

Preface

This Report for the year ended 31March 2005 deals with the results of audit of the accounts of Panchayat Raj Institutions in the State of West Bengal.

This Report has been prepared for submission to the Government of West Bengal in accordance with the provisions of the West Bengal Panchayat Act, 1973.

The cases mentioned in the Report are among those which came to notice mainly in the course of audit of accounts of Zilla Parishads, Siliguri Mahakuma Parishad (enjoying Zilla Parishad status) and Panchayat Samitis for the years 2000-2001 to 2003-2004 during 2004-2005 and those of Gram Panchayats for the year 2003-2004 during 2004-2005.

Overview

This report contains five chapters, excluding the last chapter on conclusions and recommendations. The opening chapter contains an overview of the Panchayat Raj Institutions in the State. Chapter 2 brings into focus the deficiency in accounting procedures. Chapter 3 consists of audit observations on implementation of schemes, while Chapter 4 concentrates on audit findings in execution of works and procurement of supplies. Other issues are grouped together in Chapter 5.

1. An overview of the Panchayat Raj Institutions

The amount actually released for implementation of schemes was much higher than the amount provided in the budget by the State Government. In the absence of any information on expenditure against the funds received, it was not clear whether the release of such funds were based on the absorption capacity of the implementing agencies.

(Paragraph 1.8)

The Panchayat and Rural Development Department could not furnish any information on total funds received as well as expenditure incurred by the PRIs during the period from 2001-02 to 2003-04 from various sources.

(Paragraph 1.8)

2. Accounting procedures

20 Gram Panchayats (GPs) spent Rs. 2.77 crore during 2003-04 without preparing their annual accounts, while 82 GPs did not prepare their budget and spent Rs. 15.09 crore during the year unauthorisedly without any budget allocation. Similarly, 15 Panchayat Samitis unauthorisedly spent Rs. 41.89 crore and Rs. 47.61 crore during 2002-03 and 2003-04 respectively without preparing their budget and consequently without any budget allocation.

(Paragraph 2.1 and 2.2)

Difference of Rs. 63.32 lakh in 96 GPs, Rs. 6.53 crore in 43 PSs and Rs. 43.58 crore in five ZPs (at the end of 2003-04) between Cash Book and Pass Book remained unreconciled. This happened due to non-conducting of monthly reconciliation of

balances in Cash Book and Pass Book by these PRIs. The lapse was fraught with the risk of misappropriation of funds going undetected.

(Paragraph 2.6)

In 2956 GPs, unrealised amount (Rs. 38.11 crore) constituted 74 per cent of the total demand for taxes, duties, rates, fees and tolls as at the end of the year 2003-04.

(Paragraph 2.7)

3. Implementation of Schemes

In 1348 Gram Panchayats, while Rs. 25.62 crore was spent during 2003-04 towards assistance under Indira Awas Yojana (IAY) for construction/upgradation of huts, none of the beneficiaries was from the BPL list.

(Paragraph 3.2)

In 611 Gram Panchayats, 14,668 sanitary latrines and in 866 Gram Panchayats, 22,006 smokeless chullahs were not constructed although the full amount of assistance was given to the beneficiaries during 2003-2004. Consequently, Rs. 88 lakh for sanitary latrine and Rs. 22 lakh for smokeless chullah to be deducted from the assistance given to the beneficiaries as prescribed under the programme were also not recovered.

(Paragraph 3.5)

In 19 Panchayat Samitis, Rs. 2.58 crore was spent towards execution of works under Sampoorna Gramin Rozgar Yojana (SGRY) by engaging contractors during 2002-03 and 2003-04. With these funds, the Samitis could have ensured employment generation of 2,49,677 mandays for the rural people under SGRY.

(Paragraph 3.11)

4. Execution of works and procurement of supplies

Due to defective planning, budgeting, implementation and monitoring mechanism, expenditure of Rs. 38.86 lakh incurred by Garbeta-I Panchayat Samiti on construction of an auditorium turned unproductive.

(Paragraph 4.1)

Improper planning and commencing execution of work of construction of Vidyasagar bus terminus by Ghatal Panchayat Samiti at Birsingha without ascertaining regular flow of funds resulted in unproductive expenditure of Rs. 32.21 lakh.

(Paragraph 4.2)

Nayagram Panchayat Samiti incurred infructuous and irregular expenditure of Rs. 49.09 lakh out of SGRY funds on two wooden bridges, washed away by river within the year of their constructions i.e., 2002-03 and 2003-04 respectively, while SGRY programme guidelines did not permit any such expenditure on bridges.

(Paragraph 4.7)

Due to erratic planning and non-identification of clear sources of funds before starting construction of a bridge by Chanchal-II Panchayat Samiti in January 2001 to be completed within nine months remained incomplete even in August 2005, turning the investment of Rs. 39.49 lakh unproductive.

(Paragraph 4.12.2)

Due to inadequate planning, monitoring and internal controls, resulting in a serious anomaly in tender estimate, a road work costing Rs. 36.78 lakh, executed by Birbhum Zilla Parishad remained abandoned since May 2003.

(Paragraph 4.13)

Uttar Dinajpur ZP and Maldah ZP spent Rs. 1.47 crore, including cost of material, on 37 works under SGRY on engagement of contractors during 2002-04 in violation of programme guidelines. With the funds, the ZPs could have ensured employment generation of 1,42,547 mandays for the rural people under SGRY.

(Paragraph 4.14)

Unauthorised use of costlier material by Uttar Dinajpur Zilla Parishad in road works led to avoidable expenditure of Rs. 2.09 crore.

(Paragraph 4.16)

Maldah ZP selected 281 beneficiaries not belonging to BPL category violating the provisions of 'Pradhan Mantri Gramodaya Yojana Gramin Awaas' guidelines resulting in Rs. 56.20 lakh having been spent for non-BPL category, frustrating the objective of the programme.

(Paragraph 4.18)

By recovering the value of bitumen supplied to contractor at a lower rate than the procurement rate, avoidable loss of Rs. 60 lakh was incurred by Hooghly ZP on road works.

(Paragraph 4.20)

There was an unexplained shortage of bitumen worth Rs. 77.21 lakh in the stock of West Medinipur Zilla Parishad as at the end of March 2003, which was indicative of poor inventory management.

(Paragraph 4.27)

5. Other issues

Bardhaman Zilla Parishad could not spend Government grants of Rs. 2.85 crore under 54 heads meant for various development schemes since 1987-88.

(Paragraph 5.7)

West Medinipur Zilla Parishad and Nadia Zilla Parishad advanced Rs. 90.63 lakh to different persons for various purposes, the earliest advances pertaining to 1979 and 1998 respectively. The prescribed time limit of thirty days for adjustment was allowed to cross in all these cases. Similarly, Birbhum Zilla Parishad advanced Rs. 2 crore and since 2002-03 the amount was allowed to remain unadjusted.

(Paragraph 5.10.1)

Dakshin Dinajpur Zilla Parishad diverted during 2002-04 funds of Rs. 1.60 crore meant for SGRY, Eleventh Finance Commission works, RIDF-VII and irrigation and flood control works to other works not related to the purposes for which the funds were sanctioned.

(Paragraph 5.11)

Loss of Rs. 60.06 lakh was incurred by Dakshin Dinajpur Zilla Parishad, Uttar Dinajpur Zilla Parishad and Birbhum Zilla Parishad due to non-recovery of the market value of old gunny bags, as prescribed in the programme guidelines, from the dealers of food grains engaged under SGRY during 2002-04.

(Paragraph 5.13)

Maldah Zilla Parishad lost Rs. 1.77 crore of Central share during 2003-04 under IAY due to late submission of proposals and excess carry over of funds in consequence of low rate of utilisation of earlier releases. Similarly, East Medinipur Zilla Parishad lost Rs. 75.89 lakh of Central share under SGRY allotted for 2002-04 as it was not able to spend the whole amount available for the financial year 2002-03. Thus, the rural people were deprived of the benefit of the two programmes meant for providing housing and wage employment.

(Paragraph 5.21)

CHAPTER - 1

An Overview of the Panchayat Raj Institutions

1.1 Panchayat Raj Institutions (PRIs): constitutional background

The 73rd Constitution Amendment envisages a three-tier system of Panchayats: (a) Gram Panchayat at the village level; (b) Zilla Parishad at the district level and (c) Panchayat Samiti between the village and the district Panchayats (mostly at the block level).

The 11th Schedule to the Constitution delineates 29 functions to be devolved on the Panchayats. It, however, does not automatically confer any powers on PRIs or entrust them with the responsibility. The State legislature has been empowered by the 73rd Amendment to decide and to confer powers and responsibilities on PRIs.

The Constitution also provides that the State Government shall appoint a Finance Commission every fifth year to review the financial position of the Panchayats and recommend as to (i) the distribution between the State and the Panchayats, of the net proceeds of taxes, duties, tolls and fees leviable by the State, which may be apportioned between them and how allocation would be made among various tiers of Panchayats (ii) what taxes, duties, tolls and fees may be assigned to the Panchayats and (iii) grants-in-aid to Panchayats. The report of the Commission together with a memorandum of action on it is to be laid before the State legislature.

1.2 PRIs in West Bengal

The three-tier Panchayat system was envisaged in the West Bengal Panchayat Act, 1973, which came into force in June 1978 when the first general election for the Zilla Parishads, Panchayat Samitis and Gram Panchayats was held. Since then the general election for the panchayats has continued to be held every five years and the latest election (i.e. the sixth in the series) was held in May 2003.

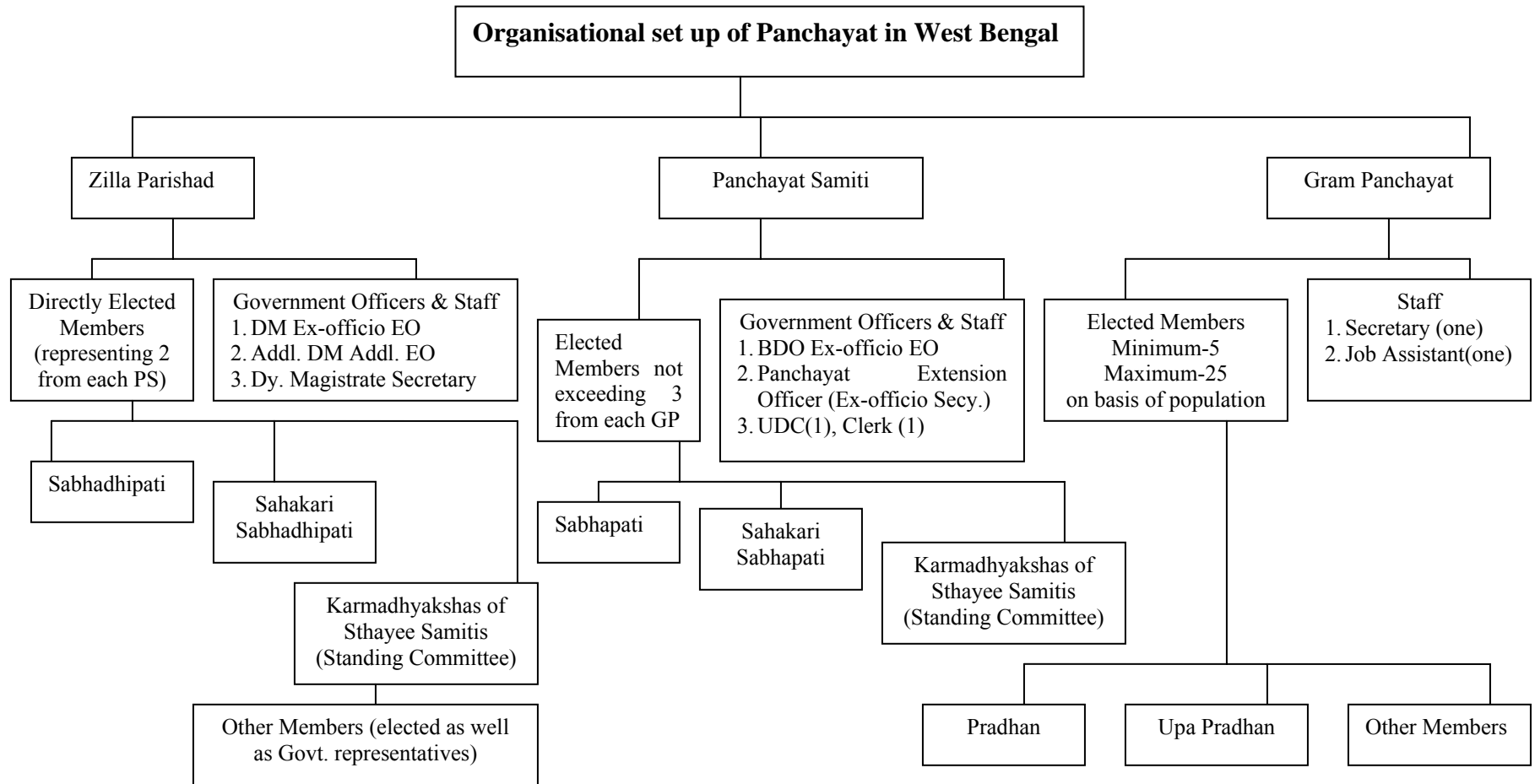
1.3 Area and population covered

The Act extends to the whole of West Bengal in areas other than Municipalities/Municipal Corporations/Cantonment areas. Thus 70 per cent of the total area (88,751 sq. km.) of the State inhabited by 5.77 crore of rural population, which is 72 per cent of the total population (8.02 crore as per 2001 census), came under the purview of the Act.

1.4 Organisational structure of the PRIs

There are 17 Zilla Parishads (ZPs), one Mahakuma Parishad (with all the powers and authority of the Zilla Parishad) for Siliguri Sub-Division, 341 Panchayat Samitis (PSs) and 3354 Gram Panchayats (GPs) in the State. Panchayat and Rural Development (P&RD) Department headed by a Secretary exercises administrative control over the Panchayat Raj system.

The organogram given below depicts the organisational set up of the Panchayat Raj System in West Bengal.



The Act envisages the functioning of the ZPs and PSs, through ten functional Standing Committees called Sthayee Samitis* having elected representatives and concerned officials as members. Each of the Sthayee Samitis of the ZPs/PSs is headed by a Karmadhyaksha (also an elected representative). No such Sthayee Samitis have, however, been provided for the GPs which shall function through one or more groups of members (popularly called as Upa-Samitis) with a convener for each, nominated from the concerned group, as envisaged in the Act.

1.5 Powers, functions and duties vested with the PRIs

The Act vests a PRI with the following powers and duties: (i) to prepare development plan/annual action plan (ii) to implement schemes for economic development and social justice as may be drawn up by, or entrusted upon it (in pursuance of 11th Schedule of the Constitution) (iii) to manage or maintain any work of public utility and (iv) to collect revenue for utilisation of such funds for development work.

As of March 2005, the State Government transferred 28 functions out of 29 included in the eleventh schedule of the constitution to the PRIs, along with funds and functionaries for 12 functions. Only one function, viz., Technical training and vocational education could not be transferred for want of infrastructural facilities with the PRIs, as

* (1) Artha, Sanstha, Unnayan O Parikalpana (Finance, Establishment, Development and Planning).

(2) Jana Swasthya O Paribesh (Public Health and Environment).

(3) Purnakarya O Paribahan (Public Works and Transport).

(4) Krishi, Sech O Samabaya (Agriculture, Irrigation and Co-operation).

(5) Siksha, Sanskriti, Tathya O Krira (Education, Culture, Information and Sports).

(6) Sishu O Nari Unnayan, Janakalayan O Tran (Children and Women's Development, Social Welfare and Relief).

(7) Ban O Bhumi Sanskar (Forest and Land Reforms).

(8) Matsya O Prani Sampad Bikash (Fishery and Animal Resource Development).

(9) Khadya O Sarbaraha (Food and Supplies).

(10) Kshudra Shilpa, Bidyut O Achiracharit Shakti (Small Industries, Power and Non-conventional Energy Sources).

stated by the Department in January 2006. But as the funds and functionaries relating to 16 functions have not been transferred, the Department could not clarify (February 2006) how the devolution of the 16 functions could effectively work in practice.

1.6 Audit arrangement for PRIs

As per provisions of the West Bengal Zilla Parishads Act, 1963/West Bengal Panchayat Act, 1973, the State Government is to appoint an Auditor for audit of the accounts of ZP, PS and GP.

The Examiner of Local Accounts (ELA), in the office of the Accountant General (Receipt, Works and Local Bodies Audit), West Bengal had been appointed Auditor to audit Zilla Parishads and Panchayat Samitis (earlier called Anchalik Parishads)¹.

Audit of the Gram Panchayats was conducted till 2001-02 by the Extension Officer (Panchayat), a State Government official stationed at the respective Block offices. The position changed when, by a notification in March 2003, the Examiner of Local Accounts had been appointed Auditor to audit Gram Panchayats also, from 2002-03 onwards.

1.7 Funding and lodging of funds

The Second State Finance Commission of West Bengal constituted in July 2000 submitted its report within a year of its constitution. Its recommendations covered the period from 2001-02 to 2005-06. Two basic recommendations of the State Finance Commission that could improve the financial position of the PRIs were not accepted by the State Government. (i) The Commission recommended providing an entitlement fund for rural as well as urban local bodies constituting 16 per cent of State taxes. Instead, the

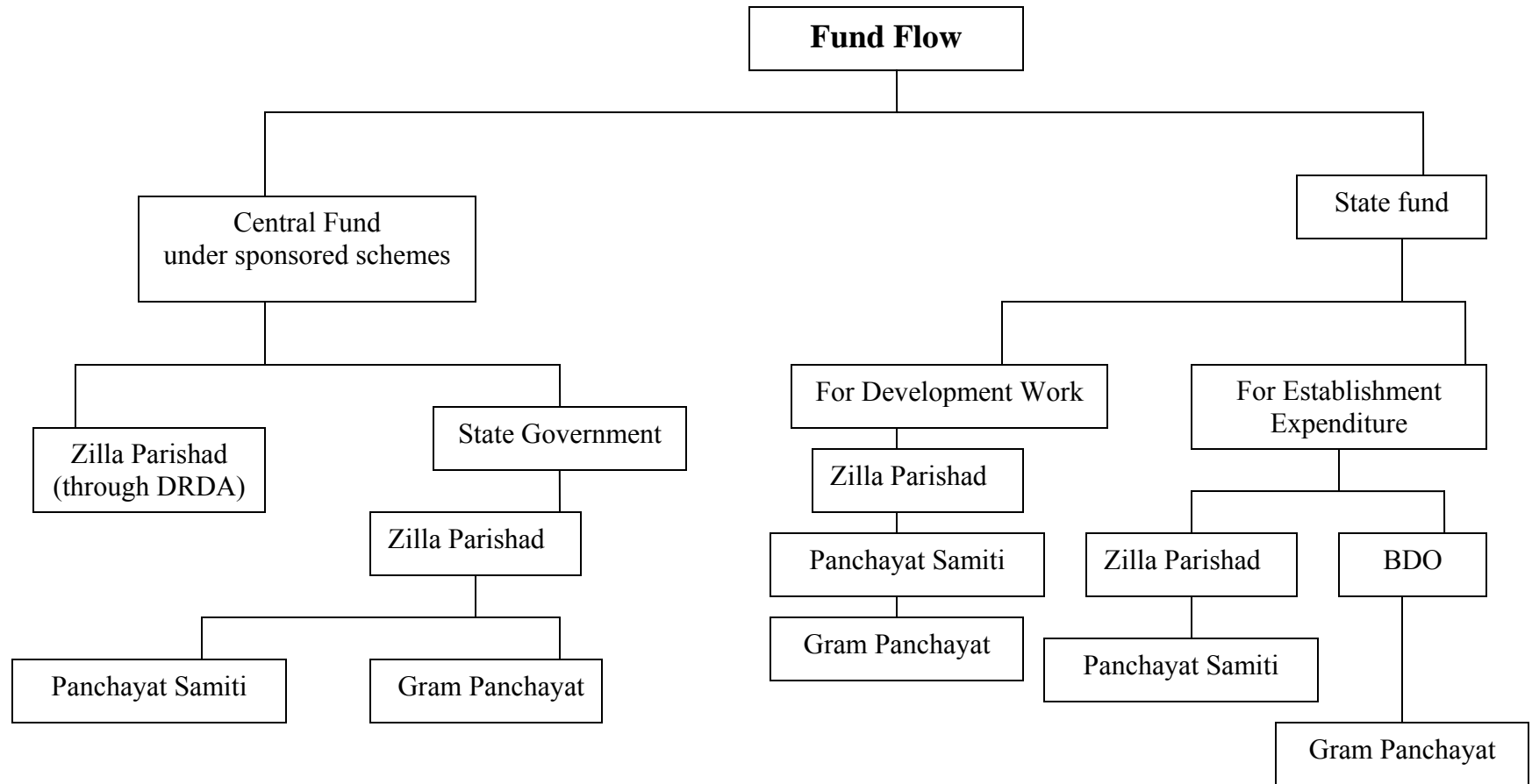
¹ Vide Rule 101 (1) of the West Bengal Zilla Parishads (Election, Constitution and Administration) Rules, 1964 framed under the West Bengal Zilla Parishads Act, 1963. The erstwhile general framework of four-tier PRIs as provided for in the 1963 Act was, however, replaced by three-tier PRIs as provided for in the West Bengal Panchayat Act, 1973.

Government decided to allocate ‘the maximum amount possible’ out of its resources without establishing any definite linkage of the quantum of entitlement with State taxes.

(ii) The commission also recommended that a minimum amount of Rs. 700 crores should be provided in the budget for devolution to rural and urban local bodies as untied entitlement. The State Government fixed the level at Rs 350 crores (i.e. 50 per cent of the recommended amount) and that also in the budget for 2005-06.

The PRIs are mainly funded by the Government. The funds for ZPs and PSs are lodged in Treasury in Deposit Account (head “8448-Local Fund Deposit Account, 109-Panchayat Bodies”), which is operated as non-interest bearing banking account. Centrally sponsored scheme funds are kept in banks in Savings Account according to guidelines for the respective schemes. The funds for GPs are to be kept in Savings Bank Account at the nearest Post Office or a Scheduled Bank or a Co-operative Bank.

A fund flow statement is given below:



1.8 Budgetary control

The following table shows the provisions in the State budget and release of funds thereagainst by the P&RD Department along with funds actually made available to the PRIs during 2001-02 to 2003-04.

(Rupees in crore)

Year	Budget provision		Amount released			Of which, amount actually made available to		
	Head	Amount	Central	State	Total	ZPs	PSs	GPs
2001-02	Salary & allowances	150.79	-	148.23	148.23	17.84	12.57	117.82
	Funds for implementation of schemes	460.93	715.95	286.09	1002.04	512.58	321.49	167.97
	Other grants	259.46	-	310.12	310.12	101.73	60.67	147.72
	Total	871.18	715.95	744.44	1460.39	632.15	394.73	433.51
2002-03	Salary & allowances	153.46	-	147.84	147.84	18.07	12.79	116.98
	Funds for implementation of schemes	222.40	392.36	257.26	649.62	202.31	304.19	143.12
	Other grants	687.29	-	33.75***	33.75	19.63	12.80	1.32
	Total	1063.15	392.36	438.85	831.21	240.01	329.78	261.42
2003-04	Salary & allowances	164.53	-	183.93	183.93	22.10	14.80	147.03
	Funds for implementation of schemes	122.03	41.76	271.92	313.68	176.45	27.16	110.07
	Other grants	156.67	30.31	31.86	62.17	29.93	2.54	29.70
	Total	443.23	72.07	487.71	559.78	228.48	44.50	286.80

[Source: Panchayat and Rural Development Department]

The above table shows that, during all the years, the amount actually released for implementation of schemes and the amount released as 'other grants' in 2001-02 were much higher than the amount provided in the budget. The reasons for release in excess of the budget provision could not be indicated by the Department (February 2006). In absence of any information on expenditure against the funds received, it was not clear whether the releases of such funds were based on the absorption capacity of the implementing agencies.

*** In 2002-03, the amount of budget provision under 'other grants' was much more than the released amount, reasons for which were not stated.

The P&RD department had no consolidated information on expenditure out of the funds received by the PRIs (2002-03: Rs. 405.47 crore; 2003-04: Rs.421.34 crore; and 2004-05: Rs.530.78 crore) direct from the Government of India without passing through the State budget.

The P&RD department could not furnish (February 2006) any information on the funds received during 2001-02 to 2003-04 from various line departments for implementation of programmes for socio-economic development within their functional areas and expenditure incurred out of the funds during the period.

It is apparent that the P&RD department does not have an effective system in place for monitoring of releases and expenditure of funds by PRIs.

In August 2005, the State Government informed in reply to an audit query that it had not received any grant from Eleventh Finance Commission (EFC) specifically for maintenance of accounts. The department had advised the PRIs to spend a part of the EFC grant towards computerisation of accounts, on which expenditure of Rs. 55.40 lakh only was reported to have incurred only in four districts. Therefore, no efficient system for collection of financial data from all over the State could be built up by the department as yet.

1.9 Audit coverage

Audit of accounts of 17 ZPs, one Mahakuma Parishad (MP), 204 PSs for the years up to 2003-04 and 3348 GPs (out of 3354) for the year 2003-04 were conducted during 2004-05. Audit of accounts of 6 GPs (as detailed in **Appendix-XXXII**) could not be taken up during 2004-05 for want of records. The audit findings are discussed in the succeeding paragraphs.

CHAPTER-2

Accounting procedures

2.1 Non-preparation of annual accounts

According to Rule 29B of The West Bengal Panchayats (Gram Panchayat Miscellaneous Accounts and Audit) Rules, 1990 (hereinafter called the Accounts Rules), every GP is to prepare and publish annual accounts of each financial year within one month after the close of the financial year. In contravention of the provision of the Rules, 20 GPs (as detailed in **Appendix-I**) did not prepare the accounts although they incurred an expenditure of Rs. 2.77 crore against total receipt of Rs. 3.45 crore for the financial year 2003-04.

2.2 Expenditure incurred without preparing budget

2.2.1 Every GP is to approve and adopt by 31 January each year the budget for the following financial year. However, 92 GPs (as detailed in **Appendix-II**) did not prepare, approve and adopt the budget for the year 2003-04 in accordance with the prescribed procedure. The GPs unauthorisedly spent Rs. 15.09 crore without any budget allocation during the year.

In none of the GPs, the Gram Sansads and Gram Sabhas were seen to have played the key role as expected of them in formulation and approval of budget. It was evident that the constituent members of these two important bodies lacked awareness of their powers and responsibilities.

2.2.2 Every PS is to approve and adopt by 31 January each year the budget for the following financial year. However, 15 PSs (as detailed in **Appendix-III**) did not prepare, approve and adopt the budget for the year 2002-03 and 2003-04 in accordance with the prescribed procedure. The PSs unauthorisedly spent Rs. 41.89 crore and Rs. 47.61 crore in 2002-03 and 2003-04 respectively without any budget allocation.

2.3 Expenditure incurred in excess of budget provision

2.3.1 340 GPs (as detailed in **Appendix-IV**) altogether spent Rs. 7.30 crore in excess of their respective budget provisions under different heads without preparing any supplementary and revised estimates during the year 2003-04.

2.3.2 24 PSs (as detailed in **Appendix-V**) altogether spent Rs. 4.39 crore during 2002-03 and Rs. 1.69 crore during 2003-04 in excess of their respective budget provisions under different heads.

2.3.3 5 ZPs (as detailed in **Appendix-VI**) altogether spent Rs. 47.16 crore during 2002-03 and Rs. 9.44 crore during 2003-04 in excess of their respective budget provisions under different heads without preparing any supplementary and revised estimates.

2.3.4 This shows absence of budgetary controls in these PRIs, which should be instituted at the earliest.

2.4 Direct appropriation of revenues without depositing into savings bank account

According to Rule 4(2) of the Accounts Rules, the custodian of the Gram Panchayat Fund (i.e. the Pradhan) shall deposit all receipts of the Fund in a Savings Bank Account to be withdrawn therefrom as and when required subsequently. But it was seen in audit that 163 GPs spent Rs. 1.69 crore during 2003-04 out of the revenues collected by them from time to time without routing the amount through their respective Savings Bank Accounts (as detailed in **Appendix-VII**). This is fraught with the risk of temporary misappropriation and even could lead to embezzlement of funds.

2.5 Retention of cash in hand in excess of permissible limit

2.5.1 Rule 4(4) of the Accounts Rules prevents the custodian of the GP fund (i.e. the Pradhan) from retaining cash in his personal custody exceeding Rs. 500 at any time. In violation of the Rule, the Pradhans of 390 GPs were found to have retained cash ranging from Rs. 0.25 lakh to Rs. 6.50 lakh at a time during 2003-04 (as detailed in **Appendix-VIII**).

2.5.2 As per rule 6(3) of the West Bengal Panchayat (Zilla Parishad and Panchayat Samiti) Accounts and Finance Rules, 2003, all payments exceeding Rs. 500 were to be

made by cheque and claims for smaller sums were to be paid in cash and no money should be drawn before it is actually required for payment. Violating the above rules, 39 Panchayat Samitis (as detailed in **Appendix-IX**) had withdrawn and retained huge sums of cash through self-cheques during 2002-03 to 2003-04 (the individual amounts ranged from Rs. 0.25 lakh to Rs. 9 lakh). This shows lack of monitoring by the P&RD department and absence of internal control in these PRIs.

2.6 Non-reconciliation of cash balances

2.6.1 Accounts Rules enjoin that the cash balance of the bank pass book of the GP shall be checked with reference to the cash book at the close of every month by way of reconciliation. However, in 96 GPs, a total amount of Rs. 63.32 lakh remained unreconciled (as detailed in **Appendix-X**) at the end of the financial year 2003-04.

2.6.2. Similarly, 43 Panchayat Samitis and five Zilla Parishads (as detailed in **Appendix-XI** and **Appendix-XII**) did not reconcile their balances as per cash book and pass book. A difference of Rs. 6.53 crore in respect of PSs and Rs. 43.58 crore in respect of ZPs remained unreconciled as at the end of 31 March 2004.

2.6.3 Such absence of regular monthly reconciliation of cash balances indicates lack of internal control in a diligent manner in the concerned PRIs. This is also fraught with the risk of misappropriation of funds going undetected.

2.7 Non-realisation of revenue

The GPs impose yearly taxes and duties and also levy rates, fees and tolls to augment their own resource base. In 2956 GPs, against a total cumulative demand of Rs. 51.25 crore, Rs. 38.11 crore could not be realised as at the end of 2003-04. The unrealised amount constituted 74 per cent of the total demand (as detailed in **Appendix-XIII**). This indicates lack of initiative and poor internal controls in GPs, resulting in weakening of their own resource base, which itself is quite limited.

2.8 Non-maintenance of the records/registers

2.8.1 Accounts Rules prescribe that every GP shall maintain registers and books like Demand and Collection Register, Allotment Register, Works Register, Measurement Book, Asset Register, etc. for its smooth functioning as well as for depicting a true and fair state of its affairs. On a selective collection of data by Audit from 1008 GPs[∅] spread over 17 ZPs and one Mahakuma Parishad areas throughout the State, it was revealed that GPs failed to maintain prescribed records and books pertaining to the year 2003-04 (as detailed in **Appendix-XIV**).

2.8.2 Similarly, on a selective collection of data by Audit from 141 PSs and 10 Zilla Parishads (including one Mahakuma Parishad), all the PSs and ZPs^{*} failed to maintain prescribed records and books pertaining to the years 2002-03 and 2003-04 (as detailed in **Appendix-XV** and **Appendix-XVI**).

2.8.3 In the absence of mandatory subsidiary records, true and fair view of the use of resources and assets cannot be ascertained.

2.9 Losses due to theft and defalcation of funds

2.9.1 In course of audit, 16 cases of cash loss and foodgrains amounting to Rs. 7.24 lakh besides a theft of 25 ceiling fans were noticed (as detailed in **Appendix-XVII**).

2.9.2 Similarly, a case of defalcation of Rs. 1.44 lakh was noticed in Krishnanagar-II Panchayat Samiti under Nadia ZP during the year 2003-04, for which FIR was lodged.

[∅] (1) Bardhaman Division: 477 GPs; (2) Jalpaiguri Division: 227 GPs and (3) Presidency Division: 304 GPs.

^{*} (1) Bardhaman Division: 67 PSs, 5 ZPs; (2) Presidency Division: 58 PSs, 2 ZPs; and (3) Jalpaiguri Division: 16 PSs, 3 ZPs (including one MP).

2.9.3 In course of audit of ZPs, the following cases of losses in cash amounting to Rs. 6.82 lakh due to defalcation of funds were noticed:

Sl. No.	Name of ZP	Amount involved (Rs. in lakh)	Year of defalcation	Follow-up action taken
1	Nadia	2.39	2005-06	No action was taken
2	Dakshin Dinajpur	4.43	1999-2000	<i>Sub judice</i>
Total		6.82		

2.9.4 The theft/defalcation was possible due to weak internal controls and laxity in taking of adequate safeguards against theft (such as, posting of Night-Guard at the Panchayat Office) and non-adherence to financial rules like keeping excess cash in hand over and above the permissible limit of Rs. 500 as provided for in the rule.

2.10 Internal Audit

2.10.1 The Accounts Rules provide for internal audit of the Gram Panchayats Accounts to be conducted by the Panchayat Accounts and Audit Officers (PA&AOs) within their respective jurisdictions at least once in every month. The Rules also provide for preparation of internal audit reports by the PA&AOs every three months ending on 30 June, 30 September, 31 December and 31 March. It was seen that in 34 per cent of the total GPs no such internal audit was conducted during 2003-04 (as detailed in **Appendix-XVIII**).

2.10.2 Similarly, internal audit of the accounts of Panchayat Samitis and Zilla Parishads to be conducted by the end of each quarter by the Samiti Accounts and Audit Officer and the Parishad/Regional Accounts and Audit Officer respectively was not conducted in respect of 114 and 124 Panchayat Samitis in 2002-03 and 2003-04 respectively and seven ZPs in 2002-03 and nine ZPs in 2003-04 (as detailed in **Appendices-XIX** and **XX**).

2.10.3 The following table shows the position of deployment of Internal Audit Officers as furnished (February 2006) by the department:

Name of Post	Sanctioned strength	Men in position	Vacancy
Regional Accounts and Audit Officer	3	3	-
Parishad Accounts and Audit Officer	18	7	11
Samiti Accounts and Audit Officer	66	12	54
Panchayat Accounts and Audit Officer	341	308	33

Non-filling up of the vacancies was attributed (February 2006) by the department to delay in direct recruitment process taken up by the State Public Service Commission.

2.10.4 Lack of regular internal audit exposes these PRIs to increased risk of non-performance/inefficient performance.

CHAPTER-3

Implementation of Schemes

Gram Panchayats

Indira Awas Yojana (IAY)

3.1 Annual Action Plan not prepared

It was mandatory under the scheme of IAY that each of the Gram Panchayats shall independently prepare and approve an Annual Action Plan (AAP) before the beginning of each financial year.

It was seen that 499 Gram Panchayats did not prepare and approve such Annual Action Plan for the year 2003-04 for selection of beneficiaries under the scheme. The Gram Panchayats spent during 2003-04 a total amount of Rs. 12.68 crore by selection of beneficiaries outside the AAP in violation of the scheme guidelines (as detailed in **Appendix-XXI**).

In the absence of Annual Action Plans, there is increased risk of selection of ineligible beneficiaries.

3.2 Irregular selection of beneficiaries without following BPL criteria

The scheme envisaged selection of the beneficiaries under IAY from the BPL list prepared on the basis of certain priority criteria, such as SC/ST households who are victims of atrocity, SC/ST households headed by widows and unmarried women, SC/ST households affected by natural calamities and other calamities like riot, physically and mentally challenged persons etc.

However, in 1348 Gram Panchayats, while Rs. 25.62 crore were spent during 2003-04 towards IAY assistance for construction/up-gradation of huts, none of the beneficiaries was from the BPL list (as detailed in **Appendix-XXII**).

This shows lack of internal control in selection of beneficiaries as per scheme guidelines.

3.3 Ownership of huts not conferred on women in violation of scheme provision

The IAY envisaged that ownership of huts constructed/up-graded with the scheme assistance would be conferred on the wife or alternatively on both the wife and the husband jointly as a couple. But in 37,910 cases in 2079 Gram Panchayats, ownership of huts constructed/up-graded with the scheme funds at a total cost of Rs. 63.57 crore was conferred solely on the male member of the family during 2003-04 (as detailed in **Appendix-XXIII**).

This defeated the purpose of the scheme to enhance empowerment of women.

3.4 Land ownership for the beneficiaries not ensured before construction/up-gradation of huts

As per guidelines of IAY, every beneficiary should possess a valid title of the land before obtaining the assistance for construction/up-gradation of hut. However, in 662 Gram Panchayats where Rs. 48.84 crore in 25,088 cases were disbursed during 2003-04 towards assistance for construction/up-gradation of huts, the beneficiaries had no valid records of ownership of the land on which their huts were constructed/up-graded (as detailed in **Appendix-XXIV**).

This was indicative of lack of effective controls to ensure that ineligible beneficiaries are not covered in the scheme.

3.5 Sanitary latrines and smokeless chullahs not constructed

As per scheme guidelines, every Gram Panchayat is to ensure that a sanitary latrine and a smokeless chullah are constructed along with the construction or up-gradation of the hut.

However, in 611 Gram Panchayats, 14,668 sanitary latrines and in 866 Gram Panchayats, 22,006 smokeless chullahs were not constructed although the full amount of assistance was given to the beneficiaries by the Gram Panchayats during 2003-04 (as detailed in **Appendix-XXV**).

The guidelines of IAY provided for deduction of Rs. 600 for sanitary latrine and Rs. 100 for smokeless chullah from the consolidated amount of assistance given to the

beneficiaries if these were not constructed at all. As such, Rs. 88 lakh for sanitary latrine and Rs. 22 lakh for smokeless chullah to be deducted from the assistance given to the beneficiaries were not deducted.

Sampoorna Grameen Rozgar Yojana (SGRY)

3.6 Annual Action Plan not prepared

It was mandatory under the scheme of SGRY that each of the Gram Panchayats shall independently prepare and approve an Annual Action Plan (AAP) before the beginning of each financial year. No work can be taken up unless it forms part of the Annual Action Plan.

It was seen that 668 Gram Panchayats did not prepare and approve such Annual Action Plan for the year 2003-04 for taking up works under the scheme. The Gram Panchayats spent a total amount of Rs. 16.95 crore for works taken up outside the AAP in violation of the scheme guidelines (as detailed in **Appendix-XXVI**).

In the absence of Annual Action Plans, there is increased risk of selection of ineligible beneficiaries.

3.7 Inadequate employment opportunities to women

In order to ensure special safeguards for women, it was enjoined in the scheme that at least 30 per cent of employment opportunities should be provided to women. But in 1165 Gram Panchayats, during 2003-04, the percentage of employment opportunities provided to women ranged from zero to 20 only, in violation of scheme guidelines (as detailed in **Appendix-XXVII**), denying employment opportunities to women.

PANCHAYAT SAMITIS

Sampoorna Grameen Rozgar Yojana (SGRY)

3.8 Works executed outside Annual Action Plan

It was mandatory under the scheme of SGRY that each of the Panchayat Samitis shall independently prepare and approve an Annual Action Plan (AAP) before the beginning of each financial year. No work can be taken up unless it forms part of the Annual Action Plan.

It was seen that 34 Panchayat Samitis executed works outside Annual Action Plan for the years 2002-03 and 2003-04. The Panchayat Samitis spent a total amount of Rs. 8.88 crore during the years for works taken up outside the AAP in violation of the scheme guidelines (as detailed in **Appendix-XXVIII**).

3.9 Inadequate employment opportunities to women

In order to ensure special safeguards for women, it was enjoined in the scheme that at least 30 per cent of employment opportunities should be provided to women. But in cases of 61 and 60 Panchayat Samitis during 2002-03 and 2003-04 respectively, the percentage of employment opportunities provided to the women ranged from zero to 20 only, in violation of scheme guidelines (as detailed in **Appendix-XXIX**).

3.10 Expenditure incurred, in excess of permissible limits, on maintenance of public assets

Every Panchayat Samiti is permitted to spend up to a maximum of 15 per cent of the funds provided under the scheme on maintenance of the public assets created from time to time under any Centrally sponsored wage-employment programme within its geographical boundary.

But it was seen that, during 2002-03 and 2003-04, 33 Panchayat Samitis spent Rs. 10.63 crore towards maintenance cost for such assets in excess of the permissible limit of Rs. 4.65 crore (as detailed in **Appendix-XXX**).

3.11 Expenditure incurred on works engaging contractors

According to the guidelines of Sampoorna Grameen Rozgar Yojana (SGRY) issued by the GOI in September 2002, no contractor was allowed to be engaged for any work, and the works should be done departmentally. But it was seen that 19 Panchayat Samitis spent Rs. 2.58 crore towards execution of works by engaging contractors during 2002-03 and 2003-04 (as detailed in **Appendix-XXXI**). **With these funds of Rs. 2.58 crore, the Samitis could have ensured employment generation of 2,49,677 mandays[⊕] for the rural people under SGRY.**

[⊕] Calculated on the basis of prevalent rate of wages of Rs. 62 per day per head and prescribed percentage of 60 to be spent for wages out of total funds available (Rs. 2.58 crore x 60 per cent / Rs. 62 = **2,49,677 mandays**).

CHAPTER - 4

Execution of Works and Procurement of Supplies

PANCHAYAT SAMITIS

4.1 Unproductive expenditure of Rs. 38.86 lakh on auditorium

Garbeta-I Panchayat Samiti under West Medinipur Zilla Parishad started construction of an auditorium in July 1997 without identifying any source of funds. For this purpose, estimates were prepared by the PS and sanctioned by the Zilla Parishad in four parts for Rs. 52.35 lakh between January 1997 and July 2003. The PS incurred expenditure of Rs. 38.86 lakh as of December 2004 from different sources (including diversion of Rs. 4.64 lakh from JRY/EAS scheme funds). In spite of incurring the above expenditure, the work of auditorium remained incomplete even after a lapse of seven and a half years (period of completion of work originally fixed could not be made available). The PS informed (February 2006) that ‘minor decay due to climatic and natural phenomena had occurred in the unfinished construction. Protective measures could not be taken up due to lack of funds’. The Panchayat Samiti also stated (January 2005) that the items of work like interior decoration, floor works, wood works, sanitary plumbing, electrification, etc. were not yet taken up for want of funds.

Thus the entire expenditure turned unproductive due to commencement of the work without identifying beforehand the source of funds.

This was indicative of faulty planning, budgeting, implementation and monitoring mechanism in the PS.

4.2 Unproductive expenditure of Rs. 32.21 lakh on construction of bus terminus

Against an estimate of Rs. 95.51 lakh, Ghatal Panchayat Samiti under West Medinipur Zilla Parishad was allotted a total amount of Rs. 22.99 lakh by the Transport Department in three instalments during 1993-94 to 1995-96 for construction of Vidyasagar Bus Terminus along with Commercial Complex at Birsingha. The whole work was divided into three phases.

The Samiti incurred Rs. 22.96 lakh for the 1st phase of work. Thereafter it received Rs. 10 lakh in March 1999 for continuing the 2nd phase of work and incurred an expenditure of Rs. 9.25 lakh leaving a balance of Rs. 0.78 lakh as unspent. The work was abandoned in April 2002 as no further funds were allotted by the Transport Department, reasons for which could not be made available by the Zilla Parishad. The construction work for Bus Terminus along with Commercial Complex remained incomplete.

In the meantime, it was seen in audit that some unauthorised persons occupied the Administrative Building. The local people were using the concrete pavement for drying boiled paddy. Reinforced Cement Concrete (RCC) structure of the roof of the Administrative Building started decaying for want of protective measures.

Thus, improper planning and commencing execution of work without ascertaining regular flow of funds resulted in unproductive expenditure of Rs. 32.21 lakh incurred by Ghatal Panchayat Samiti.

4.3 Unproductive investment of Rs. 34.30 lakh on Community Hall

Galsi-II Panchayat Samiti under Bardhaman Zilla Parishad had undertaken the work of construction of a Community Hall at Khatra in December 1998. The Samiti prepared a total estimate of Rs. 41.63 lakh[⊗] in two parts and got it sanctioned by the Bardhaman ZP during 1997-98 to 2002-03. However, target date of completion for the proposed construction work was not fixed. As the Samiti had not identified the source of funds before undertaking the construction, the total expenditure of Rs. 34.30 lakh* was met from MPLADS, Basic Minimum Services (BMS) and EAS funds. The Samiti did not refer the project to the Artha Sthayee Samiti for sanction.

The construction work remained incomplete and no revenue could be collected from the Community Hall as of September 2004, even after a lapse of about six years, making the expenditure unproductive.

⊗ Rs. 22.05 lakh in August 1998
Rs. 19.58 lakh during May 2001 to January 2003
Total: Rs. 41.63 lakh

* MPLADS: Rs. 21.98 lakh
EAS: Rs. 10.42 lakh
BMS: Rs. 1.90 lakh
Total: Rs. 34.30 lakh



Frontal view of the incomplete Vidyasagar Bus Terminus, Birsingha.



The concrete pavement of the incomplete Vidyasagar Bus Terminus is being used for drying boiled paddy.

Moreover, with the construction remaining incomplete for a long period, the possibility of decay could also not be ruled out.

4.4 Inordinate delay and unproductive expenditure of Rs. 24.72 lakh on construction of Community Hall

Bardhaman-I Panchayat Samiti under Bardhaman Zilla Parishad prepared an estimate of Rs. 10.65 lakh in September 1997 for construction of a Community Hall at Devandighi. The construction work was started in December 1998 and continued up to November 2003 incurring an expenditure of Rs. 10.42 lakh. Subsequently, the Samiti revised the estimate to Rs. 33.01 lakh for some additional items of works¹ without assigning any specific date for completion.

During November 2003 to May 2004, the Samiti incurred a further expenditure of Rs. 14.30 lakh out of MPLADS fund. Thus, the total expenditure incurred by the Samiti was Rs. 24.72 lakh against the total estimate of Rs. 33.01 lakh but the construction work was not completed even after a lapse of eight years, since receipt of grant in March 1996.

Resultantly, the rural people were deprived of the benefit of the Community Hall even after incurring expenditure of Rs. 24.72 lakh.

4.5 Unauthorised and infructuous expenditure of Rs. 34.29 lakh on water resources

For providing irrigation facilities to the farmers by augmentation of three traditional water sources, Durgapur-Faridpur Panchayat Samiti was allotted by Bardhaman Zilla Parishad an amount of Rs. 35 lakh in June 2002 from Eleventh Finance Commission grant. The PS incurred expenditure of Rs. 34.29 lakh against the estimated cost of Rs. 35 lakh for execution of the schemes. But from scrutiny of records it was noticed that the plots on which the water sources were located belonged to private owners.

¹ (i) Construction of Lobby and Balcony.
(ii) Construction of Ladies and Gents Dressing Room.
(iii) Construction of Meeting Hall on 1st floor.
(iv) Construction of Ladies and Gents Toilets.
(v) Construction of Staircase.

The PS violated the provision of Section 131 of the West Bengal Panchayat Act, 1973, wherein it is stated that if a Panchayat Samiti requires to carry out any work on a private land, it may negotiate with the person having interest in the said land, and if it fails to reach an agreement, take steps to acquire the land under provisions of the Land Acquisition Act, 1894. The documents furnished (January 2006) by the PS showed in one case no agreement was done, in another case agreement was done only for reclamation work and in the third case temporary use of the water sources was only for three years but from the date from which the three years were to be reclaimed was not mentioned, thus making the agreement invalid. The PS was unable to even furnish any documentary evidence regarding use of water from the water sources for any agricultural purpose like providing irrigation facilities to the farmers as envisaged.

Hence, the total expenditure of Rs. 34.29 lakh remained unauthorised as well as infructuous.

In reply to audit query (January 2006), the PS informed that the water bodies were being used for irrigation. But still no evidence in support of the statement could be furnished by the PS for verification.

4.6 Irregular purchase of furniture worth Rs. 9.02 lakh for meeting hall

Suti-II Panchayat Samiti under Murshidabad Zilla Parishad purchased furniture for decoration of the meeting hall of the PS building at a total cost of Rs. 9.02 lakh between September 2001 and April 2002, from Eleventh Finance Commission (EFC) grant. But as per guidelines of the scheme, EFC grant was to be utilised for maintenance of civic services like primary education, primary health centre, safe drinking water etc. and also for community assets. Besides, entry for the furniture purchased was not found traceable in the Stock Register and the certificate regarding supply of stores on the purchase bill was also missing, making physical verification of furniture difficult as there was nothing to compare the stock with the book figure, which was indicative of weak internal control.

Thus, expenditure of Rs. 9.02 lakh incurred by the PS was tantamount to diversion of funds received under EFC grant at the cost of maintenance of civic services and community assets as envisaged in the scheme.

4.7 Infructuous and irregular expenditure of Rs. 49.09 lakh on wooden bridge out of SGRY funds

Under SGRY, work of temporary nature was not permitted and the guidelines also specifically prohibited construction of any bridge under the programme. But Nayagram PS under West Medinipur Zilla Parishad, incurred expenditure of Rs. 24.39 lakh during 2002-03 for construction of a wooden bridge at Basraghat on Subarna Rekha River out of SGRY fund. Again, during 2003-04, the PS incurred expenditure of Rs. 24.70 lakh out of SGRY fund for the same type of construction on the same spot, as the bridge constructed in 2002-03 was washed away by the river. Both the constructions were undertaken departmentally. By this, the PS could not create any durable asset as expenditure on such temporary work was of recurring nature. Expenditure of Rs. 24.39 lakh incurred by the PS during 2002-03 was infructuous as, within a year, the bridge was washed away by the river. It was seen in audit that no completion and structural soundness report was prepared. Moreover, expenditure of Rs. 24.70 lakh on the same type of bridge at the same spot during 2003-04 also turned infructuous as within the same year this bridge also was washed away by the river. The expenditure was not even included in Annual Action Plan, violating the provisions of the rules.

Thus, the PS had incurred infructuous and irregular expenditure of Rs. 49.09 lakh in 2002-03 as well as in 2003-04 under SGRY, in disregard of the SGRY programme guidelines, on construction of wooden bridges, none of which were permanent nature.

4.8 Temporary blocking of funds of Rs. 77.04 lakh due to delayed execution of work

Panskura Panchayat Samiti under East Medinipur Zilla Parishad started construction of a community hall in January 1996 without any target date for completion and identifying any source of funds. For this purpose, the PS prepared split estimates in five parts, on the basis of funds as and when received, amounting to Rs. 1.02 crore, violating the provisions of the rules. The PS incurred an expenditure of Rs. 10 lakh for the said work during the period January 1996 to June 1997. The work was kept in abeyance for three years thereafter for want of funds.

It was seen in audit that no project report was prepared and got approved. Different time schedules for completion of different parts of the work were indicated in the work order instead of fixing a specific date for completion of the community hall. The work was executed partly departmentally and partly through contractor. Five estimates for Rs. 1.02 crore were sanctioned by the Zilla Parishad (1995, 2000 and 2003) beyond its financial limit, avoiding the approval from the State Government. The work is still going on (July 2004) at a slow pace with the funds being drawn from various sources⁰ as and when available. The work was still incomplete leading to temporary blocking of funds of Rs. 77.04 lakh^ψ in it for an indefinite period, the work having been dragged on by eight and a half years^φ with the risk of a steep price escalation of the construction cost beyond the original estimate.

This could have been avoided had the PS prepared a project report with a definite time frame for its construction and also ensured specific sources of funds for meeting the cost of the project before its commencement.

4.9 Unproductive expenditure of Rs. 45.92 lakh including interest on construction of Community Hall

Kalna-II Panchayat Samiti under Bardhaman Zilla Parishad prepared an estimate of Rs. 64.17 lakh for construction of a Community Hall up to roof truss level at Baidyapur Mauza in May 1999. Construction was started in December 2000 by engaging a contractor. The PS incurred a total expenditure of Rs. 38.22 lakh up to August 2004 with funds of Rs. 43.34 lakh, received from different sources¹ leaving a balance of

⁰ MPLADS: Rs. 10 lakh; 10th F.C.: Rs. 24.38 lakh; Untied fund: Rs. 16.91 lakh; 11th F.C.: Rs. 14.12 lakh; ZP's own fund: Rs. 11.63 lakh.

^ψ The amount was spent for the work upto July 2004.

^φ January 1996 to July 2004.

¹ Member of Parliament Local Area Development Scheme	(Rs. 30.00 lakh)
10 th Finance Commission funds	(Rs. 5.34 lakh)
11 th Finance Commission funds	(Rs. 6.00 lakh)
Bidhayak Elaka Unnayan Prakalpa funds	(Rs. 2.00 lakh)

Total Rs. 43.34 lakh

Rs. 5.12 lakh. The work, however, remained incomplete even after a lapse of about four years as of September 2004, whereas it was to be completed by March 2001, i.e., within 90 days from the date of issue of the work order. The PS did not even prepare any estimate for electrification, sanitary and plumbing installations, so far (September 2004).

Thus, due to inadequate planning, execution and failure to identify specific sources of funds before commencement of the work, expenditure of Rs. 38.22 lakh incurred by the PS on the work so far remained unproductive. This also resulted in loss of interest of Rs 7.70 lakh² due to locking up of funds from December 2000 to September 2004.

4.10 Unproductive expenditure of Rs. 11.37 lakh on construction of Block Livestock Building and quarters

(1) Mandirbazar Panchayat Samiti under South 24 Parganas Zilla Parishad received Rs. 4.71 lakh during 2002-04 from Animal Resource Development Department, for construction of Block Livestock Building. The work was started in January 2003 and continued up to June 2004, while the target date of completion was April 2003, i.e., within three months from the date of commencement. Thereafter, the work was abandoned after incurring expenditure of Rs. 4.71 lakh against the approved estimate of Rs. 5.82 lakh as no further funds were allotted for this incomplete work even after one and a half years, as of June 2004.

(2) Similarly, the PS incurred expenditure of Rs. 6.66 lakh out of the funds of 10th Finance Commission grant received from District Magistrate, South 24 Parganas, for construction of quarters for Executive Officer and Joint Block Development Officer. The work of the construction commenced from January 2001 and continued till January 2003.

²The interest on Rs. 38.22 lakh at the rate of 6.5 per cent per annum for the year 2000-01 = Rs. 0.83 lakh and at the rate of 6 per cent per annum for the year 2001-04 = Rs. 6.87 lakh. Therefore, the total interest on Rs. 38.22 lakh was Rs. 0.83 lakh *plus* Rs. 6.87 lakh = **Rs. 7.70 lakh**. The rates were as applied to Government borrowings during the respective years.

Thereafter, the work was abandoned as no fresh estimate because of hike in price of materials was made for taking up the work again.

Thus, it is evident from the above that the works were taken up without proper planning, monitoring, execution and identifying the sources of funds. This resulted in unproductive expenditure of Rs. 11.37 lakh (Rs. 4.71 lakh *plus* Rs. 6.66 lakh).

4.11 Idle investment of Rs. 13.26 lakh on construction of market complex

Kanksa Panchayat Samiti under Bardhaman Zilla Parishad undertook the work of construction of a market complex at Ijjatganj in March 2001 as per resolution of Purta Karya Sthayee Samiti held in November 2000. The estimate of the work was Rs. 20.37 lakh. It was decided in the meeting that the construction work would be started with Rs. 5.19 lakh from Tenth Finance Commission grant and the additional funds (Rs. 15.18 lakh) required for construction would be met by collecting premium before starting the construction from 17 allottees to whom shops would be given on rent and the rest would come from own fund of the PS. Starting a work in anticipation of availability of funds violates the financial rules. Moreover, the PS took no initiative to select the allottees. Eventually, after incurring an expenditure of Rs. 13.26 lakh from the funds of Xth and XIth Finance Commission grants, the construction work of the project was stopped in November 2001 because of paucity of funds.

As a result, the entire expenditure of Rs. 13.26 lakh remained infructuous.

4.12 Blockage of funds and unproductive investment in idle construction

4.12.1 Blockage of Rs. 7.85 lakh in idle construction

Mangalkote Panchayat Samiti under Bardhaman Zilla Parishad received an amount of Rs. 7.92 lakh from District Magistrate, Bardhaman, in November 2000 for construction of a market complex at Nutanhat Bus Stand under Tenth Finance Commission grant. The Samiti made an estimate of Rs. 13.53 lakh in February 2001 for the construction consisting of 24 stalls and got it sanctioned by the Executive Engineer, Bardhaman Zilla Parishad.

Accordingly, construction of 13 stalls covering an area of 1,354.05 sq. ft. was completed in April 2002 at a cost of Rs. 7.85 lakh leaving the remaining 11 stalls incomplete due to lack of funds.

The Panchayat Samiti fixed up a combined premium of Rs. 1.95 lakh¹ and monthly rent of Rs. 0.39 lakh² for the 13 stalls. But the stalls remained undistributed since its completion, as of September 2004, i.e., from May 2002, the reasons for which were not made available.

This resulted in locking up of funds of Rs. 7.85 lakh incurred on construction of 13 stalls remaining idle for over two and a half years from May 2002 to September 2004.

4.12.2 Unproductive investment of Rs. 39.49 lakh on bridge

Chanchal-II Panchayat Samiti under Maldah Zilla Parishad prepared estimate for Rs. 43.13 lakh for construction work of reinforced cement concrete (RCC) box bridge including approach road at Elangighat over Baromasia river at Dhangara-Bishnupur GP. The estimate was sanctioned by Maldah ZP in March 2000. Work order was issued (November 2000) to a contractor on lowest tender basis (2.95 per cent above) and the work commenced in January 2001, stipulating that it was to be completed by October 2001.

Revised estimate for Rs. 46.26 lakh was prepared due to change of design on the advice of the District Engineer of Maldah ZP and was sanctioned in April 2001.

Even though the approach to the bridge had not been constructed, Rs. 39.49 lakh and security deposit of Rs. 1.86 lakh was paid to the contractor during March 2001 to March 2002. It was seen in audit that as per contents of the resolution of the Artha Sthayee Samiti in July 2002, the bridge was not completed in all respects and remained unusable. In reply to a query, it was stated (August 2005) by the PS that the work of approach road could not be taken up due to paucity of funds.

¹ Rs. 15000 x 13 shops = **Rs. 1.95 lakh.**

² Rs. 300 x 13 = **Rs. 0.39 lakh.**

Thus, due to improper planning and non-identification before starting the work, of clear sources of funds, the work as envisaged could not be completed and the investment of Rs. 39.49 lakh made on the incomplete bridge remained unproductive.

4.12.3 Blockage of funds in idle construction

Ausgram-I Panchayat Samiti under Bardhaman Zilla Parishad constructed in May 2001, a Market Complex consisting of 40 stalls at a total cost of Rs. 15.31 lakh out of the Tenth Finance Commission grant. On the basis of a decision taken by Artha Sthayee Samiti in a meeting in January 2002, the PS fixed up a combined premium of Rs. 16.43 lakh for 26 stalls and Rs. 3.85 lakh for 14 other stalls and a monthly rent of Rs. 0.07 lakh from 26 stalls. The PS did not fix up any monthly rent for 14 other stalls, for which no reasons were on record.

The PS rented out 11 stalls at a total premium of Rs. 8.39 lakh¹ in October 2002 and earned Rs. 0.08 lakh as rent from June 2001 to June 2004 on five stalls out of 11 and failed to obtain any rent from the remaining 6 stalls. 29 stalls remained undistributed, the reasons for which could not be made available.

This resulted in blockage of funds of Rs. 11.25 lakh² incurred on construction of 29 stalls remaining idle for over three years from June 2001 to June 2004.

¹10 shops at Rs. 7.55 lakh and one shop at part payment of Rs. 0.84 lakh i.e. (Rs. 7.55 lakh plus Rs. 0.84 lakh) = **Rs. 8.39 lakh.**

²The total cost of 40 stalls = Rs. 15.31 lakh. Therefore, the proportionate cost of remaining 29 stalls = Rs. 15.31 lakh / 40 x 29 = **Rs. 11.25 lakh.**

ZILLA PARISHADS

4.13 Blockage of funds and loss due to deterioration of work

Birbhum Zilla Parishad started construction of “Raipur-Habrapahari” road (0-4.11 km) in February 2002 from Rural Infrastructure Development Fund-VI provided by NABARD against an estimated cost of Rs. 90.25 lakh. The work remained suspended since May 2003 due to showing of erroneous quantity of 6165 m² of *laterite chelly* spreading instead of 61650 m² in the tender estimate. The anomaly was pointed out by the contractor in May 2002 and amendment was sought for the work order so that there might not be any difficulty in the execution of work and subsequent receipt of payment for the work executed by him. But the ZP failed to rectify the work order and take fresh approval from the NABARD through P&RDD. In the meantime, the agency executed 41000 m² of *chelly* spreading in place of 6165 m² of scheduled quantity and did not execute the remaining 20650 m² for want of amendment of work order by the ZP.

Thus, the work costing Rs. 36.78 lakh (Rs. 25.38 lakh already paid; Rs. 11.40 lakh yet to be paid) remained abandoned since May 2003 due to inadequate planning, monitoring and internal controls in execution of works. In the meantime, stonemetal valued at Rs. 4.33 lakh got damaged and washed away due to non-protection of stone metal consolidation.

In reply, the ZP admitted (September 2005) the fact of wastage and said that the matter had been rectified in the revised estimate and sent to the P&RDD for approval. But this was not corroborated by the ZP with any supporting document and no reply from the P&RDD could also be shown.

4.14 Unauthorised expenditure under SGRY

4.14.1 Unauthorised expenditure of Rs. 1.03 crore on engagement of contractor

According to guidelines of Sampurna Grameen Rozgar Yojana (SGRY), no contractor was allowed to be engaged for any work and the work was to be done departmentally.

Uttar Dinajpur ZP incurred expenditure of Rs. 1.03 crore for execution of 18 works under SGRY engaging contractors during the period 2003-04 (as detailed in

Appendix XXXIII). The expenditure was unauthorised, and frustrated the objective of the programme. Had the work been executed departmentally according to guidelines, 99,677 mandays^x could have been generated for the rural people.

4.14.2 Unauthorised expenditure of Rs. 44.30 lakh on engagement of contractor

Similarly, Maldah ZP incurred expenditure of Rs. 44.30 lakh for execution of 19 road works under SGRY engaging contractors during the period from July 2002 to August 2004, which was unauthorized. Had the works been executed departmentally according to guidelines, 42,870 mandays[∅] could have been generated for the rural people under SGRY.

4.15 Excess expenditure on purchase of brass jacketed strainer

Dakshin Dinajpur Zilla Parishad purchased from a contractor 19,188 metres of brass jacketed strainer @ Rs. 885 per metre for use in minor irrigation schemes from Rural Infrastructure Development Fund VII at a cost of Rs. 1.70 crore in September 2001 and November 2001. The ZP purchased 2,502 metres of the strainer @ Rs. 746.20 per metre, through Water Resources Development Directorate (WRDD), from Maldah Resource Circle during 2000-01. Audit enquiry revealed (February 2005) that the rate of strainer supplied by Maldah Resource Circle was the same during 2001-02 also. The ZP neither enquired about the rate from WRDD during 2001-02 nor purchased the strainer from WRDD. The entire purchase done at a higher rate (Rs. 885 per metre in place of Rs. 746.20 per metre offered by WRDD) from the contractor resulted in excess expenditure of Rs. 26.63 lakh[↓] incurred by the ZP.

^x Calculated on the basis of prevalent rate of wages of Rs. 62 per day per head and prescribed percentage of 60 to be spent for wages out of the total funds available (Rs. 1.03 crore x 60 per cent/62 = **99,677 mandays**).

[∅] Calculated on the basis of prevalent rate of wages of Rs. 62 per day per head and prescribed percentage of 60 to be spent for wages out of the total funds available (Rs. 44.30 lakh x 60 per cent/62 = **42,870 mandays**).

[↓] 19,188 metre x Rs. 138.80 = **Rs. 26,63,294.40**.

4.16 Avoidable expenditure of Rs. 2.09 crore on road works

Uttar Dinajpur Zilla Parishad executed three road works viz. (a) ‘Barduary to Vitihar’ (b) ‘Kesordighi to Simuldangi’ and (c) ‘Hat-Kaliyaganj to Majhipur’ under Pradhan Mantri Gram Sadak Yojana (PMGSY) in October 2002. While, as per Rural Road Manual, medium sand was to be used as drainage layer* in sub-base^ course particularly in areas having annual rainfall more than 1000 mm, like Uttar Dinajpur, costlier River Bed Material (RBM) was used by the ZP in the drainage layer work for the roads. Cost of spreading and consolidation of RBM for three roads was Rs. 73.70 lakh, Rs. 86.73 lakh and Rs. 109.79 lakh respectively according to payment records of the ZP whereas cost of spreading and consolidation of medium coarse sand was Rs. 17.53 lakh, Rs. 20.04 lakh and Rs. 23.73 lakh respectively according to Public Works Schedule of Rates revised in 2001.

Thus, use of costlier RBM for 22,520.65 m³ in lieu of medium coarse sand in the drainage layer of sub-base course resulted in avoidable expenditure of Rs. 2.09 crore*, which could have been used for other developmental work.

4.17 Excess payment of Rs. 11.85 lakh on construction of shopping complex

Maldah Zilla Parishad undertook the construction of Pabitra Sen Gallery cum Shopping Complex at Brindabani Math in August 2001 with an estimated cost of Rs. 1.40 crore. The plan and estimate of the construction submitted in August 2001 to Englishbazar Municipality remained unapproved (as of March 2005).

The work was awarded to M/s Mackintosh Burn Ltd.(a State Government undertaking) without inviting tender. According to Finance Department notification

* The main objective of drainage layer is to prevent early damage of the pavement due to entry of excess of water intercepting rapid removal of seepage of surface water (Para 6.1 of IRC:SP: 20-2002).

^ Sub-base is a layer of selected material consisting of locally available, relatively low strength inexpensive materials. The function of the sub-base is to distribute the stresses over a wide area of the sub-grade imposed by traffic (para 5.3.2 of IRC:SP:20-2002).

* Total spreading and consolidation cost of RBM: Rs. 73.70 lakh plus Rs. 86.73 lakh plus Rs. 109.79 lakh= Rs. 2.70 crore; Total spreading and consolidation cost of medium coarse sand: Rs.17.53 lakh plus Rs. 20.04 lakh plus Rs. 23.73 lakh= Rs. 61.30 lakh; Therefore, total avoidable expenditure: Rs. 2.70 crore minus Rs. 0.61 crore = **Rs. 2.09 crore.**

issued in October 1991[∅], M/s Mackintosh Burn Ltd. was to be allowed 10 per cent preference in rate vis-à-vis other organisation engaged in similar activities. No question of 10 per cent preference in rate to the company should have arisen as no rate was invited from other organisations through tender for the said work. But the ZP made payment of Rs. 1.30 crore during August 2001 to February 2005 to the company inclusive of 10 per cent additional payment on the total claim submitted by the company.

In reply to an audit query, the ZP stated that 'such payment was made according to financial rules'. The reply was not tenable as the existing financial rules provided 10 per cent preference in rate to the company over the rate offered by other organisation engaged in similar activities and the latter rate may only be ascertained through inviting tenders. But tenders were not invited in the instant case at all. Thus, Rs. 11.85 lakh[⊕] was paid in excess to M/s Mackintosh Burn Ltd., in violation of the rules.

4.18 Irregular expenditure of Rs. 56.20 lakh under PMGY-GA

According to 'Pradhan Mantri Gramodaya Yojana (PMGY)–Gramin Awaas' guidelines, a Zilla Parishad was to decide the number of houses to be constructed by a GP as implementing authority, which would select the beneficiaries from the BPL list in consultation with the Gram Sabha.

But Maldah ZP sub-allotted Rs. 86.20 lakh[♦] in February 2004 to 14 PSs, itself selecting 431 beneficiaries for construction of houses by adopting a resolution in the meeting of Purta Sthayee Samiti in December 2003, instead of selecting them through the concerned Gram Panchayats who were in turn to consult the respective Gram Sabhas. Moreover, the ZP selected 281 beneficiaries (out of 431) not belonging to BPL category, violating the provisions of guidelines resulting in Rs. 56.20 lakh^{*} having been spent for non-BPL category, frustrating the objective of the scheme.

In reply to an audit observation, the ZP admitted the fact (March 2005).

[∅] Amending West Bengal Financial Rules Volume I.

[⊕] Actual payment Rs. 130.27 lakh *minus* actual claim Rs. 118.42 lakh.

[♦]No. of beneficiaries for new construction:431; allotment for each beneficiary for new construction: Rs. 20,000; total amount: Rs. 20,000x431=**Rs. 86.20 lakh.**

^{*}Allotment for each beneficiary for new construction: Rs. 20,000; total amount: Rs. 20,000x281 = **Rs. 56.20 lakh.**

4.19 Avoidable expenditure of Rs. 42.85 lakh on stone metal

Uttar Dinajpur Zilla Parishad undertook the road works namely (i) FCI More to Bangalbari and (ii) Thakurbari to Kanchumoha under Rural Infrastructure Development Fund-VII (RIDF-VII) during December 2002 to June 2003. In course of execution, the *Pakur* variety of stone metal was used for consolidation of base course instead of using the relatively cheaper and locally available North Bengal Variety (NBV) of stone metal, which was being used by Uttar Dinajpur Highway Division in road works taken up by it for execution. Use of NBV stone metal for construction of base course of roads was authorised in PW (Roads) schedule 1998-99 and addenda and corrigenda to it for 2001-02 effective till date (February 2006). This resulted in extra expenditure of Rs. 42.85 lakh^o incurred by the ZP.

RIDF-VII road works are solely loan assisted, where Government has to repay loan along with interest. The injudicious selection of stone metal caused extra expenditure of Rs. 42.85 lakh, which could have been avoided.

4.20 Loss of Rs. 60 lakh due to non-recovery of the cost of bitumen from contractors at procurement rate

To strengthen the process of decentralised planning for uplift of people in the rural areas, the Government introduced in November 1999 the 'Line Department' system by devolving the powers and responsibilities upon the ZP for formulation and execution of schemes along with transfer of necessary funds from the Line Departments. As per guidelines^o, for payment of bills, the authorised Executive Engineers (AEE)/Drawing and Disbursing Officers (DDO) of the line department are to request the ZP through a requisition for drawal of a cheque equivalent to the amount payable to the contractor/agency. Requisition for payment was to be supported by an authenticated

^o Actual consolidation cost for *pakur* variety:

FCI More to Bangalbari: Rs. 152.01 lakh; Thakurbari to Kanchumoha: Rs. 188.89 lakh; Total cost of consolidation: Rs. 152.01 lakh *plus* Rs. 188.89 lakh = Rs. 340.90 lakh.

Consolidation cost for NBV (based on PW (Roads) schedule 2001-2002): FCI More to Bangalbari: Rs. 136.31 lakh; Thakurbari to Kanchumoha: Rs. 161.74 lakh; Total cost of consolidation: Rs. 136.31 lakh *plus* Rs. 161.74 lakh = Rs. 298.05 lakh; Extra expenditure: Rs. 340.90 lakh *minus* Rs. 298.05 lakh = **Rs. 42.85 lakh.**

^o Guidelines for Line Department issued by P&RD Department.

copy of the bill. No consumable materials to be used in the works were to be supplied to any contractor for any work by the line department or the ZP. Suitable provision was to be made in the agreement for making own arrangement by the contractor for supplying all consumable materials required for executing the work.

But, it was seen in audit that 2,298.91 tonnes of bitumen worth Rs. 2.91 crore* was procured by Hooghly Highway Division-I and Hooghly PWD Division (executing agencies) for which payment was made by the ZP during 2001-02 to 2003-04. The materials were issued to contractors in contravention of the provisions of guidelines. The ZP irregularly allowed recovery of the value of the bitumen from the contractors at the rate of Rs. 10,000 per tonne while bitumen was procured at the rate of Rs. 12,654 per tonne. Thus, by recovering at a lower rate than the procurement rate, avoidable loss of Rs. 60 lakh* was incurred by the ZP. This also constituted delivering undue benefit to the contractor, through procurement of bitumen for making supply to the contractor in contravention of the provisions of the guidelines.

4.21 Avoidable expenditure of Rs. 27.25 lakh on transportation of stone metal

In January 2004, Hooghly Zilla Parishad undertook the road work 'Mandalgathi to Saora' in three parts (a) Mandalgathi to Bhadu, (b) Bhadu to Vikdas and (c) Vikdas to Saora under Pradhan Mantri Gram Sadak Yojana (PMGSY). The estimated rate[✓] for supplying, spreading and consolidation of stone metal (*Pakur* variety) was considered from Pakur in Jharkhand to work site via Dankuni railway head (RH). The distance from

* Total procurement by Hooghly Highway Divn. 992 tonnes x Rs. 12654= Rs. 125.53 lakh.
PWD Divn. 1306.91 x Rs. 12654= Rs. 165.37 lakh; Therefore, total procurement Rs. 125.53 lakh plus Rs. 165.37 lakh= **Rs. 290.90 lakh.**

Division	Bitumen procured (In tonnes)	Procurement rate per tonne (In Rupees)	Recovery rate per tonne (In Rupees)	Difference (In Rupees)	Bitumen consumed (In tonnes)	Loss involved (Rs. in lakh)
(1)	(2)	(3)	(4)	(5) (col.3-col.4)	(6)	(7)
Hooghly Highway Division	992.00	12654	10000	2654	992	26.32
Hooghly PWD Division	1306.91	12654	10000	2654	1306.91	34.68
Total						60.00

[✓] Based on Addenda and Corrigenda for 2001-2002 to the Schedule of Rates of 1998-1999 of Public Works (Roads) Directorate.

Pakur to Dankuni RH was 244 km and railway freight was Rs. 406.55 per cubic metre of stone metal whereas distance from Pakur to Bardhaman RH was 162 km and railway freight was Rs. 295.90 per cubic metre[□] of stone metal. The distance from Dankuni RH to work site was 75 km but from Bardhaman RH was 50 km according to Public Works Division (Highway) road map. In spite of this, Hooghly ZP considered the rate of carriage of stone metal from Pakur via Dankuni RH to work site at a higher rate than that from Pakur via Bardhaman RH to work site.

Had the rate from Bardhaman RH been considered, the ZP could have avoided extra expenditure of Rs. 27.25 lakh* on carriage of stone metal to the work site.

[□] According to Public Works Schedule of Rates revised in 2001.

*

Scheme	Area covered (supplying, spreading & consolidation of stone metal)	Rate of stone metal as per estimate (considering Dankuni RH) (per m ²)	Rate considering Bardhaman RH as per rate analysis of stone metal based on Schedule of Rates for National Highway Works (Roads & Bridges) 2000-01 (per m ²)	Difference of rate (per m ²)	Excess amount paid (Rs. in lakh)
(1)	(2)	(3)	(4)	(5)	(6)
				(col.3-col.4)	(col.2xcol.5)
(a)	16922.36 m ²	313.00	270.00	43.00	7.28
(b)	14504.77 m ²	313.00	271.00	42.00	6.09
(c)	27216.10 m ²	313.00	262.00	51.00	13.88
Total					27.25

4.22 Blockage of funds for injudicious purchase and infructuous expenditure on procurement

4.22.1 Blockage of funds of Rs. 8.56 lakh due to injudicious purchase

Dakshin Dinajpur Zilla Parishad purchased 50 sub-mersible pumps along with accessories like motor, starter and cable in December 2001 at a cost of Rs. 8.56 lakh without assessing the requirement. The pumps with their accessories were lying in the ZP's godown for more than three years as of March 2005. Moreover, guarantee period (one year from the date of purchase) for all those materials has already lapsed.

Thus, due to injudicious purchase of materials, Rs. 8.56 lakh remained blocked for 40 months resulting in loss of interest of Rs. 1.71 lakh* on this. The ZP in reply stated (March 2005) that, since the purchase was made on 'ad hoc basis', materials remained unutilised.

This shows inadequate planning and procurement controls in the ZP.

4.22.2 Purchase on 'ad hoc basis' resulting in blockage of funds of Rs. 1.13 crore

Dakshin Dinajpur Zilla Parishad purchased irrigation pumps and pipes⁺ worth Rs. 5.59 crore on 'ad hoc basis', as stated by the ZP, out of grant of Rural Infrastructure Development Fund (RIDF), Minor Irrigation and Basic Minimum Service (SC/ST) during 2000-04 without any requisition against detailed project reports. The materials worth Rs. 4.46 crore were distributed among different blocks, Agri Irrigation Department and Block Beneficiary Committees during the period without obtaining any utilisation accounts from them (March 2005). Materials worth Rs. 1.13 crore were lying in stock undistributed as of February 2005.

* Calculated at the average rate of interest (6 per cent per annum) at which the Government borrowed money during 2001-02 [Rs 8,56,000 x 6 per cent x $\frac{40}{12}$ = **Rs. 1,71,200**].

⁺ (i) Diesel pump 5 HP: Rs. 1.08 crore; (ii) 80 mm brass strainer: Rs. 1.70 crore; (iii) Electric pump 5HP: Rs. 0.36 crore; (iv) Electric pump 3HP: Rs. 0.12 crore and (v) GI pipes: Rs. 2.33 crore. Total: Rs. 5.59 crore.

Thus due to injudicious procurement of irrigation materials without assessing the requirement resulted in improper utilisation of Rs. 4.46 crore and blockage of funds of Rs. 1.13 crore.

4.22.3 Avoidable expenditure and unpaid liability of Rs. 18.27 lakh on rent

Dakshin Dinajpur Zilla Parishad incurred expenditure of Rs. 13.21 lakh for payment of rent (October 2001 to April 2003) and Rs. 5.06 lakh remained unpaid liability towards rent (May 2003 to May 2004) for keeping irrigation materials like pump, strainer, GI pipes in State Warehouse. The materials were purchased without (i) any detailed project report (ii) approved scheme and (iii) assessing the requirements. Expenditure on purchasing the materials was met from grants under minor irrigation, Rural Infrastructure Development Fund-VII and Tenth Finance Commission.

Materials valued at Rs. 4.46 crore out of Rs. 5.59 crore of total purchase were transferred during 2001-02 to 2004-05 to different Panchayat Samitis and Agri Irrigation Department without obtaining any requisition and utilisation certificate from them.

This resulted in avoidable expenditure and unpaid liability of Rs. 18.27 lakh[⊕]. The ZP admitted the fact (March 2005) and stated that henceforth attempts would be taken to avoid such expenditure.

4.22.4 Infructuous expenditure of Rs. 17.92 lakh on procurement of bitumen

It was seen in audit that 139.20 tonnes of bitumen at a total cost of Rs. 17.92 lakh was procured by the Executive Engineer, PWD (Road), of Diamond Harbour Division, for which payment was made by South 24 Parganas ZP during 2000-02. The bitumen was lying idle in the stock of concerned Executive Engineer for more than three years as of August 2004. The said bitumen got damaged as it lost its shelf life since three years had already elapsed after the date of its purchase during 2000-02.

It was evident that the ZP allowed the Executive Engineer to procure the bitumen much in excess of the requirement for the year 2000-01 and 2001-02, rendering the expenditure of Rs. 17.92 lakh infructuous.

[⊕] Rs. 13.21 lakh towards rent paid *plus* Rs. 5.06 lakh towards unpaid liability towards rent.

4.23 Loss of materials worth Rs. 8.72 lakh from stock

(1) Dakshin Dinajpur Zilla Parishad placed order in August 2001 to a contractor for supply of 212 tonnes of 80 mm and 45 tonnes of 150 mm G I pipe and payment of Rs. 64.40 lakh was made in October 2001 for the above materials. As the materials were purchased for supply to Agri Irrigation Department, the contractor was instructed to deliver the materials direct to Agri Irrigation Department. But the stock ledger of Agri Irrigation Department and statement furnished by Agri Irrigation Department revealed that against the payment made for 212 tonnes of 80 mm G I pipe, the stock entry of this item was done for 23,243 metres, i.e., for 198.66 tonnes only ($23,243/117^3=198.66$ tonnes). This resulted in short entry into stock by 13.34 tonnes (212 tonnes *minus* 198.66 tonnes=13.34 tonnes) valued at Rs. 3.32 lakh.

(2) From the records, it was further seen that there was a shortage of 31,589.83 kg of mild steel (MS) rod, which was detected during physical verification of stock made by the District Engineer of the ZP in June 2001. The items found short were also excluded from the stock account and the quantities actually found physically had been taken into account in the stock ledger since then. The shortage of 31,589.83 kg MS rod was valued at Rs. 5.40 lakh. The Zilla Parishad admitted (March 2005) the fact and stated that necessary steps would be taken to discuss the matter in the finance committee meeting.

Thus, loss due to short stock entry and material found missing from stock amounted to Rs. 8.72 lakh (Rs. 3.32 lakh *plus* Rs. 5.40 lakh) resulting from poor stock management and weak internal controls. Follow-up action for recoupment of the materials had not yet been initiated (March 2005).

4.24 Non-recovery of cost of rod and cement from contractor resulting in loss of Rs. 5.13 lakh

The stock register revealed that Dakshin Dinajpur Zilla Parishad issued 50.85 tonnes of mild steel (MS) rod and 5,960 bags of cement to a contractor during the period 1999-02 for construction of Kantabari Boropile bridge under Member of Parliament

³ 117 metres = 1 tonne (as indicated in the invoice).

Local Area Development Scheme. The scheme did not permit award of any such work to any private contractor as done in this case. The materials were issued without entering into any formal agreement on terms and conditions with the contractor before execution of the work. Against the issue of the materials, cost of only 39.85 tonnes of rod and 4,100 bags of cement were recovered from the contractor's bill and the balance for 11 tonnes of rod and 1,860 bags of cement was not recovered from him although final payment for the work had already been made to the contractor along with release of security deposit (January 2004). This had escaped notice of the ZP due to non-recording of the relevant entries in the concerned measurement book and also non-maintenance of the Contractor's Ledger which was an essential document. This resulted in loss of Rs. 5.13 lakh¹ to the ZP.

The ZP admitted (March 2005) the fact and stated that attempts would be taken to recover the money from the contractor, if 'possibility exists'.

This indicated weak internal controls in the area of inventory management and maintenance of record.

4.25 Locking up of funds of Rs. 22 lakh

The Dakshin Dinajpur Zilla Parishad started construction of Ananta Bhawani Setu in May 1999 under Basic Minimum Services (BMS) at an estimated cost of Rs 26.46 lakh as per 'rough estimate' prepared by it. Before taking up the work, the ZP did not prepare any detailed estimate and did not fix any target date for its completion, as prescribed in the rules. The work was not completed as of March 2005. A detailed estimate was prepared for Rs. 47.24 lakh only in February 2005, without indicating the source of additional funds required. The ZP failed to submit year-wise and up-to-date cost incurred for construction of the Setu, volume of work executed and yet to be executed. However,

1

Item	Quantity issued	Recovery effected	Quantity issued but not recovered	Rate/tonne (Rs.)	Total amount not recovered (Rs.)
Rod	50.85 tonnes	39.85 tonnes	11 tonnes	17,000	1,87,000
Cement	5,960 bags	4,100 bags	1,860 bags	3,500	3,25,500
			Total		5,12,500

from the Measurement Book, it was seen that the value of work executed as of February 2005 was Rs. 22 lakh only.

Thus, irregularly taking up of the work without any detailed estimate and drawing to facilitate assessment of exact requirement of funds ultimately led to inordinate delay in its completion and locking up of funds of Rs. 22 lakh for over five years.

This indicated poor planning, monitoring and inadequate controls in execution of the works in the ZP.

4.26 Unauthorised expenditure of Rs. 73.71 lakh on commercial venture

According to the guidelines of Eleventh Finance Commission grants*, no panchayat body was to invest or apply in any manner any part of these funds for any commercial venture which is dependent on market fluctuations and requires regular transactions with a large number of customers. No scheme was to be taken up necessitating engagement of any new category of regular or seasonal employees on any terms and conditions during its execution or after the completion of the scheme.

But, out of Eleventh Finance Commission grant, West Medinipur Zilla Parishad paid Rs. 73.71 lakh* to (i) Bengal Dairy Ltd., a joint venture of West Bengal Milk Federation and Medinipur Milk Union, and (ii) Medinipur Co-operative Milk Producers Union Ltd. for creation of assets for development of dairy activities. Both of these were commercial ventures falling under the above category which was kept outside the purview of the guidelines for utilisation of grants.

Thus, the ZP spent Rs. 73.71 lakh from the grants unauthorisedly, deviating from the purpose for which the grants were released.

* Guidelines for Local Bodies grants recommended by Eleventh Finance Commission (2000-01 to 2004-05) issued by State Government in March 2001.

* Rs. 23.71 lakh (March 2003); Rs. 50 lakh (February 2004).

4.27 Shortage of bitumen worth Rs. 77.21 lakh

Scrutiny of records revealed that West Medinipur Zilla Parishad issued 1,706.80 tonnes of bitumen to different departments/works* out of total receipt of 2,282.08 tonnes⁺ (including opening balance 615.98 tonnes) of bitumen during 2002-03. But, according to stock register, quantity of bitumen as on 31 March 2003 was found to be only 1.32 tonnes while the actual balance should have been 575.28 tonnes[^]. Thus, there was a shortage of 573.96 tonnes* of bitumen in stock valued at Rs. 77.21 lakh[^] as at the end of 2002-03.

The ZP did not furnish any satisfactory reasons for the shortage. The shortage was indicative of poor inventory management.

4.28 Extra payment to contractor resulting in loss of Rs. 10.31 lakh on construction of road

A road consists of three courses placed one over the other starting from the sub-grade course. These are (i) sub-grade course, (ii) sub-base course and (iii) base course. The area of an upper course is to be equal to or less than the lower course. Dakshin Dinajpur Zilla Parishad constructed (January 2004) a road from Buniadpur to Daulatpur (11.75 km to 18.76 km) at a cost of Rs. 1.29 crore. Scrutiny of Measurement Book and bills revealed that the spreading and consolidation of sub-base course layers by brickbats and sand (60:40) was done for 20,010.64 m². But records revealed that the executions of all the successive layers^x of base course over the sub-base course were more than the required quantum of area of the sub-base course of 20,010.64 m². Thus, the Zilla

* 1. RIDF-V: 53.94 tonnes; 2. RIDF-VI: 408.31 tonnes; 3. RIDF-VII: 23.79 tonnes; 4. ZP's own works: 58.84 tonnes; 5. PWD/Kharagpur Highway: 136.16 tonnes; 6. PWD (Roads): 753.45 tonnes; 7. PWD/Jhargram: 190.62 tonnes; 8. PWD/Medinipur Sadar: 81.69 tonnes.

⁺ Opening balance (1 April 2002): 615.98 tonnes *plus* procurement during 2002-03: 1,666.10 tonnes = **2,282.08 tonnes**.

[^] Total receipt: 2,282.08 tonnes *minus* issued during 2002-03: 1,706.80 tonnes = **575.28 tonnes**.

* Actual balance should be 575.28 tonnes *minus* 1.32 tonnes = **573.96 tonnes**.

[^] 573.96 tonnes x Rs. 13,452 per tonne = **Rs. 77.21 lakh**.

^x i) Spreading and consolidation of 100 mm compacted thickness 1st class brickbats: 22,719.39 m²; ii) stone metal (45 mm) consolidation: 22,385 m²; iii) stone metal (37.5 mm) consolidation: 22,736 m²; iv) laying of bituminous primer of base course: 22,736.98 m²; v) laying of 20 mm thick premix carpet: 22,760.05 m²; and vi) laying of 6 mm seal coat (over base course): 22,760.05 m².

Parishad had given an undue advantage to contractor by allowing extra payment of Rs. 10.31 lakh on account of this.

In reply, the ZP stated (March 2005) that, between chainages 143 m to 637 m and 5860.8 m to 6400.8 m, two stretches measuring 369.3 m² and 409.3 m² made of brickbats and sand in the sub-base course had already existed. Therefore, the area of sub-base course actually executed had been less compared to base course layers. But the reply of the ZP was not tenable because no documentary evidence, like estimates, measurement book etc., was there to show that the above stretches already existed and that no road metals were picked up from these stretches.

4.29 Extra avoidable expenditure of Rs. 6.46 lakh on construction of road

Dakshin Dinajpur Zilla Parishad constructed (January 2004) a road from Buniadpur to Daulatpur (11.75 km – 18.76 km) at a cost of Rs. 1.29 crore. From the records, it was seen that 2,366.65 m³ of road metals (both brickbats and jhama metals), were recovered from existing portion of the above road. The spreading and consolidation of sub-base course layer to 150 mm compacted thickness was done for 22,719.39 m² by using brickbats and sand. Against the total requirement of 2,499.13 m³ brickbats for the work, there was an availability of road metals of 2,366.65 m³ brickbats/jhama metals and only 132.48 m³ of brickbats was to be purchased (2,499.13 m³ minus 2,366.65 m³=132.48 m³). But instead of purchasing 132.48 m³, the contractor purchased 709.48 m³ of brickbats, which was 577 m³ in excess over the required quantity. The cost of the excess quantity was Rs. 1.96 lakh⁴.

Another 481.74 m³ of stone metals were recovered from 2,408.73 m² area. The total requirement of stone metals for the above road was 2,273.69 m³. As 481.74 m³ was already available, actual quantity required to be purchased was 1,791.95 m³ in lieu of 2,273.69 m³ (2,273.69 m³ minus 481.74 m³=1,791.95 m³). But the ZP allowed the contractor to purchase 2,273.69 m³ of stone metal. Therefore, there was excess purchase of stone metals by 481.74 m³ valued at Rs. 4.50 lakh⁵.

⁴ (2,276.39 m³ of brickbats and 90.26 m³ of jhama metals).

⁵ 577 m³ x Rs. 340 = **Rs. 1,96,180.**

⁶ 481.74 m³ @ Rs. 933.06 per m³=**Rs. 4,49,492.**

Thus, total undue advantage given to the contractor was Rs. 6.46 lakh (Rs. 1,96,180 *plus* Rs. 4,49,492 = Rs. 6,45,672) allowing excess purchase of brickbats and stone metals and accepting his claim for the amount. The ZP furnished no reply (March 2005). This indicated poor planning and weak internal controls in procurement.

CHAPTER-5

Other Issues

PANCHAYAT SAMITIS

5.1 Irregular expenditure of Rs. 18.11 lakh from Eleventh Finance Commission grant

According to guidelines*, the work to be financed from Eleventh Finance Commission grant was not to be utilised for repair, renovation or any other purpose on any property unless it is entirely owned by the panchayat body concerned without any encumbrance.

But Nakashipara PS under Nadia Zilla Parishad incurred expenditure of Rs. 18.11 lakh* during 2002-03 and 2003-04 for execution of such works on properties* that were not owned by the PS. Thus expenditure of Rs. 18.11 lakh was irregular.

5.2 Loss of revenue of Rs. 15.25 lakh due to lack of approach road to Market Complex

Daspur-I Panchayat Samiti under West Medinipur Zilla Parishad constructed a market complex consisting of 19 stalls at a cost of Rs. 15 lakh in May 2003 without providing approach road to the Market Complex. The stalls could not be rented out, as of January 2005, as approach road to the Market Complex was not constructed. This resulted in loss of revenue of Rs 15.25 lakh[†] for 20 months during June 2003 to January 2005 towards monthly rent, annual maintenance charge and premium.

* Guidelines for Local Bodies grants recommended by 11th Finance Commission (2000-01 to 2004-05) issued by State Government in March 2001.

† 2002-2003: Rs. 3.59 lakh; 2003-2004: Rs. 14.52 lakh.

* Construction and repairing of 15 Primary Schools: Rs. 17.63 lakh.

Construction of approach road within Nakashipara Police Station: Rs. 0.48 lakh.

[†] Calculated at the rates fixed by the PS, as follows:

No. of stalls	Monthly rent	Total rent for 20 months	Annual maintenance charge @ Rs. 1200/stall per year, to be recovered from the tenants	Premium	Total revenue
9 (Gr.Floor)	Rs. 720/stall	Rs. 720 x 20 x 9 = Rs. 1,29,600	Rs. 1200 x 9 x 2=Rs. 21,600	Rs. 70000 x 9= Rs. 6,30,000	Rs. 7,81,200
10 (1 st floor)	Rs. 600/stall	Rs. 600 x 20 x 10 = Rs. 1,20,000	Rs. 1200 x 10 x 2=Rs. 24,000	Rs. 60000 x 10=Rs. 6,00,000	Rs. 7,44,000
				Total	Rs. 15,25,200

The PS proposed to the Panchayat and Rural Development Department, in January 2003, for acquisition of land for the approach road. The Department called for certain information^u from the PS in this regard in August 2003. But, as of January 2005, it was seen that the PS did not furnish the information to the Department. Meanwhile, the PS informed (September 2005) Audit that the owner of the land had voluntarily donated land for approach road to the PS. But the road was yet to be constructed.

^u Like cost of land, source of funds, consent letter from the seller of the land, etc.

ZILLA PARISHADS

5.3 Locking up of Government grants of Rs. 1.22 crore with consequent loss of interest of Rs. 0.22 crore

Howrah Zilla Parishad received grants from Panchayat and Rural Development, Transport and Food and Civil Supplies Departments, a total amount of Rs. 1.54 crore for different developmental works like market development, rural sanitation, construction of godown etc., and out of this incurred expenditure of Rs. 32.22 lakh between March 2001 and August 2002. The balance amount of Rs. 1.22 crore remained unspent for more than two to three and a half years since September 2002. The ZP had not been incurring any further expenditure as of December 2004, the reasons for which were not on record.

This resulted in locking up of funds of Rs. 1.22 crore with consequent loss of interest of Rs. 0.22 crore* on this, calculated at the rate of 6 per cent per annum being interest charges payable on Government borrowings during 2001-04.

Sl. No.	Purpose	Amount received (Rupees in lakh) with date in brackets	Balance amount lying unspent (Rupees in lakh)	Period of retention as of November 2004	Rate of interest (Rupees in lakh)	Loss of interest (Rupees in lakh)
1.	Development of market	43 (March 2002)	21.82	Two years and nine months	6 per cent per annum for the year 2001-04	3.49
2.	Community Convergent Activity (CCA)	30 (March 2002)	28	Do	Do	4.62
3.	Augmentation of water	13.09 (October 2001)	12.09	Three years and two months	Do	2.73
4.	Development of infrastructure	2.50 (March 2001)	2.10	Three years and nine months	Do	0.48
5.	Assistance to farmers	15.80 (March 2001)	8.80	Do	Do	1.99
6.	Central Rural Sanitation Programme	23 (August 2002)	23	Two years and four months	Do	3.22
7.	Construction of godown	26.12 (March 2001)	26.12	Three years and nine months	Do	5.89
Total		153.51	121.93			22.42

5.4 Unauthorised expenditure of Rs. 30.31 lakh from Tenth Finance Commission grant

In terms of orders issued in February 1997 by the State Government, the sanctioned fund from Tenth Finance Commission grants were intended to take up (i) scheme for development of infrastructure of the Panchayat Bodies (ii) scheme for creation of remunerative assets of the Panchayat Bodies.

But North 24 Parganas Zilla Parishad made contingent expenditure of Rs. 30.31 lakh towards purchase of furniture, fax machines, cordless telephone, computer, repair of air-conditioners, electrical wiring, painting, and other office contingency during 2002-04. None of the items of expenditure were within the purview of infrastructural development or creation of remunerative assets as defined in the guidelines for utilisation of the Tenth Finance Commission grants issued in February 1997 and thus, resulted in unauthorised expenditure of Rs. 30.31 lakh incurred by the ZP.

5.5 Diversion of Rs. 95.59 lakh from PMGSY fund

Howrah Zilla Parishad incurred expenditure of Rs. 95.59 lakh[♦] from the Pradhan Mantri Gram Sadak Yojana fund for shifting of electric poles, overhead electric lines and water pipelines during 2002-04. According to the guidelines of PMGSY (paragraph 8.6), such expenditure cannot be incurred by the ZP from the PMGSY fund. The expenditure may be incurred from its own fund. The diversion had also deprived the rural people of 1.95 km^{*} of a new road that could have been constructed with Rs. 95.59 lakh under PMGSY.

5.6 Irregular holding of 'unanalysed funds' of Rs. 83.43 lakh in the account

According to The West Bengal Panchayat (Zilla Parishad and Panchayat Samiti) Accounts and Finance Rules, 2003, there is no functional accounting head named

[♦] Total expenditure incurred by the Howrah ZP from the PMGSY fund amounting to **Rs. 95.59 lakh**: Rs. 58 lakh from the programme fund and Rs. 37.59 lakh from the interest accumulated on the bank account of programme fund.

^{*} According to the Project Status of PMGSY in the State of West Bengal for 2003-04, average cost of construction of roads was Rs. 49.09 lakh per km. Therefore, length of new road that could have been constructed with the funds was: Rs. 95.59 lakh/ Rs. 49.09 lakh = **1.95 km**.

‘unanalysed funds’. Rule 21(14) of the Accounts Rules states that the Cash Book balance shall be analysed at the close of the month showing balance of funds and position of cash, scheme-wise, head-wise or purpose-wise, available for utilisation. But the Cash Book maintained by the ZP did not contain such information. However, from the Grant Statement furnished by the Birbhum Zilla Parishad it was seen that there was opening balance of Rs. 75.37 lakh as ‘Unanalysed Funds’ in April 2002. Receipt and expenditure against unanalysed funds were shown as Rs. 34.53 lakh and Rs. 26.47 lakh respectively during 2002-04 and there was a closing balance of Rs. 83.43 lakh as at the end of March 2004[∞]. It was irregular to draw or deposit the money before classifying it under the proper head of account. Test check revealed that payments were made during 2002-03 for debt, deposit, advance, member’s TA/DA, honorarium, programme for IAY, etc. without ascertaining whether the funds actually belonged to those heads of account or not, with a definite risk of diversion of funds irregularly from one head to the other. While furnishing reply to Audit, reasons for accumulation of such huge unclassified funds and making transaction from the said funds without knowing the actual head of account were not stated (December 2005) by the Zilla Parishad although it was assured that necessary steps would be taken to rectify the account for the ‘unanalysed funds’.

5.7 Non-utilisation of Rs. 2.85 crore for more than 17 years and interest loss of Rs. 2.90 crore on this account

From the statement of grants furnished by Bardhaman Zilla Parishad, it was noticed that Zilla Parishad could not spend Government grants of Rs. 2.85 crore (under 54 heads) meant for various development schemes[#] since 1987-88. The ZP did not take

∞

	OB	Receipt			Expenditure			CB
	2002-03	2002-03	2003-04	Total	2002-03	2003-04	Total	
Treasury	75.37	2.44	0.00	2.44	26.47	0.00	26.47	51.34
Bank	0.00	29.53	2.56	32.09	0.00	0.00	0.00	32.09
Total	75.37	31.97	2.56	34.53	26.47	0.00	26.47	83.43

[#] i) Grants for Mass Education Extension Trg. Centre: Rs. 50.13 lakh; ii) Construction of quarters of AEO and Secretary of ZP: Rs. 12 lakh; iii) Grants for Adult Education: Rs. 21.52 lakh; iv) Land Revenue Grant: Rs. 4.50 lakh; v) RLEGP: Rs. 27 lakh; vi) Lokdeep scheme for houses belonging to SC/ST: Rs. 10.13 lakh, etc.

any action for utilisation of these unutilised/unspent funds, thus blocking Rs. 2.85 crore for more than seventeen years and resulting in loss of interest of Rs. 2.90 crore[†] on this account.

5.8 Inadmissible expenditure of Rs. 17.12 lakh from Eleventh Finance Commission grant

According to guidelines for Eleventh Finance Commission grants, the funds received were to be utilised for maintenance of civic services like provision of primary education, primary health care, safe drinking water, street lighting, etc. But the Bardhaman Zilla Parishad, violating the guidelines, spent from the grant Rs. 17.12 lakh for contingent expenditure like electrical repair, roller repair, lift repair, purchase of carpet, xerox ink, catering charges, postal and insurance charges etc., all the items having been outside the purview of such grants.

Thus, the ZP incurred inadmissible expenditure of Rs. 17.12 lakh from Eleventh Finance Commission grant, frustrating the objective. On being asked in audit (August 2006) whether the diversion could be recouped, the ZP stated (August 2006) that the contingent expenditure was in order. This was not acceptable in audit as paragraph 2.1 of the guidelines for utilisation of Eleventh Finance Commission Grants issued by the GOI specifically debars such items of expenditure from the purview of the grants.

5.9 Irregular expenditure of Rs. 24.67 lakh under PMGY

According to guidelines of Pradhan Mantri's Gramodaya Yojana (PMGY), (i) 50 per cent of the funds were to be utilised for procurement of drugs as well as essential consumables, contingencies for meeting travel cost of the Auxiliary Nurse cum Midwives (ANMs) and maintenance of installed equipment and fixtures and (ii) 50 per cent for strengthening, repair and maintenance of the infrastructure in Sub-Centres, Primary Health Centres and in Community Health Centres, inclusive of staff quarters. Bankura Zilla Parishad received Rs. 1.77 crore in March 2002 under PMGY and allotted Rs. 69.13 lakh to 21 PSs under the ZP and to Deputy Chief Medical Officer, Health-III, Bankura, in

[†] Calculated at the average rate of interest at which the Government borrowed money during 1987-88 @ 6 per cent per annum [Rs. 2,84,75,841 x 6 per cent x 17 = **Rs. 2,90,45,357**].

July 2002. But, violating the guidelines, Rs. 24.67 lakh[♦] was spent by the above institutions on salary, honorarium and remuneration of staff of Primary Health Centres, and maintenance of vehicles, thus frustrating the objective of the programme.

5.10 Advances remaining unadjusted

5.10.1 Advance of Rs. 90.63 lakh remaining unadjusted

According to the rules[•], adjustment against advance was to be realised from the person receiving the advance within a reasonable time limit as may be specified by the authority sanctioning such advance, not exceeding thirty days from the date of drawal of advance. If the advance received could not be utilised within the specified period or thirty days whichever is earlier, the person receiving the advance is to deposit the unutilised amount supported by adjustment vouchers, if any, within such specified days along with written explanation stating the circumstances under which the amount taken in advance could not be utilised.

(1) Scrutiny revealed that West Medinipur ZP advanced Rs. 8.43 crore during the years 1979 to 2004 to the different divisions[⊕] of the Forest Department and the staff/officers of the ZP for various purposes. Out of the total advance, Rs. 90.51 lakh remained unadjusted (as of September 2004) beyond the prescribed time limit of thirty days. The ZP took no remedial action.

(2) Similarly, Nadia ZP advanced Rs. 0.12 crore to the Nadia Division of Forest Department and the staff/officers of the ZP for various purposes during 1998-99 to

[♦] (i) Rs. 2.90 lakh on salary of staff of Primary Health Centres by Joypur PS; (ii) Rs. 7.09 lakh on salary of staff of Primary Health Centres by Ranibundh PS; (iii) Rs. 7.93 lakh on honorarium to ANMs by Chief Medical Officer, Health, Bankura; (iv) Rs. 2 lakh on maintenance of vehicles by Deputy Chief Medical Officer of Health, Bankura; and (v) Rs. 4.75 lakh on remuneration of Swasthya Sahayaks for Sub-Centers by 21 Panchayat Samitis.

[•] Rule 38(3) of the West Bengal Panchayat (Zilla Parishad and Panchayat Samiti) Accounts and Finance Rules, 2003.

[⊕] 1. Rupnarayan Planning Division; 2. West Medinipur Jhargram Division; 3. District Forest Officer, Kharagpur Division; 4. Park and Garden Division; 5. East Medinipur Division; 6. Gopegarh Division.

2003-04. The entire advance remained unadjusted (as of August 2004). However, no action was taken by the ZP.

In both the ZPs, there were instances where subsequent advance was given although the first one had not been settled, causing further accumulation of unadjusted advances.

5.10.2 Advances of Rs 2 crore remaining outstanding

According to financial rules for ZPs and PSs, a separate ledger of advances is to be opened and a quarterly statement of outstanding advances against each individual is to be prepared. It is also required under rules to adjust the advance within thirty days from the date of drawal of advance. But the Birbhum Zilla Parishad maintained the Advance Ledger in a perfunctory manner. Purpose of advances and voucher numbers were not recorded. The ledger was not balanced. Moreover, the ZP, as required under rules, did not prepare quarterly lists of outstanding advances during the period 2002-04. From the statement furnished (November 2004) by the ZP, it was seen that there was an opening balance of outstanding advance of Rs. 1.60 crore in April 2002 and closing balance of Rs. 2 crore in March 2004. The advances remained unadjusted beyond the permissible limit of thirty days and the ZP was not able to adjust any advance during the intervening period of 2002-03 and 2003-04, in disregard of relevant financial rules.

5.11 Diversion of Rs. 1.60 crore from various programme funds

- (1) Sampoorna Gramin Rozgar Yojana (SGRY) programme guidelines put ban on engagement of contractors, construction of black topped road under the programme and diversion of funds. But violating these guidelines, Dakshin Dinajpur Zilla Parishad incurred (November 2003) expenditure of Rs. 41.01 lakh from the SGRY funds towards payment of contractor for construction of cross drainage and protective work* which was undertaken under the Pradhan Mantri Gram Sadak

* Under package WB-1801 and WB-1802.

Yojana (PMGSY). This resulted in short generation of 66,149 mandays^φ under SGRY.

- (2) The Zilla Parishad diverted (between February 2003 and February 2004) another amount of Rs. 47.81 lakh^α from Eleventh Finance Commission grant for the work of (i) strengthening of road under Public Works Department (Roads & Bridges) and (ii) construction of cross drainage and protective work under PMGSY*. As per guidelines of Eleventh Finance Commission, the funds were to be spent for maintenance of civic amenities and no parts of the funds were to be spent on any properties unless these were owned entirely by the panchayat body without any encumbrance.
- (3) The Zilla Parishad diverted (between April 2003 and January 2004) Rs. 65.28 lakh^β from funds for Rural Infrastructure Development Fund (RIDF)-VII to minor irrigation works, creation of agri infrastructure, RIDF-III, RIDF-IV and RIDF-V. As all the works under RIDF are executed with loan assistance from NABARD and are to be completed within the cost (Rs. 31.92 crore) of the project sanctioned by the NABARD there is a likelihood of the works under RIDF VII remaining incomplete. It was also observed that out of 11 metal roads, construction of which was undertaken under RIDF-VII between November 2002 and February 2003 (except one work which was started in December 2004) only one was completed and the remaining ten works remained incomplete as of February 2005.
- (4) The Zilla Parishad diverted (2002-04) another amount of Rs. 5.70 lakh for maintenance of roads of line department from the grants meant for irrigation and construction of flood protection bundh.

^φ Calculated on the basis of prevalent rate of wages of Rs. 62 per day per head for an unskilled labourer (Rs. 41,01,255/62 = **66,149 mandays**).

^α For the work under PWD(R&B) : Rs. 9.32 lakh.

For the work under PMGSY : Rs. 38.49 lakh.

* Packages WB-1801 and WB-1802.

^β Minor irrigation works: Rs. 5.51 lakh; creation of agri infrastructure: Rs. 0.10 lakh; RIDF-III: Rs. 7.64 lakh; RIDF-IV: Rs. 51.96 lakh; and RIDF-V: Rs. 0.07 lakh.

The Zilla Parishad confirmed (March 2005) the diversions indicated at (1) to (4) above and stated that due to shortage of funds available for respective sectors, diversion had to be made to these sectors.

5.12 Inadmissible expenditure of Rs 1.36 crore from Cess Grant

Bardhaman Zilla Parishad received Rs. 5 crore from the Panchayat and Rural Development Department towards arrear share of 'Cess Grant'[∇] during 2002-04. The Government orders sanctioning the grant stipulated that the grant should be utilised for development works and maintenance of assets owned by the ZP. But violating the Government orders, the ZP spent Rs 1.36 crore for administrative and contingent expenses[≈] like salary of staff, fees for lawyer, general administration and office contingency and electricity charges. Thus, the very purpose of the grant received from the P&RDD was frustrated by the ZP.

5.13 Loss due to non-disposal of gunny bags worth Rs. 60.06 lakh

5.13.1 According to guidelines of Sampurna Grameen Rozgar Yojana (SGRY), the gunny bags in which the foodgrains are received for distribution under the programme are to be disposed of in accordance with the prescribed procedure in the State.

5.13.2 The Dakshin Dinajpur Zilla Parishad lifted 4,063.20 tonnes and 7,127 tonnes of rice under SGRY-I and SGRY-II respectively during 2002-04. The P&RDD has not yet fixed up any rate for disposal of gunny bags (old or new). In absence of the prescribed disposal rate of old gunny bags, Audit had collected the prevailing market price for old

[∇] Collection of PW and road cesses on land, cesses on coal and cesses on major/minor minerals.

Sl. No	Items of expenditure	Amount spent (in Rupees)	
		2002-03	2003-04
(1)	Salary of staff of Vocational Training Centre	4,19,500	-
(2)	General administration and office contingency	-	11,77,681
(3)	Salary of staff and contingent expenditure	20,72,383	-
(4)	Fees for lawyer	-	62,679
(5)	Electricity, generator charges, contingent expenditure for Samskriti Hall and Auditorium	56,12,881	42,44,634
Total		81,04,764	54,84,994

gunny bags from Khandra Gram Panchayat of Bardhaman District. The GP informed (February 2006) that it had sold old gunny bags of 50 kg capacity received under SGRY at the rate of Rs. 7 per piece by auction and deposited the sale proceeds into the Panchayat Fund in March 2005. If the rate is taken in consideration and the content of one gunny bag is taken to be 75 kg (the maximum allowance)^{xx}, the total number of gunny bags for 11,190.20 tonnes of foodgrains comes to 1,49,202^v (2002-03: 90,306; 2003-04: 58,896) at the minimum. Therefore, the total sale price of gunny bags worked out to at least Rs. 10.44 lakh^π, which was not realised from the dealer of foodgrains during 2002-04.

5.13.3 Uttar Dinajpur Zilla Parishad did not dispose of the gunny bags, as a result of which it had sustained a loss of Rs. 24.02 lakh during 2002-03 to 2003-04. Taking the content of one gunny bag to be 50 kg, the total number of gunny bags for 17,155.65 tonnes^{*} of foodgrains works out to 3,43,113[^]. If the disposal rate is taken to be Rs. 7 per gunny bag (as informed by Khandra GP in March 2005), the total selling price of the gunny bags accumulated stood at Rs. 24.02 lakh[♥], which was not realised from the dealer of foodgrains during 2002-04.

5.13.4 Birbhum Zilla Parishad received 18,289 tonnes of foodgrains during 2002-04 and utilised the entire quantity. But the ZP did not dispose of the gunny bags which were lying with the dealers. Taking content of one gunny bag to be 50 kg, the total number of

^{xx} The ZP received foodgrains in both 75 kg and 50 kg gunny bags during the period but had no detailed account indicating capacity-wise break up of gunny bags.

^v 11,190.20 tonnes i.e. 1,11,90,200 kg of rice [1,11,90,200/75=1,49,202 bags].

^π 2002-03: 90,306 bags [90,306 x Rs. 7 = Rs. 6,32,142].

2003-04: 58,896 bags [58,896 x Rs. 7 = Rs. 4,12,272].

^{*}

(In tonnes)				
Scheme	Opening stock	Receipt 2002-03	Receipt 2003-04	Total receipt
SGRY-I	172.65	5,230	3,929	9,331.65
SGRY-II	150.00	3,833	3,841	7,824.00
Total	322.65	9,063	7,770	17,155.65

[^] 17,155.65 tonnes x 1000/50 kgs = 3,43,113 Nos.

[♥] 3,43,113 x Rs. 7 = Rs. 24.02 lakh.

gunny bags for 18,289 tonnes of foodgrains comes to 3,65,780[°]. If the disposal rate of old gunny bags is taken to be Rs. 7 per piece (as informed by Khandra GP in March 2005), the total sale price of gunny bags worked out to Rs. 25.60 lakh^α, which was not realised from the dealer of foodgrains during 2002-04.

While admitting the fact (November 2004), the ZP said that the cost of the gunny bags would be recovered from the dealers.

5.14 Loss of interest of Rs. 10.30 lakh under MPLADS

As per guidelines of Member of Parliament Local Area Development Scheme (paragraph 4.7), funds were to be kept in a Nationalised Bank and interest accrued thereon could be utilised for the work approved under the guidelines (paragraph 4.8). But the Dakshin Dinajpur Zilla Parishad, in violation of the guidelines, kept the entire allotment received under MPLADS during 2002-03 and 2003-04 in Local Fund Account at Balurghat Treasury. This resulted in loss of interest of Rs. 10.30 lakh[†] that could have been earned had the funds been kept in the bank during the period between April 2002 and March 2004.

5.15 Loss of interest of Rs. 4.44 lakh on SGRY funds

As provided in paragraphs 5.12 and 5.13 of SGRY guidelines, the funds allotted under the programme were to be kept in a nationalised bank or a post office. The interest accrued on the deposits were to be treated as additional resources under SGRY and could be utilised according to the guidelines of the programme. Records of Dakshin Dinajpur Zilla Parishad revealed that, in violation of guidelines, SGRY funds were kept by the ZP in Local Fund Account at Balurghat Treasury during 2002-03. This resulted in loss of interest of Rs. 4.44 lakh[∞] that could have been earned had the funds been kept in the bank

[°] 18,289 tonnes x 1000/50 kgs = 3,65,780 Nos.

^α 3,65,780 x Rs. 7 = Rs. 25,60,460.

[†] Calculated at the rate 4 per cent on the minimum monthly balance in the savings bank account.

[∞] Calculated @ 4 per cent per annum

Name of scheme	Allotment placed in Local Fund Account (Rs.)	Expenditure (Rs.)	Transfer of balance funds to bank (Rs.)	Period during which funds kept in Treasury	Month	Loss of interest (Rs.)
SGRY-I	1,31,17,000	32,93,033	98,23,033	1.4.02-3.2.03	10	3,54,703
SGRY-II	67,24,000	-	1,26,40,000	1.4.02-8.8.02	4	89,653
Total						4,44,359

or the post office. As a consequence, there was short generation of 7167 mandays* under the programme, depriving the rural poor of the benefit of employment.

5.16 Unauthorised sub-allotment of food grains for Rs. 2.20 crore under SGRY

According to the guidelines of Sampoorna Grameen Rozgar Yojana (SGRY), the wages under the programme should be paid partly in food grains and partly in cash. Distribution of foodgrains as part of wages under the scheme was based on the basis of protecting real wages of the workers besides improving the nutritional standards of the families of the rural people. But Uttar Dinajpur ZP neither included provision of foodgrains in the Annual Action Plan for the years 2002-03 and 2003-04 nor issued any food grains as wage component during 2002-04 under the programme although the ZP received 3,664 tonnes[□] of food grains valued at Rs. 2.20 crore from Central Government through FCI depot towards ZP's share during 2002-04. This was done in violation of guidelines.

In reply to an audit query, it was stated (January 2005) by the ZP that food grains received during the period under audit were sub-allotted to nine Panchayat Samitis[⊗] for want of sufficient engineering staff under its disposal for implementation of SGRY. The sub-allotment was irregular and unauthorised as the guidelines envisaged 20 per cent of total allocation to be utilised by the ZPs, according to which foodgrains were made available to the ZP to be utilised by it. Moreover, the ZP failed to produce any utilisation account for the foodgrains from the PSs to which the foodgrains were reportedly transferred.

* Rs. 4,44,356 (loss of interest)/62 = **7167** [Rs. 62 is the amount of wages to be paid per day to an unskilled labourer working under SGRY].

□ 2002-03: 2092 tonnes; 2003-04: 1572 tonnes.

⊗ (1) Kaliyaganj (2) Hemtabad (3) Raiganj (4) Itahar (5) Karandighi (6) Goalpokher-I (7) Goalpokher II (8) Islampur (9) Chopra.

5.17 Avoidable liability of Rs. 6.52 crore on outstanding loans disbursed among beneficiaries

North 24 Parganas Zilla Parishad had raised in November 1988 Rs. 6 crore as a loan from West Bengal Housing Board for improvement of housing standard of Economically Weaker Section (EWS) affected by cyclone. The Principal amount was payable in 22 years commencing from June 1990 and interest and penal interest were to be charged at the rate of 5 per cent per annum.

The ZP did not maintain the Loan and Liability Register and also did not execute any deed of mortgage while disbursing the loans among the EWS beneficiaries. Moreover, no penal interest was also charged.

Records revealed that there was a balance of an outstanding loan of Rs. 3.85 crore as of May 1999, which was compounded with 5 per cent simple interest amounting to Rs. 1.21 crore and with 5 per cent penal interest amounting to Rs. 1.46 crore for the period from June 1999 to August 2005. Thus, the total outstanding liability of the ZP for loan worked out to Rs. 6.52 crore¹ (as of August 2005), which could have been avoided had the ZP executed the deed of mortgage before disbursing the loan received from West Bengal Housing Board.

5.18 Blockage of idle funds of Rs. 14.20 crore with a loss of interest of Rs. 0.63 crore

The Cash Book of North 24 Parganas Zilla Parishad, showed a closing balance of Rs. 25.59 crore as on 31 March 2004. On review of the cash analysis, it was found that,

¹ Principal: Rs. 3.85 crore *plus* interest: Rs. 1.21 crore *plus* penal interest: Rs. 1.46 crore = **Rs. 6.52 crore**.

out of the total balance, Rs. 14.20 crore ♦ was retained by the ZP for a period ranging from two years to four and a half years between September 1999 and March 2004. As reported by the ZP in January-February 2006, the funds were received between 1997-98 and 2003-04 and were to be utilised within next financial year, i.e. between 1998-99 and 2004-05. The records also revealed that the ZP subsequently spent Rs. 47.10 lakh only during 2004-05, reducing the balance in hand to Rs. 13.73 crore as at the end of March 2005. The reasons for such unauthorised retention was not furnished by the ZP.

Sl. No.	Purpose	Cash balance (Rupees in lakh)	Period of retention (approximate)	Rate of interest	Loss of interest (Rupees in lakh)
1	Improvement of NH 35 Habra market area	5.47	Four years (from March 2000 to March 2004)	6.5 per cent per annum for the year 2000-01 and 6 per cent per annum for the years 2001-04	1.35
2	IYSH programme	14.30			3.47
3	Basic Minimum Services	77.01			18.86
4	Census of ground water	0.42			0.12
5	Fodder Minikit	1.37			0.33
6	Repair and restoration of implements of Weavers	75.23	Three and a half years (from October 2000 to March 2004)		15.97
7	Mass Education	60.00	Two years (from March 2002 to March 2004)	6 per cent per annum for the years 2002-04	7.20
8	Afforestation work	33.04	Four years (from March 2000 to March 2004)	6.5 per cent per annum for the year 2000-01 and 6 per cent per annum for the years 2001-04	5.94
9	Devolved fund from EE, PWD (Highway Division)	(i) 3.41 (ii) 1.76 (iii) 2.86 (iv) 2.93	(i) Four and a half years (from September 1999 to March 2004) (ii) Three and a half years (from September 2000 to March 2004) (iii) Three years (from February 2001 to March 2004) (iv) Two and a half years (from October 2001 to March 2004)	(i) 7 per cent per annum for the year 1999-2000, 6.5 per cent per annum for the year 2000-01 and 6 per cent per annum for the years 2001-04 (ii) 6.5 per cent per annum for the year 2000-01 and 6 per cent per annum for the years 2001-04 (iii) 6 per cent per annum for the years 2001-04 (iv) 6 per cent per annum for the years 2001-04	(i) 0.96 (ii) 0.37 (iii) 0.37 (iv) 0.42
10	Construction of Sub-Divisional Land and Land Reforms Office	56.14	Three years (from February 2001 to March 2004)	6 per cent per annum for the years 2001-04	7.30
Total		Rs. 1420.32 lakh or Rs. 14.20 crore	Total		Rs.62.66 lakh or Rs. 0.63 crore

This resulted in blockage of funds of Rs. 14.20 crore for unusually long periods and consequent loss of interest of Rs. 0.63 crore, calculated at the rate of 7 per cent for the year 1999-2000, 6.5 per cent for the year 2000-01 and 6 per cent for the year 2001-04, which were charged on the funds borrowed by the State Government during the period.

This also reflects that fund and project management in the ZP was poor and it did not have enough capacity to absorb these funds and utilise them within the time frame fixed for the purpose.

5.19 Unauthorised and irregular investment of Rs. 55.53 lakh for construction of building out of Tenth Finance Commission grant

An amount of Rs. 61 lakh was made available in June 2001 to Uttar Dinajpur Zilla Parishad for construction of two storied shopping complex at Karnojora from Tenth Finance Commission (Remunerative Asset) Grant and Rs. 35.16 lakh during March 2000 to May 2000 from Regulated Market Committee Fund. An estimate of Rs. 91.77 lakh was prepared by a private consultant but not sanctioned by competent authority. The work commenced in March 2001 and was to be completed in September 2001.

According to guidelines, prior approval of Panchayat and Rural Development Department for utilisation of funds released on recommendation of Tenth Finance Commission for remunerative assets was necessary. But no prior approval of the Government was taken for construction of the shopping complex. Moreover, the land on which the building was made did not belong to ZP. It was a 30 years' (1999-2029) leasehold property of Kaliyaganj Regulated Market Committee (KRMC) with the condition that the lessee should not transfer part or whole of the land without prior permission in writing from the lessor. A lease agreement was signed in February 2004 between the two parties i.e. ZP and KRMC where the ZP was given possession of 19 stalls in ground floor on lease for a period of 30 years w.e.f. 2004, i.e. up to 2034. The agreement was irregular as KRMC leased out the land to the ZP without taking any permission from the lessor. The cost of construction of two storied building was decided to be borne jointly by ZP and KRMC (Rs. 56.55 lakh: ZP; Rs. 35.16 lakh: KRMC). It was also agreed upon that ZP would be given possession of 19 stalls at the ground floor and the first floor would be possessed by KRMC for use as office, meeting hall, etc.

Thus, KRMC unauthorisedly leased out its property for five years* beyond the lease period. Neither any resolution of Artha Sthayee Samiti was taken by the ZP for this nor did it get prepared any feasibility report for construction of the market building complex before taking up the work.

Expenditure of Rs. 55.53 lakh was spent during the period from March 2001 to August 2004 from Tenth Finance Commission grant and Rs. 32.66 lakh from funds transferred by KRMC for construction of two storied shopping complex. As of January 2005, only two stalls were rented out (rent per month not made available) out of 19 stalls possessed by the ZP and premium of Rs. 2.25 lakh was collected towards them.

Thus, the ZP constructed shopping complex on a land having no clear title for entering into irregular lease agreement with the KRMC. Consequently, the 19 stalls possessed by it on the land had also no clear title. This goes against the guidelines of expenditure from Tenth Finance Commission grant for creation of remunerative assets and investment of Rs. 55.53 lakh from Tenth Finance Commission grant remained unauthorised and irregular.

5.20 Non-recovery of Rs. 25.06 lakh towards lease money and giving undue benefit to lessee

The Bhingarh Pandaweswar ferryghat was given on lease for three years from 16 July 2000 to 15 July 2003 against a lease amount of Rs. 75.20 lakh without execution of any formal agreement by Birbhum ZP. No terms and conditions were laid down regarding the mode of collection. The lease was cancelled in July 2002, i.e., after two years, due to opening of Rabindra-Nazrul Setu on the location of the ferryghat. Out of total demand of Rs. 50.13 lakh (for two years), Rs. 25.07 lakh only was credited to ZP fund and Rs. 25.06 lakh remained outstanding towards the second year as of February 2006, even after a lapse of 43 months. No attempt was made by the ZP to recover the arrear dues of Rs. 25.06 lakh from the lessee though the same lessee was again irregularly allowed to collect toll tax from the Setu for the period from July 2002 to July 2003 without execution of any formal agreement in respect of amount to be credited to the ZP

* Year 2034 (the last year of the lease period stipulated for ZP) *minus* year 2029 (the last year of the lease period to be enjoyed by KRMC).

and without issue of any money receipt or coupon books. The ZP did not obtain any account for this from the lessee, thus giving a free hand to the lessee in collecting toll tax to his benefit and loss to the ZP, apart from allowing undue advantage to the lessee in withholding its dues of Rs. 25.06 lakh to the ZP.

5.21 Curtailment of Central share

5.21.1 Curtailment of Central share under Indira Awas Yojana

According to Indira Awas Yojana (IAY) guidelines, the State Government was to submit proposal for release of second instalment for all the districts, as soon as the conditions prescribed from time to time are satisfied including the fulfilment of 60 per cent utilisation of the available resources of a district. Moreover, the opening balance was not to exceed 15 per cent of the funds available during the previous year.

Ministry of Rural Development, Government of India, released (June 2003) first instalment of Central allocation of Rs. 3.01 crore to Maldah ZP, which was sub-allotted to 146 Gram Panchayats in December 2003 i.e. after delay of five months following the month of receipt. But in respect of second instalment, the ZP received only Rs. 1.24 crore as Central share in March 2004 in lieu of Rs. 3.01 crore*. As per allotment order of the Ministry, there was deduction of Rs. 1.77 crore[♦] from Central share due to late submission of proposal and excess carry over of funds. Thus, delay in sub-allotment to GPs by the ZP and consequent non-utilisation of funds to the extent required resulted in loss of Central share of Rs. 1.77 crore. With these funds, 708 rural poor[♥] could have been benefited by new construction of houses and 354[▲] by upgradation of their houses under IAY.

In reply to an audit query, it was stated (March 2005) by the ZP that timely selection of beneficiaries at GP level could not be completed and monitoring at block and

* Total allocation for the District: Rs. 6.02 crore (1st instalment plus 2nd instalment) minus Rs. 3.01 crore (received as 1st instalment) = **Rs. 3.01 crore.**

♦ Rs. 3.01 crore minus Rs. 1.24 crore = **Rs. 1.77 crore.**

♥ 80 per cent of total allocation may be utilised for new construction. Rs. 1.77 crore x 80%/20,000 (cost fixed per house) = **708.**

▲ 20 per cent of total allocation may be utilised for upgradation. Rs. 1.77 crore x 20%/10,000 (cost fixed per house) = **354.**

district levels were also not done in time. It was also stated that delay in sub-allotment was due to waiting for State share.

5.21.2 Curtailment of Central share under Sampoorna Grameen Rozgar Yojana (SGRY)

According to Sampoorna Grameen Rozgar Yojana (SGRY) guidelines, the State Government was to submit proposal for release of second instalment for all the districts, as soon as the conditions prescribed from time to time are satisfied including the fulfilment of 60 per cent utilisation of the available funds for a district. Moreover, the carried over funds were not to exceed 15 per cent of the funds available during the previous year.

Scrutiny revealed that East Medinipur Zilla Parishad received short Central share of Rs. 75.89 lakh than the allocation during 2003-04. The ZP admitted the fact (December 2004) and stated that as it was not able to spend the whole amount available for the financial year 2002-03, Rs. 75.89 lakh was short released. Thus, as a result of the inability of the ZP to spend the funds earmarked for the programme, the rural people were deprived of the wage benefit equivalent to 1,22,403 mandays¹ that could have been generated during 2003-04.

This shows lack of capacity of the ZP to spend funds and inability to absorb, which calls for streamlining the procedure for utilisation of funds and bringing in a sense of urgency for community development.

5.22 Excess remittance of Rs. 70.63 lakh out of PMGSY fund to Income Tax and Sales Tax Departments with resultant loss of Rs. 5.74 lakh

According to Rule 204 of The West Bengal Panchayat (Zilla Parishad and Panchayat Samiti) Accounts and Financial Rules, 2003, Zilla Parishad is responsible for depositing the amount representing Sales Tax and Income Tax deducted from the bills of contractors. The PIU^{*} of the ZP was to make deduction @ 2 per cent towards each on the value of work done.

¹ Rs. 75,89,000/62=1,22,403 mandays [Rs. 62 being the prevailing wage rate for an unskilled labourer].

* A unit of Zilla Parishad acting as Programme Implementation Unit (PIU) for implementation of Pradhan Mantri Gram Sadak Yojana.

Review of Cash Book of West Medinipur Zilla Parishad, revealed that Rs. 79.07 lakh against the dues of Rs. 45.22 lakh deducted and Rs. 90.31 lakh against the dues of Rs. 53.53 lakh deducted from the bills of contractors engaged under Pradhan Mantri Gram Sadak Yojana (PMGSY) were remitted towards Sales Tax and Income Tax respectively since inception of the programme (2000-01) to March 2004. This could be possible due to lack of proper maintenance of Sales Tax and Income Tax Registers.

As a result, Rs. 70.63 lakh (Rs. 33.85 lakh[♦] and Rs. 36.78 lakh[♥]) were remitted in excess to the Sales Tax and Income Tax Departments. The ZP stated (January 2006) that, on this being pointed out in audit, Rs. 33.85 lakh towards excess remittance of Sales Tax was fully recovered in December 2005 and Rs. 33.64 lakh towards excess remittance of Income Tax (out of Rs. 36.78 lakh) was recovered in July 2005. Balance of Rs. 3.14 lakh was retained by the Income Tax Department for delays in remittance of the dues. This resulted in loss of interest of Rs. 2.60 lakh[♦] as the amount of excess remittance could have earned interest by keeping the funds in savings account which could have been added to the programme fund of PMGSY, as prescribed in the programme guidelines, the total loss having been worked out to Rs. 5.74 lakh.

5.23 Action on Inspection Report

5.23.1 The following table indicates position of Inspection Reports (IRs) and paragraphs pending for settlement, as on 31 March 2005:

Category of PRIs	Years for which IRs are pending for settlement	Number of IRs pending for settlement	Number of paragraphs contained in the IRs awaiting settlement	Money value (Rupees in crore)
Zilla Parishads	1992-93 to 2003-04	62	325	473.43
Panchayat Samitis	1990-91 to 2003-04	577	1204	295.26
Gram Panchayat	2002-03 and 2003-04	6651	30770	339.57

5.23.2 An Audit Committee comprising the Secretary of the P&RD Department and representatives of the Finance Department and the Examiner of Local Accounts was

[♦] Excess Sales Tax: Rs. 79.07 lakh *minus* Rs. 45.22 lakh = **Rs. 33.85 lakh.**

[♥] Excess Income Tax : Rs. 90.31 lakh *minus* Rs. 53.53 lakh = **Rs. 36.78 lakh.**

[♦] Interest calculation:@ 3.5 per cent per annum (rate of interest allowed on deposit into savings bank) on Rs. 70.63 lakh for periods ranging from 8.5 to 21.5 months

formed for expeditious settlement of the outstanding Inspection Reports. No meeting of the committee was held during 2004-05.

5.24 Reply from the Government

All the major findings related to Panchayat Samitis and Zilla Parishads were sent to the Government between August 2005 and October 2005; reply had not been received (February 2006).

The Principal Secretary, Panchayat and Rural Development Department stated (February 2006) that the department was communicating with the authorities of the Zilla Parishads and Panchayat Samities. As soon as the required papers and comments of them are received, these would be furnished to Audit.

CHAPTER-6

Conclusions and Recommendations

6.1 Budgeting and financial control

- The GPs, PSs and ZPs did not maintain the records and books prescribed in the accounting rules. This had not only resulted in loss of audit trail but came in the way of having a true and fair picture of the affairs in the PRIs.

(Paragraph 2.8)

- Maintenance of all the prescribed records and books by each and every PRI needs to be ensured by strengthening the internal controls and monitoring.

(Paragraph 2.8)

- Some of the GPs and PSs spent crores of rupees without preparation, approval and adoption of budget according to the provisions of the Budget Rules which rendered the expenditure incurred by them unauthorised. The trend should be discouraged by enforcing strict compliance of rules by the PRIs. Also, some penal measures for such irregularities may be adopted. The budgetary control mechanisms in the PRIs need to be strengthened.

(Paragraph 2.2)

6.2 Implementation of schemes

- Under wage employment and housing programmes, curtailment of Central shares due to slow utilisation or non-utilisation of funds was noticed. This resulted in deprival of the scheme benefits to the targeted beneficiaries. The absorption capacity of the PRIs at all levels needs to be augmented.

(Paragraph 5.21)

- It was also noticed that contractors were engaged in works taken up under wage employment programme by the Panchayat Samitis and Zilla Parishads in contravention of programme guidelines. This had deprived the rural poor of the wage employment benefit

as envisaged in the programme. The Panchayat Samitis and Zilla Parishads need to be prevented from incurring such unauthorised and irregular expenditure, by proper monitoring and control at the PS executive level as well as the P&RD department.

(Paragraphs 3.11 and 4.14)

6.3 Execution of works and procurement of supplies

- In a large number of cases, especially by the Panchayat Samitis, construction of market complex or community hall or other works was taken up without any specific target date of completion, without identifying source of funds and even without detailed estimates. This was in violation of accounting and finance rules. As a result, completion of the work was delayed for an unlimited period and funds remained blocked. The necessary compliance with the provisions of the relevant rules should be effectively monitored.

(Paragraphs 4.1, 4.3, 4.4, 4.5, 4.9, 4.11 and 4.25)

- In many cases, procurement of materials were not found to be need based and assessing the requirement before making the purchase was not done at all. This resulted in unnecessary locking up of funds in idle materials. Steps should be taken to do away with such unnecessary purchases made by the PRIs, by ensuring the procurement procedures.

(Paragraph 4.22)

6.4 Unadjusted advances

- Crores of rupees advanced by the ZPs were found to have been lying unadjusted beyond the prescribed period of adjustment. Advance registers did not contain the required details and adjustments were not monitored on regular basis. Laxity on the part of the ZPs in respect of timely monitoring and adjustment of advances should be viewed seriously and proper maintenance of records and adjustment for all the advances should be ensured.

(Paragraph 5.10)

6.5 Internal Audit

- To provide continuous monitoring and oversight to enable efficient programme management in PRIs, the internal audit needs to be strengthened further.

(Paragraph 2.10)

Kolkata,
The

(Suparna Deb)
Examiner of Local Accounts
West Bengal

COUNTERSIGNED

Kolkata,
The

(Sarit Jafa)
Accountant General
(Receipt, Works and Local Bodies Audit)
West Bengal

Appendix I

(Reference : Paragraph 2.1)

GPs that did not prepare annual accounts for the year 2003-2004

Sl. No.	Name of GP	Controlling PRI at District level	Transaction as per cash book (Rupees in lakh)	
			Total receipts	Total expenditure
(1)	Kotwali	Malda	24.42	10.40
(2)	Bhawanipur	West Medinipur	28.10	26.53
(3)	Dudhkundi		10.13	7.93
(4)	Karidhya	Birbhum	18.68	15.27
(5)	Usmanpur	East Medinipur	7.80	7.20
(6)	Mathari-Khamar	Purulia	19.30	14.00
(7)	Hetgugui		9.37	8.74
(8)	Bamniabelyadi		11.25	7.28
(9)	Chatuhansa		17.61	11.80
(10)	Napara		13.51	9.34
(11)	Kenjakura	Bankura	23.33	14.75
(12)	Jagadalla-II		15.06	12.86
(13)	Pirrabani		16.30	12.56
(14)	Barshal		18.00	15.58
(15)	Lachmanpur		16.33	14.15
(16)	Bheduasole		21.50	19.85
(17)	Kalpathar		22.08	19.32
(18)	Jamna	Bardhaman	18.36	18.00
(19)	Mamudpur-II		19.84	18.97
(20)	Denur		13.61	12.84
Total			344.58	277.37

Appendix II
(Reference : Paragraph 2.2.1)

GPs that incurred expenditure without budget allocation during 2003-04

Sl. No.	Name of GP	Controlling PRI at District level	Expenditure incurred (Rupees in lakh)
(1)	Chandmoni	Malda	10.03
(2)	Aiho		10.09
(3)	Bhakri		13.34
(4)	Habibpur		18.13
(5)	Kshempur		30.70
(6)	Bhabuk		21.40
(7)	Khatanga	Birbhum	10.00
(8)	Karidhya		15.26
(9)	Dawlatabad	Murshidabad	8.14
(10)	Rasulpur		8.06
(11)	Nowda		12.83
(12)	Mahisthali		7.74
(13)	Manigram		20.42
(14)	Nimtita		15.47
(15)	Salar		7.74
(16)	Raipur		9.02
(17)	Chandpur		6.60
(18)	Malihati		9.09
(19)	Tenya Baidyapur		10.54
(20)	Tinpakuria		6.21
(21)	Kagram		8.30
(22)	Kalyanpur-I	9.44	
(23)	Amarun-II	Burdwan	16.47
(24)	Mahanta		16.70
(25)	Sittong-III	Darjeeling	9.13
(26)	Duptin		10.36
(27)	Soureni-I		13.68
(28)	Soureni-II		10.19
(29)	Jakirpur	Dakshin Dinajpur	15.42
(30)	Chhaygara	Uttar Dinajpur	4.70
(31)	Marnai		19.46
(32)	Pokharia		10.28
(33)	Goalpokher		16.32
(34)	Totopara Ballalguri	Jalpaiguri	17.33
(35)	Khairbari		62.36
(36)	Hantapara		12.39
(37)	Sijakamalpur	Hooghly	9.57
(38)	Sreeepur Balagarh		20.12
(39)	Girat		26.16

(40)	Bakulia Dhobapara		14.62
(41)	Haripur		21.81
(42)	Salepur-I		13.80
(43)	Charkrishnabati		8.62
(44)	Maruganj	Coochbehar	79.26
(45)	Sitai-I		56.42
(46)	Balarampur		50.50
(47)	Dhalpal-I		46.30
(48)	Dhelatbamu		8.88
(49)	Bamniabelyadi		7.25
(50)	Beldi		10.97
(51)	Mankiary		9.49
(52)	Nadiamaru-Masina		7.00
(53)	Jhaldadarda		10.34
(54)	Garaphusra		19.38
(55)	Beko		15.11
(56)	Bhamuria		11.68
(57)	Dimdiha	Purulia	9.46
(58)	Chakaltore		16.05
(59)	Tulin		7.87
(60)	Sirkabad		14.90
(61)	Kamta-Jangidiri		11.84
(62)	Barada		13.25
(63)	Chatuhansa		11.80
(64)	Sonajuri		22.42
(65)	Kuilapal		12.66
(66)	Mathari-Khamar		14.00
(67)	Hetgugui		8.74
(68)	Beur-Betur	Bankura	16.13
(69)	Kapista		18.82
(70)	Mandalkuti		14.24
(71)	Lachmanpur		14.14
(72)	Pirrabani		12.56
(73)	Kenddangri	Paschim Medinipur	13.79
(74)	Vetia		14.12
(75)	Bandgora		13.07
(76)	Dasagram		14.44
(77)	Birbandar		11.99
(78)	Kalaikunda		24.19
(79)	Kalagachia	Purba Medinipur	16.70
(80)	Byabattarhat Paschim		8.07
(81)	Kulti	24 Parganas (North)	12.00
(82)	Rautara		13.42
(83)	Prithiba		14.33
(84)	Sohaiswetpur		14.44
(85)	Langalberia	24 Parganas (South)	17.94

(86)	Itkhola		19.54
(87)	Jharkhali		10.14
(88)	Kalikapur-II		15.23
(89)	Naskarpur		10.73
(90)	Begampur		9.87
(91)	Belegachi		21.62
(92)	Chuprijhara		15.73
Total			1508.86

Appendix III
(Reference : Paragraph 2.2.2)

PSs that incurred expenditure without budget allocation during 2002-03 and 2003-04

Sl. No.	Name of PS	Controlling ZP	Expenditure incurred (Rupees in lakh)	
			2002-03	2003-04
(1)	Khejuri-II	East Medinipur	0	137.49
(2)	Harishchandrapur-I	Malda	0	76.83
(3)	Deganga	North 24 Parganas	246.32	178.07
(4)	Sandeshkhali-I	North 24 Parganas	0	172.05
(5)	Swarupnagar	North 24 Parganas	0	210.95
(6)	Bhangore-I	South 24 Parganas	119.35	96.22
(7)	Chandrakona-II	West Medinipur	145.12	174.14
(8)	Debra	West Medinipur	200.11	346.30
(9)	Narayangarh	West Medinipur	320.30	388.39
(10)	Sankrail	West Medinipur	231.42	0
(11)	Sabang	West Medinipur	215.11	0
(12)	Salbani	West Medinipur	168.35	312.74
(13)	Garbeta-III	West Medinipur	263.63	360.13
(14)	Jamboni	West Medinipur	135.05	134.70
(15)	Datan-II	West Medinipur	145.65	173.99
Total			4189.41	4761.00

Appendix IV
(Reference: Paragraph 2.3.1)

GPs that incurred expenditure in excess of budget provision during 2003-04

Sl. No.	Name of GPs	Controlling PRI at District level	Head of account	Expenditure incurred in excess of budget provision (Rupees in lakh)
(1)	Patikabari	Nadia	Honorarium	0.07
(2)	Haranagar		Development Fund	0.05
(3)	Madhugari		Lavatory	0.24
(4)	Hogalbaria		11 th FC	2.37
			Tax commission	0.07
(5)	Birpur-II		IAY	2.30
			SGRY	0.19
(6)	Alfa		BEUP	1.99
			NOAPS	1.10
			PMGY	2.80
(7)	Bagula		Other	0.18
			SGRY	0.23
			IAY	0.95
(8)	Krishnaganj		PMGY	4.00
			SGRY-II	0.09
			NOAPS	0.24
(9)	Arbandi-II		IAY	0.15
(10)	Dey Para		IAY	0.75
(11)	Baganchra		10 th FC	0.13
(12)	Karimpur-I		Misc	0.14
(13)	Karimpur-II		SGRY	1.73
			PMGY	0.15
(14)	Joyghata		SGRY-I	0.40
			IAY	0.71
			NOAPS	1.07
(15)	Taldaha	IAY	3.01	
(16)	Bhaluka	NSAP	0.56	
(17)	Bilkumari	IAY	1.10	
(18)	Charmajdia Charbrahma	IAY	2.90	
(19)	Matiary	IAY	1.30	
(20)	Hatisala-II	IAY	2.90	
(21)	Bhaganghat Tunjli	Other work	1.88	
		IAY	1.75	
(22)	Narayanpur-I	IAY	1.10	
(23)	Payaradanga	IAY	1.30	
(24)	Mayurhat-II	BEUP	0.75	
		IAY	0.80	
(25)	Badkula-II	IAY		

(26)	Ramnagar Barachupria-I		IAY	2.29
(27)	Ramnagar Barachupria-II		SGRY	3.60
(28)	Betna Gobindapur		IAY	0.66
			SGRY-II	4.71
			BEUP	1.48
(29)	Nityanandapur		IAY	0.55
(30)	Jamkuri		IAY	0.71
(31)	Belut-Rasulpur		NOAPS	0.12
(32)	Chhatna-I		SGRY-II	1.29
			IAY	0.25
			Salary	0.57
(33)	Uliyara		11 th FC	0.54
(34)	Madanmohanpur		Pay of casual staff	0.98
(35)	Layekbandh		RWS	1.39
(36)	Kushdwip		IAY	0.20
(37)	Barsal		SGRY	2.96
			IAY	2.24
(38)	Ratanpur		IAY	0.41
(39)	Puddi		IAY	0.20
			PMGY	4.30
			SGRY	6.19
(40)	Banasuria		Hariali	1.73
			IAY	1.42
(41)	Sarenga		IAY	0.11
(42)	Medinipur		10 th FC	0.09
(43)	Gopalpur		Hariali	2.47
			PMGY	0.20
			10 th FC	0.05
(44)	Gourbazar		SGRY	1.21
(45)	Godardihi		IAY	0.41
			Salary	0.53
			IAY	1.90
(46)	Bikarampur		SGRY-II	1.09
(47)	Sihar		IAY	1.35
(48)	Bikrampur		IAY	0.25
(49)	Gorabari		10 th FC	0.26
			Salary	2.03
			IAY	0.29
(50)	Baharmundi		IAY	1.30
(51)	Melera		IAY	0.75
(52)	Amdandra		IAY	0.25
(53)	Ponisole		IAY	0.60
(54)	Lotiabani		11 th FC	0.91
(55)	Radhanagar		I&CA	1.45
(56)	Birsingha	Bankura		

(57)	Arrah		SGRY-II	2.50		
(58)	Mandalgram		IAY	1.30		
(59)	Rautora		SGRY-II	0.68		
			PUP	0.31		
(60)	Brindabanchak	East Medinipur	SGRY	0.61		
(61)	Moyna-II		IAY	1.01		
(62)	Natshal-I		IAY	0.30		
(63)	Pipulberia-II			SGRY	0.08	
				IAY	0.20	
(64)	Kendamari Jalpai			NOAPS	0.57	
(65)	Pani-Parul			IAY	0.51	
(66)	Nandigram			IAY	0.17	
(67)	Argola			IAY	0.55	
				NOAPS	0.31	
(68)	Jalpai			11 th FC	0.80	
				PMGY	1.40	
(69)	Mahisagote			IAY	0.60	
				SGRY	1.04	
(70)	Mysora			IAY	2.32	
(71)	Sonachura			IAY	2.01	
				NOAPS	0.34	
(72)	Lakshi			IAY	0.31	
(73)	Lauda			IAY	1.11	
(74)	Naichanpur-I			IAY	0.31	
(75)	Kukrahati			IAY	3.00	
(76)	Ghaghra		Purulia	SGRY	1.09	
(77)	Arrah			11 th FC	1.62	
(78)	Pindra				11 th FC	0.37
					IAY	0.84
				Untied	0.15	
				Other expenditure	0.23	
(79)	Balitora			PUP	0.77	
(80)	Manihara			11 th FC	4.27	
				EAS	5.00	
				Misc	0.14	
				Tree Plantation	0.09	
(81)	Bero			Misc	1.63	
(82)	Sanka			SGRY-I	4.60	
				IAY	0.08	
(83)	Gourangoih			SGRY	3.73	
(84)	Nutandihg			IAY	0.53	
(85)	Chelyama			11 th FC	0.98	
				SGRY	2.39	
				IAY	0.53	
(86)	Serengdih			MPLADS	1.00	
(87)	Begunkodar			PMGY	1.80	

(88)	Babugram		IAY	0.94	
			EAS	1.43	
(89)	Mitrapur	Birbhum	Administration	0.10	
(90)	Jagigram		Homoeo Dispensary	0.24	
(91)	Dumurgram		NOAPS	0.13	
(92)	Jashpur		IAY	2.31	
			PUP	1.41	
(93)	Paikar		NOAPS	0.13	
			Other Expenditure	0.28	
(94)	Gonpur		SGRY	1.19	
(95)	Angargaria		SGRY	2.35	
(96)	Hatora		IAY	0.31	
			SGRY	0.43	
(97)	Bhormorkole		IAY	0.07	
(98)	Nagri		IAY	0.15	
(99)	Durgamondap		North 24 Parganas	IAY	2.30
(100)	Chaita			IAY	1.50
				PMGY	0.20
		SGRY-I		0.26	
(101)	Kachua	Salary		0.20	
(102)	Bamonpukur	IAY		1.22	
(103)	Sandeskhali	IAY		0.60	
(104)	Dharampur-I	10 th FC		0.21	
		PMGY		0.20	
(105)	Makhalgachha	IAY		1.00	
(106)	Mohanpur	IAY		2.42	
		SGRY		0.91	
(107)	Manipur	11 th FC		0.52	
		NOAPS		0.27	
(108)	Kowgachi-II	Tubewell		0.67	
(109)	Bilkunda-I	IAY		1.00	
		Maintenance		0.14	
(110)	Dharmapukuria	SGRY		0.45	
		IAY		1.65	
(111)	Jeliakhali	BEUP		2.00	
		IAY	2.03		
		Other expenditure	0.06		
(112)	Gopalnagar-I	IAY	1.72		
		BEUP	5.77		
(113)	Chandpara	Street light	0.38		
(114)	Kalupur	11 th FC	0.03		
		IAY	3.75		
(115)	Malipota	IAY	0.55		
(116)	Ranaghat	IAY	4.85		
(117)	Korakati	IAY	1.82		

(118)	Patalikhanpur		IAY	0.19
(119)	Asharu		IAY	3.71
(120)	Bagdaha		IAY	3.50
(121)	Rajibpur-Bira		IAY	0.81
(122)	Shimulpur		IAY	0.70
(123)	Panpur-kewtia		IAY	0.10
(124)	Akaipur		IAY	0.80
(125)	Bairampur		IAY	1.20
(126)	Fulsara		IAY	3.10
(127)	Ganganandapur		SGRY	1.10
(128)	Sewli		SGRY-II	0.13
(129)	Helencha		IAY	3.10
(130)	Maricha		IAY	0.20
(131)	Bodai		Tubewell	0.89
(132)	Kowgachi-I		NFBS	0.11
			NMBS	0.80
			Tubewell	0.87
(133)	Kaniara-II		IAY	7.39
			SGRY	1.73
(134)	Bermrjur-II		SGRY	0.36
(135)	Joynagar Hatiara-II		IAY	0.97
(136)	Deganga-I		IAY	0.05
(137)	Ghatbaor		IAY	0.50
			SGRY	0.71
			Untied	1.26
			BEUP	1.50
			IAY	1.80
(138)	Ganrapota		IAY	1.80
(139)	Majhipara Palashi		SGRY	1.31
(140)	Bilkunda-II		IAY	1.50
(141)	Nachhipur		SGRY	1.10
(142)	Amlasuli		IAY	2.79
			SGRY	0.18
(143)	Narayanbarh		IAY	0.30
			NOAPS	0.18
(144)	Baghasty		11 th FC	0.76
(145)	Pakurseni		11 th FC	0.67
(146)	Sankrail		11 th FC	0.18
(147)	Hariatara	West Medinipur	11 th FC	0.33
(148)	Baramura		Salary	0.09
(149)	Garanga		IAY	0.22
(150)	Jhentla		PUP	0.26
(151)	Palshya		TA	0.07
			IAY	0.39
(152)	Joynagar		NOAPS	0.24
			Pay	0.70
(153)	Jomboni		NOAPS	0.45

(154)	Haur	Misc	0.41
(155)	Duan-I	11 th FC	1.61
		SGRY	3.11
(156)	Jalpai	SGRY	0.51
(157)	Bhawanipur	IAY	1.47
		SGRY	1.82
(158)	Nijnarajol	IAY	3.51
		SGRY	6.69
(159)	Sultanpur	IAY	1.40
		SGRY	2.79
(160)	Haripur	11 th FC	4.02
		GP Dev	1.86
		RWS	0.11
		SGRY	0.64
		PUA PHC	0.28
		Other expenditure	0.57
(161)	Satbankura	IAY	0.05
(162)	Satyapur	SGRY	0.28
(163)	Amanpur	GP own fund	1.44
(164)	Kunarpur	Panchayat building	0.32
		Maintenance	0.25
(165)	Laluah	IAY	2.10
		SGRY	0.67
		11 th FC	0.62
(166)	Nayabsta	IAY	1.30
(167)	Duan-II	IAY	1.30
(168)	Nolbona	IAY	0.20
(169)	Bishnupur	Midday meal	1.46
		SSA	1.49
		Paddy purchase	7.09
		MLA (F)	6.44
(170)	Paparara	IAY	0.31
		NMBS	0.04
(171)	Kalagram	Other expenditure	0.21
(172)	Lakshmipur	NOAPS	0.35
(173)	Sarabot	IAY	1.02
(174)	Gochhati	SGRY	0.72
(175)	Kultikari	IAY	0.40
(176)	Agra	IAY	1.50
		SGRY	0.32
(177)	Gobordhanpur	SGRY	1.31
		IAY	0.40
(178)	Dhaneswarpur	Other expenditure	0.26
(179)	Lodhasoli	SGRY	0.31
(180)	Chatri	11 th FC	0.40
(181)	Molighati	IAY	0.75

(182)	Amsole	Hooghly	11 th FC	0.67
(183)	Bandipur-II		IAY	1.20
(184)	Sealsaai		IAY	0.81
(185)	Bural		IAY	0.21
(186)	Bishupur		IAY	0.81
(187)	Bhanjipur		IAY	0.10
			NOAPS	0.11
(188)	Srirampur		IAY	0.80
(189)	Dwarhatta		NSAP	0.86
(190)	Keshabchak		IAY	1.00
			SGRY-II	0.24
(191)	Goswamimalipara		Contingency	0.16
			Other	0.05
(192)	Babnan		Untied	0.55
			Other expenses	0.05
(193)	Bhangamora		IAY	2.13
(194)	Simlagarh Vitasin		SGRY-II	0.12
			SGRY-I	1.98
			IAY	2.15
			PMGY	1.20
		NOAPS	0.77	
(195)	Gurap	IAY	0.15	
(196)	Kamarpukur	SGRY-II	0.25	
		IAY	0.85	
		PMGY	0.50	
		11 th FC	0.37	
(197)	Soara	PMGY	0.90	
(198)	Chanditala	PMGY	4.50	
(199)	Suganda	Repair of tubewell	0.59	
(200)	Somra	PMGY	2.34	
(201)	Amnan	RWS	0.50	
(202)	Bally	IAY	0.55	
		PMGY	1.90	
		11 th FC	0.15	
		SGRY-II	3.32	
(203)	Rajhat	11 th FC	3.45	
(204)	Harit	SGRY-II	1.44	
		PMGY	0.30	
		RWS	0.25	
		Misc.	0.55	
(205)	Beharia	Murshidabad	Contingency	0.16
(206)	Lalgola	SGRY-II	1.33	
		NSAP	0.07	
(207)	Neallishpara Goaljan	11 th FC	0.38	
(208)	Bilborakopra	SGRY	0.71	
		IAY	1.11	

			NOAPS	0.14
(209)	Dangapara		SGRY	2.13
(210)	Bangalpur	Howrah	11 th FC	1.15
(211)	Dehimondalghat-I		Misc	0.29
(212)	Bargachia-I		Entertainment	0.09
(213)	Dhulagori		Mid-day meal	0.47
(214)	Banharishpur		SGRY	3.28
(215)	Haturia-I		Honorarium	0.10
(216)	Sirajbati		11 th FC	0.75
(217)	Dwarika Gosainpur		Homeopathy doctor	0.16
(218)	Domjur		SGRY-II	4.23
(219)	Joargori		11 th FC	1.19
(220)	Shikharbali-I		South 24 Parganas	PMGY
		MPLADS		2.10
		NSAP		0.16
(221)	Raidighi	SGRY-II		0.10
(222)	Mallickpur	IAY		1.18
(223)	Gopalganj	SGRY-II		0.28
(224)	Northbhawali	SGRY-II		0.31
(225)	Gopalpur	SGRY-II		0.71
(226)	Fatepur	SGRY-II		1.27
(227)	Pratapaditya Nagar	11 th FC		0.44
		SGRY-II		4.09
(228)	Jalabana-II	BEUP		1.63
(229)	Debipur	10 th FC		1.11
(230)	Netra	SGRY-II		0.50
		IAY	0.70	
(231)	Kalikapur-I	NOAPS	0.23	
(232)	Mayahowri	SGRY-II	0.55	
(233)	Nikarighata	SGRY-II	3.56	
(234)	Gaisal	SGRY-II	2.00	
		Dakhshin Dinajpur	Other expenses	0.06
(235)	Sukdebpur		PMGY	0.80
			SGRY-II	3.35
(236)	Damdama		IAY	2.40
(237)	Belbari		PMGY	1.00
(238)	Nandanpur	PMGY	1.00	
(239)	Singtamsom	SGRY-II	2.07	
		Darjeeling	Untied	0.65
(240)	Hatighisa		IAY	1.10
			Contingency	0.36
			IAY	3.50
(241)	Rangit		11 th FC	0.15
			Misc.	0.17
(242)	Rishehat		11 th FC	0.38
(243)	Todeytangta	SGRY-II	0.14	

(244)	Darjeeling-I	Bardhaman	11 th FC	0.43
(245)	Ahalay		SGRY	4.63
(246)	Hatkalna		IAY	0.56
(247)	Lakhuria		SGRY	0.18
(248)	Nagun		NOAPS	1.00
			SGRY	0.62
			PMGY	0.80
(249)	Samdi		Salary	0.09
			PUP	0.53
			IAY	0.20
			NOAPS	0.60
(250)	Gogla		SGRY	2.04
			NSAP	0.67
(251)	Amrasota		NOAPS	0.06
			Sports	0.02
(252)	Ukhra		11 th FC	0.14
			NSAP	0.11
(253)	Baghason		IAY	1.42
(254)	Kurkuba		10 th FC	0.25
(255)	Kaiti		IAY	0.40
(256)	Ukta		NSAP	0.28
(257)	Galsi		SGRY-II	0.02
			SGRY-I	2.52
			IAY	0.98
(258)	Nabagram		11 th FC	1.07
(259)	Dogachia		IAY	0.21
(260)	Barapalsona-I		IAY	0.55
			Other expenses	0.13
			Collector commission	0.03
(261)	Paratal-I		NOAPS	0.11
		11 th FC	1.65	
(262)	Gazipur	PMGY	1.20	
(263)	Karui	PMGY	0.80	
(264)	Satinandi	SGRY-II	0.39	
		NSAP	0.79	
		IAY	0.56	
(265)	Dignagar	IAY	0.60	
(266)	Jamalpur-I	11 th FC	2.96	
		IAY	0.30	
		SGRY-II	2.86	
(267)	Berugram	SGRY	1.49	
		10 th FC	0.51	
(268)	Jotesriram	IAY	1.51	
(269)	Daluibazar-I	11 th FC	0.17	
(270)	Srirampur	SGRY-I	0.47	
		Entertainment	0.06	

(271)	Ankhona		NOAPS	1.29
			NSAP	0.10
(272)	Gobindapur		NOAPS	1.99
			NFBS	0.30
(273)	Mankar		NFBS	0.15
			Installation of tubewell	0.76
			11 th FC	0.03
(274)	Baikunthapur-I		IAY	0.06
(275)	Loyapur Krishnarampur		IAY	2.23
			SGRY	2.04
(276)	Bidyanathpur		PUP	1.01
(277)	Kendra		IAY	0.98
			Contingency	0.01
(278)	Nityanandapur		Other expenses	0.02
			Allowance of pradhan	0.07
(279)	Bandul-I		Road repair	0.38
(280)	Palsona		IAY	0.71
(281)	Singi		IAY	0.85
(282)	Simulia-II		PMGY	0.80
(283)	Bamunura		SGRY	0.78
			IAY	0.70
(284)	Gidhgram		Contingency	0.14
			IAY	0.10
(285)	Mougram		IAY	0.42
			NSAP	0.51
(286)	Abujhati-II		SGRY	1.50
(287)	Jaugram		11 th FC	1.36
(288)	Nimo-I		10 th FC	1.63
			11 th FC	0.46
(289)	Majhergram		11 th FC	2.12
(290)	Ramnagar		Other expenses	0.77
(291)	Nabagram		JGSY	1.98
(292)	Pahalanpur		IAY	1.30
(293)	Dignagar-II		PMGY	3.90
(294)	Kshirgram		SGRY	0.78
			IAY	0.90
(295)	Guskara-II		EAS	1.28
(296)	Palita		IAY	1.00
(297)	Ghirmigaon	Uttar Dinajpur	IAY	0.31
(298)	Gunjaria		PMGY	1.00
			School building	1.52
(299)	Sitgram		PMGY	0.80
(300)	Lodhan		IAY	0.92
			SGRY-II	0.28
			PMGY	0.30
(301)	Itahar		SGRY-II	0.56

(302)	Kamalagaon Sujali	Coochbehar	PMGY	0.60	
(303)	Maraikura		PMGY	1.10	
(304)	Nijtaraf		IAY	5.82	
(305)	Salbari-II		SGRY-II	2.45	
(306)	Balabhut		IAY	6.39	
			PMGY	2.80	
			Mid-day meal	0.98	
			11 th FC	0.80	
(307)	Ranirhat		IAY	3.45	
(308)	Knagrabari		SGRY-II	12.38	
			IAY	2.05	
(309)	Gopalpur		IAY	2.31	
			Market complex	3.22	
(310)	Brahmattarchatra		IAY	11.00	
(311)	Takagach Rajarhat		EAS	3.92	
			SGRY	0.56	
			P. D. Programme	0.65	
			SGRY-II	5.20	
(312)	Bhawairthana		Honorarium	0.09	
(313)	Chotosalbari	SGRY-II	2.92		
		IAY	0.86		
		11 th FC	2.95		
		PMGY	1.10		
		IAY	8.00		
(314)	Dewanhat	PMGY	5.59		
		SGRY-II	1.19		
		MLA fund	3.94		
		Village dev. Programme	0.63		
		(315)	Deogaon	IAY	16.93
		(316)	Shalkumar	SGRY-II	3.10
IAY	1.23				
(317)	Sikirpur	IAY	12.53		
		Water supply	19.67		
(318)	Southberubari	SGRY-II	2.40		
		IAY	0.95		
(319)	Kharija Berubari-I	SGRY-II	2.91		
(320)	Bidhannagar	SGRY-II	7.88		
		IAY	6.46		
		IAY	7.40		
(321)	Dabgram-II	IAY	6.56		
(322)	Majhiali	SGRY-II	3.44		
(323)	Chuapara	SGRY-II	10.23		
(324)	Falakata-I	PMGY	1.36		
		SGRY-II	2.95		
(325)	Falakata-II	IAY	4.40		
(326)	Fulbari-I	PMGY	0.50		
		Jalpaiguri			

(327)	Bhigole	Malda	SGRY-II	0.32
			IAY	2.68
(328)	Aktail		SGRY-II	0.33
(329)	Sultannagar		Untied	3.32
			11 th FC	0.05
(330)	Uttar panchanandapur-II		11 th FC	0.58
			SGRY-II	2.37
(331)	Dhumpur		SGRY-II	8.78
(332)	Chandrapara		SGRY-II	0.16
			IAY	0.88
(333)	Jatail		SGRY-II	9.22
(334)	Malior-II		IAY	0.41
(335)	Baharai		11 th FC	1.04
			Own Fund	0.42
(336)	Laxmipur		SGRY-II	3.10
			Other expenses	0.36
(337)	Jatradanga		MPLADS	1.00
			Other expenses	0.22
			Drain	0.14
(338)	Kanturka		IAY	0.54
(339)	Daulatnagar	11 th FC	0.11	
		Contingency	0.02	
(340)	Sripur-I	SGRY-II	0.48	
Total			729.95	

Appendix – V
(Reference: Paragraph 2.3.2)

PSs that incurred expenditure in excess of budget provision during 2002-03 and 2003-04

Sl. No.	Name of PS	Controlling ZP	Head of account	Expenditure incurred in excess of budget provision (Rupees in lakh)	
				2002-03	2003-04
(1)	Patashpur-II	East Medinipur	NOAPS	2.99	-
			10 th F.C	5.66	-
			11 th F.C.	10.50	-
(2)	Barrackpur-I	North 24 Parganas	SGSY	2.73	14.80
(3)	Budge Budge-II	South 24 Parganas	SGRY-I	8.14	-
(4)	Kaliachak-III	Malda	CLRC	7.59	-
			RI Office	3.09	-
			Relief Godown	1.44	-
(5)	Kaliachak-I	Malda	10 th F.C.	8.41	-
			BEUP	7.88	-
(6)	Suti-II	Murshidabad	10 th F.C.	21.05	-
			R.C.H.Centre	-	3.60
(7)	Nalhati-I	Birbhum	Prerak Sanchalak	2.05	-
			SC/ST Development	5.61	-
			10 th F.C.	24.95	-
			11 th F.C.	44.84	-
(8)	Murarai-I	Birbhum	Admn.Bldg.	-	8.07
			Jorebundh	-	4.39
(9)	Rajarhat	North 24 Parganas	11 th F.C.	26.54	-
(10)	Kharagpur-II	West Medinipur	SSK	-	26.80
(11)	Panchla	Howrah	MPLADS	15.22	-
(12)	Kaliaganj	Uttar Dinajpur	10 th FC	-	18.14
			TSC	-	4.28
(13)	Ranaghat-I	Nadia	Child Education Centre	-	2.40
			EAS	-	13.86
			Untied Fund	-	7.33
(14)	Barrackpur-II	North 24 Parganas	Credit subsidy cum	3.54	10.75
			11 th FC	7.09	8.59
			PMGY	2.60	0.27
			IRDP	-	11.83
(15)	Binpur-I	West Medinipur	SGRY	9.91	13.67
			11 th FC	18.00	-
(16)	Suti-I	Murshidabad	BMS	1.18	0.76

			10 th FC	7.49	1.13
			Sanitation	-	1.57
			NSAP	-	1.15
			Mid-day Meal	0.79	0.66
			Const. of primary school	13.82	-
(17)	Raghunathganj-I	Murshidabad	SSK	0.40	-
			RSP	0.64	-
			Pension	-	1.67
(18)	Krishnanagar-II	Nadia	SGRY	8.48	1.12
(19)	Sankrail	Howrah	SGRY	-	4.89
(20)	Domjur	Howrah	BMS	7.56	1.94
			10 th FC	32.30	-
(21)	Joynagar-I	South 24 Parganas	11 th FC	15.31	-
			NWDPRAs	-	1.40
			Widow Pension	-	3.99
(22)	Falta	South 24 Parganas	MPLADS	40.06	-
			NOAPS	18.86	-
(23)	Kaliachak-II	Malda	10 th FC	14.92	-
			Mid-day Meal	1.50	-
			SGRY-I	5.81	-
(24)	Udaynarayanpur	Howrah	Untied Fund	17.86	-
			SGRY	11.71	-
Total				438.52	169.06

Appendix VI

(Reference : Paragraph 2.3.3)

ZPs that incurred expenditure in excess of budget provision during 2002-03 and 2003-04

Sl. No.	Name of ZP	Head of account	Expenditure incurred in excess of budget provision (Rupees in lakh)	
			2002-03	2003-04
(1)	Coochbehar	Construction of record room	2.40	-
		BCW	-	24.57
		PWD	-	84.80
(2)	Bankura	EAS/SGRY	797.27	41.08
		SGRY-II	339.50	-
		RIDF-VI	-	11.79
(3)	Uttar Dinajpur	SGRY-I	567.91	-
		SGRY-II	500.26	-
		10 th FC	86.61	58.28
		IAY	269.86	-
(4)	Nadia	EAS	193.74	
		BMS	832.39	
		IAY		338.64
		SGRY-II		184.17
(5)	Birbhum	SGRY-I/ EAS	496.10	
		SGRY-II	505.43	
		BMS	11.31	32.01
		11 th FC	113.44	123.70
		PMGY-GA		44.67
Total			4716.22	943.71

Appendix VII

(Reference: Paragraph 2.4)

Cases of direct appropriation of revenues during 2003-04 without depositing into Saving Bank Accounts

Sl. No.	Name of GP	Controlling PRI at District level	Amount spent out of revenues collected without routing through the Savings Bank Account (Rupees in lakh)
(1)	Bararangrash	Cooch Behar	0.55
(2)	Baneswar		0.80
(3)	Pundibari		0.78
(4)	Marichbari Kholta		0.55
(5)	Khapaidanga		0.45
(6)	Sahebganj		0.37
(7)	Barasakdal		0.50
(8)	Gopalpur		1.24
(9)	Madhupur		0.28
(10)	Radhanagar	West Medinipur	0.32
(11)	Debra-I		1.13
(12)	Manoharpur-II		0.49
(13)	Chaipat		0.94
(14)	Chichra		0.07
(15)	Bainan	Howrah	0.10
(16)	Bikihakola		0.76
(17)	Haturia-II		0.10
(18)	Haturia-I		0.18
(19)	Salap-II		1.41
(20)	Mahary-II		2.04
(21)	Narna		1.46
(22)	Andul		1.93
(23)	Baneswarpur-I		0.58
(24)	Bankra-I		1.41
(25)	Jujersha	0.18	
(26)	Dadpur	North 24 Parganas	0.51
(27)	Sashan		1.35
(28)	Chandigarh-Rohanda		2.61
(29)	Ramchandrapur	Murshidabad	0.12
(30)	Patikabari		0.23
(31)	Balia-II		0.13
(32)	Bali-I		0.50
(33)	Talgram		0.02
(34)	Bharatpur		0.16
(35)	Godda		0.04
(36)	Jajan		0.09
(37)	Chandpur		0.36
(38)	Manikchak		0.18
(39)	Hetia	Bankura	3.74

(40)	Jagannathpur		0.94	
(41)	Salda		0.97	
(42)	Jagadlla-I		0.23	
(43)	Moynapur		1.58	
(44)	Uttarbar		0.37	
(45)	Kapista		0.22	
(46)	Rowthkhanda		1.30	
(47)	Kaithi	Birbhum	0.37	
(48)	Bhadrapur-I		0.28	
(49)	Jagigram		0.58	
(50)	Kurunnahar		0.65	
(51)	Kendua		0.45	
(52)	Kaitha-I		0.57	
(53)	Ulkunda		0.24	
(54)	Banagram		0.53	
(55)	Karumgram		0.08	
(56)	Paikpara		0.85	
(57)	Kalitha		0.35	
(58)	Abinashpur		0.21	
(59)	Koma		0.32	
(60)	Haridaspur		0.49	
(61)	Kendua		0.45	
(62)	Sitalgram		0.25	
(63)	Ghemtugachhi		Nadia	0.95
(64)	Tatla-I			0.97
(65)	Majhergram			0.87
(66)	Taldaha			1.55
(67)	Shimurali	0.29		
(68)	Routari	0.25		
(69)	Saguna	1.28		
(70)	Silinda-I	0.42		
(71)	Deuli	0.84		
(72)	Nagarukhra	0.12		
(73)	Haringhata-II	0.28		
(74)	Natidanga-II	0.64		
(75)	Nandanpur	0.27		
(76)	Narayanpur-I	0.08		
(77)	Dhoradaha-II	0.18		
(78)	Hingnara	0.48		
(79)	Bidhannagar-I	Darjeeling		0.50
(80)	Buraganj		0.30	
(81)	Binnabari		0.21	
(82)	Bidhannagar-II		0.40	
(83)	Ghoshpukur		0.16	
(84)	Jamna	Hooghly	0.35	
(85)	Satithian		0.91	

(86)	Gurap		0.55
(87)	Bhandarhati-II		0.39
(88)	Bhandarhati		0.37
(89)	Dadpur		0.22
(90)	Guptipara-I		0.30
(91)	Naity		0.41
(92)	Sugandhya		0.92
(93)	Panchghara		0.66
(94)	Dhaniakhali-I		0.27
(95)	Makalpur		0.38
(96)	Polba		0.90
(97)	Mahanad		0.93
(98)	Rajhat		1.55
(99)	Baksa		0.46
(100)	Harit		0.90
(101)	Beldurga Nagar	South 24 Pargana	0.11
(102)	Jalabaria-II		0.13
(103)	Deulbari		0.10
(104)	Monirtat		0.74
(105)	Polarhat-I		0.44
(106)	Baharu-Kshetra		0.38
(107)	Maipith-Baikunthpur		0.19
(108)	Sahajadapur		0.18
(109)	Bidyanandapur	Uttar Dinjapur	0.06
(110)	Belan		0.16
(111)	Nizampur-I		0.17
(112)	Pandua	Malda	0.06
(113)	Bairgachi-I		0.22
(114)	Jadupur-II		0.16
(115)	Bairagachhi-II		0.23
(116)	Salaidanga		0.29
(117)	Raniganj-I		0.14
(118)	Karkach		0.83
(119)	Piplon	Bardhaman	0.50
(120)	Ausgram		0.83
(121)	Negun		0.66
(122)	Samdi		0.16
(123)	Jamna		0.79
(124)	Salanpur		0.06
(125)	Denur		0.23
(126)	Monteswar		0.29
(127)	Mamudpur-I		0.35
(128)	Ukta		0.61
(129)	Kaichor-II		0.07
(130)	Dignagar-II		0.21
(131)	Guskara-II		0.53

(132)	Ethora		0.17
(133)	Dumurgram		0.20
(134)	Dignagar		0.26
(135)	Billagram		0.74
(136)	Depal	East Medinipur	0.24
(137)	Baruttarhingly		1.86
(138)	Rishibankim Chandra		0.67
(139)	Janka		1.25
(140)	Chakdwipa		0.78
(141)	Boyal-I		0.19
(142)	Chhatri		0.37
(143)	Badalpur		0.82
(144)	Balisai		0.36
(145)	Kadua		0.15
(146)	Hadia-II		0.19
(147)	Bibekananda		0.36
(148)	Padima-I		0.21
(149)	Dubda		0.42
(150)	Gobra		0.30
(151)	Garkamalpur		0.09
(152)	Badhia		0.08
(153)	Boyal-II		0.19
(154)	Basantapur		0.28
(155)	Talgachhare-II		0.36
(156)	Sarbodaya		0.49
(157)	Lakshya-II		0.22
(158)	Paniparui		0.70
(159)	Deulpota		2.48
(160)	Kalindi		0.46
(161)	Manjusree		0.25
(162)	Paldhui	0.51	
(163)	Nijkasba	1.85	
Total			169.10

Appendix VIII

(Reference : Paragraph 2.5.1)

Irregular retention of cash in hand during 2003-04

Sl. No.	Maximum amount of cash (in Rupees) retained in excess of permissible limit (range)	No. of GPs involved in such irregular retention	Controlling ZP
(1)	25,001-50,000	22	South 24 Parganas
		31	Midnapore (East)
		27	Midnapore (West)
		23	Murshidabad
		5	Howrah
		8	Coochbehar
		5	Bankura
		4	Nadia
		12	24 Parganas (North)
		12	Hooghly
		15	Burdwan
		23	Birbhum
		5	Purulia
		11	Dakshin Dinajpur
		8	Uttar Dinajpur
		12	Malda
7	Jalpaiguri		
(2)	50,001-75,000	9	South 24 Parganas
		13	Midnapore (East)
		11	Midnapore (West)
		11	Murshidabad
		1	Coochbehar
		1	Bankura
		2	Nadia
		2	24 Parganas (North)
		4	Hooghly
		4	Burdwan
		4	Birbhum
		1	Darjeeling
		5	Purulia
		1	Dakshin Dinajpur
		1	Uttar Dinajpur
4	Malda		
4	Jalpaiguri		
(3)	75,001-1,00,000	5	South 24 Parganas
		7	Midnapore (East)
		10	Midnapore (West)
		2	Murshidabad
		2	Howrah
		2	Coochbehar

		3	Bankura
		1	Nadia
		1	Hooghly
		1	Burdwan
		1	Uttar Dinajpur
		1	Malda
		1	Jalpaiguri
(4)	1,00,000-1,25,000	1	South 24 Parganas
		1	Midnaporre (East)
		4	Midnapore (West)
		2	Murshidabad
		1	Coochbehar
		1	Bankura
		1	Dakshin Dinajpur
(5)	1,25,001-1,50,000	2	South 24 Parganas
		3	Midnaporre (East)
		1	24 Parganas (North)
		1	Burdwan
		1	Uttar Dinajpur
(6)	1,50,001-1,75,000	2	South 24 Parganas
		3	Midnapore (West)
		1	Murshidabad
		1	Malda
(7)	1,75,001-2,00,000	2	South 24 Parganas
(8)	2,00,001-2,25,000	1	Birbhum
		1	Malda
		1	Jalpaiguri
(9)	2,25,001-3,25,000	1	Midnaporre (East)
		1	Midnapore (West)
		1	Hooghly
		1	Burdwan
		1	Malda
(10)	3,25,001-4,25,000	2	South 24 Parganas
		1	Darjeeling
		1	Purulia
(11)	4,25,001-5,00,000	2	Midnapore (West)
(12)	5,00,001-6,50,000	2	South 24 Parganas
		1	Coochbehar
Total		390	

Appendix IX

(Reference : Paragraph 2.5.2)

Irregular retention of cash in hand during 2002-03 and 2003-04

Sl. No.	Maximum amount of cash (in Rupees) retained in excess of permissible limit (range)	No. of PSs involved in such irregular retention	Controlling ZP
(1)	25,001-50,000	1	Midnapore (East)
		1	Midnapore (West)
		1	Murshidabad
		2	Howrah
		1	Nadia
		1	Hooghly
		1	Bardhaman
(2)	50,001-75,000	2	Howrah
		2	24 Parganas (North)
		1	Birbhum
(3)	75,001-1,00,000	1	South 24 Parganas
		1	Howrah
(4)	1,00,000-1,25,000	1	South 24 Parganas
(5)	1,25,001-1,50,000	1	Midnapore (East)
		1	Howrah
		1	Bardhaman
(6)	1,50,001-1,75,000	1	South 24 Parganas
(7)	1,75,001-2,00,000	2	South 24 Parganas
(8)	2,00,001-2,25,000	1	South 24 Parganas
		1	North 24 Parganas
(9)	2,25,001-3,25,000	1	Howrah
		1	Midnapore (East)
		1	Midnapore (West)
		1	Bardhaman
		2	Malda
(10)	3,25,001-4,25,000	3	West Medinipur
		1	Malda
(11)	4,25,001-5,00,000	1	South 24 Parganas
(12)	Over 5,00,001	1	Midnapore (East)
		1	Midnapore (West)
		1	South 24 Parganas
		1	Howrah
Total		39	

Appendix X

(Reference: Paragraph 2.6.1)

**Discrepancy between Cash Book and Pass Book remaining
unreconciled at the end of 2003-2004 (in respect of GPs)**

Sl. No.	Name of GP	Controlling PRI at District level	Amount as per Cash Book	Amount as per Pass Book	Difference remaining unreconciled (In Rupees)
(1)	Tatla-I	Nadia	233578.00	232703.00	875.00
(2)	Fulia Township		168609.17	168637.17	24.00
(3)	Dogachhi		722073.29	723059.50	986.21
(4)	Juranpur		850397.63	849897.63	500.00
(5)	Chapra-II		118742.70	201854.20	83111.50
(6)	Rajarampur		192209.01	274234.95	82025.94
(7)	Ramnagar Barachupria-II		336852.94	337252.94	400.00
(8)	Maheshpur		486939.00	486739.00	200.00
(9)	Nowda	Mursidabad	568041.65	567238.45	803.20
(10)	Raipur		366602.05	366183.05	419.00
(11)	Bhakuri-II		1976139.99	1972639.99	3500.00
(12)	Humaipur		122752.00	122420.00	332.00
(13)	Kalyanpur-II		667561.77	667903.05	341.28
(14)	Bahadurpur		344378.54	359604.00	15225.46
(15)	Amdahara		242860.45	154365.57	88494.88
(16)	Mathari-Khamra	Purulia	530104.00	446128.82	83975.18
(17)	Maru-Masina		435298.32	435646.32	348.00
(18)	Pusti		804287.70	808629.65	4341.95
(19)	Jhalda-Darda		659961.00	660203.00	242.00
(20)	Charrah DumDumi		713632.17	712313.31	1318.86
(21)	Nayadih		473823.12	472901.00	922.12
(22)	Dimdiha		2820035.00	544210.00	2275825.00
(23)	Baghmundi		376200.00	332182.00	44018.00
(24)	Chatuhansa		581329.00	301832.00	279497.00
(25)	Iloojargo		292407.80	292316.80	91.00
(26)	Sindri		357472.00	363290.00	5818.00
(27)	Puara		432993.93	433366.93	373.00
(28)	Ajodhya	561061.09	322185.00	238876.09	
(29)	Dulalpur	Medinipur (East)	174611.72	158272.09	16339.63
(30)	Chistipur -I		134937.17	124937.17	10000.00
(31)	Dubra		90239.33	90224.93	14.40
(32)	Kirnahar-I	Birbhum	481085.94	419985.94	61100.00
(33)	Jamna	Bardhaman	124194.56	124642.56	448.00
(34)	Bhagramulgram		162414.91	189815.77	27400.86
(35)	Kusumgram		329725.36	372699.42	42974.06
(36)	Pahalanpur		345613.09	346094.51	481.42

(37)	Baghar-I		747130.45	751528.45	4398.00
(38)	Kanksa		595212.95	595192.95	20.00
(39)	Ankhona		142873.96	400625.58	257751.62
(40)	Nuni		274633.82	274663.82	30.00
(41)	Serorai		275623.60	275253.60	370.00
(42)	Swadpur		413803.25	418692.25	4889.00
(43)	Kenda		142386.97	142509.97	123.00
(44)	Arui		341531.35	391531.35	50000.00
(45)	Panita-I		225412.26	225112.26	300.00
(46)	Majhergram		61558.94	92603.01	31044.07
(47)	Lakshmisagar	Bankura	965555.03	969530.03	3975.00
(48)	Susunia		299853.97	300078.97	225.00
(49)	Indpur		334906.18	350224.18	15318.00
(50)	Ergoda	Medinipur (West)	353559.19	355559.19	2000.00
(51)	Nedabahara		98768.80	98718.80	50.00
(52)	Sarberia-I		102092.60	99977.60	2115.00
(53)	Karnagarh		399954.38	294359.00	105595.38
(54)	Banspahari		310464.91	285463.89	25001.02
(55)	Changual		266819.18	266819.88	0.70
(56)	Bandipur-II		229133.32	189133.32	40000.00
(57)	Maligaon	Dakshin Dinajpur	1041449.27	1041603.27	154.00
(58)	Safanagar		954917.45	813710.70	141206.75
(59)	Jamaldaha	Coochbehar	2934466.39	2838538.39	95928.00
(60)	Najirhat-II		2262521.31	2262548.01	26.70
(61)	Golenowhati		2960401.89	2989785.89	29384.00
(62)	Bamanhat		2509129.12	2190935.70	318193.42
(63)	Pabringtar	Darjeeling	76616.00	75616.00	1000.00
(64)	Ghoom		258888.92	259093.92	205.00
(65)	Malior-II	Malda	269483.52	289767.28	20283.76
(66)	Mangalbari		222784.31	228186.81	5402.50
(67)	Chandpur		424951.43	391560.00	33391.43
(68)	Sakoajhora-II	Jalpaiguri	4160138.00	4149566.25	10571.75
(69)	Bidhannagar		884867.00	1867507.00	982640.00
(70)	Makhalguri		1349235.20	1353869.20	4634.00
(71)	Kranti		1054365.90	1059437.90	5072.00
(72)	Southberubari		1522601.50	1090067.62	432533.88
(73)	Salbari-I		2166573.00	2166918.00	345.00
(74)	Dhapdhapi-I		South 24 Parganas	131773.60	131743.60
(75)	Iswaripur	382208.40		381579.40	629.00
(76)	Bon Hooghly	437921.10		437981.44	60.34
(77)	Hariharpur	672423.00		672485.00	62.00
(78)	Sankarpur-I	122541.90		117402.90	5139.00
(79)	Paschim Mathurapur	182359.64		182319.64	40.00
(80)	Mamudpur	North 24 Parganas	169813.00	249045.50	79232.50
(81)	Kampachakla		291593.00	281593.00	10000.00

(82)	Begampur		204635.75	204875.69	239.94
(83)	Champali		563376.00	589376.00	26000.00
(84)	Jalaswar-I		371145.50	411145.50	40000.00
(85)	Jetia		359622.50	352879.50	6743.00
(86)	Kaijuri		286823.00	286763.00	60.00
(87)	Minakhan		1251625.96	1249925.96	1700.00
(88)	Chhayagara	Uttar Dinajpur	226102.70	220855.70	5247.00
(89)	Khagore		402531.00	247341.00	155190.00
(90)	Surun-I		214751.40	214901.40	150.00
(91)	Mohipur		655607.40	656187.00	579.60
(92)	Gurubari-II	Hooghly	198886.59	199142.59	256.00
(93)	Maheshpur	Howrah	673225.00	673125.00	100.00
(94)	Rashpur		220217.57	220266.57	49.00
(95)	Sirajbati		332468.71	333268.71	800.00
(96)	Hallyan		652283.27	656468.68	4185.41
Total			58917766.71	56253572.54	6332313.81

Note: The difference mentioned in column 6 excludes the reconciled amount, wherever applicable.

Appendix XI

(Reference: Paragraph 2.6.2)

**Discrepancy between Cash Book and Pass Book remaining
unreconciled at the end of 2003-2004 (in respect of PSs)**

Sl. No.	Name of PS	Controlling ZP	Amount as per Cash Book	Amount as per Pass Book	Difference remaining unreconciled (In Rupees)
(1)	Monteswar	Bardhaman	6128531.81	5813941.61	314590.20
(2)	Labpur	Birbhum	5348883.35	6961229.06	1612345.71
(3)	Sainthia		4282831.56	4916200.24	633368.08
(4)	Khejuri-II	East Medinipur	4523295.35	4522367.35	928.00
(5)	Pandua	Hooghly	10836041.00	14603344.00	3767303.00
(6)	Chanditala-I		5652871.40	6704867.23	1051995.83
(7)	Panchla	Howrah	6749359.00	7557989.24	808630.24
(8)	Sankrail		9343168.91	12872619.30	3529450.39
(9)	Bally Jagachha		5080225.42	5470889.00	197025.00
(10)	Bagnan-II		7365616.64	7972151.64	4200.00
(11)	Jalangi	Murshidabad	8551765.00	8844875.27	75418.73
(12)	Domkal		6505895.00	8387038.64	1881143.64
(13)	Berhampore		11620420.85	11644533.85	2025.00
(14)	Suti-II		4871204.00	5384870.40	513666.00
(15)	Murshidabad-Jiaganj		5229242.49	5776852.49	547610.00
(16)	Nowda		8781733.38	8142360.07	639373.31
(17)	Barrackpore-I	North 24 Parganas	29252784.57	11855333.68	11097450.89
(18)	Swarupnagar		17097581.93	18844988.88	1747406.95
(19)	Baduria		18583342.97	20829704.37	2246361.40
(20)	Mathurapur-I		10186352.73	10826788.20	140435.47
(21)	Barrackpore-II		7541043.15	9153484.38	1612441.23
(22)	Hingalganj		13569400.32	15158614.87	1589214.55
(23)	Bangaon		20163236.75	22738435.33	197733.42
(24)	Gaighata		14734652.59	15940798.00	3540.41
(25)	Deganga		12909974.54	13592021.34	682046.80
(26)	Budge Budge II	South 24 Parganas	11997419.70	11630807.29	366612.41
(27)	Mandirbazar		9299722.14	8083410.04	1216312.00
(28)	Mathurapur-II		12085446.57	12671733.00	586286.43
(29)	Canning-I		19400038.94	17873684.93	1526354.01
(30)	Canning-II		15434012.67	15226063.92	207948.75
(31)	Diamond Harbour-I		5041652.13	5539879.26	498227.13
(32)	Joynagar II		17752300.84	16364766.97	1387533.87
(33)	Kultali		14768545.64	14519386.05	249159.59
(34)	Mograhat-II		15620441.00	7413784.30	8206656.70
(35)	Falta		6557059.00	7282259.00	725200.00

(36)	Dantan-II	West Medinipur	9737251.38	12081679.38	412.00
(37)	Mahishadal		4839553.00	4937743.50	98159.00
(38)	Salboni		22189164.43	24609153.63	2419989.20
(39)	Kharagpur-II		7000722.08	5121232.27	1879489.81
(40)	Gopiballavpur-II		7075685.64	11736806.40	4661128.83
(41)	Garbeta-I		14170929.23	18927568.71	4756639.48
(42)	Narayangarh		18099133.28	22081261.72	959376.56
(43)	Sankrail		14905503.90	15608084.99	702581.09
Total			480884036.30	496225603.80	65343771.11

Note: The difference mentioned in column 6 excludes the reconciled amount, wherever applicable.

Appendix XII

(Reference: Paragraph 2.6.2)

**Discrepancy between Cash Book and Pass Book remaining
unreconciled at the end of 2003-04 (in respect of ZPs)**

Sl. No.	Name of ZP	Amount as per Cash Book	Amount as per Pass Book	Difference remaining unreconciled (In Rupees)
(1)	Nadia	291572414.35	332798278.35	41225864.00
(2)	Howrah	169038525.63	209242648.63	40204123.00
(3)	North 24 Parganas	327836059.04	493316637.75	27149661.96
(4)	South 24 Parganas	390011695.07	101140537.01	288871158.06
(5)	Jalpaiguri	331177351.00	369545237.00	38367886.00
Total		1509636045.09	1506043338.74	435818693.02

Note: The difference mentioned in column 5 excludes the reconciled amount, wherever applicable.

Appendix XIII
(Reference: Paragraph 2.7)

Position of revenues outstanding at the end of 2003-2004

(Rs. in lakh)

Sl. No.	Name of GPs	Name of controlling ZPs	Total cumulative demand	Total collection	Total unrealised amount
(1)	Jugalkishore	Nadia	0.90	0.52	0.38
(2)	Baidyapur		1.23	0.21	1.02
(3)	Kamalpur		1.63	0.53	1.10
(4)	Baidyapur-II		2.32	0.48	1.84
(5)	Nakashipara		1.02	0.60	0.42
(6)	Patkabari		1.44	0.42	1.02
(7)	Haranagar		1.09	0.29	0.80
(8)	Majhergram		2.42	0.88	1.54
(9)	Badkulla-I		3.94	1.05	2.89
(10)	Mamjoan		1.80	0.63	1.17
(11)	Chakdinagar		1.57	0.37	1.20
(12)	Joania		1.48	0.18	1.30
(13)	Berachandghar		2.03	0.25	1.78
(14)	Tehatta		1.27	0.47	0.80
(15)	Chanderghat		0.83	0.19	0.64
(16)	Kanchrapara		3.00	0.90	2.10
(17)	Dhrubulia-I		4.59	0.66	3.93
(18)	Berahi-I		1.40	0.49	0.91
(19)	Sandhanpara-I		0.98	0.09	0.89
(20)	Nowpara-II		0.90	0.11	0.79
(21)	Bagberia		0.47	0.12	0.35
(22)	Madhugari		0.43	0.13	0.30
(23)	Ghentugachi		3.52	0.59	2.93
(24)	Tapla-I		1.29	0.77	0.52
(25)	Hogalbaria		1.25	0.45	0.80
(26)	Birpur-II		0.55	0.22	0.33
(27)	Alpha		1.87	0.38	1.49
(28)	Mira-I		3.74	0.61	3.13
(29)	Mahatpur		3.55	0.51	3.04
(30)	Bagula-I		2.50	1.56	0.94
(31)	Jamsherpur		1.59	0.46	1.13
(32)	Hanspukuria		0.98	0.30	0.68
(33)	Palashipara		1.34	0.36	0.98
(34)	Mira-II		2.34	0.30	2.04

(35)	Maiyabari Banpur		1.98	0.18	1.80
(36)	Nagarukhara-I		3.56	0.54	3.02
(37)	Arbandi-II		1.77	0.42	1.35
(38)	Chapra-I		2.35	0.88	1.47
(39)	Phakirdanga		0.39	0.08	0.31
(40)	Gobra		0.76	0.40	0.36
(41)	Swarurganj		2.68	0.37	2.31
(42)	Mahishura		1.26	0.08	1.18
(43)	Raghunathpur Hijuli-II		1.13	0.31	0.82
(44)	Majhdia Pansila		1.26	0.34	0.92
(45)	Mayapur Bamanpukur		1.55	0.34	1.21
(46)	Majhergram		4.60	0.79	3.81
(47)	Bablari		0.43	0.02	0.41
(48)	Raghunathpur Hijuli-I		3.14	0.66	2.48
(49)	Betai-II		1.09	0.20	0.89
(50)	Balpukur		1.35	0.24	1.11
(51)	Dhubulia-II		2.34	0.42	1.92
(52)	Dakshinpara-I		1.26	0.50	0.76
(53)	Deypara		2.03	0.49	1.54
(54)	Ruipukur		1.92	0.34	1.58
(55)	Haripur		1.86	0.25	1.61
(56)	Baganchara		0.36	0.20	0.16
(57)	Babla		2.84	0.55	2.29
(58)	Debagram		4.68	1.71	2.97
(59)	Bhanderkhola		1.36	0.70	0.66
(60)	Shibnivas		1.41	0.25	1.16
(61)	Karimpur-I		1.87	1.17	0.70
(62)	Karimpur-II		1.99	0.84	1.15
(63)	Dhoradaha-I		1.92	0.14	1.78
(64)	Palassey-I		14.04	0.07	13.97
(65)	Jayghata		2.30	0.30	2.00
(66)	Taldaha		3.18	0.73	2.45
(67)	Betai-I		0.80	0.17	0.63
(68)	Patharghata-II		0.96	0.15	0.81
(69)	Patharghata-I		0.64	0.34	0.30
(70)	Kanainagar		1.96	0.30	1.66
(71)	Chhitka		4.14	0.71	3.43
(72)	Bhaluka		0.89	0.14	0.75
(73)	Nowpara-I		0.91	0.25	0.66
(74)	Shyamnagar		2.81	0.42	2.39

(75)	Natna		2.54	0.04	2.50
(76)	Bilkumari		1.30	0.35	0.95
(77)	Belgharia-II		0.86	0.21	0.65
(78)	Charmajdia		0.58	0.10	0.48
(79)	Mayapur		0.60	0.19	0.41
(80)	Gazna		7.74	1.00	6.74
(81)	Bagula-II		4.50	1.84	2.66
(82)	Hridaypur		3.66	0.42	3.24
(83)	Harekrishnapur		1.28	0.40	0.88
(84)	Mayurhat-I		3.18	0.38	2.80
(85)	Koragacha		0.63	0.15	0.48
(86)	Dignagar		1.14	0.37	0.77
(87)	Tatla-II		4.56	2.75	1.81
(88)	Mollabelia		3.00	0.75	2.25
(89)	Shimurali		1.67	0.57	1.10
(90)	Dharmada		2.41	0.60	1.81
(91)	Routari		2.46	1.03	1.43
(92)	Saguna		2.44	1.28	1.16
(93)	Khisma		1.04	0.53	0.51
(94)	Panighata		1.77	0.47	1.30
(95)	Hatishala-I		0.92	0.19	0.73
(96)	Dhananjoypur		4.07	0.41	3.66
(97)	Muragacha		1.73	0.53	1.20
(98)	Hatgach		0.31	0.02	0.29
(99)	Motiary		0.46	0.11	0.35
(100)	Hatishala-II		3.18	0.25	2.93
(101)	Dogachia		1.18	0.59	0.59
(102)	Billagram		3.37	1.05	2.32
(103)	Plassey-II		0.67	0.22	0.45
(104)	Murutia		0.89	0.21	0.68
(105)	Sahebnagar		2.66	0.51	2.15
(106)	Kaliganj		2.68	0.34	2.34
(107)	Palitbeghia		1.67	0.19	1.48
(108)	Dakshinpara		1.60	0.30	1.30
(109)	Bhatjangla		1.94	0.59	1.35
(110)	Bhajanghata Tunje		0.66	0.10	0.56
(111)	Pipragachi		2.76	0.55	2.21
(112)	Juranpur		3.50	0.16	3.34
(113)	Gobindapur		0.80	0.13	0.67
(114)	Hatkhola		3.52	0.85	2.67

(115)	Chapra-II		3.03	0.65	2.38
(116)	Ashanagar		1.42	0.50	0.92
(117)	Bethuadahari-I		3.46	1.11	2.35
(118)	Phatepur		4.77	0.42	4.35
(119)	Kastodanga-II		6.65	0.66	5.99
(120)	Nawapara Masunda		1.34	0.30	1.04
(121)	Habibpur		1.76	0.40	1.36
(122)	Debagram		2.13	1.63	0.50
(123)	Palsunda-II		1.37	0.14	1.23
(124)	Bhimpur		0.63	0.54	0.09
(125)	Kalinarayanpur Paharpur		0.92	0.38	0.54
(126)	Madanpur-II		0.48	0.18	0.30
(127)	Ramnagar-II		1.55	0.37	1.18
(128)	Chandaria-I		6.93	2.11	4.82
(129)	Silinda-II		0.52	0.31	0.21
(130)	Silinda-I		1.41	0.54	0.87
(131)	Madanpur-I		4.66	1.06	3.60
(132)	Chandaria-II		0.45	0.21	0.24
(133)	Deuli		3.51	0.81	2.70
(134)	Ramnagar-I		1.80	0.47	1.33
(135)	Nagarukhara		2.98	0.30	2.68
(136)	Berahi-II		1.48	0.42	1.06
(137)	Tarapur		0.87	0.20	0.67
(138)	Kastadanga-I		4.97	0.80	4.17
(139)	Haringhata-II		1.59	0.81	0.78
(140)	Duttaphulia		3.69	0.81	2.88
(141)	Brittihuda		2.15	0.30	1.85
(142)	Nokari		1.61	0.60	1.01
(143)	Shikarpur		1.18	0.50	0.68
(144)	Dighalkandi		1.27	0.13	1.14
(145)	Pipulberia		1.14	0.48	0.66
(146)	Natidanga-II		1.25	0.23	1.02
(147)	Rajarampur Golaikhetra		1.62	0.04	1.58
(148)	Nandanpur		1.16	0.52	0.64
(149)	Palsunda-I		1.54	0.17	1.37
(150)	Barnia		0.90	0.26	0.64
(151)	Narayanpur-I		2.50	0.12	2.38
(152)	Natidanga-I		0.88	0.17	0.71
(153)	Narayanpur-II		1.93	0.15	1.78

(154)	Hingnara		2.40	0.43	1.97
(155)	Dwabra		2.23	0.27	1.96
(156)	Haringhata-I		3.61	0.80	2.81
(157)	Sarati		1.35	0.21	1.14
(158)	Barasat		4.08	0.88	3.20
(159)	Mayurhat-II		1.65	0.23	1.42
(160)	Badkulla-II		2.14	0.59	1.55
(161)	Ramnagar Barachapria-I		3.80	0.55	3.25
(162)	Ramnagar Barachapria-II		1.60	0.43	1.17
(163)	Birpur-I		0.57	0.27	0.30
(164)	Aranghata		1.79	0.30	1.49
(165)	Betna Gobindapur		2.00	0.89	1.11
(166)	Bahirgachi		1.11	0.05	1.06
(167)	Bethuadahari-II		1.39	0.52	0.87
(168)	Dhoradaha-II		1.39	0.18	1.21
(169)	Anishmali		2.97	0.91	2.06
(170)	Kalinga		4.92	0.42	4.50
(171)	Sadhanpara-II		2.16	0.52	1.64
(172)	Maheshpur		1.36	0.30	1.06
(173)	Faridpur		3.12	0.46	2.66
(174)	Hingnara		2.40	0.45	1.95
(175)	Jambad	Purulia	1.00	0.03	0.97
(176)	Mangalda Mautore		0.54	0.08	0.46
(177)	Arrah		1.44	0.44	1.00
(178)	Baraurma		1.77	0.00	1.77
(179)	Jabarra		0.19	0.00	0.19
(180)	Ghatbera Kerwa		1.74	0.35	1.39
(181)	Serenghih		2.89	0.11	2.78
(182)	Rangamati		0.14	0.11	0.03
(183)	Golamara		0.41	0.03	0.38
(184)	Chhiradih		0.13	0.00	0.13
(185)	Begunkodar		0.27	0.02	0.25
(186)	Hutmura		0.42	0.01	0.41
(187)	Sanka		0.14	0.03	0.11
(188)	Barrah		0.48	0.15	0.33
(189)	Balarampur		1.24	0.37	0.87
(190)	Tentlow		2.06	0.17	1.89
(191)	Dubra		1.04	0.04	1.00
(192)	Bahara		0.71	0.07	0.64
(193)	Sonaijhiri		0.64	0.14	0.50

(194)	Bhowridi		0.30	0.03	0.27
(195)	Belma		0.55	0.03	0.52
(196)	Gerua		1.52	0.00	1.52
(197)	Para		1.59	0.05	1.54
(198)	Rijid		0.06	0.00	0.06
(199)	Gangabandh		0.13	0.00	0.13
(200)	Sonathali		0.49	0.08	0.41
(201)	Agardichitra		0.54	0.23	0.31
(202)	Sonaijuri		0.12	0.08	0.04
(203)	Magurialalpur		0.23	0.12	0.11
(204)	Keshergarh		0.13	0.02	0.11
(205)	Lakshampur		0.16	0.03	0.13
(206)	Daldali		0.44	0.04	0.40
(207)	Chatumadar		0.26	0.11	0.15
(208)	Agyanorra		0.36	0.00	0.36
(209)	Chelyama		0.36	0.03	0.33
(210)	Darda		2.89	0.06	2.83
(211)	Dighi		0.13	0.00	0.13
(212)	Bela		0.65	0.01	0.64
(213)	Chorpahari		1.05	0.30	0.75
(214)	Uparkhaan		0.02	0.01	0.01
(215)	Bero		0.28	0.12	0.16
(216)	Nildihi		0.81	0.04	0.77
(217)	Jabarah Jhapra-I		1.93	0.05	1.88
(218)	Nadiasurulia		1.47	0.04	1.43
(219)	Hura		0.14	0.11	0.03
(220)	Lakhra		0.10	0.03	0.07
(221)	Arsha		0.03	0.01	0.02
(222)	Bhangra		0.29	0.01	0.28
(223)	Babugram		0.73	0.11	0.62
(224)	Sadikhansdearh	Murshidabad	2.50	0.17	2.33
(225)	Bahadurpur		1.23	0.34	0.89
(226)	Satui-chowrigacha		0.94	0.48	0.46
(227)	Ghoshpara		1.28	0.16	1.12
(228)	Mahula-I		1.02	0.32	0.70
(229)	Kalmegha		0.46	0.00	0.46
(230)	Beharia		0.44	0.15	0.29
(231)	Debkundu		1.89	0.35	1.54
(232)	Chaighari		1.15	0.43	0.72
(233)	Bhagirathpur		0.66	0.35	0.31

(234)	Garaimari		0.72	0.15	0.57
(235)	Jaypur		1.30	0.08	1.22
(236)	Bhabta-I		1.98	0.37	1.61
(237)	Nowdapampur		1.84	0.39	1.45
(238)	Aurangapur-II		4.21	0.83	3.38
(239)	Garibpur		1.34	0.37	0.97
(240)	Sahajadpur		1.67	0.37	1.30
(241)	Habaspur		0.39	0.09	0.30
(242)	Paikepara		0.51	0.16	0.35
(243)	Andulia		2.35	0.05	2.30
(244)	Balia		0.57	0.16	0.41
(245)	Kalinagar-I		0.86	0.13	0.73
(246)	Manalandi-I		1.15	0.15	1.00
(247)	Maiya		0.70	0.31	0.39
(248)	Maheshil		0.55	0.11	0.44
(249)	Kutirampur		0.27	0.14	0.13
(250)	Sunderpur		0.61	0.14	0.47
(251)	Ramchandrapur		0.56	0.10	0.46
(252)	Faridpur		1.95	0.14	1.81
(253)	Jagtai-II		0.81	0.21	0.60
(254)	Patikabari		1.01	0.10	0.91
(255)	Saralpur		1.15	0.04	1.11
(256)	Hajbibidanga		2.63	0.15	2.48
(257)	Lalgola		1.19	0.39	0.80
(258)	Madhurkul		0.87	0.10	0.77
(259)	Juranpur		1.16	0.32	0.84
(260)	Dafarpur		0.55	0.41	0.14
(261)	Jamuar		1.24	0.52	0.72
(262)	Hatinagar		1.79	0.81	0.98
(263)	Kalinagar-II		0.69	0.18	0.51
(264)	Dewansarai		1.31	0.25	1.06
(265)	Mahisar		0.53	0.11	0.42
(266)	Josohari-I		0.63	0.09	0.54
(267)	Purandharpur		0.93	0.25	0.68
(268)	Josohari Anukha-II		0.87	0.34	0.53
(269)	Raninagar		0.63	0.46	0.17
(270)	Mirzapur		0.65	0.20	0.45
(271)	Gokarna-I		1.41	0.24	1.17
(272)	Gokarna-II		1.22	0.25	0.97
(273)	Shibpur		2.19	0.44	1.75

(274)	Sujapur		1.13	0.19	0.94
(275)	Sadal		0.77	0.26	0.51
(276)	Hizole		2.51	0.03	2.48
(277)	Raninagar-II		1.48	0.27	1.21
(278)	Mohurul		2.99	0.38	2.61
(279)	Rasulpur		0.75	0.15	0.60
(280)	Kiriteswari		1.07	0.36	0.71
(281)	Eroali		1.64	0.46	1.18
(282)	Kasimnagar		0.94	0.21	0.73
(283)	Padamkandi		2.22	0.53	1.69
(284)	Parulia		1.04	0.30	0.74
(285)	Manindranagar		3.48	2.33	1.15
(286)	Nasipur		0.48	0.10	0.38
(287)	Khargram		0.31	0.07	0.24
(288)	Kantanagar		0.35	0.14	0.21
(289)	Umrapur		0.72	0.37	0.35
(290)	Gurudaspur		1.24	0.25	0.99
(291)	Domkol		1.42	0.35	1.07
(292)	Sammatinagar		0.42	0.30	0.12
(293)	Jagtai-I		1.60	0.09	1.51
(294)	Aurangabad-I		0.95	0.14	0.81
(295)	Rajdharpara		0.32	0.13	0.19
(296)	Nowda		2.18	0.34	1.84
(297)	Bahutali		0.81	0.31	0.50
(298)	Raipur		1.08	0.26	0.82
(299)	Katlamari-I		0.46	0.20	0.26
(300)	Ajimganjgola		4.89	0.16	4.73
(301)	Biprasekhar		1.19	0.23	0.96
(302)	Sabaldaha		2.09	0.49	1.60
(303)	Raninagar-I		1.11	0.16	0.95
(304)	Rajapur		1.24	0.31	0.93
(305)	Katlamari-II		1.08	0.34	0.74
(306)	Mandanpur		0.50	0.01	0.49
(307)	Sarangpur		2.75	0.38	2.37
(308)	Begunbari		1.33	0.11	1.22
(309)	Choapara		1.55	0.45	1.10
(310)	Sagarpara		2.39	0.37	2.02
(311)	Rangamati Chandpara		2.31	0.34	1.97
(312)	Kamnanagar		1.27	0.17	1.10
(313)	Kederchandpur		0.61	0.10	0.51

(314)	Balia-II		1.56	0.11	1.45
(315)	Juginda		2.22	0.20	2.02
(316)	Bali-I		0.96	0.16	0.80
(317)	Jotkamal		0.80	0.22	0.58
(318)	Barasimul		0.57	0.27	0.30
(319)	Amarkunda		0.25	0.09	0.16
(320)	Kharibona		0.38	0.21	0.17
(321)	Rukhanpur		0.53	0.29	0.24
(322)	Baligram		0.74	0.12	0.62
(323)	Jiria		0.18	0.12	0.06
(324)	Chaitanyapur-II		1.85	0.18	1.67
(325)	Malopara		0.92	0.18	0.74
(326)	Jitpur		1.09	0.16	0.93
(327)	Hariharpara		1.48	0.20	1.28
(328)	Mithipur		1.10	0.35	0.75
(329)	Sekhalipur		0.36	0.14	0.22
(330)	Kapasdanga		2.19	0.04	2.15
(331)	Raipur		0.99	0.15	0.84
(332)	Madhupur		1.57	0.29	1.28
(333)	Tenya Baidyapur		3.97	0.17	3.80
(334)	Kederchandpur-I		0.92	0.07	0.85
(335)	Bilborakopra		0.36	0.19	0.17
(336)	Sarbangapur		0.54	0.50	0.04
(337)	Sompaca-II		1.13	0.14	0.99
(338)	Haridashmati		1.08	0.62	0.46
(339)	Mirzapur-II		0.61	0.13	0.48
(340)	Radherghat-II		4.17	0.61	3.56
(341)	Neallishpara Goaljan		0.67	0.19	0.48
(342)	Radherghat-I		0.93	0.40	0.53
(343)	Jalangi		1.13	0.67	0.46
(344)	Debipur		0.83	0.14	0.69
(345)	Ghoramar		1.99	0.25	1.74
(346)	Nabagram		2.77	0.13	2.64
(347)	Panchgram		3.74	0.88	2.86
(348)	Jarur		2.73	0.57	2.16
(349)	Mirzapur-I		1.19	0.68	0.51
(350)	Gurahpashla		1.34	0.12	1.22
(351)	Narayanpur		1.59	0.34	1.25
(352)	Bajitpur		1.36	1.06	0.30
(353)	Jasaitala		1.55	0.15	1.40

(354)	Kumarsanda		1.19	0.13	1.06
(355)	Khorjuna		1.89	0.21	1.68
(356)	Malibari-II		1.04	0.09	0.95
(357)	Bansabati		1.89	0.27	1.62
(358)	Meheshail		0.91	0.12	0.79
(359)	Bhagawangola		1.64	0.17	1.47
(360)	Laxmipur		1.10	0.50	0.60
(361)	Sekundar		0.75	0.41	0.34
(362)	Khasiyadanga		0.21	0.20	0.01
(363)	Madda		1.13	0.23	0.90
(364)	Mahisthali		0.57	0.22	0.35
(365)	Balia		0.35	0.21	0.14
(366)	Tinpakwrai		0.72	0.28	0.44
(367)	Salu		5.45	0.69	4.76
(368)	Sundarpur		0.70	0.42	0.28
(369)	Bansipaikar		0.98	0.31	0.67
(370)	Kagram		1.97	0.38	1.59
(371)	Arjunpur		0.75	0.21	0.54
(372)	Bewa-II		0.35	0.18	0.17
(373)	Mahadebnagar		0.80	0.19	0.61
(374)	Maheshpurgram		0.18	0.16	0.02
(375)	Kalyanpur-I		2.49	0.21	2.28
(376)	Barwan-II		1.66	0.30	1.36
(377)	Talibpur		1.11	0.57	0.54
(378)	Kashipur		0.80	0.15	0.65
(379)	Dadpur		0.53	0.15	0.38
(380)	Saktipur		1.51	0.26	1.25
(381)	Rampara-I		0.52	0.04	0.48
(382)	Sijgram		2.28	0.10	2.18
(383)	Dahapara		1.12	0.21	0.91
(384)	Bewa-I		0.40	0.24	0.16
(385)	Nayansukh		0.70	0.17	0.53
(386)	Tenkaraipur		2.25	0.05	2.20
(387)	Kapasdanga		2.00	0.54	1.46
(388)	Paharpur		1.27	0.29	0.98
(389)	Talgram		0.99	0.11	0.88
(390)	Rampara-II		0.47	0.11	0.36
(391)	Kalyanpur-II		1.16	0.23	0.93
(392)	Prasadpur		1.67	0.23	1.44
(393)	Bahadurpur		1.15	0.57	0.58

(394)	Pentulia		1.30	0.10	1.20
(395)	Lochapur		0.90	0.13	0.77
(396)	Ramnagar		0.44	0.20	0.24
(397)	Nutangram		0.54	0.11	0.43
(398)	Malihati		4.64	0.11	4.53
(399)	Pratapganj		0.34	0.06	0.28
(400)	Simulia		3.11	0.29	2.82
(401)	Teghari-I		0.82	0.50	0.32
(402)	Mahalapdi-II		0.66	0.18	0.48
(403)	Bharatpur		1.04	0.41	0.63
(404)	Dangapara		0.61	0.06	0.55
(405)	Bokhara		2.50	0.68	1.82
(406)	Mukundabag		0.94	0.29	0.65
(407)	Manigram		1.27	0.00	1.27
(408)	Sompara-I		0.47	0.09	0.38
(409)	Andulberia-II		1.05	0.09	0.96
(410)	Andulberia-I		0.71	0.06	0.65
(411)	Patkeldanga		2.08	0.09	1.99
(412)	Amlai		2.44	0.56	1.88
(413)	Bannyeswar		0.49	0.09	0.40
(414)	Godda		1.35	0.14	1.21
(415)	Harua		0.67	0.19	0.48
(416)	Bahadurpur		0.22	0.19	0.03
(417)	Alugram		0.70	0.20	0.50
(418)	Jajan		2.08	0.18	1.90
(419)	Sagardighi		1.10	0.26	0.84
(420)	Bogdadnagar		0.70	0.17	0.53
(421)	Nimtita		1.04	0.30	0.74
(422)	Islampurchar		1.04	0.24	0.80
(423)	Herampur		1.88	0.15	1.73
(424)	Barala		2.98	0.85	2.13
(425)	Bokharai		2.93	0.84	2.09
(426)	Gundiria		1.24	0.14	1.10
(427)	Nurpur		0.72	0.21	0.51
(428)	Kuli		1.69	0.39	1.30
(429)	Beniagram		0.75	0.17	0.58
(430)	Imamnagar		0.42	0.21	0.21
(431)	Dogachinapara		0.85	0.36	0.49
(432)	Kurumnuran		1.21	0.52	0.69
(433)	Sabalpur		0.64	0.25	0.39

(434)	Burwan-I		2.65	0.13	2.52
(435)	Sadikpur		0.40	0.32	0.08
(436)	Sahora		1.73	0.62	1.11
(437)	Panchthupi		1.42	0.10	1.32
(438)	Gazinagar		0.65	0.34	0.31
(439)	Salar		8.96	0.17	8.79
(440)	Kabilpur		0.80	0.02	0.78
(441)	Hurshi		1.54	0.05	1.49
(442)	Amdahara		0.92	0.14	0.78
(443)	Kanupur		0.95	0.52	0.43
(444)	Chachanda		0.94	0.40	0.54
(445)	Mourigram		3.57	0.31	3.26
(446)	Gobardhandanga		2.52	0.27	2.25
(447)	Chandpur		1.01	0.16	0.85
(448)	Dharampur		0.79	0.20	0.59
(449)	Bhabta-II		0.99	0.08	0.91
(450)	Akhriganj		0.38	0.08	0.30
(451)	Swaruppur		0.76	0.15	0.61
(452)	Khairamari		2.38	0.22	2.16
(453)	Chaitanyapur-I		0.70	0.16	0.54
(454)	Raipur		1.54	0.22	1.32
(455)	Dhakuri-I		4.31	2.85	1.46
(456)	Mohammadpur		0.78	0.21	0.57
(457)	Kirtipur		2.13	0.16	1.97
(458)	Airmar Krishnapur		0.47	0.18	0.29
(459)	Mohula-II		1.23	0.28	0.95
(460)	Sahabnagar		1.35	0.25	1.10
(461)	Jhilli		0.78	0.10	0.68
(462)	Dhulauri		0.78	0.21	0.57
(463)	Bhakuri-II		1.82	0.58	1.24
(464)	Margram		0.23	0.08	0.15
(465)	Manikchar		0.68	0.18	0.50
(466)	Nashirpur		0.91	0.13	0.78
(467)	Humaipur		1.52	0.17	1.35
(468)	Ahiran		0.26	0.16	0.10
(469)	Malibari-I		0.93	0.15	0.78
(470)	Choa		1.69	0.18	1.51
(471)	Dhanirampu-II	Jalpaiguri	1.25	0.51	0.74
(472)	Angrabhasa-I	Jalpaiguri	0.63	0.02	0.61
(473)	Deogaon	Jalpaiguri	1.23	0.50	0.73

(474)	Jateswar-II		5.22	0.55	4.67
(475)	Rangali-Bazna		3.17	0.72	2.45
(476)	Birpara-II		2.16	0.17	1.99
(477)	Bandapani		3.79	0.06	3.73
(478)	Boyalmari		0.88	0.17	0.71
(479)	Maynaguri		3.09	2.32	0.77
(480)	Lankapara		3.04	0.12	2.92
(481)	Kharibari		3.34	0.41	2.93
(482)	Shalkumar		1.28	0.49	0.79
(483)	Dhanirampur-I		0.79	0.19	0.60
(484)	Sikarpur		4.80	1.28	3.52
(485)	Purba-Kathalbari		1.99	0.42	1.57
(486)	Kumlai		3.67	0.52	3.15
(487)	Bagrakote		1.94	1.01	0.93
(488)	Belakoba		2.21	0.96	1.25
(489)	Indong-Matali		3.06	1.35	1.71
(490)	Kharija-Berubari		1.11	0.16	0.95
(491)	Parangarpari		0.98	0.59	0.39
(492)	Banarhat-I		5.28	0.88	4.40
(493)	Banarhat-II		4.52	0.40	4.12
(494)	Falakata-II		2.79	0.49	2.30
(495)	Churabandar		0.80	0.04	0.76
(496)	Rajadanga		4.62	0.65	3.97
(497)	Changmari		1.47	0.55	0.92
(498)	Gadong-II		0.71	0.27	0.44
(499)	Bannaguri		2.62	0.09	2.53
(500)	Mondalghat		1.50	0.26	1.24
(501)	Totpara-II		0.72	0.18	0.54
(502)	Magurmari-II		2.09	0.43	1.66
(503)	Angrabhasa-II		0.67	0.35	0.32
(504)	Kamakshyaguri		1.37	1.08	0.29
(505)	Samuktala		1.07	0.44	0.63
(506)	Tatpara-I		0.98	0.25	0.73
(507)	Birpara-I		13.33	3.00	10.33
(508)	Moulani		0.40	0.21	0.19
(509)	Mantadari		2.34	0.43	1.91
(510)	Tesmla		1.46	0.74	0.72
(511)	Binnaguri		3.45	0.40	3.05
(512)	Madarihat		3.30	1.00	2.30
(513)	Sishujhumra		2.85	0.46	2.39

(514)	Damdin		3.03	0.54	2.49
(515)	Majherdabri		1.70	0.73	0.97
(516)	Matialihat		1.50	0.26	1.24
(517)	Mairadanga		1.99	0.43	1.56
(518)	Jaigaon-I		2.99	1.32	1.67
(519)	Dalgaon		1.70	0.30	1.40
(520)	Jaigaon-II		7.84	2.73	5.11
(521)	Dharampur		1.70	0.15	1.55
(522)	Khagabari-I		7.22	1.35	5.87
(523)	Vivekananda		1.27	0.28	0.99
(524)	Kalchini		4.70	0.20	4.50
(525)	Saptibari		0.79	0.10	0.69
(526)	Kamakshyaguri-II		1.13	0.54	0.59
(527)	Amguri		3.50	1.24	2.26
(528)	Udlabari		5.28	1.82	3.46
(529)	Patlakhowa		0.69	0.09	0.60
(530)	Vivekananda-I		1.51	0.46	1.05
(531)	Parapar		4.85	0.36	4.49
(532)	Sakoajhora-I		0.43	0.14	0.29
(533)	Padamati-II		0.54	0.03	0.51
(534)	Valkabarobiaha-II		1.22	0.33	0.89
(535)	Lataguri		0.80	0.20	0.60
(536)	Valkavarobisha-I		1.30	0.68	0.62
(537)	Magurmari-I		0.79	0.35	0.44
(538)	Matialibatabari-I		1.66	0.15	1.51
(539)	Khoardanga-I		0.56	0.27	0.29
(540)	Ramshai		1.95	0.15	1.80
(541)	Chakowakheti		0.95	0.15	0.80
(542)	Jateswar-I		1.94	0.32	1.62
(543)	Chaparerpar-II		0.72	0.17	0.55
(544)	Kharia		0.83	0.56	0.27
(545)	Parokata		0.43	0.22	0.21
(546)	Chapurerpur-I		0.52	0.10	0.42
(547)	Chapadanga		0.63	0.11	0.52
(548)	Mathura		0.40	0.20	0.20
(549)	Chengmari		4.01	0.51	3.50
(550)	Bahadur		5.06	0.67	4.39
(551)	Banchakumari		2.18	0.21	1.97
(552)	Tapsikhata		0.62	0.07	0.55
(553)	Garopara		5.94	0.10	5.84

(554)	Guabarnagar		2.23	0.31	1.92
(555)	Makhalguri		1.29	0.40	0.89
(556)	Arabinda		1.89	1.52	0.37
(557)	Dabgram-I		3.57	1.26	2.31
(558)	Nagarberubari		1.17	0.23	0.94
(559)	Gandang-I		1.91	0.34	1.57
(560)	Garalbari		2.21	0.12	2.09
(561)	Kranti		4.25	0.08	4.17
(562)	Chamurchi		2.84	0.27	2.57
(563)	Vatibari		3.74	0.18	3.56
(564)	Southberubari		1.41	0.23	1.18
(565)	Barogharia		0.70	0.20	0.50
(566)	Padmati-I		0.85	0.17	0.68
(567)	Kharijaberubari-I		1.33	0.18	1.15
(568)	Gadheyerkuthi		1.01	0.17	0.84
(569)	Madhabdanga-II		1.07	0.19	0.88
(570)	Khagrabari-II		2.49	0.13	2.36
(571)	Ryada		1.10	0.08	1.02
(572)	Mendabari		2.16	0.19	1.97
(573)	Salukmar-II		0.87	0.10	0.77
(574)	Salbari-I		0.44	0.03	0.41
(575)	Dabgram-II		5.10	2.79	2.31
(576)	kumargram		2.07	1.58	0.49
(577)	Rungamuttee		3.17	0.85	2.32
(578)	Satali		2.62	0.46	2.16
(579)	Totoparaballalguri		0.11	0.08	0.03
(580)	Salkumar-I		0.43	0.07	0.36
(581)	Fulbari-II		2.19	1.39	0.80
(582)	Majhiali		3.05	0.88	2.17
(583)	Saptibari-II		0.40	0.08	0.32
(584)	Jharaltagram-II		0.27	0.02	0.25
(585)	Malangi		5.20	0.20	5.00
(586)	Jharaltagram-I		0.14	0.03	0.11
(587)	Kakurjan		1.20	0.27	0.93
(588)	Panikauri		2.02	0.71	1.31
(589)	Salbari-II		0.97	0.32	0.65
(590)	Domohani-I		1.77	0.61	1.16
(591)	Domohani-II		1.25	0.05	1.20
(592)	Sakoajhora		0.94	0.40	0.54
(593)	Sukhani		1.81	0.15	1.66

(594)	Dalsingpara		0.67	0.36	0.31
(595)	Chuapara		4.39	0.61	3.78
(596)	Latabari		3.01	0.98	2.03
(597)	Champaguri		4.70	1.75	2.95
(598)	Matialibatabari-I		1.95	0.70	1.25
(599)	Looksan		5.17	1.05	4.12
(600)	Sulkapara		1.73	0.95	0.78
(601)	Pandua	Malda	1.27	0.83	0.44
(602)	Bairgachi		0.40	0.24	0.16
(603)	Sahajadpur		1.33	0.50	0.83
(604)	Alipur-II		1.19	0.19	1.00
(605)	Kaliachak-I		1.47	0.36	1.11
(606)	Bamongram- Moshimpur		0.72	0.15	0.57
(607)	Silampur-I		0.57	0.12	0.45
(608)	Sujapur		3.39	0.52	2.87
(609)	Nawada Jadupur		1.87	0.26	1.61
(610)	Enayetpur		1.09	0.13	0.96
(611)	Gopalpur		0.39	0.03	0.36
(612)	Chowki Mirdadpur		0.65	0.08	0.57
(613)	Debipur		0.50	0.24	0.26
(614)	Silampur-II		1.12	0.13	0.99
(615)	Kaliachak-II		2.05	0.65	1.40
(616)	Alinagar		1.40	0.34	1.06
(617)	Alipur-I		0.35	0.17	0.18
(618)	Jalalpur		2.13	0.27	1.86
(619)	Jalua Badnal		0.85	0.06	0.79
(620)	Gayeshbari		0.98	0.28	0.70
(621)	Belaimari		0.74	0.00	0.74
(622)	Ratua		0.39	0.15	0.24
(623)	Chandmoni-I		0.15	0.05	0.10
(624)	Chandmoni-II		0.65	0.05	0.60
(625)	Babupur		2.30	0.29	2.01
(626)	Gazole-I		2.96	2.13	0.83
(627)	Bhingole		0.58	0.20	0.38
(628)	Hiranandapur		1.34	0.11	1.23
(629)	Strirampur		1.87	0.21	1.66
(630)	Alal		2.02	0.37	1.65
(631)	Raniganj-II		2.07	0.45	1.62
(632)	Dharampur-		0.31	0.09	0.22
(633)	Hamidpur		0.53	0.30	0.23

(634)	Pirganj	0.85	0.08	0.77
(635)	Madnabati	3.24	0.27	2.97
(636)	Kotwali	1.15	0.73	0.42
(637)	Jadupur-II	1.55	0.15	1.40
(638)	Nurpur	1.23	0.74	0.49
(639)	Aktail	2.58	0.61	1.97
(640)	Tulshihata	1.13	0.09	1.04
(641)	Kushida	1.46	0.19	1.27
(642)	Gazole-II	1.44	1.01	0.43
(643)	Bairagachi-II	1.80	0.24	1.56
(644)	Manikchak	1.06	0.44	0.62
(645)	Salaidanga	1.67	0.28	1.39
(646)	Deotala	1.15	0.47	0.68
(647)	Majhra	1.53	0.68	0.85
(648)	Gangaprasad	1.33	0.17	1.16
(649)	Bulbulchandi	0.58	0.38	0.20
(650)	Gabindapur Maheshpur	1.65	0.47	1.18
(651)	Sadlichak	0.55	0.35	0.20
(652)	Amriti	1.35	0.63	0.72
(653)	Bhaluka	0.79	0.18	0.61
(654)	Sambalpur	0.70	0.07	0.63
(655)	Jagdala	0.87	0.38	0.49
(656)	Rashidabad	1.96	0.16	1.80
(657)	Matiharpur	0.62	0.12	0.50
(658)	Chanchal	2.37	0.87	1.50
(659)	Sultan Nagar	0.38	0.10	0.28
(660)	Bhagabanpur	1.78	0.10	1.68
(661)	Bakhrabad	2.07	0.35	1.72
(662)	Bangitola	0.94	0.27	0.67
(663)	Binagar-II	2.91	0.60	2.31
(664)	Birnagar-I	1.41	0.42	0.99
(665)	Bedrabad	1.78	0.41	1.37
(666)	Rathbari	2.29	0.39	1.90
(667)	Malatipur	8.70	0.13	8.57
(668)	Paranpur	0.61	0.13	0.48
(669)	Muchia	1.05	0.23	0.82
(670)	Pakuahat	2.78	0.91	1.87
(671)	Chandrapara	3.24	0.07	3.17
(672)	Chari Anantapur	2.42	0.19	2.23
(673)	Kharba	0.45	0.12	0.33

(674)	Araidanga		0.38	0.13	0.25
(675)	Rajnagar		0.55	0.08	0.47
(676)	Pukhuria		1.14	0.10	1.04
(677)	Sovanagar		1.03	0.14	0.89
(678)	Jajail		0.91	0.29	0.62
(679)	Sripur-II		0.39	0.08	0.31
(680)	Uttar Panchanandapur-II		0.84	0.04	0.80
(681)	Gourhand		1.75	1.40	0.35
(682)	Mashalda		0.46	0.09	0.37
(683)	Dhumpur		0.78	0.08	0.70
(684)	Uttar Panchanandapur		0.98	0.05	0.93
(685)	Kaligram		0.70	0.19	0.51
(686)	Malior-I		0.86	0.16	0.70
(687)	Makdampur		0.66	0.08	0.58
(688)	Doulatpur		1.01	0.26	0.75
(689)	Malior-II		0.38	0.11	0.27
(690)	Uttar Lakshmipur		1.54	0.64	0.90
(691)	Baharal		0.29	0.11	0.18
(692)	Nazirpur		0.49	0.09	0.40
(693)	Milki		3.09	0.20	2.89
(694)	Laxmipur		1.40	0.39	1.01
(695)	Kazigram		1.85	0.29	1.56
(696)	Bhagabanpur		2.62	0.22	2.40
(697)	Dhangara Bishnupur		0.96	0.17	0.79
(698)	Harishchandrapur		2.47	0.61	1.86
(699)	Phulbaria		0.47	0.09	0.38
(700)	Jatradanga		1.72	0.45	1.27
(701)	Uttar Chadipur		1.57	0.07	1.50
(702)	Dakshin Chandipur		0.74	0.26	0.48
(703)	Mophabari		1.50	0.23	1.27
(704)	Kumbhira		3.11	0.44	2.67
(705)	Kanturka		1.37	0.49	0.88
(706)	Mathurapur		0.81	0.22	0.59
(707)	Narhata		1.85	0.34	1.51
(708)	Mangalbari		0.84	0.36	0.48
(709)	Bhabur		1.54	0.67	0.87
(710)	Baidyapur		3.03	0.78	2.25
(711)	Raniganj-I		1.85	0.63	1.22
(712)	Chaknagar		1.74	0.95	0.79
(713)	Karkach		2.65	0.89	1.76

(714)	Bhakri		0.59	0.08	0.51
(715)	Kashimpur		1.65	0.16	1.49
(716)	Sahabanchak		1.20	0.38	0.82
(717)	Bamangola		2.90	0.83	2.07
(718)	Daulatnagar		0.37	0.34	0.03
(719)	Alihanda		0.32	0.09	0.23
(720)	Islampur		0.32	0.16	0.16
(721)	Akondabaria		0.43	0.19	0.24
(722)	Golapganj		1.53	0.16	1.37
(723)	Jalalpur		3.17	0.21	2.96
(724)	Chandpur		1.19	0.43	0.76
(725)	Mahishbathan		1.07	0.31	0.76
(726)	Jadupur-I		1.90	0.28	1.62
(727)	Mahanandapur		0.44	0.09	0.35
(728)	Sripur-I		0.40	0.04	0.36
(729)	Pardeonapur		1.72	0.35	1.37
(730)	Mangalpara		1.25	0.25	1.00
(731)	Rishipur		1.09	0.12	0.97
(732)	Maharajpur		0.95	0.08	0.87
(733)	Mohadipur		1.10	0.18	0.92
(734)	Mahendrapur		1.94	0.21	1.73
(735)	Boro-I		2.07	0.30	1.77
(736)	Kahala		0.22	0.02	0.20
(737)	Daspara		1.20	0.34	0.86
(738)	Chutiakhore		1.17	0.13	1.04
(739)	Lakhipur		2.02	0.19	1.83
(740)	Marikunda-I		0.92	0.15	0.77
(741)	Durgapur		1.34	0.11	1.23
(742)	Bidyanandapur		0.69	0.05	0.64
(743)	Belan		2.65	0.23	2.42
(744)	Sahapur-II		1.71	0.08	1.63
(745)	Chhayagara	Uttar Dinajpur	0.19	0.03	0.16
(746)	Kanki		1.86	0.48	1.38
(747)	Chakulia		4.82	0.07	4.75
(748)	Surajpur-II		0.85	0.20	0.65
(749)	Surajpur-I		1.13	0.18	0.95
(750)	Marnaoui		1.48	0.08	1.40
(751)	Ghirnigaon		3.62	0.15	3.47
(752)	Nizampur-I		2.14	0.17	1.97
(753)	Toryal		1.50	0.11	1.39

(754)	Sahapur-I		1.24	0.02	1.22
(755)	Sahapur-II		1.79	0.00	1.79
(756)	Karandighi-II		3.04	0.43	2.61
(757)	Nizampur-II		0.62	0.11	0.51
(758)	Islampur		0.96	0.11	0.85
(759)	Ramganj-II		2.67	0.40	2.27
(760)	Agdimtikhanti		2.24	0.25	1.99
(761)	Birghai		1.99	0.21	1.78
(762)	Mohipur		0.61	0.15	0.46
(763)	Bindole		0.70	0.23	0.47
(764)	Haptiagachh		1.10	0.46	0.64
(765)	Mustafanagar		1.20	0.27	0.93
(766)	Gunjaria		3.51	0.94	2.57
(767)	Sitgram		2.34	0.11	2.23
(768)	Gulandar-II		1.58	0.44	1.14
(769)	Gotigram		0.20	0.00	0.20
(770)	Lodhan		0.57	0.05	0.52
(771)	Bazargaon		0.81	0.05	0.76
(772)	Bazargaon-II		0.45	0.18	0.27
(773)	Karandighi-I		3.55	0.52	3.03
(774)	Barua		2.24	0.85	1.39
(775)	Chainagar		2.05	0.28	1.77
(776)	Rasakhowa-I		2.71	0.11	2.60
(777)	Lahutara-II		2.45	0.07	2.38
(778)	Chopra		2.07	0.38	1.69
(779)	Bangalbari		1.38	0.30	1.08
(780)	Lahutara-I		3.02	0.53	2.49
(781)	Naoda		0.86	0.18	0.68
(782)	Jagadishpur		0.25	0.14	0.11
(783)	Kamalabari		1.22	0.47	0.75
(784)	Rampur		0.95	0.10	0.85
(785)	Goalpokher		1.76	0.01	1.75
(786)	Matikundu-II		4.65	0.72	3.93
(787)	Itahar		0.55	0.32	0.23
(788)	Dwipkhanda		3.22	0.54	2.68
(789)	Baruna		1.75	0.39	1.36
(790)	Dhankail		2.71	0.44	2.27
(791)	Goagaon-II		3.70	0.06	3.64
(792)	Anantapur		0.55	0.09	0.46
(793)	Panditpota-II		1.18	0.23	0.95

(794)	Gobindapur		1.27	0.22	1.05
(795)	Serpur		3.95	0.40	3.55
(796)	Raniganj		0.59	0.58	0.01
(797)	Malgaon		1.77	0.38	1.39
(798)	Bhander		1.50	0.31	1.19
(799)	Ramganj-I		0.71	0.09	0.62
(800)	Panjipara		1.29	0.23	1.06
(801)	Bhatun		0.99	0.20	0.79
(802)	Kapashia		2.19	0.18	2.01
(803)	Harasura		2.25	0.25	2.00
(804)	Gaisal-I		0.66	0.20	0.46
(805)	Panditpota-I		0.43	0.27	0.16
(806)	Sahapur-I		0.27	0.07	0.20
(807)	Sonapur		1.10	0.36	0.74
(808)	Gulandhar-I		1.78	0.28	1.50
(809)	Khagore		0.21	0.06	0.15
(810)	Mahua		1.02	0.04	0.98
(811)	Gaisal-II		0.73	0.16	0.57
(812)	Bochadanga		3.33	0.32	3.01
(813)	Radhikapur		2.88	0.23	2.65
(814)	Jaihat		2.38	0.19	2.19
(815)	Bishnupur		0.94	0.28	0.66
(816)	Mariakura		3.76	1.12	2.64
(817)	Domohana		1.07	1.01	0.06
(818)	Hemtabad		4.66	0.34	4.32
(819)	Surun-II		0.20	0.06	0.14
(820)	Altapur-I		3.56	0.27	3.29
(821)	Asakhowa-II		4.54	0.52	4.02
(822)	Altapur-II		4.24	0.85	3.39
(823)	Surun-I		0.97	0.07	0.90
(824)	Gouri		7.95	0.48	7.47
(825)	Akcha		0.91	0.20	0.71
(826)	Uday		2.36	0.47	1.89
(827)	Binshira		0.93	0.23	0.70
(828)	Hazaratpur		6.50	0.69	5.81
(829)	Panjul	Dakshin Dinajpur	0.79	0.21	0.58
(830)	Rampara Chanchra		2.44	0.47	1.97
(831)	Damdama		0.90	0.25	0.65
(832)	Shibpur		3.42	1.20	2.22
(833)	Belbari		1.33	0.48	0.85

(834)	Patiram		1.54	0.36	1.18
(835)	Basuria		1.60	0.18	1.42
(836)	Jahangirpur		3.06	0.46	2.60
(837)	Safanagar		1.64	0.68	0.96
(838)	Ramkrishnapur		1.63	0.48	1.15
(839)	Nandanpur		1.06	0.42	0.64
(840)	Bhatpara		1.13	0.41	0.72
(841)	Ramchandrapur		1.26	0.44	0.82
(842)	Brajaballavpur		1.90	0.48	1.42
(843)	Shirshi		0.68	0.19	0.49
(844)	Kaliamora		1.92	0.03	1.89
(845)	Pundari		1.13	0.40	0.73
(846)	Malancha		1.45	0.37	1.08
(847)	Amritkhanda		2.04	0.32	1.72
(848)	Jakhirpur		0.91	0.55	0.36
(849)	Mohana		1.47	0.69	0.78
(850)	Bhour		1.67	0.66	1.01
(851)	Gokarna		2.16	0.42	1.74
(852)	Chakvrigu		1.49	0.41	1.08
(853)	Gurail		1.80	0.37	1.43
(854)	Danga		1.52	0.54	0.98
(855)	Bagichapur		3.67	1.00	2.67
(856)	Boaldar		1.12	0.31	0.81
(857)	Ellahabad		1.06	0.33	0.73
(858)	Mahabari		1.21	0.88	0.33
(859)	Samjhia		1.79	0.62	1.17
(860)	Deor		1.30	0.57	0.73
(861)	Autina		0.83	0.22	0.61
(862)	Bolla		1.83	0.31	1.52
(863)	Hili		2.23	0.65	1.58
(864)	Jamalpur		0.95	0.21	0.74
(865)	Dhalpara		1.50	0.27	1.23
(866)	Ganguria		1.83	0.99	0.84
(867)	Ajmatpur-II		1.80	0.27	1.53
(868)	Sukdebpur		1.59	0.29	1.30
(869)	Chaloon		1.80	0.41	1.39
(870)	Kusmandi		1.08	0.14	0.94
(871)	Belbari-I		1.17	0.09	1.08
(872)	Ashokgram		1.27	0.35	0.92
(873)	Deul		1.19	0.31	0.88

(874)	Udaypur		1.71	0.28	1.43
(875)	Bairhatta		1.26	0.26	1.00
(876)	Tapan Chandpur		0.95	0.45	0.50
(877)	Chingispur		1.62	0.17	1.45
(878)	Maligaon		1.00	0.19	0.81
(879)	Gofanagar		1.52	0.19	1.33
(880)	Gordwani		0.57	0.00	0.57
(881)	Beledurganagar		1.25	0.08	1.17
(882)	Ashuti-I		1.48	0.67	0.81
(883)	Chandi		1.35	0.43	0.92
(884)	Tardah		0.87	0.49	0.38
(885)	Hatpukuria		0.84	0.13	0.71
(886)	Beonta-I		0.20	0.06	0.14
(887)	Kangaberia		0.99	0.14	0.85
(888)	Chandaneswar-I		1.88	0.24	1.64
(889)	Uttar Mokamberia		6.88	0.26	6.62
(890)	Mamudpur		5.81	2.20	3.61
(891)	Naredrapur		6.14	0.35	5.79
(892)	Pratapadityanagar		5.05	1.33	3.72
(893)	Gangasagar		2.90	0.46	2.44
(894)	Khagramuri		0.27	0.19	0.08
(895)	Mowkhali		0.57	0.13	0.44
(896)	Ramkrishnapur- Borehanpur	South 24 Parganas	0.53	0.08	0.45
(897)	Nahazari		1.53	0.26	1.27
(898)	Bakhrahat		0.88	0.41	0.47
(899)	Matla-II		2.06	0.99	1.07
(900)	Nandakumar		3.45	1.05	2.40
(901)	Mallickpur		2.25	1.87	0.38
(902)	Gilarchat		1.29	0.13	1.16
(903)	Daldi		1.46	1.23	0.23
(904)	Amgachia		2.06	0.17	1.89
(905)	Ghateswar		1.80	0.38	1.42
(906)	Kumarpara		1.05	0.44	0.61
(907)	Khari		0.68	0.20	0.48
(908)	Chandaneswar-II		0.75	0.27	0.48
(909)	Chuprijhara		2.50	0.45	2.05
(910)	Dighirpar		2.49	1.63	0.86
(911)	Achintanagar		4.88	0.47	4.41
(912)	Bodra		0.19	0.17	0.02
(913)	Khorda		0.82	0.25	0.57

(914)	Phulmancha		3.24	0.39	2.85
(915)	Tambuldaha		0.63	0.13	0.50
(916)	Namkhana		4.61	0.40	4.21
(917)	Masjidbati		2.38	0.30	2.08
(918)	Srinagar		1.01	0.40	0.61
(919)	Bapuji		3.93	0.78	3.15
(920)	Gurguria Bhubaneswari		3.29	0.62	2.67
(921)	Ramkrishnapur		0.44	0.18	0.26
(922)	Dakshin-Barasat		2.79	0.62	2.17
(923)	Surjanagar		2.85	0.71	2.14
(924)	Karanjali		0.96	0.29	0.67
(925)	Gazipur		1.11	0.12	0.99
(926)	Masat		0.77	0.10	0.67
(927)	Banshyamnagar		0.98	0.15	0.83
(928)	South Garia		1.20	0.35	0.85
(929)	Jalabaria-II		1.60	0.25	1.35
(930)	BhandariaKastekumar		1.56	0.17	1.39
(931)	Basanti		2.62	0.28	2.34
(932)	Radhanagar-Taranagar		5.17	0.25	4.92
(933)	Ramkarchar		8.71	0.75	7.96
(934)	Dakshingangadharpupr		2.20	0.07	2.13
(935)	Ramnagar-II		0.83	0.28	0.55
(936)	Mathura		1.80	0.66	1.14
(937)	Lakshmikantapur		0.32	0.05	0.27
(938)	Pathankhali		4.59	0.31	4.28
(939)	Dhola		3.08	0.06	3.02
(940)	Sri Ramkhisna		3.99	0.34	3.65
(941)	Kundakhali Godabar		1.14	0.04	1.10
(942)	Belsingha		0.27	0.11	0.16
(943)	Krishnachandrapur		0.67	0.10	0.57
(944)	Dighirpar Bakultala		1.82	0.48	1.34
(945)	Dibipur		0.50	0.12	0.38
(946)	Dakshinbaoli		1.18	0.11	1.07
(947)	Debipur		1.58	0.30	1.28
(948)	Deulbari		3.17	0.11	3.06
(949)	South Narayanpur		0.69	0.20	0.49
(950)	Chaltaberia		0.45	0.14	0.31
(951)	Magrahat (West)		1.13	0.02	1.11
(952)	Dakshin Gouripur		1.29	0.34	0.95
(953)	Netra		0.97	0.07	0.90

(954)	Belpukur		3.78	0.64	3.14
(955)	Ektara		0.73	0.12	0.61
(956)	Monirtat		0.31	0.04	0.27
(957)	Jugdia		0.42	0.03	0.39
(958)	Iswaripur		0.79	0.28	0.51
(959)	Diarak		0.36	0.03	0.33
(960)	Nainan		0.29	0.01	0.28
(961)	Bali-II		4.98	0.24	4.74
(962)	Rania		0.36	0.17	0.19
(963)	Rabindra		4.72	0.17	4.55
(964)	Kalikatala		0.94	0.10	0.84
(965)	Narayanpur		0.57	0.05	0.52
(966)	Falta		0.49	0.33	0.16
(967)	Nischintapur		1.36	0.88	0.48
(968)	Rasapunja		4.16	0.94	3.22
(969)	Kheyadaha-I		1.44	0.48	0.96
(970)	Jagulgachi		1.26	0.31	0.95
(971)	Protapmagar		0.47	0.12	0.35
(972)	Gopalnagar		3.30	0.15	3.15
(973)	Usthi		0.48	0.06	0.42
(974)	Kachukhali		1.54	0.27	1.27
(975)	Muriganga-I		5.79	0.22	5.57
(976)	Bolshidhi Kalinagar		0.42	0.15	0.27
(977)	DalshinRoypur		0.98	0.22	0.76
(978)	Bamanghata		4.70	0.46	4.24
(979)	Sonarpur-II		2.51	0.63	1.88
(980)	Polarhat-I		2.28	0.54	1.74
(981)	Uttardurgapur		1.26	0.97	0.29
(982)	Kalikapur-I		0.30	0.11	0.19
(983)	Chaluari		0.52	0.32	0.20
(984)	Mayahowri		0.86	0.14	0.72
(985)	Jagadishpur		0.84	0.05	0.79
(986)	RishiBankimchandra		2.68	0.97	1.71
(987)	Swami Vivekananda		4.58	0.81	3.77
(988)	Nikarighata		4.85	0.25	4.60
(989)	Madhusudanpur		2.41	0.17	2.24
(990)	Ramnagar Gazipur		1.43	0.19	1.24
(991)	Deuli-I		1.05	0.28	0.77
(992)	Kamarpol		0.70	0.31	0.39
(993)	Sarisha		0.44	0.35	0.09

(994)	Khakurdaha		0.72	0.20	0.52
(995)	Gopalpur		1.27	0.13	1.14
(996)	Herembo Gopalpur		3.13	0.42	2.71
(997)	Bon Hooghly		5.70	2.33	3.37
(998)	Kalikapota		0.47	0.19	0.28
(999)	Futigoda		1.04	0.21	0.83
(1000)	Bangangar-II		4.07	0.84	3.23
(1001)	Tambuldaha-II		0.51	0.16	0.35
(1002)	Charabidya		0.90	0.15	0.75
(1003)	Amjhara		3.01	0.10	2.91
(1004)	Sarengabad		0.28	0.19	0.09
(1005)	Gazapali		0.80	0.16	0.64
(1006)	Keoradanga		0.92	0.33	0.59
(1007)	G.Plot		10.69	0.51	10.18
(1008)	Chandipur		0.86	0.03	0.83
(1009)	Buita		0.74	0.16	0.58
(1010)	Hairndanga		0.82	0.23	0.59
(1011)	Nalgora		4.55	0.28	4.27
(1012)	Bhadura Haridaspur		0.99	0.60	0.39
(1013)	Mayapur		10.01	0.11	9.90
(1014)	Bon Hooghly-II		2.08	0.42	1.66
(1015)	Brajaballavpur		6.16	0.14	6.02
(1016)	Jyotishpur		3.36	0.37	2.99
(1017)	Keoratala		2.34	0.14	2.20
(1018)	Ghoramara		0.51	0.01	0.50
(1019)	Nabagram		1.65	0.42	1.23
(1020)	Patharpratima		3.92	2.09	1.83
(1021)	Magrahat		0.26	0.03	0.23
(1022)	Kulerdari		6.20	0.96	5.24
(1023)	Harinarayanpur		3.75	0.14	3.61
(1024)	Kanpurdhanberia		1.02	0.44	0.58
(1025)	Bamangachi		0.40	0.09	0.31
(1026)	Baharukshatra		1.15	0.27	0.88
(1027)	Urelchandpur		0.38	0.02	0.36
(1028)	Shrichanda		0.42	0.13	0.29
(1029)	Nataji		3.51	0.18	3.33
(1030)	Yearpur		0.61	0.07	0.54
(1031)	Sanksahar		0.35	0.07	0.28
(1032)	Chatta		1.07	0.40	0.67
(1033)	Mallickpur		1.67	0.29	1.38

(1034)	Gopalganj		2.88	0.00	2.88
(1035)	Rajarampur		1.07	0.15	0.92
(1036)	Bhogali-II		0.50	0.03	0.47
(1037)	Rangilabad		0.22	0.06	0.16
(1038)	Belsingha-II		0.78	0.33	0.45
(1039)	Andharmanik		1.55	0.61	0.94
(1040)	Muriganga-II		5.15	0.22	4.93
(1041)	Basuldanga		1.18	0.08	1.10
(1042)	Langalberia		1.43	0.45	0.98
(1043)	Narayanpur		1.41	0.32	1.09
(1044)	Chunakhali		4.42	0.13	4.29
(1045)	Harindanga-II		0.28	0.11	0.17
(1046)	Kamrachak		0.32	0.12	0.20
(1047)	Kalatalahat		4.88	1.45	3.43
(1048)	Naula		0.30	0.07	0.23
(1049)	Sridharnagar		2.75	0.23	2.52
(1050)	Lalpur		0.29	0.07	0.22
(1051)	Burul		0.47	0.22	0.25
(1052)	Jangalia		0.62	0.08	0.54
(1053)	Dihikalash		0.30	0.01	0.29
(1054)	Abad Bhagabanpur		0.27	0.15	0.12
(1055)	Harindanga		1.06	0.20	0.86
(1056)	Nurpur		2.12	1.03	1.09
(1057)	Rajibpur		0.46	0.08	0.38
(1058)	Rangabelia		1.35	0.53	0.82
(1059)	Polerhat		3.09	0.82	2.27
(1060)	Satjelia		3.01	0.29	2.72
(1061)	Lahiripur		2.19	1.05	1.14
(1062)	Itkhola		0.78	0.26	0.52
(1063)	Joka-II		13.11	4.23	8.88
(1064)	Chakenayet Nagar		1.57	0.24	1.33
(1065)	Chingri		0.89	0.07	0.82
(1066)	Jharkhali		5.13	1.02	4.11
(1067)	Nafarganj		1.37	0.39	0.98
(1068)	Sambhunagari		0.94	0.08	0.86
(1069)	Nimpith-Baikunthapur		1.80	0.19	1.61
(1070)	North Bowali		1.75	0.24	1.51
(1071)	Pranganj		2.01	0.56	1.45
(1072)	Chakmanik		0.60	0.10	0.50
(1073)	Kamragram		0.55	0.13	0.42

(1074)	Shantpukur		1.07	0.13	0.94
(1075)	Rajapur Karbeg		1.35	0.03	1.32
(1076)	Hariharpur		0.48	0.06	0.42
(1077)	Dongaria Raipur		0.95	0.41	0.54
(1078)	Kulpi		0.85	0.45	0.40
(1079)	Kalikapur-II		0.98	0.05	0.93
(1080)	Patra		0.64	0.07	0.57
(1081)	Dhosa Chandaneswar		1.87	0.26	1.61
(1082)	Amtoli		2.18	0.16	2.02
(1083)	Sreepur		1.48	0.19	1.29
(1084)	Lakshmi Janardhanpur		4.49	0.26	4.23
(1085)	Dubrachat		1.99	0.34	1.65
(1086)	Chotamolla Kali		0.68	0.28	0.40
(1087)	Narayanitala		0.91	0.06	0.85
(1088)	Sankarpur		0.46	0.09	0.37
(1089)	Uttarkusum		0.92	0.31	0.61
(1090)	Purba Mathurapur		0.45	0.10	0.35
(1091)	Uttar Lakshminarayanpur		0.81	0.07	0.74
(1092)	Gosaba		0.88	0.46	0.42
(1093)	Meriganj-I		1.94	0.08	1.86
(1094)	Deoli-II		1.04	0.03	1.01
(1095)	Naskarpur		1.03	0.08	0.95
(1096)	Gopalpur		1.12	0.09	1.03
(1097)	Bhogali-I		0.35	0.05	0.30
(1098)	Bipradaspur		2.98	0.55	2.43
(1099)	Parulia		0.99	0.31	0.68
(1100)	Uttardhamua		1.18	0.06	1.12
(1101)	Amratala		1.03	0.08	0.95
(1102)	Bansra		4.04	0.23	3.81
(1103)	Lakshminarayanpur Dakshin		1.44	0.07	1.37
(1104)	Dhanpota		0.12	0.11	0.01
(1105)	Begampur		0.53	0.11	0.42
(1106)	Dhamua(South)		1.27	0.03	1.24
(1107)	Kawtala		2.42	0.29	2.13
(1108)	Mohonpur		0.58	0.05	0.53
(1109)	Multi		0.65	0.02	0.63
(1110)	Ramchandrakhal		2.77	0.41	2.36
(1111)	Digambarpur		5.36	0.36	5.00
(1112)	Kanthalberia		1.80	0.16	1.64

(1113)	Dharia		0.34	0.04	0.30
(1114)	Ramkishore		0.62	0.33	0.29
(1115)	Joka-I		4.17	0.63	3.54
(1116)	Baburmahal		1.12	0.20	0.92
(1117)	Baishat		3.30	0.09	3.21
(1118)	Chandpur Chaitanyapur		1.75	0.06	1.69
(1119)	Dhanurhat		0.39	0.11	0.28
(1120)	Patharberia Joychadipur		0.75	0.22	0.53
(1121)	Anchana		0.41	0.06	0.35
(1122)	Raidighi		3.34	0.75	2.59
(1123)	Shibrampur		7.06	1.03	6.03
(1124)	Moushuni		4.04	0.59	3.45
(1125)	Gabberia		0.65	0.12	0.53
(1126)	Panakur		1.18	0.56	0.62
(1127)	Nishapur		1.04	0.06	0.98
(1128)	Fezerganj		1.41	0.50	0.91
(1129)	Kheyadaha		10.68	4.65	6.03
(1130)	South Bishnupur		2.04	0.18	1.86
(1131)	Hharipur		3.91	0.64	3.27
(1132)	Budhakhali		4.65	0.49	4.16
(1133)	Polehat		1.06	0.22	0.84
(1134)	Moydah		1.65	0.12	1.53
(1135)	Sahajadapur		0.96	0.15	0.81
(1136)	Fatepur		0.60	0.21	0.39
(1137)	Hariharpur		2.70	1.55	1.15
(1138)	Bangangar-I		2.91	0.39	2.52
(1139)	Chaltaberia		0.69	0.47	0.22
(1140)	Purba Bishnupur		3.92	2.30	1.62
(1141)	Sherpur		1.23	0.01	1.22
(1142)	Satgachia		0.32	0.11	0.21
(1143)	Paschim Mathurapur		0.64	0.11	0.53
(1144)	Now pukuria		1.20	0.05	1.15
(1145)	Uttar Raipur		1.34	0.38	0.96
(1146)	Kasinagar		0.62	0.08	0.54
(1147)	Bharatgarh		7.18	0.53	6.65
(1148)	Nachhipur		2.05	0.88	1.17
(1149)	Ghritagram		0.70	0.28	0.42
(1150)	Sijua	West Medinipur	0.55	0.10	0.45
(1151)	Dahijuri		0.88	0.18	0.70
(1152)	Joteghanashyan		1.74	0.38	1.36

(1153)	Jorakewadisolidiha		0.82	0.47	0.35
(1154)	Sirsha		1.33	0.72	0.61
(1155)	Kanko		0.65	0.30	0.35
(1156)	Sandapara		0.38	0.08	0.30
(1157)	Simulpal		0.24	0.08	0.16
(1158)	Amlasuli		3.21	0.50	2.71
(1159)	Parihati		0.56	0.09	0.47
(1160)	Narayanbarh		2.85	0.53	2.32
(1161)	Jalchak-I		0.81	0.04	0.77
(1162)	Makrampur		2.41	0.80	1.61
(1163)	Dhanghori		0.46	0.06	0.40
(1164)	Dewanchak-II		3.39	0.24	3.15
(1165)	Jirapara		1.99	0.32	1.67
(1166)	Paparara-II		1.58	0.75	0.83
(1167)	Gidni		0.19	0.09	0.10
(1168)	Tutranga		0.78	0.58	0.20
(1169)	Baghasty		2.05	0.33	1.72
(1170)	Berajal		0.81	0.15	0.66
(1171)	Nepura		0.61	0.02	0.59
(1172)	Bhsagwantpur-II		2.74	0.66	2.08
(1173)	Bhagwantpur-I		0.98	0.36	0.62
(1174)	Pakurseni		2.29	0.42	1.87
(1175)	Nandanpur-I		1.21	0.47	0.74
(1176)	Pathra		0.76	0.12	0.64
(1177)	Sankrail		1.22	0.25	0.97
(1178)	Mangrul		5.31	1.63	3.68
(1179)	Manikkundu		2.09	1.74	0.35
(1180)	Birsingha		1.84	0.82	1.02
(1181)	Patharpara		1.62	0.13	1.49
(1182)	Daspur-II		1.07	0.85	0.22
(1183)	Pindrui		0.38	0.19	0.19
(1184)	Nandanpur-II		1.29	0.22	1.07
(1185)	Kheput		1.75	0.22	1.53
(1186)	Nayagram		1.67	0.22	1.45
(1187)	Panchberia		1.77	0.34	1.43
(1188)	Dhalhara		2.79	0.52	2.27
(1189)	Rajnagar		1.50	0.50	1.00
(1190)	Hariatara		0.18	0.12	0.06
(1191)	Arjuni		0.80	0.66	0.14
(1192)	Sankoa		2.61	0.47	2.14

(1193)	Piyashala		3.36	0.67	2.69
(1194)	Kharikamatha		1.42	0.38	1.04
(1195)	Debhog		2.49	1.49	1.00
(1196)	Gaganeswar		0.91	0.42	0.49
(1197)	Angua		1.64	0.40	1.24
(1198)	Chandabla		0.27	0.20	0.07
(1199)	Dudcomra		2.14	0.40	1.74
(1200)	Bakhrabad		0.74	0.56	0.18
(1201)	Kusumpur		0.41	0.22	0.19
(1202)	Baramura		2.03	0.31	1.72
(1203)	Keshpur		2.23	0.52	1.71
(1204)	Teghari		1.51	0.50	1.01
(1205)	Arrah		0.76	0.26	0.50
(1206)	Garanga		0.95	0.59	0.36
(1207)	Radhamohanpur-II		0.66	0.47	0.19
(1208)	Kaliara-II		2.48	0.30	2.18
(1209)	Chakmakrampur		3.21	0.78	2.43
(1210)	Anandapur		0.81	0.45	0.36
(1211)	Chubka		1.24	0.11	1.13
(1212)	Makali		2.74	0.60	2.14
(1213)	Narma		2.15	0.80	1.35
(1214)	Nedabahara		0.51	0.11	0.40
(1215)	Jhentla		1.52	0.68	0.84
(1216)	Khelar		1.14	0.45	0.69
(1217)	Mohorpur		1.17	0.40	0.77
(1218)	Rohini		2.36	0.44	1.92
(1219)	Laudah		0.70	0.32	0.38
(1220)	Shanpur Lowada		1.61	0.97	0.64
(1221)	Bhemua		1.51	0.48	1.03
(1222)	Mohar		4.58	0.51	4.07
(1223)	Mohonpur		0.51	0.40	0.11
(1224)	Saurikotbar		0.95	0.69	0.26
(1225)	Salboni		1.31	0.70	0.61
(1226)	Jenkapur		3.27	0.42	2.85
(1227)	Ramgarh		0.27	0.08	0.19
(1228)	Belpahari		0.54	0.16	0.38
(1229)	Gopiballavpur		1.93	0.85	1.08
(1230)	Debagram		1.08	0.17	0.91
(1231)	Sarberia		1.67	0.96	0.71
(1232)	Duan-I		0.37	0.21	0.16

(1233)	Belda-II		2.66	2.06	0.60
(1234)	Turka		1.98	0.23	1.75
(1235)	Sabra		1.86	0.58	1.28
(1236)	Salboni		1.49	0.60	0.89
(1237)	Mohonpur		2.20	1.39	0.81
(1238)	Kadrauttarbill		2.26	0.18	2.08
(1239)	Panskura-I		0.47	0.24	0.23
(1240)	Beldanga		0.47	0.10	0.37
(1241)	Tapsia		1.08	0.47	0.61
(1242)	Mugbasan		3.98	0.41	3.57
(1243)	Jalpai		2.20	0.49	1.71
(1244)	Bhawanipur		2.43	0.74	1.69
(1245)	Danra		4.29	0.54	3.75
(1246)	Kashipur		0.39	0.11	0.28
(1247)	Uriasai		0.73	0.25	0.48
(1248)	Boita		0.39	0.13	0.26
(1249)	Rashkundu		1.90	0.36	1.54
(1250)	Dubra		0.34	0.04	0.30
(1251)	Dharsa		0.20	0.11	0.09
(1252)	Chorchita		0.41	0.20	0.21
(1253)	Kuliana		0.96	0.27	0.69
(1254)	Porolda		2.19	0.65	1.54
(1255)	Khurshi		0.87	0.41	0.46
(1256)	Dasagram		1.65	0.50	1.15
(1257)	Narayangarh		1.67	0.46	1.21
(1258)	Nijnrajol		1.25	0.11	1.14
(1259)	Kharbandi		0.98	0.42	0.56
(1260)	Sultanpur		1.17	0.86	0.31
(1261)	Haripur		1.62	0.98	0.64
(1262)	Basudevpur		4.47	2.35	2.12
(1263)	Beliaberah		1.94	0.68	1.26
(1264)	Mansukai		1.05	0.48	0.57
(1265)	Ajabnagar-II		0.77	0.65	0.12
(1266)	Nawgaon		3.66	0.35	3.31
(1267)	Ranisarai		0.65	0.42	0.23
(1268)	Nischintapur		1.18	0.43	0.75
(1269)	Khangapur		1.85	0.80	1.05
(1270)	Ranichak		1.45	0.69	0.76
(1271)	Khudmarai		0.88	0.19	0.69
(1272)	Petbindhi		1.20	0.30	0.90

(1273)	Tararui		0.90	0.45	0.45
(1274)	Amrakuchi		2.02	0.40	1.62
(1275)	Aykola		0.79	0.47	0.32
(1276)	Lachmanpur		4.70	0.90	3.80
(1277)	Kaliara-I		0.97	0.31	0.66
(1278)	Siromoni		3.56	1.11	2.45
(1279)	Sarberia-I		0.71	0.52	0.19
(1280)	Bandipur-I		2.49	1.61	0.88
(1281)	Benachapra		2.52	0.56	1.96
(1282)	Manikpara		3.26	0.12	3.14
(1283)	Panskura-I		1.82	0.48	1.34
(1284)	Dharampur		0.23	0.01	0.22
(1285)	Bishnupur		3.25	0.60	2.65
(1286)	Chandra		1.10	0.38	0.72
(1287)	Sardha		0.67	0.05	0.62
(1288)	Banpura		2.60	0.22	2.38
(1289)	Sandhipur		1.91	0.34	1.57
(1290)	Chaulkuri		2.40	0.55	1.85
(1291)	Kapgari		0.32	0.10	0.22
(1292)	Chandri		1.83	0.19	1.64
(1293)	Satma		0.78	0.23	0.55
(1294)	Alampur		1.59	0.23	1.36
(1295)	Garbeta		3.16	1.02	2.14
(1296)	Zogardanga		1.41	0.44	0.97
(1297)	Palshya		2.34	1.06	1.28
(1298)	Jamboni		0.40	0.06	0.34
(1299)	Khanamohan		2.72	0.76	1.96
(1300)	Barakola		2.35	1.49	0.86
(1301)	Radha nagar		0.69	0.30	0.39
(1302)	Panchkhuri-II		1.20	0.17	1.03
(1303)	Vetia		0.44	0.16	0.28
(1304)	Bandhgora		1.23	0.58	0.65
(1305)	Debra-I		1.16	0.62	0.54
(1306)	Aguibani		0.27	0.16	0.11
(1307)	Satbankura		3.88	1.21	2.67
(1308)	Patashimul jorananda		1.75	0.14	1.61
(1309)	Debra-II		1.90	0.40	1.50
(1310)	Santrapur		1.16	0.55	0.61
(1311)	Golgram		4.12	0.21	3.91
(1312)	Karnagarh		0.89	0.19	0.70

(1313)	Satyapur		2.75	0.96	1.79
(1314)	Jagannathpur		5.11	0.51	4.60
(1315)	Jalimanda		2.95	0.76	2.19
(1316)	Tantigaria		1.04	0.39	0.65
(1317)	Bharatpur		4.08	1.13	2.95
(1318)	Sabang		2.49	0.85	1.64
(1319)	Mohonpur		1.50	0.84	0.66
(1320)	Amanpur		1.15	0.33	0.82
(1321)	Dharuya		1.14	0.32	0.82
(1322)	Goaldanga		0.61	0.28	0.33
(1323)	Goaltora		3.12	0.75	2.37
(1324)	Jara		3.35	0.72	2.63
(1325)	Kunarpur		0.89	0.43	0.46
(1326)	Nilda		0.85	0.33	0.52
(1327)	Laluah		1.02	0.34	0.68
(1328)	Chilkigarh		0.74	0.09	0.65
(1329)	Sankarkata		9.48	1.20	8.28
(1330)	Nayabsat		2.17	1.14	1.03
(1331)	Duan-II		2.29	0.32	1.97
(1332)	Nulbona		0.84	0.25	0.59
(1333)	Karsa		3.49	0.65	2.84
(1334)	Golar		2.61	0.37	2.24
(1335)	Hemchandra		1.13	0.65	0.48
(1336)	Manna		0.48	0.40	0.08
(1337)	Kamalpur		1.57	0.41	1.16
(1338)	Lalgeria		0.62	0.19	0.43
(1339)	Nota		1.10	0.41	0.69
(1340)	Trhpala		1.68	0.53	1.15
(1341)	Dewanchak-I		3.82	1.27	2.55
(1342)	Basanchera		7.11	2.89	4.22
(1343)	Lakshmipur		2.98	1.97	1.01
(1344)	Manidaha		0.82	0.36	0.46
(1345)	Jalchak-II		1.73	0.79	0.94
(1346)	Sautia		0.43	0.39	0.04
(1347)	Bhlabheda		0.43	0.02	0.41
(1348)	Goura		1.33	0.99	0.34
(1349)	Khukurdaha		1.45	0.59	0.86
(1350)	Benai		1.09	0.83	0.26
(1351)	Daspur-I		1.66	1.11	0.55
(1352)	Sarbota		1.64	0.51	1.13

(1353)	Chandarekha		0.94	0.21	0.73
(1354)	Chakislampur		0.76	0.47	0.29
(1355)	Salikotha		2.17	0.74	1.43
(1356)	Manoharpur-II		0.41	0.25	0.16
(1357)	Sarisakhola		8.65	0.43	8.22
(1358)	Sahachak		1.81	1.04	0.77
(1359)	Bishnupur		1.77	0.04	1.73
(1360)	Jamna		1.53	0.29	1.24
(1361)	Chaipat		1.40	0.94	0.46
(1362)	Gochhati		1.69	0.79	0.90
(1363)	Khirai		1.51	0.34	1.17
(1364)	Andhari		1.46	0.65	0.81
(1365)	Gramraj		1.60	0.76	0.84
(1366)	Changual		0.65	0.29	0.36
(1367)	Kultikari		0.45	0.32	0.13
(1368)	Parapara		2.47	0.71	1.76
(1369)	Radhamonpur-I		0.88	0.56	0.32
(1370)	Baligeria		1.13	0.49	0.64
(1371)	Maligram		1.82	0.74	1.08
(1372)	Dhadika		3.55	0.80	2.75
(1373)	Agra		1.79	0.38	1.41
(1374)	Dantan-II		1.87	0.66	1.21
(1375)	Talda		0.83	0.47	0.36
(1376)	Dantan-I		3.18	1.34	1.84
(1377)	Amlagora		3.51	2.20	1.31
(1378)	Gorabardhanpur		0.55	0.19	0.36
(1379)	Enayatpur		1.05	0.19	0.86
(1380)	Jamirapal		0.73	0.20	0.53
(1381)	Kalagram		4.85	0.75	4.10
(1382)	Patina		0.53	0.14	0.39
(1383)	Dhaneswarpur		1.83	0.51	1.32
(1384)	Barakhakri		1.06	0.25	0.81
(1385)	Amarda		1.36	0.05	1.31
(1386)	Ragra		1.58	0.50	1.08
(1387)	Kendugari		0.94	0.27	0.67
(1388)	Lodhasuli		1.41	0.27	1.14
(1389)	Manoharpur-I		0.75	0.29	0.46
(1390)	Ajabnagar-I		0.66	0.20	0.46
(1391)	Chatri		0.44	0.11	0.33
(1392)	Kashijora		0.30	0.11	0.19

(1393)	Shyamnagar		1.09	0.55	0.54
(1394)	Karkai		0.97	0.39	0.58
(1395)	Bankibundh		1.48	0.29	1.19
(1396)	Malam		0.89	0.24	0.65
(1397)	Kusumdha		1.19	0.41	0.78
(1398)	Sasra		0.59	0.23	0.36
(1399)	Amkopa		1.62	0.48	1.14
(1400)	Baranegui		0.91	0.28	0.63
(1401)	Saria		0.43	0.20	0.23
(1402)	Alikosha		1.17	0.46	0.71
(1403)	Keshiary		1.36	1.10	0.26
(1404)	Molighat-I		2.12	0.93	1.19
(1405)	Chichra		0.97	0.04	0.93
(1406)	Amsole		1.16	0.17	0.99
(1407)	Sapdhara		0.98	0.13	0.85
(1408)	Kharkusma		2.96	0.38	2.58
(1409)	Pingboni		1.71	0.47	1.24
(1410)	Belda-I		0.96	0.76	0.20
(1411)	Bandipur-II		1.77	0.66	1.11
(1412)	Selashai		0.68	0.28	0.40
(1413)	Tanua		1.17	0.51	0.66
(1414)	Khajra		0.31	0.22	0.09
(1415)	Binpur		2.04	0.03	2.01
(1416)	Bural		3.75	0.53	3.22
(1417)	Kalikunda		2.17	0.71	1.46
(1418)	Garmal		1.25	0.00	1.25
(1419)	Kushbagan		1.19	0.50	0.69
(1420)	Kamalpur		1.57	0.42	1.15
(1421)	Bhimpur		0.93	0.09	0.84
(1422)	Jaganathpur		5.12	0.52	4.60
(1423)	Daudpur	East Medinipur	0.59	0.13	0.46
(1424)	Chowkhali		1.27	0.21	1.06
(1425)	Depal		0.93	0.32	0.61
(1426)	Basantia		0.43	0.22	0.21
(1427)	South Khanda		4.21	0.08	4.13
(1428)	Dibakarpur		0.55	0.19	0.36
(1429)	Horekhali		0.75	0.19	0.56
(1430)	Baruttarhingly		1.87	1.07	0.80
(1431)	Usmanpur		0.83	0.29	0.54
(1432)	Gokulpur		1.46	0.27	1.19

(1433)	Srirampur		0.72	0.47	0.25
(1434)	Chalti		0.32	0.08	0.24
(1435)	Rishi Bankim Chandra		3.16	0.34	2.82
(1436)	Gopalpur		1.17	0.29	0.88
(1437)	Durmuth		0.48	0.25	0.23
(1438)	Barida		0.95	0.56	0.39
(1439)	Anantapur-II		0.91	0.09	0.82
(1440)	Padumpur-II		0.29	0.20	0.09
(1441)	Purusottampur		0.37	0.16	0.21
(1442)	Sagarbarh		1.11	0.47	0.64
(1443)	Siddha-II		0.52	0.34	0.18
(1444)	Srirampur-I		0.24	0.12	0.12
(1445)	Janka		2.01	0.86	1.15
(1446)	Haur		0.46	0.23	0.23
(1447)	Khanyadihi		0.75	0.58	0.17
(1448)	Argoal		1.41	0.31	1.10
(1449)	Srirampur-II		0.34	0.17	0.17
(1450)	Abdabad-II		0.21	0.06	0.15
(1451)	Chistipur-I		0.34	0.18	0.16
(1452)	Debhog		0.37	0.27	0.10
(1453)	Jumki Jumki		0.84	0.34	0.50
(1454)	Kamarda		1.51	0.58	0.93
(1455)	Chakdwipa		0.99	0.59	0.40
(1456)	Amtalia		0.54	0.10	0.44
(1457)	Haripur		0.35	0.23	0.12
(1458)	Amritberia		0.41	0.24	0.17
(1459)	Khonokhola		1.93	0.84	1.09
(1460)	Kanaidighi		1.98	0.43	1.55
(1461)	Boyal-I		0.40	0.09	0.31
(1462)	Dariapur		1.16	0.19	0.97
(1463)	Simulia		1.65	0.29	1.36
(1464)	Gokulnagar		0.40	0.15	0.25
(1465)	Moyna-I		0.41	0.20	0.21
(1466)	Iswarpur		0.75	0.05	0.70
(1467)	Chhatri		1.24	0.22	1.02
(1468)	Satishsamanta		0.27	0.16	0.11
(1469)	Naichanpur-II		0.67	0.19	0.48
(1470)	Baishnabchak		0.98	0.43	0.55
(1471)	Kotbar		1.49	0.42	1.07
(1472)	Badalpur		0.75	0.21	0.54

(1473)	Balisai		0.94	0.18	0.76
(1474)	Kadua		0.43	0.10	0.33
(1475)	Bamuna		0.58	0.09	0.49
(1476)	Marishda		1.40	0.39	1.01
(1477)	Nayapur		0.93	0.16	0.77
(1478)	Palsita		1.15	0.89	0.26
(1479)	Hadia-II		0.70	0.18	0.52
(1480)	Mahammadpur-I		0.65	0.21	0.44
(1481)	Mahammadpur-II		1.06	0.30	0.76
(1482)	Kesapat		0.99	0.63	0.36
(1483)	Sitalpurpaschim		0.48	0.18	0.30
(1484)	Bibekananda		1.42	0.39	1.03
(1485)	Padima-I		2.62	1.59	1.03
(1486)	Dubda		1.25	0.15	1.10
(1487)	Gobra		0.43	0.23	0.20
(1488)	Birulia		0.90	0.16	0.74
(1489)	Jalpai		0.36	0.14	0.22
(1490)	Bishnubar		0.11	0.09	0.02
(1491)	Bhagabanpur		2.98	0.73	2.25
(1492)	Mahisagote		0.99	0.24	0.75
(1493)	Raipur		0.50	0.23	0.27
(1494)	Kakhda		1.74	0.35	1.39
(1495)	Kharui		0.53	0.33	0.20
(1496)	Brindabanchak		0.72	0.53	0.19
(1497)	Padumpur-I		0.51	0.19	0.32
(1498)	Santipur-II		0.47	0.24	0.23
(1499)	Moyna-II		0.36	0.06	0.30
(1500)	Natshal-I		0.95	0.37	0.58
(1501)	Henria		1.29	0.27	1.02
(1502)	Amarsi-I		0.64	0.37	0.27
(1503)	Deriachak		1.23	0.43	0.80
(1504)	Tikashi		0.78	0.14	0.64
(1505)	Dhobabera		1.43	0.22	1.21
(1506)	Panchrol		1.57	0.48	1.09
(1507)	Kalicharanpur		0.30	0.13	0.17
(1508)	Amarsi		1.85	0.76	1.09
(1509)	Brajlalchak		0.37	0.26	0.11
(1510)	Pipulberia		1.18	0.57	0.61
(1511)	Naipur-II		3.32	0.63	2.69
(1512)	Arjunnagar		3.22	0.26	2.96

(1513)	Pratappur-II		0.32	0.12	0.20
(1514)	Pataspur		1.44	0.53	0.91
(1515)	Chistipur-II		2.28	0.29	1.99
(1516)	Garkamalpur		1.39	0.80	0.59
(1517)	Badhia		0.71	0.21	0.50
(1518)	Raghunathbari		2.17	0.64	1.53
(1519)	Boyal-II		0.38	0.09	0.29
(1520)	Majilapur		0.63	0.37	0.26
(1521)	Basantapur		1.19	0.24	0.95
(1522)	Kismat Naikundi		1.14	0.20	0.94
(1523)	Kajlagarh		1.27	0.36	0.91
(1524)	Jukhiya		2.20	0.33	1.87
(1525)	Beundia		1.19	0.21	0.98
(1526)	Gurgram		4.01	0.73	3.28
(1527)	Kalagachia		0.87	0.40	0.47
(1528)	Pipulberia-II		0.81	0.31	0.50
(1529)	Bibhisapur		1.03	0.29	0.74
(1530)	Anantapur-I		0.41	0.15	0.26
(1531)	Shaksimulia		0.16	0.14	0.02
(1532)	Kumarara		0.27	0.21	0.06
(1533)	Sabajput		0.42	0.13	0.29
(1534)	Kola-II		1.41	0.79	0.62
(1535)	Kakra		0.67	0.22	0.45
(1536)	Nilkunthia		0.73	0.48	0.25
(1537)	Bhajachauli		1.47	0.45	1.02
(1538)	Talgachhare-II		1.81	0.81	1.00
(1539)	Giaberia		1.69	0.27	1.42
(1540)	Belatkuri		0.35	0.19	0.16
(1541)	Anoharia		0.46	0.00	0.46
(1542)	Kendamari Jalpai		0.94	0.20	0.74
(1543)	Garhbari-I		1.96	0.18	1.78
(1544)	Baroj		2.32	0.24	2.08
(1545)	Sarbodaya		0.39	0.19	0.20
(1546)	Mugberia		2.62	0.90	1.72
(1547)	Byabattarhat		0.26	0.21	0.05
(1548)	Lakshya-II		0.75	0.23	0.52
(1549)	Dakshin Narkelda		0.52	0.15	0.37
(1550)	Amdabad-I		0.73	0.14	0.59
(1551)	Kalyanpur		0.29	0.23	0.06
(1552)	Debendra		1.85	0.25	1.60

(1553)	Bishnubar-II		0.33	0.09	0.24
(1554)	Haipur		1.01	0.31	0.70
(1555)	Paniparui		0.89	0.41	0.48
(1556)	Dulalpur		0.33	0.19	0.14
(1557)	Joynagar		0.15	0.04	0.11
(1558)	Nandigram		0.53	0.20	0.33
(1559)	Bargoda		0.29	0.13	0.16
(1560)	Basudevberia		2.80	0.21	2.59
(1561)	Kumirda		1.11	0.37	0.74
(1562)	Badalpur		0.62	0.16	0.46
(1563)	Chaitanyapur-II		0.27	0.13	0.14
(1564)	Raghunathpur-II		0.43	0.10	0.33
(1565)	Balluk-I		0.53	0.19	0.34
(1566)	Raghunathpur-I		0.96	0.10	0.86
(1567)	Radhaballavchak		1.12	0.12	1.00
(1568)	Chaitanyapur-I		0.44	0.06	0.38
(1569)	Deulpota		1.92	1.07	0.85
(1570)	Santipur-I		2.11	0.69	1.42
(1571)	Ramchak		0.67	0.18	0.49
(1572)	Dhalhara		1.67	0.41	1.26
(1573)	Chaitanyapur		1.25	0.33	0.92
(1574)	Sonachora		0.65	0.13	0.52
(1575)	Itaberia		1.66	0.28	1.38
(1576)	Nandanpur Baraghuni		0.56	0.10	0.46
(1577)	Pratappur-I		0.50	0.25	0.25
(1578)	Radhapur		2.11	0.29	1.82
(1579)	Natshal-II		0.71	0.41	0.30
(1580)	Gojina		0.32	0.02	0.30
(1581)	Khodambari-II		0.33	0.19	0.14
(1582)	Khodambari-I		0.59	0.09	0.50
(1583)	Haludbari		1.25	0.28	0.97
(1584)	Lakha-I		0.49	0.17	0.32
(1585)	Gobindanagar		1.33	0.08	1.25
(1586)	Talgachhari-I		0.97	0.32	0.65
(1587)	Haldia-I		0.42	0.21	0.21
(1588)	Barhat		1.80	0.34	1.46
(1589)	Brojolalpur		2.02	0.52	1.50
(1590)	Mathura		1.99	0.88	1.11
(1591)	Kalindi		1.24	0.44	0.80
(1592)	Aurai		0.99	0.29	0.70

(1593)	Jerthan		1.63	0.11	1.52
(1594)	Sahara		0.96	0.31	0.65
(1595)	Itamogra-I		0.39	0.23	0.16
(1596)	Saoa Jalpai		0.16	0.09	0.07
(1597)	Basudevpur		0.32	0.21	0.11
(1598)	Saoaberia-I		0.28	0.04	0.24
(1599)	Brindabannagar-II		0.58	0.26	0.32
(1600)	Barajala		1.21	0.15	1.06
(1601)	Gopalnagar		1.91	0.52	1.39
(1602)	Bakcha		1.03	0.34	0.69
(1603)	Tilkhoja		0.35	0.17	0.18
(1604)	Garhbari-II		1.15	0.23	0.92
(1605)	Lakshi		1.59	0.42	1.17
(1606)	Lauda		1.24	0.40	0.84
(1607)	Naichandpur-I		0.77	0.11	0.66
(1608)	Deshbandhu		2.09	0.26	1.83
(1609)	Bathuary		0.31	0.17	0.14
(1610)	Paramanandapur		0.65	0.22	0.43
(1611)	Basudevpur		0.30	0.20	0.10
(1612)	Mahammadpur		0.36	0.17	0.19
(1613)	Kusumpur		1.96	0.54	1.42
(1614)	Khar		0.37	0.28	0.09
(1615)	Sahidmatangini		0.72	0.26	0.46
(1616)	Kharui-II		0.89	0.10	0.79
(1617)	Panchat		1.06	0.47	0.59
(1618)	Ghoshpur		0.66	0.30	0.36
(1619)	Satilapur		0.76	0.32	0.44
(1620)	Brindabanpur-I		0.52	0.24	0.28
(1621)	Bhogpur		0.74	0.23	0.51
(1622)	Uttarsonamui		0.61	0.33	0.28
(1623)	Kasbaegra		1.39	0.15	1.24
(1624)	Birbandar		0.58	0.32	0.26
(1625)	Betkundu		2.80	0.42	2.38
(1626)	Itamagora-II		0.39	0.37	0.02
(1627)	Nandigram-I		0.61	0.20	0.41
(1628)	Paldhui		1.71	0.29	1.42
(1629)	Mysora		0.95	0.52	0.43
(1630)	Kukrahati		0.44	0.07	0.37
(1631)	Nijkasba		0.44	0.22	0.22
(1632)	Siddha-I		0.72	0.35	0.37

(1633)	Kola-I	Coochbehar	3.73	1.91	1.82
(1634)	Gokulnagar		0.55	0.15	0.40
(1635)	Kurshamari		2.29	0.16	2.13
(1636)	Gosanimari-II		0.71	0.17	0.54
(1637)	Chamta		2.38	0.18	2.20
(1638)	Nittaraf		0.27	0.02	0.25
(1639)	Hemkumari		2.61	0.16	2.45
(1640)	Shalbari-II		2.84	0.22	2.62
(1641)	Bairagirhat		2.09	0.17	1.92
(1642)	Hazrahat-I		3.48	0.43	3.05
(1643)	Uttarbara Haldibari		2.27	0.14	2.13
(1644)	Rampur-I		1.94	0.36	1.58
(1645)	Pachagara		6.00	0.45	5.55
(1646)	Hazrahat-II		0.78	0.29	0.49
(1647)	Dewanganj		1.53	0.14	1.39
(1648)	Nayarhat		6.19	0.37	5.82
(1649)	Dakshinbara Haldibari		1.46	0.06	1.40
(1650)	Natabari-I		1.96	0.14	1.82
(1651)	Chilkirhat		1.18	0.35	0.83
(1652)	Andaranfulbari		1.94	0.77	1.17
(1653)	Natabari-II		1.28	0.35	0.93
(1654)	Bhanukumari-I		0.90	0.89	0.01
(1655)	Uchalpukuri		2.27	0.40	1.87
(1656)	Gosanimari-I		0.75	0.08	0.67
(1657)	Bhanukumari-II		0.93	0.35	0.58
(1658)	Borokodoli		1.14	0.38	0.76
(1659)	Lotapota		0.53	0.11	0.42
(1660)	Chilakhana-II		2.00	0.38	1.62
(1661)	Kedarhat		5.91	0.30	5.61
(1662)	Nishiganj-II		0.70	0.44	0.26
(1663)	Falimari		1.14	0.25	0.89
(1664)	Deocharai		3.45	0.86	2.59
(1665)	Putimari-I		1.94	0.08	1.86
(1666)	Putimari-II		2.45	0.21	2.24
(1667)	Shalbari-I		1.73	0.28	1.45
(1668)	Balabhut		0.95	0.23	0.72
(1669)	Suktabari		1.38	0.38	1.00
(1670)	Maruganj		3.98	0.45	3.53
(1671)	Guriahati-II		2.30	1.09	1.21
(1672)	Nishiganj-I		0.71	0.48	0.23

(1673)	Nazirhat-I		2.99	0.79	2.20
(1674)	Nakkatigachh		3.73	0.56	3.17
(1675)	Sitai-I		0.39	0.15	0.24
(1676)	Boxiganj		1.17	0.02	1.15
(1677)	Dawaguri		0.59	0.27	0.32
(1678)	Haribhansa		3.87	0.72	3.15
(1679)	Panishala		0.50	0.28	0.22
(1680)	Barakaimari		0.58	0.23	0.35
(1681)	Chakchaka		2.60	0.85	1.75
(1682)	Baneswar		1.82	0.43	1.39
(1683)	Kishamat Dasgram		2.49	0.41	2.08
(1684)	Chotashalbari		1.40	0.05	1.35
(1685)	Khalisamari		0.36	0.19	0.17
(1686)	Barokodali-II		1.99	0.17	1.82
(1687)	Gopalpur		11.28	0.36	10.92
(1688)	Pundibari		0.97	0.61	0.36
(1689)	Andaran Fulbari-II		0.95	0.26	0.69
(1690)	Shikarpur		5.74	1.50	4.24
(1691)	Premardanga		6.62	0.62	6.00
(1692)	Shukkarurkoti		3.23	0.25	2.98
(1693)	Khapaidanga		0.54	0.15	0.39
(1694)	Baraatibari-I		1.42	0.16	1.26
(1695)	Burirhat-II		0.99	0.20	0.79
(1696)	Moyamari		0.76	0.24	0.52
(1697)	Ranarhat		1.31	0.13	1.18
(1698)	Putimari Fulswari		0.26	0.21	0.05
(1699)	Sitalkuchi		0.72	0.17	0.55
(1700)	Unishbisha		0.65	0.21	0.44
(1701)	Sahebganj		0.76	0.27	0.49
(1702)	Agdogar Fulkadari		0.89	0.04	0.85
(1703)	Dhalpal-II		2.59	0.24	2.35
(1704)	Jamaldaha		1.34	0.12	1.22
(1705)	Jorapatki		3.44	0.53	2.91
(1706)	Matalhat		0.47	0.15	0.32
(1707)	Barasoulmari		0.69	0.21	0.48
(1708)	Khagrabari		7.99	1.51	6.48
(1709)	Barasakdal		1.45	0.44	1.01
(1710)	Barasoulmari		6.75	0.18	6.57
(1711)	Petla		0.65	0.38	0.27
(1712)	Dhangdhinguri		3.87	0.55	3.32

(1713)	Madhupur		1.22	0.26	0.96
(1714)	Brahmattarchatra		0.66	0.08	0.58
(1715)	Dinhata Village-I		0.88	0.12	0.76
(1716)	Takagach Rajarhat		1.28	0.39	0.89
(1717)	Najirhat-II		1.45	0.18	1.27
(1718)	Sitai-II		3.51	0.21	3.30
(1719)	Baraatiabari		0.61	0.03	0.58
(1720)	Adabari		1.74	0.23	1.51
(1721)	Balarampur		0.60	0.11	0.49
(1722)	Dinhata village-II		0.42	0.10	0.32
(1723)	Okrabari		2.10	0.10	2.00
(1724)	Bhawair Thana		2.93	0.31	2.62
(1725)	Ambari		2.41	0.15	2.26
(1726)	Dhalpal-I		2.46	0.29	2.17
(1727)	Kuchilbari		1.02	0.21	0.81
(1728)	Burirhat-I		0.91	0.11	0.80
(1729)	Ghoksadanga		0.21	0.01	0.20
(1730)	Mahiskuchi-I		2.75	0.49	2.26
(1731)	Permekhliganj		0.19	0.04	0.15
(1732)	Akpardubi		8.51	0.90	7.61
(1733)	Rampur-II		0.68	0.15	0.53
(1734)	Gitaldaha-II		0.74	0.13	0.61
(1735)	Bamanhat-II		0.60	0.15	0.45
(1736)	Vetaguri-I		2.31	0.03	2.28
(1737)	Changrabandha		1.42	0.17	1.25
(1738)	Patchhara		0.70	0.10	0.60
(1739)	Gitaldaha-I		1.58	0.24	1.34
(1740)	Bhutbari		1.05	0.05	1.00
(1741)	Chhotasalbari		1.58	0.82	0.76
(1742)	Mahishkuchi-II		0.78	0.34	0.44
(1743)	Jiranpur		0.64	0.24	0.40
(1744)	Bamanhat-I		0.90	0.22	0.68
(1745)	Dewanhat		1.74	0.70	1.04
(1746)	Fulbari		1.62	0.26	1.36
(1747)	Bhetaguri-II		0.89	0.26	0.63
(1748)	Jhepi		0.60	0.04	0.56
(1749)	Sangsay		0.20	0.09	0.11
(1750)	Lingsey	Darjeeling	0.19	0.11	0.08
(1751)	Sakyong		0.58	0.34	0.24
(1752)	Lodhoma-I		0.48	0.09	0.39

(1753)	Upper Bagdogra		4.16	2.84	1.32
(1754)	Rimbick Bizanbari		0.09	0.07	0.02
(1755)	Mahanadi		0.38	0.15	0.23
(1756)	Relling		0.43	0.10	0.33
(1757)	Lodhoma		0.22	0.04	0.18
(1758)	Mazua		0.19	0.08	0.11
(1759)	Rongchong		0.09	0.00	0.09
(1760)	Singrintam		0.60	0.04	0.56
(1761)	Nim		0.20	0.04	0.16
(1762)	Ahalay		0.26	0.01	0.25
(1763)	Pokhrebong		0.16	0.03	0.13
(1764)	Labdah		0.23	0.07	0.16
(1765)	Matigara-I		2.85	1.99	0.86
(1766)	Dr. Grahams		0.55	0.23	0.32
(1767)	Chathatbansgaon		1.99	0.21	1.78
(1768)	Dabaipani		0.43	0.08	0.35
(1769)	Champasari		8.23	3.86	4.37
(1770)	Kharibari		1.49	0.32	1.17
(1771)	Gorubathan-II		0.76	0.07	0.69
(1772)	Singtamsoon		0.17	0.13	0.04
(1773)	Phansidewa		5.81	0.47	5.34
(1774)	Bidhannagar-I		2.92	2.71	0.21
(1775)	Lingseykha		0.20	0.14	0.06
(1776)	Matigara-II		5.15	2.98	2.17
(1777)	Pudung		0.15	0.01	0.14
(1778)	Upper Echhey		0.65	0.59	0.06
(1779)	Tashiding		0.13	0.11	0.02
(1780)	Kagay		0.68	0.14	0.54
(1781)	Seokbir		0.12	0.09	0.03
(1782)	Paiyong		0.29	0.11	0.18
(1783)	Gossaipur		4.76	1.63	3.13
(1784)	Pokhrabong-III		0.08	0.03	0.05
(1785)	Hatighisa		0.87	0.34	0.53
(1786)	Plungdung		0.64	0.03	0.61
(1787)	Pokhriabong-II		0.09	0.07	0.02
(1788)	Lingamarybong		0.12	0.00	0.12
(1789)	Rangbhang Gopaldhara		0.24	0.05	0.19
(1790)	Samalbong		0.27	0.20	0.07
(1791)	Kainjalia		0.22	0.01	0.21
(1792)	Kaffer Kankebong		0.28	0.16	0.12

(1793)	Sindipong		0.48	0.16	0.32
(1794)	Jalashnizamtara		6.72	0.91	5.81
(1795)	Parmaguri		0.20	0.02	0.18
(1796)	Samthar		0.27	0.12	0.15
(1797)	Dedong		0.26	0.21	0.05
(1798)	Rangi-I		0.38	0.17	0.21
(1799)	Buraganj		1.87	0.78	1.09
(1800)	Hetmuri		0.61	0.28	0.33
(1801)	Pabringtar		0.33	0.23	0.10
(1802)	Nimbong		0.18	0.12	0.06
(1803)	Darjeeling-II		0.52	0.25	0.27
(1804)	Bijanbari		1.34	0.04	1.30
(1805)	Sittong-III		0.87	0.01	0.86
(1806)	Yangmakua		0.13	0.12	0.01
(1807)	St.Mary's-II		0.82	0.32	0.50
(1808)	Rishihat		0.12	0.00	0.12
(1809)	Binnabari		1.03	0.21	0.82
(1810)	Raniganj Panisali		3.05	1.38	1.67
(1811)	Lower Bagdogra		5.18	2.96	2.22
(1812)	Atharakhi		7.76	5.45	2.31
(1813)	Bidhannagar-II		7.20	0.58	6.62
(1814)	Ghoshpukur		4.88	0.53	4.35
(1815)	Lower Echey		0.12	0.07	0.05
(1816)	Santook		0.53	0.43	0.10
(1817)	Lolay		0.33	0.19	0.14
(1818)	Dalachand		0.46	0.33	0.13
(1819)	Kumai		0.14	0.02	0.12
(1820)	Dalim		0.40	0.31	0.09
(1821)	Gitdabling		0.50	0.33	0.17
(1822)	Patengodak		0.34	0.25	0.09
(1823)	Todeytangta		0.34	0.19	0.15
(1824)	Sittong-I		0.34	0.09	0.25
(1825)	Sittong-II		0.41	0.05	0.36
(1826)	Srikhola Daragaon		0.25	0.08	0.17
(1827)	St. Mary's-III		0.37	0.25	0.12
(1828)	Soureni-II		0.33	0.00	0.33
(1829)	Duptin		0.10	0.01	0.09
(1830)	Ghaiyabaro-II		0.31	0.11	0.20
(1831)	Lower Sonada		0.68	0.36	0.32
(1832)	Rangbull		0.26	0.03	0.23

(1833)	Dungra		0.68	0.24	0.44
(1834)	Ghoom		0.46	0.40	0.06
(1835)	Chenga Panigatta		0.33	0.00	0.33
(1836)	Bong gram		0.36	0.30	0.06
(1837)	Sukhia Simana		0.78	0.71	0.07
(1838)	Gorabari		0.05	0.03	0.02
(1839)	Upper Sonada		0.51	0.14	0.37
(1840)	Chimneydeorali		0.33	0.12	0.21
(1841)	Ghayabari-I		1.40	0.33	1.07
(1842)	Darjeeling-I		0.22	0.13	0.09
(1843)	Kasayone		0.13	0.10	0.03
(1844)	Tista		0.75	0.15	0.60
(1845)	Kanuri		0.41	0.11	0.30
(1846)	Saltora		1.05	0.29	0.76
(1847)	Teghori		0.33	0.14	0.19
(1848)	Gopinathpur		2.35	0.37	1.98
(1849)	Chiltore		0.08	0.05	0.03
(1850)	Kotulpur		2.56	0.96	1.60
(1851)	Nityanandapur		0.27	0.06	0.21
(1852)	Parsola		2.35	0.47	1.88
(1853)	Lakshmisagar		0.43	0.37	0.06
(1854)	Khanrari		0.30	0.18	0.12
(1855)	Dahala		1.16	0.25	0.91
(1856)	Saldiha		0.41	0.07	0.34
(1857)	Hetia		1.04	0.49	0.55
(1858)	Kuchiakol		0.55	0.25	0.30
(1859)	Pabra		0.50	0.14	0.36
(1860)	Bamuntore		0.68	0.11	0.57
(1861)	Jamkuri		0.88	0.27	0.61
(1862)	Ambikanagar		0.68	0.13	0.55
(1863)	Jagannathpur		0.57	0.28	0.29
(1864)	Kalapathar		0.41	0.22	0.19
(1865)	Satmouli		2.04	0.41	1.63
(1866)	Rautora		0.75	0.00	0.75
(1867)	Kenjakura		1.97	0.17	1.80
(1868)	Beliatore		1.43	0.33	1.10
(1869)	Khalgram		0.76	0.24	0.52
(1870)	Kustur		0.49	0.13	0.36
(1871)	Narara		1.07	0.12	0.95
(1872)	Andharthol		0.85	0.08	0.77

Bankura

(1873)	Jamtora		0.40	0.11	0.29
(1874)	Chatna-II		0.54	0.12	0.42
(1875)	Hamirhati		0.85	0.22	0.63
(1876)	Belutrasulpur		1.86	0.51	1.35
(1877)	Roll		2.17	0.45	1.72
(1878)	Jagaadalla-II		0.59	0.16	0.43
(1879)	Metyala		0.36	0.09	0.27
(1880)	Amrul		1.36	0.45	0.91
(1881)	Chhhatna-I		0.37	0.05	0.32
(1882)	Jhunjka		1.28	0.08	1.20
(1883)	Motgoda		0.73	0.14	0.59
(1884)	Saharjora		0.35	0.16	0.19
(1885)	Dheko		0.45	0.09	0.36
(1886)	Hatashuria		0.62	0.07	0.55
(1887)	Phulmati		1.46	0.19	1.27
(1888)	Akui-I		3.92	0.68	3.24
(1889)	Brajarajpur		1.12	0.23	0.89
(1890)	Bhara		1.25	0.07	1.18
(1891)	Uliyara		3.67	0.28	3.39
(1892)	Morar		2.00	0.55	1.45
(1893)	Dundar		0.29	0.03	0.26
(1894)	Shuamsundarpur		0.33	0.15	0.18
(1895)	Madanmohanpur		2.18	0.55	1.63
(1896)	Belsulia		1.54	0.26	1.28
(1897)	Ramchandrapur		0.18	0.15	0.03
(1898)	Bhaktabandh		0.15	0.04	0.11
(1899)	Purandharpur		1.03	0.55	0.48
(1900)	Salda		1.19	0.52	0.67
(1901)	Hatgram		0.91	0.07	0.84
(1902)	Akui-II		1.62	0.45	1.17
(1903)	Indus		0.93	0.36	0.57
(1904)	Layekbandh		0.56	0.11	0.45
(1905)	Jagadlla-I		0.35	0.24	0.11
(1906)	Chinabari		1.48	0.05	1.43
(1907)	Dhansimla		0.67	0.10	0.57
(1908)	Khatragram-II		0.76	0.33	0.43
(1909)	Gorabari		0.39	0.15	0.24
(1910)	Dhaban		0.18	0.05	0.13
(1911)	Dhekia		0.48	0.15	0.33
(1912)	Churamonipur		0.75	0.20	0.55

(1913)	Mankanali		1.15	0.16	0.99
(1914)	Brahmandiha		0.50	0.05	0.45
(1915)	Shyamnagar		0.34	0.07	0.27
(1916)	Uttarbar		1.52	0.45	1.07
(1917)	Bikna		0.96	0.31	0.65
(1918)	Mosiara		0.39	0.05	0.34
(1919)	Gobindadham		0.58	0.10	0.48
(1920)	Mangalpur		1.03	0.73	0.30
(1921)	Panchal		1.24	0.24	1.00
(1922)	Neturpur		0.49	0.21	0.28
(1923)	Baharamundi		0.18	0.10	0.08
(1924)	Malin		0.92	0.12	0.80
(1925)	Melera		2.18	0.23	1.95
(1926)	Indpur		0.52	0.30	0.22
(1927)	Machtora		0.37	0.14	0.23
(1928)	Amdangra		1.43	0.27	1.16
(1929)	Punisole		0.41	0.01	0.40
(1930)	Lotiaboni		0.95	0.12	0.83
(1931)	Barikul		1.04	0.02	1.02
(1932)	Patrasayar		1.47	0.38	1.09
(1933)	Sonagara		0.41	0.09	0.32
(1934)	Hirbandh		1.15	0.16	0.99
(1935)	Saltora		1.07	0.23	0.84
(1936)	Chingani		0.36	0.09	0.27
(1937)	Raghunathpur		0.42	0.12	0.30
(1938)	Manikbazar		0.31	0.19	0.12
(1939)	Kostia		0.56	0.05	0.51
(1940)	Kantabari		1.33	0.12	1.21
(1941)	Barjora		1.46	0.50	0.96
(1942)	Radhanagar		2.04	0.47	1.57
(1943)	Ajodhya		0.68	0.17	0.51
(1944)	Majdiha		0.80	0.14	0.66
(1945)	Naryanpur		0.86	0.24	0.62
(1946)	Taldanga		1.82	0.35	1.47
(1947)	Karisunda		0.35	0.00	0.35
(1948)	Baidyanathpur		0.76	0.28	0.48
(1949)	Panchmura		1.32	0.25	1.07
(1950)	Birsingha		0.51	0.21	0.30
(1951)	Brindabanpur		0.30	0.11	0.19
(1952)	Raipur		0.49	0.05	0.44

(1953)	Arrah		1.43	0.27	1.16
(1954)	Mandalkuli		0.63	0.13	0.50
(1955)	Chhandar		0.55	0.10	0.45
(1956)	Mandalgram		0.59	0.13	0.46
(1957)	Dhipara		1.13	0.41	0.72
(1958)	Kushdwip		0.61	0.23	0.38
(1959)	Ghoshergram		0.48	0.24	0.24
(1960)	Goalbari		0.30	0.08	0.22
(1961)	Supurgram		0.38	0.12	0.26
(1962)	Gogra		1.07	0.16	0.91
(1963)	Dhanara		0.58	0.20	0.38
(1964)	Gargaria		0.76	0.18	0.58
(1965)	Deurbetur		1.18	0.54	0.64
(1966)	Legho		1.12	0.43	0.69
(1967)	Pirrabani		0.16	0.06	0.10
(1968)	Barsal		0.10	0.08	0.02
(1969)	Lakshmanpur		0.35	0.06	0.29
(1970)	Bheduasole		1.26	0.14	1.12
(1971)	Jirrah		0.40	0.10	0.30
(1972)	Piarbera		0.46	0.22	0.24
(1973)	Lougram		1.65	0.90	0.75
(1974)	Ratanpur		0.44	0.02	0.42
(1975)	Junbedia		0.48	0.24	0.24
(1976)	Sunbadha		1.97	0.18	1.79
(1977)	Ranibandh		0.67	0.03	0.64
(1978)	Puddi		0.13	0.08	0.05
(1979)	Haludkanali		0.49	0.14	0.35
(1980)	Radhamohanpur		1.64	0.26	1.38
(1981)	Banasuria		0.29	0.04	0.25
(1982)	Gangajalghati		0.42	0.04	0.38
(1983)	Purbanabasan		1.75	0.37	1.38
(1984)	Sarenga		0.93	0.25	0.68
(1985)	Gelia		0.82	0.40	0.42
(1986)	Onda-II		0.31	0.16	0.15
(1987)	Medinipur		0.48	0.17	0.31
(1988)	Santore		0.55	0.18	0.37
(1989)	Dhanra		0.20	0.00	0.20
(1990)	Nakaijuri		0.89	0.17	0.72
(1991)	Gopalpur		0.49	0.17	0.32
(1992)	Harmasara		1.73	0.26	1.47

(1993)	Lodan		1.53	0.16	1.37
(1994)	Khatra-I		2.20	0.93	1.27
(1995)	Gourbazar		0.43	0.06	0.37
(1996)	Kalyani		0.37	0.08	0.29
(1997)	Dhulai		0.60	0.37	0.23
(1998)	Susunia		0.38	0.03	0.35
(1999)	Tiluri		0.28	0.19	0.09
(2000)	Anchuri		0.27	0.11	0.16
(2001)	Salma		0.68	0.09	0.59
(2002)	Routhkhanda		0.84	0.48	0.36
(2003)	Godadihi		0.44	0.25	0.19
(2004)	Kochdihi		0.45	0.22	0.23
(2005)	Dubrajpur		1.86	0.21	1.65
(2006)	Dighal		1.83	0.96	0.87
(2007)	Nikunjapur		0.74	0.19	0.55
(2008)	Sahaspur		1.87	0.84	1.03
(2009)	Mejia		1.06	0.06	1.00
(2010)	Onda-I		1.01	0.11	0.90
(2011)	Balasi-I		0.21	0.18	0.03
(2012)	Bikrampur		0.37	0.14	0.23
(2013)	Maliara		0.27	0.07	0.20
(2014)	Fulkusma		0.30	0.11	0.19
(2015)	Sihar		3.30	1.11	2.19
(2016)	Pakhanna		0.66	0.25	0.41
(2017)	Rajakata		0.50	0.13	0.37
(2018)	Rudra		0.25	0.06	0.19
(2019)	Simlapal		0.88	0.17	0.71
(2020)	Bikrampur		1.38	0.20	1.18
(2021)	Desracoalpara		1.79	0.68	1.11
(2022)	Mirzapur		3.71	1.00	2.71
(2023)	Bankadaha		2.15	0.90	1.25
(2024)	Dwarika		1.48	0.48	1.00
(2025)	Ardhagram		0.94	0.09	0.85
(2026)	Hamirpur		0.90	0.51	0.39
(2027)	Durgamandap	North 24 Parganas	1.62	0.45	1.17
(2028)	Chaita		2.92	0.25	2.67
(2029)	Hingalgunj		0.50	0.10	0.40
(2030)	Bamanpukur		3.14	0.51	2.63
(2031)	Nataji-I		2.34	0.19	2.15
(2032)	Sandeshkhali		1.84	0.19	1.65

(2033)	Dharampur-II		3.05	0.60	2.45
(2034)	Dharampur-I		2.08	0.54	1.54
(2035)	Makhalgachha		0.28	0.18	0.10
(2036)	Vebia		0.47	0.28	0.19
(2037)	Nazat-II		6.09	1.11	4.98
(2038)	Kumarjole		1.27	0.14	1.13
(2039)	Mohanpur		5.53	0.69	4.84
(2040)	Ichhapur		9.97	8.67	1.30
(2041)	Srinagarmatia		1.49	0.17	1.32
(2042)	Kholapota		1.39	0.10	1.29
(2043)	Bishpur		1.91	0.25	1.66
(2044)	Manipur		2.02	0.43	1.59
(2045)	Barunhat Rameswarpur		0.99	0.13	0.86
(2046)	Kowgachi-II		2.08	1.93	0.15
(2047)	Sayastanagar-II		0.72	0.14	0.58
(2048)	Chaitaal		0.62	0.16	0.46
(2049)	Khulna		0.65	0.24	0.41
(2050)	Kulti		3.35	0.46	2.89
(2051)	Bilkunda-I		5.69	2.72	2.97
(2052)	Beranaajur-I		2.01	0.31	1.70
(2053)	Shalipur		3.92	0.11	3.81
(2054)	Nimdhariakodalia		0.52	0.15	0.37
(2055)	Hatgachi		1.80	0.13	1.67
(2056)	Gopalpur-II		3.49	0.19	3.30
(2057)	Jashaikati		1.84	0.06	1.78
(2058)	Kashimpur		4.28	2.64	1.64
(2059)	Khasbalanda		1.74	0.47	1.27
(2060)	Sonapukur Sankarpur		1.14	0.15	0.99
(2061)	Jaganathppur		1.45	0.11	1.34
(2062)	Bhabanipur-I		0.49	0.14	0.35
(2063)	Sauestanagar		1.06	0.18	0.88
(2064)	Bakjori		1.60	0.42	1.18
(2065)	Amlani		0.64	0.17	0.47
(2066)	Shibpur		0.74	0.33	0.41
(2067)	Ramchandrapuruday		2.53	0.16	2.37
(2068)	Gopalpur-I		7.94	0.34	7.60
(2069)	Dharamapukuria		4.68	0.40	4.28
(2070)	Palla		3.19	0.46	2.73
(2071)	Chakla		1.38	0.09	1.29
(2072)	Patharghata		2.09	1.16	0.93

(2073)	Jeliakhali	1.52	0.47	1.05
(2074)	Dadpur	3.56	0.61	2.95
(2075)	Chowberia	0.86	0.30	0.56
(2076)	Kartikpur-II	3.76	1.06	2.70
(2077)	Kodambagachi	3.13	1.02	2.11
(2078)	Saguna	1.70	0.45	1.25
(2079)	Chandpur	4.13	0.83	3.30
(2080)	Sindrani	2.05	0.48	1.57
(2081)	Helincha	0.68	0.23	0.45
(2082)	Duma	3.20	1.01	2.19
(2083)	Gopalnagar-II	1.13	0.14	0.99
(2084)	Sundarpur	5.70	0.74	4.96
(2085)	Bergoom-I	2.46	0.86	1.60
(2086)	Rajarhat Bishnupur-I	11.60	3.49	8.11
(2087)	Maricha	1.68	0.86	0.82
(2088)	Ichhapur-II	3.50	1.98	1.52
(2089)	Gobindakati	2.86	0.34	2.52
(2090)	Kalinagar	6.30	0.48	5.82
(2091)	Bodai	2.06	0.72	1.34
(2092)	Kaniari-I	1.04	0.30	0.74
(2093)	Kowgachi-I	9.18	3.36	5.82
(2094)	Jhowdanga	4.18	0.95	3.23
(2095)	Kumra	1.56	0.31	1.25
(2096)	Berabari	1.30	0.13	1.17
(2097)	Minakhan	2.28	0.17	2.11
(2098)	Banspul	0.37	0.10	0.27
(2099)	Ghorharash Kulingram	4.55	0.41	4.14
(2100)	Guma-I	1.61	0.10	1.51
(2101)	Champapukur	2.10	0.37	1.73
(2102)	Paschim Khilakapur	4.78	2.12	2.66
(2103)	Digramalickberia	1.03	0.34	0.69
(2104)	Koniara-II	0.94	0.12	0.82
(2105)	Shrekrishnapur	1.74	0.43	1.31
(2106)	Sarberia Agarhati	2.36	1.24	1.12
(2107)	Bhurkunda	3.18	0.42	2.76
(2108)	Bermajur-II	2.57	0.47	2.10
(2109)	Nayabastiamilani	1.96	0.22	1.74
(2110)	Murarisaha	0.81	0.26	0.55
(2111)	Jyangrahatira-II	8.38	1.32	7.06
(2112)	Sangrampur Shibhati	1.28	0.73	0.55

(2113)	Deganga-I		1.20	0.36	0.84
(2114)	Sohaiswetpur		3.29	0.26	3.03
(2115)	Ghatbaor		2.97	0.37	2.60
(2116)	Ganrapota		3.96	0.39	3.57
(2117)	Majhipara Palashi		2.09	0.87	1.22
(2118)	Jaleswar-II		2.86	0.55	2.31
(2119)	Berachampa-I		1.22	0.38	0.84
(2120)	Mohanpur		7.26	7.09	0.17
(2121)	Atpukur		10.23	1.38	8.85
(2122)	Deganga-I		0.99	0.39	0.60
(2123)	Hadipurjhikara		2.37	0.18	2.19
(2124)	Bajitpur		0.83	0.41	0.42
(2125)	Tepul Mirzapur		1.54	0.20	1.34
(2126)	Kampachakla		2.45	1.45	1.00
(2127)	Dhaturdaha		1.40	0.10	1.30
(2128)	Bandipur		1.91	1.09	0.82
(2129)	Chandigarh		1.04	0.26	0.78
(2130)	Sashan		5.76	1.02	4.74
(2131)	Gopalnagar-I		5.67	0.45	5.22
(2132)	Faltibeliaghata		4.48	1.69	2.79
(2133)	Chandpara		2.87	0.59	2.28
(2134)	Sutia		5.21	1.06	4.15
(2135)	Dighari		1.42	0.11	1.31
(2136)	Raghunathpur		1.62	0.05	1.57
(2137)	Rautara		1.02	0.50	0.52
(2138)	Masalandapur		0.97	0.71	0.26
(2139)	Chandigarh Rohanda		5.63	2.45	3.18
(2140)	Prithiba		1.80	0.31	1.49
(2141)	Begampur		0.88	0.37	0.51
(2142)	Bergoom-II		0.81	0.45	0.36
(2143)	Malipota		1.78	0.36	1.42
(2144)	Ranghat		1.06	0.35	0.71
(2145)	Tamgra		2.45	0.24	2.21
(2146)	Korakati		5.07	0.35	4.72
(2147)	Patalikhanpur		1.00	0.08	0.92
(2148)	Asharu		1.21	0.32	0.89
(2149)	Ramnagar		4.96	0.59	4.37
(2150)	Rajarhat Bishnupur-II		5.24	1.58	3.66
(2151)	Guma		0.95	0.42	0.53
(2152)	Boyra		3.58	0.23	3.35

(2153)	Panpurkeutia		2.53	0.95	1.58
(2154)	Chotajagulia		3.53	2.09	1.44
(2155)	Deganga-II		0.83	0.11	0.72
(2156)	Berachanpa-II		2.29	0.17	2.12
(2157)	Gobindapur		0.67	0.18	0.49
(2158)	Chhaygharia		2.28	0.21	2.07
(2159)	Isapur-I		2.55	0.94	1.61
(2160)	Rajoibpurbira		2.69	0.41	2.28
(2161)	Taraberia		3.02	0.10	2.92
(2162)	Shimulpur		2.03	0.79	1.24
(2163)	Jalaswar-I		2.11	0.50	1.61
(2164)	Jadurhati Dakshin		1.50	0.07	1.43
(2165)	Charaghat		1.43	0.36	1.07
(2166)	Chandipur		1.28	0.12	1.16
(2167)	Mahishbathan-II		12.93	1.00	11.93
(2168)	Chatra		4.60	1.11	3.49
(2169)	Bagjola		2.75	0.51	2.24
(2170)	Bankura Gokulpur		1.50	0.29	1.21
(2171)	Swarupnagar Banglani		0.52	0.13	0.39
(2172)	Balti-Nityanandakati		1.05	0.35	0.70
(2173)	Jadurhati		0.84	0.01	0.83
(2174)	Kirtipur-I		1.73	0.99	0.74
(2175)	Akaipur		5.31	0.66	4.65
(2176)	Bairampur		1.10	0.36	0.74
(2177)	Fulsara		3.38	0.84	2.54
(2178)	Maslandapur-I		0.89	0.85	0.04
(2179)	Jetia		2.32	1.96	0.36
(2180)	Kotra		1.83	0.44	1.39
(2181)	Kemia Khamarpara		1.27	0.55	0.72
(2182)	Beraberia		2.13	0.69	1.44
(2183)	Ganganandapur		2.94	0.31	2.63
(2184)	Sahibkhali		1.34	0.34	1.00
(2185)	Amdanga		3.04	0.33	2.71
(2186)	Chowberia-II		1.10	0.22	0.88
(2187)	Hadipurjhikra-I		1.09	0.02	1.07
(2188)	Amulia		1.47	0.07	1.40
(2189)	Adhata		4.43	1.30	3.13
(2190)	Kaijuri		1.30	0.42	0.88
(2191)	Sankchura Bagmundi		2.83	2.13	0.70
(2192)	Chanpatala		3.30	0.37	2.93

(2193)	Sadhanpur		2.81	0.36	2.45
(2194)	Dulduli		1.76	0.24	1.52
(2195)	Kolsur		0.87	0.26	0.61
(2196)	Hasnabad		0.32	0.11	0.21
(2197)	Rupamari		1.68	0.16	1.52
(2198)	Bhabanipur-II		0.91	0.27	0.64
(2199)	Patulia		4.54	2.12	2.42
(2200)	Sarapulnirman		0.57	0.21	0.36
(2201)	Boyermari-II		3.15	0.12	3.03
(2202)	Duttapukur-II		4.28	1.49	2.79
(2203)	Kalitala		1.26	0.42	0.84
(2204)	Noornagar		1.86	0.13	1.73
(2205)	Aturia		0.82	0.24	0.58
(2206)	Haroa		2.07	0.21	1.86
(2207)	Bithari Hakimpur		1.97	0.19	1.78
(2208)	Champali		0.52	0.13	0.39
(2209)	Sangra		3.00	0.62	2.38
(2210)	Kaithi		1.17	0.21	0.96
(2211)	Bahiripanchso		2.13	0.82	1.31
(2212)	Raipur-Supurr		1.71	0.81	0.90
(2213)	Kirnahar		1.65	0.70	0.95
(2214)	Bara-II		0.76	0.16	0.60
(2215)	Bhadrapur-I		2.16	0.29	1.87
(2216)	Mitrapur		1.37	0.32	1.05
(2217)	Kushmore-I		4.68	1.02	3.66
(2218)	Barshal		1.69	0.76	0.93
(2219)	Rudranagar		1.69	0.29	1.40
(2220)	Amdole		2.37	0.08	2.29
(2221)	Chatrar	Birbhum	1.97	0.89	1.08
(2222)	Margram-II		0.79	0.30	0.49
(2223)	Kusumba		3.23	0.79	2.44
(2224)	Budhigram		0.72	0.07	0.65
(2225)	Bharkata		2.95	0.52	2.43
(2226)	Bishnupur		1.82	0.52	1.30
(2227)	Mangaldihi		1.85	0.24	1.61
(2228)	Jagigram		1.27	0.56	0.71
(2229)	Khatanga		0.46	0.09	0.37
(2230)	Rajgram		3.28	0.50	2.78
(2231)	Dakhingram		0.99	0.26	0.73
(2232)	Parsundi		0.65	0.02	0.63

(2233)	Bara Turigram		0.16	0.05	0.11
(2234)	Kaleswar		1.62	0.64	0.98
(2235)	Kurunnahar		1.61	0.36	1.25
(2236)	Barhara		1.11	0.07	1.04
(2237)	Kendua		2.03	0.41	1.62
(2238)	Uchkaran		1.52	0.73	0.79
(2239)	Jalandi		1.13	0.30	0.83
(2240)	Rajnagar		0.96	0.30	0.66
(2241)	Gangmuri Joypur		0.72	0.35	0.37
(2242)	Tantipara		0.52	0.31	0.21
(2243)	Bhabanuipur		0.65	0.31	0.34
(2244)	Chandanpur		0.42	0.11	0.31
(2245)	Karidhya		2.23	1.25	0.98
(2246)	Hetampur		0.58	0.32	0.26
(2247)	Sattor		1.40	0.67	0.73
(2248)	Kankalitola		2.49	0.83	1.66
(2249)	Paduma		2.21	0.46	1.75
(2250)	Loba		0.76	0.36	0.40
(2251)	Labpur-I		1.39	0.56	0.83
(2252)	Bhutura		0.70	0.34	0.36
(2253)	Dabuk		0.76	0.12	0.64
(2254)	Mayureshwar		0.64	0.29	0.35
(2255)	Kundola		1.99	1.11	0.88
(2256)	Thiba		1.70	0.39	1.31
(2257)	Sahapur		0.84	0.40	0.44
(2258)	Fulur		0.81	0.55	0.26
(2259)	Alunda		1.03	0.27	0.76
(2260)	Jashpur		1.43	0.37	1.06
(2261)	Singe		2.50	0.41	2.09
(2262)	Dwarka		1.02	0.28	0.74
(2263)	Gohaliara		0.74	0.38	0.36
(2264)	Gorsha		0.86	0.25	0.61
(2265)	Barassaota		3.74	1.31	2.43
(2266)	Ahmadpur		16.66	2.74	13.92
(2267)	Domdoma		1.27	0.20	1.07
(2268)	Bonsonka		2.13	0.38	1.75
(2269)	Bhurkuna		4.41	2.26	2.15
(2270)	Mallickpur		1.98	0.63	1.35
(2271)	Srinidhipur		2.50	0.99	1.51
(2272)	Amarpur		1.19	0.52	0.67

(2273)	Panrui		4.96	0.23	4.73
(2274)	Bhutia		2.00	0.66	1.34
(2275)	Kaitha-I		1.23	0.52	0.71
(2276)	Mollarpur-II		1.05	0.34	0.71
(2277)	Mohurapur		2.25	0.55	1.70
(2278)	Ulkunda		1.30	0.30	1.00
(2279)	Kanahar-II		2.29	0.77	1.52
(2280)	Noanagar Kadda		1.15	0.43	0.72
(2281)	Bonhat		2.58	0.68	1.90
(2282)	Md. Bazar		1.50	0.61	0.89
(2283)	Balijuri		2.01	0.11	1.90
(2284)	Narayanpur		3.43	1.01	2.42
(2285)	Murarai		4.25	0.33	3.92
(2286)	Ruppur		7.02	5.31	1.71
(2287)	Kasba		3.85	0.50	3.35
(2288)	Charicha		0.47	0.37	0.10
(2289)	Gunpur		0.34	0.24	0.10
(2290)	Daspalsa		0.73	0.25	0.48
(2291)	Kushmore-II		1.83	0.18	1.65
(2292)	Sekeddha		0.95	0.13	0.82
(2293)	Rampur		0.44	0.13	0.31
(2294)	Panchra		3.07	0.88	2.19
(2295)	Hansan I		0.73	0.17	0.56
(2296)	Kaluha		1.63	0.10	1.53
(2297)	Chimpai		3.73	3.33	0.40
(2298)	Dharampur		0.64	0.38	0.26
(2299)	Illambazar		6.59	2.03	4.56
(2300)	Jaydev kendoli		3.51	0.12	3.39
(2301)	Paikar		0.44	0.15	0.29
(2302)	Nandigram		1.89	0.43	1.46
(2303)	Kanachi		0.49	0.38	0.11
(2304)	Angargaria		0.82	0.34	0.48
(2305)	Bilati		2.81	0.51	2.30
(2306)	Suirsha		1.40	0.45	0.95
(2307)	Nanasole		0.66	0.45	0.21
(2308)	Ghurisha		1.53	0.61	0.92
(2309)	Rupushpur		0.75	0.09	0.66
(2310)	Lakepur		0.36	0.21	0.15
(2311)	Harishara		1.40	0.58	0.82
(2312)	Ayas		1.59	0.56	1.03

(2313)	Hatia		1.68	0.31	1.37
(2314)	Sarpalehana		0.91	0.46	0.45
(2315)	Derapur		1.22	0.39	0.83
(2316)	Hatora		2.60	0.43	2.17
(2317)	Mathpalsa		1.45	0.52	0.93
(2318)	Banagram		1.45	0.84	0.61
(2319)	Puranagram		0.30	0.19	0.11
(2320)	Taloan		0.11	0.04	0.07
(2321)	Sianmuluk		4.49	1.45	3.04
(2322)	Kendgore		0.41	0.02	0.39
(2323)	Daskalgram Kareya II		1.70	0.22	1.48
(2324)	Kapista		0.42	0.24	0.18
(2325)	Indus		1.27	0.10	1.17
(2326)	Chowhatta mahodori I		1.90	0.18	1.72
(2327)	Bhadrapur II		1.55	0.20	1.35
(2328)	Bipratikuri		0.68	0.16	0.52
(2329)	Lakshminarayanpur		5.69	0.33	5.36
(2330)	Chowhattamahodari-II		2.75	0.24	2.51
(2331)	Kurumgram		4.73	0.32	4.41
(2332)	Mashra		1.81	0.66	1.15
(2333)	Charkalgram		2.18	0.40	1.78
(2334)	Margram I		4.74	0.34	4.40
(2335)	Tilpara		1.17	0.72	0.45
(2336)	Bajidpur		2.13	0.34	1.79
(2337)	Baranalhati		3.90	0.57	3.33
(2338)	Dhakalhati		1.07	0.19	0.88
(2339)	Jamana		1.06	0.05	1.01
(2340)	Nowapara		2.22	0.11	2.11
(2341)	Khoyarasole		0.64	0.23	0.41
(2342)	Purandarpur		0.57	0.34	0.23
(2343)	Nakraconda		1.15	0.40	0.75
(2344)	Satpalsa		1.41	0.44	0.97
(2345)	Jhikadda		1.07	0.10	0.97
(2346)	Chandidas		5.32	0.88	4.44
(2347)	Pairpara		1.40	0.83	0.57
(2348)	Kalitha		2.16	0.70	1.46
(2349)	Hasan II		1.25	0.34	0.91
(2350)	Sahapur		0.64	0.39	0.25
(2351)	Abinashpur		1.06	0.29	0.77
(2352)	Koma		2.06	0.22	1.84

(2353)	Deucha	Howrah	0.53	0.13	0.40
(2354)	Hinglow		0.85	0.57	0.28
(2355)	Palsa		3.62	0.25	3.37
(2356)	Hazratpur		0.48	0.05	0.43
(2357)	Babuijore		1.89	0.07	1.82
(2358)	Dheka		1.07	0.37	0.70
(2359)	Kastagara		1.02	0.51	0.51
(2360)	Labpur II		1.79	0.59	1.20
(2361)	Thupsara		1.24	0.27	0.97
(2362)	Banior		3.33	1.18	2.15
(2363)	Haridaspur		1.56	0.46	1.10
(2364)	Nagari		0.54	0.09	0.45
(2365)	Parulia		1.09	0.63	0.46
(2366)	Kendua		2.04	0.42	1.62
(2367)	Belari		1.27	0.41	0.86
(2368)	Manickpur		5.01	1.04	3.97
(2369)	Chakpara-Anandanagar		3.37	1.62	1.75
(2370)	Durgapur-Abhaynagar-I		2.43	1.57	0.86
(2371)	Bangalpur		0.55	0.35	0.20
(2372)	Bainan		0.83	0.15	0.68
(2373)	Jhikira		1.00	0.06	0.94
(2374)	Shyampur		1.43	0.70	0.73
(2375)	Nalpur		2.54	0.07	2.47
(2376)	Chandipur		2.40	1.14	1.26
(2377)	Bagnan-I		0.45	0.32	0.13
(2378)	Dehimongalghat-I		0.98	0.15	0.83
(2379)	Dehimondalghat-II		0.83	0.19	0.64
(2380)	Harishpur		1.01	0.11	0.90
(2381)	Maju		1.09	0.12	0.97
(2382)	Tapna		0.87	0.27	0.60
(2383)	Thalia		0.39	0.10	0.29
(2384)	Pancharul		1.27	0.33	0.94
(2385)	Polgustia		0.73	0.17	0.56
(2386)	Balichak		0.54	0.13	0.41
(2387)	Gobindapur		0.26	0.07	0.19
(2388)	Bankra-III		3.25	0.95	2.30
(2389)	Hatgacha-II		1.50	0.47	1.03
(2390)	Khosalpur	0.36	0.20	0.16	
(2391)	Basantapur	1.10	0.15	0.95	
(2392)	Maheshpur	1.23	1.02	0.21	

(2393)	Raghudevhati		1.85	0.36	1.49
(2394)	Kanduah		5.86	0.90	4.96
(2395)	Kalinagar		0.63	0.22	0.41
(2396)	Bargachia-I		0.48	0.14	0.34
(2397)	Bakshihat		1.51	0.17	1.34
(2398)	Subsit		0.58	0.29	0.29
(2399)	Bagnan-II		0.89	0.29	0.60
(2400)	Mugkalyan-Benapur		1.52	0.75	0.77
(2401)	Hantal-Anantabati		0.64	0.13	0.51
(2402)	Haraliudayanarayanpur		1.23	0.43	0.80
(2403)	Kharuberia		0.49	0.29	0.20
(2404)	Amoragori		0.91	0.16	0.75
(2405)	Sashati		1.07	0.48	0.59
(2406)	Nabagram		1.77	0.50	1.27
(2407)	Chamrail		5.18	3.33	1.85
(2408)	Jagatballavpur-I		1.67	0.34	1.33
(2409)	Orfuli		1.45	0.24	1.21
(2410)	Garhbhawanipur-Sonatala		1.73	0.38	1.35
(2411)	Khila		0.92	0.40	0.52
(2412)	Jagadishpur		1.86	1.10	0.76
(2413)	Mashila		5.41	1.29	4.12
(2414)	Balichaturi		2.13	0.99	1.14
(2415)	Dhandali		3.31	0.68	2.63
(2416)	Banupur		1.96	0.13	1.83
(2417)	Sankarhati		0.88	0.27	0.61
(2418)	Bikihakola		1.97	0.83	1.14
(2419)	Joypur		0.84	0.13	0.71
(2420)	Laskarpur		1.98	0.32	1.66
(2421)	Jalabiswanathpur		0.69	0.10	0.59
(2422)	Kanpur		0.69	0.20	0.49
(2423)	Bargram		1.61	0.41	1.20
(2424)	Hirapur		1.24	0.13	1.11
(2425)	Dhulagori		3.07	2.44	0.63
(2426)	Rudrapur		1.48	0.29	1.19
(2427)	Rashpur		0.35	0.07	0.28
(2428)	Islampur		1.07	0.19	0.88
(2429)	Hatgacha-I		0.46	0.09	0.37
(2430)	Jagatballavpur-II		1.02	0.38	0.64
(2431)	Rampurdihibhur-sutasandi		1.12	0.57	0.55

(2432)	Kolorah-I		3.33	0.12	3.21
(2433)	Udang-I		0.40	0.12	0.28
(2434)	Gazipur		1.15	0.07	1.08
(2435)	Kalyanpur		0.62	0.27	0.35
(2436)	Subharara		1.75	0.23	1.52
(2437)	Bhawanipur Bidhichandrapur		1.07	0.30	0.77
(2438)	Sankrail		3.38	1.06	2.32
(2439)	Khalore		1.59	0.24	1.35
(2440)	Amta		0.74	0.24	0.50
(2441)	Saratchada		1.31	0.33	0.98
(2442)	Debipur		1.04	0.09	0.95
(2443)	Durgapur-Abhaynagar- II		3.89	2.51	1.38
(2444)	Kanupatmonsuka		1.65	0.19	1.46
(2445)	Sarenga		4.28	0.63	3.65
(2446)	Dakshin-sankrail		2.08	0.49	1.59
(2447)	Banharishpur		1.12	0.15	0.97
(2448)	Anulia		0.58	0.19	0.39
(2449)	Bahira		0.51	0.07	0.44
(2450)	Nakole		1.63	0.24	1.39
(2451)	Uttar-Jhapordah		0.78	0.27	0.51
(2452)	Singti		0.47	0.17	0.30
(2453)	Bankra-II		10.35	1.10	9.25
(2454)	Haturia-II		0.33	0.12	0.21
(2455)	Haturia-I		0.51	0.15	0.36
(2456)	Jujersa		2.09	0.22	1.87
(2457)	Kolorah-II		1.78	0.59	1.19
(2458)	Antila		1.12	0.15	0.97
(2459)	Begri		2.22	1.92	0.30
(2460)	Kushberia		0.41	0.23	0.18
(2461)	Sirajbati		1.11	0.19	0.92
(2462)	Tajpur		1.00	0.17	0.83
(2463)	BantulBaidyanathpur		1.07	0.11	0.96
(2464)	Kurchi-Shibpur		1.18	0.49	0.69
(2465)	Panchpara		4.48	1.68	2.80
(2466)	Thanamakura		4.38	3.16	1.22
(2467)	Dhulasimla		1.90	0.04	1.86
(2468)	Amardaha		0.55	0.22	0.33
(2469)	Sealdanga		0.75	0.18	0.57
(2470)	Pantihal		1.97	0.18	1.79

(2471)	Sankarhati-II		2.09	0.24	1.85
(2472)	Tehattakantiaberia-I		0.59	0.12	0.47
(2473)	Khardaha		0.81	0.18	0.63
(2474)	Udang-II		0.35	0.14	0.21
(2475)	Bally		1.60	1.59	0.01
(2476)	Bhandargachai		0.85	0.21	0.64
(2477)	Chandrapur		0.40	0.06	0.34
(2478)	Nischanda		2.09	1.35	0.74
(2479)	Sahapur		0.51	0.20	0.31
(2480)	Panchla		1.16	0.28	0.88
(2481)	Banupur –II		0.66	0.18	0.48
(2482)	Naopara		0.69	0.14	0.55
(2483)	Gangadharpur		2.00	0.40	1.60
(2484)	Bachhri		1.78	0.58	1.20
(2485)	Dulia		7.22	4.16	3.06
(2486)	Jhorehat		3.54	1.63	1.91
(2487)	Beldubi		1.46	0.60	0.86
(2488)	Deulpur		1.73	0.25	1.48
(2489)	Bhatora		0.80	0.24	0.56
(2490)	Khalna		0.68	0.25	0.43
(2491)	Raghudevpur		2.14	0.45	1.69
(2492)	Salap-I		3.21	1.39	1.82
(2493)	Baneswarpur-II		0.84	0.53	0.31
(2494)	Mahary-II		5.55	1.57	3.98
(2495)	Radhapur		3.04	0.93	2.11
(2496)	Kashmali		0.53	0.09	0.44
(2497)	Baniban		2.78	0.21	2.57
(2498)	Chandrabhadg		0.89	0.33	0.56
(2499)	Dakshin Jhapordah		1.05	0.18	0.87
(2500)	Bargachia		0.75	0.26	0.49
(2501)	Joargori		1.34	0.32	1.02
(2502)	Narna		1.50	0.64	0.86
(2503)	Andul		4.53	3.45	1.08
(2504)	Binola Krishnabati		0.58	0.19	0.39
(2505)	Ghoraberia Chitanya		0.81	0.36	0.45
(2506)	Jhamtia		1.12	0.06	1.06
(2507)	Basudevpur		3.85	0.40	3.45
(2508)	Kamalpur		2.87	0.63	2.24
(2509)	Dingakhola		1.03	0.76	0.27
(2510)	Baneswarpur-I		1.28	0.53	0.75

(2511)	Charpanchla		1.48	0.11	1.37
(2512)	Bankra-I		4.50	0.71	3.79
(2513)	Sapuipara-Basukati		5.87	2.24	3.63
(2514)	Tulsiberia		1.54	0.15	1.39
(2515)	Tehatta-Kantaberia-II		1.20	0.03	1.17
(2516)	Hallyan		1.18	0.16	1.02
(2517)	Makardah		4.99	1.08	3.91
(2518)	Jujersa		2.09	0.23	1.86
(2519)	Digsui-Hoerah		0.97	0.44	0.53
(2520)	Natibpur-I		0.56	0.11	0.45
(2521)	Rammohon-I		0.81	0.15	0.66
(2522)	Runda		1.07	0.14	0.93
(2523)	Ektarpur		0.89	0.13	0.76
(2524)	Jamna		1.39	0.93	0.46
(2525)	Bhanjipur		0.35	0.15	0.20
(2526)	Srirampur		3.16	1.53	1.63
(2527)	Balarambati		0.71	0.32	0.39
(2528)	Gurubati-II		0.87	0.61	0.26
(2529)	Astra-Duttapur		0.97	0.43	0.54
(2530)	Talpur		3.67	1.12	2.55
(2531)	Harinkhola-I		2.33	1.84	0.49
(2532)	Dwarhatta		1.17	0.51	0.66
(2533)	Keshabchak		1.53	0.80	0.73
(2534)	Goswami-Malipara		0.37	0.11	0.26
(2535)	Jamgram	Hooghly	4.01	1.11	2.90
(2536)	Babnan		0.81	0.32	0.49
(2537)	Arandi-II		2.57	0.44	2.13
(2538)	Baligori-II		3.10	0.72	2.38
(2539)	Satithan		3.94	0.45	3.49
(2540)	Sikhira-Chanpata		1.37	0.54	0.83
(2541)	Mrigala		5.81	4.39	1.42
(2542)	Hazipur		1.71	0.27	1.44
(2543)	Haripur Kinkarbati		0.99	0.16	0.83
(2544)	Khirkundi Namjagram		1.83	0.69	1.14
(2545)	Pursurdah-II		0.89	0.44	0.45
(2546)	Pursura-I		2.19	1.51	0.68
(2547)	Singur-I		1.49	0.68	0.81
(2548)	Bhangamora		0.34	0.13	0.21
(2549)	Aniya		0.43	0.13	0.30
(2550)	Simlagarhvtasin		2.30	0.33	1.97

(2551)	Gurap		1.31	0.55	0.76
(2552)	Panchghara Torgram		1.55	0.34	1.21
(2553)	Bengai		2.65	1.62	1.03
(2554)	Bhandarhati-II		0.70	0.36	0.34
(2555)	Maloypur-II		1.76	0.51	1.25
(2556)	Gourhati-II		1.06	0.97	0.09
(2557)	Kamarpukur		2.87	1.69	1.18
(2558)	Baruipara Paltagarh		0.82	0.57	0.25
(2559)	Guptipara -II		1.00	0.31	0.69
(2560)	Raghubati		1.43	0.84	0.59
(2561)	Dilakash		1.69	0.18	1.51
(2562)	Siyakhala		2.34	0.57	1.77
(2563)	Ilchoba Daspur		2.00	0.72	1.28
(2564)	Kamarkundu Gopalpur		0.62	0.41	0.21
(2565)	Kumarganj		1.63	0.28	1.35
(2566)	Bora		1.11	0.21	0.90
(2567)	Maloypur-I		1.37	0.50	0.87
(2568)	Batanal		9.91	1.85	8.06
(2569)	Madhabpur		1.31	0.40	0.91
(2570)	Gourhati-I		1.57	1.06	0.51
(2571)	Pantra		1.14	0.35	0.79
(2572)	Gopinathpur-II		0.30	0.18	0.12
(2573)	Mayapur-I		4.45	1.39	3.06
(2574)	Monoharpur		9.58	6.26	3.32
(2575)	Nasibpur		1.29	0.64	0.65
(2576)	Beraberi		1.45	0.18	1.27
(2577)	Harinkhola		1.70	1.31	0.39
(2578)	Somra-I		1.12	0.27	0.85
(2579)	Bhanderhati		0.70	0.68	0.02
(2580)	Paschim-Gopinathpur		1.74	1.02	0.72
(2581)	Shyambazar		1.49	0.83	0.66
(2582)	Naita Malpaharpur		1.48	0.24	1.24
(2583)	Champadanga		2.26	1.24	1.02
(2584)	Belmuria		0.15	0.12	0.03
(2585)	Singur-II		0.85	0.48	0.37
(2586)	Mandarin		1.15	0.61	0.54
(2587)	Balipur		1.08	0.05	1.03
(2588)	Chandrahati		2.92	1.90	1.02
(2589)	Radhanagar		3.57	0.34	3.23
(2590)	Baligori-I		1.66	0.65	1.01

(2591)	Badanganj-Fului-I		1.93	0.83	1.10
(2592)	Gopalnagar		0.50	0.32	0.18
(2593)	Badanganj-Fului-II		1.85	1.26	0.59
(2594)	Palaspai-II		0.48	0.21	0.27
(2595)	Palaspai-I		0.77	0.13	0.64
(2596)	Dole-II		7.21	0.60	6.61
(2597)	Rajhati-I		0.85	0.37	0.48
(2598)	Guptipara-I		1.47	0.47	1.00
(2599)	Janai		1.29	0.68	0.61
(2600)	Soara		0.43	0.11	0.32
(2601)	Shyampur		3.17	0.51	2.66
(2602)	Gangadharpur		0.86	0.17	0.69
(2603)	Kaikala		1.31	0.63	0.68
(2604)	Mahipalpur		1.93	0.29	1.64
(2605)	Magra-I		1.77	0.77	1.00
(2606)	Sijkamalpur		0.36	0.14	0.22
(2607)	Magra-II		1.87	1.09	0.78
(2608)	Pearapur		1.45	1.17	0.28
(2609)	Sreepur Balagar		1.59	0.46	1.13
(2610)	Bhastara		1.38	0.73	0.65
(2611)	Khanakul-II		0.94	0.63	0.31
(2612)	Naity		3.65	2.13	1.52
(2613)	Garalgacha		1.11	0.56	0.55
(2614)	Itachuna		1.67	0.62	1.05
(2615)	Gurubari-I		0.75	0.48	0.27
(2616)	Rajyadharapur		3.47	2.75	0.72
(2617)	Raghunathpur		3.19	0.85	2.34
(2618)	Bhadur		3.81	0.77	3.04
(2619)	Nalikul Purba		2.08	1.15	0.93
(2620)	Dasghara-II		0.84	0.21	0.63
(2621)	Chiladangi		1.56	0.90	0.66
(2622)	Haripal Sahadev		3.14	0.41	2.73
(2623)	Borai Pahalampur		0.67	0.15	0.52
(2624)	Narayanpur Bahirkhana		1.00	0.63	0.37
(2625)	Somspur-I		0.76	0.27	0.49
(2626)	Rasidpur		1.59	0.55	1.04
(2627)	Olipur Kashipur		0.98	0.36	0.62
(2628)	Jayer Dwarbasini		1.19	0.91	0.28
(2629)	Gopinathpur-I		1.84	0.75	1.09
(2630)	Chanditala		0.88	0.41	0.47

(2631)	Purbarnagar		1.30	0.61	0.69
(2632)	Barijhati		0.85	0.27	0.58
(2633)	Parauboa Sahabazar		0.99	0.63	0.36
(2634)	Sugandhya		2.28	1.33	0.95
(2635)	Dasghara-I		0.88	0.66	0.22
(2636)	Salepur-II		0.67	0.61	0.06
(2637)	Somra-II		0.60	0.11	0.49
(2638)	Sripatipur Illhapur		1.79	0.25	1.54
(2639)	Pandua		3.08	1.78	1.30
(2640)	Amnan		0.86	0.58	0.28
(2641)	Devanandapur		2.55	1.63	0.92
(2642)	Jejur		1.10	0.31	0.79
(2643)	Chandanpur		0.65	0.27	0.38
(2644)	Bandipur		0.55	0.13	0.42
(2645)	Paschimpara		1.01	0.60	0.41
(2646)	Rajbalhat-II		0.89	0.47	0.42
(2647)	Antpur		0.98	0.16	0.82
(2648)	Santoshpur		1.44	1.01	0.43
(2649)	Jagatpur		0.71	0.25	0.46
(2650)	Bagdanga-Chinamori		1.92	0.41	1.51
(2651)	Rajbalhat-I		0.66	0.45	0.21
(2652)	Nakunda		0.87	0.31	0.56
(2653)	Basubati		0.39	0.25	0.14
(2654)	Girat		1.15	0.49	0.66
(2655)	Panchghara		3.82	0.63	3.19
(2656)	Boinchipota		0.48	0.08	0.40
(2657)	Anandanagar		0.41	0.11	0.30
(2658)	Tathisal		0.44	0.24	0.20
(2659)	Saptagram		3.98	1.78	2.20
(2660)	Nalikul Paschim		1.26	0.81	0.45
(2661)	Mayapur-II		2.22	1.47	0.75
(2662)	Thakuranichak		0.49	0.33	0.16
(2663)	Arandi-I		2.67	0.48	2.19
(2664)	Haripalashutosh		1.81	1.18	0.63
(2665)	Somaspur-II		0.81	0.41	0.40
(2666)	Haraldaspur		3.40	1.30	2.10
(2667)	Dumurdaha Nityanandapur-II		1.82	0.15	1.67
(2668)	Kotalpur		0.97	0.18	0.79
(2669)	Charkrishnabati		0.15	0.07	0.08
(2670)	Dhanyaghori		0.84	0.33	0.51

(2671)	Kishorpur-II		0.44	0.13	0.31
(2672)	Rajhati-II		0.68	0.31	0.37
(2673)	Bakuliadhobapara		1.28	0.43	0.85
(2674)	Nabagram		2.80	2.76	0.04
(2675)	Mundalika		0.93	0.25	0.68
(2676)	Marokhana		1.27	0.33	0.94
(2677)	Dhaniakhali-I		1.28	0.27	1.01
(2678)	Ghoshpur		0.76	0.25	0.51
(2679)	Khajurdaha Melki		0.83	0.09	0.74
(2680)	Bally		2.74	0.49	2.25
(2681)	Kumursa		1.62	0.75	0.87
(2682)	Makalpur		1.01	0.14	0.87
(2683)	Begampur		0.51	0.28	0.23
(2684)	Sabalsinghapur		0.31	0.09	0.22
(2685)	Kishorpur-I		1.08	0.39	0.69
(2686)	Masat		0.77	0.52	0.25
(2687)	Natibpur-II		0.17	0.11	0.06
(2688)	Krishnarampur		3.13	0.37	2.76
(2689)	Belunndhamasin		2.09	0.62	1.47
(2690)	Dumurdaha-Nityanandapur-I		0.95	0.38	0.57
(2691)	Goghat		1.18	0.81	0.37
(2692)	Rameshwarpur Gopalnagar		1.93	1.01	0.92
(2693)	Bhagabatipur		0.74	0.19	0.55
(2694)	Polba		0.59	0.32	0.27
(2695)	Mahanad		2.34	0.61	1.73
(2696)	Rajhat		4.34	1.28	3.06
(2697)	Saraitinha		0.79	0.55	0.24
(2698)	Salepur-I		1.83	0.90	0.93
(2699)	Tirol		6.89	3.47	3.42
(2700)	Kumirmore		0.77	0.21	0.56
(2701)	Dehibatpur		1.82	0.74	1.08
(2702)	Nawabpur		0.41	0.06	0.35
(2703)	Kapashari		0.91	0.30	0.61
(2704)	Pole-I		0.57	0.20	0.37
(2705)	Harit		1.43	0.49	0.94
(2706)	Nadiachingra		1.15	0.16	0.99
(2707)	Mandra		1.19	0.85	0.34
(2708)	Jangipara		1.93	0.45	1.48

(2709)	Piplon	Bardhaman	1.69	0.58	1.11
(2710)	Lower Ramgopalpur		5.88	0.29	5.59
(2711)	Ausgram		1.48	0.79	0.69
(2712)	Lakhuria		2.08	0.96	1.12
(2713)	Mongalkot		1.45	0.37	1.08
(2714)	Jamua		4.82	0.76	4.06
(2715)	Khandar		1.96	0.15	1.81
(2716)	Jagadanandapur		3.04	0.62	2.42
(2717)	Gope-Gantar-II		1.91	0.80	1.11
(2718)	Samdi		5.35	0.06	5.29
(2719)	Panchra		2.03	0.65	1.38
(2720)	Mamudpu-II		1.06	0.53	0.53
(2721)	Gogla		1.73	0.93	0.80
(2722)	Gotan		4.26	0.70	3.56
(2723)	Jhilu-II		1.08	0.20	0.88
(2724)	Amrasota		0.40	0.20	0.20
(2725)	Ukhra		0.71	0.39	0.32
(2726)	Akalpous		1.26	1.21	0.05
(2727)	Sribati		2.53	0.57	1.96
(2728)	Agradwip		2.31	0.21	2.10
(2729)	Jamna		1.04	0.79	0.25
(2730)	Baghason		2.58	0.80	1.78
(2731)	Berugram		1.94	0.87	1.07
(2732)	Bhuri		6.42	0.94	5.48
(2733)	Kurkuba		6.79	1.32	5.47
(2734)	Masjidpur		5.91	0.96	4.95
(2735)	Salanpur		0.49	0.16	0.33
(2736)	Nasaratpur		3.48	0.91	2.57
(2737)	Denur		0.56	0.23	0.33
(2738)	Monteswar		1.79	0.54	1.25
(2739)	Mamudpur-I		3.03	0.97	2.06
(2740)	Bhagramulgram		0.68	0.28	0.40
(2741)	Kusumgram		3.75	0.42	3.33
(2742)	Sahebganj-II		2.10	0.68	1.42
(2743)	Kandaraganandas		2.98	1.06	1.92
(2744)	Jahannagar		0.88	0.51	0.37
(2745)	Majigram		1.61	0.35	1.26
(2746)	Kaiti		1.12	0.49	0.63
(2747)	Paligram		0.77	0.36	0.41
(2748)	Ukta		1.13	0.29	0.84

(2749)	Nimdaha		3.32	0.83	2.49
(2750)	Pratappur		1.13	0.57	0.56
(2751)	Berenda		1.12	0.41	0.71
(2752)	Bhedia		2.38	0.68	1.70
(2753)	Belkash		6.41	0.85	5.56
(2754)	Sahebganj		4.87	0.23	4.64
(2755)	Saraitikar		3.31	2.52	0.79
(2756)	Kaichor-II		1.56	0.30	1.26
(2757)	Pahalanpur		2.15	0.70	1.45
(2758)	Narugram		5.17	1.54	3.63
(2759)	Hizalna		9.00	1.92	7.08
(2760)	Shyamsundar		4.52	1.66	2.86
(2761)	Kashiragram		1.63	0.55	1.08
(2762)	Begpur		1.65	0.79	0.86
(2763)	Majida		2.67	0.26	2.41
(2764)	Sitahati		2.70	0.18	2.52
(2765)	Guskara-II		0.60	0.15	0.45
(2766)	Sanko		3.00	0.25	2.75
(2767)	Bagmapara		2.32	1.75	0.57
(2768)	Khano		3.25	1.19	2.06
(2769)	Mahata		1.67	0.44	1.23
(2770)	Bendua		0.89	0.22	0.67
(2771)	Basudebpur		1.50	0.04	1.46
(2772)	Jhiloo		1.51	0.44	1.07
(2773)	Lodna		2.54	0.91	1.63
(2774)	Jhowdanga		0.44	0.04	0.40
(2775)	Badla		1.44	1.14	0.30
(2776)	Kalekhatola		3.34	0.65	2.69
(2777)	Nandia		3.90	0.46	3.44
(2778)	Kankuria		3.25	0.68	2.57
(2779)	Putsuri		2.46	0.24	2.22
(2780)	Madanpur		0.90	0.09	0.81
(2781)	Mugura		4.65	1.91	2.74
(2782)	Palashan		4.49	1.21	3.28
(2783)	Baikunthapur		4.48	3.11	1.37
(2784)	Molandighi		5.01	1.71	3.30
(2785)	Galsi		9.40	1.36	8.04
(2786)	Jemeri		0.41	0.17	0.24
(2787)	Egara		1.01	0.29	0.72
(2788)	Adra		5.71	0.63	5.08

(2789)	Andal		1.12	0.35	0.77
(2790)	Kajora		4.56	0.26	4.30
(2791)	Pilla		0.57	0.14	0.43
(2792)	Nandanghat		2.65	0.51	2.14
(2793)	Baradhamas		1.94	1.45	0.49
(2794)	Pindira		1.20	1.05	0.15
(2795)	Ratibati		0.67	0.27	0.40
(2796)	Purbasthali		2.61	0.99	1.62
(2797)	Mukshimpara		2.61	0.15	2.46
(2798)	Patuli		1.03	0.27	0.76
(2799)	Sankari-I		6.74	0.43	6.31
(2800)	Shimulia-I		1.15	0.28	0.87
(2801)	Barabinan		1.64	0.69	0.95
(2802)	Tota		1.67	0.78	0.89
(2803)	Eral		1.20	0.52	0.68
(2804)	Baghar-I		3.77	0.57	3.20
(2805)	Dhatrigram		2.57	1.14	1.43
(2806)	Goai		0.38	0.17	0.21
(2807)	Koshigram		2.44	0.61	1.83
(2808)	Ethora		1.27	0.09	1.18
(2809)	Khajurdihi		1.91	0.15	1.76
(2810)	Fulberia-Bolkunda		2.62	0.05	2.57
(2811)	Dumurgram		2.51	0.18	2.33
(2812)	Kurmun		1.17	0.41	0.76
(2813)	Para-II		1.77	0.41	1.36
(2814)	Ramprasadpur		0.72	0.38	0.34
(2815)	Budbud		1.45	0.68	0.77
(2816)	Dogachia		5.03	0.80	4.23
(2817)	Potnapursha		0.80	0.29	0.51
(2818)	Gopalpur		2.79	1.82	0.97
(2819)	Trilokchandrapur		1.10	0.97	0.13
(2820)	Kanksa		2.97	1.40	1.57
(2821)	Barapalashan-II		0.53	0.31	0.22
(2822)	Srikhanda		3.58	0.66	2.92
(2823)	Kurmun-I		1.64	0.79	0.85
(2824)	Bijur-I		1.45	0.72	0.73
(2825)	Barapalashan-I		1.63	0.37	1.26
(2826)	Bankati		2.40	0.92	1.48
(2827)	Murgram Gopalpur		1.38	0.73	0.65
(2828)	Bamunpara		0.36	0.16	0.20

(2829)	Banpas		3.20	0.94	2.26
(2830)	Jitpur-Uttarrampur		3.42	1.43	1.99
(2831)	Paratal-I		3.00	0.95	2.05
(2832)	Gazipur		1.63	0.34	1.29
(2833)	Abujhati		1.03	0.54	0.49
(2834)	Mahachanda		5.95	1.05	4.90
(2835)	Satgachia-I		2.44	0.85	1.59
(2836)	Satinandi		3.91	0.53	3.38
(2837)	Sehara		5.61	1.92	3.69
(2838)	Alladi		2.30	1.26	1.04
(2839)	Kallya		1.09	0.12	0.97
(2840)	Dignagar		0.67	0.41	0.26
(2841)	Bohar-II		0.94	0.59	0.35
(2842)	Jaragram		2.63	1.35	1.28
(2843)	Jamalpur-I		1.60	1.00	0.60
(2844)	Mertala		2.10	0.28	1.82
(2845)	Agardanga		4.79	0.50	4.29
(2846)	Amarpur		0.71	0.35	0.36
(2847)	Durgapur		3.37	1.39	1.98
(2848)	Ajhapur		2.94	0.60	2.34
(2849)	Amarun-II		4.16	0.59	3.57
(2850)	Khandaghosh		4.55	1.31	3.24
(2851)	Berugram		3.04	0.85	2.19
(2852)	Jotesriram		5.17	1.39	3.78
(2853)	Chakdighi		1.36	1.10	0.26
(2854)	Bohar-I		0.81	0.39	0.42
(2855)	Daluibazar-I		2.35	1.08	1.27
(2856)	Atghoriasimlon		1.89	1.53	0.36
(2857)	Tirat		0.30	0.24	0.06
(2858)	Gourbazar		0.28	0.11	0.17
(2859)	Ichapur		3.86	0.76	3.10
(2860)	Krishnandevpur		2.25	0.36	1.89
(2861)	Sultanpur		2.52	2.30	0.22
(2862)	Sasanga		5.26	1.71	3.55
(2863)	Srirampur		1.41	0.56	0.85
(2864)	Gangatikuri		0.97	0.49	0.48
(2865)	Amadpur		3.96	0.87	3.09
(2866)	Achra		4.09	0.34	3.75
(2867)	Bologna		0.97	0.51	0.46
(2868)	Nirol		0.60	0.24	0.36

(2869)	Kalyanpur		3.82	1.23	2.59
(2870)	Billagram		2.14	0.95	1.19
(2871)	Ankhona		5.29	0.51	4.78
(2872)	Dakshinkhanda		1.66	0.15	1.51
(2873)	Nabastha-I		1.53	0.60	0.93
(2874)	Gobindapur		2.23	1.70	0.53
(2875)	Barsul-I		2.84	0.49	2.35
(2876)	Baikuntapuri		5.02	1.90	3.12
(2877)	Bidbihar		1.22	0.28	0.94
(2878)	Nabaspha-II		5.49	1.70	3.79
(2879)	Barasul-II		2.30	0.50	1.80
(2880)	Avukhal		1.46	0.92	0.54
(2881)	Chaktentul		3.30	0.29	3.01
(2882)	Loyapur Krishnarampur		4.11	0.49	3.62
(2883)	Baidyanathpur		0.91	0.23	0.68
(2884)	Chhora		1.79	0.07	1.72
(2885)	Uchagram		1.39	0.16	1.23
(2886)	Serorai		7.29	0.45	6.84
(2887)	Kendra		1.48	0.01	1.47
(2888)	Amlajora		4.04	2.03	2.01
(2889)	Sudpur		5.57	0.75	4.82
(2890)	Srirampur		0.34	0.11	0.23
(2891)	Loudoha		3.93	0.99	2.94
(2892)	Bhalki		1.78	0.60	1.18
(2893)	Nityanandapur		1.22	0.38	0.84
(2894)	Ketugram		1.05	0.39	0.66
(2895)	Khetia		7.40	1.74	5.66
(2896)	Bandul-I		1.37	0.51	0.86
(2897)	Gopegantar-I		1.84	1.57	0.27
(2898)	Rayna-II		3.37	0.35	3.02
(2899)	Bijur-II		1.38	0.71	0.67
(2900)	Billeswar		3.33	0.92	2.41
(2901)	Palsona		5.22	0.62	4.60
(2902)	Aruar		2.90	0.43	2.47
(2903)	Satgachia-II		0.94	0.58	0.36
(2904)	Singhi		2.71	0.63	2.08
(2905)	Bhaluigram		1.97	0.56	1.41
(2906)	Haripur		0.82	0.27	0.55
(2907)	Jamalpur-II		1.57	0.89	0.68
(2908)	Simulia-II		1.02	0.08	0.94

(2909)	Chanak		2.15	0.90	1.25
(2910)	Amarun-I		1.29	0.48	0.81
(2911)	Bagila		2.27	1.07	1.20
(2912)	Rayan-I		8.18	1.73	6.45
(2913)	Kuchut		3.89	1.17	2.72
(2914)	Gidhgram		3.63	0.77	2.86
(2915)	Sankari-II		3.12	0.62	2.50
(2916)	Kalekhantala		2.46	0.64	1.82
(2917)	Kaiyar		3.34	1.35	1.99
(2918)	Nimo-II		7.46	0.70	6.76
(2919)	Samudragarh		2.11	0.30	1.81
(2920)	Mougram		1.15	0.21	0.94
(2921)	Berugram		4.68	0.84	3.84
(2922)	Karajgram		1.85	0.40	1.45
(2923)	Kenda		3.03	0.02	3.01
(2924)	Abujhati-II		1.28	0.51	0.77
(2925)	Bandul-II		5.51	0.95	4.56
(2926)	Ukhrid		1.71	1.31	0.40
(2927)	Pandugram		1.25	0.14	1.11
(2928)	Palida		1.85	0.13	1.72
(2929)	Ballavpur		0.95	0.39	0.56
(2930)	Arui		2.12	0.56	1.56
(2931)	Gotishtha		0.91	0.54	0.37
(2932)	Gopalbera		1.63	0.55	1.08
(2933)	Natu		7.21	2.54	4.67
(2934)	Sargram		3.39	0.93	2.46
(2935)	Painta-II		0.71	0.54	0.17
(2936)	Painta-I		0.74	0.49	0.25
(2937)	Jhugran		1.03	0.66	0.37
(2938)	Baghar-II		2.31	0.72	1.59
(2939)	Alampur		1.82	0.42	1.40
(2940)	Sagrai		4.32	0.95	3.37
(2941)	Nimo-I		2.88	1.42	1.46
(2942)	Majhergram		0.58	0.18	0.40
(2943)	Susunia		2.89	0.74	2.15
(2944)	Rupnarayanpur		5.07	3.10	1.97
(2945)	Debipur		3.42	1.24	2.18
(2946)	Ramnagar		0.83	0.40	0.43
(2947)	Nabagram		5.64	0.39	5.25
(2948)	Rajoor		5.07	0.25	4.82

(2949)	Devshala		0.54	0.27	0.27
(2950)	Kaichar		0.64	0.24	0.40
(2951)	Uchalan		1.25	1.11	0.14
(2952)	Bagpur		3.54	0.79	2.75
(2953)	Gohagram		3.23	0.61	2.62
(2954)	Hatkalna		1.19	1.15	0.04
(2955)	Dallui Bazar-II		2.13	0.98	1.15
(2956)	Satgachhi		4.48	1.10	3.38
Total			5125.32	1314.71	3810.61

Appendix XIV

(Reference: Paragraph 2.8.1)

Number of GPs that failed to maintain important records as at the end of 2003-2004

Sl. No.	Name of Register/Book	Total number of GPs that failed to maintain the record		
		Under Jalpaiguri Division	Under Bardhaman Division	Under Presidency Division
(1)	Demand and Collection Register	94	127	125
(2)	Appropriation Register	130	197	162
(3)	General Dead Stock Register	10	17	08
(4)	Allotment Register	51	115	70
(5)	Works Register	110	190	119
(6)	Measurement Book	25	94	40
(7)	Asset Register	73	138	75
(8)	Store Account Register	40	84	46

Appendix XV

(Reference: Paragraph 2.8.2)

Number of PSs that failed to maintain important records at the end of 2003-04

Sl. No.	Name of Register/Book	Total number of PSs that failed to maintain the record		
		Under Jalpaiguri Division	Under Burdwan Division	Under Presidency Division
(1)	Demand and Collection Register	8	37	37
(2)	Appropriation Register	8	28	46
(3)	Asset Register	10	26	34
(4)	Annual Accounts	5	27	32
(5)	Advance Register	2	19	15
(6)	Unpaid bill register	6	23	20
(7)	Stock Register	5	16	16
(8)	Works Register	5	15	26
(9)	Deposit Ledger	7	23	22
(10)	Scheme Register	6	12	19
(11)	Register of Land and Properties	2	12	18
(12)	General ledger	3	9	15
(13)	Receipt & payment Accounts	5	15	24
(14)	Unpaid bill register	6	23	20

Appendix XVI

(Reference: Paragraph 2.8.2)

Number of ZPs that failed to maintain important records at the end of 2003-04

Sl. No.	Name of Register/Book	Total number of ZPs that failed to maintain the record		
		Under Jalpaiguri Division	Under Burdwan Division	Under Presidency Division
(1)	Demand and Collection Register	1	1	2
(2)	Appropriation Register	1	2	2
(3)	Asset Register	1	1	1
(4)	Annual Accounts	1	-	1
(5)	Advance Register	-	2	2
(6)	Adjustment Register	-	-	2
(7)	Stock Register	1	-	1
(8)	Works Register	2	1	2
(9)	Deposit Ledger	2	-	1
(10)	Scheme Register	1	-	1
(11)	Register of Land and Properties	2	2	-

Appendix XVII

(Reference: Paragraph 2.9.1)

Cases of losses in cash due to theft and defalcation of GP funds at the end of 2003-04

Sl. No.	Name of GP/Controlling ZP	Amount involved	Year of theft/ defalcation	Nature of theft/ defalcation	Follow-up action taken
(1)	Janka/Medinipur (East)	15600	2003-04	Theft	Not made available
(2)	Garkamal	2106	2003-04	Theft	FIR lodged on 6.10.03
(3)	Guaberia	25 ceiling fans	2003-04	Theft	FIR lodged on 16.03.04
(4)	Dulalpur	16339.63	2003-04	Theft	Not made available
(5)	Bairagachi/Malda	99678.04	1991-92	Cash in hand of Ex-Pradhan	<i>Sub judice</i> vide case no. 17/96, dated 3.9.91
(6)	Marnai/Uttar Dinajpur	2,80,000	2003-04	Theft	No FIR lodged
(7)	Jalandi/Birbhum	1300	2003-04	Theft	FIR no. G/953, dated 23.2.04
(8)	Madhabpur/Hooghly	400	2003-04	Theft	FIR lodged in 12.12.03
(9)	Mundalika/do	3151	1990-91	Theft	Not made available
(10)	Hatgachi/North 24 Parganas	11000	2003-04	Defalcation	<i>Sub judice</i>
(11)	Gopalpur(2)/do	137280 plus 40,038 (value of 66.73 quintals of foodgrain)	2003-04	Defalcation	FIR lodged on 28.8.03
(12)	Kampachakla/do	470	1997-98	Theft	FIR No. 187, dated 12.11.97 u/s 461/379.
(13)	Haudkanali/Bankura	232	2003-04	Defalcation	Not made available
(14)	Kalinagar/Howrah	36467.47	2003-04	Ex- Pradhan kept as cash in hand	<i>Sub judice</i>
(15)	Dharampur/Murshidabad	620	2003-04	Theft	FIR lodged on 9.6.03
(16)	Berajal/Medinipur (West)	41060	2003-04	Theft	FIR lodged vide No. 448, dated 18.9.03
(17)	Bhawanipur/do	38000	2003-04	Defalcation	No action taken
Total		7,23,742.14 plus 25 ceiling fans			

Appendix XVIII

(Reference: Paragraph 2.10.1)

Number of GPs where no Internal Audit was conducted during 2003-2004

Sl. No.	Controlling ZP	Number of GPs where no internal audit was conducted
(1)	Bankura	76
(2)	24 Parganas (south)	116
(3)	Purulia	61
(4)	Coochbehar	57
(5)	Malda	32
(6)	Darjeeling	22
(7)	Nadia	57
(8)	Birbhum	16
(9)	Murshidabad	64
(10)	Jalpaiguri	37
(11)	Dakshin Dinajpur	23
(12)	Uttar Dinajpur	32
(13)	Howrah	16
(14)	Bardhaman	135
(15)	East Medinipur	104
(16)	West Medinipur	126
(17)	Hooghly	86
(18)	24 Parganas (North)	70
Total		1130

Appendix XIX

(Reference: Paragraph 2.10.2)

**Number of PSs where no Internal Audit was conducted
during 2002-2003 and 2003-2004**

Sl. No.	No. of PSs where no internal audit was conducted		Controlling ZP
	2002-2003	2003-2004	
(1)	7	7	Birbhum
(2)	2	3	Coochbehar
(3)	1	1	Darjeeling
(4)	4	4	Dakshin Dinajpur
(5)	5	5	Hooghly
(6)	12	12	Howrah
(7)	2	3	Malda
(8)	14	14	East Medinipur
(9)	27	28	West Medinipur
(10)	13	13	Murshidabad
(11)	8	12	24Pargana (North)
(12)	12	13	Nadia
(13)	8	10	24Pargana (South)
Total	114	124	

Appendix XX

(Reference: Paragraph 2.10.2)

**Number of ZPs where no Internal Audit was conducted
during 2002-2003 and 2003-2004**

Sl. No.	Name of ZPs where no internal audit was conducted	Year	
		2002-03	2003-04
(1)	Bardhaman	✓	✓
(2)	Dakshin Dinajpur	✓	✓
(3)	Hooghly	✓	✓
(4)	Jalpaiguri	✓	✓
(5)	Bankura	✓	✓
(6)	West Medinipur		✓
(7)	Coochbehar	✓	✓
(8)	Malda		✓
(9)	24 Parganas (North)	✓	✓

Note: ✓ means 'no internal audit was conducted'.

Appendix XXI

(Reference: Paragraph 3.1)

No. of GPs which did not prepare annual action plan (AAP) under IAY during 2003-04

Sl. No.	Name of controlling ZP	No. of GPs which did not prepare annual action plan, in violation of the scheme provision	Amount spent on works outside AAP (Rs. in lakh)
(1)	Bankura	14	39.53
(2)	24 Parganas (South)	77	134.33
(3)	Purulia	16	20.60
(4)	Coochbehar	5	68.00
(5)	Malda	40	83.82
(6)	Darjeeling	26	48.88
(7)	Nadia	29	148.83
(8)	Birbhum	28	49.98
(9)	Murshidabad	35	30.00
(10)	Jalpaiguri	17	70.95
(11)	Dakshin Dinajpur	31	60.30
(12)	Uttar Dinajpur	27	93.45
(13)	Howrah	33	35.81
(14)	Bardhaman	7	18.19
(15)	East Medinipur	10	98.31
(16)	West Medinipur	13	19.32
(17)	Hooghly	32	65.05
(18)	24 Parganas (North)	59	182.65
Total		499	1268.00

Appendix XXII

(Reference: Paragraph 3.2)

Amount of assistance given to families during 2003-2004 not selected from BPL list

Sl No.	No. of GPs	Controlling ZP	Amount of assistance given (Rupees in lakh)
(1)	37	Dakshin Dinajpur	32.68
(2)	34	Uttar Dinajpur	89.27
(3)	73	Purulia	87.90
(4)	103	24 Parganas (North)	198.70
(5)	110	Burdwan	312.13
(6)	90	Birbhum	113.47
(7)	92	Nadia	208.21
(8)	74	Bankura	120.20
(9)	85	West Medinipur	92.44
(10)	34	Coochbehar	380.53
(11)	62	East Midnapore	96.68
(12)	86	Hooghly	97.88
(13)	64	Malda	95.44
(14)	53	Murshidabad	31.83
(15)	86	Howrah	75.29
(16)	146	24 Parganas(South)	156.89
(17)	80	Jalpaiguri	310.29
(18)	39	Darjeeling	61.92
	1348	Total	2561.75

Appendix XXIII

(Reference: Paragraph 3.3)

Irregular conferment of ownership of huts solely on male members during 2003-04

Sl. No.	No. of GPs	Controlling ZP	No. of cases where ownership conferred solely on male members	Amount of expenditure incurred on construction/upgradation of huts (Rupees in lakh)
(1)	59	Dakshin Dinajpur	950	106.67
(2)	85	Uttar Dinajpur	2125	409.74
(3)	83	Purulia	719	89.04
(4)	157	24 Parganas (North)	2642	337.05
(5)	118	Bardhaman	1507	232.57
(6)	107	Birbhum	845	186.88
(7)	141	Nadia	2359	381.11
(8)	82	Bankura	810	117.30
(9)	64	West Midnapore	569	95.81
(10)	112	Coochbehar	11305	1845.73
(11)	68	East Midnapore	700	116.56
(12)	185	Hooghly	1929	278.35
(13)	98	Jalpaiguri	7405	1208.44
(14)	96	Darjeeling	703	105.03
(15)	266	24 Parganas (South)	266	451.03
(16)	132	Howrah	968	145.39
(17)	132	Murshidabad	746	107.30
(18)	94	Malda	1362	143.49
	2079	Total	37910	6357.49

Appendix XXIV

(Reference: Paragraph 3.4)

Expenditure incurred during 2003-2004 on construction/upgradation of huts for beneficiaries having no land ownership

Sl. No.	No. of GPs	Controlling PS/ZP	No. of cases where ownership of land not obtained	Amount of expenditure incurred on construction/upgradation of huts for beneficiaries having no land ownership (Rupees in lakh)
(1)	15	Dakshin Dinajpur	260	38.87
(2)	34	Uttar Dinajpur	1175	234.64
(3)	40	Purulia	517	68.74
(4)	18	24 Parganas (Noth)	623	91.38
(5)	54	Bardhaman	1321	191.31
(6)	26	Birbhum	264	48.01
(7)	12	Nadia	193	28.61
(8)	30	Bankura	446	67.43
(9)	75	West Medinipur	1249	203.89
(10)	74	Coochbehar	9162	1990.67
(11)	13	East Medinipur	116	30.58
(12)	18	Hooghly	335	52.08
(13)	44	Malda	1026	133.14
(14)	38	Murshidabad	341	51.26
(15)	25	Howrah	264	40.00
(16)	51	24Parganas(South)	756	141.70
(17)	80	Jalpaiguri	6896	1436.25
(18)	15	Darjeeling	144	35.35
Total	662		25088	4883.91

Appendix XXV

(Reference: Paragraph 3.5)

No. of cases where construction of sanitary latrine/smokeless chullahs was excluded from construction package during 2003-04

Sl. No.	Name of ZP	Cases of non-construction of latrine/ (No. of GPs)	Cases of non-construction of chullah/ (No. of GPs)
(1)	Dakshin Dinajpur	350/(15)	615/(25)
(2)	Uttar Dinajpur	578/(15)	985/(25)
(3)	Purulia	864/(61)	924/(65)
(4)	24 Parganas (North)	907/(32)	1116/(40)
(5)	Bardhaman	737/(31)	2057/(73)
(6)	Birbhum	601/(45)	748/(55)
(7)	Nadia	872/(25)	1189/(33)
(8)	Bankura	811/(54)	764/(56)
(9)	West Medinipur	703/(38)	1278/(72)
(10)	Coochbehar	1864/(13)	1864/(13)
(11)	East Medinipur	192/(13)	447/(24)
(12)	Hooghly	593/(30)	1016/(50)
(13)	Jalpaiguri	1638/(12)	4353/(32)
(14)	Darjeeling	497/(31)	651/(42)
(15)	24 Parganas (South)	760/(49)	1089/(67)
(16)	Howrah	530/(42)	626/(49)
(17)	Murshidabad	427/(47)	701/(76)
(18)	Malda	1744/(58)	1583/(59)
Total		(14668)/(611)	(22006)/(866)

Appendix XXVI

(Reference : Paragraph 3.6)

No. of GPs which did not prepare annual action plan (AAP) during 2003-04 under SGRY

Sl. No.	Name of controlling ZP	No. of GPs which did not prepare annual action plan, in violation of the scheme provision	Amount spent on works outside AAP (Rs. in lakh)
(1)	Bankura	16	63.06
(2)	24 Parganas(South)	116	256.30
(3)	Purulia	17	44.88
(4)	Coochbehar	24	65.89
(5)	Malda	61	132.63
(6)	Darjeeling	21	183.39
(7)	Nadia	38	111.56
(8)	Birbhum	26	86.56
(9)	Murshidabad	38	45.70
(10)	Jalpaiguri	39	151.15
(11)	Dakshin Dinajpur	42	136.25
(12)	Uttar Dinajpur	45	121.63
(13)	Howrah	53	39.33
(14)	Burdwan	11	31.38
(15)	Midnapore (East)	9	32.73
(16)	Midnapore (West)	15	32.59
(17)	Hooghly	44	66.72
(18)	24 Parganas (North)	53	93.73
Total		668	1695.48

Appendix XXVII

(Reference : Paragraph 3.7)

No. of GPs where percentage of employment opportunities provided to women ranged from 0 to 20 during 2003-04

Sl.No.	Range	No. of GPs	Name of controlling ZP
(1)	0-5 per cent	122	North 24 Parganas
		4	Bankura
		3	Darjeeling
		61	Malda
		67	Nadia
		11	Coochbehar
		16	West Medinipur
		41	Birbhum
		11	Bardhaman
		52	Hooghly
		27	East Medinipur
		3	Purulia
		96	Murshidabad
		7	Jalpaiguri
		72	Howrah
		23	Dakshin Dinajpur
		34	Uttar Dinajpur
		199	South 24 Parganas
		(2)	5-10
1	Purulia		
20	Coochbehar		
10	Malda		
7	North 24 Parganas		
2	Bankura		
9	Darjeeling		
6	Birbhum		
4	Bardhaman		
1	Howrah		
2	Nadia		
9	South 24 Parganas		
3	West Medinipur		
3	Murshidabad		
8	Jalpaiguri		
14	Uttar Dinajpur		
(3)	10-15	8	Dakshin Dinajpur
		4	North 24 Parganas
		2	South 24 Parganas
		3	Birbhum
		2	Murshidabad
		7	Malda

		1	Howrah
		6	West Medinipur
		13	Coochbehar
		2	Purulia
		2	Nadia
		9	Bardhaman
		10	Hooghly
		16	Darjeeling
		14	Jalpaiguri
		7	Dakshin Dinajpur
		15	Uttar Dinajpur
(4)	15-20	5	Bankura
		11	Hooghly
		2	North 24 Parganas
		2	Birbhum
		1	Purulia
		2	Bardhaman
		7	Malda
		7	Darjeeling
		4	West Medinipur
		20	Jalpaiguri
		8	West Medinipur
		2	Dakshin Dinajpur
		1	Bankura
		10	Coochbehar
2	Murshidabad		
	Total	1165	

Appendix XXVIII

(Reference : Paragraph 3.8)

Name of PSs which did not prepare annual action plan (AAP) under SGRY during 2003-04

Sl. No.	Name of PS	Name of controlling ZP	Amount spent on works outside AAP (Rupees in lakh)	
			2002-03	2003-04
(1)	Patashpur-II	East Medinipur	30.26	21.11
(2)	Nandigram-I		3.60	
(3)	Patashpur-I		21.81	
(4)	Bhagawanpur		-	12.28
(5)	Sutahata-I		18.61	-
(6)	Keshpur	West Medinipur	9.86	
(7)	Nayagram		-	28.23
(8)	Mahishadal		28.96	
(9)	Ghatal		36.84	-
(10)	Kharagpur-I		56.03	
(11)	Contai-III		20.93	-
(12)	Salboni		32.02	33.16
(13)	Garbeta-III		1.41	-
(14)	Daspur-II		19.24	13.87
(15)	Kharagpur-II		73.78	
(16)	Garbeta-I		4.07	8.21
(17)	Pingla		29.00	48.40
(30)	Binpur-I		30.99	18.57
(18)	Binpur-II	12.07		
(19)	Hemtabad	Uttar Dinajpur	-	10.24
(20)	Suti-II	Murshidabad	15.95	13.94
(21)	Chapra	Nadia	-	11.93
(22)	Murarai	Birbhum	10.40	9.77
(23)	Shyampur-I	Howrah	5.61	-
(24)	Hariharpara	Murshidabad	1.52	10.99
(25)	Falta	South 24 Parganas	24.78	
(26)	Diamond Harbour-II		82.25	
(27)	Gaighata	Noth 24 Parganas	4.37	-
(28)	Barrackpore-I		-	5.00
(29)	Uluberia-II	Howrah	2.11	10.47
(30)	Krishnanagar-II	Nadia	3.30	4.56
(31)	Tehatta-I		16.93	-
(32)	Mathabhanga-I	Coochbehar	-	1.07
(33)	Mekhlignuj		9.10	
(34)	Harishchandrapur-I	Malda	20.35	
Total			887.95	

Appendix XXIX

(Reference : Paragraph 3.9)

No. of PSs where percentage of employment opportunities provided to women ranged from 0 to 20 during 2002-03 and 2003-04

Sl. No.	Range	No. of PSs		Name of controlling ZP
		2002-03	2003-04	
(1)	0-5 per cent	3	2	East Medinipur
		12	11	West Medinipur
		4	3	Howrah
		11	11	North 24 Parganas
		1	1	Murshidabad
		2	2	South 24 Parganas
		1	1	Dakshin Dinajpur
		-	1	Uttar Dinajpur
		1	1	Birbhum
		6	7	Nadia
		2	2	Hooghly
		13	13	Bardhaman
		1	1	Malda
(2)	5-10 per cent	2	1	Uttar Dinajpur
(3)	10-15 per cent	1	1	Darjeeling
(4)	15-20 per cent	-	1	West Medinipur
		1	1	Jalpaiguri
Total		61	60	

Appendix XXX

(Reference: Paragraph 3.10)

**Name of PSs that incurred expenditure on maintenance of public assets,
in excess of the permissible limit, during 2002-03 and 2003-04**

Sl. No.	Name of PSs	Controlling ZP	Total expenditure incurred in excess of permissible limit (Rs. in lakh)		Amount of Permissible limit (15%) (Rs. in lakh)	
			2002-03	2003-04	2002-03	2003-04
(1)	Tamluk-I	East Medinipur	4.72	-	24.15	-
(2)	Nandakumar		12.54	5.83	2.21	3.73
(3)	Khejuri-I		13.66		2.89	
(4)	Panskura-I		31.46		7.04	
(5)	Kaliachak-III	Malda	10.66	6.67	6.03	1.70
(6)	Murarai-I	Birbhum	34.54	24.66	6.10	4.35
(7)	Rampurhat-I		2.94	5.88	3.99	4.28
(8)	Nayagram	West Medinipur	8.33	20.99	4.29	6.18
(30)	Sankrail		17.44	24.60	3.08	4.34
(31)	Jhargram		9.55	8.13	3.99	3.82
(9)	Binpur-I		14.94	19.03	2.99	3.81
(10)	Binpur-II		23.24	13.93	4.65	2.78
(11)	Narayangarh		34.92		16.98	
(12)	Ghatal		31.34	32.55	5.53	5.22
(13)	Sabang		43.90		6.91	
(14)	Contai-III		9.69		3.14	
(15)	Kharagpur-II	28.70	29.29	20.75	33.41	
(16)	Phansidewa	Darjeeling	12.19	6.32	5.67	9.77
(17)	Bansihari	Dakshin Dinajpur	7.16		24.58	
(18)	Falakata	Jalpaigui	30.56	39.49	17.63	16.45
(19)	Amta-II	Howrah	6.23	-	4.04	-
(20)	Domjur		92.45		55.47	
(21)	Uluberia-II		7.41		11.70	
(22)	Amta-I		16.24		9.02	
(23)	Hingalganj	North 24 Parganas	4.35	43.67	9.33	12.36
(32)	Sandeshkhali		5.24	20.57	7.83	8.13
(24)	Basirhat-II		20.84	17.80	6.07	8.29
(25)	Swarupnagar		37.21	-	9.46	-
(26)	Mandirbazar	South 24 Parganas	-	1.04	-	4.41
(27)	Diamond Harbour-I		2.83	-	2.60	-
(28)	Diamond Harbour-II		16.46		5.79	
(29)	Suti-I	Murshidabad	7.05		4.41	
(33)	Mathabhanga-I	Coochbehar	62.61	81.48	15.07	18.30
Total			1063.33		464.72	

Appendix XXXI

(Reference : Paragraph 3.11)

Name of PSs that incurred expenditure towards execution of works engaging contractors during 2002-03 and 2003-04

Sl. No.	Name of PSs	Controlling ZP	Total Expenditure incurred in engagement of contractors (Rs. in lakh)	
			2002-03	2003-04
(1)	Garbeta-I	West Medinipur	4.87	-
(2)	Datan-II		4.07	3.43
(3)	Mahishadal		22.46	
(4)	Salbani		9.48	
(5)	Garbeta-III		13.14	
(6)	Debra		5.29	-
(7)	Binpur-II		9.73	
(8)	Suti-I	Murshidabad	0.96	
(9)	Suti-II		4.63	
(10)	Sainthia	Birbhum	10.73	16.94
(11)	Patashpur-II	East Medinipur	0.31	0.45
(12)	Khejuri		0.49	
(13)	Ramnagar-II		0.52	-
(14)	Tamluk I		1.89	
(15)	Sahid Matangini		26.85	
(16)	Baduria	North 24 Parganas	76.71	
(17)	Hansnabad		21.42	
(18)	Deganga		3.83	
(19)	Sandeshkhali		9.03	10.75
Total			257.98	

Appendix XXXII
(Reference: Paragraph 1.9)

No. of GPs where audit could not be taken up during 2004-05

Sl. No.	Name of GP	Controlling PS/ZP	Reasons for not taking up audit	To whom referred	Reference No. & date
(1)	Lalbazar	Sitalkuchi/ Coochbehar	Seizure of records by the District Enforcement Officer, Dinhata in connection with a police case.	Secretary, Panchayat and Rural Development Department, Government of West Bengal (with copy to concerned Gram Panchayat)	LA/GP/ 2003-04/2948/18332, dated 25.01.2005
(2)	Patirajpur	Itahar/ Uttar Dinajpur	Non-availability of cash book and other records due to seizure of the same by Itahar Police station on 18.07.2003.	Do	LA/GP/2208/20849, dated 21.02.2005
(3)	Madhab Danga-I	Maynaguri/ Jalpaiguri	Non-availability of books of accounts due to loss of the same from the custody of the Secretary of the concerned Gram Panchayat.	Secretary, Panchayat and Rural Development Department, Government of West Bengal (with copy to concerned Gram Panchayat)	LA/GP/2450(2003-04)/16934, dated 07.01.2005
(4)	Padima-II	Ramnagar-I/ Purba Medinipur	Non-availability of records due to seizure of the same by local authorities for investigation of case (Digha P.S. case No. 9/2004, dated 07.03.2004 U/S 409, IPC)	DO	LA/GP/324(89)/2003-04/8499, dated 27.04.2004
(5)	Ramganga	Pathar Pratima/ South 24 Parganas	Non-availability of cash book and other records due to seizure of the same by the E.O. Pathar Pratima P.S.	Do	LA/GP/2004-05/2970/20126, dated 11.02.2005
(6)	Saria	Sabang/ Paschim Medinipur	Defalcation of Rs. 4.58 lakh from GP fund-particulars wanting	The Pradhan, Sarta Gram Panchayat, with copy to EO Sabong PS, and SDO Medinipur Sadar.	LA/GP/409/2003-04/8693, dated 04.08.2004 followed by reminder (No. LA/GP/10359, dated 03.09.2004)

Appendix-XXXIII

(Reference : Paragraph 4.14.1)

Name of works executed through contractors under SGRY during 2003-04

Sl. No.	Name of works	Name of contractor	Amount spent	Vr.No./date
(1)	Samespur-Gobindapur Road	Kanailal Barar Raiganj	370035	1387/31.10.2003
(2)	Samespur-Gobindapur Road	Sankarlal Agarwal, Raiganj	462877	1386/31.10.2003
(3)	Sirshi/Madrassa/Chakalia Fulbari Road	Tista Engineering Coop. Society Ltd., Raiganj	595363	1951/21.1.2004
(4)	Lathga-Major-Wacha Pirsahemore	Rural Devp. Coop. Labour Contract Const. Society, Raiganj	736335	2070/12.12.2002
(5)	Dharampur-Sashabari Road at Dharampur High School	Joy Coop. Lab.Contract & Const.Society Ltd.	425351	3189/31.3.2003
(6)	Bhultri-Samespur Road	Barun Sen	1304904	2755/5.2.2003
(7)	Aliganj-Adibasi Play Ground	Mercury Coop. Labour Contract & Const.Society Ltd.	460735	3184/28.3.2003
(8)	Tinmile-Sitpara Road	Wamol Eng.Coop.Society Ltd.	411994	1904/16.1.2004
(9)	Tiinmile-Sitpara Road (via Jomselhlal)	Sardindu Kiran Das	410759	1905/16.1.2004
(10)	Surjapur-Sitpara Road	Binoy Bhusan Dev	487127	3166/26.3.2003
(11)	Borgram-Khalsi Road	Raiganj Unemployed Youth Coop. & Const.Society Ltd.	1175420	3187/31.3.2003
(12)	Borgram-Khalsi Road	Raiganj Unemployed Youth Coop. & Const. Society Ltd.	456209	265/20.5.2004
(13)	Dalkhola-Pharsora Road	Ramkrishna Coop. Eng. Coop. Society Ltd., Koliyaganj	538574	1949/21.1.2004
(14)	Dehuchi-Samespur Road	Das Builders, Raiganj	486279	2070/4.2.2004
(15)	Verostha Barar-Nanabasti Road	Mitra Trading Co., Raiganj	139733	334/20.5.2003
(16)	Malibari Maharaja Road	Debitola Coop. Lab.Contract & Const. Society Ltd.	958623	1320/21.10.2003
(17)	Kantri Rly.Stn.-Sukhar Adivasi para	Chapduar Lab. Coop. Contract & Const. Society Ltd., Raiganj	421771	1906/16.1.2004
(18)	Chainagarghat-BUP camp	Moloy Const., Raiganj	408736	3188/31.3.2003
Total			10250825	

PREFACE

This Report for the year ended 31 March 2005 contains the results of audit of accounts of Urban Local Bodies in the state of West Bengal.

The Report has been prepared for submission to the Government of West Bengal in accordance with the provisions of the West Bengal Municipal Act, 1993 and other respective Acts of six Municipal Corporations.

The cases mentioned in this Report are among those, which came to notice in the course of test audit of accounts of 79 ULBs during the year 2004-05, as well as those noticed in earlier years.

OVERVIEW

This Report contains eight chapters, containing observations of audit on accounting procedures, financial management, revenue receipts, establishment, procurement, implementation of schemes and conclusion and recommendations of Audit. A synopsis of the Audit findings is presented in this overview.

The shortfall in revenue expenditure in 29 ULBs ranged between one and 91 *per cent* affecting the quality of civic services to people.

(Paragraph 2.1(b))

The decreasing trend of mobilisation of capital fund and under utilisation narrowed the scope of augmentation / extension of services to tax payers.

(Paragraph 2.1(c))

The excess expenditure of Rs.8.04 crore incurred by 11 ULBs during 2002-03 to 2004-05 has not been regularized.

(Paragraph 2.1(d))

The expenditure of Rs.16.83 crore incurred by six ULBs could not be vouchsafed due to non preparation of annual financial statements for periods ranging from one year to seven years.

(Paragraph 2.2(a))

Due to non-preparation of Balance Sheets by 116 ULBs the financial status of these local bodies could not be verified.

(Paragraph 2.3(a))

North Dum Dum Municipality understated assets by Rs.24 lakh and liability by Rs. 3.35 crore with overall understatement of liability by Rs.3.11 crore as on 31 March 2004.

(Paragraph 2.3(b))

The Balance Sheet of KMC for the year ending 31 March 2004 revealed that several items under liability were under stated to the extent of Rs.392.86 crore and assets were overstated by Rs.199.23 crore.

(Paragraph 2.3(c))

Non reconciliation of the cash balance of KMC as on 31 March 2004 has resulted in overstatement of assets by Rs.35.92 crore, underlining the need for resolution of the issue.

(Paragraph 2.3(d))

Sixty-seven *per cent* of available resources could not be utilised by eight ULBs in 2002-03 and 45 *percent* of available developmental grants could not be utilised by 60 ULBs in 2003-04 mainly due to non execution/ delay in implementation of schemes.

(Paragraph 2.4)

Seven ULBs diverted Rs.23.28 crore sanctioned for specific purposes during the years 2000-01 to 2004-05 depriving the beneficiaries of the intended benefits.

(Paragraph 2.6)

Thirteen ULBs delayed remittance of provident fund during 1995-96 to 2004-05 resulting in a loss of Rs.2.06 crore being interest for the intervening period which created an additional burden on them.

(Paragraph 2.14)

No arrangement has been made in 53 ULBs for internal audit of their accounts.

(Paragraph 2.21)

Due to delay in revision of property tax ranging from 6 months to 14 years, 15 ULBs suffered loss of revenue of Rs.27.83 crore.

(Paragraph 3.3)

Inadmissible remission allowed in property tax resulted in loss of revenue of Rs.1.97 crore in 14 ULBs and also Rs.2.04 crore in Asansol Municipal Corporation alone.

(Paragraph 3.4)

North Dum Dum Municipality had written off property tax of Rs.46.38 lakh without the knowledge of the Government.

(Paragraph 3.5)

34 ULBs lost Rs.7.15 crore by not imposing surcharge on property tax.

(Paragraph 3.6)

Non / less imposition of water charge caused loss of Rs.1.32 crore to nine municipalities.

(Paragraph 3.7)

Despite prohibition, 29 ULBs irregularly spent Rs.12.01 crore during the years 1991-92 to 2004-05 on engagement of casual staff.

(Paragraph 4.2)

Seven ULBs purchased materials worth Rs.1.86 crore without inviting any tender/ quotations during 2002-03 to 2004-05 and seven other municipalities executed works for Rs.2.39 crore during 20001-04 without open competition.

(Paragraph 5.1)

The failure to complete works within the stipulated dates by 16 ULBs deprived the local people of the benefits and blocked funds of Rs.9.92 crore.

(Paragraph 5.5)

Low utilisation of grants under National Slum Development Programme (NSDP) during 2003-04 undermined government efforts in providing basic amenities to slum dwellers.

Twenty-two ULBs spent Rs.14.79 crore under NSDP during 2002-03 to 2004-05 without declaring slum areas which frustrated the objectives. Due to execution of works valued at Rs.13.72 crore through contractors, 28 ULBs suffered a loss of Rs.1.37 crore towards contractor's profit.

Seventeen ULBs diverted Rs.1.16 crore from NSDP grants and 24 ULBs did not take up any work for construction of shelters during 2002-03 and 2004-05 depriving shelterless beneficiaries from getting benefit of earmarked funds of Rs.1.42 crore.

(Paragraph 6.1)

The percentage of utilisation of Basic Minimum Service grants during 2003-04 ranged from zero per cent to 22 *per cent* in 10 ULBs.

Eight ULBs engaged contractors for execution of works valuing Rs. 1.47 crore under BMS thereby losing Rs.14.71 lakh towards contractors' profit. Further nine ULBs diverted Rs.62.82 lakh from BMS beyond the scope/purview of the scheme.

(Paragraph 6.2)

The percentage of utilisation of Swarna Jayanti Sahari Rozgar Yojana grants in 56 ULBs during 2003-04 was 43 *per cent* only.

(Paragraph 6.3)

KMC suffered a loss of revenue of Rs.4.05 crore due to unauthorized reduction in annual valuation of property of an assessee.

(Paragraph 7.1)

Leasing out 136.7 cottahs of land on lease on EM Bye-Pass at a lower premium caused loss of Rs.2.44 crore to KMC.

(Paragraph 7.2)

The failure of KMC in implementation of works under KEIP within the stipulated time schedule attracted the penal clause with consequent loss of Rs.202.37 crore towards commitment charges.

(Paragraph 7.3)

KMC incurred an expenditure of Rs.94.27 lakh on maintenance of Internal Audit Wing which remained in disuse during 2002-03 to 2004-05 rendering the expenditure unfruitful.

(Paragraph 7.4)

HMC incurred an expenditure of Rs.46.06 crore during 2001-02 to 2003-04 merely for collection and transportation of solid wastes. No action has been taken for disposal of wastes as per the Municipal Solid Waste (Management and Handling) Rules, 2000.

The solid wastes containing huge non-degradable ingredients are not segregated to ensure recycling / reuse and composting of the remains.

Solid wastes are stored mostly in open space in scattered manner rendering them susceptible to pollution of urban environment.

More than forty years old trenching ground is being used for dumping solid wastes without arranging any device for final processing and disposal as per rules.

(Paragraph 7.7)

Inordinate delay in completion of Water Supply Scheme in Bongaon Municipality deprived the dwellers from potable water besides blockage of Rs.2.37 crore.

(Paragraph 7.10)

CHAPTER I

INTRODUCTION

1.1 Background

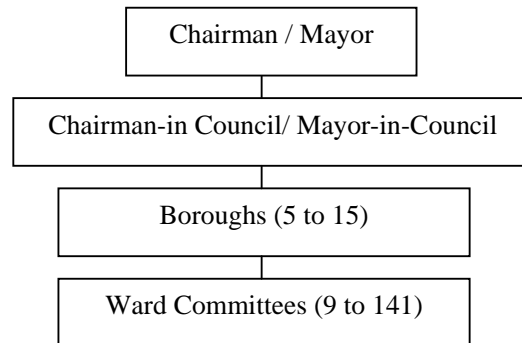
All municipalities (120) of West Bengal are governed according to the provisions of the West Bengal Municipality Act, 1993. Six municipal corporations are governed according to the provisions of the respective Acts legislated separately. Except these six municipal corporations, all other municipalities were classified into five groups on the basis of the population as ascertained in the preceding census for the purpose of application of the provision of the Act. Each municipality is divided into a number of wards, which is determined and notified by the State Government having regard to the population, dwelling pattern, geographical condition and economic consideration of the respective area. The minimum number of wards so determined is nine and the maximum number is kept between 15 and 141 depending on the size of the Urban Local Body (ULB). An elected Councillor represents each ward.

In 2001 the urban population in West Bengal was 2.25 crore spread over 2060 sq.km. with a density of 10915 per sq.km as against the total population of 8.02 crore. During 1991 to 2001, the urban population increased by 20.20 per cent which indicates declining trend over the previous decade (29.49 per cent).

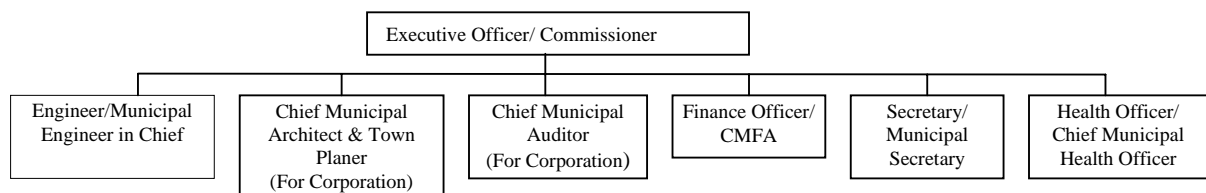
1.2 Organizational Structure

The Chairman/ Mayor, elected by the majority of the Board of Councillors, is the executive head of the Urban Local Body and presides over the meetings of the Chairman-in-Council/ Mayor-in-Council responsible for governance of the body. The executive power of a ULB is exercised by the council. The Chairman presides over the Board of Councillors. The Chairman-in-Council/ Mayor-in-Council enjoys such power as is delegated by the Board.

Every Urban Local Body having a population of three lakh or more groups the wards into five (up to 15 in respect of municipal corporation) boroughs. Boroughs are constituted with not less than six contiguous wards and a Borough Committee is also constituted for each Borough. The Councillors of the respective wards are the members of such Borough Committee and elect the Chairman (not being a member of Chairman-in-Council/ Mayor-in-Council) from among themselves. The Borough Committee discharges such functions, as the Urban Local Body requires it to discharge. At ward level, the Urban Local Body constitutes Ward Committee under the Chairmanship of the Ward Councillor. The organizational structure of the governing body of an Urban Local Body is as under:



Under the administrative control of the Board of Councillors, the Urban Local Body creates its establishment structure headed by an Executive Officer/ Commissioner. Other officers are also appointed to discharge specific functions of respective area/ nature. Subject to the supervision and control of the Chairman/Mayor, the Executive Officer/ Commissioner functions as the principal executive of the Urban Local Body. The Executive Officer/ Commissioner and the Finance Officer exercise such powers and perform such functions as notified by the State Government from time to time. The organograph of an Urban Local Body is as below:



1.3 Powers and Functions

To function as an institution of self government and to carry out the responsibilities conferred upon them, the ULBs exercise their powers and functions in accordance with the provisions of Article 243W of the Constitution. Some obligatory functions of the ULBs are as follows:-

- Water supply for public and private purpose;
- Construction and maintenance of sewage and drainage system;
- Construction and maintenance of streets, bridges, fly-overs etc.;
- Construction and maintenance of public latrines, urinals and similar conveniences;
- Lighting of public streets and other public places;
- Construction and maintenance of markets;
- Collection and disposal of solid waste;
- Preventing and checking spread of dangerous diseases including immunization;
- Town planning and development including preservation of monuments, places of historical, artistic and other importance;
- Overall administration including survey, removal of encroachment, dangerous buildings, registration of births and deaths, pollution control of all kinds.

Further, the ULBs may at their discretion provide the services either wholly or partially out of its property and fund for the following services:

- Education;
- Sanitation;
- Relief in the time of famine, flood or earthquake;
- Old-age-homes, orphanage;
- Public works relating to relief, care of sick, medical service;
- Low-cost dwelling houses for socially backward classes or citizens.

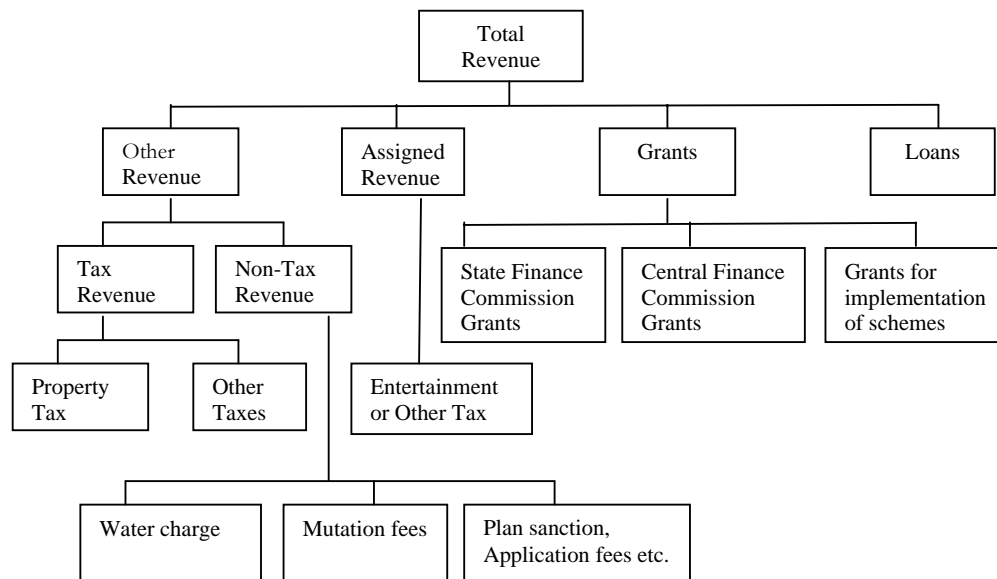
Further, the State Government may impose or transfer any such functions and duties of the Government to the Urban Local Body including those performed by the departments. Such activities may include employment

schemes and programmes, social forestry, health and family welfare, cottage and small-scale industries, formal and non-formal education etc.

1.4 Financial Profile

The Urban Local Body fund comprises receipts from its own source, grants and assistance from governments and loans obtained from any public financial institutions or nationalized banks or such other institutions as the State Government may approve. The flow chart of revenues of a ULB is as under:

Sources of Revenue of ULBs



The property tax on land and building is the principal source of tax revenue of an Urban Local Body.

The main sources of non-tax revenue of an Urban Local Body are plan sanction fees, mutation fees and water charge.

All collections as permissible under the statute in force, such as tax and non-tax revenue are meant for maintenance of administration and services to the tax payers.

The State Government releases administrative grants to the Urban Local Body to compensate their revenue expenditure.

The loans raised from different sources with prior approval of the State Government are utilized for execution of various projects/schemes.

Grants and assistance released by the State Government and the Central Government are utilised for developmental activities as specified in the respective schemes or projects.

1.5 Accounting Reforms

In view of the recommendation of Eleventh Finance Commission, Ministry of Finance, Government of India entrusted the responsibility of evolving appropriate accounting formats for the Urban Local Bodies to the Comptroller and Auditor General of India.

Modified accrual based system of accounting recommended by the Comptroller and Auditor General of India was accepted by the West Bengal Government. A Steering Committee was formed (January 2004) to coordinate the implementation of the accrual system of accounting. In the first phase forty ULBs were selected for implementation of accrual based double accounting system. As of July 2005, opening balance sheets as on 1 April 2004 have been prepared for twenty ULBs.

1.6 Audit Arrangement

The recommendations of the Eleventh Finance Commission stipulate that the Comptroller and Auditor General shall be responsible for exercising control and supervision over proper maintenance of the accounts of ULBs and their audit.

The West Bengal Municipal Act, 1993 and the acts governing other Municipal Corporations envisage that the accounts of a body shall be examined and audited by an auditor appointed by the State Government. Accordingly the State Government in exercise of the power conferred by the Acts, appointed the Examiner of Local Accounts (ELA), West Bengal as the Auditor for audit of the accounts of the Urban Local Bodies. The Acts further envisage that the Auditor shall prepare the report on the accounts examined and audited and shall send such report to the Chairman/ Mayor and a copy

thereof to the Director of Local Bodies or such other officers as the State Government may direct.

1.7 Audit Coverage

Out of 126 ULBs, audit of accounts of 79 ULBs (Appendix 1) covering the financial year upto 2002-03, 2003-04 and 2004-05 was conducted during May 2004 to September 2005.

1.8 Response to Audit Observations

The Chairman/ Mayor are required to comply with the observations contained in the Inspection Reports (IRs) and rectify the defects and omissions and report their compliance through proper channel to ELA within three months from the date of issue of IRs.

The details of IRs and the paragraphs outstanding as of June 2005 are given below:

Year of issue	No. of Inspection Reports	No. of outstanding paras	Money Value (Rupees in crore)
Upto 2001	33	76	70.74
2001-02	24	99	50.79
2002-03	63	283	181.29
2003-04	133	427	191.93
2004-05	28	200	92.88
Total			587.63

A review of the IRs, which were pending due to non-receipt of replies, revealed that the Heads of the offices, whose records were inspected by ELA, did not send any reply to a large number of IRs/ paragraphs. The Principal Secretaries/ Secretaries of the Departments, who were informed of the position through half yearly reports, also failed to ensure that the concerned officers of the ULBs take prompt and timely action. Though Departmental Audit Committee was formed, it met only twice in the year 2004-05.

Important findings of audit are described in the succeeding chapters.

CHAPTER-II

ACCOUNTING PROCEDURES AND FINANCIAL MANAGEMENT

2.1 Budget Provisions

(a) Overall expenditure

Budget proposals are directly related to the aspirations of the people of the local area. It is therefore essential to take utmost care in preparing budget proposals giving due attention to the prioritized needs of the people. The savings in expenditure *vis-à-vis* the budget provisions noticed in audit indicates that there was absence of control over budget formulations rendering them unreliable. The overall budget provision for the year 2002-03, 2003-04 and 2004-05 and the expenditure there against of 61 municipalities and municipal corporations were as under: (unit-wise position is detailed in Appendix 2A, 2B and 2C).

(Rupees in crore)

Year		Budget Provisions	Actual expenditure	Savings (+) Excess (-)	Percentage of overall utilisation
2002-03	Revenue	199.09	154.17	44.92	77
	Capital	317.27	120.99	196.28	38
2003-04	Revenue	202.49	164.20	38.29	81
	Capital	317.63	131.51	186.12	41
2004-05	Revenue	222.15	170.97	51.18	77
	Capital	294.09	115.56	178.53	39

(b) Shortfall in revenue expenditure

It was noticed in audit that most of the ULBs failed to ensure optimum utilization of revenue funds in any of the years during 2002-03 to 2004-05.

Only 32 ULBs out of 61 could utilise more than 80 *per cent* of the respective provisions during the three years, whereas the shortfall for the remaining 29 ULBs ranged between one and 91 *per cent* during the same period. None of the ULBs has furnished any reasons for shortfall in achieving financial targets. Huge savings under revenue section in all the three years affected the quality of civic services being rendered to the people by the respective municipalities.

(c) Inadequacy in utilization of capital fund

The provisions under capital section for 55 ULBs reflect a decrease in 2004-05 over the previous year. Though the actual expenditure under capital section for creation of assets increased by 13 *per cent* from Rs.120.99 crore in 2002-03 to Rs.131.51 crore in 2003-04, it declined by 12 *per cent* to Rs. 115.56 crore during 2004-05.

A decrease in capital expenditure is considered undesirable as it adversely impacts the extension of social and economic infrastructure network and capital formation by the municipalities.

(d) Excess of expenditure over grant

As per provisions of the municipal law, no payment out of municipal fund shall be made unless such expenditure is covered by a current budget grant and a sufficient balance of such budget grant is available, notwithstanding any reduction or transfer thereof under the provisions of the Acts.

Test check of overall budget provisions and expenditure of 61 ULBs revealed that 11 ULBs exceeded the respective provisions during 2002-03 to 2004-05 as detailed below:

Revenue Section

(Rupees in lakh)

Name of ULB	Year	Budget provision	Expenditure	Excess
Dainhat	2002-03	78.00	79.99	1.99
Ramjibanpur	2002-03	27.05	28.81	1.76
Ranaghat	2002-03	341.23	372.48	31.25
Taherpur	2002-03	43.38	47.28	3.90
Konnagar	2003-04	317.00	337.00	20.00
North Barrackpore	2003-04	286.24	446.38	160.14
Barrackpur	2004-05	403.16	410.43	7.27
Konnagar	2004-05	324.36	349.85	25.49
Ramjibanpore	2004-05	33.85	35.71	1.86
Ranaghat	2004-05	397.70	458.12	60.42

Capital Section

(Rupees in lakh)

Name of ULB	Year	Budget provision	Expenditure	Excess
Barrackpur	2002-03	255.75	334.65	78.90
Madhyamgram	2002-03	417.75	451.97	34.22
Konnagar	2003-04	12.10	70.02	57.92
Barrackpur	2004-05	408.50	459.29	50.79
Berhampore	2004-05	324.66	453.56	128.90
North Barrackpore	2004-05	173.30	233.09	59.79
Arambag	2004-05	93.10	117.78	24.68
Coochbehar	2004-05	313.80	367.63	53.83

The ULBs neither furnished any reasons for incurring such excess expenditure over provisions nor initiated any action to regularize the excess over grant.

2.2 Annual Accounts

(a) Non-preparation of Annual Financial Statement

During audit it was seen that the following ULBs did not prepare Annual Financial Statement for the period as detailed below:

(Rupees in lakh)

Sl. No.	Name of ULB	Arrear in accounts	Expenditure
1	Bolpur	2002-03 and 2003-04	594.51
2	Kulti	2003-04	435.40
3	Islampur	2002-03	199.44
4	Bidhannagar	2003-04	NA
5	Howrah	1995-96 to 2000-01	NA
6	Jiaganj- Ajimganj	2003-04 and 2004-05	453.91
Total			1683.26

Due to non-preparation of annual accounts, expenditure of Rs.16.83 crore incurred during 2002-03 and 2003-04 by these local bodies could not be vouchsafed.

(b) Irregularities in Annual Accounts

Test check of annual accounts of Chandannagar Municipal Corporation and New Barrackpore Municipality revealed that the figures shown under different heads of accounts for the years 2002-03 and 2003-04 were different from those in the relevant registers/records maintained for the purpose.

Taki, Islampur, Garulia and Bishnupur municipalities did not reflect opening or closing balance in annual accounts. Further the fund position in the accounts for 2003-04 of Islampur Municipality could not be ascertained due to non preparation of annual accounts for 2002-03.

Investment of an amount of Rs.11.66 lakh was not reflected in the annual accounts for the year 2003-04 by the Barrackpore Municipality.

These discrepancies raised doubts about the presentation of true and fair view of annual transactions by the respective ULBs.

2.3 Balance Sheet

(a) Non-preparation of Balance Sheet

Each ULB is required to prepare annually a balance sheet of assets and liabilities in the prescribed form, which is to be placed before the Board of Councillors.

It was noticed in audit that the balance sheets for the year upto 2003-04 were not prepared by any ULB except for nine municipalities¹ and Kolkata Municipal Corporation. Therefore, financial status of the remaining 116 local bodies could not be verified. Besides stake holders in these bodies were deprived of the status of their investments.

(b) Deficiencies noticed in Balance Sheet of four municipalities

- ❖ North Dum Dum Municipality incorporated Rs.5.97 crore in the Balance Sheet under assets towards fixed deposit against actual deposit of Rs. 6.21 crore as on 31 March 2004. This has resulted in understatement of assets by Rs. 0.24 crore.
- ❖ North Dum Dum Municipality has not made provision for liability towards water charges amounting to Rs. 3.35 crore as on 31 March 2004. This has resulted in understatement of liability by Rs. 3.35 crore.
- ❖ Contai Municipality has not provided liability for Rs.30.46 lakh towards deposits accumulated as on 31 March 2004 on account of taxes deducted at source.

¹ Baduria, Bansberia, Burdwan, Chandannagar, Contai, Halisahar, Kmarhati, North Dum Dum, Uluberia.

- ❖ Uluberia Municipality exhibited outstanding receivables of Rs.64.37 lakh in the balance sheet as on 31 March 2004 against actual outstanding amount of Rs.64.57 lakh. This has resulted in understatement of current assets by Rs.0.20 lakh.
- ❖ Uluberia Municipality depicted Rs.44.68 crore in the balance sheet as on 31 March 2004 under net assets against actual net assets of Rs.44.83 crore. This has resulted in under statement of net assets by Rs 15 lakh.
- ❖ Bansberia Municipality did not charge depreciation on the assets valued at Rs.51.79 crore in the balance sheet as on 31 March 2003 which has resulted in overstatement of assets.
- ❖ No provision was made in the balance sheet for interest liability of Rs.89.99 lakh on loan as on March 2003 by Bansberia Municipality. This has resulted in understatement of liability by Rs.89.99 lakh.

(c) Deficiencies in the Balance Sheet of Kolkata Municipal Corporation (KMC) for the year ending 31 March 2004

The deficiencies noticed during test check of the balance sheet of the KMC for the year ending 31 March 2004 have been issued separately. The important points are mentioned below:

Liabilities

- ❖ KMC raised a loan of Rs. 6 crore without following the appropriate procedure as laid down in Section 134 of the KMC, Act 1980. It had also not ensured /identified the qualifying assets, to confirm the intended utilization of loan fund. The expenditure towards payment of interest was partially debited to Revenue account resulting in understatement of assets.
- ❖ A liability for a sum of Rs.6.91 crore towards principal of loan taken from Government and other statutory bodies was incorporated in the Balance Sheet as on 31 March 2004. However, no provision has been made for liability on account of the interest accrued thereon. Non-provision for the interest accrued on the loan resulted in understatement of liability, which could not be quantified due to non-maintenance of respective loan ledgers and non-availability of detailed information.

❖ After adjustment of Rs.1.15 crore during 1984-85 to 2003-04, the accumulated water charges of KMC upto February 2004 payable to Kolkata Metropolitan Water and Sanitation Authority (KMWSA) stood at Rs. 355.90 crore. The said amount had neither been paid nor shown as liability as on 31 March 2004. Non-provision of the said outstanding dues has resulted in understatement of current liability by Rs.355.90 crore.

❖ As on 31 March 2004, an amount of Rs.31.91crore being partial recovery of rate bills lying under miscellaneous deposits was credited to the Income and Expenditure Account instead of adjustment against receivables. The entire amount of demands of the related rate bills had already been accounted for as income and got reflected under receivables in the respective years. However crediting the above deposits to Income and Expenditure Account overstated the surplus over expenditure and consequently the Municipal Fund.

Unspent funds received from the State Government for various services / purposes are to be refunded to the Government. KMC, instead of refunding unspent funds of Rs.5.05 crore to the Government, debited the Miscellaneous Deposits by the same amount with corresponding credit to the Income and Expenditure Account as prior period adjustment as of 31 March 2004. This adjustment without specific approval of the Government resulted in understatement of liabilities with corresponding overstatement of surplus over expenditure and consequently the Municipal Fund by Rs.5.05 crore.

Assets

❖ Fixed asset of Rs.489.44 crore as on 31 March 2004 included expenditure of Rs.5.55 crore on Commercial Projects under ‘Capital Work in Progress’ and Rs.18.52 crore on Projects under Slum Development under ‘General Infrastructure Improvement Not Yet Capitalized’. KMC could not, however, locate and identify these assets that remained incomplete or abandoned, resulting in overstatement of assets by Rs.24.07 crore with corresponding overstatement of the Municipal Fund.

Further, due to non-maintenance of the asset register for the entire asset valued at Rs.489.44 crore and lack of physical verification, the status of the fixed assets could not be ascertained by audit.

❖ A sum of Rs.64.58 crore has been shown as receivable from the State Government during 2003-04 under Local Fund Account towards untied grant-in-aid as per the formula of the State Finance Commission. However, the State Government informed that it had not released any fund under State Finance Commission to any local body during the year 2002-03 and 2003-04. Hence, inclusion of the said amount resulted in an overstatement of the Local Fund Account under asset by Rs.64.58 crore with a corresponding overstatement of Local Fund Account under liability as on 31 March 2004.

Loans and Advances

❖ Rs.437.60 crore represents the outstanding Loans and Advances as on 31 March 2004 which included Rs.333.89 crore lying unadjusted for over three years and as such was doubtful of recovery. Hence, requisite provision was to be made in the accounts against the irrecoverable advances. Thus, non-provision against irrecoverable advances pending their final adjustment, substantially overstated the assets with corresponding overstatement of Municipal Fund as on 31 March 2004.

(d) Other deficiencies in the Accounts of KMC

❖ The cash and bank balance of Rs.174.58 crore as on 31 March 2004 discloses an unreconciled difference of Rs.35.92 crore arising out of 32 unreconciled bank accounts and Rs.10.42 crore representing unrealized amount of cheques for the periods 1990-91 to 2002-03 dishonoured by banks. Non reconciliation of the cash balance has resulted in its overstatement by Rs. 35.92 crore, underlining the need for resolution of the issue.

❖ Receivables of Rs. 1309.46 crore as on 31 March 2004 included Property Tax and Service Charge of Rs.1150.43 crore in respect of Kolkata proper and Tollygunge (partially). However, the outstanding property tax in respect of Tollygunge (partially) and three added areas (Jadavpur, Behala and

Garden Reach) have not been incorporated under receivables. The non-inclusion of property tax of these areas understated the receivables and consequently the Municipal Fund to that extent.

❖ KMC has continued to show Rs.74.26 crore as receivables under ‘Dues from Government and Other Institutions’ as on 31 March 2004 for executing schemes/works on behalf of various grantors. In the absence of the commitment or acceptance of the grantors in support of the expenditure of Rs.74.26 crore, the claim for reimbursement of the amount is not valid as receivables. As a result there remains an overstatement of receivables by Rs.74.26 crore with corresponding overstatement of Municipal Fund as on 31 March 2004.

(e) Internal Audit of KMC

Sections 156 and 157 of the KMC Act, 1980 provide that the Chief Municipal Auditor shall conduct internal audit of the accounts of the Corporation and shall report thereon highlighting the material impropriety or irregularity noticed. However, the Chief Municipal Auditor did not comply with the statutory provisions of the said Act. The State Government acknowledged that the provision of Section 157 of KMC Act, 1980, had fallen into disuse and informed that KMC had assured that the system would be followed in future.

2.4 Poor utilization of developmental grants

Grants and assistance released to the ULBs for execution of specific projects / schemes are required to be utilized in the respective year. The position of utilization of developmental grants during the year 2002-03 and 2003-04 was as under:

(Rupees in crore)

No. of ULBs	Year	Opening balance	Receipts	Total	Utilisation	Percentage of utilization	Remarks
8	2002-03	23.36	10.63	33.99	11.20	33	Institution wise details given in appendices 3 and 4
60	2003-04	106.64	74.29	180.93	99.3	55	

Test check of records of 68 ULBs revealed that 8 ULBs could utilize only 33 *per cent* of the available fund in 2002-03 and 60 ULBs utilized only 55 *per cent* of available funds in 2003-04. The poor absorption capacity of funds by the ULBs was mainly due to non-execution of schemes, delay in execution and delay in receipt of funds. This, in turn, deprived the targeted beneficiaries of the intended benefits.

2.5 Loss of Government grant

Bansberia and Nabadwip municipalities failed to avail Government grant of Rs.8.14 lakh and Rs. 36.78 lakh respectively during the period from 1999-2000 to 2002-03 which resulted in short receipt of fund during the subsequent years. Thus, non utilization of Government grant of Rs. 44.92 lakh, not only deprived the public of the intended benefits but also resulted in loss to the ULBs in the shape of grants.

Chandannagar Municipal Corporation failed to utilise the government grants/loans received between 1995 and 2002 for construction/ upgradation of shelter under VAMBAY (Rs. 16.00 lakh) and construction of Women's Hostel (Rs. 2.89 lakh). As a result, the entire grant/loan of Rs. 18.89 lakh had to be surrendered.

2.6 Diversion of fund

Funds aggregating Rs.23.28 crore sanctioned for specific purposes were diverted by municipalities of Sainthia (Rs. 17.46 lakh), Suri (Rs.54.42 lakh) Chandannagar (Rs.41.28 lakh), Kaliaganj (Rs.0.78 lakh), Raniganj (Rs. 9.75 lakh), Cooch Behar (Rs.96.81 lakh) and Konnagar (Rs.12.26 lakh) during 2000-01 to 2004-05. This action of the ULBs defeated the very purpose of the grants besides depriving the beneficiaries from intended benefits of the grants sanctioned for specific purposes.

2.7 Loan taken without approval of the Government

As per Section 72(1) of the West Bengal Municipal Act, 1993, a ULB may with the prior permission of the State Government obtain loan from any

public financial institution or any nationalized bank or such other lending institute as the State Government may approve in this behalf. The State Government may, if it considers so necessary, stand as the guarantor for payment.

This is subject to such financial norms in the matter of debt servicing, including creation of a sinking fund, as prescribed by the Government under the provisions of Acts and Rules.

In contravention of the above provisions, Contai and Berhampore Municipalities had obtained loan of Rs.47.34 lakh and Rs.30.00 lakh during 2003-04 and 2004-05 without prior permission of the State Government.

2.8 Increasing liability towards loan

Integrated Development of Small and Medium Towns (IDSMT) scheme is financed by grants and loans. The principal and interest are payable from revenue to be earned from the projects executed under the scheme.

Eight ULBs obtained loan of Rs.4.11 crore during the period from 1983-84 to 1998-99 to be paid back after the moratorium period of five years. During scrutiny it was noticed that the ULBs did not repay any loan and the interest accrued thereon. The outstanding liability by the end of 2003-04 amounted to Rs.7.06 crore as detailed below:

(Rupees in lakh)

Name of ULB	Year of loan	Amount of loan	Liability as of 31 March 04
Birnagar	1995-1999	28.95	67.53
Nabadwip	1994-1999	39.54	70.73
Tamluk	1992-98	76.00	190.81
Arambag	1987-97	46.00	102.33
Islampur	1993-98	90.00	51.14
Raniganj	1987-96	40.00	66.15
Kalna	NA	41.50	88.81
Balurghat	1983-89	48.64	68.53
Total		410.63	706.03

Similarly, under Calcutta Urban Development Programme III Gayeshpur Municipality obtained a loan of Rs.65.22 lakh from Kolkata Metropolitan Development Authority during the year 1984-85 to 1993-94. Due to non payment of principal and interest, the Municipality accrued a liability of Rs.214.81 lakh as on November 2004.

Increasing liabilities of ULBs towards interest on loan amount would adversely affect the maintenance of civic services.

2.9 Non-recovery of loan

Kaliaganj Municipality disbursed (1996) a loan of Rs. 15.00 lakh to the beneficiaries for upgradation of their shelters. As against this only a sum of Rs. 1.91 lakh could be recovered as of 31 March 2005.

Another sum of Rs. 26.16 lakh was paid as loan between 1990-91 and 2001-02 under Nehru Rozgar Yojana, but recovery details were not on record.

2.10 Loss of fund due to theft/ defalcation/ misappropriation

Cases of theft/ defalcation/ misappropriation of funds were noticed in the following ULBs during the period from 1995-96 to 2004-05 as detailed below:

Sl. No.	Name of ULB	Year	Particulars	Amount (Rupees in lakh)
1.	Bansberia	1995-96	Theft	1.26
2.	Taki	2002-03	Burglary	0.44
3	Uluberia	2002-04	Misappropriation	2.25
4	Kalimpong	2004-05	Non-deposit	0.85
5	Haldia	2002-04	Non-deposit	0.20 ²
6	Suri	2002-05	Non-deposit	10.44
7	Alipurduar	2002-05	Robbery	0.25
Total				15.71

Of these, Haldia and Uluberia municipalities did not lodge any first information report (FIR) till the date of audit.

The follow up action if any taken for fixing responsibility and recovery by the respective ULBs was not furnished to audit.

2.11 Unwarranted expenditure

As per Sections 64(2)(a) and 64(2)(b) of the West Bengal Municipal Act, 1993 the municipality has discretionary power in establishing and maintaining pre-primary schools such as *balwadis* and crèches and also promoting civic education, adult education, social education and non formal education etc. Further in terms of the notification issued by the Government of West Bengal in April 1992, all primary schools under the municipalities stood transferred to the District Primary School Council (DPSC) together with their lands, buildings and other properties. All teachers and other staff employees shall be deemed to be employed by DPSC with effect from 15 April 1992.

Despite the above arrangement for taking over liabilities of primary schools, thirteen municipalities incurred a total expenditure of Rs.7.62 crore towards salary of employees and maintenance of primary schools during the period 1992-93 to 2004-05 as shown below:

Sl.No.	Name of ULB	Year	No. of schools	Amount (Rupees in lakh)
1	Bansberia	1992-93 to 2002-03	5	198.75
2	Dum Dum	1992 to 2004	-	75.00
3	Baidyabati	2002-03 to 2003-04	8	49.91
4	Durgapur	2002-03 to 2003-04	5	26.22
5	Chandannagar	2003-04	14	10.91
6	Bhadreswar	2002-03, 2003-04	5	74.77
7	Konnanagar	2000-01 to 2003-04	4	34.81
8	Rampurhat	2002-03, 2003-04	-	14.18

9	Jangipur	2002-03 to 2004-05	33	105.85
10	Kalimpong	2002-03 to 2004-05	1	10.22
11	Budge Budge	2003-04	11	64.45
12	Kamarhati	1992-93 to 2004-05	2	68.36
13	Raniganj	2002-03 to 2004-05	5	28.79
Total				762.22

As maintenance of primary schools does not fall even under the discretionary powers of a ULB, continuing their funding adversely impact the provisions for maintenance of other civic services.

2.12 Non recovery / payment of electricity charges

(a) Seven ULBs² paid Rs.24.98 lakh towards electricity charges in respect of staff quarters, shops, stalls etc. but failed to realize the same from the allottees till the close of the year 2003-04. This has resulted in blocking of fund to that extent and rendered undue benefit to the occupants by the ULBs.

(b) It is essential to make payment of electricity charges within the due date so as to avail rebate and also avoid payment of surcharge /penalty. Test check of records revealed that ten ULBs³ did not pay electricity charges towards pumps, streets, market light etc. amounting to Rs.8.95 crore pertaining to the period March 2000 to March 2005. Delayed payment created increasing additional burden on account of surcharge. Thus, negligence in making timely payment by ULBs resulted in avoidable drainage of municipal fund.

² Alipurduar Rs.1.18 lakh, Bally Rs.2.31 lakh, Katwa Rs. 2.63 lakh, Kharagpur Rs.2.80 lakh, Nabadwip Rs.2.15 lakh, Tamluk Rs.1.50 lakh, Uttarpara-Kotrang Rs.12.41 lakh.

³ Arambagh Rs.31.76 lakh, Asansole Municipal Corporation Rs. 142.52 lakh, Baidyabati Rs.202.51 lakh, Berhampur Rs.217.78 lakh, Bidhannagar Rs.148.82 lakh, Bolpur Rs.41.87 lakh, Cooch Behar Rs. 79.68 lakh, Islampur Rs.19.34 lakh, Kalimpong Rs.8.92 lakh, Konnanagar Rs.1.85 lakh.

(c) Similarly, Bidhannagar, Cooch Behar and Kharagpur municipalities could not avail rebate of Rs.3.42 lakh, Rs.2.55 lakh and Rs.3.38 lakh respectively due to delay in payment of electricity bills. On the other hand, Baidyabati Municipality incurred a liability of Rs.42.81 lakh towards surcharge due to non payment of electricity bills. The mismanagement of payments thus led to loss of Rs.52.16 lakh creating an additional burden on the respective municipal funds.

2.13 Non adjustment of advances

Advances aggregating to Rs.19.31 crore granted by 56 ULBs to employees, suppliers and contractors for various purposes between the periods 1955 and 2004-05 are yet to be adjusted.

Laxity in adjustment of advances over the years has resulted in blocking of institutional funds for indefinite periods (Appendix 5).

2.14 Loss of interest on Provident Fund

Provident Fund subscription collected by deductions from salary is required to be credited to the fund account at the treasury within 15 days of the next month to avoid loss of interest payable to the subscribers. However, it was noticed that 13 ULBs did not remit Provident Fund money into the fund account in the treasury within the stipulated time in spite of regular deduction from salaries. Such delay ranging from one month to 21 years in crediting of Provident Fund money resulted in loss of interest on Provident Fund account to the tune of Rs.2.06 crore accrued during the intervening period, thereby creating an additional burden on the ULBs (Appendix 6) as the same was not payable by the Government.

2.15 Non maintenance of Pension Fund

Contai Municipality did not maintain 'Pension and Gratuity Fund'. As a result they could not pay retirement benefits of Rs. 34.96 lakh to the retired employees as on 31 March 2004.

Bolpur Municipality did not maintain 'Pension and Gratuity Fund' to ensure retirement benefits to its employees.

Though, Burdwan Municipality created a separate 'Pension and Gratuity Fund' and also opened bank account in December 1988 for this purpose, it did not make any contribution to the fund. Hence, the fund stood defunct since 1988. The retirement benefits were being paid to the employees from the municipal fund. During 2002-03 alone, the Municipality paid Rs.1.39 crore towards pension and gratuity from Municipal Fund. This has resulted in undue burden on Municipal Fund and also affected development works.

2.16 Bank reconciliation statement not prepared

Difference of cash balance of Rs.9.98 crore between Cash Book and Bank at the close of the year (2002-03: Rs.0.07 crore and 2003-04: Rs.9.91 crore) was not reconciled by 19 ULBs. Due to non-reconciliation of cash balance, possibility of theft, defalcation and misappropriation of funds could not be ruled out. The authenticity of cash balance of Rs.40.60 crore appearing in cash books of 19 ULBs also remained doubtful in absence of reconciliation with bank statement (Appendix-7).

2.17 Non remittance of Government dues / other dues

As per provision tax deducted at source shall be credited to the Government account in the succeeding month. It was, however, seen that Contai and Gangarampur municipalities failed to deposit the Income Tax (IT), Sales Tax (ST) and Professional Tax (PT) deducted at source during the period 1986-87 to 2004-05 for an amount of Rs. 34.81lakh⁴ The delay in deposit of government revenues attracts penalty and interest on the non-remitted amount. Negligence in timely deposit of taxes into government account would entail additional financial burden on those municipalities.

⁴ Contai: IT Rs. 12.46 lakh, ST Rs. 11.61, PT Rs. 6.38 lakh and Gangarampur: Rs.4.36 lakh.

2.18 Creation of unwarranted liability and litigation

The employees of Baidyabati Municipality were granted loan by Baidyabati Seoraphuly Bank Limited on the guarantee of the Municipality during November 1999 to June 2003. Though the Municipality recovered Rs.53.07 lakh from the salary of employees towards repayment of loan, an amount of Rs.1.50 lakh only was remitted to the bank in August 2003. The balance recovery of Rs.51.57 lakh has not been credited to the bank till the date of audit. The Municipality stated that the amount was spent for payment of salaries of the employees. This unpaid amount would accrue additional interest for the period of delay besides penal interest, if any which would have to be borne by the Municipality. No responsibility has been fixed for such unquantifiable liability on the Municipality and making good the resultant loss.

2.19 Non availability of records

Sixteen ULBs did not produce various records (utilization certificates, vouchers, bills, estimates, measurement books, work registers, stock registers, tender paper, quotation, money receipts of lease premium, demand and collection registers, last year balance sheet, records on loans, investments, remission of taxes and granting exemption of property tax etc.) to audit despite being requisitioned by audit. In the absence of such records, transactions to the tune of Rs.21.72 crore⁵ and correctness of accounts of Rampurhat Municipality (Rs.69.69 lakh) and Chandannagar Municipal Corporation (Rs.6.97 crore) could not be audited and vouchsafed.

2.20 Deficiencies in maintenance of records

The irregularities in maintenance of records as noticed in most of the ULBs are summarized below:

(a) Deficiencies in maintenance of cash book / stock register

- i. Particulars of transaction were not recorded in the Cash Book.

⁵ Baidyabati: Rs.31.70 lakh, Bally: Rs.834.06 lakh, Barrackpore: Rs.351.25 lakh, Biashnupur: Rs.28.50 lakh, Chandannagar: Rs.90.63 lakh, Durgapur: Rs.7.95 lakh, Garulia: Rs.53.33 lakh, Memari:0.91 lakh, Nabadwip: Rs.2.40 lakh, Naihati: Rs.88.58 lakh, New Barrackpore: Rs.3.23 lakh, Rajpur-Sonarapur: Rs.13.60 lakh, Suri: Rs.150.24 lakh, Uluberia: Rs.515.86 lakh.

- ii. Entries in the Cash Book were not authenticated by the competent authority.
- iii. Daily cash balance was not verified and certified.
- iv. Transactions were not entered in the Cash Book on the date of occurrence.
- v. Cash Book was not closed and balanced.
- vi. Correction and alteration in Cash Book were made without authentication of competent authority.
- vii. There was irregularity in maintenance of stock register.
- viii. Physical verification of stock was not done.

(b) Non- maintenance of basic records

The prescribed basic records viz. Demand and Collection Register, Work Register, Stock Register, Appropriation Register, Investment Register, Loan Register, Un-paid Bill Register, Bill Register, Self Cheque Register, Deposit Ledger, Asset Register, Cashier's Cash Book and Provident Fund Ledger Abstract were not being maintained by most of the ULBs.

2.21 Internal Audit

The State Government may by rules provide for internal audit of the day to day accounts of a municipality in such a manner as it thinks fit. However, no arrangement has been made in respect of 53 ULBs for internal audit of their day-to-day accounts.

CHAPTER III

REVENUE RECEIPTS

3.1 Budget estimates and actuals

The variations between budget estimates and actuals revenue receipts from own source and other sources by 58 ULBs during the years 2002-03 to 2004-05 are given below (unit wise position is detailed in Appendix 8A, 8B and 8C):

(Rupees in crore)

Year	Source	Budget Estimates	Actual receipts	Variations Increase(+) Shortfall(-)	Percentage of realisation
2002-03	Own	143.27	100.47	(-) 42.80	70
	Other	198.03	126.67	(-) 71.36	64
	Total	341.30	227.14	(-) 114.16	67
2003-04	Own	143.91	113.06	(-) 30.85	79
	Other	167.17	124.17	(-) 43	74
	Total	311.08	237.23	(-) 73.85	76
2004-05	Own	151.77	117.57	(-) 34.20	77
	Other	162.93	149.36	(-) 13.57	92
	Total	314.70	266.93	(-) 47.77	85

The overall mobilization of resource under revenue section reflects a steady increase over the years from 2002-03 to 2004-05 but depicts shortfall ranging from 33 to 15 *per cent* with respect to budget estimates. The shortfall was mainly due to poor collection of rates, and also less receipt of grants from the Government.

The analysis of collection of revenue from own source revealed that only 20 ULBs could raise 80 *per cent* of estimated receipts during all the three years from 2002-03 to 2004-05. However, the collections from own sources

by the remaining 38 ULBs ranged between 13 *per cent* and 79 *per cent* during the above period.

Common trend of shortfall in revenue realisation adversely affects the capacity of ULBs to provide services to their tax payers.

3.2 Outstanding Property Tax

The position of arrears, current demand, collection and outstanding property tax (including service charge) at the end of 2004-05 in respect of 59 ULBs were as under (unit wise details shown in Appendix 9):

(Rupees in crore)

Arrear demand	Current demand	Total demand	Total collection	Outstanding
98.88	47.89	146.77	42.09	104.68

The outstanding dues at the close of the year shot up to Rs.104.68 crore which was more than two times the current demand of the year.

Except for twelve⁶ ULBs, the remaining ULBs failed to collect dues equivalent to even the current demand and thereby added to outstanding accumulation of dues.

However, the concerned ULBs did not take appropriate steps for recovery of huge outstanding dues.

3.3 Loss of revenue due to delay in revision of annual valuation of property

Property tax on land and building in a holding is determined on the basis of annual value of that holding. As per provisions of Acts, annual valuation of a holding shall, subject to other provisions, remain in force in respect of each ward for a period of six years (five years with effect from 1 October 2003 in respect of municipality). The ULBs shall cause a general revision of all holdings to ensure that there is a revision of annual valuation of

⁶ Barrackpore, Burdwan, Dhulian, Dubrajpur, Jhargram, Katwa, Kharagpur, Midnapur, Old Malda, Pujali, Raiganj and Rajarhat-Gopalpur.

all municipal holdings at the termination of successive period of six years. Each revision shall ensure minimum increase of valuation by 10 *per cent*.

Due to delay ranging from six months to 14 years in such assessment, 15 ULBs suffered a loss of revenue of Rs. 27.83 crore (Appendix 10). The loss of revenue in respect of Bidhannagar, North Dum Dum and Hoogly Chinsura municipalities could not be ascertained in the absence of details of current demand.

3.4 Loss due to inadmissible remission in property tax

Review Committee constituted for hearing and determination of application for remission of valuation of property made by Central Valuation Board (CVB) shall not reduce the valuation by more than 25 *per cent*. In contravention of the above provision, 16 Review Committees of various ULBs allowed remission upto the maximum of 97 *per cent*, resulting in loss of Rs.1.97 crore per annum in respect of 14 ULBs⁷. The details of similar remissions made by Siliguri Municipal Corporation and Barrackpore Municipality were not made available and hence could not be quantified in audit in terms of the actual amount of loss.

In accordance with provision of the Section 110(1) of the Asansol Municipal Corporation Act 1990, applications/petitions need to be received for review of taxes within one month from the date of publication of assessment list. The assessment list was published in the newspaper on 27 March 1997 and thus the last date of receiving of application/petition was 26 April 1997. But it was seen from the records that Asansol Municipal Corporation received 13610 applications after expiry of the prescribed time limit. However, it settled 12793 cases out of the above time barred applications during the period from 1997-98 to 2003-04 by reducing property tax resulting in a loss of Rs.2.04 crore.

⁷ Baruipur Rs. 2.21 lakh, Bansberia Rs.36.92 lakh, Beldanga Rs.3.84 lakh, Bolpur Rs.8.98 lakh, Berhampore Rs. 2.45 lakh, Chakdaha Rs.17.85 lakh, Chandannagar Rs. 1.94 lakh, Gayeshpur Rs.2.99 lakh, Jangipur Rs. 56.63 lakh, Jhargram Rs.3.79 lakh, Kamarhati Rs.29.51 lakh, Nabadwip Rs. 0.61 lakh, Taki Rs. 4.12 lakh, Uttarpara-Kotrang Rs.25.36 lakh.

3.5 Unauthorised writing off of property tax

The demand of property tax could be written off by the Urban Local Body only with the approval of Board of Councillors (BOC) with intimation to Government.

However, North Dum Dum Municipality had written off property tax of Rs.46.38 lakh during the year 2002-03 without the knowledge of the State Government, which was irregular.

3.6 Non/ under imposition of surcharge on commercial/industrial holdings

A surcharge at such rate not less than 20 per cent and not more than 50 per cent of the total property tax imposed on a holding, shall be levied if such holding is wholly or in part used for commercial, industrial or such other non-residential purposes as the BOC may from time to time decide. The rate of surcharge shall form part of property tax for the purpose of recovery.

In violation of the above provision, 33 ULBs did not impose any surcharge on property tax during the period from 1990-91 to 2004-05 resulting in loss of revenue of Rs.6.54 crore (Appendix 11). The loss in respect of Midnapur and Arambag municipalities could not be assessed in audit in the absence of relevant records.

Further, the Rajpur-Sonarpur Municipality imposed one percent surcharge on the property tax on commercial holdings instead of minimum rate of surcharge of 20 *per cent*. As a result the Municipality had sustained a loss of Rs. 61.19 lakh during the period from 1997-98 to 2003-04.

3.7 Non/short realization of water charges

It shall be the duty of every municipality to provide supply of wholesome water for the domestic use of inhabitants. The supply of water for domestic and non-domestic uses may be charged for at such scale of fee or price as may be prescribed. Till September 2002, the charge for water for domestic use was to be fixed for supply in excess of such standard as may be

prescribed by the BOC. The charge in municipal area ranging from Rs.15 to Rs.150 for supply of water to domestic and non-domestic consumers was to be fixed on the basis of property tax and ferrule⁸ size. However, due to non imposition of charges or imposition of charges at lower rate, nine ULBs sustained a loss of Rs.1.32 crore during 2002-03 and 2003-04 (Appendix - 12).

It was also noticed in audit that five ULBs had outstanding water charges of Rs.1.05 crore at the end of 2003-04 or 2004-05 as the case may be. The position of accumulated arrears is shown below:

(Rupees in lakh)

Name of ULB	Year	Amount
Asansol	2003-04	27.34
Budge Budge	2003-04	41.19
North Dum Dum	2003-04	3.87
Chandannagar	2004-05	20.88
Suri	2004-05	12.12
Total		105.40

3.8 Loss of revenue due to non allotment/ delay in allotment of stalls/ shops

The BOC may with prior approval of the State Government undertake the formulation, execution and running of commercial projects including market development schemes, industrial estate, depots for trading in essential commodities, maintain bus or tracker terminals together with commercial complexes, run tourist lodge and centers along with commercial activities or carry on similar projects on commercial basis.

Test check of market complex of five⁹ ULBs revealed that non-allotment/ delay in allotment of stalls/ shops for a period ranging from one to

⁸ A device placed on water pipe to allow fixed quantum of water through it.

⁹ Asansol: Rs.79.22 lakh, Barrackpur: Rs.51.25 lakh, Islampur: Rs.1.58 lakh, Uluberia: Rs. 4.15 lakh, Uttarpara-Kotrang: Rs.5.94 lakh.

two years resulted in loss of revenue of Rs.1.42 crore towards *salami*¹⁰ and rent in addition to blockage of capital.

This reflects inadequacy in control and monitoring mechanism in ULBs resulting in loss of potential revenues.

3.9 Non realization of rent

In 38 ULBs, the arrears in realization of rent from stalls and shops of market complexes amounted to Rs.2.26 crore till the close of the year 2002-03, 2003-04 and 2004-2005, as the case may be (Appendix 13).

Inaction in realization of rent from properties reduced the revenues of these ULBs to that extent, thereby widening the resource gap.

3.10 Outstanding fees

Certificate of enlistment for profession, trade and calling is issued annually on receipt of application fee. License for use of site for the purpose of advertisement and registration of cart and carriage are not given until license fee and tax for registration is paid by applicant.

In spite of provision for realization of fees in advance, 44 ULBs had accumulated outstanding fees of Rs.1.72 crore at the end of 2003-04 and 2004-05 as the case may be (Appendix 14). No action was initiated by the concerned ULBs to realize the outstanding dues.

3.11 Non/ short realization of road restoration charges

The specific rights of way in the sub-soil of public and private streets within the municipal area for different public utilities is subject to recoupment to the extent of the cost of restoration of damages caused to streets while carrying out such activities.

Test check of records of Baruipur, Rajpur-Sonarpur municipalities and Chandannagar Municipal Corporation revealed that claims of Rs.75.49lakh¹¹ for the period from 2000-2004 were made to the Telecom Authorities in

¹⁰ One time premium payable by leasee or tenant.

¹¹ Baruipur- Rs. 1.11 lakh (2001-02), Rajpur-Sonarpur -Rs. 30.66 lakh (2000-04), and Chandannagar -Rs.43.72 lakh (2002-04)

respect of damage of municipal roads while laying underground telephone cable. Further, the demand of Nabadwip Municipality towards road restoration charge pertaining to the period 1999-02 was partially paid leaving a balance of Rs.6.09 lakh. The ULBs, however, failed to realize road restoration charges till the date of audit (August 2005).

3.12 Recovery of misappropriated receipts at the instance of audit

As per Rule 79 of the West Bengal Municipal (Finance and Accounting) Rules, 1999, all collections made by collection clerk shall be entered in daily collection challan and credited to the cashier's cash book on the very day of collection.

Test check of records relating to miscellaneous receipts of Alipurduar Municipality revealed that the Licence Clerk did not account receipt of Rs.1,13,090 collected during September 2004 to February 2005 through seven sets of money receipts and retained the money with him till the date municipality produced all seven sets of receipt to audit for detailed scrutiny (9 August 2005). On the same date the License Clerk deposited a sum of Rs.1,12,325 and remaining Rs.775 were deposited on 23 August 2005. Non/short depositing of institutional funds within the stipulated time limit amounts to embezzlement besides reflecting inadequate financial discipline in the municipality and laxity in internal controls.

In reply to the show-cause notice (9 August 2005) of the Municipality, the Licence Clerk accepted (16 August 2005) his lapse and sought pardon. The final action of the Municipality is awaited.

3.13 Non accountal of receipts

All receipts of municipal hospitals and dispensaries shall be deposited intact in the local fund account of the municipality. In violation of the above provision Bally, Bidhannagar municipalities and Chandannagar Municipal Corporation did not incorporate receipts of an amount of Rs.0.35 lakh, Rs.0.74 lakh and Rs.22.42 lakh respectively of dispensaries under their control in the

municipal account during the period 2003-04 and 2004-05. Collection of other three dispensaries of Bally Municipality was not made available to audit. On being pointed out by audit, Bally Municipality deposited Rs.0.35 lakh in the municipal fund collected during the period April 2003 to February 2005. Thus, lack of control over the maintenance of records by the dispensaries and hospitals resulted in retention of receipts outside the municipal fund.

CHAPTER IV

ESTABLISHMENT

4.1 Engagement of staff in excess of sanctioned strength

ULBs were not authorised to create any post without prior approval of the Government. But Baidyabati Municipality had engaged 214 staff in excess of sanctioned strength without approval of the Government and incurred additional expenditure of Rs.80.85 lakh for this purpose during the year 2002-03 and 2003-04.

4.2 Unauthorised appointment of casual staff/ labour

Despite prohibition on the engagement of casual staff, 29 ULBs had engaged huge number of casual staff/ labour in addition to regular staff. Out of them, 27 ULBs irregularly spent Rs.12.01 crore during the years 1991-92 to 2004-05 on wages (Appendix 15). The expenditure incurred towards engagement of 92 labours by Islampur and 76 labours by Kalimpong municipalities during 2002-04 and 2000-05 respectively was not made available to audit.

4.3 Avoidable expenditure on additional staff

Tamluk and Naihati municipalities and Chandannagar Municipal Corporation engaged labour and night guard in spite of having sufficient man power for performing such jobs. As a result, they incurred expenditure of Rs.17.48 lakh (Tamluk), Rs.7.62 lakh (Naihati) and Rs.5.13 lakh (Chandannagar) during the years from 1999-00 to 2003-04 which was unjustified and avoidable.

4.4 **Payment of provisional pension beyond permissible period**

As per Pension Rules for municipal employees, pension beyond six months can be paid only after it is approved by the Director of Pension, Provident Fund and Group Insurance. Payment of provisional pension is allowed for six months only. It was noticed in audit that Bolpur Municipality continued to pay provisional pension beyond six months to 30 pensioners during January 1995 to November 2004 without getting pension payment order from the Director as of January 2005. Thus the Municipality had incurred irregular expenditure of Rs.32.28 lakh towards payment of provisional pension beyond six months, without it being authenticated from the competent authority.

4.5 **Miscellaneous irregular expenditure**

Test check of records of the following 12 ULBs revealed that they incurred irregular expenditure of Rs.4.89 crore on establishment matters during the years from 1993-94 and 2004-05 as detailed below:

(Rupees in lakh)

Name of ULB	Particular of expenditure	Amount
Naihati	Engagement of employees as casual workers on fixed pay.	57.47
	Unauthorised appointment of computer consultant.	3.60
New Barrackpore	Salary paid to the absentees.	0.80
Titagarh	Excess expenditure on higher salary on account of undue promotion of staff.	9.78
Contai, Katwa	Payment of HRA despite allotment of staff quarters.	0.62
		8.46
Naihati, Siliguri Raniganj	Payment of remuneration to staff in addition of pay and allowances.	2.60
		6.15
		14.46
Dum Dum	Payment of commission to doctors in municipal hospital.	5.70
Suri	Granting promotion and engagement of casual workers without the approval of Government.	332.42
Bally	Employees deployed on contract without	28.90

	approval of Government.	
Raniganj	Unauthorised payment of audit fees to CA Firm.	0.17
Alipurduar	Appointment of consultant/agency for supervision of commercial complex.	5.97
Kaliaganj	Excess drawal of maintenance grants over and above the requirement.	11.51
Total		488.61

The irregular expenditure of Rs.4.89 crore by the above 12 municipalities impeded the development works to that extent which could have been undertaken for the benefits of the rate payers.

CHAPTER V

PROCUREMENT OF MATERIALS AND EXECUTION OF WORKS

5.1 Procurement/ execution of works without tender

Purchase of materials/equipment should be made after ascertaining competitive price through open tenders. However, seven ULBs¹² purchased materials worth Rs.1.86 crore without inviting any tender/ quotations during the periods from 2002-03 to 2004-05, in violation of the purchase procedure.

Further, seven other ULBs¹³ executed works for Rs.2.39 crore during the periods from 2001-02 to 2003-04 without ascertaining the reasonability of the rate through open competition.

Thus, the basic rules of inviting tender for execution of work and procurement of items were violated by the above ULBs.

5.2 Stock of materials not maintained

Chandannagar Municipal Corporation and Baruipur, Gushkara and Chandrakona municipalities procured materials worth Rs.13.21 lakh, Rs.19.39 lakh, Rs.7.04 lakh and Rs.16.37 lakh respectively during the year 2002-03. It was, however, noticed that the details of these materials were not entered in the stock books due to which the actual utilisation could not be verified in audit. As such the possibility of misuse, theft, defalcation of materials could not be ruled out.

During test check of records, it was revealed that bleaching powder valuing Rs.1.16 lakh was not traceable in Midnapur Municipality. Failure of

¹² Baduria Rs. 24.95 lakh, Berhampore Rs. 17.23 lakh, Bhatpara Rs. 1.70 lakh, Katwa Rs.27.52 lakh, Suri Rs.69.19 lakh, Uluberia Rs.39.85 lakh, and Uttarpara-Kotrang Rs.5.63 lakh.

¹³ Bansberia Rs.5.41 lakh, Bolpur Rs.11.32 lakh, Chakdah Rs.33.19 lakh, Chandannagar Rs.31.78 lakh, Dhuliyani Rs.14.24 lakh, Gobardanga Rs.136.91 lakh and Sreerampur Rs.6.47 lakh.

the controlling authority to exercise proper check over receipt and issue of materials had led to the loss of stores worth Rs.1.16 lakh. Action, if any, taken by the municipalities fixing responsibility for such loss was not intimated to audit.

5.3 Excess purchase of materials

It is essential to make proper assessment of requirement/estimate of consumption of materials before any procurement is made. But Midnapur, Bally and Nabadwip municipalities purchased electrical and other materials valued at Rs.1.53 lakh, Rs.0.37 lakh and Rs. 0.51 lakh respectively without assessing actual requirement. Consequently, the materials so purchased remained un-utilised for periods ranging from 6 months to 10 years.

5.4 Irregular execution of works

The estimate of a work is directly related to overall cost and also the individual items of works, which in turn regulate the soundness of the structure. Therefore, vetting of estimates by the appropriate authority is essential to ensure cost effectiveness and proper execution of the works. ULBs, without appropriate manpower in their engineering cell are required to get the estimates of work vetted from the Municipal Engineering Director (MED) before execution of works.

Test check of records of fifteen ULBs revealed that they executed works valued at Rs.17.37 crore during the period from 1999-2000 to 2003-04 without getting the estimates of works vetted from the MED as detailed below:

Sl. No.	Name of ULB	Year	Cost of work (Rupees in lakh)
1.	Taherpur	2003-04	38.47
2.	Bansberia	2000-01 and 2002-03	4.78
3.	Chakdah	2001-02 to 2003-04	140.74
4.	Sreerampur	2002-03 and 2003-04	6.47

5.	Durgapur	1999-2000 to 2003-04	398.52
6.	Arambag	1999-2000 to 2003-04	45.32
7.	Barrackpore	1999-2000 to 2002-03	146.38
8.	New Barrackpore	2001-02 to 2003-04	274.90
9.	Islampur	1999-2000 to 2002-03	49.89
10.	Rajpur Sonarpur	2002-03 to 2003-04	79.03
11.	Barasat	2002-03 to 2003-04	46.77
12.	Jangipur	2002-03 to 2003-04	50.00
13.	Chandannagar	2004-05	55.48
14.	Jhargram	2000-01 and 2001-02	7.99
15.	Coochbehar	2002-03 to 2003-04	391.80
	Total		1736.54

Barrackpore, New Barrackpore, Islampur, Rajpur–Sonarpur and Arambag municipalities failed to even obtain the approval of State Government for execution of above works

Due to execution of works without first getting the estimates vetted through the appropriate authority, cost effectiveness of the works could not be ensured. Further absence of Government approval in execution of the works has rendered the expenditure irregular.

5.5 **Infructuous/ unfruitful expenditure**

Sixteen ULBs undertook various developmental works during the year 1991 to 2004. Test check of records revealed that most of the works remained incomplete even after the lapse of considerable period beyond the scheduled date of completion (Appendix -16). The execution of the works was delayed mainly due to improper planning, constraint of funds and lack of monitoring.

Failure in completing the works within the stipulated dates not only deprived the local people from intended benefits but also caused blocking of fund to the tune of Rs. 9.92 crore.

5.6 Non utilisation of completed works

Five ULBs spent Rs.88.74 lakh on developmental works for various welfare purposes. Test check of records revealed that the works completed by the ULBs during the period 1999 to 2004 remained unutilized as detailed below:

Name of ULB	Brief of works	Expenditure (Rupees in lakh)
Baidyabati	Medical equipment purchased during 2000-01 and 2002-03 was not utilized upto 31 March 2005.	27.94
Baduria	Maternity Home Primary Health Care Centre lying idle from August 2002 till March 2005 due to failure in arranging manpower.	41.81
	Medical equipment procured during 2003 remained idle as of March 2005.	0.97
Taki	Municipal Matrisadan Hospital established for providing subsidized medical treatment to weaker sections of people given on lease to a doctor. The purpose of providing treatment at subsidized rate was thus frustrated.	13.84
Dhuliyani	The truck terminus completed in April 2000 was not utilized till February 2005 as the same was not handed over.	2.84
Islampur	Xerox machine installed in August 2002 remained idle till March 2005.	1.34
Total		88.74

Non utilisation of above facilities was due to poor planning and man power management.

Non utilization of equipment / building rendered the expenditure of Rs.88.74 lakh unfruitful besides blocking the capital fund for a period ranging from 2 to 4 years.

5.7 Excess payment to contractors/ suppliers

Thirteen ULBs paid an excess amount of Rs.34.64 lakh to contractors/ suppliers in finalisation of various bills during the period from 2001-02 to 2004-05 due to various reasons as detailed below:

Sl. No.	Name of ULB	Excess payment (Rupees in lakh)	Reasons
1.	Baidyabati	0.65	Non deduction of void space in aggregate while measuring the quantity.
2.	Raniganj	1.50	
3.	Chakdah	0.73	Allowing higher rate in excess of approved estimates.
4.	Kaliaganj	1.27	
5.	Chandannagar	0.31	Non deduction of 30 <i>per cent</i> less of estimated cost as per tender.
6.	Bhadreswar	10.06	Excess profit share paid to contractor.
7.	Bidhannagar	3.15	Deduction of cost of bitumen at lower rate than that of the SOR appended to agreement.
8.	Burdwan	2.96	
9.	Siliguri	2.19	Penalty was not imposed for delay in completion of work.
10.	Durgapur	5.50	
11.	Bally	0.11	Non deduction of Income Tax and Sales Tax.
12.	Durgapur	3.00	
13.	Chandannagar	0.26	
14.	Chandrakona	0.32	Non deduction of security deposit.
15.	Baduria	2.63	
Total		34.64	

Actions taken by the ULBs for recovery of the above irregular payments were not made available to audit.

5.8 Failure to monitor electrification work

Four ULBs¹⁴ advanced Rs.52.29 lakh to West Bengal Electricity Board during the year 2002 to 2005 for extension of street lighting and other electrification works. However, the progress of the work has not been monitored by the respective ULB till the date of audit. As such intended service aimed under those schemes could not reach the beneficiaries and the fund remained blocked with the executing authority.

5.9 Advance/ ad-hoc payment to contractors/ suppliers

Durgapur Municipal Corporation and Suri Municipality made advance/ ad-hoc payments of Rs. 1.43 crore and Rs.1.00 lakh respectively to contractors during the period from 2002-03 and 2003-04 for execution of works without actual measurement of works done by those contractors, which was irregular.

The reasons for deviation from rules were not made available to audit.

5.10 Extra expenditure

According to Government order all State Government departments/ undertaking/ municipalities had to procure cement only from the West Bengal Essential Commodities Supply Corporation Limited.

In contravention of the above provision, Cooch Behar Municipality procured 1846.5 tones cement from private agencies during the period 2002-03 and 2004-05 and had incurred extra expenditure of Rs.13.90 lakh due to procurement at a higher rate.

¹⁴ Alipurduar Rs.18.95 lakh, Durgapur Rs. 3.00 lakh, Kulti Rs. 25.77 lakh and Mathabhanga Rs.4.57 lakh.

CHAPTER VI

IMPLEMENTATION OF SCHEMES

ULBs were assigned to implement various Central/ State sponsored developmental schemes during the periods covered under audit.

Various points noticed in connection with implementation of schemes are narrated below:

6.1 National Slum Development Programme (NSDP)

NSDP a Centrally sponsored scheme was introduced in the year 1996-97 with the objective of overall development of slum areas under ULBs by providing basic amenities like shelter, water supply, healthcare, sanitation, education and connectivity by construction of roads, etc.

6.1.1 Poor utilisation of NSDP Grants

There was an opening balance of Rs.21.71 crore with 56 ULBs under National Slum Development Programme at the commencement of 2003-04. They received Rs.14.56 crore during the year but the ULBs spent only Rs.17.17 crore (being 47 per cent) leaving a balance of Rs.19.10 crore (Appendix 17). The ULBs did not record any reasons for such slow implementation of the programme.

The above position reflects that ULBs did not assess and monitor the programme implementation, which resulted in poor absorption of NSDP grants, thereby undermining the Government efforts in providing basic amenities to slum dwellers.

6.1.2 Slum area not declared

Programme guidelines of NSDP require each ULB to declare its slum areas/pockets before execution of developmental works. In violation of the guidelines 22 ULBs incurred an aggregated expenditure of Rs. 14.79 crore for

implementation of the NSDP during the period from 2002-03 to 2004-05 (Appendix 18).

Due to non-declaration of slum areas by ULBs, it could not be ascertained in audit if benefits reached the targeted people.

6.1.3 Engagement of contractor

To ensure participation of the community in the development process, ULBs are required to implement NSDP departmentally with the guidance and advice of the Community Development Society (CDS) and Neighbourhood Committee (NHC), to be constituted for this purpose.

However, 28 ULBs engaged contractors for execution of works valuing Rs.13.72 crore under NSDP instead of executing the same departmentally involving CDS and NHC (Appendix 19).

Due to execution of works through contractors, loss to the ULBs by way of contractor's profit calculated at the rate of 10 *per cent* of the value of the works amounted to Rs.1.37 crore, thereby defeating the objective of involving the communities in the works.

6.1.4 Utilisation of grants beyond the purview of the NSDP

17 ULBs had incurred an aggregated expenditure of Rs.1.16 crore from NSDP grants towards garbage clearance, maintenance of roads, salary and administrative expenditure and procurement of materials/ equipment, electrification works etc. which were not within the scope of the scheme (Appendix 20).

6.1.5 No expenditure incurred for shelter less people

Although 10 *per cent* of the NSDP grants were earmarked for construction of shelter for people of slum areas who were shelterless, 24 ULBs did not take up any work for construction of shelter in violation of the guidelines during the year 2002-03 and 2004-05.

Thus, in these ULBs, shelterless beneficiaries were deprived from getting benefit of Rs.1.42 crore earmarked under the NSDP (Appendix 21).

6.1.6 Absence of Slum Development Committee

ULBs engaged in slum development activities must create Slum Development Committee (SDC), which would oversee all slum development programmes within the urban area. Test check revealed that five ULBs¹⁵ spent Rs. 1.09 crore during the period 2002-03 and 2003-04 without setting up of SDC. As a result the quality of works executed and the extent to which benefits reached the slum dwellers could not be ensured.

Taki and Garulia Municipalities did not even set up the CDS during the period 2002-03 and 2003-04 for performing various community development activities.

6.2 Basic Minimum Service (BMS)

The scheme of BMS was introduced in the year 1996 to improve the quality of life of all sections of society by providing seven basic services like safe drinking water, primary health, primary education, housing, supplementary nutrition, connectivity and streamlining public distribution system in a time bound manner.

6.2.1 Poor utilisation of BMS grants

Test check of implementation of the scheme during the year 2003-04 revealed that 53 ULBs had an opening balance of Rs. 8.89 crore and received Rs.2.94 crore during the year. The ULBs utilised only Rs.6.27 crore leaving a balance of Rs.5.56 at the close of the year (Appendix 22). The financial performance of twelve ULBs was between zero and 22 *per cent* only. The ULBs did not furnish any reason for such poor utilisation of grants.

¹⁵ Contai NA, Dhuliyani Rs.37.33 lakh, Garulia Rs.25.54 lakh, North Dum Dum Rs.17.46 lakh and Taki Rs.28.48 lakh.

The poor utilisation of BMS grants reflects that the implementation of the scheme by ULBs was tardy thereby depriving the inhabitants of the areas of access to improved basic services.

6.2.2 Engagement of contractors

To ensure participation of the community in the development process, ULBs are required to implement BMS scheme departmentally.

In violation of the above guidelines, eight ULBs¹⁶ engaged contractors for execution of works valuing Rs. 1.47 crore under BMS. This defeated the objectives of active involvement of the community, besides resulting in a minimum avoidable expenditure of Rs. 14.71 lakh towards contractors' profit included in the schedule of rates.

6.2.3 Diversion of BMS grants

Nine ULBs¹⁷ diverted an aggregated expenditure of Rs.62.82 lakh from BMS grants for repairs of road/shisu uddayan, land development, excavation of *khal*, which were not within the scope of the scheme.

6.3 Swarna Jayanti Sahari Rozgar Yojana (SJSRY)

The Swarna Jayanti Sahari Rozgar Yojana (SJSRY), a scheme sponsored by Government of India and State Govt. (75:25 basis) was launched in the year 1997 with the objective of providing gainful employment to the unemployed or under employed urban poor through setting up of self employment ventures or wage employment.

The SJSRY comprised two special schemes viz.

- (i) The urban self employment programme (USEP)

¹⁶ Bansberia Rs.19.34 lakh, Birnagar Rs.0.92 lakh, Gangarampur Rs.42.44 lakh, Garulia Rs.21.55 lakh, Kalna Rs.26.87 lakh, Rampurhat Rs.4.52 lakh, Raniganj Rs 9.81 lakh and Taki Rs.21.65 lakh.

¹⁷ Alipurduar Rs.10.82 lakh, Chandrakona Rs.1.48 lakh, Gangarampur Rs.12.99 lakh, Haldibari Rs.3.15 lakh, Kaliaganj Rs.8.43 lakh, Mathabhanga Rs.15.47 lakh, Rampurhat Rs.4.52 lakh, Raniganj Rs.1.34 lakh and Taki Rs.4.62 lakh.

- (ii) The urban wage employment programme (UWEP)

6.3.1 Utilisation of SJSRY grants

Details of grants received from Government for implementation of SJSRY and utilisation thereof during the year 2003-04 of 55 ULBs revealed that there was an opening balance of Rs.2.82 crore and an amount of Rs.6.56 crore was received during the year. The above ULBs utilized only Rs.3.90 crore being 42 *per cent* of available fund leaving a balance of Rs.5.48 crore (Appendix 23). The financial performance of 25 ULBs ranged between zero and 38 per cent. The ULBs did not furnish any reasons for under utilisation of available funds.

Considering the availability of funds and the percentage of huge population below poverty line, the utilisation of funds was even below 50 *per cent* of available fund.

6.3.2 Irregularities in implementation of SJSRY

On scrutiny of records made available to audit, the following irregularities in implementation of SJSRY in ULBs were noticed.

- (i) Under the programme, under-employed and unemployed urban youths are encouraged to set up small enterprises relating to servicing, petty business and manufacturing which have a lot of potential in urban areas. For this purpose, beneficiaries are trained under the programme to develop their skills at a unit cost of Rs.2000 per trainee. On completion of the training programme, each beneficiary undertakes a project at a maximum cost of Rs.50000 and 95 per cent of project cost is sanctioned as composite loan (including 15 *per cent* subsidy) by the bank.

Test check in audit revealed that Uttarpara-Kotrang and Kharagpur municipalities imparted training to 400 (2002-04) and 700 (2002-03) beneficiaries respectively but did not initiate appropriate action for availing loan in order to enable the beneficiaries to undertake the project work.

Due to inaction on the part of the ULBs, the main objective of the programme viz. self employment remained unfulfilled.

On the other hand Bhadreswar Municipality recommended 114 cases to the bank, which rejected 94 cases on the ground that applicants did not have technical knowledge or that the mode of employment sought for by them was not viable. The inadequacy of training imparted to the aspirants and the unrealistic/unviable employment proposals put forth deprival of the eligible beneficiaries of the assistance from Government for self employment.

Jhargram Municipality transferred Rs.1.00 lakh to the bank during the year 2002-04 representing subsidy to be paid to the beneficiaries along with loan amount. The amount remained unutilised as of March 2005.

(ii) No administrative and departmental work is allowed to be charged on SJSRY. In spite of this, Baduria Municipality and Chandannagar Municipal Corporation charged expenditure of Rs.1.93 lakh and Rs.0.92 lakh respectively on this account during the year 2003-04 and 2004-05 in violation of scheme guidelines.

(iii) Kharagpur Municipality and Uttarpara Kotrang Municipality had a closing balance of Rs.14.33 lakh and Rs.2.18 lakh respectively as on March 2004 whereas complete utilization of fund was reported to State Urban Development Authority for the same period, which shows incorrect reporting resulting in overstatement of expenditure to that extent.

(iv) The Urban Wage Employment Programme (UWEP) was not at all taken up by Chandannagar, Kharagpur, Baduria and Uttarpara-Kotrang during the period 2002-03 to 2004-05. Thus, beneficiaries were deprived of getting benefit of this component.

(v) Contai Municipality executed works departmentally valuing Rs.10.75 lakh under UWEP during 2003-04. The estimate of the works included 10 per cent as contractors' profit which resulted in excess expenditure of Rs.1.07 lakh.

(vi) During the year 2002-03 and 2003-04 Taki Municipality paid advance of Rs. 7.33 lakh under urban wage employment programme to the councillors

for execution of work in violation of Government order. As of March 2005 the Municipality could adjust only Rs. 3.82 lakh. Test check revealed that no administrative approval was obtained for execution of work and Community Development Society was also not involved which was in violation of Government norms for the implementation of the scheme.

6.4 Eleventh Finance Commission

Eleventh Finance Commission (EFC) recommended local body grants to augment the Consolidated Fund of the state governments to supplement the resources of the municipalities on the basis of recommendations of the State Finance Commission. The recommendation was made with a view to maintaining civic services like primary education, primary health care, safe drinking water, street lighting, sanitation and maintenance of cremation and burial grounds in urban areas. The scheme was launched in the year 2000-01.

6.4.1 Utilisation of EFC grants

Test check of utilization of EFC grants by 61 ULBs during the year 2003-04 revealed that out of the available fund of Rs. 29.60 crore, an amount of Rs.17.34 crore was utilized leaving an unspent balance of Rs. 12.27 crore (ULB wise details shown in Appendix 24). The utilisation of available funds by Baidyabati Municipality was as low as 6 *per cent*.

Poor utilization of funds indicates lack of proper planning by the ULBs to utilise resources for improvement of intended civic services.

6.4.2 Diversion of fund

Four ULBs¹⁸ diverted an amount of Rs.84.01 lakh during the year 2002-03 and 2003-04 for construction of office building and payment of wages for casual labour which did not fall under the objective of the scheme.

¹⁸ Bansberia Rs.15.77 lakh, Nabadwip Rs.43.90 lakh, Santipur Rs 18.57 lakh and Siliguri Rs.5.77 lakh.

6.5 Member of Parliament Local Area Development Schemes

Under the Member of Parliament Local Area Development Schemes, launched in the year 1994, each member of Parliament has the choice to recommend works for implementation in their constituencies. The selection of the works should be developmental in nature based on local need.

6.5.1 Utilisation of grants

Test check of grants under MPLAD scheme in 24 ULBs for the year 2003-04 revealed that they had an opening balance of Rs.1.12 crore and received an amount of Rs.4.50 crore. During 2003-04, an amount of Rs. 3.58 crore only was utilized. The utilization by three ULBs varied between zero and one *per cent* of the fund available (Appendix 25).

Poor utilization of grants by the ULBs indicates inefficiency in monitoring the implementation of the scheme, thereby depriving the local inhabitants from the benefits of developmental works.

6.5.2 Irregular expenditure

The works under the scheme were to be implemented either by Government or by reputed non-government organization. Engagement of private contractors was prohibited.

Test check revealed that seven ULBs¹⁹ executed work valued at Rs.1.23 crore during 2002-03 and 2003-04 violating guidelines of the scheme.

¹⁹ Bhadreswar Rs.26.57 lakh, Bidhannagar Rs.3.42 lakh, Contai Rs.38.20 lakh, Kalna Rs.8.24 lakh, Katwa Rs.9.42 lakh, North Dum Dum Rs.25.98 lakh, Suri Rs.11.39 lakh.

CHAPTER-VII

OTHER SIGNIFICANT ISSUES

KOLKATA MUNICIPAL CORPORATION

7.1 **Loss of revenue of Rs.4.05 crore due to unauthorized reduction in annual valuation**

The reduction in annual valuation of premises in violation of the provisions of KMC Act from third quarter of 1987-88 to fourth quarter of 2003-04 resulted in loss of property tax to the tune of Rs.4.05 crore.

According to Section 171(1) of the KMC Act, 1980, property tax shall be imposed on annual valuation of premises. The annual valuation shall, subject to the other provisions, remain in force for a period of six years and may be revised on the expiry of each such period as per provisions of Section 179(2)(c) and (d). The annual value of the premises is fixed after hearing and disposal of objections in terms of Section 188 of the said Act.

Test check of assessment of property tax of the premises at 18 Rabindra Sarani revealed (October 2005) that the annual valuation and property tax were assessed (February 1988) upto third quarter of 1992-93. No further revision in annual valuation was made till December 2002 though it fell due with effect from fourth quarter of 1992-93 onwards. The owner of the premises made payment (March and April 2002) upto fourth quarter of 1999-2000 under Waiver Scheme - 2001 at the rate already fixed for 1986-87 to 1992-93. General revaluation and assessment from fourth quarter of 1992-93 was made on 31 December 2002 after a delay of 10 years.

General revaluation for the period effective from fourth quarter 1998-99 and four interim valuations were made on 10 June 2003 after a delay ranging from four years to more than seven years. The assessee on 7 July 2003

prayed for reduction in property tax as was being extended to them from time to time.

It was noticed in audit that the annual valuation already fixed covering the period from third quarter of 1987-88 to the fourth quarter of 2004-05 was revised (18 February 2004) by the Mayor allowing undue reduction in computing annual valuation which was not supported by any provision under the KMC Act, 1980. The Mayor allowed the reduction on the ground that such reduction on annual valuation had been allowed previously and also noted that this was special case under special circumstances. But any such reduction in annual valuation was a gross violation of the provisions of the Act *ibid.* It, therefore, transpired that the owner of the premises was favoured with unauthorized pecuniary benefits continuously resulting in huge revenue loss to KMC.

The recurring losses suffered by KMC upto the second quarter of 1987-88 could not be assessed in audit due to non-availability of requisite records. The reduction in annual valuation from third quarter of 1987-88 and the loss there-against were as under:

Period (No. of Qtrs.)	Annual valuation originally fixed	Reduced Annual Valuation	Difference in Annual Valuation	Loss in Property Tax
Rupees in lakh				
10/87 – 12/92 (21)	121.61	101.34	20.27	64.38
1/93 – 9/95 (11)	254.21	211.84	42.37	70.49
10/95 – 9/96 (4)	254.21	211.84	42.37	25.63
10/96 – 9/97 (4)	269.96	224.97	44.99	27.22
10/97 – 12/98 (5)	269.96	224.97	44.99	34.03
1/99 – 12/01 (12)	346.32	288.60	57.72	104.76
1/02 – 3/04 (9)	346.32	288.60	57.72	78.57
Total				405.08

Thus the loss sustained by KMC during the period from third quarter of 1987-88 to fourth quarter of 2003-04 was to the tune of Rs.4.05 crore.

The matter was reported to the Corporation and the Government in November 2005; their replies have not been received (March 2006).

7.2 Loss of Rs.2.44 crore on lease out of land on EM Bye-Pass

The allotment of 136.7 cottahs of land on EM Bye-Pass to a local daily newspaper on lease at a lower rate of premium resulted in a loss of Rs.2.44 crore to the Kolkata Municipal Corporation.

Section 539(c) of Kolkata Municipal Corporation (KMC) Act 1980 provides that the Municipal Commissioner may, with the sanction of the Corporation, lease, sell, let out on hire or otherwise transfer any property, movable or immovable belonging to the Corporation. Section 539(d) of the said Act also provides that the consideration for which any immovable property might be sold, leased or otherwise transferred should not be less than the value at which such immovable property could be sold, leased or otherwise transferred in normal and fair competition.

On 19 April 2001 KMC issued notice inviting tender for lease of eight acres (484 cottahs) of land situated on EM Bye pass. Based on competitive offers (May 2001) KMC decided (April 2002) to lease out the above land to M/s 'A' on long term lease at a premium of Rs.3.25 lakh per cottah recommended by the Mayor-in-Council (MIC) on March 2002. The land was leased out for 33 years on receipt of premium of Rs.15.73 crore.

In October 2001 the Editor and Managing Director of a local daily newspaper requested for a plot of land adjacent to the land leased out to M/s 'A'. The MIC considered (January 2002) allotment of land measuring 113.54 cottahs to the local daily on EM Bye-Pass. The rate of lease premium of Rs.1.46 lakh per cottah was decided without due consideration to the prevailing rate of Rs.3.25 lakh per cottah already finalized for the adjacent land (for M/s 'A'). The Corporation, in its BOC meetings (February 2002)

approved the above rate of Rs.1.46 lakh per cottah. On receipt (September 2002) of lease premium of Rs.1.66 crore, the lease deed was executed on 9 September 2002.

Based on a further request (July 2002) from the local daily, the MIC recommended (February 2003) allotment of land measuring 23.16 cottahs lying between the plots already allotted to M/s 'A' and the local daily at the same rate of Rs.1.46 lakh per cottah. The Corporation approved (April 2003) the transaction and the consideration thereto. An amount of Rs.33.81 lakh was received in May 2003 towards premium of the additional land.

In both the cases of allotment of land to the local daily, KMC did not adopt the specified procedure for normal and fair competition as stipulated under Section 539(d) of the KMC Act, 1980.

It was observed in audit that plots of land within the same area were allotted to M/s 'A' and the local news paper during the same period but at a lower rate to the local news paper. KMC mentioned that the land allotted to the local newspaper was unconsolidated and low lying which was not justified because there are water bodies also in the land allotted to M/s 'A'. KMC did not explore fair competition for disposal of the land leased out to the local daily or even the prevailing rate of Rs.3.25 lakh per cottah. The lease premium for the land (136.7 cottahs) allotted to the local daily would have amounted to Rs.4.44 crore at the rate of Rs.3.25 lakh per cottah but KMC realized only Rs.2 crore due to fixing a lower rate. Thus, KMC suffered a loss of Rs.2.44 crore in the transactions.

The matter was reported to the Corporation and the Government in November 2005; their replies have not been received (March 2006).

7.3 **Loss of Rs.202.37 crore towards penalty due to slow progress in Kolkata Environment Improvement Project (KEIP)**

The delay in implementation of works under KEIP within the stipulated time schedule resulted in a loss of Rs.202.37 crore on account of commitment charges.

In order to improve the urban environmental infrastructure in the inner core area of the KMC, Asian Development Bank (ADB) had agreed to finance a loan over a period of five years under the Project “Kolkata Environmental Improvement Project (KEIP)”.

The ADB was to share Rs.1012 crore (\$220 million) towards the project estimated at Rs.1711.20 crore (\$372 million).

The loan agreement effective from April 2002 was signed on 18 December 2001. As per the original agreement, the project was scheduled to be completed by June 2007.

As per loan agreement the Borrower should pay a commitment charge at the rate of 0.75 *per cent per annum*. Such charges should accrue on amounts of the loan (less amounts withdrawn from time to time) during successive period commencing 60 days after 18 December 2001.

Detailed survey, planning and design of the work were to be completed before taking up any work under the project. However, KMC consumed the first two years mainly in such pre-execution activities which delayed subsequent implementation of the project.

Test check of management of works under the project revealed that “Infrastructural Facilities and Beautification Works for Water Bodies” taken up at a cost of Rs.2.46 crore was subsequently revised to Rs.3.07 crore. The Lake Rehabilitation work scheduled to be completed by March 2005 was not completed till October 2005. Further the works on “Slum Improvement” was reported completed after incurring expenditure of Rs.2.44 crore against works valued at Rs.4.70 crore. The actual financial achievement was only 52 *per cent*.

It was also noticed in audit that KMC executed work packages of Rs.12.45 crore only against targeted work package of Rs.1066.77 crore for the first three years of the project. The financial achievement was as low as 1.17 *per cent*.

Further, the delay in implementation, also added to the penalty as commitment charge. Accordingly, the Department of Economic Affairs, Ministry of Finance, Government of India cancelled (May 2005) the Interest During Construction (IDC)/ Commitment Charges component amounting to Rs.202.37 crore (\$ 44.234 MN)) from ADB assisted KEIP invoking the clause of penalty for slow progress.

Test check of records further revealed that KMC did not satisfy the following covenants of the loan agreement:

(i) A progressive block rate of water tariff and sewerage surcharge shall be approved by the State and issued by KMC by the end of fiscal year 2002-03.

(ii) KMC shall have adopted budget estimates to meet full operations and maintenance recovery and 30 percent allocation from property tax for water supply, sewerage and drainage by the end of fiscal year 2004-05.

Non compliance to these important covenants led to loss of revenue on account of water charge and sewerage surcharge and non apportionment of property tax towards meeting operation and maintenance costs.

These indicated that the project was being run in an ad hoc manner which frustrated the objectives thereof. The Corporation also suffered a loss of Rs.202.37 crore towards commitment charges due to slow progress of the project.

In reply KMC stated (January 2006) that the implementation schedule was too optimistic and not achievable in reality. The reply is not tenable as covenants of any agreement are mutually arrived at and binding to both the parties. The KMC also stated that the major works had started during 2005-06 and entire project was expected to be completed not before 2009-10. The deferments of completion date unveil the poor performance of KMC and consequent loss to municipal fund.

The final reply of the Corporation and comment of the Government have not been received (March 2006).

7.4 Unfruitful expenditure of Rs. 94.27 lakh due to disuse of the Internal Control System

KMC incurred an expenditure of Rs.94.27 lakh on maintenance of Internal Audit Wing which remained in disuse during 2002-03 to 2004-05 rendering the expenditure unfruitful.

Section 156 and 157 of the KMC Act, 1980 provide that the Chief Municipal Auditor shall conduct internal audit of the accounts of the Corporation and shall report thereon highlighting the material impropriety or irregularity noticed. The Chief Municipal Auditor did not comply with the statutory provisions of the said Act. There was nothing on record to show that the Chief Municipal Auditor had ever conducted internal audit of the accounts of KMC and reported accordingly although the same were called for in audit since 2002-03.

It was noticed in audit that there were 22 functionaries deployed in the Internal Audit Department and an expenditure of Rs.77.27 lakh was incurred towards their pay and allowances during the period from 2002-03 to 2004-05. The total cost of maintaining the audit establishment with officers and staff amounted to Rs.94.27 lakh including terminal benefits at the rate of 22 *per cent*. Despite such huge expenditure, the Corporation could not utilize the manpower for exercising internal control on various departments rendering the entire system in disuse. This resulted in unfruitful expenditure to the tune of Rs. 94.27 lakh during last three years, besides the lack of a critical mechanism of internal control and monitoring.

The State Government acknowledged that the provision of Section 157 of KMC Act, 1980 has fallen into disuse.

KMC in its reply admitted (January 2006) that the Internal Audit Wing could not take up all round audit due to poor staffing pattern. They, however, conducted some investigative works and stray audit of a few units of treasury.

The reply was not tenable because they did not activate the existing man power to ensure internal audit and control mechanism during 2002-05.

7.5 Loss of Rs. 59.71 lakh on installation of pump sets at Ranikuthi Booster Pumping Station

Awarding of work for installation of pump sets without ensuring prevailing market rate and not availing exemption on custom duty resulted in loss of Rs.59.71 lakh to KMC.

(a) KMC decided in May 2001 to install three Head of Water Column Electrically Driven Pump Sets at Ranikuthi Booster Pumping Station. Tenders were invited (5 May 2001) without ensuring prevailing market rates for non-schedule items and estimate of the work. The work at a cost of Rs. 2.36 crore for supply and installation of three pump sets with one set indigenous motor and two sets imported motors including all accessories was awarded (May 2002) to the lowest tender with the direction to complete the work within eight months.

Scrutiny of records revealed that the contractor quoted Rs.49.30 lakh towards the cost of machinery and equipment included in the schedule. KMC accepted the offer without ensuring prevailing market rates or manufacturer's price. It was noticed that the contractor procured the machinery at a much lower cost of Rs.23.87 lakh. Thus, awarding the work without ensuring prevailing market rate resulted in undue financial aid to the contractor by Rs.25.43 lakh.

(b) For the above work, two motors were imported (from England) at a cost of Rs.102.80 lakh which included customs duty of Rs.34.28 lakh. These motors were installed during 2003-04 at Ranikuthi Booster Pumping Station.

The Government of India vide amendment Notification dated 6 September 2002 allowed full exemption of Customs Duties on import of plant and equipment for drinking water supply projects for human and animal consumption. However, it was seen in audit that import duty of Rs.34.28 lakh paid (22 August 2003) by the contractor for clearing the article from Customs

Department had been reimbursed in full by the KMC without availing the exemption available under the above notification. Scrutiny of records revealed that KMC applied for exemption of duty belatedly in September 2003 after the payment of the duty. The procurement contract was registered in November 2003. Thus, the negligence in taking timely action resulted in financial loss to the extent of Rs.34.28 lakh on account of payment of duty.

Thus, KMC suffered a total loss of Rs.59.71 lakh in executing the tender and also towards customs duty.

In reply KMC stated (January 2006) that the analyzing of individual item was not permissible or negotiable. The reply was not tenable because after opening a tender, the authority has the right to analyze the offer and decide the rate through negotiation if necessary. KMC confirms the matter in their circular dated 11 November 2005 that prevailing market rate is to be ensured before deciding any rate of non schedule item.

The final replies of the Corporation and the Government have not been received (March 2006).

7.6 Unauthorized raising of loan amounting to Rs. 6.00 crore

KMC unauthorisedly raised loan of Rs.6 crore and failed to ensure creation of assets to confirm utilization of borrowed fund.

In order to complete a number of water supply projects a loan of Rs.6.00 crore (from two subscribers viz. Bank of Maharashtra and Bank of Baroda) was arranged (March 2000) bearing interest of Rs. 13.65 percent per annum payable semi annually against non-convertible redeemable bond. The loan obtained through arranger M/s. Lazard Credit Capital Limited at a commission of 0.75 per cent was not approved by the MIC or by the Board of Councillors. This clearly violated the provision of Section 134 of the KMC Act 1980. The prior sanction of the State Government as required under Section 134 (1) of the Act was also not obtained and as such bonds could not be issued by KMC. The payment of fees of Rs. 4.50 lakh to the arranger was

also not approved by the Corporation and requisite sanction of the State Government was not obtained. It was noticed that interest of Rs.3.89 crore was paid from the General Fund without opening sinking fund for this purpose. Therefore raising the loan and payment there-against stood unauthorized.

Despite repeated requisitions, KMC could not produce relevant documents regarding utilization of the said loan meant for funding water supply projects. Thus, KMC failed to ensure creation of assets to confirm utilization of Rs. 6.00 crore. They could not also assure how the principal amount would be repaid.

In reply to the Audit query issued though KMC admitted (September 2005) the fact but failed to take appropriate action against those responsible for raising such unauthorized loan. They further stated (January 2006) that the matter would be settled soon.

The final replies of the Corporation and the Government have not been received (March 2006).

HOWRAH MUNICIPAL CORPORATION

7.7 Solid Waste Management in Howrah Municipal Corporation

(a) Introduction.

In urban areas, the responsibility of Solid Waste Management lies with the local bodies. The Twelfth Finance Commission while rewarding special grants to the urban local bodies emphasized the need of solid waste management and earmarked 50 *per cent* of the grants for this purpose. For the years 2005–10, it recommended grants of Rs. 393 crore comprising Rs. 196.50 crore for solid waste management for ULBs in West Bengal.

The Municipal Solid Waste (Management and Handling) Rules, 2000 (MSW (M & H) Rule) issued by Government of India shall apply to every municipal authority responsible for collection, segregation, storage,

transportation, processing and disposal of municipal solid wastes. Section 188 of the Howrah Municipal Corporation Act, 1980 renders the responsibility of management of solid waste on Howrah Municipal Corporation within its area.

(b) Implementation Status

Clause 4 of the MSW (M&H) Rules stipulates that the following infrastructure and service for solid waste management were to be developed within the prescribed dates:

- ❖ Setting up of waste processing and disposal facilities – by 31 December 2003 or earlier;
- ❖ Monitoring the performance of waste processing and disposal – once in six month;
- ❖ Improvement of existing landfill sites as per provisions of these rules – by 31 December 2001 or earlier;
- ❖ Identification of landfill sites for future use and making site ready for operation – by 31 December 2002 or earlier.

HMC failed to achieve any of the above targets in creating infrastructure and provide service till August 2005 on account of (i) insufficient infrastructure, (ii) inadequacy of fund and (iii) lack of land. The reasons furnished by HMC are not tenable as they initiated establishment of solid waste management mechanism (to acquire land filling site and set up waste processing plant) and applied to State Pollution Control Board (SPCB) for approval only in June 2005, almost 5 years after the MSW (M&H) Rules came into force. The application was sent back to HMC because it lacked a detailed Project Report and a proposed new site for disposal, processing and composting. HMC have not applied afresh to SPCB till August 2005. As a result the management of solid waste as stipulated in the rules could not at all be taken up by the Corporation.

(c) Collection of garbage

The Schedule II to the MSW(M&H) Rules, 2000 prescribes the criteria for collection of solid wastes organizing house-to-house collection and also devising collection of wastes from slums, hotels, slaughter house etc.

Prior to 2004-05, solid waste was collected from selected local spots. However, house to house collection was started from 2004-05.

The expenditure incurred in collection of waste and man-power deployed there against during 2001-02 to 2003-04 was as under:

Year	Expenditure (Rupees in crore)	Man power deployed (Cleaning staff)
2001-02	13.77	2687
2002-03	13.53	2739
2003-04	13.47	2866

Howrah proper having a population of 7.85 lakh spread over an area of 21 sq. kilometer generates 754 tones of wastes daily. During 2003-04, the Corporation deployed 2711 cleaning staff for collection of waste six days a week at an annual expenditure of Rs.12.71 crore. Thereby the Corporation ensured collection of waste through out the year (313 days) at a cost of Re.0.52 per capita per day of collection.

On the other hand, the added area with the population of 2.23 lakh over an area of 31 sq. kilometer generates 214 tones of wastes a day. The Corporation deployed 155 cleaning staff for collection of wastes once in 15 days at an annual expenditure of Rs.76 lakh. The cost of collection of waste per capita per day of collection was Rs.1.42 for collection of waste 24 days in a year. The shortcomings in the added area were attributed to inadequacy of labour. The higher cost and lower frequency of collection in added area indicated disproportionate deployment and inadequacy in monitoring collection activities of the cleaning staff.

This is indicative of the inefficient deployment of man power resulting in wastage of public funds.

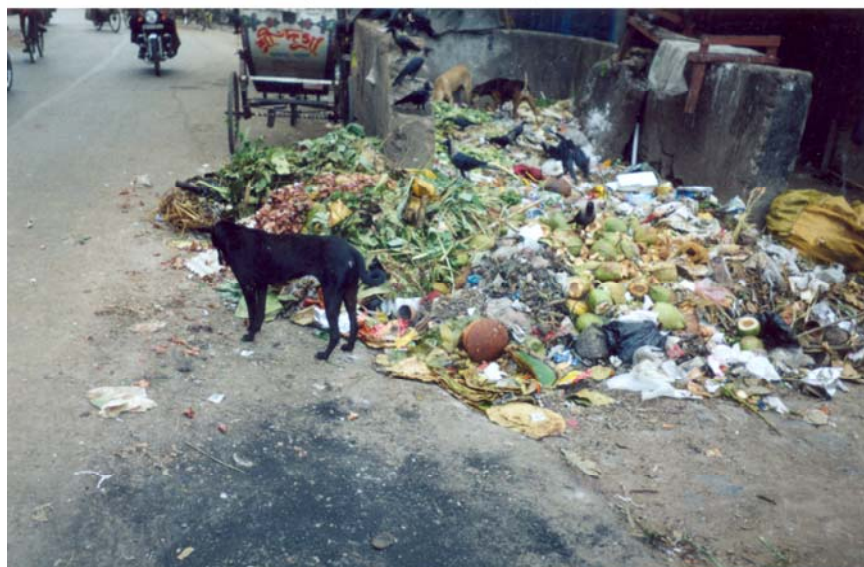
(d) Segregation

Segregation means to separate the solid waste into groups of organic, inorganic, recyclables and hazardous wastes. By segregation at source, recyclables are directly transported to the processors for producing new products. This helps reducing the load of solid waste and better efficiency in management. The waste if not segregated at source causes hazards to the environment. The inaction on the part of the Corporation for ensuring segregation of waste left this stage of disposal unattended.

(e) Storage

Adequate facility was to be created in the municipal area to ensure safe storage of wastes. It was noticed that there were 251 constructed vats and 259 open storing places in Howrah proper area and 54 constructed vats and 159 open storing places in added area for a population of 2.23 lakh spread over an area of 31 square kilometers. The rules stipulate that storing facilities are to be set up and so designed that wastes stored are not exposed to open atmosphere. As such the open places used by the Corporation for storing wastes were not permissible under the rules.

As evident from the above, more than 50 *per cent* of the collected waste in Howrah proper area was dumped in open space. The situation was more serious in the added area where 75 *per cent* of the waste collected was dumped in open space. Open road-side dumps were frequently invaded by scavengers and animals which scattered the wastes. Despite having more than 46 to 48 cleaning staff per square kilometer, HMC did not develop proper storage facilities and failed to prevent dumping of wastes in a scattered manner.



Indiscriminate dumping of waste in and around a vat

Rodents also had access to food and flies causing health hazard. The wastes dumped in open space often found their way to open drains, roads and water bodies and contributed to the pollution of the urban environment. During monsoon, the waste washed into gullies and open drains from where it had to be removed at a much higher cost. Waste also choked the drains and in turn flooding the nearby habitat areas. Storage facilities were to be aesthetically acceptable, user friendly and not exposed to air. HMC did not adhere to the norms and allowed storage of waste in open dumping places on a large scale.

(f) Transportation

The transportation of waste is done through contractors. The expenditure incurred during 2001-02 to 2003-04 on transportation upto dumping ground was as follows:

Year	Amount (Rupees in crore)	Percentage to total cost on conservancy
2001-02	1.70	11
2002-03	1.46	10
2003-04	2.13	14

The storage spots were emptied six days a week in Howrah proper area and once in 15 days in added area. The prolonged storing upto a maximum of 14 days results in natural decomposition adding pollution to the environment and consequent health hazards.

(g) Other deficiencies

The other important deficiencies in collection and transportation noticed in audit were as under:

- (i) The high time gap in clearance of garbage in the added area implied neglect of a mandatory civic service to the tax payer;
- (ii) The wastes while in transit remained exposed causing foul odour and adversely affecting environment;
- (iii) Garbage was being transported till 6 P.M as against the norms of 12 noon thereby creating civic nuisance.

(h) Dumping

The existing dumping ground, originally a trenching ground for night soil, is being used both for dumping night soil and municipal solid wastes for more than 40 years. Against the prescribed area of 25 acres and serviceable periodicity of 25 years, the present site has an area of only 16.82 acres which had been over used by more than 15 years. The municipal solid wastes were being dumped throughout the day. There is no processing device for recycling and composting of waste materials. The dumped wastes had reached alarming proportions often upto a height of more than 40 feet.



Dumped waste reached height of 40/50 feet at trenching ground

Other important deficiencies noticed in the dumping site were as under:

- (i) Out of reported garbage generation of 968 tons per day, only 800 tons were being transported daily to the trenching ground, leaving unattended daily generation of 168 tons.
- (ii) The site had not been fenced to restrict unauthorised entrance of rag pickers and stray animals.
- (iii) Electricity was not provided in the dumping site.
- (iv) There was no weigh bridge to ensure quantity of wastes brought to the site.
- (v) There was no inspection facility to monitor quality and nature of wastes dumped year after year in the same site. Fire prevention and pollution monitoring equipment were also not installed.
- (vi) No covering arrangement was made at the site to avoid percolation of leachate even in monsoon season.
- (vii) No staff was provided in the site office beyond 12.30 PM to record details of wastes brought to the site.
- (viii) No test has yet been conducted by HMC as to ensure ground water and ambient air quality at dumping site, though such periodical test was compulsory.

(i) Disposal

“Disposal” of solid waste is “final disposal to prevent contamination of ground water, surface water and ambient air quality”. Solid waste of all kinds was being dumped indiscriminately on the site where the wastes were allowed access to deeper layers of soil and proximity to ground water sources. Leachate generated by bacterial degradation of solid organic wastes posed a threat in contaminating ground water with grave results. Other adverse impact included the following:

- (i) The workers engaged in solid waste management and rag pickers belonging to the unorganized sector were exposed to health risks.

**Waste at trenching ground invaded by human and animals**

- (ii) Dumped solid wastes, a source of formation of methane, have 24 times more warming potential than that of carbon di-oxide. Methane emission from solid waste at Howrah disposal site is of the order of 15024 tons per annum. HMC has not initiated action to address such an alarming situation.

- (iii) Plastic, a major content of solid waste was also dumped in the site. Slow disintegration of materials, gaseous (methane) emission, odours, fire and explosion hazards are some of the problems associated with the dumping of plastics.
- (iv) Though HMC had spent Rs.46.06 crore during 2001-02 to 2003-04 on solid waste management, they however could not ensure effective disposal of garbage.

(j) Non submission of Annual Report

The Corporation was to submit Annual report in June, every year to the respective District Magistrate with a copy to State Pollution Control Board showing the progress made in implementation of MSW (M&H) Rules 2000, but no such report was ever prepared and submitted to the concerned authority till August 2005.

The matter was referred to the Corporation and the Government in November 2005; their replies have not been received (March 2006).

7.8 Loss of Rs. 2.94 crore due to non deposit of Provident Fund into treasury

The delay in deposit and non-deposit of provident fund recoveries into treasury ranging from three to eight years led to accrual of interest for intervening period and consequent loss of Rs.2.94 crore to HMC.

In terms of Section 3(3) of the West Bengal Non-Government Educational Institution and Local Authorities (Control of Provident Fund of Employees) Act, 1983 and Rules made thereunder, Provident Fund subscription and recovery of advances collected by deductions from salary of the employees are required to be credited to the fund account at the treasury by each Urban Local Body. The Government shall be liable only to the extent of fund deposited in the respective deposit account. As such the local body is liable for payment of interest towards provident fund for the period of delay in crediting the fund into the treasury.

Scrutiny of records of Howrah Municipal Corporation revealed that Rs.2.10 crore was collected towards provident fund by deductions from salary during 1996-97 to 1998-98 but not credited into the treasury till the date of audit (October 2005). Furthermore, Rs.5.57 crore collected during 1999-00 to 2001-02 were not fully deposited into treasury. Only Rs.4.64 crore was credited into the treasury after a delay ranging from one to 12 months leaving a balance of Rs.0.93 crore. The delay in deposit of Rs.4.64 crore and non-deposit of Rs.3.03 crore ranging from three to eight years has led to accrual of interest of Rs.2.94 crore as on 31 March 2005 (Appendix 26). Appropriate action was not taken to ensure timely remittance of provident fund into the treasury. The interest of Rs. 2.94 crore for the intervening period is being paid to the subscriber duly apportioned on retirement / leaving service. However, as per Rule 2(iii) of the West Bengal Non-Government Educational Institution and Local Authorities (Control of Provident Fund of Employees) Rules, 1984, the Government is not liable for payment of interest of Rs. 2.94 crore accrued on the funds lying outside the treasury during the intervening period of delay. Thus, the entire liability of Rs. 2.94 crore is a loss to be borne by the Corporation resulted in loss due to mismanagement of financial affairs. The Corporation has not yet fixed responsibility for undue retention of statutory funds causing such huge loss to its exchequer.

The matter was referred to the Corporation and the Government in November 2005; their replies have not been received (March 2006).

7.9 Revenue loss of Rs.90.10 lakh on lease of land

Due to fixing of annual lease rent at much reduced rate and not charging salami for two acres of land, HMC suffered a loss of revenue amounting to Rs.90.10 lakh.

To set up a bio-medical waste treatment plant for Howrah, Kolkata and surroundings areas, a firm, M/s X requested (7 March 2003) Howrah Municipal Corporation (HMC) for allotment of suitable land. HMC acceded

(17 March 2003) to the proposal and offered 2 acres of land to the firm on lease basis for a period of 30 years on annual lease rent of Rs.7.20 lakh and 'salami'²⁰ of Rs.72 lakh (worked out on the basis of PWD manual). The rates were communicated to the firm during discussion on 20 March 2003. Considering lower rate offered (3 April 2003) by the contractor, HMC authority drastically reduced (16 April 2003) the annual lease rent to Rs.1 lakh (with periodical enhancement) and also exempted the payment of *salami* without opting for open competition. A lease deed was signed in May 2003 between two parties allowing the organisation to establish commission and operate a common bio-medical waste management facility catering to Howrah and its surroundings.

The important terms and conditions of the deed were as under:

- ❖ That the period of lease shall be for 30 years with effect from 23 May 2003.
- ❖ That the Lessee has already paid a lease rent of Rs1.00 lakh for the first year and shall pay at the rate of Rs.1.25 lakh for the second to the fourth year and thereafter with increase of Rs.25000 every three years.
- ❖ That the lessee shall have the superintendence, direction and control over the Bio-Medical Waste Management Facility in totality and the lessor will have the liberty to inspect and shall be entitled to have entry for such inspection by any member of the said Corporation.

Test check of records revealed the following major irregularities:

- (i) No tender was called for even after the firm disagreed to normal charges communicated by HMC.
- (ii) No provision was incorporated in the deed ensuring the control of HMC in fixing collection and disposal charges payable by the beneficiaries.

²⁰ Salami means one time premium payable by the lessee at the time of lease.

- (iii) No clause stating the legal jurisdiction was included in the deed for disposal of dispute if so arises.
- (iv) Property tax on the land and building was neither assessed nor demanded from the firm resulting in recurring loss of revenue.
- (v) The deed was not registered to ensure legal status to the provisions.
- (vi) No approval/ permission from the Government were ever obtained prior to leasing out the land to a private party.

Thus owing to fixing of annual lease rent at a much reduced rate and not charging *salami* from the organisation, the HMC suffered a loss of revenue amounting to Rs.90.10 lakh till October 2005 comprising Rs.18.10 lakh towards annual lease rent and Rs.72 lakh towards *salami*.

The matter was reported to the Corporation and the Government in November 2005; their replies have not been received (March 2006).

BONGAON MUNICIPALITY

7.10 Inordinate delay in completion of Water Supply Scheme deprived the dwellers from potable water besides blockage of Rs.2.37 crore

The lackadaisical approach of PHED in execution of water works and absence of monitoring by the Municipality resulted in blockage of fund of Rs.2.37 crore besides deprival of benefits to rate payers and also consequent loss of revenue and erosion of unused assets.

The Board of Councillors of Bongaon Municipality resolved (August 1982) to take up a Water Supply Project at a cost of Rs.1.94 crore. The particulars of the project were not available on record. However, the Municipality entrusted execution of the Project to the Public Health Engineering Directorate (PHED) as deposit work through a subsequent resolution (August 1983). The scheme was to be funded by loan from Life Insurance Corporation of India (LIC), grants from State Government and own resource of the Municipality. The repayment of loan with accrued interest thereon would be ensured by imposing ad-hoc levy and water charges. The

State Government accorded administrative approval towards the scheme for Rs.1.80 crore in November 1984.

The summary of estimate for Rs. 1.79 crore as prepared by the PHED was designed for a population of 1.24 lakh (2011 AD) and capacity of 1248 KL *per day* which was finally approved (January 1986) providing Rs.27.36 lakh for four Iron Elimination Plants (IEPs) and reservoirs and also deposit work charges. The Municipality did not have with them any copy of the original and revised Project Reports and detailed estimates. There was also no record showing any time schedule for work and flow of funds to the PHED accordingly. The Government Notification dated 20 January 1986 regarding raising loans by the Municipality from LIC indicated that the scheduled period of execution of the scheme was three years from 1985-86. The loan totaling Rs.98.85 lakh was however, released by LIC in three instalments in March 1986 (Rs.76 lakh), January 1992 (Rs.10.95 lakh) and March 1993 (Rs.11.90 lakh) i.e. during a span of seven years. The Municipality also received grants of Rs. 96.50 lakh from the State Government during May 1985 to December 1994 i.e. Rs.1.95 crore (including for repayment of loan).

The Municipality purchased a plot of land at an amount of Rs.7 lakh and placed Rs.1.59 crore with PHED during June 1986 to March 1999 for execution of the project.

In its last report (9 January 2002) the PHED stated that the project was fully commissioned at a cost of Rs.1.78 crore and additional amount of Rs.12.50 lakh towards one IEP in one zone, though as per the original estimate four IEPs with reservoirs were required to be constructed at Rs.27.36 lakh. Thus without completing the works as per approved estimate, the project was claimed to have been fully commissioned by PHED. They had also not explained the reasons for (i) non execution of the remaining three IEPs, (ii) raising separate demand for installation of one IEP and (iii) item-wise details of cost of works executed. The estimate of the Project without the IEPs was Rs.1.52 crore against which PHED claimed to have incurred an expenditure of

Rs.1.78 crore resulting in excess expenditure of Rs.26.33 lakh without the knowledge of the Municipality. Without arranging for any joint inspection, the PHED requested the Municipality to take over the Project in January 2003. They did not furnish the detailed layout, specification essential for providing house connection, stand post and maintenance. The reasons for deviation and delay in execution were also not furnished.

Meanwhile the Municipality had already spent Rs.1.05 crore towards repayment of loan (Rs.98.85 lakh) as of January 2003. The cost of the Project thus stood at Rs.2.20 crore excluding the accrued liabilities towards PHED and LIC besides the cost of installation of remaining IEPs and reservoirs.

It was noticed in audit that PHED failed in completing the deposit work to the satisfaction of the indenting organisation though they charged Rs.31.78 lakh for execution. They did not adhere to the specification / requirement and left three zones without coverage of IEP provided in the estimates. They also took more than 19 years to make the project partially operative. Considering three years as the maximum period of execution, the delay of 16 years by PHED not only deprived the targeted people of intended benefit but also eroded the installed assets by wear and tear and over burdened the capital cost. A few house connections and stand posts already provided do not serve the purpose because of inherent deficiencies. Thus, the municipality could not manage to bear loan liabilities of the project through collection of water charges.

In April 2003 the Department of Municipal Affairs requested the Chairman of the Municipality to take over the project without ensuring full execution, and despite cost overrun, erosion of assets, deviation and responsibility for making good for the loss suffered by the municipality being fixed. The Municipality in its BOC meeting held in May 2003 recorded strong disapproval over (i) delay in execution raising the cost to Rs.2.10 crore, (ii) non execution of remaining reservoirs and IEP, (iii) laying substandard pipes and (iv) non co-operation in furnishing details of expenditure. There was no

record to support that the Municipality ever took up the disputes with the concerned departments for redressal.

Thus, the lackadaisical approach of PHED in execution of the deposit work coupled with absence of appropriate action and monitoring by the Municipality resulted in blockage of fund of Rs.2.37 crore for more than 11 years. Besides beneficiaries being deprived of intended services this also led to loss of revenue and erosion of unused assets.

The matter was reported to the Municipality and the Government in November 2005; their replies have not been received (March 2006).

CHAPTER VIII

CONCLUSIONS AND RECOMMENDATIONS

A: CONCLUSIONS

8.1 Finance and Accounts

Preparation of budget proposals and financial accounting were found to be defective and not as per the West Bengal Municipal Act, 1993 and other Municipal Corporation Acts. There was lack of budgetary control and absence of reliable budget formulation. Although the ULBs dealt with substantial sums, a full fledged accounts wing with specialised staff was not in place in most of the ULBs to ensure proper budget preparation and accuracy in accounts. Despite having huge accounts establishment, some of the ULBs failed to present proper accounts in time. Loss of interest on provident fund, delay in remittance of government dues and creation of unwarranted liabilities indicate that internal control mechanisms were not adequate to ensure proper accounting of substantial public funds dealt with by ULBs. Non preparation and inordinate delay in preparation of balance sheet resulted in lack of transparency in management of public funds besides non implementation of the provisions of Acts.

8.2 Revenue Receipts

Loss of huge revenue due to non / short assessment of taxes and delay in assessment was indicative of non compliance to the provisions of Acts. Poor collection of tax revenue causes accumulation of dues which in turn added to fund constraints.

8.3 Establishment

Engagement of excess staff and unauthorised appointment of casual staff / labour were indicative of inadequate management of manpower. Irregular and

unwarranted expenditure on establishment deprived the rate payers of obligatory and discretionary services.

8.4 Procurement

Large-scale purchases without tenders/quotations were indicative of lack of general procedures and controls for making public procurement. As evidenced from idle stock, availability of funds appeared to be the sole factor determining procurement rather than the need. Non-accounting of huge materials and absence of periodical physical verification were indicative of poor material management.

8.5 Execution of works

The execution of works without vetted estimates and open tender were indicative of a lack of cost effectiveness and transparency. Abandonment and non-completion of works / projects within the stipulated date caused blocking of large amount of public funds and deprivation to the beneficiaries of intended services. Non-monitoring of execution of works by agencies / other department caused undesirable delay in providing intended services.

8.6 Implementation of schemes

Poor utilisation of assistance under several schemes was indicative of the Government objectives and policies for providing basic amenities and services being lost sight of. Non-implementation of certain schemes / component of schemes and irregular implementation frustrated the objectives.

8.7 Resource mobilization

Taxes and charges for service are the main source of municipal fund which ensure continuance of services to the rate payers. Adhocism in assessment of taxes, inadequate supervision and monitoring have reduced the mobilization of revenue from own sources.

B: RECOMMENDATIONS

In view of the above audit findings, the following recommendations are made for consideration of the State Government.

8.8 Internal control and monitoring mechanism should be strengthened to ensure:

- ❖ Full and timely flow of funds;
- ❖ Accountability of expenditure;
- ❖ Monthly reconciliation of bank and treasury accounts;
- ❖ Timely refund of unutilised of grants;
- ❖ Timely remittance of statutory deductions from salaries;
- ❖ Prompt recovery / adjustment / write-off of outstanding advances, overpayments;
- ❖ Adoption of need-based procurement at competitive prices; and
- ❖ Proper agreement with executing organisation providing penalty clause for recovery of cost overrun and delay in completion.

8.9 Overall financial management needs to be strengthened in the ULBs for augmenting their financial resources by:

- ❖ Improving collection of revenues;
- ❖ Improving assessment procedures to avoid non / short assessment;
- ❖ Preventing leakage of revenue caused due to delay in assessment;
- ❖ Initiation of action for recovery of loss arising out of non-accounting of stores; and
- ❖ Speedy recovery of dues from assesses and contractors.

8.10 Implementation and monitoring mechanism in schemes need to be strengthened by:

- ❖ Implementation as per scheme guidelines;

- ❖ Adequate controls need to be put in place to prevent irregular / excess payments and diversion of funds;
- ❖ Adherence to the provisions of Financial and Accounts Rules;
- ❖ Completion of incomplete works / projects; and
- ❖ Evaluation of derived benefits by independent agency.

The State Government could consider formation of committees to develop proper coordination between a ULB and the executing department to ensure timely completion of the on-going projects and their maintenance and utilisation.

8.11 To reduce environmental pollution and health hazards, ULBs should establish solid waste management facilities in order to ensure timely collection of wastes. A collaborative arrangement may be established amongst the Municipal Affairs Department, State Pollution Control Board and the respective ULB for proper management of solid wastes.

Kolkata
The

(Suparna Deb)
Examiner of Local Accounts
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Countersigned

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The

(Sarit Jafa)
Accountant General
(Receipt, Works and Local Bodies Audit)
West Bengal

APPENDIX I
Name of ULBs audited
(vide para 1.7; page : 6)

Sl. No.	Name of ULB	Period of Audit	Sl. No.	Name of ULB	Period of Audit
1.	Baruipur	2002-03	41.	Midnapur	2002-04
2.	Mathabhanga	2002-04	42.	Dhuliyān	2002-04
3.	Diamond Harbour	2002-03	43.	North Dum Dum	2003-04
4.	Dum Dum	2002-04	44.	Taki	2002-04
5.	Taherpur	2002-03	45.	Contai	2003-04
6.	Birnagar	2002-04	46.	Garulia	2002-04
7.	Chandrakona	2002-03	47.	Kharagpur	2002-04
8.	Burdwan	2002-03	48.	Santipur	2002-04
9.	Bansberia	2002-03	49.	Khirpai	2002-04
10.	Kalimpong	2002-05	50.	Budge Budge	2003-04
11.	Chakdah	2002-04	51.	Rajpur Sonarpur	2003-04
12.	Sreerampur	2003-04	52.	Siliguri	2003-04
13.	Memari	2003-04	53.	Katwa	2002-04
14.	Gayeshpur	2002-04	54.	Haldia	2002-04
15.	Beldanga	2002-04	55.	Barasat	2002-04
16.	Halisahar	2002-04	56.	Asansol	2002-04
17.	Nabadwip	2002-04	57.	Jangipur	2002-04
18.	Ghatal	2002-04	58.	Uluberia	2002-04
19.	Bolpur	2002-04	59.	Bishnupur	2003-04
20.	Durgapur	2002-05	60.	Rampurhat	2002-04
21.	Tamluk	2002-04	61.	Bally	2003-04
22.	Gobardanga	2002-04	62.	Jhargram	2003-04
23.	Arambagh	2002-04	63.	Kolkata Municipal Corporation	2003-04
24.	Baidyabati	2002-04	64.	Howrah Municipal Corporation	2002-04
25.	Naihati	2002-04	65.	Berhampur	2003-05
26.	Barrackpore	2003-04	66.	Kamarhati	2002-05
27.	Chandannagar	2003-05	67.	Dubrajpur	2004-05
28.	New Barrackpore	2002-04	68.	Raniganj	2002-05
29.	Uttarpara Kotrang	2002-04	69.	Gushkara	2003-05
30.	Sainthia	2002-04	70.	Giaganj Ajimganj	2003-05
31.	Bhadreswar	2002-04	71.	Suri	2002-05
32.	Konnagar	2002-04	72.	Haldibari	2002-05
33.	Baduria	2003-04	73.	Gangarampur	2002-05
34.	Kulti	2003-04	74.	Kaliaganj	2002-05
35.	Hoogly Chinsura	2002-04	75.	Bongaon	2002-05
36.	Islampur	2002-04	76.	Alipurduar	2002-05
37.	Kharar	2002-04	77.	Coochbehar	2002-04
38.	Bidhannagar	2003-04	78.	Kalna	2003-05
39.	Balurghat	2003-05	79.	Coopers Camp NAA	2003-05
40.	Bhatpara	2002-04			

APPENDIX 2A

Statement showing budget provision and actual expenditure for the year 2002-03

(vide para 2.1(a); page:7)

Sl. No.	Name of ULB	REVENUE				CAPITAL			
		Budget estimate	Actual	(+) Saving/ (-)Excess	Percentage of utilisation	Budget estimate	Actual	(+) Saving/ (-)Excess	Percentage of utilisation
1	Alipurduar	138.32	108.68	29.64	79	341.5	197.54	143.96	58
2	Arambagh	234.72	232.27	2.45	99	110.8	93.75	17.05	85
3	Baduria	107.64	99.25	8.39	92	496.77	87.98	408.79	18
4	Balurghat	374.66	308.2	66.46	82	892.79	462.91	429.88	52
5	Bankura	549.25	491.23	58.02	89	305.01	130.61	174.4	43
6	Barasat	445.61	375.27	70.34	84	792	355.88	436.12	45
7	Barrackpore	432.58	382.16	50.42	88	255.75	334.65	-78.9	131
8	Basirhat	275.98	202.28	73.7	73	675	240.93	434.07	36
9	Beldanga	76.66	66.55	10.11	87	296.9	94.42	202.48	32
10	Berhampore	1012.46	582.81	429.65	58	731.44	295.16	436.28	40
11	Bhatpara	1247.44	930.2	317.24	75	2121.41	310.61	1810.8	15
12	Budge Budge	616.75	487.35	129.4	79	292.32	215.97	76.35	74
13	Burdwan	1288.85	1160.16	128.69	90	796.7	494.71	301.99	62
14	Chakdha	139.27	108.57	30.7	78	1213.05	188.72	1024.33	16
15	Coochbehar	539.13	513.22	25.91	95	311.5	149.42	162.08	48
16	Coopers Camp NAA	96.45	43.53	52.92	45	163.5	58.72	104.78	36
17	Dainhat	78	79.99	-1.99	103	102.25	96.71	5.54	95
18	Dhuliyian	86.91	75.72	11.19	87	218.5	105.83	112.67	48
19	Dhupguri	31.69	23.08	8.61	73	442.77	35.04	407.73	8
20	Diamond Harbour	NA	145.55	NA	NA	NA	88.34	NA	NA
21	Dinhata	98.56	88.67	9.89	90	208.96	152.28	56.68	73
22	Dubrajpur	91.92	61.2	30.72	67	456.75	155.79	300.96	34
23	Egra	39.99	33.73	6.26	84	348.46	106.35	242.11	31
24	Englishbazar	672.09	610.08	62.01	91	499	341.39	157.61	68
25	Garulia	274	259.71	14.29	95	288.33	124.7	163.63	43
26	Ghatal	160.05	109.44	50.61	68	433.51	124.41	309.1	29
27	Gobardanga	110.27	81.21	29.06	74	557.85	93.53	464.32	17
28	Gushkara	160.42	73.75	86.67	46	466.65	108.96	357.69	23
29	Haldia	753.49	611.14	142.35	81	3006.77	1394.03	1612.74	46
30	Haldibari	102.11	73.22	28.89	72	151.8	79.9	71.9	53
31	Halisahar	487.91	371.59	116.32	76	960.8	157.73	803.07	16
32	Hooghly-Chuchura	787.85	610.59	177.26	78	352.6	148.76	203.84	42
33	Islampur	98.32	57.48	40.84	58	319.75	116.45	203.3	36
34	Jamuria	109.23	45.83	63.4	42	380.55	240.19	140.36	63
35	Jangipur	377.92	230.54	147.38	61	315.28	208.77	106.51	66

(Rupees in lakhs)

36	Jhalda	81.99	61.88	20.11	75	68.8	25.06	43.74	36
37	Jhargram	185.23	138.67	46.56	75	262.02	131.57	130.45	50
38	Kalna	170.6	159.35	11.25	93	472.35	173.96	298.39	37
39	Katwa	354.1	216.03	138.07	61	476.8	156.84	319.96	33
40	Kharagpur	600.44	371.98	228.46	62	2641	310.3	2330.7	12
41	Konnanagar	321.98	299.19	22.79	93	167.4	109.41	57.99	65
42	Madhyamgram	434.32	367.91	66.41	85	417.75	451.97	-34.22	108
43	Mathabhanga	125.91	80.32	45.59	64	428	115.82	312.18	27
44	Memari	69.11	43.41	25.7	63	226.6	103.59	123.01	46
45	Midnapore	631.17	490.09	141.08	78	686.53	162.91	523.62	24
46	Naihati	8.12	6.78	1.34	83	5.94	2.01	3.93	34
47	North Barrackpore	441.68	398.32	43.36	90	190.16	183	7.16	96
48	Old Malda	226.71	130.32	96.39	57	503.95	135.35	368.6	27
49	Panihati	855.31	494.28	361.03	58	703.5	383.6	319.9	55
50	Panskura	8.83	4.4	4.43	50	104.86	7.2	97.66	7
51	Pujali	160	102.18	57.82	64	596	180.28	415.72	30
52	Raiganj	279.68	278.14	1.54	99	540.31	304.86	235.45	56
53	Rajarhat Gopalpur	695.83	533.01	162.82	77	627.75	249.72	378.03	40
54	Ramjibonpore	27.05	28.81	-1.76	107	178.24	52.87	125.37	30
55	Ranaghat	341.23	372.48	-31.25	109	280	160.79	119.21	57
56	Sonamukhi	74.30	67.68	6.62	91	119.88	59.78	60.1	50
57	Taherpur	43.38	47.28	-3.9	109	156.35	75.53	80.82	48
58	Titagarh	719.39	368.32	351.07	51	733.54	373.14	360.4	51
59	Tufanganj	123.51	53.13	70.38	43	180.71	78.86	101.85	44
60	Uluberia	325.92	154.54	171.38	47	1234.15	317.5	916.65	26
61	Uttarpara Kotrang	506.61	413.73	92.88	82	417.14	202.07	215.07	48
Total		19908.9	15416.48	4492.42	77	31726.75	12099.13	19627.62	38

APPENDIX 2B

Statement showing budget provision and actual expenditure for the year 2003-04

(vide para 2.1(a); page: 7)

(Rupees in lakhs)

Sl. No.	Name of ULB	REVENUE				CAPITAL			
		Budget estimate	Actual	(+) Saving/ (-)Excess	Percentage of utilisation	Budget estimate	Actual	(+) Saving/ (-)Excess	Percentage of utilisation
1	Alipurduar	145.77	123.71	22.06	85	475.5	205.46	270.04	43
2	Arambagh	209.74	206.69	3.05	99	105	75.76	29.24	72
3	Baduria	127.17	99.15	28.02	78	360.95	69.46	291.49	19
4	Balurghat	371.62	258.49	113.13	70	700.89	434.66	266.23	62
5	Bankura	561.56	503.98	57.58	90	408	154.91	253.09	38
6	Barasat	461.38	420.24	41.14	91	303	248.84	54.16	82
7	Barrackpore	429.23	397.4	31.83	93	274.6	263.63	10.97	96
8	Basirhat	280.88	202.51	78.37	72	1328.7	190.73	1137.97	14
9	Beldanga	79.2	69.72	9.48	88	289.9	91.95	197.95	32
10	Berhampore	734.72	614.17	120.55	84	1626	643.56	982.44	40
11	Bhatpara	1349.7	1014.56	335.14	75	1146.02	584.08	561.94	51
12	Budge Budge	575.49	530.64	44.85	92	300.83	144.33	156.5	48
13	Burdwan	1245.97	1220.48	25.49	98	1299.7	602.5	697.2	46
14	Chakdha	144.01	123.42	20.59	86	847.55	286.06	561.49	34
15	Coochbehar	681.35	624.75	56.6	92	406.5	273.17	133.33	67
16	Coopers Camp NAA	105.9	32.82	73.08	31	475.5	54.47	421.03	11
17	Dainhat	96.36	75	21.36	78	138.86	78.57	60.29	57
18	Dhuliyani	95.24	88.98	6.26	93	218.6	117.81	100.79	54
19	Dhupguri	43.88	18.08	25.8	41	290.87	54.12	236.75	19
20	Diamond Harbour	NA	151.55	NA	NA	NA	49.33	NA	NA
21	Dinhata	101.95	70.21	31.74	69	333.5	196.14	137.36	59
22	Dubrajpur	117.53	79.02	38.51	67	363.9	149.59	214.31	41
23	Egra	39.77	36.48	3.29	92	357.29	145.76	211.53	41
24	Englishbazar	787.69	657.21	130.48	83	1090	513.83	576.17	47
25	Garulia	285.95	260.06	25.89	91	217.55	70.75	146.8	33
26	Ghatal	160.74	131.51	29.23	82	364.5	83.26	281.24	23
27	Gobardanga	119.55	82.83	36.72	69	847.5	93.9	753.6	11
28	Gushkara	112.35	69.28	43.07	62	424.5	71.07	353.43	17
29	Haldia	584.17	578.84	5.33	99	2426.65	1788.97	637.68	74
30	Haldibari	95.78	69.69	26.09	73	202.05	43.25	158.8	21
31	Halisahar	579.25	407.56	171.69	70	532.8	155.23	377.57	29
32	Hooghly-Chuchura	848.96	760.45	88.51	90	327.76	231.69	96.07	71
33	Islampur	131.32	73.1	58.22	56	398.5	114.04	284.46	29
34	Jamuria	113.13	60.39	52.74	53	339	337.98	1.02	100

35	Jangipur	253.05	179.79	73.26	71	260.48	167.72	92.76	64
36	Jhalda	123.59	79.71	43.88	64	97	63.17	33.83	65
37	Jhargram	193.41	120.8	72.61	62	249.53	66.97	182.56	27
38	Kalna	192.23	172.26	19.97	90	306.05	271.88	34.17	89
39	Katwa	380.61	275.65	104.96	72	623.92	135.13	488.79	22
40	Kharagpur	607.19	376.11	231.08	62	2686.2	212.97	2473.23	8
41	Konnagar	317	337	-20	106	12.1	70.02	-57.92	579
42	Madhyamgram	493.02	400.11	92.91	81	530.5	414.37	116.13	78
43	Mathabhanga	105.26	77.88	27.38	74	297	76.86	220.14	26
44	Memari	110.36	47.96	62.4	43	268.45	135.8	132.65	51
45	Midnapore	676.52	494.89	181.63	73	805.46	117.55	687.91	15
46	Naihati	8.32	6.88	1.44	83	2.57	1.64	0.93	64
47	North Barrackpore	286.24	446.38	-160.14	156	241.3	181.39	59.91	75
48	Old Malda	289.38	139.02	150.36	48	597.15	82.61	514.54	14
49	Panihati	911.95	554	357.95	61	552.45	306.63	245.82	56
50	Panskura	53.86	18.86	35	35	746.2	34.78	711.42	5
51	Pujali	166.7	92.94	73.76	56	267	146.02	120.98	55
52	Raiganj	396.81	325.6	71.21	82	630.65	269.44	361.21	43
53	Rajarhat Gopalpur	747.24	619.02	128.22	83	996.75	431.48	565.27	43
54	Ramjibonpore	28.82	28.91	-0.09	100	148.38	46.89	101.49	32
55	Ranaghat	351.46	287.15	64.31	82	381	186.69	194.31	49
56	Sonamukhi	87.32	76.59	10.73	88	84.89	43.04	41.85	51
57	Taherpur	70.19	54.51	15.68	78	192.81	70.5	122.31	37
58	Titagarh	725.66	402.74	322.92	55	344.56	180.34	164.22	52
59	Tufanganj	126.88	70.32	56.56	55	162.37	112.13	50.24	69
60	Uluberia	200.99	161.38	39.61	80	712.73	513.23	199.5	72
61	Uttarpara Kotrang	527.49	460.8	66.69	87	342.6	192.52	150.08	56
Total		20248.86	16420.23	3828.63	81	31762.57	13150.63	18611.94	41

APPENDIX 2C

Statement showing budget provision and actual expenditure for the year 2004-05

(vide para 2.1(a); page:7)

(Rupees in lakhs)

Sl. No.	Name of ULB	REVENUE				CAPITAL			
		Budget estimate	Actual	(+) Saving/ (-) Excess	Percentage of utilisation	Budget estimate	Actual	(+) Saving/ (-) Excess	Percentage of utilisation
1	Alipurduar	155.79	138.21	17.58	89	291	110.78	180.22	38
2	Arambagh	211.62	203.59	8.03	96	93.1	117.78	-24.68	127
3	Baduria	131.96	106.91	25.05	81	292.5	90.82	201.68	31
4	Balurghat	387.57	284.82	102.75	73	787	343.51	443.49	44
5	Bankura	756.23	483.38	272.85	64	500.11	128.76	371.35	26
6	Barasat	545.95	486.9	59.05	89	510	413.2	96.8	81
7	Barrackpore	403.16	410.43	-7.27	102	408.5	459.29	-50.79	112
8	Basirhat	295.74	287.27	8.47	97	1314.05	448.23	865.82	34
9	Beldanga	106.08	83.44	22.64	79	279.95	103.67	176.28	37
10	Berhampore	831.17	749.13	82.04	90	324.66	453.56	-128.9	140
11	Bhatpara	1517.8	907.72	610.08	60	720.78	295.47	425.31	41
12	Budge Budge	617.79	608.98	8.81	99	243.87	105.7	138.17	43
13	Burdwan	1265.05	1244.45	20.6	98	1155.2	543.45	611.75	47
14	Chakdha	147.76	141.79	5.97	96	276.18	122.48	153.7	44
15	Coochbehar	688.91	574.82	114.09	83	313.8	367.63	-53.83	117
16	Coopers Camp NAA	68.75	27.03	41.72	39	250	24.57	225.43	10
17	Dainhat	104.32	96.21	8.11	92	133.6	32.68	100.92	24
18	Dhuliyian	128.04	11.42	116.62	9	296.8	174.57	122.23	59
19	Dhupguri	57.25	35.69	21.56	62	102.2	31.53	70.67	31
20	Diamond Harbour	NA	NA	NA	NA	NA	NA	NA	NA
21	Dinhata	107.95	91.93	16.02	85	333.8	174.31	159.49	52
22	Dubrajpur	119.55	100.85	18.7	84	324.25	85.85	238.4	26
23	Egra	48.46	31.88	16.58	66	168.74	60.41	108.33	36
24	Englishbazar	865.73	749.96	115.77	87	935.19	687.13	248.06	73
25	Garulia	328.72	267.14	61.58	81	222.14	26.6	195.54	12
26	Ghatal	138.75	125.78	12.97	91	531.05	245.85	285.2	46
27	Gobardanga	132.42	87.99	44.43	66	828.3	40.54	787.76	5
28	Gushkara	124.47	91.14	33.33	73	356.64	63.95	292.69	18
29	Haldia	705.5	587.85	117.65	83	2049	1078.97	970.03	53
30	Haldibari	91.55	75.68	15.87	83	158	20.16	137.84	13
31	Halisahar	549.62	369.09	180.53	67	580.3	143.17	437.13	25
32	Hooghly-Chuchura	858.62	663.26	195.36	77	236	170.68	65.32	72
33	Islampur	134.95	74.12	60.83	55	191.49	77.07	114.42	40
34	Jamuraia	112.76	70.24	42.52	62	304.15	259.45	44.7	85

35	Jangipur	313.08	177.82	135.26	57	153.79	90.47	63.32	59
36	Jhalda	92.93	78.6	14.33	85	72.5	36.99	35.51	51
37	Jhargram	211.24	130.93	80.31	62	191.11	46.95	144.16	25
38	Kalna	215.38	192.96	22.42	90	310.28	260.75	49.53	84
39	Katwa	412.4	317.7	94.7	77	520.99	120.35	400.64	23
40	Kharagpur	634.95	437.95	197	69	4135.5	230.24	3905.26	6
41	Konnanagar	324.36	349.85	-25.49	108	108	44.77	63.23	41
42	Madhyamgram	561.73	435.91	125.82	78	435.5	351.46	84.04	81
43	Mathabhanga	105.16	92.01	13.15	87	158.02	58.3	99.72	37
44	Memari	162.9	101.81	61.09	62	337.67	216.67	121	64
45	Midnapore	706.58	626.35	80.23	89	1584.04	147.44	1436.6	9
46	Naihati	9.52	6.5	3.02	68	3.71	0.94	2.77	25
47	North Barrackpore	602	428.75	173.25	71	173.3	233.09	-59.79	135
48	Old Malda	293.77	107.72	186.05	37	849.81	79.95	769.86	9
49	Panihati	984.55	547.21	437.34	56	683.75	292.44	391.31	43
50	Panskura	427.62	41.85	385.77	10	967.55	80.6	886.95	8
51	Pujali	130.51	111.65	18.86	86	242.35	142.61	99.74	59
52	Raiganj	364.74	297.96	66.78	82	320.4	308.82	11.58	96
53	Rajarhat Gopalpur	676.28	542.01	134.27	80	717.85	367.11	350.74	51
54	Ramjibonpore	33.85	35.71	-1.86	105	118.83	52.4	66.43	44
55	Ranaghat	397.7	458.12	-60.42	115	214	145.56	68.44	68
56	Sonamukhi	94.95	86.75	8.20	91	55.81	49.23	6.58	88
57	Taherpur	79.4	60.62	18.78	76	109.87	67.19	42.68	61
58	Titagarh	732.1	432.23	299.87	59	380.1	113.62	266.48	30
59	Tufanganj	152.47	79.37	73.1	52	113.9	72.96	40.94	64
60	Uluberia	190.86	158.83	32.03	83	574.24	308.06	266.18	54
61	Uttarpara Kotrang	564.22	491.18	73.04	87	363.6	134.67	228.93	37
	Total	22215.24	17097.45	5117.79	77	29408.82	11555.46	17853.36	39

APPENDIX - 3

Statement showing utilisation of developmental grants during the year 2002-03

(vide para 2.4; page:15)

(Rupees in lakh)

Name of Municipality	Opening Balance	Receipts	Total	Expenditure	Balance
Arambag	32.55	37.45	70.00	87.20	-17.20
Asansol	944.81	452.20	1397.01	228.28	1168.73
Baruipur	144.83	72.09	216.92	120.35	96.57
Burdwan	776.97	323.31	1100.28	399.27	701.01
Chandrakona	82.72	29.15	111.87	45.04	66.83
Diamond Harbour	49.16	38.96	88.12	62.96	25.16
Sainthia	180.52	57.10	237.62	94.46	143.16
Taherpur	124.36	53.21	177.57	82.74	94.83
Total	2335.92	1063.47	3399.39	1120.30	2279.09

APPENDIX - 4**Statement showing utilisation of developmental grants during the year 2003-04**

(vide para 2.4; page:15)

(Rupees in lakhs)

Sl. No.	Name of municipality	Opening balance	Receipts	Total	Expenditure	Balance
1	Baduria	37.88	137.91	175.79	155.08	20.71
2	Baidyabati	255.11	82.94	338.05	83.79	254.26
3	Barasat	266.19	127.98	394.17	267.78	126.39
4	Barrackpore	143.61	222.48	366.09	222.51	143.58
5	Beldanga	160.1	39.2	199.3	95.21	104.09
6	Bishnupur	106.95	49.3	156.25	71.85	84.4
7	Bolpur	52.66	45.79	98.45	58.87	39.58
8	Budge Budge	243.74	98.07	341.81	111.31	230.5
9	Chandernagore	153.32	113.45	266.77	105.05	161.72
10	Dhuliyān	139.5	84.89	224.39	109.9	114.49
11	Dum Dum	41.37	123.74	165.11	110.77	54.34
12	Durgapur	416.92	785.06	1201.98	934.89	267.09
13	Garulia	58.2	58.29	116.49	67.64	48.85
14	Ghatal	71.93	114.41	186.34	80.67	105.67
15	Gobardanga	158.13	0	158.13	0	158.13
16	Haldia	308.64	136.8	445.44	289.9	155.54
17	Halisahar	84.9	72.79	157.69	127.2	30.49
18	Jangipur	183.49	120.02	303.51	186.04	117.47
19	Kalimpong	9.73	40	49.73	35.15	14.58
20	Kharagpur	401.01	125.2	526.21	223.5	302.71
21	Khairpai	29.24	66.65	95.89	36.92	58.97
22	Mathabhanga	66.05	29.31	95.36	65.75	29.61
23	Memari	96.26	59.39	155.65	80.61	75.04
24	Midnapur	310.87	85.68	396.55	110.64	285.91
25	New Barrackpur	43.26	39.65	82.91	51.88	31.03
26	North Dum Dum	81.72	174.09	255.81	141.42	114.39
27	Rajpur Sonarpur	370.74	245.29	616.03	319.04	296.99
28	Santipur	538.79	93.92	632.71	211.26	421.45
29	Siliguri	1062.88	536.3	1599.18	847.61	751.57
30	Sreerampur	54.95	147.17	202.12	174.46	27.66
31	Taki	113.33	66.21	179.54	96.65	82.89
32	Uttarpara Kotrang	165.68	122.34	288.02	156.54	131.48
33	Sainthia	141.34	48	189.34	112.58	76.76
34	Islampur	103.52	49.9	153.42	122.47	30.95
35	Konnagar	28.07	59.38	87.45	59.84	27.61

36	Rampurhat	111.74	61.15	172.89	86.24	86.65
37	Bally	197.22	103.1	300.32	80.09	220.23
38	Kharar	47.81	44.76	92.57	35.18	57.39
39	Bhadreswar	66.31	92.16	158.47	142.85	15.62
40	Jhargram	43.53	67.51	111.04	66.17	44.87
41	Hooghly Chinsurah	201.36	110.01	311.37	213.85	97.52
42	Kulti	149.99	110.91	260.9	142.8	118.1
43	Chakdah	67.97	100.43	168.4	128.03	40.37
44	Suri	138.01	94.13	232.14	78.14	154
45	Tamluk	60.14	64.68	124.82	54.37	70.45
46	Birnagar	-1.68	41.77	40.09	51.55	-11.46
47	Nabadwip	318.69	103.34	422.03	105.2	316.83
48	Haldibari	47.53	23.44	70.97	40.01	30.96
49	Asansole	482.32	432.4	914.72	623.62	291.1
50	Katwa	160.69	234.2	394.89	114.4	280.49
51	Cooch Behar	123.56	273.83	397.39	168.16	229.23
52	Berhampore	234.48	125.59	360.07	259.05	101.02
53	Alipurduar	124.54	69.26	193.8	105.5	88.3
54	Coopers Camp	52.9	46.07	98.97	73.97	25
55	Kalna	113.38	78.09	191.47	73	118.47
56	Dubrajpur	159.72	89.97	249.69	111.48	138.21
57	Balurghat	466.1	173.77	639.87	278.29	361.58
58	Gangarampore	285	164.3	449.3	246.18	203.12
59	Uluberia	156.7	138.16	294.86	417.78	-122.92
60	Bhatpara	355.72	184.31	540.03	309.68	230.35
Total		10663.81	7428.94	18092.75	9930.37	8162.38

APPENDIX 5

Statement showing details of long outstanding advances

(vide para 2.13; page:21)

Sl. No.	Name of Municipality/Corporation	Year	Outstanding advances (Rupees in lakh)
1.	Tamluk	2003-04	0.81
2.	Birnagar	2002-04	0.12
3.	Baruipur	2002-03	0.79
4.	Taherpur	2002-03	0.52
5.	Diamond Harbour	2002-03	13.51
6.	Bansberia	2002-03	8.04
7.	Mathabhanga	2002-04	0.13
8.	Chakdah	2002-04	38.39
9.	Sreerampur	2003-04	34.85
10.	Memari	2003-04	0.24
11.	Gayeshpur	2002-04	57.04
12.	Baidyabati	2002-04	2.09
13.	Beldanga	2002-04	19.63
14.	Nabadwip	2002-04	10.55
15.	Gobardanga	2003-04	1.39
16.	Naihati	2002-04	0.04
17.	Barrackpore	2003-04	0.26
18.	Chandannagar	2003-04	45.01
19.	Kulti	2003-04	12.92
20.	Baduria	2003-04	9.84
21.	Islampur	2002-04	4.47
22.	Midnapur	2002-04	465.20
23.	Taki	2002-04	3.48
24.	North Dum Dum	2003-04	13.08
25.	Dhuliyani	2002-04	3.05
26.	Contai	2003-04	422.43
27.	Garulia	2002-04	0.32
28.	Siliguri	2003-04	20.97
29.	Rampurhat	2002-04	2.09
30.	Konnanagar	2002-04	18.66
31.	Hoogly Chinsura	2002-04	24.85
32.	Asansol	2002-04	22.55
33.	Uluberia	2003-04	64.37
34.	Kalimpong	2004-05	22.53
35.	Berhampore	2003-05	217.22

36	Rajpur Sonarpur	2003-04	35.89
37	Santipur	2002-04	3.57
38	Katwa	2002-04	5.92
39	Barasat	2002-04	12.99
40	Bishnupur	2003-04	8.58
41	Dubrajpur	2003-05	15.91
42	Durgapur	2004-05	106.28
43	Gangarampur	2002-05	3.48
44	Jiaganj Azimganj	2003-05	14.97
45	Jhargram	2003-04	2.11
46.	Bally	2003-04	1.23
47.	Suri	2002-05	7.07
48.	Kalna	2003-05	6.39
49.	Coopers Camp	2003-05	0.15
50	Balurghat	2003-05	5.60
51.	Cooch Behar	2002-04	32.67
52.	Alipurduar	2002-05	21.73
53.	Chandannagar	2004-05	54.90
54.	Guskara	2002-05	5.30
55.	Kamarhati	2002-05	1.31
56.	Raniganj	2002-05	23.13
	Total		1930.62

APPENDIX 6

Statement showing loss of interest due to delay in deposit of General Provident Fund in the Treasury

(vide para 2.14; page 21)

Sl. No.	Name of Municipality	Period	Loss of interest towards GPF (Rupees in lakh)
1.	Bansberia	June 2002 to February 2003	0.05
2.	Dum Dum	April 1983 to March 2004	36.68
3.	Bolpur	March 2003 to February 2004	0.29
4.	Naihati	September 2001 to January 2004	41.67
5.	Bhadreswar	April 2002 to March 2004	5.17
6.	Konnagar	As on March 2004	25.24
7.	Midnapore	April 2002 to March 2004	4.43
8	Asansol	April 2002 to March 2004	0.34
9	Kalimpong	January 2004 to June 2005	0.37
10	Berhampore	April 1984 to March 2005	74.74
11	Durgapur	April 2002 to September 2004	0.68
12	Cooch Behar	April 1999 to March 2005	16.17
13.	Raniganj	April 2002 to August 2005	0.57
Total			206.40

APPENDIX 7

Statement showing un-reconciled difference between cash book and bank statement

(vide para 2.16; page: 22)

(Rupees in lakh)

Sl. No.	Name of the Municipality	As on	Cash Balance as Per Cash Book	Cash balance as per Bank/ Treasury	Difference
1.	Naihati	31.3.04	142.42	142.99	0.57
2.	Barrackpore	31.3.04	131.43	269.77	138.34
3.	New Barrackpore	31.3.04	133.94	140.69	6.75
4.	Sainthia	31.3.04	126.99	139.95	12.96
5.	Uttarpara Kotrang	31.3.04	293.52	0	0
6.	Konnanagar	31.3.04	37.77	43.92	6.15
7.	Bidhannagar	31.3.04	659.43	282.00	377.43
8.	Taki	31.3.04	118.53	118.77	0.24
9.	Garulia	31.3.04	43.33	44.94	1.61
10.	Chandannagar	31.3.04	142.21	0	0
11.	Baruipur	31.3.03	141.68	134.76	6.92
12.	Kharagpur	31.3.04	261.28	400.58	139.30
13.	Siliguri	31.3.04	524.98	554.92	29.94
14.	Khirpai	31.3.04	76.49	79.41	2.92
15.	Bishnupur	31.3.04	29.50	38.95	9.45
16.	Kalimpong	31.3.04	99.46	97.13	2.33
17.	Berhampore	31.3.04	533.94	405.46	128.48
18.	Dum Dum	31.3.04	163.16	100.01	63.15
19.	Bally	31.3.04	400.12	328.51	71.61
Total			4060.18		998.15

APPENDIX -8A

Statement showing budget estimate and actual receipts for the year 2002-03

(vide para 3.1; page: 25)

(Rupees in lakh)

Sl. No.	Name of ULB	Own source				Other source			
		Budget Estimate	Actual receipts	Shortfall (-) / Increase(+)	Percentage of realisation	Budget Estimate	Actual receipts	Shortfall (-) / Increase(+)	Percentage of realisation
1	Alipurduar	67.19	28.6	-38.59	43	93.27	86.24	-7.03	92
2	Baduria	39.59	16.42	-23.17	41	100.75	73.42	-27.33	73
3	Balurghat	213.25	137.77	-75.48	65	286.13	207.47	-78.66	73
4	Bankura	184.81	134.12	-50.69	73	355	343.77	-11.23	97
5	Barasat	285.8	265.15	-20.65	93	262.35	223.32	-39.03	85
6	Barrackpore	239.59	234.52	-5.07	98	271	273.23	2.23	101
7	Basirhat	93.69	62.74	-30.95	67	163.05	155.13	-7.92	95
8	Beldanga	28.51	19.64	-8.87	69	66.85	51.31	-15.54	77
9	Berhampore	1019.5	830.05	-189.45	81	812.36	292.12	-520.24	36
10	Bhatpara	387.08	366.37	-20.71	95	808	620.98	-187.02	77
11	Burdwan	1314.99	1232.58	-82.41	94	544	360.39	-183.61	66
12	Chakdaha	91.82	60.82	-31	66	145.95	91.63	-54.32	63
13	Cooch behar	299.84	309.3	9.46	103	271.25	289.48	18.23	107
14	Coopers Camp N A A	6.45	1.92	-4.53	30	74.95	19.27	-55.68	26
15	Dainhat	15.79	7.42	-8.37	47	14.8	9.57	-5.23	65
16	Dhuliyar	15.95	11.17	-4.78	70	72.39	72.57	0.18	100
17	Dhupguri	9.09	5.48	-3.61	60	22.59	18.34	-4.25	81
18	Diamond Harbour	0	99.46	99.46			54.13	54.13	
19	Dinhata	115.04	69.44	-45.6	60	60.28	62.02	1.74	103
20	Dubrajpur	22.06	20.31	-1.75	92	63.7	50.27	-13.43	79
21	Egra	23.7	11.36	-12.34	48	17.55	19.14	1.59	109
22	Englishbazar	279.01	242.12	-36.89	87	372.5	341.66	-30.84	92
23	Garulia	163.54	88.06	-75.48	54	192.6	143.9	-48.7	75
24	Ghatal	83.93	44.64	-39.29	53	109.52	85.32	-24.2	78
25	Gobardanga	25.6	18.83	-6.77	74	85.02	62.57	-22.45	74
26	Guskara	61.21	32.73	-28.48	53	106.37	52.1	-54.27	49
27	Haldia	1960.43	1093.69	-866.74	56	136.82	134.95	-1.87	99
28	Haldibari	67.67	42.01	-25.66	62	45	29.69	-15.31	66
29	Halisahar	214.33	145.09	-69.24	68	255	224.2	-30.8	88
30	Howrah	2967	1780.44	-1186.56	60	7548	3863.44	-3684.56	51
31	Islampur	38.09	31.41	-6.68	82	69.85	103.04	33.19	148
32	Jamuria	48.85	28.2	-20.65	58	71.8	88.34	16.54	123
33	Jangipur	61.91	60.51	-1.4	98	256.82	217.55	-39.27	85

34	Jhalda	8.59	6.05	-2.54	70	31.4	51.52	20.12	164
35	Jhargram	51.03	47.2	-3.83	92	82.04	65.44	-16.6	80
36	Katwa	111.83	108.8	-3.03	97	160.11	131.81	-28.3	82
37	Kharagpur	385.45	197.18	-188.27	51	302	197.44	-104.56	65
38	Konnagar	135.7	90.87	-44.83	67	224.54	200.06	-24.48	89
39	Madhyam-gram	348.2	322.53	-25.67	93	176.62	158.45	-18.17	90
40	Mathabhanga	77.93	50.99	-26.94	65	45.59	47.21	1.62	104
41	Memari	33.93	41.49	7.56	122	29.97	39.41	9.44	131
42	Midnapore	319.31	184.73	-134.58	58	332.57	295.66	-36.91	89
43	Naihati	2.4	0.8	-1.6	33	4.96	4.31	-0.65	87
44	North Barrackpore	315.72	138.95	-176.77	44	258.96	244.81	-14.15	95
45	Old Malda	25	19.76	-5.24	79	261.05	131.4	-129.65	50
46	Panihati	200	93.71	-106.29	47	747.84	349.27	-398.57	47
47	Panskura	1.78	4.79	3.01	269	7.04	30.95	23.91	440
48	Pujali	242.12	142.75	-99.37	59	1078.7	627.26	-451.44	58
49	Raiganj	74.46	54.52	-19.94	73	209.1	213.33	4.23	102
50	Rajarhat-Gopalpur	599.49	363.35	-236.14	61	222.4	180.69	-41.71	81
51	Ramjibonpore	28.71	30.64	1.93	107	126.91	34.02	-92.89	27
52	Ranaghat	167.4	193.58	26.18	116	164.61	185.57	20.96	113
53	Sonamukhi	30.88	22.02	-8.86	71	52.22	55	2.78	105
54	Taherpur	11.74	9.87	-1.87	84	31.7	31.11	-0.59	98
55	Titagarh	336.44	107.07	-229.37	32	374.28	248.08	-126.2	66
56	Tufanganj	64.75	20	-44.75	31	58.76	29.56	-29.2	50
57	Uluberia	71.53	55.11	-16.42	77	810.7	162.08	-648.62	20
58	Uttarpara-Kotrung	237.65	208.28	-29.37	88	253	231.85	-21.15	92
Total		14327.35	10047.41	-4279.94	70	19802.59	12666.85	-7135.74	64

APPENDIX -8B

Statement showing budget estimate and actual receipts for the year 2003-04

(vide para 3.1; page: 25)

(Rupees in lakh)

Sl. No.	Name of ULB	Own source				Other source			
		Budget Estimate	Actual receipts	Shortfall (-) / Increase(+)	Percentage of realisation	Budget Estimate	Actual receipts	Shortfall (-) / Increase(+)	Percentage of realisation
1	Alipurduar	66.3	49.95	-16.35	75	100	91.03	-8.97	91
2	Baduria	30.04	16.75	-13.29	56	99.58	87.56	-12.02	88
3	Balurghat	187.96	128.88	-59.08	69	244.67	231.89	-12.78	95
4	Bankura	218.72	113.84	-104.88	52	445	357.46	-87.54	80
5	Barasat	550.05	321.57	-228.48	58	277.45	289.69	12.24	104
6	Barrackpore	339.64	295.09	-44.55	87	266.15	260	-6.15	98
7	Basirhat	103.01	72.07	-30.94	70	175.4	159.04	-16.36	91
8	Beldanga	26.29	14.83	-11.46	56	57.66	55.17	-2.49	96
9	Berhampore	1091.61	850	-241.61	78	1288.75	345.59	-943.16	27
10	Bhatpara	465.12	409.12	-56	88	775.7	687.85	-87.85	89
11	Burdwan	1430.14	1297.79	-132.35	91	914.5	415.83	-498.67	45
12	Chakdaha	147.01	108.67	-38.34	74	131.7	126.16	-5.54	96
13	Cooch behar	413.76	384.46	-29.3	93	324.25	296.37	-27.88	91
14	Coopers Camp NAA	11.1	2.18	-8.92	20	79.1	21.25	-57.85	27
15	Dainhat	19.35	11.66	-7.69	60	13.03	9.59	-3.44	74
16	Dhuliyani	18.38	11.18	-7.2	61	73.24	84.53	11.29	115
17	Dhupguri	10.87	6.1	-4.77	56	33	39.42	6.42	119
18	Diamond Harbour	0	109.18	109.18	0	0	60.41	60.41	0
19	Dinhata	89.52	140.5	50.98	157	65.28	69.69	4.41	107
20	Dubrajpur	42.6	18.04	-24.56	42	64.8	58.87	-5.93	91
21	Egra	27.12	13.84	-13.28	51	21.6	23.97	2.37	111
22	Englishbazar	421.21	313.21	-108	74	363.1	362.88	-0.22	100
23	Garulia	167.02	87.49	-79.53	52	151.1	142.43	-8.67	94
24	Ghatal	87.97	60.76	-27.21	69	106.03	79.89	-26.14	75
25	Gobardanga	33.85	11.07	-22.78	33	85.97	72.61	-13.36	84
26	Guskara	88.58	44.28	-44.3	50	62.07	47.44	-14.63	76
27	Haldia	1431.6	1305.25	-126.35	91	131.5	136.13	4.63	104
28	Haldibari	64.45	32.98	-31.47	51	42.5	38.4	-4.1	90
29	Halisahar	190	113.54	-76.46	60	252	230.18	-21.82	91
30	Howrah	2078.75	2049.08	-29.67	99	4301	2855.84	-1445.16	66
31	Islampur	77	33.96	-43.04	44	103.74	111.64	7.9	108
32	Jamuria	43.91	23.66	-20.25	54	68	80.84	12.84	119
33	Jangipur	64.9	59.9	-5	92	147.31	149.75	2.44	102

34	Jhalda	18.41	14.19	-4.22	77	88.75	55.68	-33.07	63
35	Jhargram	57.96	54.08	-3.88	93	81.63	78.69	-2.94	96
36	Katwa	129.26	141.12	11.86	109	166.34	162.97	-3.37	98
37	Kharagpur	442.85	205.04	-237.81	46	302	217.97	-84.03	72
38	Konnagar	131.6	147.06	15.46	112	209.5	189.68	-19.82	91
39	Madhyam-gram	445.2	390.61	-54.59	88	198.7	191.67	-7.03	96
40	Mathabhanga	74.97	52.78	-22.19	70	44.26	50.47	6.21	114
41	Memari	38.21	41.64	3.43	109	21.72	47.07	25.35	217
42	Midnapore	244.01	252.24	8.23	103	388.97	320.41	-68.56	82
43	Naihati	1.03	3.07	2.04	298	3.95	4.05	0.1	103
44	North Barrackpore	379.21	138.95	-240.26	37	265.92	244.81	-21.11	92
45	Old Malda	49	22.2	-26.8	45	284.1	148.68	-135.42	52
46	Panihati	100	19.83	-80.17	20	854.81	465.98	-388.83	55
47	Panskura	22.67	9.98	-12.69	44	239.86	15.64	-224.22	7
48	Pujali	181.81	141.08	-40.73	78	74.75	66.92	-7.83	90
49	Raiganj	136.3	64.77	-71.53	48	257.55	248.89	-8.66	97
50	Rajarhat-Gopalpur	780.1	546.29	-233.81	70	262.55	255.12	-7.43	97
51	Ramjibonpore	28.89	31.46	2.57	109	114.14	71.55	-42.59	63
52	Ranaghat	144.9	107.68	-37.22	74	197.62	173.81	-23.81	88
53	Sonamukhi	38.51	26.9	-11.61	70	58.94	62.96	4.02	107
54	Taherpur	13.18	6.4	-6.78	49	54.62	45.11	-9.51	83
55	Titagarh	474.92	125.63	-349.29	26	365.38	268.98	-96.4	74
56	Tufanganj	81.38	33.1	-48.28	41	45.5	50.7	5.2	111
57	Uluberia	53.33	42.6	-10.73	80	585.14	651.3	66.16	111
58	Uttarpara-Kotrung	285.25	176.65	-108.6	62	285	248.13	-36.87	87
Total		14390.78	11306.23	-3084.55	79	16716.88	12416.64	-4300.24	74

APPENDIX -8C

Statement showing budget estimate and actual receipts for the year 2004-05

(vide para 3.1; page 25)

(Rupees in lakh)

Sl. No.	Name of ULB	Own source				Other source			
		Budget Estimate	Actual receipts	Shortfall (-) / Increase(+)	Percentage of realisation	Budget Estimate	Actual receipts	Shortfall (-) / Increase(+)	Percentage of realisation
1	Alipurduar	88	61.39	-26.61	70	115	100.78	-14.22	88
2	Baduria	35.39	15.93	-19.46	45	107.69	95.73	-11.96	89
3	Balurghat	246.21	157.35	-88.86	64	258.98	255.78	-3.2	99
4	Bankura	289.77	179.17	-110.6	62	534.5	351.46	-183.04	66
5	Barasat	434.9	265	-169.9	61	323.75	387.81	64.06	120
6	Barrackpore	263.54	325.96	62.42	124	275.29	258.1	-17.19	94
7	Basirhat	85.86	75.07	-10.79	87	197.33	188.21	-9.12	95
8	Beldanga	53.44	27.34	-26.1	51	64.09	67.24	3.15	105
9	Berhampore	976.48	976.5	0.02	100	183.74	339.41	155.67	185
10	Bhatpara	560.87	414.12	-146.75	74	771.5	661.43	-110.07	86
11	Burdwan	1368.9	1457.99	89.09	107	365.25	418.77	53.52	115
12	Chakdaha	121.16	114.27	-6.89	94	138.4	137.52	-0.88	99
13	Cooch behar	444.86	442	-2.86	99	279	291.46	12.46	104
14	Coopers Camp NAA	9.6	2.97	-6.63	31	57.5	18.27	-39.23	32
15	Dainhat	19.33	8.87	-10.46	46	11.77	11.63	-0.14	99
16	Dhuliyān	21.63	8.75	-12.88	40	89.49	85.97	-3.52	96
17	Dhupguri	23.84	8.74	-15.1	37	33.4	35.1	1.7	105
18	Diamond Harbour			0				0	
19	Dinhata	63.14	71.36	8.22	113	68.03	70.74	2.71	104
20	Dubrajpur	40.35	31.57	-8.78	78	68.4	64.5	-3.9	94
21	Egra	23.74	12.32	-11.42	52	37.7	24.23	-13.47	64
22	Englishbazar	420.41	418.64	-1.77	100	446.5	401.75	-44.75	90
23	Garulia	190.66	76.93	-113.73	40	130.6	167.45	36.85	128
24	Ghatal	163.38	150	-13.38	92	99.1	92.68	-6.42	94
25	Gobardanga	47.97	14.5	-33.47	30	84.59	84.57	-0.02	100
26	Guskara	82.16	43.47	-38.69	53	64.36	79.58	15.22	124
27	Haldia	1206.25	1148.88	-57.37	95	144	219.8	75.8	153
28	Haldibari	54.82	39.98	-14.84	73	50.5	38.14	-12.36	76
29	Halisahar	216.66	143.63	-73.03	66	287.75	234.84	-52.91	82
30	Howrah	2782.24	1721.29	-1060.95	62	4692	4888.31	196.31	104
31	Islampur	69.95	41.84	-28.11	60	64.52	139.44	74.92	216
32	Jamuria	34.15	108.02	73.87	316	85.85	137.49	51.64	160
33	Jangipur	69.97	55.78	-14.19	80	140.34	137.62	-2.72	98

34	Jhalda	18.13	11.31	-6.82	62	76.5	66.75	-9.75	87
35	Jhargram	64.41	52.25	-12.16	81	82.27	81.06	-1.21	99
36	Katwa	139.11	121.72	-17.39	87	176.77	169.55	-7.22	96
37	Kharagpur	421.1	246.3	-174.8	58	273	219.45	-53.55	80
38	Konnagar	129.68	181.12	51.44	140	199.17	193.33	-5.84	97
39	Madhyam-gram	492.85	354.22	-138.63	72	238.2	229.79	-8.41	96
40	Mathabhanga	62.93	42.74	-20.19	68	53.92	59.13	5.21	110
41	Memari	143.17	102.47	-40.7	72	30.37	51.42	21.05	169
42	Midnapore	283.36	293.92	10.56	104	425.24	350.21	-75.03	82
43	Naihati	2.86	1.54	-1.32	54	6.96	4.19	-2.77	60
44	North Barrackpore	766.6	100.88	-665.72	13	301.55	290.09	-11.46	96
45	Old Malda	42	28.25	-13.75	67	277.43	114.52	-162.91	41
46	Panihati	90	15.7	-74.3	17	1077.74	476.13	-601.61	44
47	Panskura	26.69	9.85	-16.84	37	632.32	87.77	-544.55	14
48	Pujali	124.41	194.87	70.46	157	84.01	78.41	-5.6	93
49	Raiganj	116.66	84.41	-32.25	72	253.72	247.95	-5.77	98
50	Rajarhat-Gopalpur	639.38	506.93	-132.45	79	270.65	273.77	3.12	101
51	Ramjibonpore	36.63	41.5	4.87	113	81.99	56.61	-25.38	69
52	Ranaghat	176.61	252.38	75.77	143	208	202.34	-5.66	97
53	Sonamukhi	40.5	18.3	-22.2	45	62.51	63.05	0.54	101
54	Taherpur	15.28	7.23	-8.05	47	60.37	50.84	-9.53	84
55	Titagarh	383.17	158.21	-224.96	41	350.3	286.39	-63.91	82
56	Tufanganj	99.86	39.5	-60.36	40	52.61	50.02	-2.59	95
57	Uluberia	58.57	47.53	-11.04	81	469.77	460.5	-9.27	98
58	Uttarpara-Kotrung	293.65	224.73	-68.92	77	276.5	286.38	9.88	104
Total		15177.24	11757.49	-3419.75	77	16292.79	14935.46	-1357.33	92

APPENDIX -9							
Statement showing the demand and collection on property tax for the year 2004-05							
(vide para 3.2; page:26)							
(Rupees in lakh)							
Sl. No.	Name of ULB	Demand		Collection		Balance	
		Arrear	Current	Arrear	Current	Arrear	Current
1	Alipurduar	124.8	51.41	29.29	8.86	95.51	42.55
2	Baduria	24.45	13.15	3.86	2.86	20.59	10.29
3	Balurghat	15.48	74.21	13.18	48.98	2.3	25.23
4	Bankura	93.1	77.18	36.97	36.26	56.13	40.92
5	Barasat	241.18	105.04	32.21	47.42	208.97	57.62
6	Barrackpore	54.78	145.48	50.38	131.48	4.4	14
7	Basirhat	10	56.44	8.77	18.87	1.23	37.57
8	Beldanga	74.77	20.31	5.96	6.7	68.81	13.61
9	Berhampore	363.06	259.18	115.76	139.43	247.3	119.75
10	Bhatpara	1498.72	343.12	191.91	107.08	1306.81	236.04
11	Budge Budge	644.92	196.21	12.81	157.32	632.11	38.89
12	Burdwan	148.9	230.52	60.3	210.28	88.6	20.24
13	Chakdaha	80.35	28.43	6.76	10.99	73.59	17.44
14	Cooch behar	116.32	108.27	39.08	55.59	77.24	52.68
15	Coopers Camp NAA	4.58	2.5	0.49	0.21	4.09	2.29
16	Dainhat	10.96	5.88	1.75	2.81	9.21	3.07
17	Dhuliyani	3.58	1.24	0.55	0.89	3.03	0.35
18	Dhupguri	1.45	3.09	1.01	1.65	0.44	1.44
19	Diamond Harbour	106.29	18.78	3.09	12.67	103.2	6.11
20	Dinhata	19	24.26	11.93	10.21	7.07	14.05
21	Dubrajpur	9.14	3.72	4.86	2.07	4.28	1.65
22	Egra	11.81	7.94	2.38	3.48	9.43	4.46
23	Englishbazar	193.02	157.95	61.82	72.45	131.2	85.5
24	Garulia	372.65	77.99	5.18	19.44	367.47	58.55
25	Ghatal	26.51	18.4	4.89	10.98	21.62	7.42
26	Gobardanga	49.94	6.25	2.72	3.31	47.22	2.94
27	Guskara	23.34	13.44	2.94	6.18	20.4	7.26
28	Haldia	482.03	864.15	157.66	705.02	324.37	159.13
29	Haldibari	20.18	13.03	2.76	3.92	17.42	9.11
30	Halisahar	133.97	90.44	12.76	56.92	121.21	33.52
31	Howrah					0	0
32	Islampur	116.17	32.55	10.53	4.37	105.64	28.18
33	Jamuraia	105.6	52.13	13.16	4.93	92.44	47.2
34	Jangipur	49.67	24.54	6.38	9.79	43.29	14.75
35	Jhalda	13.76	2.28	0.44	0.91	13.32	1.37
36	Jhargram	20	17	14.86	14.66	5.14	2.34
37	Katwa	65.19	36.24	10.78	27.82	54.41	8.42
38	Kharagpur	106.75	45.69	18.66	38.09	88.09	7.6
39	Konnagar	416.51	70	13.73	27.14	402.78	42.86

40	Madhyam-gram	170.03	136.12	22.98	77.1	147.05	59.02
41	Mathabhanga	31.76	19.6	7.78	7.61	23.98	11.99
42	Memari	25.01	13.11	4.98	8.12	20.03	4.99
43	Midnapore	118.12	104.04	73.23	72.84	44.89	31.2
44	Naihati	601.67	97.16	30.24	31.09	571.43	66.07
45	North Barrackpore	445.35	121.27	18.93	36.9	426.42	84.37
46	Old Malda	14	28	11.29	16.96	2.71	11.04
47	Panihati	922.84	298.76	59.63	117.88	863.21	180.88
48	Panskura	2.02	1.4	0.45	0.77	1.57	0.63
49	Pujali	124.54	165.73	45.93	141.62	78.61	24.11
50	Raiganj	104.05	44.29	12.36	34.9	91.69	9.39
51	Rajarhat-Gopalpur	52	51.6	57.6	49.41	-5.6	2.19
52	Ramjibonpore	1.39	3.33	0.45	2.71	0.94	0.62
53	Ranaghat	30.1	45.5	16.38	24.31	13.72	21.19
54	Sonamukhi	30.03	10.05	2.46	3.98	27.57	6.07
55	Taherpur	10.5	2.04	0.98	1.01	9.52	1.03
56	Titagarh	365.67	109.98	40.41	57.49	325.26	52.49
57	Tufanganj	20.88	18.09	4.47	7.35	16.41	10.74
58	Uluberia	765.39	113.18	16.88	10.11	748.51	103.07
59	Uttarpara-Kotrung	199.37	107.69	24.38	60.06	174.99	47.63
Total		9887.65	4789.38	1424.38	2784.26	8463.27	2005.12

APPENDIX - 10

**Statement showing loss of revenue
due to delay in general revision of property tax**
(vide para 3.3; page:27)

(Rupees in lakh)

Sl.No.	Name of ULB	Due date of revision	Actual date of revision	Period of delay	Loss of revenue
1.	Chandrakkona	1.4.00	1.4.03	3 years	12.07
2.	Gayeshpur	Not available	Not available.	2 years six months	127.33
3.	Bolpur	1.4.88	July 2003	14 years nine months	806.40
4.	Ghatal	Not available	Not available	Two years	3.32
5.	Durgapur	1.4.98	December 2004	6 years 8 months	1417.50
6.	Tamluk	1.7.02		Six months	11.22
7.	Barrackpore	1.4.00	January 2003.	Two years nine months	150.48
8.	Baduria	1.4.97	April 2001.	Four years	33.08
9.	Hoogly Chinsura	1.7.98	Not revised.	Six years	Not available
10.	Bidhannagar	1.11.89	Not revised.	15 years	Not available
11.	North Dum Dum	1.10.02	Not revised for Airport Authority.	Two years	Not available
12.	Dhuliyān	1.4.93	Valuation done in 2004 has not yet given effect as of February 2005.	10 years	4.30
13.	Gobardanga	1.4.99	Not revised.	5 years	3.10
14.	Haldibari	31.3.03	July 2004	15 months	8.52
15.	Kamarhati	1.4.00	April 2002	2 years	206.04
Total					2783.36

APPENDIX 11

Statement showing loss of revenue due to non imposition of surcharge

(vide para 3.6 ; page:28)

(Rupees in lakhs)

Sl.No.	Name of Municipality	Year	Loss due to non-imposition of surcharge
1.	Birnagar	1995-2000	0.23
2.	Baruipur	1997-2004	15.89
3.	Chandrakona	1997-2003	1.78
4.	Mathabhanga	2002-2004	0.29
5.	Gayeshpur	1997-2004	88.29
6.	Baidyabati	2003-2004	14.10
7.	Beldanga	2003-2004	0.42
8.	Halisahar	1999-2004	40.65
9.	Bolpur	2002-2004	5.86
10.	Durgapur	1992-2004	132.72
11.	Tamluk	2002-2005	0.73
12.	Barrackpore	2003-2004	7.83
13.	Uttarpara Kotrang	2002-2004	9.44
14.	Islampur	1998-2004	3.95
15.	Bidhannagar	1996-2005	44.38
16.	Taki	1994-2004	2.21
17.	North Dum Dum	2002-2004	9.82
18.	Garulia	1998-2004	116.57
19.	Kharagpur	2002-2004	2.15
20.	Rampurhat	2002-2005	4.69
21.	Barasat	1997-2004	1.31
22.	Katwa	2001-2004	9.64
23.	Dubrajpur	1992-2005	.87
24.	Kalimpong	2003-2004	10.53
25.	Berhampore	2002-2005	10.25
26.	Rajpur Sonarpur	1997-2004	61.19
27.	Haldibari	1997-2005	1.72
28.	Suri	2002-2005	0.75
29.	Jhargram	2002-2005	0.30
30.	Kalna	1993-2005	11.52
31.	Alipurduar	2000-2005	3.08
32.	Guskara	1990-2005	10.34
33.	Raniganj	2002-2005	30.04
Total			653.54

APPENDIX 12**Statement showing loss
due to non-/ less- imposition of water charges**

(vide para 3.7 ; page: 29)

(Rupees in lakh)

Sl. No.	Name of ULB	Period	Minimum amount chargeable	Amount charged	Loss
1.	Halisahar	February 2003 to December 2004	26.86	Nil	26.86
2.	Gayeshpur	July 2004 to October 2004	2.84	0.95	1.89
3.	Nabadwip	February 2003 to December 2004	5.93	Nil	5.93
4.	Tamluk	February 2003 to January 2005	6.72	2.65	4.07
5.	Barrackpore	February 2003 to November 2004	52.80	Nil	52.80
6.	Siliguri	February 2003 to February 2005	14.50	6.64	7.86
7.	Rampurhat	February 2003 to January 2005	1.94	Nil	1.94
8.	Budge Budge	February 2003 to February 2005	25.16	6.30	18.86
9.	Rajpur Sonarpur	February 2003 to February 2005	11.63	Nil	11.63
Total			148.38	16.54	131.84

APPENDIX - 13
Statement showing non realization of rent from stalls/shops
(vide para 3.9; page: 30)

(Rupees in lakh)

Sl.No.	Name of the municipality	Year	Rent not realised from stalls/shops etc.
1.	Birnagar	2003-04	2.38
2.	Baruipur	2002-03	2.72
3.	Diamond Harbour	2002-03	3.04
4.	Chandrakona	2002-03	1.23
5.	Bansberia	2002-03	5.91
6.	Mathabhanga	2002-04	9.05
7.	Chakdaha	2002-04	0.27
8.	Memari	2003-04	0.46
9.	Bolpur	2002-04	16.72
10.	Nabadwip	1998-04	1.21
11.	Tamluk	2002-04	9.34
12.	Arambag	2002-04	1.38
13.	New Barrackpore	2002-04	0.53
14.	Uttarpara Kotrang	2002-04	4.52
15.	Bhadreswar	2002-04	13.86
16.	Konnanagar	2002-04	13.14
17.	Hoogli Chinsura	1992-2004	1.65
18.	Islampur	2002-04	5.34
19.	Kharar	2002-04	1.56
20.	Bidhannagar	2003-04	33.90
21.	Midnapur	2002-04	11.61
22.	Taki	2.002-04	2.01
23.	Dum Dum	1977-2003	1.04
24.	Rampurhat	2002-05	2.23
25.	Khirpai	2002-04	0.42
26.	Santipur	2002-04	3.39
27.	Barasat	2002-04	11.98
28.	Bishnupur	2003-04	3.25
29.	Berhampur	2003-05	4.40
30.	Gangarampur	2002-05	6.62
31.	Haldibari	2002-05	2.55
32.	Suri	2004-05	5.35
33.	Bally	2003-04	8.98
34.	Jhargram	2004-05	4.56
35.	Kalna	2003-05	2.10
36.	Balurghat	2003-05	14.26
37.	Cooch Behar	2002-04	10.86
38.	Alipurduar	2002-05	1.89
Total			225.71

APPENDIX 14
Statement showing outstanding license fee
(vide para 3.10; page:30)

Sl. No.	Name of ULB	Year	Outstanding fees (Rupees in lakhs)
1.	Halisahar	2003-04	0.84
2.	Memari	2003-04	0.48
3.	Gayeshpur	2003-04	0.19
4.	Chakdaha	2003-04	2.08
5.	Kalimpong	2003-04	1.47
6.	Birnagar	2003-04	0.10
7.	Beldanga	2003-04	6.64
8.	Mathabhanga	2003-04	0.68
9.	Dum Dum	2003-04	0.25
10.	Diamond Harbour	2002-03	1.45
11.	Bansberia	2002-03	0.93
12.	Nabadwip	2003-04	0.50
13.	Tamluk	2003-04	0.50
14.	Arambag	2003-04	1.93
15.	New Barrackpore	2003-04	6.27
16.	Sainthia	2003-04	1.91
17.	Uttarpara Kotrang	2003-04	4.24
18.	Bhadreswar	2003-04	5.60
19.	Baduria	2003-04	0.02
20.	Midnapur	2003-04	7.31
21.	Taki	2003-04	0.19
22.	Kharar	2003-04	0.25
23.	Kharagpur	2003-04	0.87
24.	Khirpai	2002-04	.03
25.	Sainthia	2002-04	1.90
26.	Asansol	2002-04	9.21
27.	Jangipur	2002-04	8.31
28.	Bishnupur	2003-04	12.32
29.	Haldia	2002-04	5.75
30.	Santipur	2002-04	0.1
31.	Budge Budge	2003-04	3.24
32.	Rajpur Sonarpur	2003-04	0.54
33.	Kalimpong	2004-05	5.15
34.	Jiaganj Azimganj	2003-05	1.20
35.	Dubrajpur	2003-05	0.05
36.	Berhampore	2003-05	14.29
37.	Bhatpara	2002-04	1.54
38.	Suri	2004-05	27.73
39.	Jhargram	2003-04	27.52
40.	Kalna	2003-05	0.25
41.	Cooch Behar	2002-04	4.12
42.	Alipurduar	2002-05	1.90
43.	Kaliaganj	2002-05	0.19
44.	Guskara	2002-05	2.21
Total			172.25

APPENDIX 15
Statement showing expenditure incurred for casual labour
(vide para 4.2; page:33)

(Rupees in lakh)

Sl. No.	Name of Municipalities	Year	No. of casual labour	Expenditure incurred
1.	Birnagar	2000-04	64	39.09
2.	Baruipur	2002-03	96	15.03
3.	Diamond Harbour	2001-04	25	30.08
4.	Mathabhanga	2002-04	9	5.31
5.	Dum Dum	2002-04	125	54.34
6.	Halisahar	1995-2004	28 to 116	124.64
7.	Bolpur	1992-2004	196 to 219	20.66
8.	Nabadwip	2002-04	126 to 248	43.90
9.	Tamluk	2002-04	Not available	26.64
10.	Arambag	2002-04	78 and 91	26.74
11.	Naihati	2002-04	94	57.39
12.	Barrackpore	2002-04	159	54.81
13.	Dhuliyān	2002-04	53	24.66
14.	Contai	2003-04	355	43.45
15.	Garulia	2002-04	276	75.85
16.	Siliguri	2003-04	802	191.09
17.	Islampur	2002-04	92	Not available
18.	Budge Budge	2003-04	18	9.40
19.	Dubrajpur	2001-05	76	14.67
20.	Kalimpong	2000-05	76	Not available
21.	Gangarampur	2002-05	26	23.31
22.	Haldibari	1991-05	35	51.67
23.	Jiaganj Azimganj	2003-05	72	26.78
24.	Bally	2003-04	Not available	1.70
25.	Suri	2002-05	Not available	108.23
26.	Kalna	2003-05	14	7.88
27.	Kamarhati	2002-05	177	124.15
	Total			1201.47

APPENDIX 16
Statement of incomplete works
(vide para 5.5; page: 39)

Sl.No	Name of ULB	Brief of works	Expenditure (Rupees in lakh)
1.	Baidyabati	Replacement of water supply pipeline not completed as of December 2004 though fund was transferred to KMWSA in October 2002 and March 2003.	16.20
2.	Mathabhanga	Status of construction Asuthosh Hall started in February 2000 remained incomplete as of April 2004.	54.32
3.	Gayeshpur	Construction of a hall started in July 1991 not completed till November 2004.	39.72
		Construction of ecological park started in March 2001 remained incomplete till November 2004.	11.19
4.	Halisahar	Construction of commercial complex started in September 2002 remained incomplete till December 2004.	39.54
5.	Nabadwip	Construction of super market cum commercial complex started in July 1990 was not completed as of December 2004.	45.00
		Construction of road taken up in July 2004 remained incomplete as of December 2004.	3.57
6.	Tamluk	Beautification of swimming pool started in September 2002 remained incomplete till February 2005.	1.78
7.	Gobardanga	Water supply project not completed as of January 2005.	77.23
		Construction of office building entrusted in December 2001 was not completed as of January 2005.	30.00
8.	New Barrackpore	Construction of auditorium started in 2001 remained incomplete for utilization till January 2005.	239.66
9.	Beldanga	Construction of cold storage completed in June 2003 could not put to service till December 2004 due to non installation of motor pump, overhead	37.77

		reservoir.	
10	Suri	Work on beautification of park entrusted in August 2003 was not executed as of August 2005.	1.00
11.	Jhargram	Construction of community hall not completed as of March 2005	15.34
12.	Berhampur	Construction of Natun Bazar Market Complex under IDSMT programme phase II started in June 2003 was not completed as of August 2005	57.73
		Construction of cold storage unit started in March 2004 remained incomplete till August 2005	43.99
13.	Balurghat	Construction of three storied memorial hall with car parking provision commenced in September 2004 remained incomplete till August 2005	7.44
		Construction of office building with provision for swimming pool undertook in December 2004 was not completed as of August 2005	1.23
		Construction of first floor over ground floor building swimming pool in word no 18 started in August 2004 was not completed as of August 2005	3.48
14.	Cooch Behar	Construction of two hawker's market started in December 2003 remained incomplete for utilization till August 2005	4.12
		Construction of Karma Bhawan started in August 2003 was not completed as of August 2005	3.21
		Construction of stalls at Bhabaniganj Bazar started in February 2003 was not completed as of August 2005	24.84
		Supply, fitting and fixing steel rolling shutter in the stall at Bazar block I to V started in June 2003 not completed as of August 2005	15.42
		Construction of stall at block B to J started in April 2003 remained incomplete for utilization till August 2005	3.05

		Construction of fish dealer's market at Khagrabari remained incomplete till August 2005	6.13
		started in Construction of 2 nos. overhead reservoirs February 2004 was not completed till August 2005	23.44
15.	Alipurduar	Construction of super market complex at chaupathi started in September 2002 remained incomplete as of August 2005	107.28
16.	Guskara	Construction of Vidyasagar Memorial Hall	54.50
		Construction of Municipal Lodge (1 st floor)	10.75
		Construction of Administrative Building (2 nd floor)	8.13
		Need based Water supply scheme at Dharapur	0.24
		Construction of Commercial Complex	4.72
	Total		992.02

APPENDIX 17

Statement showing utilisation of NSDP grants during the year 2003-04

(vide para 6.1.1; page: 43)

(Rupees in lakhs)

Sl. No.	Name of Municipality	Opening Balance	Receipts	Total	Expenditure	Balance	Percentage
1	Arambag	-4.99	17.32	12.33	14.5	-2.17	118
2	Baduria	6.9	12.78	19.68	15.43	4.25	78
3	Baidyabati	36.34	15.73	52.07	7.99	44.08	15
4	Barrackpore	18.33	18.11	36.44	31.66	4.78	87
5	Beldanga	14.45	4.14	18.59	6.04	12.55	32
6	Bhadreswar	19.65	13.97	33.62	18.82	14.8	56
7	Birnagar	-0.45	7.67	7.22	5.29	1.93	73
8	Bolpur	21.61	20.22	41.83	21.5	20.33	51
9	Chakdah	33.64	28.67	62.31	35.8	26.51	57
10	Chandannagar	21.71	21.03	42.74	26.23	16.51	61
11	Dhuliyān	30.01	31.18	61.19	24.64	36.55	40
12	Dum Dum	5.43	14.97	20.4	11.9	8.5	58
13	Durgapur	226.79	163.23	390.02	248.79	141.23	64
14	Garulia	15.62	11.25	26.87	15.32	11.55	57
15	Gayeshpur	13.4	9.13	22.53	12.3	10.23	55
16	Ghatal	32.89	16.78	49.67	19.07	30.6	38
17	Gobardanga	22.4	10.99	33.39	23.84	9.55	71
18	Halisahar	18.54	15.86	34.4	30.64	3.76	89
19	Hoogly Chinsura	60.02	27.09	87.11	62.86	24.25	72
20	Islampur	23.19	17.34	40.53	36.11	4.42	89
21	Kalimpong	0	15.88	15.88	11.02	4.86	69
22	Kharagpur	134.12	67.65	201.77	50.9	150.87	25
23	Kharar	2.39	3.96	6.35	3.35	3	53
24	Konnagar	0.22	10.87	11.09	11.27	-0.18	102
25	Kulti	81.08	0	81.08	52.42	28.66	65
26	Mathabhanga	10.1	7.01	17.11	10.97	6.14	64
27	Memari	13.94	14.44	28.38	10.57	17.81	37
28	Midnapur	76.78	48.1	124.88	44.84	80.04	36
29	Nabadwip	112.4	47.94	160.34	10.65	149.69	7
30	New Barrackpore	11.12	5.89	17.01	14.53	2.48	85
31	North Dum Dum	21.33	20.85	42.18	17.46	24.72	41
32	Rampurhat	22.34	13.23	35.57	18.48	17.09	52
33	Sainthia	31.75	12.51	44.26	28.2	16.06	64
34	Siliguri	237.63	144.33	381.96	206.64	175.32	54
35	Sreerampur	30.98	23.94	54.92	45.23	9.69	82
36	Taki	12.97	9.31	22.28	18.64	3.64	84
37	Tamluk	14.05	19.03	33.08	15.84	17.24	48

38	Uttarpara Kotrang	35.05	23.07	58.12	29.43	28.69	51
39	Khirpai	4.89	4.8	9.69	4.19	5.5	43
40	Barasat	51.92	31.08	83	14.83	68.17	18
41	Jangipur	57.98	30.82	88.8	26.06	62.74	29
42	Katwa	18.43	21.9	40.33	14.89	25.44	37
43	Haldia	44.17	53.09	97.26	77.12	20.14	79
44	Santipur	119.67	43.34	163.01	55.97	107.04	34
45	Gangarampur	23.8	26.31	50.11	14.49	35.62	29
46	Bhatpara	134.03	68.42	202.45	24.99	177.46	12
47	Haldibari	6.85	5.26	12.11	4.91	7.2	41
48	Cooch Behar	0	35.63	35.63	30.28	5.35	85
49	Alipurduar	43.2	25.75	68.95	28.61	40.34	41
50	Jhargram	10.42	16.13	26.55	19.12	7.43	72
51	Bally	47.76	0	47.76	17.54	30.22	37
52	Suri	35.89	38.75	74.64	25.47	49.17	34
53	Kaliaganj	14.41	16.78	31.19	22.2	8.99	71
54	Guskara	8.37	10.34	18.71	10.75	7.96	57
55	Kamarhati	20.13	37.11	57.24	38.74	18.5	68
56	Raniganj	65.08	25.19	90.27	17.95	72.32	20
Total		2170.73	1456.17	3626.9	1717.28	1909.62	47

APPENDIX 18

Statement showing expenditure incurred without declaring slum area
(vide para 6.1.2; Page: 44)

(Rupees in lakh)

Sl. No.	Name of ULB	Year	Expenditure
1.	Baidyabati	2002-04	11.40
2.	Bansberia	2002-03	12.82
3.	Birnagar	2002-04	33.16
4.	Burdwan	2002-03	57.34
5.	Chakdah	2002-04	63.32
6.	Chandrakona	2002-03	7.39
7.	Contai	2003-04	17.74
8.	Dhuliyani	2002-04	37.33
9.	Diamond Harbour	2002-03	11.61
10.	Dum Dum	2002-04	14.76
11.	Durgapur	2002-04	424.00
12.	Garulia	2002-04	25.54
13.	Kharagpur	2002-04	97.26
14.	Rampurhat	2002-04	33.43
15.	Siliguri	2003-04	206.14
16.	Sreerampur	2003-04	45.21
17.	Jhargram	2002-04	41.30
18.	Suri	2002-04	47.27
19.	Kalimpong	2004-05	22.33
20.	Berhampore	2003-05	87.35
21.	Bhatpara	2002-04	141.51
22.	Alipurduar	2002-05	41.12
	Total		1479.33

APPENDIX 19

**Statement showing expenditure incurred on
engagement of contractor under NSDP**
(vide para 6.1.3; page:44)

(Rupees in lakh)

Sl. No.	Name of ULB	Year	Expenditure
1.	Baduria	2002-04	15.44
2.	Barrackpore	2002-04	40.21
3.	Bidhannagar	2003-04	20.10
4.	Bolpur	2002-04	43.31
5.	Chakdah	2002-04	60.18
6.	Chandannagar	2003-04	25.65
7.	Chandrakona	2002-03	7.39
8.	Dhuliyani	2002-04	37.33
9.	Diamond Harbour	2002-03	11.61
10.	Dum Dum	2002-04	14.76
11.	Durgapur	2002-04	276.00
12.	Kharagpur	2002-04	97.26
13.	Konnanagar	2002-04	24.19
14.	Mathabhanga	2002-04	12.96
15.	Nabadwip	2002-04	49.86
16.	Sainthia	2003-04	16.65
17.	Siliguri	2003-04	2.86
18.	Taki	2002-04	28.49
19.	Dubrajpur	2003-05	3.96
20.	Kalimpong	2004-05	22.33
21.	Berhampore	2003-05	87.35
22.	Bhatpara	2002-04	141.51
23.	Cooch Behar	2002-04	99.55
24.	Kamarhaty	2002-05	173.25
25.	Chandernagar	2004-05	9.28
26.	Jhargram	2002-04	26.32
27.	Bally	2003-04	0.84
28.	Suri	2002-04	22.87
	Total		1371.51

APPENDIX 20

Statement showing expenditure incurred outside the scope of NSDP
(vide para 6.1.4 ; page:44)

(Rupees in lakh)

Sl. No.	Name of ULB	Year	Particulars of expenditure	Amount
1.	Baduria	2003-04	Procurement of material/ equipment, construction of wall, improvement of road etc.	7.55
2.	Baidyabati	2002-04	Garbage clearance and maintenance of road.	11.40
3.	Chandannagar	2003-04	Not furnished.	4.07
4.	Dhuliyana	2002-04	Removing plant from water and construction of black top road.	6.37
5.	Durgapur	2002-04	Salary and administrative expenses.	11.09
6.	Gayeshpur	2002-04	Not furnished.	3.71
7.	Halisahar	2003-04	Construction of retaining wall at river side.	2.92
8.	Islampur	2002-04	Expenditure towards construction/repair of office building and bus terminus.	6.09
9.	Siliguri	2003-04	Electrification, sanitary plumbing, salary and stationary.	13.12
10.	Bishnupur	2003-04	Car hire charge and repairing of vehicle.	5.23
11.	Dubrajpur	2003-05	Not furnished.	0.57
12.	Kalimpong	2004-05	Transfer to SJSRY and NSAP.	22.33
13.	Bhatpara	2002-04	Transfer to SJSRY.	13.14
14.	Kalna	2003-05	Supervision charges and salary .	3.38
15.	Kaliaganj	2002-03	Salary to SAE.	0.61
16.	Guskara	2002-05	Repair works and printing charges.	0.27
17.	Suri	2002-04	Maintenance, salary payment, purchase of electrical fittings.	4.20
Total				116.05

APPENDIX 21

Statement showing under utilization for shelter less people in NSDP
(vide para 6.1.5; page: 45)

(Rupees in lakh)

Sl. No.	Name of ULB	Year	Expenditure	Amount earmarked for shelter
1.	Baduria	2003-04	15.44	1.54
2.	Barrackpore	2002-04	31.66	3.17
3.	Birnagar	2002-04	15.20	1.52
4.	Burdwan	2002-03	57.33	5.73
5.	Chakdah	2002-04	63.33	6.33
6.	Chandannagar	2003-04	26.23	2.62
7.	Chandrakona	2002-03	7.39	0.74
8.	Dhuliyān	2002-04	37.33	3.73
9.	Diamond Harbour	2002-03	12.02	1.20
10.	Dum Dum	2002-04	14.74	1.47
11.	Durgapur	2002-04	423.71	42.37
12.	Kharagpur	2002-04	92.01	9.20
13.	Konnagar	2002-04	24.19	2.41
14.	Mathabhanga	2002-04	17.07	1.71
15.	Midnapore	2002-04	85.91	8.59
16.	Nabadwip	2002-04	52.36	5.24
17.	North Dum Dum	2003-04	17.46	1.75
18.	Rampurhat	2002-04	33.43	3.34
19.	Sainthia	2003-04	47.52	4.75
20.	Siliguri	2003-04	206.64	20.66
21.	Taki	2002-04	28.48	2.85
22.	Tamluk	2002-04	35.88	3.59
23.	Suri	2002-04	4.72	0.47
24.	Gangarampur	2002-05	75.05	7.50
	Total		1425.10	142.48

APPENDIX 22

Statement showing utilisation of BMS grants during the year 2003-04

(vide para 6.2.1; page: 45)

(Rupees in lakh)

Sl. No.	Name of Municipality	Opening Balance	Receipt	Total	Expenditure	Balance	Percentage
1.	Alipurduar	7.42	0	7.42	4.01	3.41	54
2.	Arambag	-7.66	0	-7.66	2.09	-9.75	-
3.	Baidyabati	2.11	0	2.11	2.11	0	100
4.	Bally	17.44	0	17.44	6.36	11.08	36
5.	Balurghat	27.88	0	27.88	9.94	17.94	36
6.	Barasat	17.93	0	17.93	13.91	4.02	78
7.	Barrackpore	24.9	2.85	27.75	24.98	2.77	90
8.	Beldanga	7.49	0	7.49	4.66	2.83	62
9.	Berhampore	4.64	0	4.64	4.64	0	100
10.	Bhadreswar	4.35	2.89	7.24	7.58	-0.34	105
11.	Bhatpara	5.83	30.65	36.48	38.24	-1.76	105
12.	Bishnupur	8.86	0	8.86	8.86	0	100
13.	Budge Budge	29.52	5.24	34.76	12.28	22.48	35
14.	Chakdah	1.6	0	1.6	3.76	-2.16	235
15.	Chandannagar	-11.46	13.75	2.29	11.25	-8.96	491
16.	Cooch Behar	0	0.14	0.14	0.14	0	100
17.	Dhuliyani	8.55	0	8.55	5.37	3.18	63
18.	Dubrajpur	15.55	15	30.55	21.01	9.54	69
19.	Dum Dum	0	16.35	16.35	16.35	0	100
20.	Durgapur	129.29	10.85	140.14	26.61	113.53	19
21.	Gangarampore	54.66	0	54.66	42.8	11.86	78
22.	Garulia	1.27	0	1.27	0.28	0.99	22
23.	Ghatal	20.15	3.56	23.71	2.21	21.5	9
24.	Gobardanga	23.99	0	23.99	5.3	18.69	22
25.	Guskara	1.91	0	1.91	0	1.91	0
26.	Haldia	72.58	0	72.58	24.52	48.06	34
27.	Haldibari	6.43	0	6.43	1.76	4.67	27
28.	Halisahar	6.47	3.1	9.57	6.74	2.83	70
29.	Hoogly Chinsura	9.72	24.8	34.52	36.01	-1.49	104
30.	Islampur	7.72	0	7.72	7.65	0.07	99
31.	Jhargram	3.22	7.5	10.72	3.79	6.93	35
32.	Kaliaganj	10.21	10	20.21	19.15	1.06	95
33.	Kalna	55.81	25	80.81	39.84	40.97	49
34.	Kamarhati	22.91	0	22.91	23.3	-0.39	102
35.	Katwa	17.76	0	17.76	0.11	17.65	1
36.	Kharagpur	5.22	0	5.22	3.59	1.63	69

37.	Kharar	3.17	0	3.17	1.35	1.82	43
38.	Khirpai	1.27	0	1.27	0.94	0.33	74
39.	Konnagar	8.22	12.5	20.72	10.97	9.75	53
40.	Mathabhanga	12.01	0	12.01	11.26	0.75	94
41.	Memari	18.62	10	28.62	2.99	25.63	10
42.	Midnapore	50.26	1.94	52.2	8.32	43.88	16
43.	Nabadwip	24.08	0	24.08	5.13	18.95	21
44.	North Dum Dum	19.56	7.18	26.74	26.18	0.56	98
45.	Rampurhat	20.36	10	30.36	13.88	16.48	46
46.	Raniganj	21.1	0	21.1	12.15	8.95	58
47.	Sainthia	4.58	1.5	6.08	3.06	3.02	50
48.	Santipur	68.3	0	68.3	2.25	66.05	3
49.	Siliguri	0	50	50	41	9	82
50.	Sreerampur	14.58	13.9	28.48	18.43	10.05	65
51.	Suri	3.97	0	3.97	0.65	3.32	16
52.	Taki	0.26	15	15.26	9.34	5.92	61
53.	Uttarpara Kotrang	4.61	0	4.61	18.08	-13.47	392
	Total	889.22	293.7	1182.92	627.18	555.74	53

APPENDIX 23

Statement showing utilisation of SJSRY grants during 2003-04

(vide para 6.3.1; page:47)

(Rupees in lakh)

Sl. No.	Name of Municipality	Opening Balance	Receipts	Total	Expenditure	Balance	Percentage
1.	Alipurduar	-1.23	17.93	16.7	1	15.7	6
2.	Arambag	1.1	12.1	13.2	4.1	9.1	31
3.	Baduria	0.99	10.72	11.71	6.36	5.35	54
4.	Baidyabati	23.44	0.04	23.48	0	23.48	0
5.	Balurghat	2.01	16.77	18.78	5.11	13.67	27
6.	Barrackpore	1.12	3.96	5.08	2.92	2.16	57
7.	Beldanga	32.91	9.31	42.22	2.69	39.53	6
8.	Berhampore	2.87	7.81	10.68	5.36	5.32	50
9.	Bhadreswar	0.98	3.7	4.68	1.43	3.25	31
10.	Birnagar	0.08	5.38	5.46	4	1.46	73
11.	Bishnupur	1.52	9.12	10.64	0	10.64	0
12.	Bolpur	0	8.57	8.57	8	0.57	93
13.	Budge Budge	7.62	33.88	41.5	19.83	21.67	48
14.	Chakdah	4.03	18.02	22.05	16.9	5.15	77
15.	Chandannagar	19.16	10.27	29.43	10.64	18.79	36
16.	Cooch Behar	0	18.33	18.33	12.12	6.21	66
17.	Dhuliyān	5.46	10.24	15.7	1.08	14.62	7
18.	Dubrajpur	14.73	11.05	25.78	5.16	20.62	20
19.	Dumdum	6.03	6.65	12.68	5.41	7.27	43
20.	Durgapur	30.82	30.04	60.86	27.45	33.41	45
21.	Gangarampur	4.76	13.39	18.15	6.87	11.28	38
22.	Garulia	7.8	0	7.8	0	7.8	0
23.	Ghatal	0.54	16.04	16.58	4.98	11.6	30
24.	Gobardanga	-1.16	6.24	5.08	0.34	4.74	7
25.	Guskara	3.85	12.06	15.91	3.29	12.62	21
26.	Haldia	5.26	15.73	20.99	7.07	13.92	34
27.	Haldibari	3.33	11.39	14.72	5.18	9.54	35
28.	Halisahar	1.52	4.41	5.93	2.17	3.76	37
29.	Hoogly Chinsura	13.07	2.43	15.5	8.62	6.88	56
30.	Islampur	1.82	7.35	9.17	1.44	7.73	16
31.	Jangipur	6.8	19.69	26.49	16.33	10.16	62
32.	Jhargram	0.82	12.96	13.78	5.51	8.27	40
33.	Kaliaganj	2.47	21.01	23.48	13.33	10.15	57
34.	Kalimpong	1.26	11.5	12.76	11.5	1.26	90
35.	Kalna	3.74	11.63	15.37	2.33	13.04	15
36.	Katwa	8.21	25.7	33.91	13.89	20.02	41

37.	Kharagpur	18.36	7.4	25.76	11.43	14.33	44
38.	Khirpai	2.68	7.61	10.29	5.64	4.65	55
39.	Konnanagar	0	12.62	12.62	11.98	0.64	95
40.	Mathabhanga	1.13	4.13	5.26	4.4	0.86	84
41.	Memari	3.74	15.09	18.83	6.18	12.65	33
42.	Midnapore	7.18	3.29	10.47	5.63	4.84	54
43.	Nabadwip	4.62	11.33	15.95	2.94	13.01	18
44.	North Dum Dum	1.61	9.45	11.06	6.52	4.54	59
45.	Rajpur Sonarpur	0	4.49	4.49	7.12	-2.63	159
46.	Rampurhat	1.45	7.08	8.53	3.61	4.92	42
47.	Raniganj	5.36	4.28	9.64	3.48	6.16	36
48.	Sainthia	2.01	8.44	10.45	1.13	9.32	11
49.	Santipur	2.99	1.78	4.77	3.39	1.38	71
50.	Siliguri	2.18	65.71	67.89	33.4	34.49	49
51.	Sreerampore	0.18	5.69	5.87	5.86	0.01	100
52.	Suri	2.6	20.27	22.87	21.19	1.68	93
53.	Taki	0.53	11.2	11.73	6.73	5	57
54.	Tamluk	5.91	13.1	19.01	6.99	12.02	37
55.	Uttarpara Kotrang	2.23	7.21	9.44	7.26	2.18	77
Total		282.49	655.59	938.08	397.29	540.79	42

APPENDIX 24

Statement showing utilisation of XI th Finance grants during the year 2003-04

(Vide para 6.4.1; page: 49)

(Rupees in lakh)

Sl. No.	Name of Municipality	Opening Balance	Receipts	Total	Expenditure	Balance	Percentage
1.	Alipurduar	25.58	22.7	48.28	26.47	21.81	55
2.	Arambag	-10.55	13.16	2.61	26.41	-23.8	1012
3.	Baduria	6.38	10.24	16.62	16.62	0	100
4.	Baidyabati	16.77	19.34	36.11	2.08	34.03	6
5.	Bally	17.81	0	17.81	12.31	5.5	69
6.	Balurghat	48.27	51.48	99.75	42.55	57.2	43
7.	Barasat	48.93	33.58	82.51	15.6	66.91	19
8.	Barrackpore	22.17	25.66	47.83	10.89	36.94	23
9.	Beldanga	7.34	10.5	17.84	6.34	11.5	36
10.	Berhampore	1.38	47.07	48.45	32.71	15.74	68
11.	Bhadreswar	23.97	21.64	45.61	45.57	0.04	100
12.	Bhatpara	133.7	75.96	209.66	117.26	92.4	56
13.	Birnagar	-3.22	8.02	4.8	3.46	1.34	72
14.	Bishnupur	25.08	18.16	43.24	17.7	25.54	41
15.	Bolpur	9.7	15.5	25.2	9.6	15.6	38
16.	Budge Budge	58.77	25.16	83.93	18.31	65.62	22
17.	Chakdah	9.59	20.02	29.61	20.37	9.24	69
18.	Chandannagar	18.06	24.62	42.68	23.62	19.06	55
19.	Cooch Behar	11.22	30.38	41.6	41.6	0	100
20.	Dhuliyān	3.45	28.61	32.06	10.59	21.47	33
21.	Dubrajpur	14.4	8.92	23.32	13.24	10.08	57
22.	Dum Dum	17.45	12.7	30.15	25.46	4.69	84
23.	Durgapur	101.59	85.42	187.01	174.35	12.66	93
24.	Gangarampur	2.75	23.32	26.07	26.07	0	100
25.	Garulia	11.5	22.8	34.3	26.3	8	77
26.	Gayeshpur	17.07	12.76	29.83	9.5	20.33	32
27.	Ghatal	-12.95	15.72	2.77	12.77	-10	461
28.	Gobardanga	22.88	10.06	32.94	14.01	18.93	43
29.	Guskara	4.79	8.9	13.69	6.18	7.51	45
30.	Haldia	12.69	27.52	40.21	40.21	0	100
31.	Haldibari	3.63	6.26	9.89	6.93	2.96	70
32.	Halisahar	18.09	30.66	48.75	36.12	12.63	74
33.	Hoogly Chinsura	48.19	33.08	81.27	37.88	43.39	47
34.	Islampur	38.4	20.98	59.38	59.35	0.03	100
35.	Jangipur	35.67	25.46	61.13	42.41	18.72	69
36.	Jhargram	5.73	10.82	16.55	16.55	0	100

37.	Kaliaganj	27.96	15.04	43	21.38	21.62	50
38.	Kalimpong	3.94	12.12	16.06	12.12	3.94	75
39.	Kalna	40.94	22.34	63.28	28.35	34.93	45
40.	Kamarhati	31.23	53.86	85.09	83.89	1.2	99
41.	Katwa	28.13	21.54	49.67	41.77	7.9	84
42.	Kharagpur	103.35	50.14	153.49	59.06	94.43	38
43.	Kharar	5.13	3.38	8.51	3.33	5.18	39
44.	Khirpai	3.91	4.46	8.37	8.26	0.11	99
45.	Konnanagar	9.73	15.38	25.11	14.29	10.82	57
46.	Mathabhanga	4.56	7.26	11.82	7.24	4.58	61
47.	Memari	20.45	11.68	32.13	22.24	9.89	69
48.	Midnapore	65.09	32.08	97.17	17.9	79.27	18
49.	Nabadwip	41.06	32.6	73.66	42.81	30.85	58
50.	New Barrackpore	8.18	15.16	23.34	18.18	5.16	78
51.	North Dum Dum	29.01	31.08	60.09	21.78	38.31	36
52.	Rajpur Sonarpur	76.24	58.36	134.6	80.35	54.25	60
53.	Rampurhat	20.18	14.98	35.16	12.37	22.79	35
54.	Raniganj	26.38	27.56	53.94	15.37	38.57	28
55.	Sainthia	17.75	11.56	29.31	11.86	17.45	40
56.	Santipur	67.36	30.16	97.52	42.01	55.51	43
57.	Sreerampore	11.67	30.8	42.47	50.59	-8.12	119
58.	Suri	16.7	15.9	32.6	5.4	27.2	17
59.	Taki	4.87	8.62	13.49	8.79	4.7	65
60.	Tamluk	7.01	9.92	16.93	10.95	5.98	65
61.	Uttarpara Kotrang	48.58	31.58	80.16	46.03	34.13	57
Total		1535.69	1424.74	2960.43	1733.71	1226.72	59

APPENDIX 25

Statement showing utilisation of MPLAD grants during the year 2003-04

(vide para 6.5.1 ; page : 50)

(Rupees in lakh)

Sl. No.	Name of Municipality	Opening Balance	Receipts	Total	Expenditure	Balance	Percentage
1	Mathabhanga	5.4	Nil	5.4	4.91	0.49	91
2	Baduria	2.5	2.5	5	5	0	100
3	Baidyabati	7.88	25.65	33.53	13.19	20.34	39
4	Barrackpore	10.48	140.25	150.73	91.45	59.28	61
5	Birnagar	1.48	Nil	1.48	1.51	-0.03	102
6	Chakdah	Nil	24.57	24.57	19.36	5.21	79
7	Dum Dum	Nil	12.52	12.52	5.65	6.87	45
8	Gobardanga	2.59	10.06	12.65	8.72	3.93	69
9	Halisahar	Nil	6	6	0	6	0
10	Hoogly Chinsura	6.61	20.31	26.92	18.17	8.75	67
11	Kalimpong	0.5	Nil	0.5	Nil	0.5	0
12	Kharagpur	0.6	Nil	0.6	0.6	0	100
13	Memari	22.91	8.18	31.09	27.2	3.89	87
14	North Dum Dum	4.8	45.21	50.01	36.28	13.73	73
15	Rampurhat	1.39	11.26	12.65	0.15	12.5	1
16	Sainthia	1.79	5.02	6.81	6.52	0.29	96
17	Siliguri	11.92	52.36	64.28	38.06	26.22	59
18	Sreerampur	7.86	Nil	7.86	2.2	5.66	28
19	Taki	1.02	Nil	1.02	1.02	0	100
20	Tamluk	1.71	4.47	6.18	1.06	5.12	17
21	Uttarpara Kotrang	5.29	24.75	30.04	25.06	4.98	83
22	Guskara	0.66	36.7	37.36	21.02	16.34	56
23	Kamarhati	13.38	5	18.38	19.54	-1.16	106
24	Raniganj	0.98	15.52	16.5	11.38	5.12	69
Total		111.75	450.33	562.08	358.05	204.03	64

APPENDIX 26

Statement showing loss of interest on GPF in Howrah Municipal Corporation

(vide para 7.8; page: 69)

Year	Opening balance	Collection	Deposit	Balance	Interest accrued
1996-97	0	6542137	0	6542137	390451
1997-98	6932588	7325695	0	7325695	1309903
1998-99	15568186	7180699	0	7180699	2336652
1999-2000	25085537	17282296	13401863	3880433	4010618
2000-01	32976588	19771086	16316307	3454779	3971335
2001-02	40402702	18654278	16654920	1999358	4136222
2002-03	46538282	17295228	17295228	0	4574835
2003-04	51113117	18782752	18782752	0	4142783
2004-05	55255900	-	-	0	4507236
Total					2,93,80,035

APPENDIX – 27

GLOSSARY OF ABBREVIATIONS

ADB	Asian Development Bank
BMS	Basic Minimum Service
BOC	Board of Councillors
CDS	Community Development Societies
CUDP	Calcutta Urban Development Programme
CVB	Central Valuation Board
DPSC	District Primary school Council
EFC	Eleventh Finance Commission
ELA	Examiner of Local Accounts
HMC	Howrah Municipal corporation
IDC	Interest During Construction
IEP	Iron Elimination Plant
IDSMT	Integrated Development of Small and Medium Towns
IRs	Inspection Reports
IT	Income Tax
KEIP	Kolkata Environmental Improvement Project
KMC	Kolkata Municipal Corporation
KMWSA	Kolkata Metropolitan Water and Sanitation Authority
MED	Municipal Engineering Director
MIC	Member in Council
MPLAD	Member of Parliament Local Area Development Scheme
MSW (M&H)	Municipal Solid Waste (Management and Handling)
NHC	Neighbourhood Committee
NHG	Neighbourhood Group
NRY	Neheru Rojgar Yojana
NSDP	National Slum Development Programme
PF	Provident Fund
PHED	Public Health Engineering Directorate
PT	Professional Tax
SDC	Slum Development Committee
SJSRY	Swarna Jayanti Shahari Rozgar Yojana
ST	Sales Tax
ULB	Urban Local Body
USEP	Urban Self Employment Programme
UWEP	Urban Wage Employment Programme
VAMBAY	Valmiki Ambedkar Awas Yojana