CHAPTER III

Irregularities in Implementation of Schemes

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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

[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

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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***).

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[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*