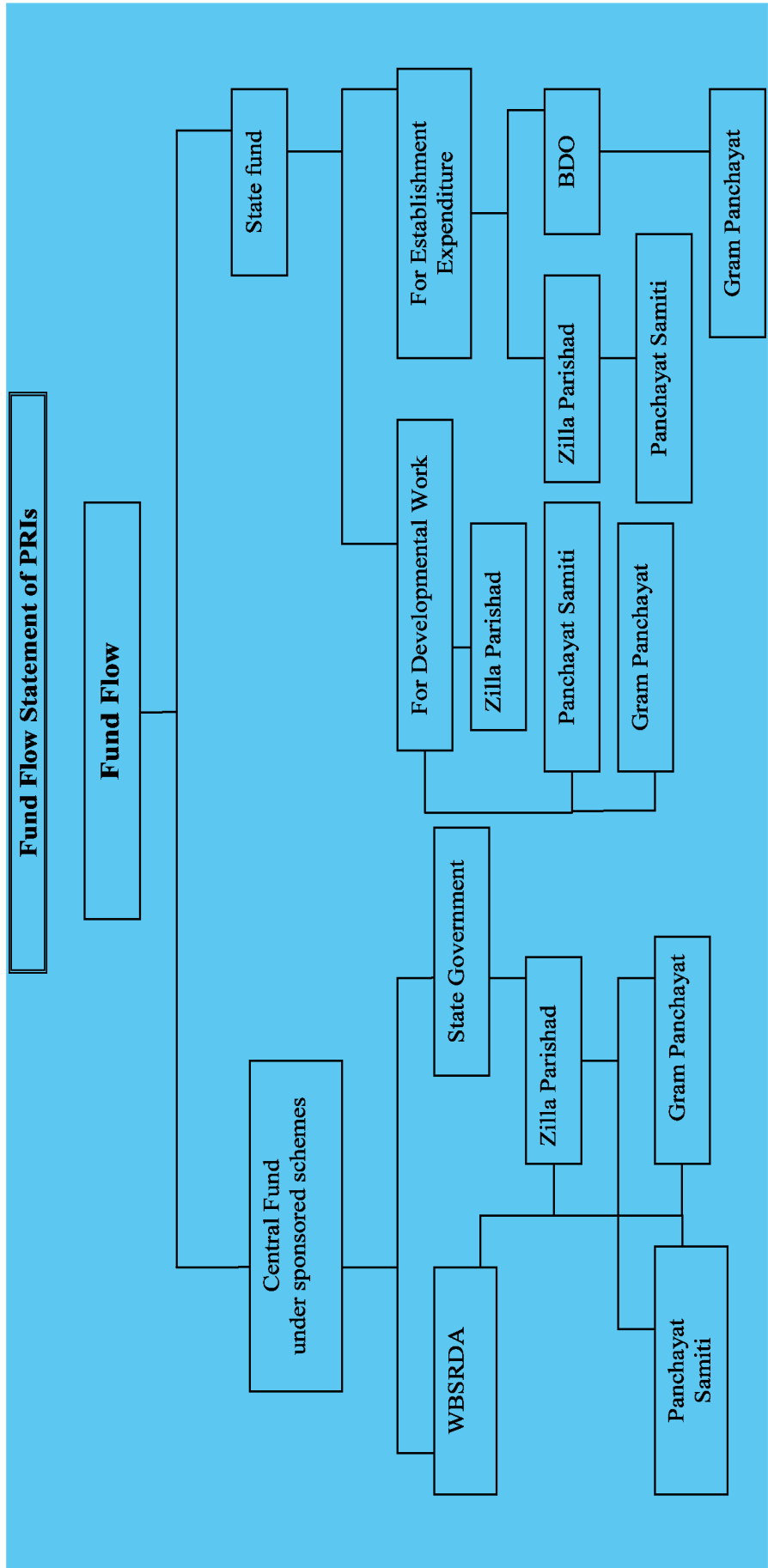


APPENDICES

Appendix I

(Reference: Paragraph 1.4; page no. 5)

Fund Flow Statement of PRIs



(₹ in Crore)

Heads	Year: 2009-10																		
	Receipt						Expenditure						Percentage						
	ZPs		PSs		GPs		ZPs		PSs		GPs		Total						
P*	NP*	P*	NP*	P*	NP*	P*	NP*	P*	NP*	P*	NP*	P*	NP*	P*	NP*				
(A) Grants:																			
(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	0		
(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		
(A) Total Grants	600.26	148.75	182.28	126.94	3651.24	600.75	5310.22	497.72	128.06	231.32	111.70	3746.42	621.40	4475.47	861.16	100	100		
(B) Own Source	0	42.72	0	20.11	0	96.49	159.32	Not furnished by the P&RDD									NA		
Total (A+B)	600.26	191.47	182.28	147.05	3651.24	697.24	5469.54												

Appendix-III**(Reference: Paragraph 2.1; page no. 17)**Statement showing non-preparation of annual accounts
through IFMAS by PSs for the year 2009-11

Sl.No.	Name of ZP	Name of PS	Total
(1)	Birbhum	Md. Bazar	1
(2)	Dakshin Dinajpur	Balurghat	1
(3)	Hooghly	Chanditala-II	
(4)		Tarakeswar	2
(5)	Purba Medinipur	Nandigram-II	1
(6)	South 24 Parganas	Patharpratima	1
(7)	Uttar Dinajpur	Hemtabad	
(8)		Goalpokher-II	
(9)		Islampur	
(10)		Raiganj	
(11)		Karandighi	5
Grand Total			11

(Source: Annual Accounts and replies of PSs)

Appendix-IV

(Reference: Paragraph 2.2; page no. 18)

Statement showing expenditure incurred by ZPs/PSs in excess of
budget provision during 2008-11

(₹ in lakh)

Sl.No.	Name of PRIs	Year	No. of heads	Excess Expenditure
Zilla Parishads:				
(1)	Bankura	2010-11	4	1578.89
(2)	Bardhaman	2010-11	3	274.82
(3)	Dakshin Dinajpur	2010-11	5	1077.67
(4)	Purba Medinipur	2010-11	2	501.14
(5)	South 24 Parganas	2010-11	1	0.92
Panchayat Samitis:				
(6)	Andal	2010-11	1	3.21
(7)	Arambagh	2009-11	8	435.85
(8)	Bally-Jagachha	2008-11	10	101.15
(9)	Bansihari	2009-10	1	14.94
(10)	Barrackpore-I	2010-11	4	68.01
(11)	Barrackpore-II	2009-11	2	183.87
(12)	Basirhat-II	2009-11	7	402.63
(13)	Bhagwangola-I	2009-10	1	17.73
(14)	Bishnupur-I	2009-11	5	96.66
(15)	Canning-II	2009-11	6	310.98
(16)	Chanchal-II	2009-11	7	85.82
(17)	English Bazar	2009-11	15	220.49
(18)	Gosaba	2009-11	9	122.66
(19)	Habra-I	2009-11	3	250.53
(20)	Harirampur	2009-11	4	331.69
(21)	Indpur	2009-11	8	105.47
(22)	Kaliachak-I	2009-11	3	31.63
(23)	Khanakul-II	2009-11	10	323.97
(24)	Manikchak	2009-11	6	135.91
(25)	Mathabhanga-II	2009-11	4	245.31
(26)	Minakhan	2009-11	3	364.21
(27)	Murarai-II	2009-11	3	61.58
(28)	Nagrakata	2009-11	5	84.57
(29)	Raiganj	2009-11	3	68.48
(30)	Ramnagar-I	2010-11	6	406.38
(31)	Ramnagar-II	2009-11	10	187.09
(32)	Ranibandh	2009-11	7	308.96
(33)	Simlapal	2009-11	5	163.27
(34)	Sitalkuchi	2009-11	4	78.52
(35)	Tufanganj-II	2009-11	8	60.49
Total				8,705.50

(Source: Budget of ZPs and PSs)

Appendix-V

(Reference: Paragraph 2.2; page no. 18)

Statement showing expenditure incurred by GPs without preparing budget during 2010-11

(₹ in lakh)

SI No.	Name of GP	Name of ZP	If Budget not prepared/ approved then the total amount expended by the GP
(1)	Dhanara	Bankura	100.99
(2)	Dheko		109.67
(3)	Madan mohanpur		198.24
(4)	Sankari-II	Bardhaman	501.62
(5)	Jharaltagram -II	Jalpaiguri	106.43
(6)	Maheshail-I	Murshidabad	45.54
(7)	Gachha Akharpur	North 24 Parganas	41.63
(8)	Gokulnagar	Purba Medinipur	79.66
(9)	Kalagechia		16.28
(10)	Birgram	Purulia	272.42
(11)	Bodra	South 24 Parganas	58.50
(12)	Kumirmari		35.56
Total			1,566.54

(Source: Replies of GPs)

Appendix-VI

(Reference: Paragraph 2.2; page no. 19)

Statement showing no. of GPs that incurred expenditure in excess of budget provision during 2010-11

(₹ in lakh)

Sl. No.	District	No. of GPs	No. of heads	Expenditure in excess of budget provision	Range of expenditure excess over budget provision
(1)	Bankura	40	22	547.53	0.12-80.67
(2)	Bardhaman	42	18	2240.83	0.01-398.81
(3)	Birbhum	41	21	550.34	0.1-98.84
(4)	Cooch Behar	38	22	296.21	0.01-69.14
(5)	Dakshin Dinajpur	8	13	69.18	1.38-25.57
(6)	Hooghly	31	15	566.97	0.38-136.98
(7)	Howrah	26	10	121.42	0.06-21.60
(8)	Jalpaiguri	18	14	59.06	0.23-6.13
(9)	Malda	8	7	67.01	0.02-30.64
(10)	Murshidabad	25	23	422.89	0.48-70.18
(11)	Nadia	31	17	128.76	0.01-16.18
(12)	North 24 Parganas	32	22	728.30	0.28-156.83
(13)	Paschim Medinipur	25	11	212.35	0.28-59.44
(14)	Purba Medinipur	34	13	531.28	0.42-175.16
(15)	Purulia	12	13	129.60	0.29-45.71
(16)	South 24 Parganas	25	15	282.02	0.01-63.20
(17)	Uttar Dinajpur	8	8	54.45	0.08-17.68
Total		444		7008.20	

(Source: Budget of GPs)

Appendix-VII

(Reference: Paragraph 2.4; page no. 20)

Statement showing non-reconciliation between Cash Book and Pass Book
balance as of March 2011 (by ZP and PS)

(In ₹)

Sl.No.	Name of PRIs	Balance as per Cash Book	Balance as per Pass Book	Difference	Amount not reconciled
Zilla Parishad:					
(1)	Jalpaiguri	415081103.11	502179698.60	87098595.49	87098595.49
Panchayat Samitis:					
(2)	Amdanga	40795713.77	50872602.00	10076888.23	10076888.23
(3)	Arambagh	16444175.00	17420387.00	976212.00	976212.00
(4)	Baduria	65563978.54	66227855.67	663877.13	663877.13
(5)	Balurghat	112570791.99	111251233.99	1319558.00	1319558.00
(6)	Barasat-I	29453347.04	40710674.12	11257327.08	11257327.08
(7)	Barrackpore-I	34734343.52	22801398.52	11932945.00	11932945.00
(8)	Chinsurah Mogra	37647481.95	45118484.45	7471002.50	7471002.50
(9)	Diamond Harbour-I	45391491.87	45748120.87	356629.00	356629.00
(10)	Haldibari	50786597.82	51130213.42	343615.60	343615.60
(11)	Hingalganj	79554534.00	101006531.58	21451997.58	21451997.58
(12)	Karandighi	79684642.89	81588080.28	1903437.39	1903437.39
(13)	Khanakul-II	35578655.21	39674702.46	4096047.25	4096047.25
(14)	Khejuri-I	21155963.65	24331366.11	3175402.46	2874187.46
(15)	Manikchak	123353186.61	123691144.35	337957.74	337957.74
(16)	Maynaguri	88206193.00	93881375.00	5675182.00	5675182.00
(17)	Pursurah	25277880.84	26720238.28	1442357.44	1442357.44
(18)	Sandeshkahli-I	79320289.53	76566592.50	2753697.03	2753697.03
	Total	965519267.23	1018741000.60	85234133.43	84932918.43

(Source: Reconciliation statement of ZPs and PSs)

Appendix- VIII**(Reference: Paragraph 2.4; page no. 20)**

Statement showing non-reconciliation between Cash Book and Pass Book balance for the year 2010-11 (in respect of GPs)

Sl. No.	Name of ZP	Name of GPs	Cash Book Balance (in ₹)	Pass Book Balance (in ₹)	Actual Diff not Reconciled as stated in IR (in ₹)
(1)	Bankura	Dhansimla	1042860.20	1026754.77	66.00
(2)		Haludkanali	4100586.91	3751561.79	2308.00
(3)		Harmashra	2750750.80	2419604.80	10000.00
(4)		Kapista	3441987.78	3572806.93	1.00
(5)		Radhamohanpur	2111085.50	2409413.93	1199.00
(6)	Bardhaman	Baghason	1505309.87	1002795.00	17559.00
(7)		Narugram	2142141.55	1494723.55	1000.00
(8)	Birbhum	Abinashpur	2572226.26	3790869.29	1267.97
(9)	Cooch Behar	Moyamari	704008.38	1290259.38	1880.00
(10)	Dakshin Dinajpur	Danga	7304238.91	7586227.85	1.00
(11)	Hooghly	Polaba Dadpur	1805182.00	2269754.00	25.00
(12)	Howrah	Begri	2212460.50	2224817.50	4996.00
(13)		Gangadharpur	1808746.41	1881135.46	4141.00
(14)	Jalpaiguri	Angrabhasa-II	1438451.60	1905473.73	20.00
(15)		Chamurchi	2561577.34	252141.52	0.82
(16)		Dalgaon	2709960.00	2709170.00	790.00
(17)		Hantapara	1638060.50	1686707.00	4850.00
(18)		Khagrabari-I	3310826.39	3486907.39	84.00
(19)		Khoardanga-II	708917.96	708917.25	0.71
(20)		Shikarpur	5711670.81	5733778.94	22108.13
(21)		Sukhani	1329603.00	2153040.00	762111.00
(22)		Totopara Ballalguri	1869403.00	2527370.00	12866.00
(23)		Malda	Alipur-II	4071364.65	4091365.00
(24)	Enayetpur		6285103.98	6432438.95	325.00
(25)	Mangalbari		1219990.81	973628.81	543.00
(26)	Narhatta		4384228.80	4564962.01	1200.00
(27)	Murshidabad	Dahapara	1229381.00	1242032.00	45.00
(28)		Jasohari-Anukha-II	1915885.94	2772530.59	5022.00
(29)		Kalinanagar	1918513.01	3412495.01	19853.00
(30)		Kapasdanga	5973878.79	6527376.79	6250.00
(31)		Kiriteswari	550137.02	919585.02	4.00

Sl. No.	Name of ZP	Name of GPs	Cash Book Balance (in ₹)	Pass Book Balance (in ₹)	Actual Diff not Reconciled as stated in IR (in ₹)
(32)	Nadia	Deypara	3114404.00	3978926.50	198.00
(33)		Fakirdanga Gholapara	1505335.69	1623358.69	362.00
(34)		Narayanpur-II	7677574.40	7575632.72	116097.68
(35)		Raghunathpur Hijuli-I	2487955.53	2498899.80	71.00
(36)		Silinda-II	1490786.50	1501724.50	5300.00
(37)		Tatla-II	406861.66	618577.66	4843.00
(38)	North 24 Parganas	Beraberia	1713214.24	1992503.24	8828.00
(39)		Bhurkunda	794540.59	1717016.59	1806.00
(40)		Chowberia-II	1678371.40	1678248.78	1.00
(41)		Dighra malickberia	1400720.66	2022679.13	4336.00
(42)		Gotra	3058388.28	3369125.28	92.00
(43)		Jadurhati uttar	78647.15	595735.01	1617.00
(44)		Khasbanda	3294811.70	3759320.11	4.00
(45)		Kirtipur	393811.70	340145.70	2021.30
(46)	Rajarhat-bishnupur-II	3389503.14	3484205.90	3.00	
(47)	Paschim Medinipur	Chandabila	2121834.16	1251992.56	930627.60
(48)		Golar	2717095.94	2928095.95	109860.00
(49)		Piasala	2432207.31	2994900.24	40.00
(50)		Salikothaa	3751062.70	4222547.65	16575.00
(51)	Purba Medinipur	Amdabad-II	1549612.14	1594173.14	2987.00
(52)		Bhekutia	2482901.29	2768848.29	125082.00
(53)		Garhabari-II	2163118.10	2093666.10	107.00
(54)		Gokulpur	733673.13	1840649.05	42192.84
(55)		Lakshya-II	793337.00	922224.00	3295.00
(56)		Siddha-II	1214060.00	1993767.00	20000.00
(57)	South khanda	1432758.42	3232393.40	552106.74	
(58)	Purulia	Mangalda-moutorh	3803084.01	4055669.36	22.00
(59)		Maru masina	916127.87	1030426.56	2147.69
(60)		Sindri	1594461.50	2530441.50	25.00
(61)		Sonaijuri	3084177.31	3115591.31	102.00
(62)	South 24 Parganas	Charavidya	2714774.47	2809963.07	500.00
(63)		Naskarpur	3678374.78	3241359.63	0.85
(64)		Rajapur karabeg	737445.00	737314.12	0.32
(65)		Uttar durgapur	2427420.25	2216493.46	420782.00
(66)	Uttar Dinajpur	Mahipur	2066338.50	2201063.50	100.00
(67)		Panditpota-II	2267027.38	2482731.40	289.90
(68)		Sahapur-II	1607663.50	1606347.50	33.00
(69)		Tarial	3402524.00	3347263.57	16043.43
Total			164504545.07	178794666.23	3269065.98

(Source: Reconciliation statement of GPs)

Appendix- IX

(Reference: Paragraph 2.5; page no. 20)

Statement showing outstanding revenues (from land and building at the end of 2010-11

(₹ in lakh)

Sl No	Name of the controlling District/ ZP	No. of GP	Total cumulative Demand	Total cumulative Collection	Total Unrealized Amount	Percentage Of Collection
(1)	Bankura	150	350.96	86.35	264.61	23.83
(2)	Bardhaman	182	888.52	238.52	650.00	26.84
(3)	Birbhum	164	810.19	169.60	640.59	20.93
(4)	Cooch Behar	122	623.16	89.65	542.51	14.39
(5)	Dakshin Dinajpur	41	186.31	42.72	143.59	22.93
(6)	Hooghly	154	536.41	202.91	333.50	37.83
(7)	Howrah	154	750.15	285.30	464.85	38.03
(8)	Jalpaiguri	139	798.48	191.90	598.58	24.28
(9)	Malda	144	450.02	95.34	358.68	21.00
(10)	Murshidabad	232	827.62	145.98	681.64	17.64
(11)	Nadia	168	939.13	225.70	713.43	24.03
(12)	North 24 Parganas	143	1,306.75	262.10	1,044.65	20.06
(13)	Paschim Medinipur	197	675.63	198.00	477.63	29.30
(14)	Purba Medinipur	221	506.13	169.25	336.88	33.44
(15)	Purulia	162	105.23	9.20	96.03	8.74
(16)	South 24 Parganas	258	1,334.47	257.58	1,076.89	19.30
(17)	Uttar Dinajpur	79	470.33	50.14	420.19	10.66
	Total	2710	11,559.49	2,720.24	8,844.25	

(Source: Demand and Collection Register of GPs)

Appendix- X

(Reference: Paragraph 2.6; page no. 21)

Statement showing no. of GPs where taxes not imposed/ collected during 2010-11

Sl. No.	Name of the ZP	Name of the GP	No. Of GPs
(1)	Bankura	Pakhanna Rajakata	02
(2)	Bardhaman	Nuni, Panuria, Parasia, Punchra, Shyamla	05
(3)	Jalpaiguri	Amguri, Kalchini	02
(4)	North 24 Parganas	Duldali, Guma-II, Nimdaria, Kotalia, Sahebkhali	04
(5)	Purba Medinipur	Mahisagote	01
(6)	Purulia	Ajodhya, Bandwan, Banjora, Bargoria-jamtoria, Barmeshya-ramnagar, Barraha, Bhamuria, Birgram, Bisri, Boro-jaragora, Buribandh, Chandra, Chandra pairachali, Chekya, Chirudih, Dhanara, Dighi, Durku, Gagnabad, Garafusra, Ghaghra, Ghatbera-keora, Gourangdih, Guniara, Gurur, Hadalda uparrah, Ichag, Jabarra-jhapra-I, Jabarrh-jhapra-II, Janardandi, Jhalda-darda, Kenda, Kuchia, Kuilapal, Kumra, Lagda, Latpada, Manara, Manbazar, Matha, Mathari-khamar, Muradi, Panipathar, Pirrah, Puara, Puncha, Pusti, Raghampur, Raibandh, Rakhera-bishpuria, Sindri, Sonaijuri, Supudih, Tunturi suisa, Udih, Udaypur jaynagar	55
(7)	Uttar Dinajpur	Chhayghara	1
TOTAL			70

(Source: Replies of GPs)

Appendix- XI

(Reference: Paragraph 2.7; page no. 21)

Statement showing no. of GPs where tax collector has not deposited the bond of ₹ 1,000.00

SI No.	Name of the district	No. of GPs
(1)	Bankura	66
(2)	Bardhaman	83
(3)	Birbhum	97
(4)	Cooch Behar	64
(5)	Dakshin Dinajpur	21
(6)	Hooghly	93
(7)	Howrah	59
(8)	Jalpaiguri	73
(9)	Malda	49
(10)	Murshidabad	76
(11)	Nadia	66
(12)	North 24 Parganas	32
(13)	Paschim Medinipur	90
(14)	Purba Medinipur	114
(15)	Purulia	91
(16)	South 24 Parganas	107
(17)	Uttar Dinajpur	33
Total		1,214

(Source: Records of GPs)

Appendix- XII**(Reference: Paragraph 2.10; page no. 22)**

Statement showing losses due to theft and defalcation of fund and materials, missing of official documents and other assets noticed in GPs

SL NO.	Name of the GP	Name of the ZP	Year of Theft/ Defalcation	Nature of theft / Defalcation	Cash (in ₹)	Cash (₹ in lakh)	Others	Follow up action taken
(1)	Dhanara	Bankura	2010	Addl. Sahayak of GP forged a cheque (No. 296215 dt. 08.06.10) to make an excess withdrawal of ₹ 2 lakh. He also unauthorizedly kept an amount. Of Rs. 13448. he later on refunded all the money in respective funds. No legal action is taken against him.	2,13,448.00	2.13		He is probed by the GP. Money is refunded. No legal action taken.
(2)	Kurunnahar	Birbhum	2010-11	Measurement book, Veted estimate, Measurement sheet, Tender register, computer peripherals etc.				FIR done
(3)	Moyamari	Cooch Behar	2010-11	Theft			Computer machine, 2nos. CPU, 1no. LCD of machine and 1no. scanner	GD done in Kotowali Police Station.
(4)	Nishiganj-II	Cooch Behar	2010-11	Theft			CPU	Reported to local police station via GD no.563/10 on 31.08.10
(5)	Madhabpur	Hooghly	2010-11	Misappropriation	3,87,400.00	3.87		FIR done against 8 person
(6)	Majhiali	Jalpaiguri	2010	Theft			02 computer with 2 CPU and 01 printer and 2 UPS and 1 charger telephone	FIR lodged

SL NO.	Name of the GP	Name of the ZP	Year of Theft/ Defalcation	Nature of theft / Defalcation	Cash (in ₹)	Cash (₹ in lakh)	Others	Follow up action taken
7)	Chandrapara	Malda	2010-11	Theft			A Computer	Diary No. 211/10, dt. 16.07.2010, u/s 461/379
(8)	Gayespur	Nadia	2010-11	Cash Book Master Roll voucher of IGNOAPS				Case no. 367/10 dated 12.08.10 under section IPC 409 & 419
(9)	Hogalbaria	Nadia	2010-11	Theft			Hero cycle, 12 shawl, 15 sarees, 30 shirt-pant, 10 lungis and 5 blankets stolen from Pradhan's office	complaint made to Hogalbaria PS, Case No. 139/10 Dt. 25/10/10
(10)	Ramnagar-I	Nadia	2010-11	Theft	450.00		Computer monitor & other accessories amounting to ₹ 0.20 lakh	Diary no. US-461/399/79/11
(11)	Bayermari-I	North 24 Parganas	2010-11	Theft			one bi-cycle	informed police station and a diary was filed on 01.02.11
(12)	Aandharia	Paschim Medinipur	2010-11	Loss			GP furniture worth ₹ 2.97 lakh	Informed to Binpur PS and BDO
(13)	Kapgari	Paschim Medinipur	2010-11	Theft	77,347.00	0.77	2 Computer and 2 Printer	FIR done No. 42/10 dated 06.07.10
(14)	Kharbandhi	Paschim Medinipur	2011	theft of fund amount	8,00,000.00	8.00		O/o. Memo No. 12 dated 05.08.11 and GDE No. 314/11 dated 12.08.11
(15)	Balluk-I	Purba Medinipur		Retention of cash by the deceased Pradhan	34,114.56	0.34		
(16)	Birgram	Purulia	2011	Defalcation of Rs. 2.04 lakh by ex-pradhan	2,04,165.00	2.04		FIR lodged at Baghmundi PS vide GD No. 971/24.9.2011

SL N O.	Name of the GP	Name of the ZP	Year of Theft/ Defalcation	Nature of theft / Defalcation	Cash (in ₹)	Cash (₹ in lakh)	Others	Follow up action taken
(17)	Gurur	Purulia	2010	Theft			Computer	Complaint lodged at Bandwan PS on 1.8.2010
(18)	Ichag	Purulia	2010-11	Theft			Computer set & inverter set worth ₹ 0.65 lakh	Jhalda PS case no. 18/2011 dtd. 08.02.11 u/s 461/379
(19)	Khajura	Purulia	2010-11	Defalcation	95,500.00	0.96		
(20)	Nayadi	Purulia	2010	Theft	1,00,000.00	1.00	lenevo desktop with others equipment	
(21)	Bharatgarh	South 24 Parganas	2007	Defalcation	1,50,990.00	1.51		Nil
(22)	Kamrabad	South 24 Parganas	2011-12	Fake currency note	1,500.00	0.02		FIR lodged
(23)	Lakshminarayanpur Dakshin	South 24 Parganas	2001	Money	34,000.00	0.34		
(24)	Magrahat East	South 24 Parganas	2010-11	Theft			Tubewell parts	Case diary no. 111/10 dated 29.05.10 U/S-379 IPC
(25)	North Bawali	South 24 Parganas	2010-11	Theft			Computer & Digital camera valuing ₹ 31,000.	FIR no. 10613 dated 10.01.11
(26)	Shambhuna-gar	South 24 Parganas	2002-03	Cash in hand of Ex-prodhan	4,49,452.03	4.49		case no. 37 dated 11.09.03 Under section 409
(27)	Gobindapur	Uttar Dinajpur	2011	Theft			A computer and some important files	FIR launched at Islampur PS. FIR No. - Nil- dated 22.02.2011
TOTAL					25,48,366.59	25.48		

(Source: Records of GPs)

Appendix-XIII

(Reference: Paragraph 2.10; page no. 23)

No. of PRIs where no Internal Audit was conducted during 2007-11

Sl. No.	Period	Name of PRIs	Total
(1)	2007-09	Daspur-II PS and Murarai-II PS	2
(2)	2009-10	Alipurduar-I PS, Amdanga PS, Andal PS, Baduria PS, Balagarh PS, Bally Jagachha PS, Bankura-II PS, Banshihari PS, Barasat-I PS, Barasat-II PS, Barrackpore-I PS, Barrackpore-II PS, Baruiপুর PS, Basanti PS, Bhagwanpur-I PS, Bhangar-I PS, Burwan PS, Canning-I PS, Chanchal-I PS, Chanchal-II PS, Chanditala-I PS, Chinsurah Mogra PS, Chopra PS, Contai-III PS, Cooch Behar-I PS, Cooch Behar-II PS, Daspur-I PS, Daspur-II PS, Deganga PS, Falakata PS, Gangarampur PS, Gazole PS, Goalpokher-II PS, Goghat-II PS, Gopiballavpur-II PS, Gosaba PS, Habibpur PS, Habra-I PS, Habra-II PS, Haldibari PS, Harirampur PS, Harishchandrapur-II PS, Haroa PS, Hemtabad PS, Hili PS, Islampur PS, Jagatballavpur PS, Jalpaiguri Sadar PS, Jangipara PS, Jhargram PS, Kalchini PS, Karandighi PS, Khargram PS, Khejuri-I PS, Khejuri-II PS, Kolaghat PS, Kulpi PS, Kultali PS, Lalgola PS, Manikchak PS, Mathabhanga-I PS, Mathabhanga-II PS, Mathurapur-I PS, Matiali PS, Mayureswar-I PS, Mayureswar-II PS, Mekhliganj PS, Minakhan PS, Mayna PS, Murarai-II PS, Nagrakata PS, Nandigram-I PS, Nandigram-II PS, Old Malda PS, Onda PS, Panchla PS, Pandua PS, Polbadadpur PS, Raipur PS, Rajarhat PS, Rajganj PS, Ramnagar-I PS, Ramnagar-II PS, Rampurhat-II PS, Ranaghat-I PS, Ranaghat-II PS, Ranibandh PS, Raniganj PS, Saltora PS, Sandeshkhali-II PS, Santipur PS, Sitalkuchi PS, Suti-I PS, Tarakeswar PS and Tufanganj-II PS	95
(3)	2010-11	Bankura ZP, Cooch Behar ZP, Dakshin Dinajpur ZP, Hooghly ZP, Howrah ZP, Jalpaiguri ZP, Malda ZP, Paschim Medinipur ZP, Purba Medinipur ZP, Siliguri Mahakuma Parishad and Uttar Dinajpur ZP	11
(4)	2010-11	Alipurduar-I PS, Amdanga PS, Andal PS, Balagarh PS, Bally Jagachha PS, Bankura-II PS, Banshihari PS, Barasat-I PS, Barasat-II PS, Barjora PS, Barrackpore-I PS, Barrackpore-II PS, Baruiপুর PS, Bhagwanpur-I PS, Bhangar-I PS, Canning-I PS, Chanchal-I PS, Chanchal-II PS, Chanditala-I PS, Chinsurah Mogra PS, Chopra PS, Contai-III PS, Cooch Behar-I PS, Cooch Behar-II PS, Daspur-I PS, Daspur-II PS, Deganga PS, English Bazar PS, Falakata PS, Gangarampur PS, Gazole PS, Goalpokher-II PS, Goghat-II PS, Gopiballavpur-II PS, Gosaba PS, Habibpur PS, Habra-I PS, Habra-II PS, Haldibari PS, Harirampur PS, Harishchandrapur-II PS, Haroa PS, Hemtabad PS, Hili PS, Islampur PS, Jagatballavpur PS, Jalpaiguri Sadar PS, Jangipara PS, Joypur PS, Jhargram PS, Kalchini PS, Karandighi PS, Khanakul-II PS, Khejuri-I PS, Khejuri-II PS, Kolaghat PS, Kulpi PS, Kultali PS, Lalgola PS, Manikchak PS, Mathabhanga-I PS, Mathabhanga-II PS, Matiali PS, Mayureswar-I PS, Mayureswar-II PS, Mekhliganj PS, Minakhan PS, Mayna PS, Murarai-II PS, Nagrakata PS, Nandigram-I PS, Nandigram-II PS, Old Malda PS, Onda PS, Panchla PS, Pandua PS, Polbadadpur PS, Raipur PS, Rajarhat PS, Rajganj PS, Ramnagar-I PS, Ramnagar-II PS, Rampurhat-II PS, Ranaghat-I PS, Ranaghat-II PS, Ranibandh PS, Raniganj PS, Saltora PS, Sandeshkhali-II PS, Santipur PS, Sitalkuchi PS, Suti-I PS, Tarakeswar PS and Tufanganj-II PS	95

(Source: Replies of PSs and GPs)

Appendix- XIV**(Reference: Paragraph 2.10; page no. 23)**Statement showing internal audit not conducted by GPs
during 2010-11

Sl No.	Districts	Total no. of GPs audited under each District	No. of GPs where internal audit not conducted	Percentage total number of GPs where internal audit not conducted
(1)	Bankura	190	76	40.00
(2)	Bardhaman	277	55	19.86
(3)	Birbhum	167	55	32.93
(4)	Cooch Behar	128	43	33.59
(5)	Dskshin Dinajpur	65	19	29.23
(6)	Hooghly	207	63	30.43
(7)	Howrah	156	31	19.87
(8)	Jalpaiguri	146	37	25.34
(9)	Malda	146	37	25.34
(10)	Murshidabad	254	39	15.35
(11)	Nadia	187	29	15.51
(12)	North 24 Parganas	200	28	14.00
(13)	Paschim Medinipur	290	101	34.83
(14)	Purba Medinipur	223	59	26.01
(16)	Purulia	170	62	36.47
(17)	South 24 Parganas	311	81	26.05
(18)	Uttar Dinajpur	98	22	22.45
	Total	3,215	837	26.00

(Source: Replies of GPs)

Appendix-XV

Reference: Paragraph 3.1.3.1 & 3.1.3.2; page no. 31 and 34)

Statement showing no. of GPs where hundred mandays were not provided
and permanent assets were not created during 2010-11

Sl. No.	District	Hundred mandays of work not provided	Permanent assets were not created	
		No. of GPs	No. of GPs	Amount expended
(1)	Bankura	136	75	4414.29
(2)	Bardhaman	175	111	7622.31
(3)	Birbhum	150	84	5261.85
(4)	Cooch Behar	119	75	2181.46
(5)	Dakshin Dinajpur	40	15	382.45
(6)	Hooghly	152	87	3591.15
(7)	Howrah	152	83	478.80
(8)	Jalpaiguri	132	73	2794.85
(9)	Malda	133	67	1074.36
(10)	Murshidabad	224	107	3263.82
(11)	Nadia	162	109	2453.76
(12)	North 24 Parganas	145	89	4037.59
(13)	Paschim Medinipur	192	127	6042.55
(14)	Purba Medinipur	212	131	5981.33
(15)	Purulia	154	77	3316.71
(16)	South 24 Parganas	243	136	956.23
(17)	Uttar Dinajpur	69	46	819.67
Total		2,590	1,492	54,673.18

(Source: Records of GPs)

Appendix- XVI**(Reference: Paragraph 3.1.3.3 & 3.1.3.4; page no.35)**

Statement showing no. of GPs where photographs were not affixed on Job Cards, Job Cards were not issued though they applied for and employment not provided to the Job seekers during 2010-11

Sl. No.	District	No. of GPs where photographs not affixed on Job Cards	No. of GPs where Job Cards were not issued though they applied	No. Of families applied for Job Card	No. of GPs where employment not provided	No. of applicants to whom work not provided
(1)	Bankura	99	24	387430	1	20
(2)	Bardhaman	60	40	605999	1	100
(3)	Birbhum	42	12	644919	2	2374
(4)	Cooch Behar	51	10	571395	10	1724
(5)	Dakshin Dinajpur	23	0	163428	1	3
(6)	Hooghly	48	8	397976	6	36
(7)	Howrah	36	52	222498	1	2643
(8)	Jalpaiguri	57	21	579544	4	1008
(9)	Malda	59	11	503157	3	63
(10)	Murshidabad	103	25	917650	5	2887
(11)	Nadia	32	19	568627	12	2254
(12)	North 24 Parganas	48	33	493991	9	1599
(13)	Paschim Medinipur	74	14	510999	4	2323
(14)	Purba Medinipur	92	88	618222	6	1680
(15)	Purulia	92	3	385268	1	100
(16)	South 24 Parganas	101	23	531832	3	33
(17)	Uttar Dinajpur	48	9	246102	5	106
Total		1,065	392	83,49,037	74	18,953

(Source: Register of Job cards)

Appendix- XVII**(Reference: Paragraph 3.1.3.5; page no. 36)**

Statement showing non-preparation of Annual Action Plan under NREGS by GPs during 2010-11

SI No.	Name of the ZP	No of GPs	Amount of expenditure outside AAP(₹ in lakh)
(1)	Bankura	2	130.19
(2)	Dakshin Dinajpur	1	1.03
(3)	Hooghly	1	34.42
(4)	Howrah	3	11.96
(5)	Paschim Medinipur	3	413.06
TOTAL		10	590.66

(Source: Works Register and Annual Action Plan)

Appendix- XVIII

(Reference: Paragraph 3.1.3.5; page no. 36)

Statement showing no. of GPs where administrative and technical permission were not obtained from PO during 2010-11

SI No.	District	No. of GPs Where administrative and technical permission were not obtained from PO
(1)	Bankura	11
(2)	Bardhaman	06
(3)	Birbhum	07
(4)	Cooch Behar	05
(5)	Dakshin Dinajpur	01
(6)	Hooghly	01
(7)	Howrah	08
(8)	Jalpaiguri	03
(9)	Malda	02
(10)	Murshidabad	04
(11)	Nadia	02
(12)	North 24 Parganas	05
(13)	Paschim Medinipur	07
(14)	Purba Medinipur	04
(15)	Purulia	01
(16)	South 24 Parganas	07
TOTAL		74

(Source: Records of GPs)

Appendix-XIX

(Reference : Paragraph 3.1.3.6; page no. 36)

Statement showing no. of GPs where estimated mandays were not achieved during 2010-11

Sl. No.	District	No. of GPs	Estimated mandays	Generated mandays	Difference	Closing balance (₹ in lakh)
(1)	Bankura	111	23550739	7277922	16272817	594.10
(2)	Bardhaman	166	135983777	15243688	120740089	708.01
(3)	Birbhum	150	86896394	11388298	75508096	868.71
(4)	Cooch Behar	100	99074660	3217804	95856856	624.20
(5)	Dakshin Dinajpur	34	54785607	1113725	53671882	383.83
(6)	Hooghly	137	60801253	6805979	53995274	442.90
(7)	Howrah	120	7591334	654478	6936856	146.59
(8)	Jalpaiguri	128	17298281718	7067206	17291214512	201.88
(9)	Malda	124	119510606	2308552	117202054	270.15
(10)	Murshidabad	202	43017152	8780085	34237067	810.98
(11)	Nadia	153	77389870	4859009	72530861	563.13
(12)	North 24 Parganas	123	274600421	7032304	267568117	177.50
(13)	Paschim Medinipur	186	42910259	10086676	32823583	543.25
(14)	Purba Medinipur	192	34036113	6249654	27786459	418.81
(15)	Purulia	139	133429105	6338971	127090134	405.31
(16)	South 24 Parganas	212	35876640	1874980	34001660	304.01
(17)	Uttar Dinajpur	71	15550765	1114072	14436693	673.14
Total		2,348	18,543,286,413	101,413,403	18,441,873,010	8,136.50

(Source: Scheme register of GPs)

Appendix-XX

(Reference : Paragraph 3.1.3.8; page no. 37)

Statement showing no. of GPs where social audit forum was not formed, social audit was not conducted and the objection raised in social audit were not settled during 2010-11

Sl. No.	District	Social audit forum was not formed	Social audit was not conducted	Unsettled objection
		No. of GPs	No. of GPs	No. of GPs
(1)	Bankura	12	21	27
(2)	Bardhaman	9	11	29
(3)	Birbhum	8	6	8
(4)	Cooch Behar	2	6	17
(5)	Dakshin Dinajpur	4	6	7
(6)	Hooghly	11	18	14
(7)	Howrah	5	4	15
(8)	Jalpaiguri	11	14	8
(9)	Malda	29	27	30
(10)	Murshidabad	44	42	27
(11)	Nadia	4	4	16
(12)	North 24 Parganas	5	12	10
(13)	Paschim Medinipur	20	24	32
(14)	Purba Medinipur	10	21	34
(15)	Purulia	6	6	11
(16)	South 24 Parganas	37	29	23
(17)	Uttar Dinajpur	13	9	4
Total		230	260	312

(Source: Records of GPs)

Appendix-XXI

(Reference : Paragraph 3.1.3.9; page no. 37)

Statement showing no. of GPs where measurement book/ sheet were not maintained during 2010-11

(₹ in lakh)

Sl. No.	District	No. of GPs	No. of works where measurement book/ sheet were not maintained	Amount expended (₹ in lakh)
(1)	Bankura	3	244	325.21
(2)	Bardhaman	2	173	222.08
(3)	Cooch Behar	1	39	133.82
(4)	Hooghly	1	15	21.54
(5)	Malda	1	7	14.89
(6)	Murshidabad	1	38	67.84
(7)	Paschim Medinipur	1	27	22.99
(8)	Purba Medinipur	1	228	191.27
(9)	South 24 Parganas	4	44	33.28
(10)	Uttar Dinajpur	1	8	3.02
Total		16	823	1,035.94

(Source: Replies of GPs)

Appendix-XXII

(Reference : Paragraph 4.4.1; page no. 71 & 72)

Statement showing failure to collect fixed revenue of ₹ 7.82 crore

(₹ in lakh)

Sl.No.	Name of PRI's	Particulars of own source revenue	Amount	Period of Audit
Non-collection of revenue from fixed sources				
Zilla Parishads:				
(1)	Bankura	Rent of Market Complexes	12.52	2010-11 (March,2011)
		Lease rent of water bodies	13.54	
		Sundry dues of ZP Press	15.19	
(2)	Bardhaman	Rent of Market Complexes	6.38	2010-11 (November,2011)
		Lease of ferry ghats and mines	24.21	
(3)	Dakshin Dinajpur	Rent of Market Stalls	1.87	2010-11 (March,2011)
(4)	Hooghly	Lease of ferry ghat	35.03	2010-11 (September,2011)
		Sundry dues of ZP Press	3.48	
(5)	Malda	Rent from Market Complexes	39.29	2010-11 (October,2011)
(6)	Murshidabad	Rent from Market Complexes	37.52	2010-11 (March,2011)
		Lease of ferry ghats	10.39	
(7)	Nadia	Rent from Market Complexes	10.19	2010-11 (December,2011)
		Rent of office buildings	6.28	
		Sundry dues of ZP Press	17.67	
(8)	Paschim Medinipur	Sundry dues of ZP Press	64.51	2010-11 (March,2011)
		Rent from Market Complexes	14.85	
		Rent of office buildings	3.98	
(9)	Purba Medinipur	Lease rent of land	44.33	2010-11 (March,2011)
(10)	Purulia	Rent from Market	0.40	2010-11 (December,2011)
		Rent of office buildings	3.36	
(11)	Siliguri Mahakuma Parishad	Meeting Hall Rent	2.13	2010-11 (October,2011)
(12)	South 24 Parganas	Rent from Super Market Complex	25.63	2010-11 (March,2011)
(13)	Uttar Dinajpur	Rent from Market Complexes and Bungalows	0.47	2010-11 (March,2011)
		Lease of ferry ghats	4.86	
Panchayat Samitis				
(14)	Arambagh	Lease of ferry ghats	3.76	2009-11 (March,2011)
(15)	Ausgram-I	Stall Rent	0.73	2009-11 (March,2011)

Sl.No.	Name of PRI's	Particulars of own source revenue	Amount	Period of Audit
(16)	Bamangola	Lease of ponds and haats	1.38	2009-11 (December,2011)
(17)	Banshihari	Rent from fish market	2.19	2009-11 (March,2011)
(18)	Barrackpore-I	Rent from Stall holders of Market Complex	7.23	2009-11 (June,2011)
(19)	Bhagwanpur-I	Rent from Market Complex, office building and water bodies	1.01	2009-11 (March,2011)
(20)	Bhangore-I	Rent of office buildings	19.31	2009-11 (September,2011)
		Lease of Market Complexes	2.35	
(21)	Bishnupur	Toll Tax for sand lifting, rent of canteen and <i>Tathya Mitra Kendra</i>	8.36	2009-11 (March,2011)
(22)	Cooch Behar-I	Rent from stalls	0.72	2009-11 (March,2012)
(23)	Cooch Behar-II	Rent from Market Complex	1.76	2009-11 (March,2011)
		Lease from Stall holder	0.70	
(24)	Daspur-I	Rent from Super Market	2.40	2009-11 (March,2011)
		Toll Tax	6.87	
		Lease of ferry ghats	0.39	
(25)	Daspur-II	Rent from Stall holders	1.24	2007-11 (April,2011)
		Rent from BL&LRO	6.19	
(26)	Domjur	Rent from Market Complex	7.72	2009-11 (February,2012)
(27)	Dubrajpur	Rent from Market Stalls	0.86	2009-11 (May,2011)
		Lease of ferry ghats	1.20	
(28)	Haripal	Rent from Super Market	1.74	2009-11 (December,2011)
(29)	Haroa	Lease of ferry ghat	1.45	2009-11 (March,2011)
(30)	Hemtabad	Rent from Market Complex	1.19	2009-11 (November,2011)
(31)	Indpur	Rent from Market Complex	1.65	2009-11 (August,2011)
		Rent of office buildings	3.67	
(32)	Islampur	Rent from CDPO building	7.74	2009-11 (November,2011)
		Rent from Market Sheds and Pond	0.76	
(33)	Jalpaiguri Sadar	Auction amount of Haats	0.43	2009-11 (March,2011)
(34)	Kaliachak-III	Rent from Market Complexes, ghat and pond	4.32	2009-11 (April,2011)
(35)	Kaliyaganj	House and Stall Rent	0.98	2009-11 (March,2011)

SLNo.	Name of PRI's	Particulars of own source revenue	Amount	Period of Audit
(36)	Karandighi	Rent from Market Complex	3.06	2009-11 (March,2011)
(37)	Khanakul-II	Lease of ferry ghats	7.59	2009-11 (March,2011)
(38)	Magrahat-II	Rent from Stalls	2.98	2009-11 (December,2011)
(39)	Mal	Rent from Stalls	1.08	2009-11 (March,2011)
(40)	Mathurapur-II	Lease of ferry ghats and ponds	3.90	2009-11 (March,2011)
(41)	Maynaguri	Lease of haats	1.80	2009-11 (April,2012)
(42)	Mekhliganj	Salami and Rent from stall holders	2.43	2009-11 (March,2011)
(43)	Nagrakata	Lease of ferry ghat and haat	0.39	2009-11 (March,2011)
(44)	Nandigram-II	Rent of office buildings	3.51	2009-11 (July,2011)
		Rent from stall holders of Market Complex	1.46	
(45)	Rajganj	Rent of office buildings	0.96	2009-11 (November,2011)
(46)	Ranaghat-I	Lease of ferry ghats	4.46	2009-11 (March,2011)
(47)	Ratua-I	Lease of ferry ghats	29.40	2009-11 (February,2012)
		Rent from Stall holders of Market	1.10	
(48)	Santipur	Stall Rent from Market Complex	0.81	2009-11 (March,2011)
(49)	Singur	Water Tax	95.11	2009-11 (March,2011)
Total (A)			658.42	
Non collection of renewal/licence fees inspite of framing bye-laws				
(1)	Howrah Zilla Parishad	Licence fees for occupied land	19.31	2010-11 (December,2011)
Panchayat Samitis				
(2)	Baduria	Licence fees for trade/dangerous goods	2.45	2009-11 (June,2011)
(3)	Balurghat	Licence fees for various trades	3.29	2009-11 (March,2011)
(4)	Barasat-II	Trade licence fees	0.41	2009-11 (March,2011)
(5)	Barrackpore-I	Trade licence fees	1.24	2009-11 (March,2011)
(6)	Barrackpore-II	Trade licence fees	0.56	2009-11 (November,2012)

Sl.No.	Name of PRI's	Particulars of own source revenue	Amount	Period of Audit
(7)	Baruipur	Licence fees	7.11	2009-11 (March,2011)
(8)	Canning-II	Licence fees	3.13	2009-11 (March,2011)
(9)	Chanditala-I	Licence fees	4.63	2009-11 (March,2011)
(10)	Chinsurah-Mogra	Licence fees for dangerous goods	0.73	2009-11 (March,2011)
		Annual Renewal fees for various business	5.90	
(11)	Daspur-II	Licence fees	1.12	2007-11 (April,2011)
(12)	Dubrajpur	Licence fees	0.69	2009-11 (March,2011)
(13)	Falakata	Licence fees	1.62	2009-11 (March,2011)
(14)	Kalchini	Licence fees	1.68	2009-11 (March,2012)
(15)	Kaliachak-III	Licence fees	2.70	2009-11 (March,2011)
(16)	Kaliyaganj	Trade licence fees	3.62	2009-11 (March,2011)
(17)	Lalgola	Licence fees	2.90	2009-11 (March,2011)
(18)	Magrahat-II	Licence fees	9.91	2009-11 (December,2011)
(19)	Maynaguri	Licence fees	0.60	2009-11 (April,2012)
(20)	Nandigram-II	Trade licence fees	0.45	2009-11 (March,2011)
(21)	Panchla	Licence renewal fees	1.48	2009-11 (March,2011)
(22)	Pandua	Licence fees	12.18	2009-11 (March,2011)
(23)	Panskura-I	Licence fees	7.32	2009-11 (March,2011)
(24)	Polbadadpur	Licence fees	0.61	2009-11 (March,2011)
(25)	Pursurah	Licence fees	0.61	2009-11 (March,2011)
(26)	Rajganj	Licence fees for various trades	3.43	2009-11 (March,2011)
(27)	Ranaghat-I	Licence fees	0.54	2009-11 (March,2011)
(28)	Ranaghat-II	Licence renewal fees	0.94	2009-11 (June,2011)
(29)	Ratua-I	Licence fees	5.76	2009-11 (March,2011)
(30)	Singur	Licence fees for various trades	11.03	2009-11 (March,2012)
31	Suti-I	Licence fees	5.18	2009-11 (March,2011)
32	Tarakeswar	Licence fees	0.51	2009-11 (March,2011)
Total (B)			123.64	
Grand Total (A+B)			782.06	

(Source: Demand and Collection Register, Resolution Book of PRIs)