सत्यमेव जयते

Report of the Examiner of Local Accounts on Panchayati Raj Institutions

SUPREME AUDIT INSTITUTION OF INDIA

लोकहितार्थ सत्यनिष्ठा

Dedicated to Truth in Public Interest

for the year ended March 2021

Government of West Bengal

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Preface

PREFACE

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

The ELA prepares unit-wise reports on the accounts of PRIs and sends such reports 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 2021, relates to matters arising from observations of compliance audit of the PRIs. The report also presents findings/observations on Financial Management and Implementation of Schemes by the PRIs. This Report has been prepared for being laid before the Legislative Assembly of West Bengal, as per Section 191(A) of the West Bengal Panchayat Act, 1973.

The audit findings in the Report are those which came to notice during audit of PRIs, conducted in the financial year 2020-21, as well as those which were noticed in the earlier years but could not be dealt with in the previous Reports of the ELA.

OVERVIEW

OVERVIEW

This report contain four chapters. Chapter I provides an overview of Panchayati Raj Institutions (PRIs) detailing powers, functions and organisational structure, Funds and Financial Position of PRIs and Finance Commission Grants *etc.* Chapter II and Chapter III present persistant findings/observations on Financial Management of PRIs and Implementation of Schemes including findings on various Social Sector Programmes/Schemes. Chapter IV includes other important observations relating to audited institutions to ascertain whether the provisions of guidelines, applicable rules, regulations, various orders and instructions issued are being complied with. A synopsis of the chapters is given below.

An Overview of PRIs

- The accounts of 18 ZPs (including one *Mahakuma Parishad*), 61 PSs and 24 GPs only, could be audited, during FY 2020-21.

  (Paragraph 1.12)

- Out of 18 ZPs audited during 2020-21, 17 ZPs (except Uttar Dinajpur ZP) had not responded to audit observations, involving an overall amount ₹898.16 crore.

  (Paragraph 1.14)

Financial Management

Audit of 18 Zilla Parishads (ZP), 61 Panchayat Samitis (PS) and 24 Gram Panchayats (GP) revealed that financial management and internal control system in PRIs were weak.

- Receipt and Payment Accounts of all the 18 audited ZPs, for FY 2019-20, had been generated through the IFMAS. Receipt and Payment Accounts of all 61 audited PSs, for FYs 2013-14 to 2019-20, had been generated through the IFMAS. The 'Annual Statements of Receipt and Payment' (Form-27) of 24 Gram Panchayats (GPs), audited by the ELA, showed that all GPs had prepared their accounts through the GPMS.

  (Paragraphs 2.1)

- Scrutiny of accounts of nine PRIs showed that these PRIs had accounted for ₹663.97 crore, received from MGNREGS and Swachh Bharat Mission, till FY 2019-20, in separate Cash Books (other than the Main Cash Book), and had not included the same in the accounts of the PRIs concerned. This had resulted in understatement of the receipts of these PRIs.

  (Paragraphs 2.2)

- Scrutiny of Demand and Collection Registers showed that 62 PRIs had not collected ₹15.80 crore, as of March 2020, due on account of lease money, from market complexes, *ferry ghats*, *bungalows*, *mela* grounds and stalls, establishment charges *etc.*

  (Paragraphs 2.5(B))

- Scrutiny of Cash Analysis Reports showed that 29 PRIs had not fully utilized grants amounting to ₹20.03 crore, received for execution of various schemes/grants like Community Health Care Management Initiative (CHCMI), *Sampoorna Grameen Rozgar Yojana* (SGRY), Provident Fund for Landless Agricultural Labourers (PROFLAL), State Finance Commission (SFC), National Rural Health Mission (NRHM) *etc.*, for the period ranging from FYs 2007-08 to 2019-20. Failure to utilize grants amounting to ₹20.03 crore, by the PRIs, had deprived the targeted population of the intended benefits of these schemes/grants.

(Paragraphs 2.6)

- Scrutiny of records revealed that, nine PRIs had made payments amounting to ₹13.47 lakh, in cash, instead of making them through Account Payee Cheques, thereby violating the principle of transparency in the disbursement and utilization of public money.

(Paragraphs 2.7)

- Scrutiny of records of 103 PRIs had revealed that in four PRIs, an amount of ₹21.89 crore, had been diverted (during 2013-2020) from one scheme/grant head (Ganga Action Plan, Third SFC *etc.*), to other scheme heads (SBM, PMAY-G, *Sabuj Sathi*, *etc.*), in violation of the abovementioned Rule.

(Paragraphs 2.9)

Irregularities in the Implementation of Schemes

- Seven Gram Panchayats had expended a sum of ₹5.42 crore, during the FYs 2018-19 and 2019-20, on recurring activities, like repairing and reconstruction of earthen roads, earthen *bundhs*, earthen drains, re-excavation of farm ponds etc.

(Paragraph 3.1.1)

- Scrutiny of beneficiary data from *AwaasSoft*, with reference to Muster Rolls, assets creation data, *etc.*, from *NREGASoft*, revealed that, 12 Gram Panchayats, under Hooghly ZP made payment of ₹18.03 lakh to the beneficiaries on the Muster Rolls. However, during scrutiny of assets creation data it was found that those houses were constructed before the date of payment mentioned on the Muster Rolls.

(Paragraph 3.1.2)

- Four PRIs had incurred expenditure of ₹1.01 crore, out of PMAY-G funds, on Rural Mason training, furniture purchase, control and management of dengue, payment for vehicle hire and fuel charges etc., which were not permissible items of expenditure under 'Administrative Expenses'.

(Paragraph 3.2.1)

- Five PRIs had expended ₹14.79 lakh for the purchase of office stationery, medical equipment and mobile phones, maintenance of AC machines and other equipment, refreshment *etc.* from the central funds received for IEC activities.

(Paragraph 3.4.1)

- Dakshin Dinajpur ZP had incurred expenditure of ₹40.00 lakh, from Institutional Strengthening of Gram Panchayat (ISGP) funds, for construction of two SLWM projects. During joint physical verification, it had been noticed that none of the projects had been functional for the past four years, in the absence of non-collection of segregated waste, from source.

(Paragraph 3.4.3)

- Twenty-two PSs had disbursed a sum of ₹66.34 lakh, to 805 deceased beneficiaries, without conducting any verification, during the FYs 2015-16 to 2019-20.

(Paragraph 3.5.1)

- In five PSs, 51 beneficiaries had received pension assistance twice, leading to excess payment of ₹11.53 lakh.

(Paragraph 3.5.2)

- Four ZPs (Dakshin Dinajpur, Malda, Purba Bardhaman, Paschim Medinipur) and Siliguri Mahakuma Parishad, had executed works, amounting to ₹2.06 crore, without necessary administrative or technical approval from the competent authorities. Further, Coochbehar ZP had received funds of ₹1.00 crore, under Border Area Development Programme (BADP), for construction of a bridge. The ZP had prepared the DPR of the said project, for an estimated cost of ₹1.99 crore, and floated an NIT for the project, without ascertaining the availability of remaining funds. Only 60 *per cent* of the construction was carried out after incurring expenditure of ₹96.92 lakh, while the remaining works could not be completed, for want of necessary funds.

(Paragraph 3.6.2)

- Twenty PRIs had 'procured items' or 'carried out works' at a cost of ₹5.22 crore without floating any tender or e-tendering.

(Paragraph 3.6.3(i))

- Eleven PRIs had irregularly split up works of ₹21.26 crore, from various funds, without obtaining the approval of the State Government

(Paragraph 3.6.3(ii))

- Twenty-seven PRIs had considered erroneous rates, while preparing estimates for works, resulting in overpayments to the contractors concerned, amounting to ₹67.02 lakh.

(Paragraph 3.6.4)

Other Irregularities

- South 24 Parganas Zilla Parishad did not impose the development charges fixed by the State Government and sustained loss of revenue of ₹4.57 crore.

(Paragraph 4.1.1)

- Birbhum Zilla Parishad expended an amount of ₹85.91 lakh, without obtaining approval of the competent authority.

(Paragraph 4.2.1)

- Matigara Panchayat Samiti incurred wasteful expenditure of ₹71.20 lakh.

(Paragraph 4.2.2)

- North Dinajpur Zilla Parishad and South Dinajpur Zilla Parishad, irregularly expended, an amount of ₹51.51lakh, from the earmarked BADP grant, in violation of the Rules.

(Paragraph 4.3.1)

CHAPTER I

An Overview of the Panchayati Raj Institutions (PRIs)

Chapter-I

An Overview of the Panchayati Raj Institutions (PRIs)

1.1 Introduction

Panchayati Raj Institutions (PRIs) constitute the local form of self-governance in the State of West Bengal. While they had earlier been functioning under the West Bengal Panchayat Act, 1973[1], they were accorded constitutional status from 1992, by the Seventy-Third amendment of the Constitution, to provide the third stratum of Government (*i.e.*, after the Union and the States). The Act provides for establishment of three tier Panchayats: Gram Panchayat (GP) for a cluster of villages; Panchayat Samiti (PS) at Block level and Zilla Parishad (ZP) at District level. The new status mandated them to: (i) initiate plans and execute developmental activities, by involving people at the grassroots level and (ii) bring about economic development and social justice, by implementation of Central and State Government schemes catering to the 29 subjects listed in the Eleventh schedule of the Constitution. This report contains observations based on compliance audit of the three-tier PRI bodies, audited during the Financial Year 2020-21.

1.2 State Profile (Rural)

Based on the latest census data (2011), the basic demographic statistics, relating to the state, *vis-à-vis* its rural population, are as given in **Table 1.1**.

Table 1.1
Demographic Statistics of State *vis-à-vis* Rural Population

Particulars	State	Rural (*per cent* w.r.t. State)
Population	9,12,76,115	6,21,83,113 *(68.13)*
Male Population	4,68,09,027	3,18,44,945 *(68.04)*
Female Population	4,44,67,088	3,03,38,168 *(68.23)*
Sex Ratio (Female per 1,000 males)	950	953
Child Sex Ratio (0-6 years)	956	959
Literacy Rate (Average *per cent*)	76.26	72.13
Male Literacy (*per cent*)	81.69	78.44
Female Literacy (*per cent*)	70.54	65.51

(Source: Census data 2011)

[1] *Last amended vide the West Bengal Panchayat (Amendment) Act, 2017, notified on 16 October 2017.*

1.3 Powers, Functions and Organisational structure of PRIs

Article 243G of the Constitution of India authorizes the Legislature of a State to endow the PRIs with such powers and authority[2] as may be necessary to enable them to function as institutions of self-government. The Act vests PRIs with the following powers and functions:

a. Preparation of development plan/annual action plan.

b. Implementation of schemes for economic development and social justice, as may be drawn up by or entrusted to it, in pursuance of the eleventh Schedule of the Constitution.

Besides, Article 243H of the Constitution of India empowers the Legislature of a State to authorize PRIs for:

c. Management or maintenance of any work of public utility.

d. Collection of revenue for utilization of such funds for developmental work.

Figure 1.1 shows the Constitutional set-up of duly formed PRIs, in the state.

1.4 Devolution of Functionaries and Functions

Article 243G of the Constitution provides for devolution of powers and responsibilities by the State Government, to the Panchayats, in the preparation and implementation of plans for economic development and social justice. This includes implementation of schemes relating to the 29 functions listed in the eleventh Schedule of the Constitution. Accordingly, the State Legislature had inserted Sections 207A (in 1992) and 207B (in 1994), in the West Bengal Panchayat Act, 1973, for:

a. **Placement of officers and employees at the disposal of PRIs:** Officials of line departments are devolved to different tiers of PRIs, by linking them with the concerned Standing Committees, known as *Sthayee Samitis*[3]. In ZPs and PSs, there are 10 *Sthayee Samitis*, whereas, in GPs, there are five *Upa Samitis*, having elected representatives and officials as members.

b. **Transfer of such powers, functions and duties as exercised, performed and discharged by the State Government to tiers of PRIs:** Transfer of 28[4] functions (out of the 29 listed in the Eleventh schedule of the Constitution) was completed through Activity Mapping[5], carried out between November 2005 and October 2007, followed by several executive orders issued by line departments. The Department of Panchayat and Rural Development, West Bengal, confirmed, in this regard, that activity mapping, for the remaining one subject, had not been carried out, as activities related to this subject were not linked to Panchayats in the State.

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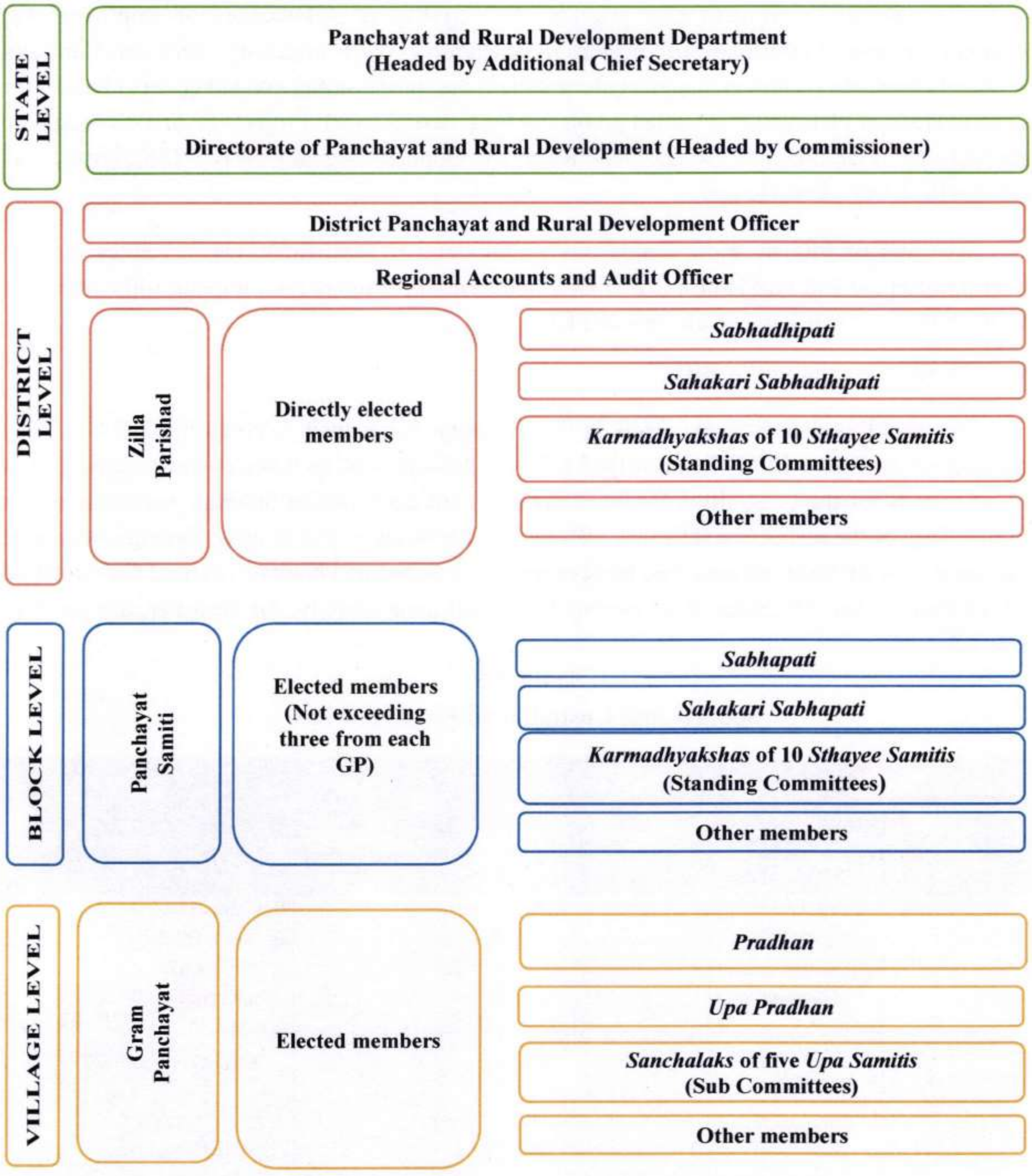
[2] *Ratified by the West Bengal State Legislature, under the West Bengal Panchayat Act, 1973, vide Sections 19 to 34,109 to 118 and 153 to 165, meant for GPs, PSs and ZPs, respectively.*

[3] *Vide Sections 171, 124 and 32A of West Bengal Panchayat Act, 1973.*

[4] *Except for Technical training & Vocational Education (Sl. No. 18 in the Eleventh Schedule of the Constitution), as activities related to this subject were not linked to Panchayats, in the State.*

[5] *'Activity Mapping' means assigning activities to each tier of the Panchayats, so that any activity, which may be performed at a lower tier, is attributed to that tier only, without giving any scope for overlapping of responsibilities with the upper tier or tiers of the Panchayat.*

Figure 1.1: Constitutional Set-up of the Panchayati Raj System in West Bengal



1.5 Devolution of Funds to PRIs

PRIs receive grants from the Central and State Governments, for implementation of assigned schemes. Central funds are released to the PRIs, either directly or through the State budget. The State Government also provides for: (i) Pay & Allowances of employees (ii) Remuneration and Allowances of elected representatives (iii) matching share of Centrally Sponsored Programs (iv) Share against entertainment tax, professional tax and cess (v) Grants for backward areas of PRIs and (vi) Untied grants, under External Aided Projects (EAPs), through the State budget and *via* the West Bengal State Rural Development Agency (WBSRDA), an agency[6] under the P&RDD, West Bengal.

All tiers of PRI in West Bengal are empowered to earn their own revenues through collection of tax (Land and House tax, if GPs) and non-tax sources (*i.e.*, levying tolls, rates and fees, by making of bye-laws, in all tiers of PRI).

1.6 Fund management in PRIs

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 a non-interest-bearing bank account. Funds for the Centrally Sponsored Schemes are deposited in Savings Accounts, as per the guidelines of the respective schemes. GPs keep these funds in one or more Savings Accounts, maintained with a nearby nationalized bank or any other scheduled bank or licensed Co-operative Bank or Post Office. The sources of various funds and their custody, for each tier, are given in **Table 1.2**.

Table 1.2
Sources and Custodian of Funds in PRIs

Nature of Fund	Zilla Parishads		Panchayat Samitis		Gram Panchayats	
	Source of fund	Custodian of fund	Source of fund	Custodian of fund	Source of fund	Custodian of fund
Own Source Revenue (OSR)	Revenue (non-tax) collected from the ZPs' jurisdiction	Executive Officer of the ZP	Revenue (non-tax) collected from the PSs jurisdiction	Executive Officer of the PS	Revenue (tax and non-tax) collected from the GPs jurisdiction	*Pradhan* of the GP
State Non-Plan (Salary & allowance)	State Govt.		State Govt.		State Govt.	
State Plan (Schematic programmes)	State Govt.		State Govt.		State Govt.	

[6]*Registered under WB Societies Registration Act, 1961, to implement the activity of construction of rural roads under Pradhan Mantri Gram Sadak Yojna (PMGSY) and Asian Development Banks' Assistance Packages, along with other rural development and social sector schemes, sponsored either by GoI or by the Government of West Bengal.*

Nature of Fund	Zilla Parishads		Panchayat Samitis		Gram Panchayats	
	Source of fund	Custodian of fund	Source of fund	Custodian of fund	Source of fund	Custodian of fund
State Finance Commission Grant(untied)	State Govt.		State Govt.		State Govt.	
Centrally Sponsored Schemes	GoI/State Govt. (through the State budget/ other agencies/ Direct Benefit Transfer)		GoI/State Govt. (through the State budget/ other agencies/ Direct Benefit Transfer)		GoI/State Govt. (through the State budget/ other agencies/ Direct Benefit Transfer)	
Central Finance Commission Grant (untied)	GoI/State Govt. (through the State budget)		GoI/State Govt. (through the State budget)		GoI/State Govt. (through the State budget)	

(Source: Sections 179, 132 and 45 of the West Bengal Panchayat Act, 1973)

1.7 Accounting procedure of PRIs

PRIs in West Bengal maintain their accounts on the cash basis double entry system, in conformity with the formats prescribed in the West Bengal Panchayat Act, 1973 and the Rules[7] framed thereunder.

To standardize the accounting system of the PRIs and make account keeping easy, transparent and comfortable to users, the P&RDD has developed two application softwares for preparation of accounts, namely the Integrated Fund Monitoring and Accounting System (IFMAS) for ZPs and PSs and the Gram Panchayat Management System (GPMS) for GPs. In addition to generation of statutory reports, the GPMS also helps the Gram Panchayats in rendering several citizen-centric services.

1.8 Status of Adoption of Model Accounting System (MAS)

The Thirteenth Finance Commission, on review of the recommendations of earlier Finance Commissions, had proposed, *inter-alia,* that PRIs should adopt the Model Accounting System (MAS) for Panchayats, which had been prescribed by the Comptroller and Auditor General of India and Ministry of Panchayati Raj (MoPR), Government of India and was proposed to be implemented *w.e.f.* 01 April 2010.

In this regard, NIC[8] developed (in 2003) the Panchayati Raj Institutions Accounting Software (PRIA*Soft*), a web-based software, with framework support from MoPR, for use by PRIs in:

[7] *Rule 6 of the West Bengal (Gram Panchayats) Accounts, Audit and Budget Rules, 2007 and Rules 21, 24 & 209 of the West Bengal ZP & PS Accounts and Financial Rules, 2003.*

[8] *National Informatics Centre, under the Ministry of Communication and Information Technology, GoI.*

a) Capturing the four-tier[9] accounting structure

b) Proper booking of receipt and expenditure to the appropriate account heads, for generation of the Model Accounting Formats, as prescribed by the C&AG and

c) Making accounting information/data available online, on a centralized system, to bring about transparency, accountability and to facilitate better financial management.

The Examiner of Local Accounts (ELA), West Bengal, sought for the present status of adoption of MAS through PRIA*Soft*. The P&RDD communicated (April 2021) that: (i) accounting data could not be ported to PRIA*Soft* from GPMS and (ii) for IFMAS, no data is available, due to non-existence of the PRIA*Soft* web portal (*accountingonline.gov.in*) as of yet. In previous communications related to this issue, the Department had reflected that, in practice, no data could be uploaded in PRIA*Soft* since the financial year 2017-18, due to limitations in uploading vouchers in bulk in PRIA*Soft*, at a given point of time. Further, in December 2021, the P&RDD intimated that accounting system is not being maintained in PRIA*Soft* since the entire accounting is being maintained by *e-GramSwaraj*.

In its recommendations for empowering rural local bodies, the Fifteenth Finance Commission held (Para-7.16) that availability of accounts in the public domain, on a timely basis, would be an entry-level condition, for qualifying for any grant. Consequent to this, MoPR provided the PRIA*Soft*-PFMS (Public Financial Management System) interface, integrated into the *e-Gramswaraj* portal *(https://egramswaraj.gov.in/)*, for effective monitoring and fostering increased accountability in PRIs.

Launched on April 24, 2020, *e-Gramswaraj* is a portal to unify the planning, accounting, and monitoring functions of Gram Panchayats. Its combination with the Area Profiler application[10], Local Government Directory (LGD) and the Public Financial Management System (PFMS), is expected to render real-time reporting and tracking of the activities of GPs, by geo-tagging of projects. It has been designed to provide a single window for capturing Panchayat information, along with the complete profiles of the Panchayats, details of Panchayat finances, asset details, activities taken up through the Gram Panchayat Development Plans (GPDPs), Panchayat information from other Ministries/ Departments such as Census 2011, Socio Economic Caste Census (SECC) data, Mission Antyodaya[11] survey report *etc.*

The Examiner of Local Accounts (ELA), West Bengal, sought for the present status of adoption of MAS through *e-Gramswaraj*. The P&RDD, in December 2021, confirmed the following: a) MAS is being implemented directly through the *e-Gramswaraj* portal b) entry of

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[9] *Accounting classification consisting of Major Heads, Minor Heads, Sub-Heads and Object Heads. The Central/State schemes are to be mapped at the Sub-Head Level, to provide accounting under the schemes.*

[10] *Area profiler application is a feature of e-gramswaraj portal which describes the profile of the PRIs. Four types of reports can be generated, i.e., Panchayat Summary Reports, Panchayat Profile Details, Committee & committee member details and Service Delivery in Panchayat Report.*

[11] *Mission Antyodaya is a convergence and accountability framework aiming to bring optimum use and management of resources allocated by 26 Ministries / Department of the Government of India under various programmes for the development of rural areas. It is envisaged as state-led initiative with Gram Panchayats as focal points of convergence efforts. It was adopted in Union Budget 2017-18.*

master data of all PRI bodies has been completed c) all the PRIs are entering financial data in the *e-Gramswaraj* portal, d) all PRIs are performing period end procedures and e) statutory reports are generated in all tiers of PRIs.

On closer scrutiny, it was found that the entries in the *e-Gramswaraj* portal, by the PRIs of West Bengal, was limited only to the Central Finance Commission Grants and not to the full range of accounts of the PRIs. Further, contrary to the claim of the P&RDD, no statutory reports were being generated through the *e-Gramswaraj* portal, in regard to the PRIs of West Bengal. Thus, the claim of the P&RDD, about adoption of MAS, through *e-Gramswaraj* portal, was not in conformity with the position observed in audit.

1.9 Central Finance Commission Grants

The Union or Central Finance Commission is a Constitutional body, mandated under Article 280 of the Constitution of India, constituted every five years, by the President of India, to *inter-alia*: a) review the state of finances of the Union and the States and suggest measures for maintaining a stable and sustainable fiscal environment and b) make recommendations regarding the devolution of taxes between the Centre and the States from the divisible pool[12].

1.9.1 Fourteenth Finance Commission (FoFC) Grants

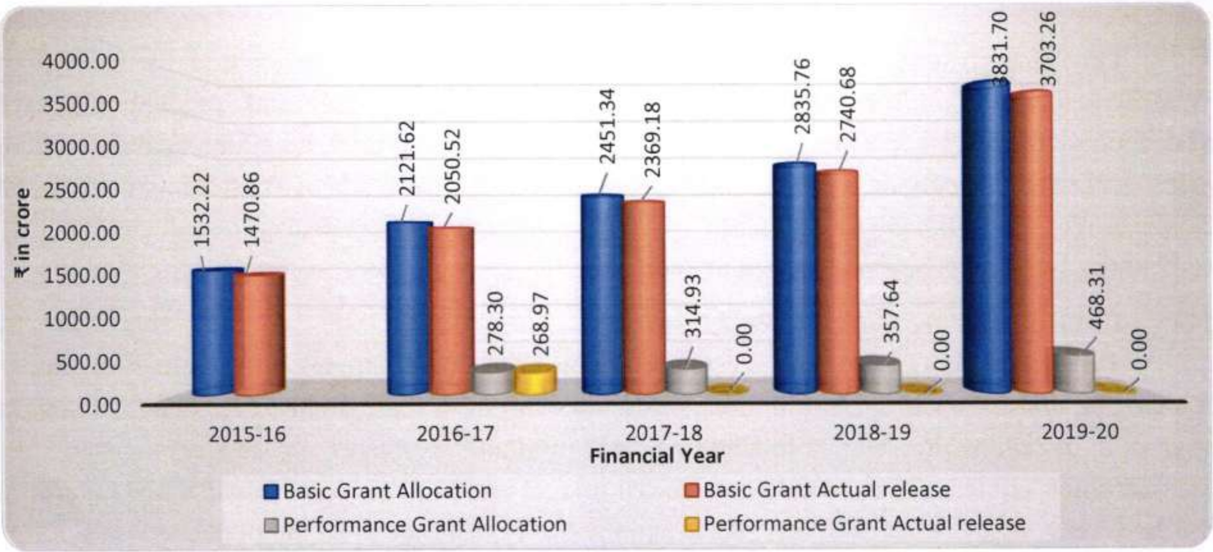
The President of India had constituted (January 2013) the Fourteen Finance Commission (FFC), under the provisions of Article 280 of the Constitution of India, to make recommendations on specified aspects of Centre-State fiscal relations, for the period from FY 2015-20 to FY 2019-20. Government of India (GoI) had accepted (February 2015) the recommendations made by the FFC about Local Bodies.

Under the FoFC recommendations, grants were allocated to the duly[13] constituted Gram Panchayats, with 90 *per cent* share of the grant being the 'Basic Grant' and 10 *per cent* share being the 'Performance Grant'. The Performance Grant, as applicable from FY 2016-17 onwards, was stipulated to serve the purpose of ensuring reliable audited accounts, with data of receipt and expenditure and improvement in 'Own Source' revenues. Year-wise allocations and actual releases, under the FoFC, for PRIs of West Bengal, were as shown in **Figure 1.2**:

[12] *The divisible pool is that portion of gross tax revenue that consists of all taxes, except surcharges and cess levied for specific purposes, net of collection charges, which is to be distributed between the Centre and the States.*

[13] *A duly constituted Panchayat means a Panchayat where elections have been held and an elected body is in place, as provided in Part-IX of the Constitution.*

Figure: 1.2
Release of FoFC grants for onward disbursal to PRIs



(Source: data furnished by the P&RDD)

For implementation of the recommendations of the FoFC, the Department of Expenditure, under Ministry of Finance, Government of India (GoI), had issued (08 October 2015) guidelines, followed by the recommendations (Para: 9.72) of the FoFC, wherein it was stated that grant released by GoI should be distributed among GPs only, the tier directly responsible for delivery of basic services, and there should be no share of allocation for other tiers of PRIs.

However, from the Receipts & Payments Accounts (Summary) statement[14], it was seen that collective grant balances lay blocked in several ZPs/MP, during the recommended period of release. An amount of ₹2.81 crore, had not been sub-allotted to GPs, till the end of March 2021, as detailed in ***Appendix-I***.

1.9.2 Fifteenth Finance Commission Grants (XVFC)

The President of India had subsequently constituted (November 2017) the Fifteenth Finance Commission (XVFC), under the provision of Article 280 of the Constitution of India. Subsequently, the Commission had been mandated to submit two reports, one for the financial year 2020-21 and the final report for the financial years 2021-22 to 2025-26. The Commission submitted its interim report for the financial year 2020-21 and the GoI accepted the recommendations of the XVFC, in respect of Local Bodies.

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[14] *As available in the IFMS SARAL web portal (http://wbprd.gov.in/HtmlPage/ViewSaralReport.aspx), being developed, maintained, and updated by the Panchayat & Rural Development Department, Govt. of West Bengal.*

Under the XVFC, Grants-in-aid are to be allocated to all the tiers of PRIs, of the State, on the basis of accepted recommendations of the latest State Finance Commission (SFC) of the State, in two parts, namely: (i) Basic Grant (50 *per cent* share), which is to be untied in nature and can be utilized for location-specific felt needs, except for salary or other establishment expenditure and (ii) Tied Grant (50 *per cent* share), which is to be utilized primarily for basic services in respect of (a) sanitation and maintenance of open-defecation free (ODF) status and (b) supply of drinking water, rain water harvesting and water recycling.

Releases under the XVFC, as provided by the P&RDD, Govt. of West Bengal, are detailed under **Table 1.3**:

Table: 1.3

Release of XVFC grant for onward disbursal to PRIs

(₹ in Crore)

Financial Year	No. and nature of installments	Allocation as per the FFC recommendation	Actual release by GoI	Penal interest released by State Govt. for delay in release of grant
2020-21	First-Untied	2,206.00	1,103.00	-
	First-Tied		1,103.00	16.37
	Second-Untied	2,206.00	1,103.00	15.08
	Second-Tied		1,103.00	9.32
Total		**4,412.00**	**4,412.00**	**40.77**

(Source: data furnished by P&RDD)

As per the information provided by the Department, out of total allocation of ₹4,412.00 crore, ₹2,206.00 crore (first installment of both tied and untied grant) had been released during the financial year 2020-21. The second instalment pertaining to FY 2020-21 had been released to the PRIs during FY 2021-22. Out of total penal interest of ₹40.77 crore, an amount of ₹16.37 crore (penal interest for delayed release of first instalment of Tied grant) had been released during FY 2020-21. Thus, total amount released during FY 2020-21 was ₹2,222.37 crore. However, as per the data available in the *e-Gramswaraj* portal, the total amount released during FY 2020-21 was ₹2,353.43 crore[15]. Thus, there was a difference of ₹131.06 crore between the two sets of figures.

[15] *Untied: Rs.1,236.63 crore and Tied: Rs.1,116.80 crore*

1.10 Fourth State Finance Commission (FSFC)

In terms of Article 243I, sub clause (4) of the Constitution of India, the State Government had constituted the Fourth State Finance Commission *vide* notification no. 121-FB dated 30 April 2013. The Commission had framed its recommendations in February 2016.

Information/data for the award period, action taken report, period of implementation and actual release of grant against the SFC recommendations, were sought for, from the Panchayat and Rural Development Department. The Department forwarded information only in respect of actual release of SFC grants, which have been compared against the allocation recommended by SFC, in **Table 1.4**:

Table 1.4
Allocation and Release of Fourth SFC Grant to PRIs

(₹ in crore)

Financial Year	Devolution (as recommended by SFC)	Total Receipt from Finance Dept.[16]	Total Disbursal[17]	No. of units received the fund	Devolution (as recommended by SFC)	Devolution (as recommended by SFC)	Total Receipt from Finance Dept.	Total Disbursal	No. of units received the fund
	GP				PS	ZP	PS+ZP		
2015-16	153.00	0	0	0	253.5	224.81	Could not be traced	0	
2016-17	175.95	0	0	0	291.53	258.53		0	
2017-18	202.34	315.80	248.94	2,037	335.25	297.31		0	
2018-19	232.69	245.00	245.39	2178	385.54	341.91		0	
2019-20	267.60	232.69	203.73	2,361	443.37	393.19		146.46	334 PS+21 ZP
2020-21	0	133.8	0	0	0	0		0	
2021-22	0	133.8	233.66	2,568	0	0		0	
2022-23	0	59.00	0	0	0	0		0	
Total	**1,031.58**	**1,120.09**	**931.72**		**1,709.19**	**1,515.75**		**146.46**	
Total Devolution (GP+PS+ZP)									**4,256.52**
Total Disbursal (GP+PS+ZP)									**1,078.18**
Short Disbursal									**3,178.34**

(Source: data furnished by the P&RDD, Fourth SFC Report)

[16] *This is the total fund released by the Finance Department, Govt. of West Bengal, to the Panchayat and Rural Development Department, Govt. of West Bengal, the administrative department of PRIs.*

[17] *This denotes the fund released by the P&RDD, to different tiers (GP/PS/ZP) of PRIs*

It is clear from the Table that the State govt didn't release the fund for the first two years of the recommended period *i.e.*, 2015-16 and 2016-17 to any tier of PRIs. Fund was released only from the year 2017-18. It further revealed that the receipt of funds was not commensurate with the SFC recommendation. There was a shortfall in disbursement in comparison to both recommended devolution and the receipt from the Finance department. The total shortfall from the recommendation is ₹ 3,178.34 crore (from FY 2015-16 to FY 2022-23). Fifth SFC was to be constituted for the period of five years from 2020-21, however, State Govt continued to release the funds of Fourth SFC even after its recommended period.

As per the 4th SFC recommendation, the PRIs were to spend the SFC Grant based on the local felt need pertaining to civic services. However, due to short release of the fund which is only 25.33 *per cent* of the recommended allocation, the civic services to the localities were hindered and the local people of the PRIs were deprived from the local development.

1.11 Audit mandate for PRIs

The Examiner of Local Accounts (ELA), West Bengal, had been appointed (since September 1980 for ZPs and PSs and for GPs since March 2003) as Auditor, by the Government of West Bengal, under Section 186 of the West Bengal Panchayat Act, 1973, to examine and audit all accounts of funds of ZPs, PSs and GPs.

1.12 Audit Coverage

As of April 2020, the State had[18]: (i) 3229 Gram Panchayats (GPs) at the village level (ii) 334 Panchayat Samitis (PSs) at the Block level, between the district and the village (iii) 20 Zilla Parishads (ZPs) and (iv) one Mahakuma Parishad[19] (MP) at the district level, which were under the audit purview.

As the year was adversely affected with Covid-19, the accounts of 18 ZPs (including one Mahakuma Parishad), 61 PSs and 24 GPs only, could be audited, during FY 2020-21 (as detailed in ***Appendix-II***). The audit findings have been discussed in the successive Chapters. The State had last held Panchayat elections (eighth) in 2018.

1.13 Response to Audit Reports

In terms of Section 191(A) of the West Bengal Panchayat Act, 1973, the Report of the ELA on PRIs, shall be laid before the State Legislature. Matters relating to scrutinizing the Report of the ELA on PRIs have been entrusted to the Standing Committee on Panchayats and Rural

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[18]*Excluding eight PSs and 112 GPs, which are under control of the Gorkhaland Territorial Administration (GTA), the accounts of which have not been audited since 2003-04, as the audit of these PRIs were not entrusted by the State Government after constitution of GTA in 2012 under GTA Act, 2011.*

[19]*As per Section 185(b) (1) of the West Bengal Panchayat Act, 1973, a sub-division of Siliguri, in the district of Darjeeling, the State Government shall constitute a Mahakuma Parishad, bearing the name of the sub-division.*

Development, Land & Land Reforms and Sundarban Development, of the West Bengal Legislative Assembly (WBLA).

Accordingly, Reports of the ELA, for the financial year 2003-04 to 2016-17, were laid before the State Legislature and Reports of the ELA for the financial year 2003-04 to 2014-15, were considered by the Standing Committee. Fifty-three recommendations were made in these reports. However, no action taken report had been received from the State Government (till March 2021). A Committee on Local Fund Accounts was constituted by West Bengal Legislative Assembly, to come into operation with effect from 03 August 2018, for consideration of Reports of the ELA.

1.14 Pending Audit Observations on Inspection Reports

Section 191(1) of the West Bengal Panchayat Act, 1973, stipulates that, within two months from the receipt of the Inspection Report (IR), the GP, PS or ZP concerned, shall at a meeting, set right any defect or irregularity pointed out in the IR, under intimation to the auditor. **Table 1.5** indicates the position of IRs and paragraphs pending for settlement, as of 31 March 2021:

Table 1.5
Pending IRs and paras waiting for settlement

Category of PRIs	IRs pending for settlement		No. of paras contained in the IRs awaiting settlement		Money value (*₹ in crore*)	
	More than five years	Less than five years	More than five years	Less than five years	More than five years	Less than five years
ZPs	113	77	581	629	517.95	1,262.96
PSs	884	274	4,131	1,864	500.99	585.16
GPs	23,381	3,122	1,42,986	4,774	Not available	

(Source: objection book of ELA)

Out of 18 ZPs audited during 2020-21, 17 ZPs (except Uttar Dinajpur ZP) had not responded to audit observations, involving an overall amount ₹898.16 crore **(*Appendix-III*)**.

No Audit Committee meeting had been held at the departmental level, to settle the outstanding IRs and paragraphs, during FY 2020-21 (the last having been held in January 2013), despite repeated reminders by the ELA (last correspondence having been made on 21 February 2020), contrary to the provisions of Rules 218 and 219 of the West Bengal Panchayat (Zilla Parishad and Panchayat Samiti) Accounts and Financial Rules, 2003 and Rule 28 of the West Bengal Panchayat (Gram Panchayat Accounts, Audit and Budget) Rules, 2007. The above was indicative of the lack of responsiveness of the State Government, as well as PRIs, to the outcome of statutory audit.

CHAPTER II

Financial Management of PRIs

Chapter-II

Financial Management of PRIs

The Panchayati Raj Institutions in West Bengal are governed by the West Bengal Panchayat Act, 1973. Under the provisions of this Act, the West Bengal Panchayat (Zilla Parishad and Panchayat Samiti) Accounts and Financial Rules, 2003 and the West Bengal Panchayat (Gram Panchayat Accounts, Audit and Budget) Rules, 2007, have been formulated, to promote proper accounting procedures and act as a control mechanism for financial affairs in Panchayati Raj Institutions. This Chapter presents a synoptic account of compliance deviations in the context of these Rules, leading to violation of general principles of financial management. Though the observations detailed in the succeeding paragraphs are primarily based on the findings of audit of PRIs (18 Zilla Parishads, 61 Panchayat Samitis, 24 Gram Panchayats) by the Examiner of Local Accounts (ELA) during FY 2020-21, the ELA had to depend on information furnished by the Panchayat & Rural Development Department or individual PRIs, on matters not forthcoming from the records available/ produced during field inspection.

2.1 Computerisation and Preparation of Annual Accounts

The Panchayat and Rural Development Department (P&RDD) has developed and implemented two application softwares, *viz*., the Gram Panchayat Management System (GPMS), in FY 2003-04, for preparation and maintenance of accounts in Gram Panchayats (GPs) and the Integrated Fund Monitoring and Accounting System (IFMAS), in FY 2004-05, for preparation and maintenance of accounts in Zilla Parishads (ZPs) and Panchayat Samitis (PSs), respectively.

- Receipt and Payment Accounts of all the 18 audited ZPs, for FY 2019-20, had been generated through the IFMAS.
- Receipt and Payment Accounts of all 61 audited PSs, for FYs 2013-14 to 2019-20, had been generated through the IFMAS.

The 'Annual Statements of Receipt and Payment' (Form-27) of 24 Gram Panchayats (GPs), audited by the ELA, showed that all GPs had prepared their accounts through the GPMS.

2.2 Non-accounting of Collections and Direct Appropriation thereof

Rule 4(5) of the West Bengal Panchayat (Zilla Parishad & Panchayat Samiti) Accounts and Financial Rules, 2003, stipulates that all sums received by or on behalf of the ZP, from the State Government or collected through its own resources, should be credited to the Local Fund Account and vested with the ZP, in terms of Sub-section (4) of Section 179 of the West Bengal Panchayat Act, 1973. Further, Rule 5(1) of the said Rules requires that all sums (*e.g.* rents receivable from ponds, ferries, fisheries or any other asset or property of the ZP/PS), receivable by the ZP/PS and collected by a person authorised by the ZP/PS, should be deposited in cash, to the cashier, on proper receipt, for crediting the same, within one working day, to the appropriate ZP/PS fund. Rule 5(2) *ibid* specifies that all sums, collected by a person authorised by the ZP/PS, shall be remitted in full to the fund and no portion thereof shall be appropriated directly towards expenditure of the ZP or the PS.

Scrutiny of accounts of nine PRIs[20] showed that these PRIs had accounted for ₹663.97 crore, received from MGNREGS and Swachh Bharat Mission, till FY 2019-20, in separate Cash Books (other than the Main Cash Book), and had not included the same in the accounts of the PRIs concerned. This had resulted in understatement of the receipts of these PRIs. Moreover, Dakshin Dinajpur ZP had directly appropriated ₹18.74 lakh, towards expenditure on procurement of raw materials, wages of daily labour *etc.*, in contravention of Rule 5(2) *ibid.*

Such non-accounting of receipts and unauthorized appropriations thereof, represented financial indiscipline and resulted in understatement of receipts and related expenses in the annual accounts. Despite similar audit observations on this issue in earlier ELA Reports, the practice continued.

2.3 Expenditure Incurred without Budget or more than Budget

Section 137 of the West Bengal Panchayat Act, 1973, prescribes that no expenditure should be incurred unless the budget has been approved by the ZP/PS. Further, Rule 9(4) of the West Bengal Panchayat (Zilla Parishad and Panchayat Samiti) Budget Rules, 2008, stipulates that supplementary and revised budgets should be prepared and approved, on or before 28 February, of the respective financial years.

Scrutiny of 'Receipt and Payment Accounts' and Budget statements of PRIs, revealed that, during FY 2019-20, five PRIs[21] had incurred expenditure of ₹ 49.50 crore, from various funds *viz.* PMAY-G, Gitanjali, Total Sanitation Campaign (TSC), 3rd State Finance Commission (SFC), Border Area Development Programme (BADP) etc., without any corresponding budget provisions.

The above cases are indicative of financial indiscipline in the PRIs, as well as deficiencies in the analysis of previous years' trends and assessment of requirement of funds by the PRIs. In spite of the matter being pointed out by Audit, in earlier ELA Reports, these irregular practices had continued.

2.4 Discrepancies in the Reconciliation of Cash Balances

Rule 14 (3) of the West Bengal Panchayat (Zilla Parishad and Panchayat Samiti) Accounts and Financial Rules, 2003, prescribes that the bank account and the Local Fund Account, as reflected in the Cash Book of ZP/PS, should be reconciled with the pass books of the bank and of the treasury, at the close of each month. Similarly, Rule 6(5) (C) of the West Bengal Panchayat

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[20] ***ZPs (₹ in cr)***: *Jalpaiguri (₹ 115.93), Coochbehar (₹ 150.08), Murshidabad (₹ 19.40), Purba Bardhaman (₹ 29.94), Purulia (₹ 210.19), Dakshin Dinajpur (0.77), Paschim Mednipur (₹ 86.37) and Hooghly (₹ 3.25)*
PS (₹ in cr): *Dhupguri (₹ 48.04)*

[21] ***ZPs (₹ in crore)***: *Jalpaiguri (₹ 10.50), Uttar Dinajpur (₹ 26.79), Purulia (₹ 5.71) and Nadia (₹ 1.36)*
PSs (₹ in crore): *Barasat II (₹5.14)*

(GP Accounts, Audit and Budget) Rules, 2007, prescribes that a Bank Reconciliation Statement should be prepared at the end of each month, in respect of each bank account.

Despite recurrent audit observations on unreconciled Bank Reconciliation Statements (BRSs) in previous ELA Reports on PRIs, it was noticed that, out of 103 audited PRIs, during 2020-21, 17 PRIs (though they had prepared the BRS), had not reconciled the differences between the closing balances of cash books and those of the bank/ treasury pass books as detailed below:

(i) in 11 PRIs (two ZPs, and nine PSs), as of 31 March 2020, an amount of ₹29.46 crore, had not been reconciled. ***(Appendix-IV)***

(ii) in six PRIs (four ZPs and two PSs)[22], the unreconciled amounts had not been quantified, in the absence of relevant records.

This was due to various reasons such as non-updation/non-availability of bank/ treasury pass books, as of 31 March 2020, and non-verification of closing balances of inoperative bank accounts. Further, reconciliation of four PSs[23] could not be verified, as the respective PSs had not furnished copies of their Bank and Treasury Passbooks to Audit.

Thus, the accounts of these PRIs lacked accuracy and reliability, as discrepancies about their cash balances had not been reconciled.

2.5 Inadequate Collection of Revenue

(A) Collection of Land and Building Tax: Efficient mobilisation of revenue from own resources helps a local body in achieving self-sufficiency. Section 46 of the West Bengal Panchayat Act, 1973, stipulates that a GP shall impose yearly tax on the land and buildings within its jurisdiction. Rule 10 of the West Bengal Panchayat (GP Accounts, Audit and Budget) Rules, 2007, prescribes that the *Artha-O-Parikalpana Upa-Samiti* of a GP shall be responsible for supervising and monitoring the process of imposition and collection of taxes.

Scrutiny of information relating to collection of taxes by the GPs, revealed that the total collection, during FY 2019-20, had merely been 51.62 *per cent* of the total cumulative demand. Details of collection of land and building tax by GPs, are given in ***Appendix-V.***

As land and building tax constitutes a major part of the 'Own Source' revenue of GPs, imposition, demand and collection of the same needs further prioritization, from the viewpoint of enhancement of the financial capability of the *Gram Sansads*[24], for taking up locally felt development works.

(B) 'Own Source' Revenues: In terms of Sections 133 and 181 of the West Bengal Panchayat Act, 1973, PRIs may levy tolls on vehicles on any road, bridge and ferry service, vested/ established by them or under their management. When the assets or properties, owned, vested or under the control of panchayat bodies, are leased out for fixed revenue, the recoveries for such

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[22] ***ZPs***: *Malda, Purulia, Jalpaiguri and South 24 Parganas;* ***PSs***: *Uluberia-II and Magrahat-I*

[23] *Cooch Behar I, Magrahat I, Pursurah and Uluberia II*

[24] *As per Rule 2(11B) of the West Bengal Panchayat Act, 1973, "Gram Sansad" means a body consisting of persons registered at any time in the electoral rolls pertaining to a constituency of a Gram Panchayat.*

leased out properties are to be considered as fixed demand and should be recorded in the Demand and Collection Register.

Scrutiny of Demand and Collection Registers showed that 62 PRIs had not collected ₹ 15.80 crore, as of March 2020, due on account of lease money, from market complexes, *ferry ghats, bungalows, mela* grounds and stalls, establishment charges etc. Further, the Demand and Collection Registers of these PRIs had not been updated regularly and authenticated by the competent authorities, to watch over the demands of revenue. Reasons for such deficiencies had neither evident from records, nor had they been intimated to Audit, though sought for.

Thus, the aforementioned PRIs had failed to collect 'Own Source' revenue, amounting to ₹ 15.80 crore, which could have been useful in strengthening their finances, for development of the local areas, as also in alleviating their persistent dependence on Government grant. Details of such non-collection, are given in ***Appendix VI.***

2.6 Idle Grants

In terms of Rules 36(4) and 116(5) of the West Bengal Panchayat (Zilla Parishad and Panchayat Samiti) Accounts and Financial Rules, 2003, funds received for implementation of schemes and development works/ assigned schemes, from the State Government, should be utilised without any delay, preferably within a period of six months and utilisation certificates should be furnished within six months from the dates of receipt of the grants.

Scrutiny of Cash Analysis Reports showed that 29 PRIs had not fully utilized grants amounting to ₹ 20.03 crore, received for execution of various schemes/grants like Community Health Care Management Initiative (CHCMI), Sampoorna Grameen Rozgar Yojana (SGRY), Provident Fund for Landless Agricultural Labourers (PROFLAL), State Finance Commission (SFC), National Rural Health Mission (NRHM) etc., for the period ranging from FYs 2007-08 to 2019-20. Failure to utilize grants amounting to ₹20.03 crore, by the PRIs, had deprived the targeted population, of the intended benefits of these schemes/grants.

These PRIs had not formulated appropriate plans or schemes, to utilise these funds for development works and also had not surrendered the unutilised funds, to the grant sanctioning authorities. This was also indicative of inadequate pursuance by the fund sanctioning departments, in ensuring actual utilization of development grants. Details of PRI-wise Idle Grants are enumerated in ***Appendix VII.***

2.7 Cash Payments exceeding permissible limits

Rule 9(7) of the West Bengal Panchayat (Gram Panchayat Accounts, Audit and Budget) Rules, 2007, and Rule 6(3) and 6(4) of the West Bengal Panchayat (Zilla parishad and Panchayat Samiti) Accounts and Finance Rules, 2003, state that Payments against supplier bills are to be made through Account Payee Cheques, provided that: (i) payments against such bills may be made in cash, when the sums payable are less than rupees five hundred (ii) when such sums payable are rupees five hundred or more, but less than rupees two thousand, payments are to be made through cheques, not necessarily account payee cheques (iii) when such sum payable amount to rupees two thousand or more, the payments, in all circumstances, are to be made through Account Payee cheques.

Scrutiny of records revealed that, in regard to the abovementioned rule, nine[25] PRIs had made payments amounting to ₹ 13.47 lakh, in cash, instead of making them through Account Payee Cheques, thereby violating the principle of transparency in the disbursement and utilization of public money.

2.8 Lapsed cheques valuing ₹ 6.73 crore not written back into Accounts

Rule 27(4) of the West Bengal Panchayat (Zilla Parishad and Panchayat Samiti) Accounts and Financial Rules, 2003, stipulates that, if a cheque is not encashed within three months or six months of its issue, as the case may be, such a cheque should be cancelled and the amount should be taken back to the accounts, under the appropriate head of account from which the cheque was drawn, after keeping note on the counterfoil and the voucher.

Scrutiny of Cheque Issue Registers of showed that seven PRIs[26] had not adhered to the above rule and had not written back, in their accounts, the value of 306 cheques, amounting to ₹ 6.73 crore, issued between September 2004 and March 2020.

As a result, the actual fund balance of those PRIs had remained understated, as the amount covered under the lapsed cheques had not been taken back into their accounts. Further, the said amount of funds remained idle to that extent, as the PRIs had not been in a position to utilize the same.

2.9 Diversion of Funds

Rules 8 (3) and 110, of the West Bengal Panchayat (Zilla Parishad and Panchayat Samiti) Accounts and Financial Rules, 2003, stipulate that no portion of any loan, special grant or contribution, may be appropriated, even temporarily, for any purpose other than that for which it was intended, without the approval of the concerned person, institution, local authority or the State Government sanctioning such fund.

Scrutiny of records of 103 PRIs had revealed that in four PRIs[27], an amount of ₹ 21.89 crore, had been diverted (during 2013-2020) from one scheme/grant head (Ganga Action Plan, 3rd SFC, *Amar Thikana*[28] *etc.*), to other scheme heads (SBM, PMAY (G), *Sabuj Sathi*[29] *etc.*), in violation of the abovementioned Rule.

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[25]***GPs/Amount in Lakh**: Antpur/2.46, Chiladangi/0.07, Ghospur/0.48, Khanakul II/2.16, Khelar/0.62), and Tararui/0.45 during 2018-19*

***PSs/Amount in Lakh**: Domjur/3.40 during 2016-21, Bamangola/3.70 during 2014-20 and Barasat-II/0.13 during 2015-20.*

[26] ***ZPs (No. of Cheques/Amount in lakh):** Bankura (5/1.66), Birbhum (61/66.78), Coochbehar (52/370.72), Murshidabad (12/2.12), Malda (1/1.08), Paschim Medinipur (171/229.98) and Purba Medinipur (4/0.82)*

[27] ***ZP /amount in crore**: Murshidabad/21.50*

***PSs /amount in lakh:** Panchla/1.88, Dhupguri/23.17, and Balagarh (13.70)*

[28] *A scheme named "ASHRAY" under IAY pattern being implement by P&RDD which was later renamed as "AMAR THIKANA". The scheme was discontinued and merged with "GITANJALI" w.e.f. 01.04.2014 vide Memorandum no. 382-H1/HG/P/1B-5/2013 dated 29 May 2014.*

[29] *Sabuj Sathi: A scheme launched by Govt. of West Bengal for distribution of bicycles to an estimated 40 lakh students studying in classes IX to XII in Government Schools, Government Aided Schools and Madrasas of the State.*

Three PRIs (Murshidabad ZP, Balagarh PS and Panchla PS) had admitted the observation. The Dhupguri PS had not furnished any reply.

2.10 Non-Production of Records

Rule 218(3) of the West Bengal Panchayat (Zilla Parishad and Panchayat Samiti) Accounts and Financial Rules, 2003, states that it shall be the duty of the Executive Officer as well as the Drawing and Disbursing Officer of the Zilla Parishad or the Panchayat Samiti, as the case may be, to ensure the personal appearance of and or supply of the records, documents, explanation etc., for the work or job of the technical and or non-technical official, before the audit or immediately, on the spot, during the course of audit. Rule 28(4) of the West Bengal Panchayat (Gram Panchayat Accounts, Audit and Budget) Rules, 2007, states that the auditor shall have the authority to ask for production of any document, including the internal audit report and any information which may be necessary for the purpose of audit.

Despite this, four[30] PRIs, failed to provide various records, like the Works Registers of the MGNREGS, Fourteenth Finance Commission Funds and Total Sanitation Campaign, e-tender documents, Resolution of Form 27[31] *etc.*, amounting to ₹ 4.44 crore, to Audit.

As a result, the veracity of various documents maintained by these PRIs, could not be verified in audit.

Amta-II PS and Shyampur-II PS admitted the observation and cited various reasons like engagement of concerned officer in Election duty during audit or engagement of different agencies for implementation of work etc. The replies are not tenable, as the records belong to the PRI and should have been in the office premises irrespective of officer/ officials dealing the job. The remaining PRIs[32] did not furnish any reply.

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[30] ***PRI/amount in lakh: PSs****: Amta II/206.5, and Shyampur II/142.66* ***GPs****: Kshirgram/7.11, and Negun/87.44*

[31] *As per Rule 27(2) and 27(3) of West Bengal Panchayat (Gram Panchayat Accounts, Audit and Budget) Rules, 2007, the Executive Assistant shall prepare the annual statement of receipts and payments encompassing the receipts and payments in Form 27 by 15th April every year for the preceding year. The Pradhan shall place it before the Artha-O -Parikalpana Upa-Samiti for discussion and acceptance and thereafter shall place the approved statement in the next general meeting of the Gram Panchayat for deliberation and approval by 30th April every year. Hence resolution of this meeting is an important document in preparation of accounts.*

[32] *Kshirgram GP and Nigan GP*

CHAPTER III

Irregularities in Implementation of Schemes

Chapter III — Irregularities in the Implementation of Schemes

Government of India (GoI) introduced various Social Sector Programmes and Schemes to boost the scale of rural development and bring about improvements in the Human Development Index in rural areas. Panchayati Raj Institutions (PRIs) have been entrusted with task of implementation of such schemes, in pursuance of guidelines framed by GoI. During transaction audit of the PRIs, significant deviations from the scheme guidelines were noticed in the implementation of Social Sector Programmes/Schemes, such as the Mahatma Gandhi National Rural Employment Generation Scheme, Indira Awaas Yojana/ Pradhan Mantri Awaas Yojana- Grameen, Swachh Bharat Mission/ Nirmal Bharat Abhiyan and Rural Infrastructural Development Fund. This Chapter comprises of a synoptic account of important audit observations from the Inspection Reports of PRIs in West Bengal, regarding the implementation of the abovementioned Social Sector Programmes/Schemes.

Government of India, through different Ministries, initiated a number of programmes and schemes for the comprehensive development of the Social Sector, either with central funding, or in joint collaboration between the Centre and the States. The Government of West Bengal has also launched a number of Social Sector programmes/schemes, in this regard.

The following paragraphs present an illustrative account of the financial irregularities noticed during the audit of 24 Gram Panchayats, 61 Panchayat Samitis and 18 Zilla Parishads (including Siliguri Mahakuma Parishad), during FY 2020-21, in the implementation of certain flagship Social Sector Schemes.

3.1 MAHATMA GANDHI NATIONAL RURAL EMPLOYMENT GUARANTEE SCHEME (MGNREGS)

Government of India (GoI) initiated the Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS), for ensuring inclusive growth in rural India, through its impact on social protection, livelihood security and democratic empowerment. The Scheme is mandated to provide 100 days of guaranteed wage employment, in a financial year, to every rural household whose adult members volunteer to do unskilled manual work. This Centrally Sponsored Scheme is implemented on a cost-sharing basis between the GoI and the State Government, on 100:0 ratio in regard to the wage costs of unskilled labour and 75:25 ratio in regard to wages of semi-skilled and skilled labour and material costs.

The following issues of non-compliance of Scheme Guidelines, in MGNREGS, were noticed during the annual audit of 24 Gram Panchayats (GPs), taken up during the FY 2020-21.

3.1.1 Expenditure on Impermissible works

Para 7.1.5 of the Operational Guidelines (OGL), 2013, under the MGNREG Act, 2005, emphasizes that only those works which contribute to the creation of durable assets and strengthen the livelihood resource base of the rural poor, can be taken up under MGNREGS. A list of the activities permissible under MGNREGS is provided under para 7.1.3 *ibid.* Further, the Panchayat & Rural Development Department of Government of West Bengal, *vide* Memo No. 822-(19)/RD/P/NREGA/18B dated 15 June 2017, directed that Re-excavation of farm ponds, construction of earthen roads and excavation of shallow *kachcha* drains, which do not entail in creation of any tangible productive assets, are not to be implemented with funds from MGNREGA.

Audit observed that, in violation of the above provisions, seven Gram Panchayats[33] (GPs) had expended a sum of ₹ 5.42 crore, during the FYs 2018-19 and 2019-20, on recurring activities, like repairing and reconstruction of earthen roads, earthen *bundhs*, earthen drains, re-excavation of farm ponds etc. Expenditure on such impermissible works vitiated the fundamental objective of creating durable assets that could have ensured sustainable livelihood to rural people, as envisaged under the scheme.

3.1.2 Irregular Payment of Wages to Beneficiaries

Para 8.1(b) of the PMAY (G) guidelines, 2017, in convergence[34] with the MGNREGS, envisages allocation of 90 days of unskilled person-days to the concerned beneficiaries, under MGNREGS, depending upon the stages of construction of a house of at least 25 square meters. Under these Guidelines, the unit cost of ₹ 1.20 lakh was to be paid from the PMAY (G) funds, while the wage component, in lieu of the foregone employment, was to be paid, over and above the unit cost, from MGNREGS funds. The payment of wages was to be made on the basis of the records (Muster Rolls and Measurement Books under the MGNREGS), maintained by the *Gram Rozgar Sahayak* (GRS) and Technical Assistant (TA), respectively.

Scrutiny of beneficiary data from *AwaasSoft*[35], maintained by the Ministry of Rural Development, Government of India, with reference to Muster Rolls, assets creation data, *etc.*, from *NREGASoft*, revealed that, 12 Gram Panchayats, under Hooghly ZP made payment of ₹18.03 lakh ***(Appendix-VIII)*** to the beneficiaries on the Muster Rolls. However, during scrutiny of assets creation data it was found that those houses were constructed before the date of engagement of the beneficiaries in the work. This indicates that labourers were not actually engaged in the work, as the houses were completed before the dates on which labourers employed.

3.2 PRADHAN MANTRI AWAAS YOJANA- GRAMEEN (PMAY-G)

The Pradhan Mantri Awaas Yojana- Grameen (PMAY-G), a flagship scheme of the Ministry of Rural Development under the Government of India. It was restructured from the Indira Awaas Yojana *w.e.f.* 01 April 2016, which was designated to assist Below Poverty Line (BPL) households, belonging to the Scheduled Castes/Scheduled Tribes, freed bonded labourers, minorities and other non- SC/ST members in rural areas, identified by the community, through *Gram Sabhas*, on the basis of the Socio Economic Caste Census, 2011, in

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[33] ***GPs:*** *Barkola (₹2.14 Lakh), Kankalitala (₹103.05 Lakh), Khajurdaha Melki (₹10.44 Lakh), Khanakul-II (₹156.30 Lakh), Mandra (₹68.16 Lakh), Tararui (₹15.68 Lakh) and Thakuranichak (₹185.85 Lakh).*

[34] *Convergence is dovetailing of any scheme with MGNREGS.*

[35] *AwaasSoft is a local language enabled Management Information System (MIS), to facilitate e-governance of PMAY-G.*

the construction/ upgradation of dwelling units, by providing them lumpsum financial assistance. The cost of the Scheme (except for the component for provision of house sites) was to be shared between the GOI and the State Government, on a 60:40 basis.

The irregularities detailed below were observed in the implementation of PMAY-G, in the PRIs, audited during FY 2020-21.

3.2.1 Irregular expenditure from Funds for Administrative Expenses

According to Para 3.3 of the PMAY Guidelines, 2017, upto four *per cent* of the funds released under the Programme, can be utilised for administering the scheme, with only certain eligible items of expenditure being admissible under 'Admissible Expenses'[36].

Scrutiny of records in the audited PRIs showed that, during FY 2019-20, four PRIs had incurred expenditure of ₹1.01 crore[37], out of PMAY-G funds, on Rural Mason training, furniture purchase, control and management of dengue, payment for vehicle hire and fuel charges *etc.*, which were not permissible items of expenditure under 'Administrative expenses', in terms of the abovementioned stipulation. While the Coochbehar-I PS did not submit any reply, the remaining PRIs admitted the facts and replied that the expenditure had been made to meet urgent requirements, for monitoring of other schemes or under the orders of higher authorities.

3.3 GITANJALI HOUSING SCHEME

In order to implement housing scheme for new construction of houses as well as upgradation/ repair of existing dwelling houses throughout the state, for Economically Weaker Section (EWS) who have no *pucca* house of his/her own or in the name of any member of his/ her family, the Department of Housing, Govt. of West Bengal, launched the scheme "AMAR BARI", in December 2009. The scheme "AMAR BARI" renamed as "Gitanjali", during 2011-12.

3.3.1 Non-release of second instalment

Gitanjali guidelines prescribe submission of utilisation certificates for the first instalment, for timely completion of construction of houses. The guidelines also stipulate that PSs are responsible for technical supervision and recommending releases of subsequent instalments, after being satisfied with the progress of work.

Scrutiny of records showed that the Jaynagar-II, Matigara and Sonarpur PSs, had released the first instalments of ₹33.91 lakh[38], to 70 beneficiaries, during FYs 2013-14 to 2019-

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[36] *(i) Up to one per cent of administrative expenses should be used for IEC activities for preparation of IEC material, including electronic material, especially on different designs and technology options (ii) Up to one per cent of administrative expenses should be used for Social Audit (iii) Imparting habitat and housing literacy to beneficiaries (iv) Construction of prototypes and preparation of small scale models for demonstration (v) Cost of photographs of the house at various stages and of uploading them (vi) Cost of quality supervision and monitoring through visits (vii) Cost of hardware software for MIS (viii) Cost of data entry in AwaasSoft, including hiring of personnel on contract (ix) Training of master masons and beneficiaries providing labour, including training on maintenance practices (x) Training of Community Resource Persons (CRPs) and NGOs (xi) Payment of honorarium to CRPs and service charges to NGOs (xii) Training of officials and elected representatives of Panchayats (xiii) Conduct of assessment and evaluation studies.*

[37] ***ZPs (Amount in lakh):*** *Bankura (₹80.93 lakh), Coochbehar (₹3.34 lakh) and Paschim Medinipur (₹2.92 lakh)*
PS (Amount in lakh): *Coochbehar-I (₹14.27 lakh)*

[38] *Jaynagar-II PS (₹4.72 lakh); Matigara PS (₹1.75 lakh) and Sonarpur PS (₹27.44 lakh)*

2020. However, the second instalments were not released to these beneficiaries. Moreover, in the Habra-I and Sonarpur PSs, total 209 beneficiaries were not paid any of the instalments.

On this being pointed out, the Jaynagar-II and Sonarpur PSs, had not furnished any reply, while the other two PSs accepted the fact.

3.4 SWACHH BHARAT MISSION (SBM)

To accelerate efforts to achieve universal sanitation coverage and place focus on safe sanitation, the Government of India launched the Swachh Bharat Mission on 2 October 2014, with two Sub-Missions, the Swachh Bharat Mission (Gramin) and the Swachh Bharat Mission (Urban). In rural areas, this implies improving the levels of cleanliness through Solid and Liquid Waste Management activities and making *Gram Panchayats* Open Defecation Free (ODF), clean and sanitised by termination of fecal-oral transmission.

The Swachh Bharat Mission came into existence through the restructuring of the Nirmal Bharat Abhiyan (NBA), a Centrally Sponsored Scheme, which had been operational in the States, since 1 April 2012, with the objective of accelerating sanitation coverage in the rural areas, so as to comprehensively cover the rural community.

The following irregularities were observed in the implementation of the Swachh Bharat Mission (Gramin), audited during FY 2020-21:

3.4.1 Irregular Expenditure in violation of Guidelines

Paras 6.2.1 to 6.2.3 of 'Guidelines for Swachh Bharat Mission (Gramin)', stipulate that, out of the central fund allocation under SBM (G), eight *per cent* is to be utilised on Information, Education and Communication (IEC) activities, to bring about community-wide behavioural change and to trigger demand for sanitary facilities in the rural areas, through provision of information and awareness generation. Out of this, three *per cent* is to be utilised at the central level, i.e., Ministry of Drinking Water and Sanitation (MDWS), on a pan-India campaign, highlighting national priorities on sanitation, hygiene and cleanliness, while the remaining five *per cent* of central share allocation is to be used at the level of the States, on information, education and communication (IEC)/ behaviour change communication (BCC)/inter personal communication (IPC) and related communication activities, as well as on capacity building.

In violation of the abovementioned guidelines, five PRIs had expended ₹ 14.79 lakh[39] for the purchase of office stationery, medical equipment and mobile phones, maintenance of AC machines and other equipment, refreshment etc. from the central funds received for IEC activities. Admitting the fact, four PRIs replied that the expenditure had been made either in emergency, due to lack of funds, or under the directions of higher authorities. Mathurapur-I PS did not furnish any reply.

Further, the Howrah ZP had incurred expenditure of ₹1.64 crore for construction of Individual Household Latrine (IHHL) and ₹1.93 crore for the community Incentive Scheme, after being declared Open Defecation Free (ODF), without any provision for such expenditure

[39] ***ZP (Amount):*** *Purba Medinipur (₹3.48 lakh)*
PSs (Amount): *Diamond Harbour-I (₹1.15 lakh), Diamond Harbour-II (₹3.66 lakh), Mathurapur-I (₹6.20 lakh) and Thakurpukur Maheshtala (₹0.30 lakh)*

in the Annual Implementation Plan, for the FY 2019-20. Further, the ZP had incurred expenditure of ₹47.36 lakh, for administrative charges more than the approved Annual Implementation Plan. The ZP did not furnish any reply in this regard.

3.4.2 Irregular expenditure

Rule 140 of the West Bengal Panchayat (Zilla Parishad and Panchayat Samiti) Accounts and Financial Rules, 2003, states that payments for all works are to be made on the basis of measurements recorded in the Measurement Books.

Coochbehar-I PS awarded the work of construction of two 'community sanitary complexes' to a Rural Sanitary Mart (RSM), in February 2019 and incurred expenditure of ₹5.20 lakh (in February 2020) from SBM/ Mission Nirmal Bangla[40] (MNB), based only upon the application submitted by the RSM, without any supporting bills. Also, no Measurement Book (MB) was furnished to Audit, in support of the payment, though sought for.

The PS did not furnish any reply in this regard.

3.4.3 Unfruitful expenditure

As per Para 6.10.1 of the 'Guidelines for Swachh Bharat Mission (Gramin)', the objective of SBM (G) is to bring about improvement in the cleanliness, hygiene and the general quality of life in rural areas. Solid and Liquid Waste Management (SLWM) is one of the key components of the programme to make villages clean. To this end, it is essential that the IEC interventions focus on Solid and Liquid Waste Management, so as to create a felt need, for these activities among the rural people. Further, Para 6.10.6 of the 'Guidelines for Swachh Bharat Mission (Gramin)' stipulates that all GPs are to be targeted for coverage under the SLWM project.

The Dakshin Dinajpur ZP had incurred expenditure of ₹ 40.00 lakhs, from Institutional Strengthening of Gram Panchayat (ISGP) funds, for construction of two SLWM projects[41]. However, during joint physical verification (February 2021), along with District Co-ordinator (SBM), Dakshin Dinajpur ZP, it had been noticed that none of the projects had been functional for the past four years. On this being pointed out by Audit, no reply had been furnished by the ZP. Hence implementation of these projects without sensitizing the local people about the segregation of solid and liquid waste, led to unfruitful expenditure on SLWM projects.

3.5 National Social Assistance Programme (NSAP)

The National Social Assistance Programme (NSAP), a welfare programme administered by the Ministry of Rural Development, Government of India, was launched as a Centrally Sponsored Scheme, *w.e.f.* 15th August 1995. NSAP comprises of five social welfare programmes, *viz*. the Indira Gandhi National Old Age Pension Scheme (IGNOAPS), the Indira Gandhi National Widow Pension Scheme (IGNWPS), the Indira Gandhi National Disability Pension Scheme (IGNDPS), National Family Benefit Scheme (NFBS) and Annapurna Scheme.

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[40] Mission Nirmal Bangla (MNB) was a mission to eliminate open defecation from rural landscape of the State. It is the State counterpart of the national Nirmal Bharat Abhiyaan. The mission aims to constructing latrines in household especially in the uncovered households in the rural areas to ensure zero defecation in the open.

[41] SLWM project is related to the collection, transportation, processing, recycling, treatment, and disposal of waste material in a scientific manner.

These programmes are meant to provide social assistance benefits to the aged and to BPL households, in cases of death of the primary breadwinner and for maternity.

Gram Panchayats / Municipalities are expected to play an active role in the identification of beneficiaries under these schemes. The State Government has developed the SEBA software, for enrolment of beneficiaries under the programme. The following deficiencies came to notice in the implementation of the Indira Gandhi National Old Age Pension Scheme (IGNOAPS) and the Indira Gandhi National Widow Pension Scheme (IGNWPS), at the PRI level, in FY 2020-21.

3.5.1 Extension of Benefits to Beneficiaries even after death

Para 3.1.2 of the NSAP guidelines, 2014, stipulate the need for annual verification of existing beneficiaries, under these schemes, to facilitate timely action by pension disbursing authorities, for discontinuing payment of pension to beneficiaries due to death/migration/change of category from 'Below Poverty Line' to 'Above Poverty Line', or the emergence of any other ineligibility conditions.

During test-check of records from the SEBA software, it was observed that 22 PSs had disbursed a sum of ₹66.34 lakh, to 805 deceased beneficiaries, without conducting any verification, during the FYs 2015-16 to 2019-20 (***Appendix-IX***). The concerned GP(s) or family members of the beneficiaries had not reported the deaths of these beneficiaries, in time, to the PSs. The PSs had also failed to properly exercise the process of collection and verification of the life certificates, resulting in excess release of pension. Further, no corrective measures were found to have been taken by the PSs, to recover the excess disbursement.

On this being pointed out, five PSs[42] furnished no reply, while the remaining PSs accepted the fact and stated that appropriate action would be taken to avoid such irregularities.

3.5.2 Double payment of pension

Para 5.2.2 of the NSAP Guidelines, 2014, stipulates that States are required to maintain a database of eligible beneficiaries and upload it in the public domain. The beneficiary data is required to include all relevant details of the beneficiaries, including their photographs. Since belonging to a BPL family is a pre-condition for sanction of pension, the proposed link with the BPL database should be used, to avoid duplication of pensioners.

During Audit, it was noticed that, in five PSs[43], 51 beneficiaries had received pension assistance twice, leading to excess payment of ₹11.53 lakh. On this being pointed out, Coochbehar-I PS, furnished no reply, while the remaining PSs accepted the fact and stated that appropriate action would be taken to avoid such irregularities.

3.6 Other Irregularities observed in the execution of various Schemes

3.6.1 Inadmissible expenditure

As per the Paschimbanga Rajya Shishu Shiksha Mission[44], memo No. 552(12)-Mission-327(II)/2014 dated 15 October 2014, Zila Parishads were to make funds available to

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[42] *Bagnan-I, Barrackpore-I, Bishnupur-II, Falta and Rajnagar PSs.*

[43] ***PSs (Amount):*** *Barasat-I (₹4.41 lakh), Barrackpore-II (₹4.45 lakh), Budge Budge-II (₹1.01 lakh), Coochbehar-I (₹1.47 lakh), Tarakeswar (₹0.19 lakh)*

[44] *The Mission acts, as the apex body for implementation of the Shishu Shiksha Karmasuchi (Primary Education Centre, from Class I to IV) & Madhyamik Shiksha Karmasuchi (Upper Primary Education Centre, from Class V to VIII), under the direct administrative control of the Panchayat & Rural Development Department, Government of West Bengal. The Paschim Banga Rajya Shishu Shiksha Mission functions to*

the SSKs/*Madhyamik Siksha Kendras* (MSKs), through the concerned PSs, for proper supervision and monitoring. The GPs were to provide necessary support for execution of the construction works. No contractor was to be engaged for execution of the schemes.

In contravention of the abovementioned order, Gaighata and Khanakul-II PSs, had engaged contractors, for execution of works, amounting to ₹31.32 lakh[45], under SSK/MSK funds.

Khanakul-II PS admitted the observation and stated that contractors would not be hired for the execution of works under abovementioned schemes, in future. Gaighata PS stated that as per the request of the SSKs the work has been allotted to the contractors after maintaining all the legal procedures. The replies of the PSs are not acceptable, as the approval of the fund sanctioning authority had not been obtained, before engaging contractors for such works.

3.6.2 Unauthorised execution of works

Rule 78 of West Bengal Panchayat (Zilla Parishad and Panchayat Samiti) Accounts and Financial Rules, 2003, prescribes that no work shall be commenced and no liability shall be incurred in connection with works, until administrative approval has been obtained and detailed design and estimates have been sanctioned. Further, it is to be ensured that expenditure sanctions have been accorded, allotments of funds have been made and orders for the commencement of works have been issued, in writing, by the Executive Officer or any other officer, authorised by him in this behalf. Mere provision in the budget estimates does not convey sanction for the commencement of works. The execution of works may be proceeded with when the provision, made in the budget of the year, is actually available.

In contravention of the abovementioned rule, four ZPs (Dakshin Dinajpur, Malda, Purba Bardhaman, Paschim Medinipur) and Siliguri Mahakuma Parishad, had executed works[46], amounting to ₹2.06 crore, without necessary administrative or technical approval from the competent authorities.

Further, Coochbehar ZP had received funds (October 2018) of ₹1.00 crore, under Border Area Development Programme (BADP), for construction of a bridge. However, the ZP had prepared the DPR of the said project, for an estimated cost of ₹1.99 crore, and floated an NIT (in March 2019) for the project, without ascertaining the availability of remaining funds. Only 60% of the construction was carried out (as of August 2020) after incurring expenditure of ₹96.92 lakh, while the remaining works could not be completed, for want of necessary funds. Thus, the imprudent decision to take up the work, without confirming the availability of funds, had not only resulted into blockage of already expended funds, but also rendered the project unfruitful.

In reply the ZP stated that the tender was floated for ₹1.99 crore (vetted estimate cost) against the sanction amount of ₹1.00 crore with the approval of the competent authority. Due

assist the efforts of the School Education Department, for bringing about the fundamental changes in the field of Elementary Education and through it overall improvement of socio-economic and cultural atmosphere of the society.

[45] *Gaighata PS (₹21.28 lakh, during 2014-15) and Khanakul-II PS (₹10.04 lakh, during 2016-17)*

[46] *Dakshin Dinajpur ZP (2016-18 ₹47.88 lakh); Malda ZP (2019-20 ₹54.63 lakh); Paschim Medinipur ZP (2019-20 ₹24.90 lakh); Purba Bardhaman ZP (2015-16 ₹ 68.07 lakh) and Siliguri Mahakuma Parishad (2017-18 ₹10.46 lakh).*

to non-availability of fund the work order was also issued for work upto restricted value (₹97.00 lakh).

Reply of the ZP is not tenable since BADP is a centrally sponsored scheme implemented by the Department of Border Management, Ministry of Home Affairs. Thus, the ZP should have obtained the consent of the fund sanctioning authority before taking up the project with much higher financial implication than the fund sanctioned by the authority.

3.6.3 Irregularities in tender procedures

(i) Rule 91(3) of the West Bengal Panchayat (Zilla Parishad and Panchayat Samiti) Accounts and Financial Rules, 2003, stipulates that, when the estimated amount for the materials to be procured, or work to be executed, exceeds rupees twenty thousand but does not exceed rupees ten lakh, in case of general, sanitary and plumbing works and rupees four lakh for electrical works or procurement of material or equipment, sealed tenders are to be invited from the enlisted contractors.

As per Finance Department of Govt. of West Bengal notification No. 6932- F(Y) dated 29/08/2013, read with notification No. 2254-F(Y) dated 24/04/2014, notification No. 5400-F(Y) dated 25/06/2012 and para-1 of notification no. 3739-F(Y) dated 03/05/2012, for a tender value of ₹ 5.00 lakh and above, e-tendering, through the centralized e-tender portal, is mandatory, in addition to publication in the print media. Further, e-tender documents are to be made available only through the State Government tender portal, free of cost.

Audit, however noticed that 20 PRIs had 'procured items' or 'carried out works' at a cost of ₹ 5.22 crore without floating any tender or e-tendering (***Appendix-X***).

Out of these 20 PRIs, 15 PRIs admitted the observation but five PRIs[47] did not furnish any reply.

(ii) Rule 92 of the West Bengal Panchayat (Zilla Parishad and Panchayat Samiti) Accounts and Financial Rules, 2003, stipulates that, if splitting of big work into component parts is found essential for the sake of expeditious execution and administrative reasons, the matter is to be referred to the State Government for necessary approval.

Rule 218 of the Public Works Department Code states that, as a general rule, there is no provision for splitting of any work. However, a work may, with the previous approval of the Department, be split into smaller parts, following the principles that: 1) the primary consideration governing splitting up shall be expedition in execution thereof, consistent with economy and efficiency 2) splitting shall not be resorted to for the purpose of evading the financial powers of the officers calling for tenders and 3) care shall be taken to see that splitting up does not technically damage the structural soundness of the work as a whole and, where such possibility exists, the work shall not be split up into smaller parts.

Audit noticed that, 11 PRIs had irregularly split up works of ₹ 20.67 crore, from various funds, without obtaining the approval of the State Government (***Appendix-XI***).

[47] *Bishnupur-I PS, Malda ZP, Shyampur-I PS, Birbhum ZP and Mangalkote GP.*

Out of these 11 PRIs, three PRIs[48] admitted the observations but the remaining PRIs did not furnish any reply.

3.6.4 Undue favour to contractor

According to Rule 63 of the West Bengal Panchayat (Zilla Parishad and Panchayat Samiti) Accounts and Financial Rules, 2003, where no rate is specified, the Executive Engineer is required to adopt the current schedule of rates of the Public Works Department for building-works and construction and that of the Public Works Department (Roads), for roads, bridge-works *etc*. No rate can be increased, and no new rate can be introduced, without the prior approval of the Zilla Parishad.

During scrutiny of records, it was found that 27 PRIs had considered erroneous rates, while preparing estimates for works, resulting in overpayments to the contractors concerned, amounting to ₹67.02 lakh (***Appendix-XII***). While the Siliguri Mahakuma Parishad, North 24 Parganas Zilla Parishad and other 12 PRIs[49] admitted the fact, the remaining PRIs did not furnish any reply.

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[48] *Bhangar-I PS, Malda ZP and Uttar Dinajpur ZP*

[49] ***PSs:*** *Bolpur Shantineketan, Barrackpore-II, Coochbehar-I, Gangajalghati, Polba Dadpur, Pursurah, Sreerampur-Uttarpara, Uluberia, Bally Jagacha and Matigara.*
GPs: *Perambua Sahabazar and Antpur*

CHAPTER IV

Other Irregularities

Chapter-IV

Other Irregularities

4.1 Non-Compliance with Rules and Regulations

4.1.1 Loss of revenue of ₹4.58 crore, due to non-levy of development charges

South 24 Parganas Zilla Parishad did not impose the development charges fixed by the State Government and sustained loss of revenue of ₹4.58 crore

Section 102 of the West Bengal Town & Country (Planning and Development) Act, 1979, stipulates that every Planning Authority or Development Authority shall, by notification published in the Official Gazette, levy a charge (hereinafter called the development charges) on carrying out any land development or change of use of land, for which permission is required. The Kolkata Metropolitan Development Authority (KMDA) delegated (July 1987) power to the local authorities (ZPs), for the assessment of development charges, in the areas of their jurisdiction, at the rates prescribed by the Urban Development Department and instructed them to deposit 80 *per cent* of the collected development charges to the KMDA, after 20 *per cent* had been retained by the ZPs, for developmental purposes. Again, *vide* notification No. 2118- T & CP/ C-2/ T & CP/ 3A-5/ 2008 dated 19.09.2008, issued by the Government of West Bengal, in exercise of power conferred under Section 103 of the WBT&CP Act, 1979, Government fixed the rates of development charges, in respect of planning areas under planning authorities and development authorities, shown in **Table 4.1**.

Table 4.1

Purpose	Rate (*₹ per Sq. Mtr.*)
A) For institution of use[50] (construction/erection of building) i) for commerce	 300.00
B) For change of use of land i) from residence to commerce	 340.00

(Source: Records of the concerned PRIs)

Scrutiny of records of the South 24 Parganas Zilla Parisahd (ZP) showed that a private company had applied (February 2019) for construction of a G+20 complex of 66 meters height, on a residential land 'mouza Hariharpur', which fall under the Kolkata Metropolitan Area (KMA) and governed by the rules of KMDA. As the extant Acts and Rules cited above, the KMDA had allowed the private company to construct the same and the nature of the land had been changed from residential to commercial. The ZP, in March 2020, allowed the private

[50] *Institution of use specifies the purpose for which the proposed building/setup would have been used. The uses are broadly categorized into i) residential purpose of individual, ii) for industrial purpose and iii) for commercial purpose.*

company to build the said complex, comprising of built-up area of 1,04,204.76 sq mt, with a development fee of ₹2.09 crore.

However, in terms of the abovementioned notification, the collectable amount would have been ₹6.67 crore, as shown in **Table 4.2.**

Table 4.2

Built up Area of the proposed building plan	Considering the Purpose	Rate (₹ per Sq. Mtr.)	Revenue that could have been collected (₹)	Actual Amount collected (₹)	Loss of revenue (₹)
104204.76 Sq. Mtr.	A) For institution of use (construction/erection of building) i) for commerce	300.00	3,12,61,428.00	2,09,34,952.00	1,03,26,476.00
	B) For change of use of land i) from residence to commerce	340.00	3,54,29,618.40	0.00	3,54,29,618.40
	Total		**6,66,91,046.40**	**2,09,34,952.00**	**4,57,56,094.40**

(Source: records of the concerned PRIs)

Thus, non- adherence to the order of the State Government resulted in short collection of ₹4.58 crore, by the ZP.

When pointed out (December 2020) the ZP stated that development charges for erection of any building was charged as per the bye laws of the ZP (introduced in 2014) on the basis of local activities. Further, it was stated that no guideline was issued to access and realise development fees as per West Bengal Town and Country Planning Act 1979. The ZP also mentioned that as the concerned GP "Hariharpur" was under KMDA area, the vetting of building with height more than 15m has been forwarded to Panchayat and Rural Development Department for necessary vetting.

The reply of the ZP is not tenable as the proposal for obtaining NOC from KMDA has been approved in terms of resolution of *Purtya Karya–O–Paribahan Sthayee Samiti* (PKOPSS) of the ZP dated 04 January 2018 and the NOC was finally accorded by the KMDA in June 2019 (*vide* letter no. 40/KMDA/SP/DP-73/(1642/SZP) dated 21 June 2019). This very project in accordance with all the above act, rules and orders, was sanctioned by the KMDA. Thus, the contention of ZP that no guideline was issued to ZP is also not tenable as the copies of all the relevant orders issued by KMDA regarding levy of developmental charge have already been forwarded to all the ZPs.

Thus, the excuse of the ZP of applying their own bye-law in cases where government orders pre-exist for application of higher rate does not hold any merit and ground. The possibility of undue favour to a third agency could not be ruled out, in audit. So, it can be concluded in audit that by not following the government directive the Government exchequers (both KMDA and the ZP) in total suffered a revenue loss of ₹ 4.58 crore.

4.2 Expenditure without Justification and against Propriety

4.2.1 Unauthorised deviations in execution of work, amounting to ₹85.91 lakh, without approval of the sanctioning authority and other irregularity

Birbhum Zilla Parishad expended an amount of ₹85.91 lakh, without obtaining approval of the competent authority

Rule 102 of the West Bengal (ZP & PS) Accounts & Financial Rules, 2003, stipulates that any supplementary of excess work order can be issued to the working contractor, provided that the financial implication is within 10% of the original tendered value. Rule 67 of these rules states that the revised estimate should be vetted by the original vetting authority and approved by the original fund sanctioning authority. Furthermore, Rule 78 of these rules specifies that the Zilla Parishads are barred from executing any work without administrative approval and financial sanction. Further, ZPs also need to ensure availability of funds before commencement of work.

The Birbhum Zilla Parishad (ZP) received administrative approval, for construction of a community hall (3-Storied) within the 'Bolpur Dak Bunglow' premises, with an estimated cost of ₹ 315.54 lakh, from the Paschimanchal Unnayan Affairs Department (PUAD), Govt. of West Bengal, in September 2017. The estimate of ₹ 315.54 lakh was duly approved by the competent authority in July 2017, civil portion of the building was vetted by the Chief Engineer, West Zone, Public Works Department, Govt. of West Bengal. The ZP invited e-tender for this work in July 2017 and the amount put to tender was ₹304.96 lakh. After the tendering procedure, the work order was issued (October 2017) to the lowest bidder (M/s Santanu Majumder, contractor). The work commenced and the fourth RA bill (Gross value bill ₹221.68 lakh) was paid to the contractor, in June 2019.

Audit scrutiny revealed that, after completion of 90% (certificate issued in July 2019, by the ZP authority) of the community hall, the ZP again proposed construction of an additional floor (3rd floor), on this under-construction community hall, within the 'Bolpur Dak Banglow'. However, reasons/requirements for the additional floor, were not found available on records. Accordingly, the Sub Assistant Engineer prepared a revised estimate of ₹ 390.87 lakh, which was vetted by the District Engineer (DE), in November 2019. Owing to this revision, the financial upward implication was ₹ 85.91 lakh, which was 28.17% more than the tendered value of ₹ 304.96 lakh. The work done estimate was prepared during the execution of work in November 2019 with a total value of ₹390.88 lakh but the same was not approved by the competent authority.

In this regard, it was noted that the original estimate had been vetted by Chief Engineer, West Zone, Public Works Department, Govt. of West Bengal and the fund approval authority was PUAD, Govt. of West Bengal. The nodal officers for PUAD, in the districts, are the concerned District Magistrates (DMs) of the district.

However, the revised/ work done estimate of ₹ 390.87 lakh, had been approved only by the DE of the ZP, in November 2019, despite the approving power of the DE being limited to ₹ 45.00 lakh. Moreover, this revised estimate had neither been approved by the fund sanctioning department (PUAD), nor by the nodal department of the ZP, i.e., the Panchayat & Rural Development Department. This was in contravention of Rule 67 of the Finance & Accounts Rules mentioned above. Further, the ZP had executed this revised work of extra floor, with an upward financial implication of 28.17% by the existing contractor, which was in contravention of Rule 102 of the aforementioned rules.

Audit scrutiny revealed that, in November 2019, the Artha Sangstha Unnayan-O-Parikalpna Sthayi Samiti (ASUOPSS) of the ZP, had resolved that the upward financial implication of ₹ 85.91 lakh, on account of construction of the additional floor, would be taken from the 4th SFC funds, which were lying in the ZP accounts. However, no material was found available on records to indicate whether the ZP had sent the aforesaid proposal obtained administrative approval for the revised estimate from the funds sanctioning authority (PUAD). Accordingly, the ZP had made payment of 5th RA bill, amounting to ₹ 69.64 lakh (Gross bill ₹ 79.22 lakh), to the concerned contractor, in February 2020, out of the 4th SFC grant.

However, the funds sanctioning order of the 4th SFC grant had stipulated that the funds were to be used for the purpose of recurring and revenue expenditure and not for capital expenditure. Thus, expenditure on construction of a community hall, which was a capital expenditure, from the 4th SFC grant, was in contravention of the purpose of allotment of grant.

The work was continuing, as on the date of audit (November 2020) and an amount of ₹ 345.56 lakh (Gross value of the bill) had been paid to the agency (as per 6th RA Bill having been paid in October 2020).

No reply was furnished by the ZP, in this regard.

4.2.2 Wasteful expenditure of ₹ 71.20 lakh

Matigara Panchayat Samiti incurred wasteful expenditure of ₹71.20 lakh

The Matigara Panchayat Samiti (PS), with the aim of promoting cultural and social welfare of the backward people of the area, had planned to undertake construction of a community hall, with a seating capacity of 500, during FY 2000-01, with an estimated cost of ₹ 45.00 lakh. The PS did not ensure availability of funds beforehand but started the construction of the community hall during FY 2000-01, with an initial funding of ₹ 2.00 lakh, from Member of Parliament Local Area Development (MPLAD) grant. The work stopped in FY 2003-04, due to paucity of funds. Over the next seven years, *i.e.* upto FY 2010-11, the work of construction of the community hall continued in phases, with funds from various sources *viz.* MPLAD, *Bidhyak Elaka Unnayan Prakalpa* (BEUP), Siliguri

Jalpaiguri Development Authority (SJDA)[51] and Siliguri Mahakuma Parishad. In the meantime, in 2009, the PS assessed that the revised estimate for completion of the community hall would be ₹ 92.25 lakh. The cumulative expenditure on these construction phases of the community hall, up to February 2011, was ₹ 71.20 lakh. The PS inaugurated the community hall in February 2011 and declared it complete.

However, during joint physical verification of the community hall, in February 2021, along with the PS officials, it was observed that the internal electrification work, sanitary and plumbing work, plastering work, stage preparation work, seating accommodation work etc. of the community hall, had not been completed.

In reply, the PS stated that, due to paucity of funds, while the community hall could not be completed, the community hall was regularly being used for cultural purposes. The reply of the PS is not tenable, as no document was provided to Audit, to substantiate the PS's claim, in this regard.

Thus, non-ensuring of funds, for completion of the community hall, by the PS, resulted in unfruitful expenditure of ₹ 71.20 lakh, on the incomplete structure and also deprived the local people of the benefits of the community hall.

4.3 Failure of Oversight/Governance

4.3.1 Irregular Expenditure of ₹51.51 lakh, from BADP funds

The North Dinajpur Zilla Parishad and the South Dinajpur Zilla Parishad, irregularly expended, an amount of ₹ 51.51 lakh, from the earmarked BADP grant, in violation of Rules 110 and 8(3) of the West Bengal Panchayat (Zilla Parishad & Panchayat Samiti) Accounts & Financial Rules, 2003.

Rule 110 of the West Bengal Panchayat (Zilla Parishad & Panchayat Samiti) Accounts & Financial Rules, 2003, states that the funds contributed for a work should not be diverted for any other purpose, even temporarily, under any circumstances. Further, as per Rule 8(3) of the West Bengal Panchayat (Zilla Parishad & Panchayat Samiti) Accounts and Financial Rules, 2003, no portion of any loan, special grant or contribution, made for special purpose, either by any person, any institution, any other local authority or by the State Government, may be appropriated, even temporarily, for any purpose, other than that for which it was intended, without the approval of the concerned person, institution, local authority or the State Government sanctioning such funds.

The Border Area Development Programme (BADP) is a core centrally sponsored scheme, aimed at creating physical infrastructure, for developmental activities that would

[51] *SJDA was established under the West Bengal Town and Country (Planning and Development), Act 1979 and entrusted with the responsibility of planning and development of Siliguri-Jalpaiguri Planning Area. It came into existence w.e.f. 01 April 1980.*

schemes, which are of direct benefit in nature to specific village/ individual, needs to be addressed by the State Government under their own development activities.

Scrutiny of record revealed that in contravention to the above scheme guidelines, the Uttar and Dakshin Dinajpur Zilla Parishads (ZPs), expended ₹ 47.09 lakh and ₹ 4.42 lakh, respectively, out of BADP funds, during FYs 2017-18 to 2019-20, towards various activities of recurring nature (as detailed in ***Appendix XIII)***. The expenditure done by these two ZPs out of the BADP funds, was not as per the scope of the BADP guidelines.

Both the ZPs, in reply to the observations made above, accepted the facts and stated that they would be careful while incurring expenditure from earmarked funds. The replies are not acceptable, as both the ZPs, had expended an amount of ₹ 51.51 lakh, from earmarked BADP funds, in violation of Rules 110 and 8(3) of the West Bengal Panchayat (Zilla Parishad & Panchayat Samiti) Accounts & Financial Rules, 2003, on items that were out of the purview of the BADP guidelines

20-02-25

(Shriraj Madhukar Wani)
Examiner of Local Accounts
West Bengal

Kolkata
20 February 2025

Countersinged

20/02

(Bibhudutta Basantia)
Principal Accountant General (Audit-I)
West Bengal

Kolkata
20 February 2025

APPENDICES

Appendix-I
(Reference: Paragraph 1.9.1, Page No. 8)
FoFC grants not sub-allotted to GPs

(in ₹)

Sl. No.	ZPs/MP	Balances not sub-allotted till the end of					
		March 2016	March 2017	March 2018	March 2019	March 2020	March 2021
1.	Alipurduar	33,18,085.00	8,67,565.00	4,040.00	2,040.00	0.00	n.a.
2.	Bankura	79,95,047.00	5,59,734.00	30,578.00	31,578.00	31,578.00	31,578.00
3.	Birbhum	69,88,148.00	0.00	0.00	0.00	0.00	0.00
4.	Dakshin Dinajpur	33,01,841.00	6,39,106.00	27,47,133.00	0.00	0.00	0.00
5.	Hooghly	n.a.	5,71,871.00	16,064.00	16,064.00	16,064.00	16,064.00
6.	Howrah	65,52,083.00	13,11,894.00	16,000.00	14,000.00	14,000.00	14,000.00
7.	Jalpaiguri	n.a.	8,89,440.00	0.00	0.00	0.00	0.00
8.	Jhargram	n.a.	n.a.	n.a.	24,42,65,570.00	1,000.00	n.a.
9.	Malda	75,10,162.00	53,87,65,215.00	0.00	0.00	0.00	0.00
10.	Murshidabad	63,80,71,272.00	91,95,54,061.00	0.00	0.00	0.00	0.00
11.	Nadia	92,87,406.00	1,95,56,053.00	1,33,01,912.00	1,30,29,515.00	1,30,29,515.00	n.a.
12.	Paschim Medinipur	3,000.00	3,003.00	3,003.00	3,003.00	3,003.00	3,003.00
13.	Purba Bardhaman	1,21,26,264.00	3,027.00	2,034.00	3,034.00	3,034.00	3,034.00
14.	Purba Medinipur	98,32,584.00	19,91,732.00	0.00	0.00	0.00	0.00
15.	Purulia	64,93,134.00	0	93,25,591.00	0.00	0.00	0.00

16.	Siliguri Mahakuma Parishad	13,50,698.00	9,60,41,691.00	0.00	0.00	0.00	0.00
17.	South 24 Parganas	1,43,54,447.00	4,35,13,636.00	2,80,14,270.00	2,80,21,270.00	2,80,21,270.00	2,80,21,270.00
18.	Uttar Dinajpur	n.a.	38,70,66,842.00	0.00	0.00	0.00	0.00
	Total	**72,71,84,171.00**	**2,01,13,34,870.00**	**5,34,60,625.00**	**28,53,86,074.00**	**4,11,19,464.00**	**2,80,88,949.00**

(Source: Receipts & Payments Accounts (Summary) statement as available in the IFMS SARAL web portal)

Appendix-II
(Reference: Paragraph 1.12; Page No. 11)
Number of units audited during 2020-21

<table>
<tr><th>Sl. No.</th><th>Tier of PRIs</th><th colspan="2">Name of the Units</th></tr>
<tr><td>1</td><td>ZPs/MPs</td><td colspan="2">Jalpaiguri, Coochbehar, Uttar Dinajpur, Dakshin Dinajpur, Malda, Murshidabad, Birbhum, Nadia, Purba Bardhaman, Purulia, Bankura, Paschim Medinipur, Purba Medinipur, Howrah, Hooghly, North 24 Parganas, South 24 Parganas. Siliguri Mahakuma Parishad</td></tr>
<tr><td rowspan="10">2</td><td rowspan="10">PSs</td><td>Name of the ZPs</td><td>Name of the PSs</td></tr>
<tr><td>Bankura</td><td>Gangajalghati</td></tr>
<tr><td>Birbhum</td><td>Rajnagar</td></tr>
<tr><td>Coochbehar</td><td>Coochbehar-I</td></tr>
<tr><td>Darjeeling</td><td>Matigara</td></tr>
<tr><td>Hooghly</td><td>Balagarh, Chinsurah-Mogra, Dhanekhali, Goghat-II, Haripal, Jangipara, Khanakul-I, Khanakul-II, Pandua, Polba-Dadpur, Pursurah, Sreerampur-Uttarpara, Tarakeswar, Amta-I, Amta-II, Bagnan-I, Bagnan-II, Bally-Jagachha, Domjur, Panchla, Sankrail, Shyampur-I, Shyampur-II, Udaynarayanpur, Uluberia-I, Uluberia-II,</td></tr>
<tr><td>Jalpaiguri</td><td>Dhupguri</td></tr>
<tr><td>Malda</td><td>Bamongola</td></tr>
<tr><td>North 24 Parganas</td><td>Bangaon, Barasat-I, Barasat-II, Barrackpore- I, Barrackpore- II, Gaighata, Habra-I, Rajarhat, Hemtabad</td></tr>
<tr><td>Purulia</td><td>Arsha</td></tr>
</table>

		South 24 Parganas	Baruipur, Bhangar-I, Bhangar-II, Bishnupur-I, Bishnupur-II, Budge Budge-II, Canning-I, Canning-II, Diamond Harbour-I, Diamond Harbour-II, Falta, Jaynagar-II, Magrahat-I, Magrahat-II, Mandirbazar, Mathurapur-I, Sonarpur, Thakurpukur-Maheshtala,	
		South Dinajpur	Bangsihari	
3	GPs	**Name of the ZP**	**Name of the PS**	**Name of the GPs**
		Hooghly	Jangipara	Rajbalhat-I, Antpur, Rajbalhat-II, Rasidpur, Kotalpur, Dilakash
			Dhaniakhali	Perambuasahabazar, Khajudahamilki, Mandra,
			Khanakul-I	Ghoshpur, Khanakul-II, Thakuranichak
			Pursurah	Sreerampur, Chiladangi
		Birbhum	Bolpur-Sriniketan	Sattor, Kankalitala
			Nanur	Thupsara
		Purba Bardhaman	Mongalkote	Kshirgram, Mongalkot, Nigan
		Paschim Medinipur	Dantan-I	Tarurui, Monoharpur,
			Kharagpur-I	Khelarh, Barkola

Appendix-III
(Reference: Paragraph 1.14, Page No. 12)
List of Audit Queries in respect of which replies were not received

Sl. No.	ZP/MP	No. of paras	Money Value (₹ in crore)
1.	Bankura	11	18.84
2.	Birbhum	11	34.73
3.	Coochbehar	06	155.25
4.	Dakshin Dinajpur	06	0.94
5.	Hooghly	06	21.90
6.	Howrah	08	20.10
7.	Jalpaiguri	10	11.13
8.	Malda	05	33.39
9.	Murshidabad	01	0.39
10.	Nadia	02	2.02
11.	North 24 Parganas	05	2.90
12.	Paschim Medinipur	06	92.52
13.	Purba Bardhaman	03	6.06
14.	Purba Medinipur	10	3.16
15.	Purulia	03	5.74
16.	Siliguri MP	01	0.11
17.	South 24 Parganas	05	488.98
	Total	**99**	**898.16**

(Source: Inspection Reports of the ZPs audited, during FY 2020-21)

Appendix-IV

(Reference: Paragraph 2.4; Page No. 15)

Non-reconciliation between Cash Book and Passbook balance, as of March 2020

(in ₹)

Sl. No.	Name of the PRIs	Amount not reconciled
Zilla Parishad		
1.	Hooghly	18,31,315.28
2.	Purba Bardhaman	26,38,10,540.73
Panchayat Samiti		
3.	Arsha	37,31,262.80
4.	Barasat-I	25,972.00
5.	Bongaon	1,55,34,563.06
6.	Habra-I	16,53,289.00
7.	Matigara	13,19,326.08
8.	Panchla	63,12,000.00
9.	Polba Dadpur	48,367.06
10.	Sreerampur Uttarpara	2,97,036.00
11.	Udaynarayanpur	1,317.67
Total		**29,45,64,989.68**

(Source: Record of the PRIs concerned)

Appendix- V

(Reference: Paragraph 2.5(A); Page No. 15)

Outstanding revenue from land and building, as of March 2020

(₹ in lakh)

Sl. No.	Name of the GP	Total Cummulative Demand	Total Cummulative Collection	*Per cent* of Collection
1.	Antpur	3.06	2.95	96.41
2.	Barkola	34.34	14.59	42.49
3.	Chiladangi	3.06	2.57	83.99
4.	Dilakash	5.33	1.71	32.08
5.	Ghoshpur	5.42	3.24	59.78
6.	Kankalitala	10.82	5.10	47.13
7.	Khanakul-II	1.60	1.06	66.25
8.	Khelar	4.62	1.26	27.27
9.	Kotalpur	5.81	1.16	19.97
10.	Mandra	6.13	4.41	71.94
11.	Manoharpur	4.42	2.75	62.22
12.	Mongalkote	13.99	2.94	21.02
13.	Perambua Sahabazar	5.13	4.01	78.17
14.	Rajbalhat-I	1.46	1.32	90.41
15.	Rajbalhat-II	3.71	2.61	70.35
16.	Rashidpur	5.75	4.70	81.74
17.	Sattore	10.61	5.56	52.40
18.	Sreerampur	5.78	3.54	61.25
19.	Tararui	2.77	2.11	76.17
20.	Thakuranichak	4.28	3.23	75.47
21.	Thupsara	4.69	2.89	61.62
Total		**142.78**	**73.71**	**51.62**

(Source: Demand and Collection Register of the GPs concerned)

Appendix- VI
(Reference: Paragraph 2.5(B); Page No. 16)
Loss of Own Source Revenue of PRIs

(₹ in lakh)

Sl. No.	PRIs	Head of Collection	Amount
Zilla Parishad			
1.	Bankura	Non-collection of rent of stalls; non-collection of establishment charges from deposit works; non-collection of revenue from Market Complexes, *etc.*	48.12
2.	Birbhum		88.27
3.	Cooch Behar		212.12
4.	Dakshin Dinajpur		41.49
5.	Hooghly		11.30
6.	Howrah		8.87
7.	Jalpaiguri		184.81
8.	Malda		62.34
9.	Murshidabad		171.26
10.	Nadia		30.22
11.	North 24 Parganas		116.55
12.	Paschim Medinipur		41.76
13.	Purba Bardhaman		32.35
14.	Purba Medinipur		21.72
15.	Purulia		2.55
16.	South 24 Parganas		107.54
17.	Uttar Dinajpur		26.30
Panchayat Samiti			
18.	Coochbehar-I	Non-collection of license fees from kerosene dealer; Non-collection of Rent of stall; non-collection of establishment charges from deposit works; non-collection of lease amounts from ferry *ghat*; Outstanding rent from room of bus stand; Non-realization of trade licenses *etc.*	19.26
19.	Banshihari		2.31
20.	Balagarh		13.25
21.	Dhaniakhali		7.23
22.	Haripal		1.90
23.	Jangipara		3.17
24.	Khanakul-I		6.26
25.	Khanakul-II		19.60
26.	Pandua		40.47
27.	Pursurah		15.56
28.	Sreerampur Uttarpara		1.71
29.	Tarakeswar		2.23
30.	Amta-I		6.21
31.	Bagnan-II		9.99

32.	Bally Jagachha		26.13
33.	Domjur		2.91
34.	Gangajalghati		0.77
35.	Shyampur-II		16.19
36.	Udaynarayanpur		21.86
37.	Uluberia-I		10.59
38.	Uluberia-II		1.44
39.	Dhupguri		48.49
40.	Bamangola		4.08
41.	Barasat-I		3.09
42.	Barasat-II		4.39
43.	Barrackpore-I		13.25
44.	Barrackpore-II		1.30
45.	Bongaon		3.25
46.	Bhangar-II		4.00
47.	Budge Budge - II		2.04
48.	Bishnupur-I		4.23
49.	Baruipur		1.72
50.	Bhangar-I		3.69
51.	Canning-I		12.10
52.	Diamond Harbour-II		2.56
53.	Jaynagar-II		3.05
54.	Magrahat-II		5.82
55.	Sonarpur		10.60
56.	Hemtabad		6.14
Gram Panchayat			
57.	Kankalitala	Non-collection of rents from shops; non-collection of license fee from Mobile Towers; Non-collection of trade license fee *etc.*	4.01
58.	Dilakash		0.62
59.	Kotalpur		2.62
60.	Rashidpur		0.40
61.	Khelar		0.50
62.	Tararui		1.26
	Total		**1579.72**

(Source: Records of the PRIs concerned)

Appendix - VII
(Reference: Paragraph 2.6; Page No. 16)
Grants lying idle with PRIs

(₹ in lakh)

Sl. No.	PRIs	District	Amount
Zilla Parishad			
1.	Malda		215.12
2.	Nadia		65.98
3.	North 24 Parganas		1,130.91
Panchayat Samiti			
4.	Rajnagar	Birbhum	11.72
5.	Matigara	Darjeeling	14.84
6.	Chinsura Mogra	Hooghly	14.05
7.	Dhaniakhali		9.59
8.	Haripal		56.25
9.	Jangipara		28.65
10.	Khanakul-I		1.48
11.	Khanakul-II		4.64
12.	Tarakeswar		0.54
13.	Amta-I	Howrah	38.89
14.	Amta-II		69.29
15.	Bagnan-I		13.49
16.	Domjur		2.71
17.	Gangajalghati		27.63
18.	Panchla		6.27
19.	Shyampur-I		5.56
20.	Shyampur-II		10.78
21.	Uluberia-I		120.56
22.	Uluberia-II		12.35
23.	Barrackpore-I		16.84
24.	Barrackpore-II		33.80
25.	Arsha	Purulia	3.74
26.	Bishnupur II	South 24 Parganas	3.93
27.	Canning-II		55.16
28.	Falta		20.82
29.	Magrahat-II		7.27
	Total		**2002.86**

(Source: Records of the PRIs concerned)

Appendix-VIII

(Reference: Paragraph 3.1.2; Page No. 20)
Irregular payment of wages to beneficiaries

(₹ in lakh)

Sl. No.	Name of the GP	Name of the ZP	Extra person days provided	Excess Wage payment
1.	Antpur	Hooghly	530	1.56
2.	Chiladangi	Hooghly	769	1.38
3.	Ghoshpur	Hooghly	3,027	5.78
4.	Khajurdaha Melki	Hooghly	526	1.01
5.	Khanakul-II	Hooghly	698	1.33
6.	Mandra	Hooghly	531	1.02
7.	Manoharpur	Hooghly	54	0.10
8.	Perumbua Sahabazar	Hooghly	769	1.49
9.	Rajbalhat-I	Hooghly	527	1.01
10.	Rajbalhat-II	Hooghly	581	1.11
11.	Sreerampur	Hooghly	609	1.12
12.	Thakuranichak	Hooghly	619	1.12
Total			**9,240**	**18.03**

(Source: Record of the GPs concerned)

Appendix - IX
(Reference: Paragraph 3.5.1; Page No. 24)
NSAP assistance disbursed to beneficiaries after death

Sl. No.	Name of the PS	No. of beneficiaries	Amount (₹ in lakh)
1	Amta-I	27	2.72
2	Amta-II	94	4.70
3	Bagnan-I	22	4.25
4	Barrackpore-I	32	0.86
5	Barrackpore-II	65	3.28
6	Baruipur	59	1.56
7	Bishnupur-II	17	2.61
8	Canning-II	11	1.16
9	Chinsura Mogra	12	0.98
10	Dhaniakhali	10	1.10
11	Diamond Harbour-I	40	2.12
12	Diamond Harbour-II	09	0.36
13	Domjur	09	1.36
14	Falta	103	3.34
15	Jangipara	07	1.34
16	Khanakul-II	17	0.99
17	Magrahat-II	109	24.43
18	Pursurah	12	2.52
19	Rajarhat	108	2.91
20	Rajnagar	13	0.84
21	Shyampur-II	08	0.59
22	Thakurpukur Mahestala	21	2.32
	Total	**805**	**66.34**

(Source: Records of the PSs concerned)

Appendix - X

(Reference: Paragraph 3.6.3 (i); Page No. 26)

PRIs which had executed works without floating tenders/e-tenders

(₹ in lakh)

Sl. No.	PRIs	District	Amount
Zilla Parishad			
1.	Birbhum	-	34.59
2.	Malda	-	25.20
Panchayat Samiti			
3.	Bagnan-I	Howrah	8.85
4.	Bally Jagacha	Howrah	5.65
5.	Bamangola	Malda	4.02
6.	Bhangore-I	South 24 Parganas	7.70
7.	Bishnupur-I	South 24 Parganas	191.16
8.	Canning-I	South 24 Parganas	33.60
9.	Hemtabad	Uttar Dinajpur	1.60
10.	Khanakul-I	Hooghly	2.47
11.	Mandirbazar	South 24 Parganas	4.22
12.	Panchla	Howrah	35.67
13.	Polba Dadpur	Hooghly	30.68
14.	Shyampur-I	Howrah	23.10
15.	Tarakeshwar	Hooghly	63.24
16.	Uluberia-II	Howrah	3.72
Gram Panchayat			
17.	Dilakash	Hooghly	15.56
18.	Mongalkote	Purba Bardhaman	12.36
19.	Khajurdaha Melki	Hooghly	16.38
20.	Rashidpur	Hooghly	2.47
	Total		**522.24**

(Source: Record of the PRIs concerned)

Appendix - XI
(Reference: Paragraph 3.6.3(ii); Page No. 26)
List of PRIs that had irregularly split up works

(₹ in lakh)

Sl. No.	PRIs	District	Amount
Zilla Parishad			
1.	Bankura	Bankura	172.76
2.	Birbhum	Birbhum	1,259.33
3.	Howrah	Howrah	34.91
4.	Malda	Malda	30.77
5.	Purulia	Purulia	439.20
6.	Uttar Dinajpur	Uttar Dinajpur	17.84
Panchayat Samiti			
7.	Bhangore-I	South 24 Parganas	7.70
8.	Pursurah	Hooghly	5.96
Gram Panchayat			
9.	Kshirgram	Purba Bardhaman	28.37
10.	Mongalkote	Purba Bardhaman	44.48
11.	Negun	Hooghly	25.85
		Total	**2067.17**

(Source: Record of the PRIs concerned)

Appendix - XII
(Reference: Paragraph 3.6.4; Page No. 27)
PRIs that had considered erroneous rates, resulting in overpayments to contractors

(₹ in lakh)

Sl No.	PRIs	District	Amount	Remarks
Zilla Parishads				
1.	Bankura	Bankura	5.62	Higher rate for construction of embankment and excavation of soil
2.	Coochbehar	Coochbehar	0.91	Higher rate of reinforcement
3.	Howrah	Howrah	7.94	Higher rate of grade-I and grade-II aggregate
4.	North 24 Parganas	North 24 Parganas	18.89	Higher rate of reinforcement, sand, grade-II aggregate etc.
5.	Purba Medinipur	Purba Medinipur	2.10	Excess expenditure on higher rate of Bitumin
6.	Purulia	Purulia	4.00	Excess payment for carriage
7.	Siliguri MP	Darjeeling	0.96	Higher rate of grade-I and grade-II aggregate
Panchayat Samitis				
8.	Arsha	Bankura	0.73	Higher rate of Cement and Stone Chips
9.	Bally Jagacha	Hooghly	0.30	Higher rate of Ordinary Cement Concrete Mix (1:1.5:3)
10.	Barasat-I	North 24 Parganas	0.54	Higher rate of reinforcement
11.	Barasat-II	North 24 Parganas	0.75	Higher rate of Ordinary Cement Concrete Mix (1:1.5:3)
12.	Barrackpore-II	North 24 Parganas	1.83	Higher rate of Ordinary Cement Concrete Mix (1:1.5:3)
13.	Budge Budge-II	South 24 Parganas	3.14	Higher rate of Cement
14.	Coochbehar-I	Coochbehar	1.82	Higher rate of Ordinary Cement Concrete Mix (1:1.5:3)
15.	Dhupguri	Jalpaiguri	6.80	Higher rate of Ordinary Cement Concrete Mix (1:1.5:3), Brick, Charges of shuttering and centering etc.
16.	Gangajalghati	Bankura	0.86	Higher rate of sand
17.	Haripal	Hooghly	0.01	Higher rate of steel
18.	Jaynagar-II	South 24 Parganas	0.70	Higher rate of Ordinary Cement Concrete Mix (1:1.5:3)
19.	Matigara	Darjeeling	2.54	Higher rate of RBM and sand

20.	Polba Dadpur	Hooghly	0.91	Higher rate of Ordinary Cement Concrete Mix (1:2:4)
21.	Pursurah	Hooghly	0.06	Higher rate of Ordinary Cement Concrete Mix (1:1.5:3)
22.	Sreerampur Uttarpara	Hooghly	1.09	Higher rate of sand and brick *jhama* bat
23.	Tarakeshwar	Hooghly	1.26	Higher rate of reinforcement
24.	Uluberia-II	Howrah	0.79	Higher rate of reinforcement
Gram Panchayats				
25.	Antpur	Hooghly	0.31	Higher rate of Ordinary Cement Concrete Mix (1:1.5:3)
26.	Chiladangi	Hooghly	1.90	Higher rate of Cement
27.	Parumbua Sahabazar	Hooghly	0.26	Higher rate of Grade-I and Grade-II aggregate materials
Total			**67.02**	

(Source: Record of the PRIs concerned)

Appendix -XIII
(Reference: Paragraph 4.3.1; Page No. 34)
Irregular expenditure from BADP Funds

Sl. No.	Scheme and ZP	Particulars	Date	Amount (in ₹)
1	BADP, Uttar Dinajpur	Expenditure for chamber of the SDP & AEO, ZP.	14 June 2017	5,734.00
2		Electricity bill of Islampur bungalow.	30 June 2017	31,874.00
3		Supply bill of stationery goods for SDP Bungalow	06 July 2017	27,489.00
4		Colour & B/W Print & Book binding	06 July 2017	13,945.00
5		Courier service bill for May-2017.	02 August 2017	2,710.00
6		Wages bill of security guards for June-2017.	02 August 2017	9,000.00
7		Mobile bill of the SDP, ZP.	21 August 2017	614.00
8		Mobile bill of the Secy, ZP	21 August 2017	832.00
9		Electricity bill.	30 August 2017	96,643.00
10		Electricity bill of ZP, new Admn. Building.	08 September 2017	57,473.00
11		Uploading & generation charge of Form-16	13 September 2017	3,247.00
12		Repairing bill of Raiganj Bungalow Motor	13 September 2017	1,590.00
13		Wage bill of security guards of Central Godown from July, 17 to Aug, 17	13 September 2017	18,000.00
14		Purchase of LPG for the SDP, UDZP	13 September 2017	605.00
15		Generator hiring bill for August-2017	13 September 2017	22,246.00
16		Mobile bill of the SDP, ZP.	18 September 2017	684.00
17		Purchase of LPG for bungalow of the AEO, ZP.	18 September 2017	605.00
18		Mobile bill of the Secretary, UDZP	21 September 2017	1,150.00
19		Electricity bill of Islampur bungalow.	25 September 2017	34,914.00
20		Mobile bill of the AEO, ZP.	25 September 2017	1,625.00
21		Mobile bill of the SDP, UDZP	12 October 2017	271.00

22		Electricity bill of ZP Bungalow & SDP Bungalow	12 October 2017	15,970.00
23		Annual maintenance charge for web enabled software.	17 October 2017	25,000.00
24		Printing bill	30 October 2017	23,912.00
25		Rent of hiring Generator for Sept, 2017	30 October 2017	22,246.00
26		Purchase of LPG for bungalow of the AEO, ZP.	31 October 2017	729.00
27		Mobile bill of the Secy, ZP.	31 October 2017	1,171.00
28		Purchase of Railway ticket for the AEO, ZP.	03 November 2017	1,050.00
29		AMC for one year of ZP aquaguard.	03 November 2017	38,093.00
30		Repairing bill of aquaguard.	07 November 2017	2,875.00
31		Imprest cash of ZP & Islampur Bunglow	15 November 2017	11,095.00
32		Mobile bill of the SDP, UDZP	15 November 2017	1,587.00
33		Installation of new internet connection at Islampur bungalow.	20 November 2017	7,090.00
34		Servicing of Air Conditioner	20 November 2017	2,400.00
35		Repairing bill of Air Conditioner.	20 November 2017	6,500.00
36		Supply & installation of Xerox machine.	29 December 2017	74,070.00
37		Servicing charges of ZP Aquarium.	04 January 2018	7,800.00
38		Wage bill of Security guards from Sept. to Nov, 2017	10 January 2018	27,000.00
39		Bill of Newspapers.	16 January 2018	1,802.00
40		Repairing of toilet of ZP bungalow, Raiganj.	16 January 2018	3,379.00
41		Cable connection bill.	16 January 2018	1,350.00
42		Hiring charge of led light for Diwali utsab.	16 January 2018	2,499.00
43		Rent of Generator from Oct, 2017 to Dec, 2017	17 January 2018	56,742.00
44		Digital Color print & Spiral Book binding.	29 January 2018	52,998.00
45		Supply bill of Xerox papers.	29 January 2018	23,520.00

46		Purchase of Travel Adapter for AEO, UDZP	30 January 2018	1,290.00
47		Purchase of LPG for AEO`s Bungalow	30 January 2018	825.00
48		Repairing bill of server of Saral IFMS.	06 February 2018	7,080.00
49		Repairing of old motor of UDZP.	06 February 2018	50,068.00
50		Supply bill of PVC Aluminium armoured cable.	08 February 2018	15,400.00
51		Printing bill.	09 February 2018	88,778.00
52		Cable bill & Supply bill.	09 February 2018	4,366.00
53		Uploading charges of I/tax	12 February 2018	601.00
54		AMC of ZP computers from July-2017 to June-2018.	13 February 2018	34,874.00
55		Wages bill of security guards for Dec-2017.	16 February 2018	9,000.00
56		Purchase of LPG for AEO, ZP.	16 February 2018	821.00
57		Rent of hiring generator for January2018.	16 February 2018	18,914.00
58		Supply bill of fuel	26 February 2018	16,029.00
59		Supply bill for refreshment & Cable bill for January-2018.	26 February 2018	20,765.00
60		Electricity bill of different connections of UDZP.	26 February 2018	83,422.00
61		Supply bill of Executive Diary & Wall Calendar for 2018.	08 March 2018	1,24,950.00
62		Supply bill of HP Desktop Pc, UPS, Anti-virus for UDZP	15 March 2018	1,07,984.00
63		Supply bill of Xerox papers & M.B. Book.	15 March 2018	32,340.00
64		Purchase of LPG for bungalow of the AEO, ZP.	19 March 2018	777.00
65		Rent of hiring generator	31 May 2018	22,246.00
66		Stationary goods bill	07 June 2018	23,441.00
67		Bill of fuel	07 June 2018	11,890.00
68		Refreshment bill	07 June 2018	14,308.00
69		Cleaning and cutting	07 June 2018	5,850.00
70		Bill of fuel	07 June 2018	13,511.00
71		Contingent bill	07 June 2018	19,080.00
72		Bill of seeds	07 June 2018	36,053.00
73		Aquarium bill	11 June 2018	5,200.00
74		Refilling of cartridge	11 June 2018	4,000.00
75		Computer material bill	11 June 2018	4,410.00

76		MTC bill	12 June 2018	34,961.00
77		Bill of fuel	20 June 2018	3,227.00
78		Purchase of mobile cable	20 June 2018	5,600.00
79		Rent of hiring generator	21 June 2018	22,246.00
80		Renewal of vehicle premium	28 June 2018	9,908.00
81		Wage of security guard	29 June 2018	27,000.00
82		Contingent bill	03 July 2018	21,879.00
83		Bill of cartridge	03 July 2018	9,341.00
84		Bill of computer material	09 July 2018	28,200.00
85		Rent of generator	16 July 2018	22,246.00
86		Imprest cash of Islampur bungalow	16 July 2018	1,965.00
87		Contingent bill	16 July 2018	13,479.00
88		Computer material bill	17 July 2018	20,742.00
89		Repairing of vehicle	20 July 2018	64,214.00
90		Contingent bill	24 July 2018	27,674.00
91		Repairing of water pipe	26 July 2018	6,830.00
92		Repairing bill of vehicle	31 July 2018	1,818.00
93		Bill of battery	31 July 2018	6,750.00
94		Bill of fuel	03 August 2018	14,081.00
95		Rent of hiring generator	14 August 2018	22,246.00
96		Repairing bill of vehicle	16 August 2018	1,715.00
97		Bill of computer material	16 August 2018	15,400.00
98		Repairing of water pipe	23 August 2018	2,500.00
99		Refreshment bill	27 August 2018	5,500.00
100		Bill of battery	29 August 2018	6,900.00
101		Bill of fuel	29 August 2018	7,344.00
102		Bill of Digital Signatory Certificate (DSC)	30 August 2018	2,252.00
103		Contingent bill	05 September 2018	28,565.00
104		Vehicle insurance	05 September 2018	18,549.00
105		Contingent bill	12 September 2018	20,280.00
106		Bill of fuel	17 September 2018	5,319.00
107		Bill of fuel	17 September 2018	29,117.00

108		Bill of Aluminium cable	02 November 2018	5,438.00
109		Printing bill	02 November 2018	51,744.00
110		Maintenance work of bungalow	02 November 2018	2,343.00
111		Printing, fitting and fixing	13 February 2019	1,03,657.00
112		Hire charge of vehicle	22 February 2019	33,423.00
113		Bill of mobile	23 July 2019	1,340.00
114		Bill of fuel	23 July 2019	55,490.00
115		Wage of security guard	23 July 2019	45,000.00
116		Bill of computer material	08 August 2019	20,746.00
117		Bill of stationery goods	08 August 2019	20,678.00
118		Bill of computer material	08 August 2019	3,787.00
119		Computer service cleaning	13 August 2019	69,748.00
120		Imprest cash of cashier	20 August 2019	8,731.00
121		Contingent bill	20 August 2019	4,695.00
122		Bill of stationery goods	22 August 2019	54,164.00
123		Bill of computer material	26 August 2019	80,360.00
124		Bill of computer material	26 August 2019	9,950.00
125		Hire charge of vehicle	02 September 2019	63,158.00
126		Hire charge of vehicle	02 September 2019	79,461.00
127		Hire charge of vehicle	02 September 2019	28,812.00
128		Hire charge of vehicle	02 September 2019	28,812.00
129		Hire charge of vehicle	02 September 2019	34,692.00
130		Consultancy fee	03 September 2019	3,500.00
131		Repairing bill of AC machine	03 September 2019	21,800.00
132		Hire charge of vehicle	06 September 2019	1,21,422.00
133		Bill of fuel	06 September 2019	53,987.00

134		Bill of fuel	06 September 2019	1,31,972.00
135		Bill of mobile	06 September 2019	5,910.00
136		Bill of stationery goods	06 September 2019	17,293.00
137		Bill of stationery goods	16 September 2019	66,641.00
138		Rent of hiring generator	20 September 2019	44,492.00
139		Contingent bill	20 September 2019	20,618.00
140		Bill of stationery goods	20 September 2019	22,427.00
141		Contingent bill	24 September 2019	1,740.00
142		Wage of security guard	25 September 2019	48,000.00
143		Bill of fuel	01 October 2019	78,399.00
144		Contingent bill	01 November 2019	41,215.00
145		Bill of stationery goods	01 November 2019	11,965.00
146		Rent of hiring generator	01 November 2019	22,246.00
147		Contingent bill	01 November 2019	27,909.00
148		Bill of computer material	01 November 2019	16,933.00
149		Bill of computer material	01 November 2019	2,275.00
150		Bill of stationery goods	01 November 2019	57,784.00
151		Bill of computer material	01 November 2019	1,970.00
152		Contingent bill	06 November 2019	17,791.00
153		Hire charge of vehicle	06 November 2019	39,012.00
154		Hire charge of vehicle	06 November 2019	34,692.00
155		Hire charge of vehicle	06 November 2019	14,193.00
156		Hire charge of vehicle	06 November 2019	1,75,978.00
157		Hire charge of vehicle	06 November 2019	14,406.00

158		Hire charge of vehicle	06 November 2019	14,406.00
159		Hire charge of vehicle	02 December 2019	14,406.00
160		Hire charge of vehicle	02 December 2019	34,692.00
161		Hire charge of vehicle	02 December 2019	28,812.00
162		Hire charge of vehicle	02 December 2019	66,571.00
163		Bill of stationery goods	04 December 2019	95,354.00
164		Refreshment bill	06 December 2019	9,618.00
165		Bill of stationery goods	11 December 2019	24,577.00
166		Contingent bill	11 December 2019	8,850.00
167		Bill of stationery goods	11 December 2019	8,864.00
168		Contingent bill	11 December 2019	18,194.00
169		Contingent bill	11 December 2019	22,220.00
170		Hire charge of vehicle	26 November 2019	60,396.00
171		Bill of fuel	10 January 2020	71,782.00
172		Bill of fuel	10 January 2020	1,42,974.00
173		Contingent bill	13 January 2020	13,176.00
174		Hire charge of vehicle	15 January 2020	28,812.00
175		Hire charge of vehicle	15 January 2020	14,406.00
176		Hire charge of vehicle	15 January 2020	58,181.00
177		Hire charge of vehicle	15 January 2020	21,996.00
		Total		47,09,336.00
178	BADP, Dakshin Dinajpur	AMC of ZP Atithi Niwas	2018-20	4,42,562.00
		Grand Total		**51,51,898.00**

(Source: Records of the ZPs concerned)

GLOSSARY

Glossary of Abbreviations

Abbreviation	Full form
AAP	Annual Action Plan
ASUOPSS	*Artha Sanstha Unnayan O Parikalpana Sthayee Samiti*
BADP	Border Area Development Programme
BEUP	*Bidhayak Elaka Unnayan Prakalpa*
BOQ	Bill of Quantity
BPL	Below Poverty Line
BRS	Bank Reconciliation Statement
C&AG	Comptroller and Auditor General
CAD & WM	Command Area Development and Water Management
CHCMI	Community Health Care Management Initiative
DDP	Draft Development Plan
DPC	District Planning Committee
ELA	Examiner of Local Accounts
EMD	Earnest Money Deposit
FFC	Fourteenth Finance Commission
FT Account	Fund Transfer Account
GoI	Government of India
GP	Gram Panchayat
GPMS	Gram Panchayat ManagementSystem
I&WD	Irrigation and Waterways Directorate
IAY	Indira Awaas Yojana
IDEA	Integrated Data Extraction andAnalysis
IFMAS	Integrated Fund Monitoring and Accounting System
IGNOAPS	Indira Gandhi National Old AgePension Scheme
IHHL	Individual Household Latrine
IR	Inspection Report
IRC	Indian Road Congress
IS	Indian Standard

Abbreviation	Full form
ISGP	Institutional Strengthening of GramPanchayat
ISGPP	Institutional Strengthening of GramPanchayat Project
LB	Labour Budget
LD	Line Department
MAS	Model Accounting System
MGNREGS	Mahatma Gandhi Nation Rural Employment Guarantee Scheme
MoRD	Ministry of Rural Development
MP	Mahakuma Parishad
MPLADS	Member of Parliament Local AreaDevelopment Scheme
MSDP	Multi Sectoral Development Programme
NBA	*Nirmal Bharat Abhiyan*
NHM	National Horticulture Mission
NRDWP	National Rural Drinking Water Programme
NSAP	National Social Assistance Programme
OSR	Own Source Revenue
P&RDD	Panchayat and Rural DevelopmentDepartment
PRI	Panchayati Raj Institution
PS	Panchayat Samiti
PWD	Public Works Department
RA&AO	Regional Accounts and Audit Officer
RIDF	Rural Infrastructure Development Fund
RKVY	Rashtriya Krishi Vikas Yojana
SAAP	Supplementary Annual Action Plan
SBM	Swachh Bharat Mission
SFC	State Finance Commission
SGRY	Sampoorna Grameen Rozgar Yojana
SGSY	Swarnjayanti Gram SwarozgarYojana
SLWM	Solid and Liquid Waste Management
SoR	Schedule of Rates
SSK	*Sishu Siksha Kendra*

TSC	Total Sanitation Campaign
WBLA	West Bengal Legislative Assembly
WBM	Water Bound Macadam
WBSRDA	West Bengal State Rural Development Agency
WMM	Wet Mix Macadam
ZP	Zilla Parishad

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