

CHAPTER VIII OTHER NON-TAX RECEIPTS

8.1 Results of audit

Test check of records relating to revenue of Police, Forest, Irrigation & Waterways and Public Works Departments conducted during the year 2003-04 revealed non/short realisation of revenue of Rs.342.74 crore in 76 cases, which broadly fall under the following categories :

<i>(Rupees in crore)</i>			
Sl. No.	Categories	No. of cases	Amount
	A. POLICE RECEIPTS		
1	Review on "Assessment and collection of receipts of Police Department'	1	300.24
	B. FOREST RECEIPTS		
1.	Non/short realisation of revenue/royalty	18	0.63
2.	Loss of revenue	14	3.56
3.	Others	20	34.94
	Total	53	39.13
	C. RECEIPTS FROM OTHER DEPARTMENTS		
1	Irregularities in Public Works Department	18	3.17
2	Irregularities in Irrigation & Waterways	5	0.20
	Total	23	3.37
	Grand Total	76	342.74

During the course of the year 2003-04, the concerned departments accepted non/short realisation of revenue of Rs.308.58 crore involved in 91 cases of which 54 cases involving Rs.307.16 crore had been pointed out in audit during the year 2003-04 and the rest in earlier years. An amount of Rs.21.16 lakh was realised at the instance of audit.

A few illustrative cases including Rs.1 crore and a review on “Assessment and Collection of Receipts of Police Department” having financial effect of Rs.210.01 crore highlighting important observations are given in the following paragraphs:

A. POLICE RECEIPTS

8.2 Review on “Assessment and Collection of receipts of Police Department” for the period 1998-99 to 2002-03

Highlights

- The Department did not realise police cost of Rs.129.53 crore from Railways/ Central Government
(Paragraph 8.2.8)
- Police cost of Rs.65.86 crore was not realised from Kolkata Port Trust
(Paragraph 8.2.10)
- Lack of control mechanism led to non/short assessment of police cost of Rs.6.01 crore
(Paragraph 8.2.11)
- Mistake in computation in raising demand of police cost of Rs.7.18 crore was noticed
(Paragraph 8.2.12)
- Laxity on the part of police authority in the disposal of confiscated vehicles resulted in vehicles being stolen from their custody
(Paragraph 8.2.13)

8.2.1 Introduction

Receipts of Police Department comprise recovery of cost for supply of police force to different organizations including Central and other State Governments, either permanently or on temporary basis. Recovery from Central Government arises also by way of reimbursement of expenditure for discharging agency functions when so undertaken e.g. registration and surveillance of foreigners, international border check post duties etc. Recovery of police cost from Central Government is made except for pension & leave salary contribution.

The systems of assessment, collection and accounting of receipts are governed by five principal Acts¹ and the Police Regulations of Bengal, 1943, made thereunder and the Government orders issued from time to time. Cost of police personnel includes pay and allowances and element of other direct and indirect

¹ The Police Act, 1861, the Calcutta Police Act, 1866, the Calcutta Suburban Police Act, 1866, West Bengal Police Act, 1952 and the Indian Arms Act, 1959

expenditure incurred for them. Demands for cost of permanent police guard deployed are raised in arrears while those of escort charges provided as temporary measures are realised in advance before the deployment thereof.

The Police Statutes do not prescribe any time limit for payment of demand for cost of police force deployed. Provisions for charging interest for delay in payment/non-payment of arrear as well as invoking the provisions of the Public Demands Recovery (PDR) Act, 1913, do not exist in the Acts/Rules governing police receipts.

8.2.2 Organisational set up

The Principal Secretary of Home (Police) Department, Government of West Bengal is in overall control and superintendence of the Department assisted by the Director General of Police (DGP), West Bengal, and the Commissioner of Police, Kolkata. The DGP is assisted by the Additional Director General (ADGP), Inspectors General(IG), Deputy Inspectors General(DIG) in charge of ranges, Superintendents of Police(SP) at the District level. The responsibility of assessment and collection of police cost for deployment of police personnel for Railways and outside the State lies with the DGP and for Kolkata district lies with the Commissioner of Police who is assisted by Additional Commissioners of Police, Joint Commissioners of Police, Deputy Commissioners of Police and Assistant Commissioners of Police, Kolkata. Besides, the Commissioner of Police, Kolkata is specially empowered to realise various kinds of licence and renewal fees like licence and certificate fees from hotels, bars, shops, cabaret shows under the Calcutta Police Act, 1866 and Calcutta Suburban Police Act, 1866 and licence and renewal fees of different kinds of Arms and Fire works under the Indian Arms Act, 1959.

8.2.3 Scope of audit

The records relating to the assessments and collection of receipts under the Police Department for the period 1998-99 to 2002-03 of 11² districts out of 19 districts in addition to office of the Commissioner of Police, Kolkata and DGP, West Bengal were test checked between October 2003 and February 2004.

8.2.4 Audit Objective

The audit was undertaken for the period from 1998-99 to 2002-03 to ascertain

- correct and proper assessment and extent of compliance to the Acts/Regulations;
- analyse the reasons for police receipts remaining unrecovered;
- evaluate the extent and correctness of unrecovered police receipts;
- lacunae in the Police Regulations of Bengal, 1943, if any;
- untapped areas to bring within the purview of collection of police receipts.

8.2.5 Trend of revenue

The trend of budget estimates vis-à-vis actual receipts for the last five years are as follows:

(Rupees in crore)

Year	Budget Estimates	Actual receipts	Variation	Percentage of variation
1998-99	30.28	37.56	7.28	24.04
1999-2000	31.80	45.13	13.33	41.92
2000-01	55.00	54.75	(-)0.25	(-)0.45
2001-02	58.00	60.99	2.99	5.16
2002-03	70.00	64.30	(-)5.70	(-)8.14

The budget estimate for 1999-2000 was fixed abnormally low at Rs.31.80 crore in comparison to actual receipt of Rs.37.56 crore in 1998-99.

8.2.6 Violation of Rules due to non-credit of sale proceeds of unclaimed confiscated goods to police receipts head

Under the provisions of the Calcutta Police Act, the Commissioner of Police, Kolkata is empowered to dispose of the unclaimed confiscated goods, through auction after expiry of six months from the date of confiscation. The sale

² Birbhum, Burdwan, Coochbehar, Darjeeling, Hooghly, Howrah, Kolkata, North 24 Parganas, Paschim Medinipur, Purba Medinipur and South 24 Parganas.

proceeds of such goods is miscellaneous receipt of the Police department and shall be credited under '0055-Police receipts'.

Scrutiny of records of the Commissioner of Police, Kolkata revealed that a sum of Rs.67.05 lakh was realised by the Commissioner by way of disposal of unclaimed confiscated goods through auction during the periods between 1998-99 and 2002-03 but credited the same under the head 'Deposit and Advances' in violation of Government Accounting Rules. This adversely affected collection of non-tax revenue of the Government.

After this was pointed out in November 2003 the local office confirmed the views of audit.

8.2.7 Lack of monitoring to recover the police cost

As per instructions issued in September 1988 by the DGP and reiterated from time to time a Progress Report is to be furnished quarterly by each SP of the district to the DGP stating therein the progress of recovery of police cost and the position of amount lying outstanding. No such instructions were issued by the Commissioner of Police, Kolkata.

Test check of the records of the office of the DGP, West Bengal revealed that though quarterly Progress Reports were received from the SPs of the districts, these were not compiled. The position of arrears was also not available with the Office of the Commissioner of Police, Kolkata. Hence the position of arrears was not available for the entire State. In the absence of the information audit is unable to comment on the monitoring of recovery of arrear.

A test check of records of 10³ districts under the jurisdiction of DGP and the office of the Commissioner of Police, Kolkata revealed that an amount of Rs 253.60 crore was outstanding as on 31 March 2003.

(Rupees in crore)

Nature of organisations	No. of organisation	Outstanding dues		Total
		As on 31.03.1998	For the period from 1998-99 to 2002-03	
Public Sector Banks	18	0.84	3.93	4.77
State Government Undertakings	10	17.70	13.65	31.35
Other Bodies	4	0.07	0.77	0.84
Central Government Undertakings	5	34.55	37.31	71.86
Central Government Departments	20	38.85	105.93	144.78
Total:	57	92.01	161.59	253.60

³ Birbhum, Burdwan, Coochbehar, Darjeeling, Hooghly, Howrah, North 24 Parganas, Paschim Medinipur, Purba Medinipur and South 24 Parganas.

Furthermore, there is no provision in the Police Regulations of Bengal, 1943 for imposition of interest and deterrent clauses for non-payment of police cost. In the absence of specific provision no interest can therefore be realised from the defaulting organisations on their outstanding dues.

8.2.8 Short realisation/non-reimbursement of police cost

- **From Railways**

Police cost is charged on police personnel deployed permanently in different Zonal Railways as per Police Regulations of Bengal, 1943. Government of India Accounting Rules, 1990 lay down the nature of items to be included for assessment of police cost. As per Railways agreement dated April 1979 a certificate in respect of correctness of the charges raised against Railway Administration has to be obtained from the Accountant General (A & E) of the State for which a Statement of Expenditure (SOE) is required to be sent by the DGP to the Accountant General (Audit) of the State.

The DGP assessed police cost of Rs.128.10 crore for deployment of police personnel in Railways, termed as Government Railway Police (GRP) and raised the same against the Railways.

The SOE indicating the details of expenditure were not forwarded to the Accountant General in the absence of which audit certificate was not issued. The Eastern Railways made only part payment for want of audit certificate while South-Eastern Railways and North-Frontier Railways made no payment. Thus lack of action on the part of the Department resulted in short realisation of Rs.68.89 crore as detailed below:

(Rupees in crore)

Name of the Railway Zone	Opening balance as on 1 April 1998	Total demand issued for the periods from 1998-99 to 2002-03	Payment made	Total closing Balance due as on 31 March 2003
Eastern Railway	17.82	84.35	59.21	42.96
South-Eastern Railway	3.04	6.75	Nil	9.79
North East Frontier Railway	7.17	8.97	Nil	16.14
Total:				68.89

- **From the Central Government**

The Government of West Bengal discharges agency functions on behalf of Government of India, by deploying additional police force on Indo-Nepal, Indo-Bhutan and Indo-Bangladesh Border and immigration check post for

registration and surveillance of foreigners, citizenship matters and passport works subject to recovery of cost except pension and leave salary contribution. The Accountant General (Audit) issued audit certificates certifying the correctness of expenditure of Rs.42.36 crore incurred by the State Government for the periods from 1998-99 to 2001-02. No such reimbursement of expenditure was made to that extent.

Moreover, audit certificate in respect of expenditure of Rs.18.28 crore incurred during 2002-03 could not be issued by the Accountant General (Audit) for non-furnishing of SOE by the State Government.

This resulted in non-realisation of Rs.60.64 crore Government revenue.

8.2.9 Non-assessment of police cost

Under the provisions of the Police Regulations of Bengal, a control register containing the names of the borrowing units with particulars of sanctioned strength of police personnel as deployed in any organisation on permanent basis is to be maintained by the Reserve Inspectors of Police Lines of the districts. The SP of the district is to assess the police cost with reference to the sanctioned strength of police/civil personnel and raise the demand against the borrowing department.

Scrutiny of control register maintained in the office of the SP, South 24 Parganas revealed that police cost was not assessed against four organisations to whom the police force was deployed. Consequently demand notice was not issued for the periods between April 2001 and March 2003 as detailed below:

(Rupees in lakh)

Organisation	Sanctioned strength and deployment	No.of cases	Period of deployment	Amount involved for non-assessment
Budge Budge Radio Guard	Head Constable (HC) – 2 Constable – 5	2	April'01 to March'03	15.70
All India Radio Transmitting Centre, Amtola	HC-1 Constable – 3	2	-do-	8.95
FCI Godown (OJM) Budge Budge	HC – 2 Constable – 10	2	-do-	26.74
CMW & S.A. Santoshpur	HC – 2 Constable – 9	2	-do-	24.53
Total		8		75.92

Besides periodical returns submitted by the Superintendent of Police, South 24 Parganas to the DG neither contained this information nor was this demanded by him. Thus the raising of demand was not watched at higher level also.

After this was pointed out in December 2003 the Reserve Inspector of Police Lines, South 24 Parganas confirmed the non-raising of demand. However, steps taken to raise the demand have not been intimated (December 2004).

8.2.10 Failure to realise police cost from Kolkata Port Trust

An agreement was made in April 1919 between the Kolkata Port Trust and the then Government of Bengal specifying that the Port Trust would bear 70 per cent of the total police cost assessed for deployment of police/civil personnel in the port area for both 'watch and ward' and 'law and order' duties.

It was noticed that Port Trust Authority engaged Central Industrial Security Force (CISF) in Kolkata Port area from 1972-73. However, it did not terminate the agreement entered into with the Police Department which still continued to deploy its personnel in and outside the port. The Port Trust Authority in March 2002 refused to make payment under the circumstances that it had engaged CISF in the port area since 1972-73. The police cost of Rs.65.86 crore remained unrealised as detailed below:

(Rupees in crore)

Year	Opening Balance	Assessed dues	Total	Realisation if any	Closing Balance	Strength of police/civil force
1998-99	34.42	4.73	39.15	Nil	39.15	1,106
1999-2000	39.15	4.74	43.89	Nil	43.89	1,187
2000-01	43.89	7.35	51.24	Nil	51.24	1,187
2001-02	51.24	7.31	58.55	Nil	58.55	1,199
2002-03	58.55	7.31*	65.86	Nil	65.86	1,199

**(Based on previous year's demand as no assessment has been made)*

No action was taken to terminate the agreement and withdraw the police force. The department did not furnish any reasons for continued deployment of force in the Port area in spite of non-payment of assessed dues though in the case of State Warehousing Corporation, the Police Authority had withdrawn its force in December 1994 for non-payment of police cost. This reflected lack of effective control and monitoring.

8.2.11 Lack of control mechanism led to non/short assessment of police cost

- **Short assessment of police cost**

The distribution of ration commodities at subsidised rate to police staff of the ranks from Sub-Inspector to Constables including those deployed to other organizations was commenced from the year of 1966. The ration commodities were supplied to the police personnel at uniform rate in all districts of the State till March 2002. The distribution of ration commodities was discontinued by

the Government from April 2002 and an uniform rate of ration allowance of Rs.600 per month was introduced irrespective of ranks of police force.

The Commissioner of Police, Kolkata while assessing the police cost recoverable for deployment of police personnel at different organisations considered the ration subsidy at uniform rates irrespective of ranks of police force. The DGP at Kolkata and SPs of five⁴ districts, however, applied lower as well as varying rates of ration subsidy for assessment of police cost for different ranks of police force. The application of lower rates of ration subsidy and ration allowance in assessing police cost for the periods from 1998-99 to 2002-03 resulted in short assessment of Rs.4.04 crore as below:

District	Periods involved	Total strength of police force	Rate of ration subsidy applicable (varying between)	Rate of ration subsidy applied (varying between)	Ration subsidy assessed short (varying between)	Short assessed (Rupees in crore)
Kolkata	1998-99 to 2001-02	3235 (assessed at 50 per cent of total cost)	Rs.752 and Rs.850	Rs.99 and Rs.702	Rs.148 and Rs.330	3.00
South 24 Parganas	1998-99 to 2001-02	111 (full rate)	Rs.752 and Rs.850	Rs.181 and Rs.300	Rs.300 and Rs.649	0.31
Darjeeling	1998-99 to 2001-02	74 (full rate)	Rs.752 and Rs.850	Rs.300	Rs.452 and Rs.600	0.18
Hooghly	1998-99 to 2001-02	77 (full rate)	Rs.752 and Rs.850	Rs.208 and Rs.300	Rs.544 and Rs.592	0.21
Coochbehar	1998-99 to 2001-02	55 (full rate)	Rs.752 and Rs.850	Rs.300	Rs.300 and Rs.550	0.13
Howrah	1998-99 to 2001-02	39 (full rate)	Rs.752 and Rs.850	Rs.203 and Rs.300	Rs.300 and Rs.598	0.11
						3.94

Ration allowance from April 2002 to March 2003 was short assessed in four⁵ districts for Rs.0.10 crore

After this was pointed out between November 2003 and January 2004 the offices of DGP and SPs of the districts confirmed between November 2003 and January 2004 the assessment of police cost at lower rates of ration subsidy and ration allowance.

⁴ Coochbehar, Darjeeling, Hooghly, Howrah and South 24 Parganas.

⁵ Coochbehar, Darjeeling, Howrah and South 24 Parganas.

- **Non-assessment of police cost**

The Commissioner of Police assessed the police cost for 64 organisations and raised the demand upto 1998-99 considering the accounting year from March 1998 to February 1999 and thereafter assessed the police cost from April 1999 to March 2000. Consequently the police cost for the month of March 1999 remained unassessed resulting in non-realisation of Government dues of Rs.1.05 crore.

In respect of two other organisations (Gardenreach Water Works of KMDA⁶ and Visvabharati University) the demand for the police cost of Rs.92.00 lakh was not raised for the periods between July 2001 and March 2003 by the SP, South 24 Parganas resulting in its non-realisation

After this was pointed out between November 2003 and February 2004 the Commissioner of Police, Kolkata and the SP, South 24 Parganas accepted the audit observations in December 2003 and February 2004 and agreed to raise a demand of Rs.1.97 crore. Further reply has not been received (December 2004).

8.2.12 Mistake in computation in raising demand

Under the provisions of the Police Regulations of Bengal, a demand register reflecting the quantum of assessed dues, collection and outstanding dues, if any, is to be maintained by the Assessing Authority.

A statement showing demand of police cost of Rs.35.78 crore as on 31 March 2003 was forwarded to Eastern Railway by the office of the DGP. Scrutiny of the statement revealed that there were mistakes in computation since the total cost recoverable as on 31 March 2003 was Rs.42.96 crore instead of Rs 35.78 crore as shown in the statement resulting in short raising of demand of police cost of Rs.7.18 crore.

After this was pointed out in October 2003 the Police Directorate admitted in November 2003 the findings of audit. However, action taken to raise the revised demand has not yet been intimated (December 2004).

⁶ Kolkata Metropolitan Development Authority.

8.2.13 Missing vehicles from police custody

Three vehicles confiscated between December 2001 and October 2002 were sent to Central Malkhana section between April 2002 and February 2003 for disposal through auction as per provisions of the Calcutta Police Act. These vehicles were found missing from the police custody at Bantala Yard at the time of fixing reserve price by the Maintenance Superintendent, Transport Department, Government of West Bengal between February and October 2003.

The missing of the vehicles from the police custody projected the inefficiency of police authority to protect the seized vehicles and the system failure to place the vehicles in auction after expiry of six months from the date of confiscation.

After this was pointed out in November 2003 the local office admitted in November 2003 the fact of missing vehicles from the police custody.

The above points were reported to Government in May 2004; their reply has not been received (December 2004).

8.2.14 Conclusions and Recommendations

The review has revealed lapses in assessment and collection of police cost as well as collection of Government dues by the Police Department as mentioned below:

- lack of effective persuasion of norms prescribed for claiming reimbursement cost from Central Government and the Railways;
- lack of control mechanism in regards to realisation of assessed dues as per control and demand register; and
- lack of control mechanism in following time limits in raising demand after assessment and non-specification of time limit for payment of police cost in demand notice.

The Government may consider the following recommendations for proper assessment and realisation of Government revenue:

- to take effective steps to obtain promptly 'audit certificate' from the State Accountant General in order to obtain reimbursement of police cost from Central Government Department and Railways;

- to introduce demand register by all the assessing authorities for correct accounting of outstanding dues and review thereof from time to time;
- to ensure proper maintenance of control register by the assessing authorities to keep vigil over assessment of all borrowing units and the recovery of outstanding dues; and
- to incorporate provisions in the Police Regulations of Bengal, 1943 for levy of interest and deterrent clauses for realisation of outstanding police cost to prevent accumulation of arrears

B. FOREST RECEIPTS

8.3 Short realisation of price of timber

According to the procedure for disposal of forest produce prescribed by the Government in January 1977, allotment, sale of timber to Government Undertakings and other wood-based industries are to be made on cash and carry basis at the rates fixed by the State Price Fixation Committee (SPFC). The work of harvesting of timber and disposal thereof are entrusted to the West Bengal Forest Development Corporation (WBFDC) from 1988-89. As per existing procedure, the WBFDC is required to pay operational charges at the prescribed rate to the forest division for extraction of timber as allotted by SPFC in favour of the Corporation and deposit the revenue after recovery of harvesting cost and related incidental charges at the rate of 10 per cent of net revenue.

Scrutiny of records of Divisional Forest Officer (DFO), Kurseong Division revealed in March 2003 that the Division handed over 3,363.734 cubic metres (cu.m) of different species of timber by way of allotment to Kurseong Logging Division, a unit of WBFDC between 1998-99 and 2000-01 instead of 2,907 cu.m of timber. Department failed to raise demand for excess timber handed over to WBFDC which resulted in short realisation of price by Rs.23.29 lakh calculated at the average allotment price of Rs.5,100 per cu.m fixed by SPFC.

After this was pointed out, the department raised demand of Rs.23.29 lakh in April 2004 for early payment.

The case was reported to Government in April 2003 followed by reminder issued upto July 2004; their reply has not been received (December 2004).

8.4 Loss of interest due to delayed remittance of sale proceeds of timber

Under the provisions of the West Bengal Financial Rules, all moneys received by, or on behalf of the Government either as dues by Government or for deposit, remittance or otherwise shall be brought into Government Account without delay. There is no provision for levy of interest for delay in remittance of money.

Scrutiny of records of four Divisional offices⁷ revealed between December 2002 and August 2003 that WBFDC remitted net revenue of Rs.7.26 crore between October 2001 and March 2003 to the concerned DFOs on account of sale proceeds realised from timber auctioners between April 2001 and November 2002. Absence of provision for interest on delayed remittance of revenue of Rs.7.26 crore by two to 14 months resulted in potential loss of revenue of Rs.28.37 lakh calculated at different borrowing rates of interest varying between 8.25 per cent and nine per cent prevailing between 2001-02 and 2002-03.

After this was pointed out in audit, the concerned Divisional Forest Officers stated between December 2002 and August 2003 that in one case the matter was being taken up with higher authority while the other case was under scrutiny and in the remaining two cases, sale proceeds received from the auctioners were collected in instalments and royalty could not be remitted by WBFDC without obtaining entire money from the buyers. The reply is not tenable as whatever money was received should have been remitted into the Government Treasury without delay. Report on further development has not been received (December 2004).

All the cases were reported to Government between February and September 2003 followed by reminders issued upto July 2004; their reply has not been received (December 2004).

⁷ DFO, Jalpaiguri, Deputy Field Director, Buxa Tiger Reserve (East), Deputy Field Director, Buxa Tiger Reserve (West) and DFO, Midnapore

C. RECEIPTS FROM OTHER DEPARTMENTS

8.5 Non/short assessment of water rate

Under the West Bengal Irrigation (Imposition of water rate for Damodar Valley Corporation Water) Act, 1958, occupiers of land receiving benefit of irrigation from the Damodar Valley Corporation canals in different crop seasons are required to pay water rates at the rate prescribed by Government from time to time. Assessment of water rates is made by the respective revenue division on receipt of test notes from the Engineering Divisions of the Irrigation and Waterways Department. According to the instructions issued by the department in June 1977, any difference between the area irrigated shown by the Works Divisions and assessment figure as show by the Revenue divisions should be reconciled by both the officers within a period of one month.

Scrutiny of records of the Revenue Officer, Damodar Irrigation Revenue Division No. I, Burdwan, revealed in March 2003 that no assessment of water-rates for Rabi and Boro crops for the years 2000-01 and 2001-02 was made inspite of receipt of 16 test notes from the Engineering Divisions in September 2002. Again in case of Kharif crop the total irrigated area as per test notes was 4.07 lakh acres during 2000-01 and 2001-02 but the assessment was made on 3.08 lakh acres, reason of which was neither stated nor reconciliation done with the records of the Engineering Division. This led to non/short assessment of Rs.48.35 lakh and consequent non/short realisation as detailed below:

(Rupees in lakh)

Assessment Year	Irrigation Season	Area irrigated as per test notes (acre)	Rate (per acre)	Amount of water rate assessable and realisable	Amount of water rate assessed	Non/short assessment of water rate
2000-01 and 2001-02	Rabi	40,488 *	Rs.20	8.10	Nil	8.10
2000-01 and 2001-02	Boro	50,750 *	Rs50	25.38	Nil	25.38
2000-01 and 2001-02	Kharif	4.06,840	Rs.15	61.03	46.16 (on 3,07,710 acre for 2 yrs.)	14.87
Total:						48.35

After this was pointed out, the concerned Revenue Officer stated in March 2004 that steps were being taken to prepare assessment lists of Rabi and Boro crops

* Calculation is based on the area of irrigation in 1995-96 when full assessment was made.

Audit Report (Revenue Receipts) for the year ended 31 March 2004

for 2000-01 and 2001-02 on the basis of test notes of 1995-96 and to pursue the Engineering Division for preparation of exhaustive list of irrigated plots for the year 2000-01 and 2001-02. In the case of Kharif crop, reconciliation of the area of irrigation had not yet been started due to non-receipt of detailed plot lists from the Engineering Division.

The cases were reported to Government in April 2003 followed by reminders issued upto July 2004; their reply has not been received (December 2004).

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