

Preface

This Report for the year ended 31 March 2006 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 up to 2004-05 during 2005-06 and those of Gram Panchayats for the year 2004-05 during 2005-06.

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 (PRIs) 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 contains 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 Panchayat and Rural Development (P&RD) Department had no consolidated information on opening balance, total receipts, total expenditure and closing balance in respect of the PRIs.

(Paragraph 1.14)

2. Accounting procedures

4 Gram Panchayats (GPs) spent Rs. 1.07 crore during 2004-05 without preparing their annual accounts, while 49 GPs did not prepare their budget and spent Rs. 11.21 crore during the year unauthorisedly without budgeting.

(Paragraph 2.1 and 2.2.1)

15 Panchayat Samitis (PSs) unauthorisedly spent Rs. 27.10 crore, Rs. 26.28 crore and Rs. 14.38 crore during 2002-03, 2003-04 and 2004-05 respectively without preparing their budget. Similarly, Purulia Zilla Parishad (ZP) spent Rs. 64.57 crore during 2004-05 without preparing any budget estimate.

(Paragraph 2.2.2 and 2.2.3)

Difference of Rs. 53.74 lakh in 87 GPs at the end of 2004-05, Rs. 4.05 crore in 47 PSs at the end of 2003-04, Rs. 2.85 crore in 25 PSs at the end of 2004-05 and Rs. 45.66 crore in five ZPs at the end of 2004-05 between Cash Book and Pass Book remained unreconciled. This discrepancy was on account of the monthly reconciliation of balances in Cash Book and Pass Book not being conducted by these PRIs as prescribed in the Accounts Rules. The lapse was fraught with the risk of misappropriation of funds going undetected.

(Paragraph 2.6)

In 3059 GPs, unrealised amount of Rs. 48.34 crore constituted 73 *per cent* of the total demand for taxes, duties, rates, fees and tolls at the end of 2004-05.

(Paragraph 2.7)

3. Implementation of schemes

In 1573 Gram Panchayats, while Rs. 37.67 crore was spent during 2004-05 towards assistance under Indira Awas Yojana (IAY) for construction/up-gradation of huts, none of the beneficiaries were from the BPL list.

(Paragraph 3.1.2)

In 1328 Gram Panchayats, 68,245 sanitary latrines and in 1592 Gram Panchayats, 78,766 smokeless chullahs were not constructed although the full amount of assistance under IAY was given to the beneficiaries during 2004-05. Consequently, Rs. 4.09 crore for sanitary latrine and Rs. 0.79 crore for smokeless chullah were not deducted from the assistance given to the beneficiaries as per the programme guidelines.

(Paragraph 3.1.5)

In 11 Panchayat Samitis, Rs. 84.85 lakh during 2002-03 to 2004-05 were spent towards execution of works under Sampoorna Grameen Rozgar Yojana (SGRY) by engaging contractors in violation of the guidelines of the scheme. The PRIs could have used these funds to generate employment of 82,113 mandays.

(Paragraph 3.2.6)

Sagar and Kakdwip PSs incurred irregular expenditure of Rs. 41.99 lakh out of SGRY funds during 2004-05 on temporary structures for Gangasagar Mela (a religious congregation), which was beyond the purview of the programme guidelines.

(Paragraph 3.2.7)

Two ZPs and six PSs spent Rs. 1.91 crore during 2002-03 to 2004-05 out of SGRY funds on purchase of bitumen and construction of bituminous road in violation of programme guidelines.

(Paragraph 3.2.15)

Eight Zilla Parishads and six Panchayat Samitis and Siliguri Mahakuma Parishad incurred loss of Rs. 4.98 crore during 2001-02 to 2005-06 due to non-disposal of used gunny bagas received with SGRY foodgrains.

(Paragraph 3.2.17)

4. Execution of works and procurement of supplies

Bankura ZP paid Rs. 15.67 lakh twice on the same account (i.e. loading, unloading and stacking charges for PCC poles) during 2001-02 to 2004-05, thereby allowing an undue benefit to the contractors.

(Paragraph 4.1.1)

Due to improper planning and non-identification of clear sources of funds before starting construction of a central bus terminus cum market complex by Dhaniakhali PS in June 2002, expenditure of Rs. 1.50 crore incurred on it up to March 2006 turned idle (October 2006) for want of further funds against the total estimate of Rs. 2.50 crore.

(Paragraph 4.2.1)

Expenditure of Rs. 11.45 lakh incurred on purchase of bitumen and cement during 2002-03 and 2003-04 by Itahar PS remained doubtful as no basic records in support the purchase were available.

(Paragraph 4.2.2)

Bankura - II PS paid Rs. 8.10 lakh to contractors for re-excavation of tanks towards items which proved fictitious and not technically feasible.

(Paragraph 4.2.4)

Use of costly stone dust in lieu of sand prescribed in Rural Road Manual escalated the cost of road works taken up by Malda ZP by Rs. 1 crore, putting an extra burden on the exchequer.

(Paragraph 4.3.1)

Malda and Paschim Medinipur ZPs allowed unauthorised rate preference to contractors in construction/renovation of road, building and bridge, thereby making an extra payment of Rs. 95.29 lakh.

(Paragraph 4.3.3)

Dakshin Dinajpur ZP irregularly allowed a higher rate in execution of earth work to a contractor, which resulted in excess payment of Rs. 51.03 lakh on a road work.

(Paragraph 4.4.1)

After partial execution of a road work at a cost of Rs. 31.56 lakh, Malda ZP kept the work suspended in May 2003 and formally closed it in July 2005 due to unspecified reasons, thereby rendering Rs. 31.56 lakh spent on the work infructuous.

(Paragraph 4.4.2)

5. Other issues

Advances of Rs. 86.49 lakh given for execution of works accumulated since 1984-85 but remaining unadjusted, turned irrecoverable, as Khejuri-II PS did not maintain proper records for them.

(Paragraph 5.1.1)

Advances of Rs. 47.50 lakh given by Murshidabad Zilla Parishad remained irrecoverable as the details like identification of recipients and purpose of advance etc. were not available due to improper maintenance of advance register.

(Paragraph 5.1.2)

Bardhaman ZP invested Rs. 64.90 lakh in an ultra heat treated milk project scheduled to be commissioned in May 2004, without making any agreement with the other two parties involved in the project. The plant was not commissioned and the investment made by diverting funds from specific purpose grants turned infructuous.

(Paragraph 5.2.1)

Murshidabad ZP spent Rs. 32 lakh in August 1997 for purchasing shares of a private company which was to set up a food processing unit, without obtaining the viability report for the project. As the project did not take off (December 2005), the investment proved ultimately infructuous.

(Paragraph 5.2.2)

Murshidabad ZP failed to spend government grants of Rs. 65.35 lakh under 57 heads meant for various development schemes even after a lapse of 20 to 25 years. Loss of interest on this account due to blockage of funds amounted to Rs. 85.93 lakh.

(Paragraph 5.2.5)

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 levels (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 last election (i.e. the sixth in the series) was held in May 2003.

1.3 Devolution of functions, functionaries and funds

As of March 2005, the State Government reportedly transferred 28 functions out of 29 included in the 11th Schedule of the Constitution to the PRIs, along with funds and functionaries for 19¹ functions. But no supporting documents indicating the number of functionaries transferred could be produced by the P&RDD for audit scrutiny. Only one function, viz., technical training and vocational education could not be transferred for want of infrastructural facilities with the PRIs, as stated by the Department in January 2006. But as the funds and functionaries relating to nine functions out of 28 have not been transferred, the Department could not clarify (February 2006) as to how the devolution of the nine functions could effectively work in practice. In March 2007, the Department stated that the funds and functionaries relating to some more functions have been transferred, but necessary orders in support of this could not be produced to Audit.

During test check of 19 PRIs in March 2007, it was seen that 13 PRIs² denied any such transfer. Five PRIs³ stated that there were partial transfers, but no formal orders effecting such transfer could be furnished by them. Only one PRI⁴ admitted of formal transfer of only one function (Rural Electrification) together with funds and functionaries.

1.4 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 (i) Agriculture, including agricultural extension (ii) Land improvement, implementation of land reforms, land consolidation and soil conservation (iii) Minor irrigation, water management and watershed development, (iv) Animal husbandry, dairying and poultry (v) fisheries (vi) Social forestry and farm forestry (vii) Small scale industries, including food processing industries (viii) Khadi, village and cottage industries (ix) Drinking water (x) Education, including primary and secondary schools (xi) Adult and non-formal education (xii) Libraries (xiii) Cultural activities (xiv) Health and sanitation, including hospitals, Primary Health Centres and dispensaries (xv) Family Welfare (xvi) Women and child development (xvii) Social Welfare, including welfare of handicapped and mentally retarded (xviii) Welfare of weaker sections, and in particular, of the Scheduled Castes and the Scheduled Tribes (xix) Public distribution System.

² Bardhaman ZP, Galsi-I PS, Raniganj PS, Paraj GP, Chaktetul GP in Bardhaman district; Sri Sri Ramkrishna GP, Swami Vivekananda GP in South 24 Parganas district; Para PS, Raghunatpur-I PS, Anara GP, Bero GP, Nutandih GP, Para GP in Purulia district.

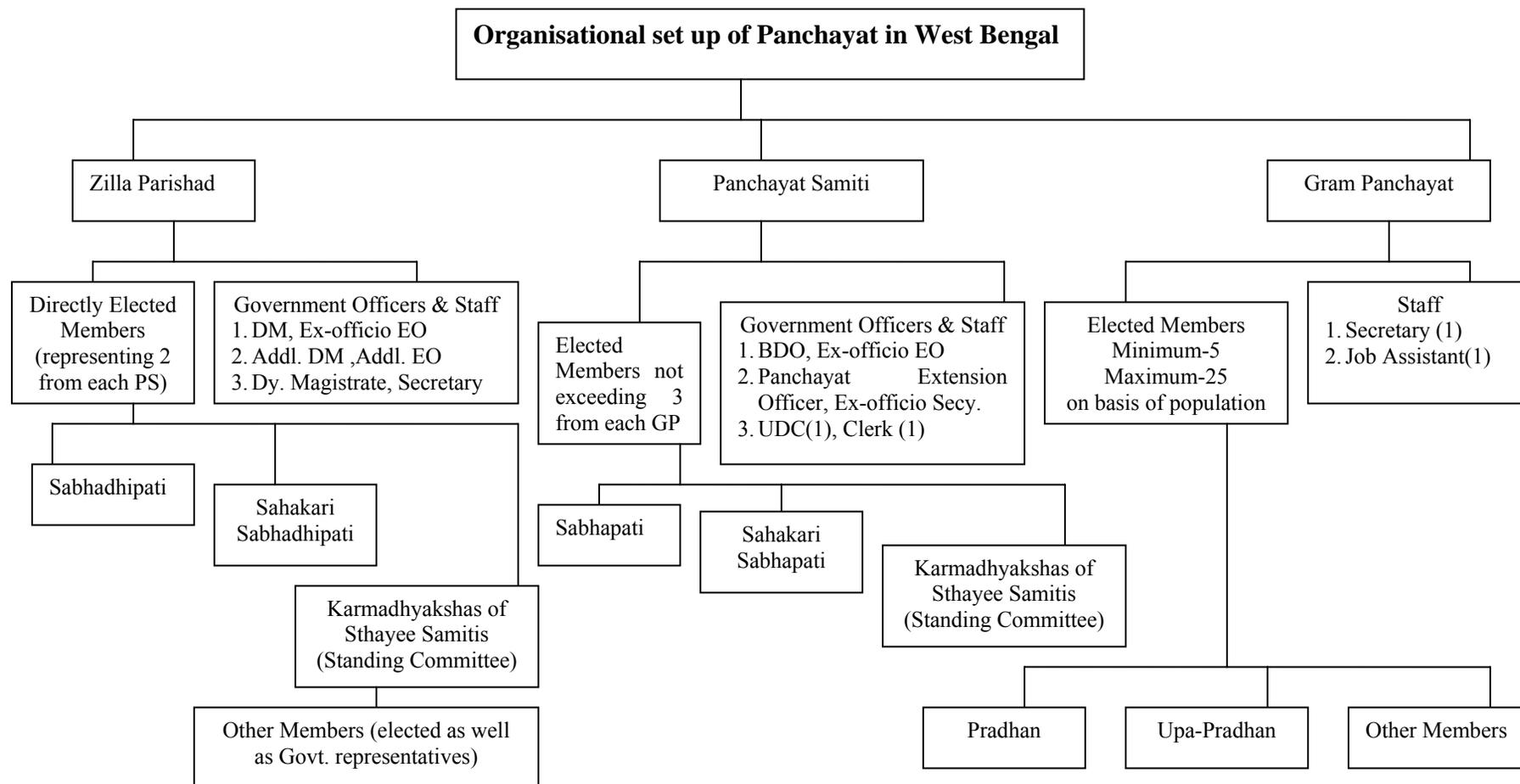
³ South 24 Parganas ZP, Namkhana PS, Kakdwip PS, Namkhana GP, Narayanpur GP in South 24 Parganas district.

⁴ Bankura ZP.

1.5 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 Department (P&RDD) headed by a Principal Secretary exercises administrative control over the Panchayat Raj Institutions.

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.

1.6 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.

1.7 Lodging and flow of funds

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.

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

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

(3) Purtakarya 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).

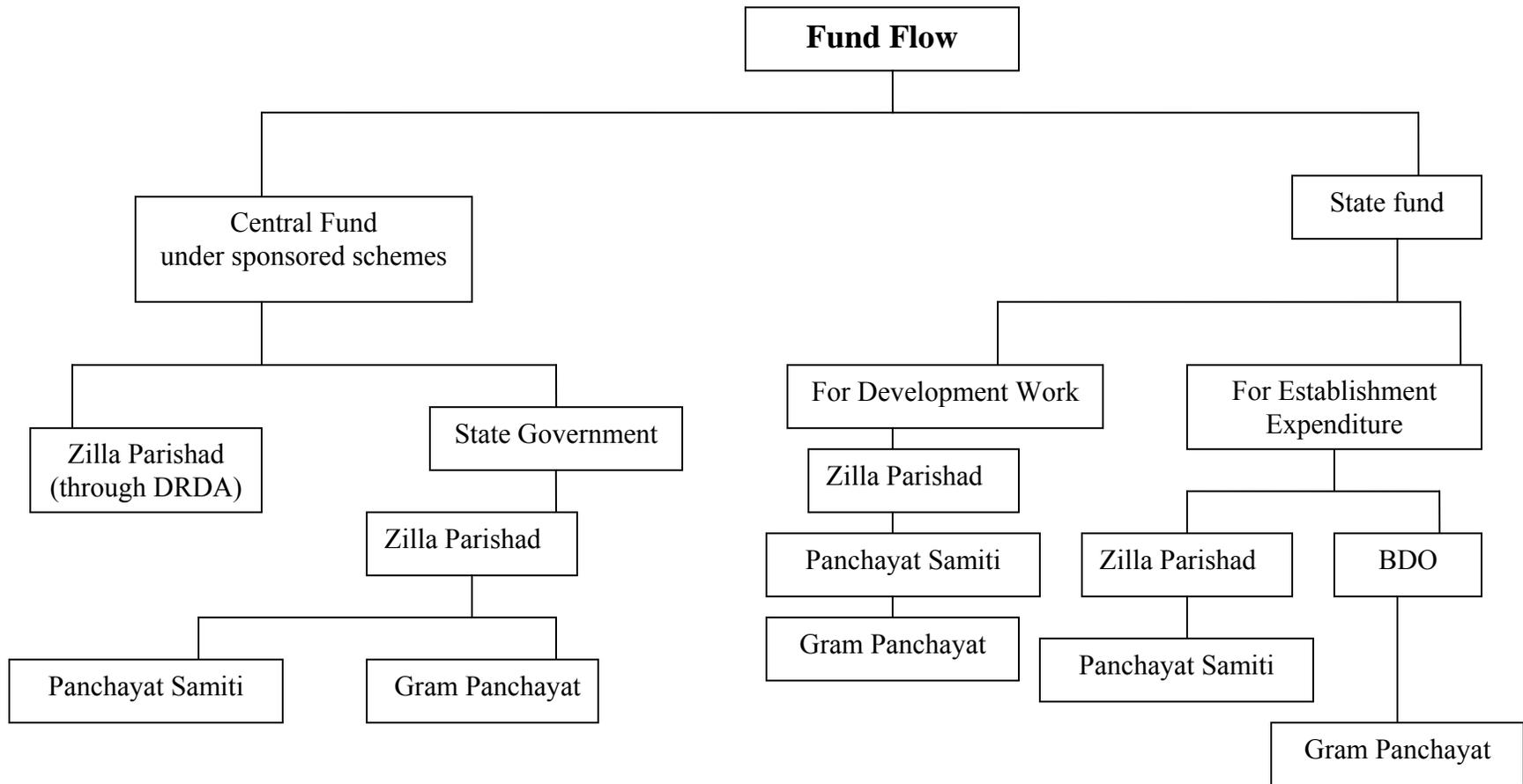
(7) Ban O Bhumi Sanskar (Forest and Land Reforms).

(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).

A fund flow statement is given below:



1.8 Status of creation of database on finances and maintenance of accounts

The format prescribed by the C&AG of India for maintenance of database by PRIs is yet to be adopted by the Government of West Bengal.

The Government intimated (August 2005) that Eleventh Finance Commission recommended Local Body Grant of Rs. 577.75 crore out of which Rs. 1.46 crore was for maintenance of accounts and Rs. 2.93 crore for creation of database. But it had not received any grant in spite of recommendation from Eleventh Finance Commission (EFC) specifically for maintenance of accounts and creation of database. The State received Rs. 346.64 crore only and out of this Rs. 0.55 crore was spent on maintenance of accounts and Rs. 0.24 crore on creation of database during the tenure of the 11th FC.

The State Government, however, had developed and introduced two software packages namely Integrated Fund Management and Accounting System (IFMAS) and Gram Panchayat Management System (GPMS) for maintenance of accounts and database for ZP/PS and GP respectively. The status of application of the software packages is as follows (January 2007).

Item	ZPs	PSs	GPs
Training	17	88	277
Installation	17	83	277
Working	13	47	189

1.9 Sources of Revenue

1.9.1 Government Grants and 'Own Source Revenue' (OSR)

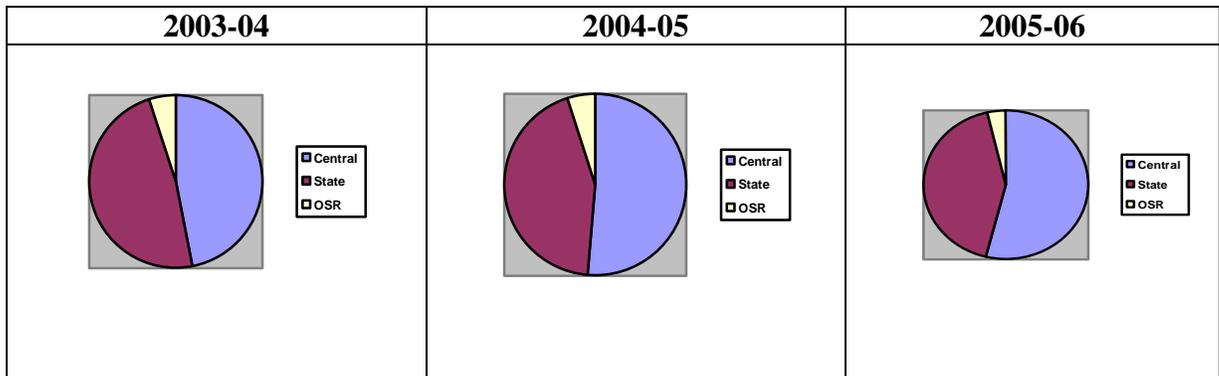
Sources of revenues of PRIs mainly consist of grants from Central and State Governments for implementation of various Central and State schemes. Besides meeting the cost of salary and allowances, the State Government transfers share of some taxes collected by it according to recommendations of the State Finance Commission. A small percentage of funds received by the PRIs consists of 'own source revenue' (OSR).

The revenue received by the PRIs during the last three years according to their sources is as follows:

Sources of revenue		Amount (Rupees in crore)		
		2003-04	2004-05	2005-06
Central Government Grants	GOI share of Centrally sponsored schemes released directly to PRIs	403.07	530.79	948.99
	Additional Central assistance and Finance Commission grants released through State budget	72.07	124.97	174.79
	Total	475.14	655.76	1123.78
State Government Grants	Salary grants	183.93	193.39	192.43
	Other grants	161.75	200.61	425.23
	State share of Centrally sponsored schemes	142.03	161.62	273.77
	Total	487.71	555.62	891.43
Grand total of grants received from Central and State Governments		962.85	1211.38	2015.21
Own Source Revenue (OSR)	Gram Panchayats	33.59	37.97	45.62
	Panchayat Samitis	8.25	12.68	15.44
	Zilla Parishads	10.07	13.78	13.03
	Total	51.91	64.43	74.09
Total revenue from all sources (Government grants plus own source revenue)		1014.76	1275.81	2089.30
Percentage of Government grants to total revenue		95	95	96
Percentage of OSR to total revenue		5	5	4

It would be seen from the above that during the period from 2003-04 to 2005-06 the PRIs continued to be overwhelmingly dependent on grants from the Central and State Governments which increased by 137 per cent and 83 per cent during the same period as illustrated below:

Sources of Revenue: Percentage Component



1.9.2 Funds received from Line Departments

The P&RDD could not furnish (March 2007) any information on the funds received by the PRIs during 2003-04 to 2005-06 from various line departments of the State Government for implementation of programmes for socio-economic development within their functional areas.

1.10 Application of funds

The following table shows release of Central and State grants during 2003-04 to 2005-06 according to objects of expenditure and categories of PRIs. However, this does not include the GOI share of Centrally sponsored schemes released directly to PRIs and funds released from line departments. The P&RDD stated (March 2007) that such details in respect of the above two categories of releases were not compiled by it.

(Rupees in crore)

Year	Head	Amount released			Of which, amount actually made available to		
		Central	State	Total	ZPs	PSs	GPs
2003-04	Salary & allowances	0	183.93	183.93	22.10	14.80	147.03
	Funds for implementation of schemes	41.76	271.92	313.68	176.45	27.16	110.07
	Other grants	30.31	31.86	62.17	29.93	2.54	29.70
	Total	72.07	487.71	559.78	228.48	44.50	286.80
2004-05	Salary & allowances	0	193.39	193.39	25.19	13.96	154.24
	Funds for implementation of schemes	66.73	302.71	369.44	180.30	37.89	151.25
	Other grants	58.24	59.51	117.75	35.12	27.17	55.46
	Total	124.97	555.61	680.58	240.61	79.02	360.95
2005-06	Salary & allowances	0	192.43	192.43	24.63	12.74	155.06
	Funds for implementation of schemes	47.69	364.61	412.30	174.60	56.29	181.41
	Other grants	127.10	334.40	461.50	145.87	85.78	229.85
	Total	174.79	891.44	1066.23	345.10	154.81	566.32

The sharp increase in 'Other grants' during 2005-06 was due to increase in 12th Finance Commission, State Finance Commission and other State grants compared to earlier years.

The P&RDD has no consolidated information on expenditure incurred by the PRIs out of the funds received by them from all sources.

1.11 Allocation and utilisation of State Finance Commission Grants

The recommendations of the Second State Finance Commission (SFC) of West Bengal constituted in July 2000 covered the period from 2001-02 to 2005-06. The following 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 Government decided to allocate 'the maximum amount possible' out of its resources without establishing any definite linkage of the quantum of entitlement out of 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 crore (i.e. 50 per cent of the recommended amount) only recently in the budget for 2005-06.

The P&RDD has no information about expenditure incurred by PRIs out of SFC grants.

The Third State Finance Commission was constituted on 22 February 2006 and is yet to submit its report (March 2007).

1.12 Allocation and utilisation of Eleventh Finance Commission grants

Eleventh Finance Commission (EFC) had recommended total grants of Rs. 577.75 crore to PRIs as indicated in paragraph 1.8 earlier during the five years from 2000-01 to 2004-05 to augment the resources of the Panchayats and thereby enabling them to provide civic services in rural areas on its own.

The details of allocation and utilisation of EFC funds during 2000-01 and 2004-05 are shown below.

(Rupees in crore)

Year	OB	Release to PRIs during the year	Total available fund with PRIs	Amount utilised by PRIs	Percentage of utilisation of funds	Closing Balance
2000-01	0	57.7	57.7	0.52	0.9	57.18
2001-02	57.18	170.45	227.63	25.61	11.25	202.02
2002-03	202.02	30.81	232.83	114.58	49.21	118.25
2003-04	118.25	35.99	154.24	74.13	48.06	80.11
2004-05	80.11	89.93	170.04	58.01	34.11	117.31

It would be evident from the above table that the percentage of utilisation of EFC funds during the years from 2000-01 to 2004-05 varies from 0.9 per cent to 49.21 per cent which was far below the desired level.

1.13 Twelfth Finance Commission grants

The Twelfth Finance Commission (TFC) awarded grants of Rs. 1271 crore for the PRIs of the State. The grants would be payable during the years from 2005-06 to 2009-10.

In terms of recommendations of the TFC, the States have to mandatorily transfer the grants released by the GOI to the PRIs within 15 days of the grants being credited to the State Account, failing which the State Government would have to transfer to the PRIs, interest at a rate equal to the RBI rate along with the delayed transfer of grants.

The details of receipt and utilisation of TFC grants during 2005-06 are shown below.

(Rupees in crore)

Year	Receipt of grants from GOI		Release of grants to PRIs by State Government		Utilisation of grants by PRIs as of March 2006	Interest released by the State Government to PRIs	
	Date	Amount	Date	Amount		Date	Amount
2005-06	6 October 2005	127.10	17 November 2005	127.10	6.04	30 May 2006	0.88

It would be seen from the above table that due to delay in release of grants the State Government had to bear an avoidable expenditure of Rs. 0.88 crore.

An overall audit of release and utilisation of TFC grants could not be taken up (March 2007) due to non-furnishing of requisite documents and information by the State Government.

However, a test check of 19 PRIs in March 2007 revealed the following:

Out of grants released for 2005-06, 10 per cent was to be spent at the minimum for the priority sectors i.e. (i) maintenance of accounts (ii) creation of database and (iii) water and sanitation service. The limit of the minimum has been extended (December 2006) to 30 per cent in case of GPs and 25 per cent in case of PSs and ZPs. The test check revealed that seven PRIs⁵ did not follow the norm for utilisation of grants received for 2005-06 and three PRIs⁶ for 2006-07. Percentage of grants for 2005-06 spent for priority sectors by seven PRIs ranged from zero to 2.69 while for 2006-07 in case of three PRIs the percentage ranged from zero to 7.36.

1.14 Overall financial position of PRIs

The P&RD Department had no consolidated information on opening balance, total receipts, total expenditure and closing balance in respect of the PRIs. The P&RDD has not yet developed any system for monitoring all receipts and expenditure of the PRIs (March 2007).

1.15 Sectoral analysis

The accounting system prescribed by the State Government to be followed by the PRIs does not have a mechanism to capture receipts and expenditures under important sectors like education, health, nutrition, social forestry etc. that may be amenable to sectoral analysis of such transactions. This was pointed out to the State Government (July 2006, September 2006 and March 2007) but further action in this regard is awaited.

5

Name of PRI	Percentage of grants spent for priority sectors
(i) Bankura ZP	2.69
(ii) Raniganj PS	0
(iii) Kakdwip PS	2.56
(iv) Narayanpur GP	0
(v) Vivekananda GP	0
(vi) Namkhana GP	0
(vii) Ramkrishna GP	0

6

Name of PRI	Percentage of grants spent for priority sectors
Raniganj PS	0
Chak Tentul GP	5.30
Kakdwip PS	7.36

1.16 District Planning Committee

As envisaged in Article 243 ZD of the Constitution, West Bengal District Planning Committee Act and Rules, 1994, provided for setting up a District Planning Committee (DPC) for each district. The DPC is to coordinate the plans prepared by the Panchayats and Municipalities in the district and prepare a District Development Plan (DDP) with special attention to the matters of common interest of the local bodies.

A test check of records in nine districts⁷ in March 2007 revealed the following:

(a) Delay in formation of DPC in nine districts ranged from two to 12 years from the date of passing of the Act and framing of the rules.

(b) Against the norms of one meeting every three months per DPC and 36 meetings per year to be held by nine DPCs during 1996-97 to 2006-07, the number of meetings per year ranged from three to 24.

(c) It was noticed that no DDP was prepared in any district during 2003-04 to 2005-06.

(d) Basic records like annual plans and perspective plans prepared by Panchayats and municipalities on the basis of which the DDPs were to be prepared could not be furnished to Audit relating to the period from 1996-97 to 2006-07.

Thus the functioning of the DPCs was found in audit to be irregular and ineffective.

1.17 Assets Management

The P&RDD has not yet developed (March 2007) any effective system for valuation of assets created by the PRIs during a year and assets accounting. It has also not created any mechanism for obtaining data on assets creation on regular basis from the PRIs that were financed out of the State budget.

⁷ Hoogly, Birbhum, Jalpaiguri, South-24 Parganas, Howrah, Purba Medinipur, Dakshin Dinajpur, Bankura, Coochbehar.

1.18 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)⁸.

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. Subsequently, by a notification in March 2003, the Examiner of Local Accounts had been appointed as Auditor of Gram Panchayats also, from 2002-03 onwards.

1.19 Audit Coverage

Audit of accounts of 17 ZPs, one Mahakuma Parishad (MP), 147 PSs for the years up to 2004-05 and 3350 GPs (out of 3354) for the year 2004-05 were conducted during 2005-06. Audit of accounts of four GPs (as detailed in **Appendix-XXXII**) could not be taken up during 2005-06 for want of records. The audit findings are discussed in the succeeding paragraphs.

⁸ 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.

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, 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 Accounts Rules (hereinafter called the Accounts Rules), 4 GPs (as detailed in **Appendix-I**) did not prepare the accounts although they incurred an expenditure of Rs. 1.07 crore against total receipt of Rs. 1.32 crore for the financial year 2004-05.

2.2 Expenditure incurred without preparing budget

2.2.1 In accordance with the prescribed procedure, every GP is to approve and adopt by 31 January each year the budget for the following financial year. However, 49 GPs (as detailed in **Appendix-II**) did not prepare, approve and adopt the budget for the year 2004-05. Thus the GPs unauthorisedly spent Rs. 11.21 crore without any budget allocation during the year.

2.2.2 In accordance with the prescribed procedure, 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, 2003-04 and 2004-05. Thus the PSs unauthorisedly spent Rs. 27.10 crore in 2002-03, Rs. 26.28 crore in 2003-04 and Rs. 14.38 crore in 2004-05 without budgeting.

2.2.3 Similarly, Purulia ZP incurred an expenditure of Rs. 64.57 crore in the year 2004-05 without preparing any budget estimate.

2.3 Expenditure incurred in excess of budget provision

2.3.1 723 GPs (as detailed in **Appendix-IV**) altogether spent Rs. 27.89 crore in excess of their respective budget provisions under different heads without preparing any supplementary and revised estimates during 2004-05.

2.3.2 27 PSs (as detailed in **Appendix-V**) altogether spent Rs. 3.24 crore during 2002-03, Rs. 4.21 crore during 2003-04 and Rs. 5.57 crore during 2004-05 in excess of their respective budget provisions under different heads.

2.3.3 2 ZPs (as detailed in **Appendix-VI**) altogether spent Rs. 10.85 crore during 2004-05 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 40 GPs spent Rs. 21.80 lakh during 2004-05, out of the revenues collected by them from time to time without depositing the money into their respective Savings Bank Accounts (as detailed in **Appendix-VII**). This is fraught with the risk of misappropriation and 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 Accounts Rules, the Pradhans of 285 GPs were found to have retained cash ranging from Rs. 0.25 lakh to Rs. 4.25 lakh at a time during 2004-05 (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. In violation of the above rules, 58 Panchayat Samitis (as detailed in **Appendix-IX**) had withdrawn and retained huge sums of cash through self-cheques during 2002-03 to 2004-05 (cash ranging from

Rs. 0.25 lakh to more than Rs. 5 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 The Accounts Rules stipulate 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 87 GPs, a total amount of Rs. 53.74 lakh remained unreconciled (as detailed in **Appendix-X**) at the end of the financial year 2004-05.

2.6.2. Similarly, 47 Panchayat Samitis during 2003-04, 25 Panchayat Samitis during 2004-05 and five Zilla Parishads during 2004-05 (as detailed in **Appendix-XI** and **Appendix-XII**) did not reconcile their balances as per cash book and pass book. A difference of Rs. 4.05 crore during 2003-04 and Rs. 2.85 crore during 2004-05 in respect of PSs and Rs. 45.66 crore during 2004-05 in respect of ZPs remained unreconciled as at the end of 31 March 2005.

2.6.3 Such absence of regular monthly reconciliation of cash balances indicates lack of internal control 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 3059 GPs, against a total cumulative demand of Rs. 65.95 crore, Rs. 48.34 crore could not be realised as at the end of 2004-05. The unrealised amount constituted 73 *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 The 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. Scrutiny of data by Audit from 1646 GPs[⊗] spread over 17 ZPs and one Mahakuma Parishad revealed that the GPs failed to maintain prescribed records and books pertaining to the year 2004-05 (as detailed in **Appendix-XIV**), mostly for want of knowledge of the panchayat functionaries on how to keep the records.

2.8.2 Similarly, on scrutiny of data by Audit from 150 PSs and 13 ZPs, it was found that 129 PSs during 2002-03, 98 PSs during 2003-04 and 53 PSs during 2004-05 and all the 13 ZPs during 2004-05 failed to maintain prescribed records and books (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 could not be ascertained.

2.9 Losses due to theft and defalcation of funds

2.9.1 In course of audit, 20 cases of loss of cash and foodgrains including office assets were noticed in respect of Gram Panchayats (as detailed in **Appendix-XVII**).

2.9.2 Similarly, four cases[⊙] of defalcation of Rs. 2.32 lakh were noticed in Bundwan PS under Purulia ZP during 2002-03 to 2004-05, for which FIR was lodged.

2.9.3 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 Accounts Rules.

⊗ Jalpaiguri Division: 393 Gram Panchayats; Presidency Division: 524 Gram Panchayats; Bardhaman Division: 729 Gram Panchyats.

Sl. No.	Name of the work	Source of funds	Amount of defalcation (in Rupees)	FIR Number and date
(1)	Dhalani Majudi dugwell	SC/ST Dev. Fund	10,000.00	3/2003 dated 19.1.2003
(2)	Construction of Bharaghutu Jorebundh	JRY (1997-98)	28,410.00	27/2000 dated 30.8.2000
(3)	Barokarmo watershed	Watershed	59,134.56	28/2001 dated 26.6.2001
(4)	Mangla watershed	Watershed	1,34,109.00	18/2003 dated 17.6.2003
Total			2,31,653.56	

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 36 *per cent* of the total number of GPs no such internal audit was conducted during 2004-05 (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 102 Panchayat Samitis in 2002-03, 106 Panchayat Samitis in 2003-04 and 43 Panchayat Samitis in 2004-05 and 12 ZPs in 2004-05 (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 2007) by the department:

Name of Post	Sanctioned strength	Men in position	Vacancy
Regional Accounts and Audit Officer	3	2	1
Parishad Accounts and Audit Officer	18	7	11
Samiti Accounts and Audit Officer	66	12	54
Panchayat Accounts and Audit Officer	359 [⊗]	314	45

Non-filling up of the vacancies was attributed (February 2007) by the department mainly to delay in direct recruitment process taken up by the State Public Service Commission.

2.10.4 During test check of 19 PRIs in March 2007, it was noticed that for the period from 2003-04 to 2005-06, internal audit was followed by issue of audit note in only four PRIs[×] which prepared reply/action taken note, while four other PRIs^{*} did not prepare any

⊗ This includes 18 posts for Headquarters.

× Bardhaman ZP, Panaj GP, Chaktetul GP in Bardhaman District.

* Bankura ZP in Bankura District; South 24 Parganas ZP in South 24 Parganas District; Anara GP, Para GP in Purulia District.

reply/action taken note. In three PRIs^{*}, internal audit was conducted but audit note was not issued. In eight⁺ internal audit was not conducted at all. The audit notes, where issued, contained observations on various recurring irregularities such as retention of money beyond permissible limit, non-preparation of bank reconciliation statement, non-recording of stock entry certificate on vouchers, non-maintenance of advance register, irregularities in use of vehicles and non-identification of signature/thumb impression of the workers on the muster rolls.

2.10.5 Lack of regular internal audit is a serious lacuna of the internal control mechanism of the Department.

^{*} Sri Sri Ramkrishna GP, Swami Vivekananda GP in South 24 Parganas District; Raghunathpur-I PS in Purulia District.

⁺ Galsi-I PS, Raniganj PS in Bardhaman District; Namkhana PS, Kakdwip PS, Namkhana GP, Narayanpur GP in South 24 Parganas District; Bero GP, Nutandih GP in Purulia District.

CHAPTER-3

Implementation of Schemes

3.1 INDIRA AWAS YOJANA (IAY)

Indira Awas Yojana (IAY) aims at providing dwelling units free of cost to the poor families of the Scheduled Castes (SCs), Scheduled Tribes (STs), freed bonded labourers and also the non-SC/ST persons Below Poverty Line (BPL) in the rural areas. The scheme is funded on a cost sharing basis of 75:25 between the Centre and the State. Since 1999-2000, 80 percent of allocation has been earmarked for new construction and 20 per cent for up-gradation of unserviceable kutchha houses. The scale of assistance for construction/up-gradation varied from time to time and also between hilly and plain areas.

Audit of implementation of IAY revealed irregularities in selection of beneficiaries, non-conferment of ownership of huts on women as envisaged in the scheme, non-construction of sanitary latrines and smokeless chullahs inspite of assistance released for them and loss of Central share due to sluggish utilisation of funds already made available.

GRAM PANCHAYAT

3.1.1 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 a financial year.

It was seen that 797 Gram Panchayats did not prepare and approve such Annual Action Plan for the year 2004-05 for selection of beneficiaries under the scheme. The Gram Panchayats spent a total amount of Rs. 22.20 crore by selection of beneficiaries outside the AAP in violation of the scheme guidelines (as detailed in **Appendix-XXI**).

In the absence of AAP, there is an increased risk of selection of ineligible beneficiaries.

3.1.2 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 and other calamities like riots, physically and mentally challenged persons etc.

However, in 1573 Gram Panchayats, while Rs. 37.67 crore was spent during 2004-05 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 the guidelines of the scheme.

3.1.3 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 67,929 cases in 2762 Gram Panchayats, ownership of huts constructed/up-graded with the scheme funds at a total cost of Rs. 105.21 crore was conferred solely on the male member of the family during 2004-05 (as detailed in **Appendix-XXIII**).

This was not in conformity with the scheme objectives which were designed to enhance the empowerment of women.

3.1.4 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 a hut. However, in 303 Gram Panchayats where Rs. 36.38 crore in 23,366 cases were disbursed during 2004-05 towards assistance for construction/up-gradation of huts, the beneficiaries had either no valid records of ownership of the land on which their huts were constructed/up-graded or records were not produced to Audit (as detailed in **Appendix-XXIV**).

This was indicative of lack of effective controls to ensure that ineligible beneficiaries are not covered under the scheme. Moreover, the possibilities of dislodging the beneficiaries rendering them again shelterless by the actual owners of the land at a subsequent stage, cannot be ruled out.

3.1.5 Sanitary latrines and smokeless chullahs not constructed

As per guidelines of the scheme, 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 1328 Gram Panchayats, 68,245 sanitary latrines and in 1592 Gram Panchayats, 78,766 smokeless chullahs (as detailed in **Appendix-XXV**) were not constructed although the full amount of assistance amounting to Rs. 259.54 crore was given to the beneficiaries in two instalments by the Gram Panchayats during 2004-05. The pay orders were signed by the Gram Pradhans of the respective Gram Panchayats.

In case, sanitary latrine and smokeless chullah were not constructed, Rs. 600 towards sanitary latrine and Rs. 100 towards smokeless chullah were to be recovered from the consolidated amount of assistance given to the beneficiaries by way of deduction from the second instalment of assistance. As such, Rs. 4.09 crore for sanitary latrine and Rs. 0.79 crore for smokeless chullah to be deducted from the assistance given to the beneficiaries were not deducted.

ZILLA PARISHAD

MALDA AND MURSHIDABAD ZILLA PARISHADS

3.1.6 Loss of Central share of Rs. 0.72 crore under Indira Awas Yojana (IAY)

According to IAY guidelines, the first instalment of 50 *per cent* of the total Central allocation for a particular District was to be released in the beginning of the financial year and the second instalment for the District was to be released on receipt of request from DRDA on fulfilment of condition that the opening balance of the District did not exceed 15 *per cent* of the funds available during the previous year.

On scrutiny of records it was seen that Ministry of Rural Development released

(October 2004) Rs. 3.71 crore to Malda Zilla Parishad as second instalment of Central allocation (2004-05) after deducting Rs. 25.03 lakh due to excess carry over of funds of the previous year (2003-04). Thus, low rate of utilisation of funds resulted in loss of Central share of Rs. 25.03 lakh in the form of curtailment. With these funds, 100 rural poor⁺ could have been benefited by new construction of houses and 50* others by up-gradation of their houses under IAY. The ZP admitted (November 2005) the facts and figures and stated that the low rate of utilisation of funds occurred due to the failure of GPs to select the beneficiaries at the GP level.

Ministry of Rural Development, Government of India, released (April 2004) first instalment of Central allocation of Rs. 2.68 crore to Murshidabad ZP. As per allotment order of the Ministry (November 2004), there was deduction of Rs. 0.47 crore[∅] from Central share due to excess carry over of funds. Thus, excess carry over of funds by the ZP resulted in loss of Central share of Rs. 0.47 crore in the form of curtailment. With these funds, 188* rural poor could have been benefited by new construction of houses and 94[∞] by up-gradation of their houses under IAY.

3.2 SAMPOORNA GRAMEEN ROZGAR YOJANA (SGRY)

Sampoorna Gramin Rozgar Yojana (SGRY) was launched in September 2001, by merging the ongoing schemes of Jawahar Gram Samridhi Yojana (JGSY) and Employment Assurance Scheme (EAS). The objective of the programme is to provide additional wage employment in the rural areas as also food security, along with the creation of durable community assets and social and economic infrastructure in rural areas. The SGRY is open to all rural poor who are in need of wage employment and desire to do manual and unskilled work in and around the village / habitat. The cost of each component of the programme is shared by the Centre and the State in the ratio of 75:25.

⁺ 80 per cent of total allocation may be utilised for new construction: Rs. 25.03 lakh x 80 per cent/Rs. 20,000 (cost fixed per house) = **100**.

* 20 per cent of total allocation may be utilised for up-gradation: Rs. 25.03 lakh x 20 per cent / Rs. 10,000 (cost fixed per house) = **50**.

∅ Total allocation for the district: Rs. 5.36 crore (1st instalment plus 2nd instalment) minus funds released for the district: Rs. 4.89 crore = **Rs. 0.47 crore**.

* 80 per cent of total allocation may be utilised for new construction. So, Rs. 0.47 crore x 80 per cent/Rs. 20,000 (allocation for each new construction) = **188**.

∞ 20 per cent of total allocation may be utilised for upgradation. So, Rs. 0.47 crore x 20 per cent/Rs. 10,000 (allocation for each up gradation) = **94**.

Engagement of contractors which the scheme guidelines did not permit, diversion of funds for works outside the provision of the scheme, payment made without execution of work, incurring loss due to non-disposal of gunny bags worth crores of rupees and loss of Central share due to under-utilisation of funds already made available were observed amongst others while conducting audit of implementation of the scheme.

GRAM PANCHAYAT

3.2.1 Annual Action Plan not prepared

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

It was seen that 1248 Gram Panchayats did not prepare and approve such AAP for the year 2004-05 for taking up works under the scheme. The Gram Panchayats spent a total amount of Rs. 30.89 crore for works taken up outside the AAP in violation of the scheme guidelines (as detailed in **Appendix-XXVI**).

In the absence of AAP, there is an increased risk of selection of ineligible beneficiaries, as the requirement of enumerations, enlistment and identification of eligible beneficiaries for works outside AAP may not be properly attended to. The AAP is, however, required to be got approved in Gram Sansads and Gram Sabhas along with the list of eligible beneficiaries.

3.2.2 Inadequate employment opportunities to women

In order to ensure special safeguards for women, it was stipulated in the scheme that at least 30 *per cent* of employment opportunities should be provided to women. But in 1318 Gram Panchayats during 2004-05, the percentage of employment opportunities provided to women ranged from zero to 20 only, in violation of the guidelines of the scheme (as detailed in **Appendix-XXVII**).

PANCHAYAT SAMITI

3.2.3 Works executed outside Annual Action Plan

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

It was seen that 10 Panchayat Samitis executed works outside AAP during 2002-03 to 2004-05. The Panchayat Samitis spent a total amount of Rs. 9.83 crore for works taken up outside the AAP in violation of the guidelines of the scheme (as detailed in **Appendix-XXVIII**).

3.2.4 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 28 Panchayat Samitis during 2002-03 to 2004-05, the percentage of employment opportunities provided to women ranged from zero to 20 only, in violation of the guidelines of the scheme (as detailed in **Appendix-XXIX**).

3.2.5 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 2002-2005, 16 Panchayat Samitis spent Rs. 9.23 crore towards maintenance cost for such assets in excess of the permissible limit of Rs. 2.70 crore (as detailed in **Appendix-XXX**).

3.2.6 Expenditure incurred on works engaging contractors

According to the guidelines of SGRY issued by the GOI in September 2002, no contractor was allowed to be engaged for any work, and the works should be executed departmentally. But it was seen that 11 Panchayat Samitis spent Rs. 84.85 lakh towards execution of works by engaging contractors during 2002-2005 (as detailed in **Appendix-XXXI**). The Samitis, with these funds of Rs. 84.85 lakh could have ensured employment generation of 82,113 mandays[⊕] for the rural poor 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. 84.85 lakh x 60 *per cent* / Rs. 62 = **82,113 mandays**).

SAGAR AND KAKDWIP PANCHAYAT SAMITIS

3.2.7 Irregular expenditure of Rs. 41.99 lakh on Ganga Sagar Mela

The guidelines of SGRY^o prohibit the execution of works relating to religious purpose out of funds of SGRY.

But it was observed that two Panchayat Samitis (PS)^o in South 24 Parganas incurred expenditure of Rs. 37.43 lakh* in cash for wages and materials and 76.037 tonnes of foodgrains valued at Rs. 4.56 lakh* towards wages. The expenditure was on works of *mela* sheds, fencing boundaries, bus stands, roads, ramps, towers, *hogla* sheds, etc. executed on temporary basis (as against creation of durable assets prescribed by the scheme guidelines) during 2004-05 in connection with Ganga Sagar Mela 2004, a religious festival.

Thus, irregular expenditure of Rs. 41.99 lakh* was incurred by the two Panchayat Samitis out of SGRY funds.

DANTAN-II PANCHAYAT SAMITI

3.2.8 Irregular expenditure of Rs. 5.40 lakh resulting in undue financial assistance to contractor

The road from Jhalda to Haripur (0-4 km) under the Dantan-II PS, was constructed under PMGSY between December 2001 and May 2003 by engaging a contractor and Rs. 97.69 lakh was spent against the estimated cost of Rs. 98.41 lakh for the road by retaining Rs. 13.05 lakh as a security deposit for the work. As per PMGSY guidelines, the guarantee period of the road should have been for 5 years from the date of completion, that is, up to May 2008 and the repairing cost of the road was to be borne by the contractor himself during the period of guarantee.

But scrutiny of records revealed that out of Rs. 16 lakh sanctioned by the Paschim Medinipur ZP in October 2005 towards repair of the road from Jhalda to Haripur (0-4

^o Para 6.7.1(a).

^o Sagar PS and Kakdwip PS.

* Sagar PS: Rs. 19,31,772; Kakdwip PS: Rs. 18,11,699 plus 76.037 tonnes of rice i.e. Rs. 4,56,222; total **Rs. 37,43,471** in cash and **Rs. 4,56,222** in kind.

* Rs. 37.43 lakh (in cash) plus Rs. 4.56 lakh (in foodgrains) = **Rs. 41.99 lakh.**

km) from the SGRY funds, Dantan II PS spent Rs. 5.40 lakh for the repair of the above road during December 2005 to December 2006.

The rainfall /calamity report as collected (September 2006) from the Irrigation Department during the course of audit revealed that no such case was there which could have damaged the road by natural calamity during 2002-03 to 2006-07. Therefore, the expenditure was also doubtful.

Under the above circumstances, expenditure of Rs. 5.40 lakh out of SGRY funds for repair of PMGSY road shown to have been incurred within the guarantee period for which expenditure, if any, was to be incurred by the contractor was tantamount to an undue financial assistance to the contractor.

ZILLA PARISHAD

PASCHIM MEDINIPUR AND PURULIA ZILLA PARISHADS

3.2.9 Irregular expenditure of Rs. 70.84 lakh for wage component towards transportation charges of foodgrains

The guidelines of SGRY prohibit the use of cash component of SGRY for transportation charges of foodgrains. As per the guidelines, the transportation cost under SGRY is to be borne exclusively by the State Government. But the violation of the said norm was noticed in a number of cases.

It was observed from the records of Paschim Medinipur ZP that over and above the expenditure of Rs. 1.28 crore earmarked for transportation charges out of Rs. 2.11 crore made available by the State Government, Rs. 45.51 lakh was spent irregularly towards transportation charges for foodgrains out of the cash component of SGRY to be spent as wages during 2002-2005.

Similarly, the records of Purulia ZP showed expenditure of Rs. 25.33 lakh out of the cash component of SGRY meant for wages during the same period.

The entire payment of Rs. 70.84 lakh (Rs. 45.51 lakh *plus* Rs. 25.33 lakh) from the cash component of SGRY towards transportation charges was, thus, not only irregular

but also caused short generation of mandays by 68,555* , depriving the rural poor of the benefits from the same.

JALPAIGURI ZILLA PARISHAD

3.2.10 Irregular expenditure of Rs. 41.47 lakh out of SGRY funds for execution of departmental works

The SGRY guidelines state that SGRY funds should not be used as substitute for funds meant for financing works to be taken up by various departments and agencies under other schemes.

But it was observed from the records that Rs. 41.47 lakh was spent during 2004-2006 from the SGRY funds by the Jalpaiguri Zilla Parishad for execution of the works that exclusively belonged to the Irrigation and Waterways Department (I&WD). As these were the departmental works of I&WD and in no way came under the purview of SGRY, the execution of these works should have been funded from the departmental resources of the I&WD and not from SGRY funds.

Hence the entire expenditure out of SGRY funds was irregularly incurred as substitute for departmental plan funds of the line department.

In reply (November 2006), the ZP stated that the paucity of funds of the I&WD caused release of SGRY funds for I&WD works.

JALPAIGURI ZILLA PARISHAD

3.2.11 Undue payment of Rs. 27.28 lakh to contractor without execution of work

It was observed that Jalpaiguri Zilla Parishad made an undue payment of Rs. 26.98 lakh out of SGRY funds without execution of recorded quantities of works in two cases which became evident to Audit by joint physical verification.

The improvement of the road from the Sailihatkhola to Chel via Saili in Rangamati GP under Malbazar PS was taken up by the Zilla Parishad and 1,20,047.35 m³

* 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. 70.84 lakh x 60 per cent / Rs. 62 = **68,555 mandays**).

of earthwork for road embankment at a total cost of Rs. 24.64 lakh* was executed between July 2005 and March 2006 according to measurement book.

But a joint physical verification^ψ of the site in audit on 21 November 2006 revealed that the earthwork for road embankment was only 30,071.05 m³ within the lead^φ of 0-25 m costing Rs. 5.65 lakh[®]. The depression in case of 38,250 m³ of earthwork and washing away of earthwork of 51,726.3 m³ due to two years' successive rainfall stated by the authority as causes of 89,976.3 m³ of earthwork not having been found were not proved by the joint site verification or by available records. Thus there was a payment for non-executed earthwork for 89,976.3 m³ (1,20,047.35 m³ minus 30,071.05 m³ = 89,976.3m³), amounting to Rs. 18.99 lakh (Rs. 24.64 lakh minus Rs. 5.65 lakh).

Furthermore, the improvement of the road from Samsing More to Murti River was executed in two phases out of SGRY funds by the ZP. Records revealed that the earthwork in road embankment (0.6 m) was executed for 13,373.07 m³ from the borrow pit within a lead of 300 m.

But the physical verification[•] of the site on 20 November 2006 revealed that no earthwork for the road embankment measuring of 13,373.07 m³ as shown in the MB was actually executed because neither the height of the road embankment of 0.6 metre nor the

*

Earthwork in road embankment (in m ³)	Lead (in m)	Lift (in m)	Mandays Nos.	Period of work	Total cost of work (in Rupees)
31,986.24	0-25	1.5	9,697	22.07.05 to 02.03.06	24,64,280
40,002.21	25-50	1.5	12,384		
48,058.90	50-75	1.5	15,351		
1,20,047.35					

^ψ Two members of audit team with two Sub-Assistant Engineers, Additional Accountant, Dealing Assistant of SGRY and two Pay Masters of ZP.

^φ Lead is a horizontal straight distance through which the earth can be carried or transported from the surfaces to the place of spreading; while, lift is the vertical difference in height from the surface of the borrow pit to the surface of the embankment where earth is dumped.

[®] 30,071.05m³/3.3m³ (volume of earthwork to be executed by an unskilled labourer for a distance of 0-25 m, according to Schedule of Works prepared by P&RDD) = 9,112.5 mandays @ Rs. 62 = **Rs. 5,64,975**.

[•] Two members of audit team with two Sub-Assistant Engineers of ZP, Additional Accountant and Dealing Assistant of SGRY.

borrow pits within the lead of 300 metres for the requisite quantity of earth as shown in the MB could be detected anywhere at the worksite. The entire stone boulder soling of 567.82 m³ was found to be lying on the hard bare rocky mountainous surface (from the hill point to the Murti River) and the river bed material (RBM) was lying at the same level of the adjacent/adjoining plain areas of the surroundings (from the black top road to the hill point). Again, the record in Measurement Book showed a road length of 4,518 m* whereas the actual road was only 1,349.3 m (638.1 m *plus* 711.2 m). Thus the entire payment for 13,373.07 m³ amounting to Rs. 8.29 lakh appeared to be payment for the non-executed work (i.e. 8,872.92 m³: per m³ per unskilled labourer @ Rs. 62 =Rs. 5.50 lakh *plus* 4500.15 m³: per m³ per unskilled labour @ Rs. 68 =Rs. 2.79 lakh).

Thus ZP made an undue payment of Rs. 27.28 lakh without execution of the recorded quantity of the works in the above two cases.

SILIGURI MAHAKUMA PARISHAD

3.2.12 Unauthorised purchase of materials under SGRY

According to guidelines for implementation of SGRY, materials like cement, steel etc. should not be purchased out of SGRY fund and all works were to be labour intensive. But on scrutiny, the records revealed that the Siliguri Mahakuma Parishad spent during 2004-05, Rs. 17.80 lakh[√] towards purchase of cement, MS rod and bitumen out of SGRY fund. In reply, the Parishad admitted (February 2006) the facts and figures. Thus, the entire expenditure of Rs. 17.80 lakh stood unauthorised.

NORTH 24 PARGANAS ZILLA PARISHAD

3.2.13 Excess payment of Rs. 11.24 lakh due to erroneous application of rate

The land development at Lebukhali Super Market was executed by North 24-Parganas Zilla Parishad between September 2005 and June 2006 after incurring an expenditure of Rs. 11.23 lakh. It was observed that earthwork for 21,683.19 m³ in

*

Road length (in m)	Width (in m)	Height of embankment (in m)	Lead (in m)	Lift (in m)
3,018	4.9	0.6	300	6
1,500	4.9	0.6	300	6
4,518				

[√] Cement: Rs. 14.55 lakh; M.S. rod: Rs. 2.92 lakh; bitumen: Rs. 0.33 lakh

embankment with a lead[♦] of 250-300 metres and lift[®] of 3.5 to 4 metres was executed by engaging 16,328 unskilled labourers (@ 1.328 m³/unskilled labourer) whereas the admissible mandays^{*} for the same should be 13,562 unskilled labourers (@1.59885 m³*/unskilled labourer). Thus an excess expenditure of Rs. 1.71 lakh^{*} was made due to excess engagement of 2,766 labourers.

Similarly, in the work of development of land for cold storage under Falitpur Mouza at Subhashnagar which was executed after incurring expenditure of Rs. 15.75 lakh, earthwork of 15,237.59 m³ was done by adopting an erroneous rate of 0.63 m³/unskilled labourer for lead of 250 to 300 metres and lift of 2.5 to 3 metres. As it was an earthwork for land development, the work should have been executed by adopting the admissible rate of 1.73m³ /unskilled labourer^{**}. Therefore, as against the executed earthwork of 15,237.59 m³ between August 2005 and July 2006, the admissible number of unskilled labourers should have been 8,807.85 instead of 21,187, which resulted in excess expenditure of Rs. 9.53 lakh[⊗] towards wages.

Thus, excess expenditure of Rs. 11.24 lakh (Rs. 1.71 lakh *plus* Rs. 9.53 lakh) was incurred by the ZP due to excess allowance of mandays.

♦ Lead is a horizontal straight distance through which the earth can be carried or transported from the sources to the place of spreading.

® Lift is the vertical difference in height from the surface of the borrow pit to the surface of the embankment where earth is dumped.

* Vide Sl. No.-1 (ii) (iv) page 95, Technical Guide Book and Schedule of Works for Rural Employment Programme.

*

Volume of earthwork (in m ³)	Lead (in m)	Lift (in m)	Rate allowed M ³ /unskilled labourer (in m ³)	Unskilled labourers engaged (in numbers)	Admissible rate m ³ /unskilled labourer (in m ³)	Admissible numbers of labourers	Excess engagement of unskilled labourer	Rate per labourer (in Rupees)	Excess expenditure (in Rupees)
21,683.19	250-300	3.5-4.0	1.328	16,328	1.59885	13,562	2,766	62	1,71,492

** Vide Sl. No.-1 (ii) (iv) page 95, Technical Guide Book and Schedule of Works for Rural Employment Programme.

⊗

Executed earthwork under objection (in m ³)	Lead (in m)	Lift (in m)	Rate allowed m ³ /unskilled labourer (in m ³)	Mandays shown in measurement book (in numbers)	Admissible rate (in m ³ /unskilled labourer)	Mandays required (in numbers)	Excess shown in measurement book (in numbers)	Excess payment from SGRY funds (in Rupees)
15,237.59	250-300	2.5-3.0	0.63	24,187	1.73	8,807.85	15,379.15	9,53,057

3.2.14 Loss of Rs. 137.23 crore due to curtailment of Central share for under-utilisation of funds

According to 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.

It was observed from the records that due to non-fulfilment of the said conditions, six Zilla Parishads and one Mahakuma Parishad[‡] received the Central share of funds less by Rs. 78.34 crore and foodgrains less by 35,676 tonnes, valued at Rs. 21.41 crore and corresponding non-receipt of State share of Rs. 26.11 crore during 2002-2005.

Thus as a result of inability of the Zilla Parishads/Mahakuma Parishad to spend the funds and utilise foodgrains earmarked for the programme, the rural poor were deprived of the benefit of Rs. 125.86 crore* that could have generated 1.22 crore mandays[♦] during the period of 2002-03 to 2004-05.

Scrutiny also revealed that Malda Zilla Parishad received Central share less by Rs. 2.83 crore^δ than the allocation during 2004-05 from the Ministry of Rural

Zilla Parishad	Funds (Rupees in lakh)			Foodgrains (in tonnes)		
	Allotment	Release	Curtailment	Allotted	Lifted	Curtailment
Bankura	3760.18	3152.03	608.15	40218	37913.40	2304.60
Cooch Behar	7585.97	7000.01	585.96	49835	47793	2042
South 24 Parganas	7042.27	4404.32	2637.95			
Purulia	11685.02	10148.12	1536.90	126031	106673	19358
Siliguri Mahakuma Parishad	2626.93	2320.57	306.36			
Paschim Medinipur	5692.92	4875.71	817.21	29365	24655	4710
North 24 Parganas	6268.07	4926.85	1341.22	32233	24972	7261
			7833.75			35675.60
						Say 35,676

‡

* Curtailment of funds (Central share): Rs. 78.34 crore
 Foodgrains : Rs. 21.41 crore (35,676 tonnes X 1000 X Rs 6 per kg)
 Curtailment of funds (State share) : Rs. 26.11 crore (25 per cent of Central share)

Rs. 125.86 crore

♦ 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. 125.86 crore x 60 per cent / Rs. 62 = **1.22 crore mandays**).

δ

(Rupees in crore)

Year	Allocation	Funds released as 1 st instalment	Balance fund	Funds released as 2 nd instalment	Balance amount not restored
2004-05	11.05	6.63	4.42	1.59	2.83

Development, Government of India, owing to excess carry over of funds from the previous year. Thus, due to low rate of utilisation, ultimately the ZP got Rs. 2.83 crore less than the actual allocation. With these funds, the ZP could have generated 2.74 lakh mandays[≈].

In reply, the ZP admitted (November 2005) the facts and figures and stated that excess carry over of funds occurred as proper monitoring at the GP level could not be done.

Quantum of loss due to short-release of foodgrains as well as State share could not, however, be ascertained as the requisite data was not available with Siliguri MP, Bankura ZP, Nadia ZP and Murshidabad ZP.

Scrutiny revealed that Nadia ZP received Central share less by Rs. 5.01 crore out of the total allocation of Rs. 12.51 crore. Thus, as a result of the inability of the ZP to spend the funds earmarked for the programme, the rural poor were deprived of the wage benefit equivalent to 4.84 lakh mandays[←] that could have been generated during 2004-05.

Scrutiny further revealed that Murshidabad Zilla Parishad received less Central share of Rs. 3.53 crore than the total allocation of Rs. 9.71 crore during 2004-05 due to excess carry over of funds from the previous year. Thus, as a result of the inability of the ZP to spend the funds earmarked for the programme, the rural poor were deprived of the wage benefit equivalent to 3.41 lakh mandays[⊗], which could not be generated.

These show lack of capacity of the ZPs to spend funds and indicate the urgent need for streamlining the procedures for utilisation of funds in order to realise the objectives of the scheme.

[≈] 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. 2.83 crore x 60 *per cent* /Rs. 62) = **2.74 lakh 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. 5.01 crore x 60 *per cent* /Rs. 62) = **4.84 lakh 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. 3.53 crore x 60 *per cent* /Rs. 62) = **3.41 lakh mandays.**

ZILLA PARISHAD AND PANCHAYAT SAMITI
PURULIA ZILLA PARISHAD, ETC.
3.2.15 Unauthorised expenditure of Rs. 1.91 crore on purchase of bitumen

It was observed from the records of Purulia Zilla Parishad and Barrackpur-II Panchayat Samiti that expenditure of Rs. 87.39 lakh was incurred for purchasing bitumen. Records revealed that Purulia Zilla Parishad purchased 355 tonnes of bitumen valued at Rs. 55.65 lakh out of SGRY funds. It was further noticed that the Zilla Parishad, over and above the said purchase, sub-alloted Rs. 21.75 lakh from the ZP's share of SGRY in the shape of 145 tonnes of bitumen, previously purchased from own funds and subsequently replenished by SGRY funds. Thus total purchase of bitumen came to 500 tonnes (355 tonnes *plus* 145 tonnes) valued at Rs. 77.40 lakh (Rs. 55.65 lakh *plus* Rs. 21.75 lakh).

Similarly, Barrackpore II Panchayat Samiti of North 24 Parganas purchased 55 tonnes of bitumen valued at Rs. 9.99 lakh from the funds marked for SGRY and issued 31.93 tonnes of bitumen to the work for improvement and strengthening of the road from Jaffarpur Air Force Gate to the end of Barrackpore Municipality, to Mohanpur Gram Panchayat, which was executed between February and September 2006. Thus total expenditure towards purchase of bitumen was Rs. 87.39 lakh^φ.

The entire expenditure of Rs. 87.39 lakh may be treated as unauthorised expenditure because according to Para 6.7.1(f) of the guidelines of SGRY, the work of black topping of roads should not be taken up under SGRY.

The violation of this norm was also noticed in respect of one ZP and six Panchayat Samitis (including Barrackpore II PS) which incurred expenditure of

^φ

Agencies	(Rupees in lakh)
Purulia ZP	77.40
Barrackpore II PS	9.99
Total	87.39

Rs. 1.04 crore[^] for construction of eight bituminous roads.

Thus, in violation of norms as fixed in para 6.7.1(f) of SGRY guidelines, unauthorised expenditure of Rs. 1.91 crore* was incurred by the two ZPs and six PSs.

JALPAIGURI ZILLA PARISHAD AND MAL PANCHAYAT SAMITI

3.2.16 Excess expenditure of Rs. 7.41 lakh for allowance of extra distance for carriage of materials

It was noticed that during construction of the road from Neora Bridge to Kumai Gram Panchayat Office within the Mal PS under SGRY between April 2005 to July 2006, Rs.17.74 lakh was spent by Mal PS for the work. It was observed that the road metals were purchased by allowing a lead[^] of 35 km. from the quarry although as per land records all the requisite road metals were available within a lead of 3 km from the worksite. Allowance of 35 km in lieu of the lead of 3 km resulted in excess expenditure of Rs. 3.90 lakh*.

^

Name of the executing agency	No. of roads	Expenditure incurred on black topping (Rupees in lakh)
Hooghly ZP	1	4.49
Goghat I PS	1	3.80
Dhaniakhali PS	2	24.73
Mejia PS	1	15.26
Onda PS	1	29.18
Coochbehar II PS	1	18.56
Barrackpore II PS	1	7.88
Total	8	103.9 (say 1.04 crore)

× Purchase of bitumen : Rs. 0.87 crore

Construction of bituminous road : Rs. 1.04 crore

Total : Rs. 1.91 crore

^ Lead is a horizontal straight distance through which the earth can be carried or transported from the surfaces to the place of spreading.

*

Item	Quantity used (in m ³)	Rate allowed for 35 km lead (Rupees/m ³)	Amount Paid (in Rupees)	Admissible rate for 3 km lead (Rupees/m ³)	Amount payable as per admissible rate (in Rupees)
RBM (2:1:1)	1734.93	321.5	5,57,779.95	197	3,41,781
63 mm stone chips	1165.65	343.5	4,00,400.78	217	2,52,946
53 mm stone chips	2489.69	383.5	9,54,796.11	257	6,39,850
11.2 mm stone chips	487.2	443.5	2,16,073.20	317	1,54,442
Boulder (above 225 mm)	199.24	381.5	76,010.20	257	51,205
TOTAL			22,05,060.24		14,40,224
Contractual rebate			48.96 per cent		48.96 per cent
Net (in Rupees)			11,25,463		7,35,090
Excess expenditure			Rs. 11,25,463 minus Rs. 7,35,090 = Rs. 3,90,373		

Allowance of excess lead was also noticed in execution of improvement of road surrounding Ramshai under the Moynaguri PS during February 2006 to October 2006 involving expenditure of Rs. 13.89 lakh incurred by Jalpaiguri ZP. Scrutiny of records revealed that the river bed material (RBM) (2:1:1) consolidation with a 2 tonne roller was done for an area of 16,500 m² using 2,053.99 m³ of the material at a cost of Rs. 8.30 lakh (2,053.99 m³ @ Rs. 404.38/m³) and the lead allowed was 65 km from the work site. But as per land record/quarry record the requisite quantity of RBM (2:1:1) was locally and readily available within the lead of 12 km from the worksite for which the admissible rate was Rs. 233.50/m³. Application of higher rate for carriage of the material resulted in drainage of funds of Rs. 3.51 lakh as excess expenditure from SGRY.

Thus, as a result of allowing extra lead in procuring materials in the above two cases, unauthorised and excess expenditure of Rs. 7.41 lakh was incurred by the PS (Rs. 3.90 lakh) and the ZP (Rs. 3.51 lakh).

3.2.17 Loss due to non-disposal of gunny bags worth Rs. 4.98 crore

According to guidelines of SGRY, the gunny bags in which the foodgrains are received for distribution under the programme will be disposed of in accordance with the prescribed procedure in the State and the sale proceeds of the same can be used for making payment towards the transportation cost/ handling charges.

It was observed from records that five Zilla Parishads[‡] and six Panchayat Samitis[‡] lifted and utilised 2,06,015.65 tonnes[‡] of foodgrains under SGRY during 2002-03 to 2004-05. But the ZPs and PSs neither disposed of the gunny bags nor realised the sale proceeds from the dealers. The P&RDD has not yet fixed any rate for disposal of gunny bags (old or new). In the absence of a prescribed disposal rate of old gunny bags, Audit ascertained the prevailing market price for old gunny bags from Khandra Gram Panchayat in Bardhaman District. The GP informed (February 2006) that it had sold gunny bags received under SGRY at Rs. 7 per piece by auction and deposited the sale proceeds into the Panchayat Fund in March 2005. The Zilla Parishads and Panchayat

[‡] ZPs: Coochbehar, South 24 Parganas, Bankura, Jalpaiguri and North 24 Parganas.

[‡] PSs: Chatra, Bankura I, Khatra, Onda, Mejia and Patharpratima.

[‡] Foodgrains utilised: 24168.98 tonnes plus 18293.80 tonnes plus 19731.56 tonnes plus 89176 tonnes plus 47505.70 tonnes plus 1433.48 tonnes plus 765.89 tonnes plus 1223.20 tonnes plus 1862.92 tonnes plus 626.26 tonnes plus 1227.86 tonnes respectively by ZPs and PSs = **2,06,015.65 tonnes**.

Samitis failed to realise the total sale proceeds of gunny bags amounting to Rs. 2.88 crore^o (calculated on the basis of the market price indicated above).

Siliguri Mahakuma Parishad did not dispose of 5,77,700 gunny bags which were lying with the dealers during the period between 2001-02 and 2004-05. The total sale price of the gunny bags accumulated stood at Rs. 40.44 lakh^f which was not realised from the dealer of foodgrains during 2001-02 to 2004-05. In reply, while admitting the facts and figures (February 2006) the Mahakuma Parishad stated that there was at present no possibility of recovering Rs. 40.44 lakh from the dealers.

Scrutiny revealed that 33,810.97 tonnes of rice was lifted under SGRY-I and SGRY-II during 2001-02 to 2004-05 and with this 6,76,224 gunny bags were received in Malda district during the period from 2001-02 to 2004-05. All the gunny bags were lying with the dealers. The Malda ZP did not take any action to sell the gunny bags of its share and also did not issue any instructions to PSs and GPs to sell the gunny bags available at their end. The total sale price of gunny bags received worked out to Rs. 47.34 lakh^{yr} which was not realised from the dealer of foodgrains during 2002-05 as all the gunny bags were lying with the dealers. The ZP stated (December 2005) that necessary action in order to adjust the value of gunny bags would be taken up.

Hooghly Zilla Parishad did not dispose of 3,74,660 gunny bags which were lying with the dealers during 2004-05. The total selling price of the gunny bags stood at Rs. 26.23 lakh^{*} which was not realised from the dealers of foodgrains as of December 2005.

^o 2,06,015.65 tonnes x 1000 ÷ 50 kg (content of a gunny bag) x Rs. 7 (the prevailing market rate for an old gunny bag) = **Rs. 2,88,42,191; say Rs. 2.88 crore.**

Year	Number of gunny bags	Cost recoverable (@ Rs. 7 per gunny bag) (Rupees in lakh)
2001-02	1,01,600	7.11
2002-03	89,507	6.27
2003-04	89,533	6.27
2004-05	2,97,060	20.79
Total	5,77,700	40.44

^{yr} 6,76,224 bags x Rs. 7 = **Rs. 47,33,568.**

^{*} During 2004-05 the Zilla Parishad utilised 18,733 tonnes of foodgrains.

Therefore, 18,733 tonnes x 1000/50 kg (capacity of one gunny bag) = 3,74,660 bags x Rs. 7 = **Rs. 26.23 lakh.**

Paschim Medinipur Zilla Parishad lifted 68,833 tonnes[♣] of rice under SGRY during 2002-03 to 2005-06. The total number of gunny bags for 68,833 tonnes of rice comes to 13,76,660[♠]. Therefore, the total sale price of gunny bags worked out to Rs. 96.37 lakh^π, which was not realised from the dealers of foodgrains during 2002-03 to 2005-06.

ZILLA PARISHAD, PANCHAYAT SAMITI AND GRAM PANCHAYAT

COOCHBEHAR ZILLA PARISHAD, ETC.

3.2.18 Unauthorised expenditure of Rs. 1.33 crore for construction of bridge

The guidelines of SGRY prohibit the construction of bridge from the funds of SGRY. Moreover, the guidelines state that while there is no ceiling on the cost of works to be taken up, their size and cost and nature should be such that they may be completed within a period of one year and in exceptional situations within a maximum period of two years. But scrutiny of records revealed that, in contravention of the guidelines, a few ZPs and PSs incurred expenditure of Rs. 1.33 crore on construction of bridges out of SGRY funds.

Records revealed that Coochbehar Zilla Parishad, Mathabhanga-II PS and Coochbehar-II PS incurred expenditure of Rs. 0.66 crore* on construction of six rolled steel joist bridges out of SGRY funds during 2002-2003 to 2006-07.

[♣] 2002-03: 15,615 tonnes; 2003-04: 22,216 tonnes; 2004-05: 18,218 tonnes; 2005-06: 12,784 tonnes.

[♠] 68,833 tonnes i.e. 6,88,33,000 kg of rice/50 kg of rice per gunny bag = **13,76,660 gunny bags.**

^π 13,76,660 bags x Rs. 7 = **Rs. 96.37 lakh.**

Name of the executing Agency	Number of Rolled Steel Joist Bridges	Expenditure (Rupees in crore)
Coochbehar ZP	2	0.06
Mathabhanga-II PS	3	0.36
Coochbehar-II PS	1	0.24
Total		0.66

Similarly Siliguri Mahakuma Parishad (MP) incurred expenditure of Rs. 0.21 crore* on construction of wooden bridges during 2005-06.

Records of Para Gram Panchayat of Purulia district also showed that the GP incurred expenditure of Rs. 0.46 crore for construction of a bridge measuring 60 metres in length and 4.5 metres in breadth. The construction of the bridge commenced in April 2002 and remained incomplete till date (August 2006) despite incurring a considerable expenditure of Rs. 0.46 crore.

Thus in violation of SGRY guidelines, an amount of Rs. 1.33 crore was spent on works not permissible under the scheme by one ZP, three PSs, one MP and one GP.

*

Name of the executing Agency	Number of Wooden Bridges	Expenditure (Rupees in crore)
Siliguri MP	2	0.21

CHAPTER - 4

Execution of Works and Procurement of Supplies

A number of cases of irregularities including double payment to contractors, idle and doubtful expenditure on purchase of materials, payment for items of work not executed and unauthorised rate preference to contractors were revealed during scrutiny in audit of works and procurement of supplies.

4.1 LOSSES/OVERPAYMENT

4.1.1 Loss of Rs. 15.67 lakh due to double payment of loading, unloading and stacking charges for PCC poles

The District Rural Electrification Committee (DREC), Bankura, in its meeting in December 2002 decided that Pre-stressed Cement Concrete (PCC) poles (8 m-long) would be carried at the work site by engaging transport contractors for speedy implementation of rural electrification work in the district and the transport contractor would be paid loading, unloading and stacking charges including carriage by the ZP and it would be deducted from the works bills of the erection contractors.

Scrutiny of records of Bankura Zilla Parishad revealed that during 2001-02 to 2004-05 transport contractors were paid Rs. 15.67 lakh for 35,383 towards transportation of PCC poles (8 m- long) @ Rs. 44.30 per pole. As the transportation charges were included in the estimate for erection, the charges were shown as the part of the erection charges in the works bills for 2001-2005. But payment made to the transport contractors was not deducted from the bills of the erection contractors.

Thus, the Zilla Parishad paid Rs. 15.67 lakh twice on the same account thereby allowing an undue benefit to the erection contractors.

4.2 IDLE INVESTMENT/BLOCKAGE /DIVERSION/MISUTILISATION OF FUNDS

DHANIAKHALI PANCHAYAT SAMITI

4.2.1 Idle expenditure of Rs. 1.50 crore on bus terminus cum market complex

Dhaniakhali PS under Hooghly ZP made an estimate of Rs. 2.37 crore in June 2003 for construction of a central bus terminus cum market complex without assessing the source of funds for the project as required under Rule 19(2) of West Bengal Panchayat Accounts & Finance Rules 2003. The PS had incurred a total expenditure of Rs. 1.50 crore against a revised estimate of Rs. 2.50 crore, out of EAS, Tenth Finance Commission, SGRY-I, Eleventh Finance Commission and MPLADS funds for construction of the bus terminus cum market complex between June 2002 (before the estimate was prepared) and March 2006. The PS did not fix any definite timeframe for completion of the work. The PS also did not ensure that the balance funds of Rs. 1 crore were obtained and so the work had not been completed till date (October 2006).

Hence, the entire expenditure of Rs. 1.50 crore turned idle due to improper planning and execution.

ITAHAR PANCHAYAT SAMITI

4.2.2 Doubtful expenditure of Rs. 11.45 lakh on purchase of materials

Itahar Panchayat Samiti had shown to have purchased bitumen and cement of Rs. 11.45 lakh* out of different development funds during 2002-03 and 2003-04. Scrutiny in audit revealed the following irregularities in connection with the said purchase:

- (i) Stock Register showing receipt and issue of bitumen and cement was not maintained.
- (ii) No measurement book was found.
- (iii) Statement showing issue of bitumen and cement purchased and their utilisation could not be shown.

* Bitumen: Rs. 9.94 lakh; cement: Rs. 1.51 lakh.

- (iv) Estimate and work order regarding works for which the bitumen and cement were purchased could not be shown.

The PS offered no comments in this regard. Thus, in the absence of the above records/information, the expenditure of Rs. 11.45 lakh remained doubtful.

NANDAKUMAR PANCHAYAT SAMITI

4.2.3 Idle investment of Rs. 9.85 lakh towards construction of Market Complex

Nandakumar Panchayat Samiti under the district of Purba Medinipur incurred expenditure of Rs. 9.85 lakh for construction of two Market Complexes (Rs. 5 lakh for Kalir Hat Market Complex and Rs. 4.85 lakh for Market Complex at Damodarpur consisting of 8 stalls in each) which were completed in September 2003 and October 2003 respectively. But the PS failed to lease out any stall and Artha Sthayee Samiti took a resolution in April 2004 to hand over the complexes to the respective Gram Panchayats. Subsequently a decision was taken that premium @ Rs. 10,000 per stall collected from the lessee would be deposited in the PS fund and rent would be credited to the respective Gram Panchayat funds.

But even after a lapse of 27 months (from October 2003 to December 2005) not a single shop was allotted as there was no demand from potential tenants. Thus, neither the PS nor the concerned GPs could lease out any stalls. This was indicative of the fact that the feasibility of the market project was not analysed properly by the PS before taking up the work resulting in idle expenditure of Rs. 9.85 lakh and loss of revenue of Rs. 1.60 lakh towards premium. The Panchayat Samiti admitted (December 2005) the facts.

BANKURA-II PANCHAYAT SAMITI

4.2.4 Payment of Rs. 8.10 lakh made for items of work not executed

A tank is excavated in different layers with decreasing surface area from upper to lower. The Bankura-II Panchayat Samiti under Bankura Zilla Parishad prepared two estimates for re-excavation of a tank 'Sarobundh' (i) for Rs. 9.54 lakh for first two layers (up to 3 m depth) and (ii) for Rs. 6.57 lakh for the third layer (up to 4.5 m depth). The work was awarded to a contractor with the estimated rate reduced by 41 *per cent* without taking rate analysis for such huge rebate. On scrutiny of records, it was revealed that

surface areas of 18,589 m² (lift^r: 0-2 m), 4,079 m² (lift: 2-3 m) and 18,200 m² (lift: 3-4.5 m) were re-excavated in first, second and third layer respectively. The third (and also final) layer (i.e. the lowest layer) of 18,200 m² was technically not feasible because the surface area of the immediate upper layer was only 4,079 m². The surface area of the lowest layer could not exceed its immediate top layer and should have been less than 4,079 m². If the third layer is taken as equal to second layer (i.e. 4,079 m²), excess payment was made to the contractor for 14,121 m² surface area.

As such, it would be seen from the above that Rs. 2.93 lakh^u was paid to the contractor for a work, which was technically not feasible, i.e. for a fictitious work and thus undue financial benefit was given to the contractor. The PS confirmed (September 2005) all the facts and figures and stated that no probability existed to recover the money from the contractor.

The Panchayat Samiti prepared another estimate for Rs. 4 lakh for re-excavation of 'Nalpa tank' under minor irrigation scheme. The work was awarded to a contractor with the estimated rate reduced by 33.5 *per cent* without asking for rate analysis. As per estimate and tendered schedule, provision of one lead^o of 15 to 30 m was allowed beyond the initial lead of 0 to 15 m. Scrutiny of records (*viz.* the contractor's bills and measurement books) revealed that 9,032.118 m³ of earth was excavated and dumped within the initial lead of 0 to 15 m. But the PS allowed another lead of 135 to 500 m and Rs. 2.13 lakh was spent for carriage of 8,530.12 m³ earth from the initial lead. There was nothing on record to show how this huge volume of excavated earth was allowed to be removed from the initial lead of 0 to 15 m to a further removed lead of 135 to 500 m bypassing the intermediate lead of 15 to 135 m. From this it would be seen that 9,032.118 m³ of earth was deposited within the 15 m lead and payment of Rs. 2.13 lakh was made for fictitious item of work of carriage of the earth again to another lead to give

^r Lift is the vertical difference in height from the surface of the borrow pit to the surface of the embankment where earth is dumped.

^u 14,121 x 0.703 = 9,927.03 m³ i.e. (surface area x depth of excavation).

9,927.06 m³ x Rs. 50 (i.e. the rate per m³) = Rs. 4,96,380 *less* 41 *per cent* = **Rs. 2,92,864.**

^o Lead is a horizontal straight distance through which the earth can be carried or transported from the sources to the place of spreading.

undue financial benefit to the contractor. The PS admitted (September 2005) the facts and figures.

The Panchayat Samiti prepared an estimate for Rs. 4.76 lakh for re-excavation of ‘Upar Bundh’ tank under minor irrigation scheme. The work was awarded (April 2002) to the contractor with estimated rate reduced by 29.99 *per cent* without taking rate analysis. According to estimate and tendered schedule, only provision of one lead of 15 to 30 m beyond the initial lead of 0 to 15 m was allowed. The contractor excavated 11,391.155 m³ of earth and deposited within the initial lead of 0 to 15 m. But the PS allowed another lead of 135 to 500 m and Rs. 3.04 lakh was spent for carriage of the same earth from the initial lead. There was nothing on record to show how this huge volume of excavated earth was allowed to be removed from the initial lead of 0 to 15 m to a further removed lead of 135 to 500 m bypassing the intermediate lead of 15 to 135 m. From the above, it was evident that the earth was deposited within the initial lead and Rs. 3.04 lakh was paid for fictitious item of work of carriage of the same earth to another lead to give undue financial benefit to the contractor. The PS admitted (September 2005) the facts and figures.

4.3 VIOLATION OF CONTRACTUAL OBLIGATIONS/UNDUE FAVOUR TO CONTRACTORS/AVOIDABLE EXPENDITURE

MALDA ZILLA PARISHAD

4.3.1 Avoidable expenditure of Rs. 1 crore on road works

As indicated in the Rural Road Manual, sand gives comparatively more effective drainage to pavement and is recommended to be used as cost effective sub-base course^Σ material for construction of roads where annual rainfall is over 1000 mm. But Malda Zilla Parishad executed four road works under Rural Infrastructure Development Fund (RIDF)-VI using stone dust priced at Rs. 749/m³ to Rs. 941/m³ for the sub-base course, ignoring the relatively cheaper and locally available sand priced at Rs. 207.64/m³.

^Σ From the lowest to the uppermost course of a road the courses are arranged as follows: (1) sub-grade course, (2) sub-base course, and (3) base course.

Thus, the use of costly stone dust of 14,814.589 m³ in lieu of sand unnecessarily escalated the cost of works by Rs. 1 crore and put an extra burden on the exchequer since it was received under RIDF-VI from National Bank for Agriculture and Rural Development (NABARD) by the State Government. The ZP confirmed (December 2005) the facts and figures.

MALDA ZILLA PARISHAD

4.3.2 Extra expenditure of Rs. 91 lakh for avoidable item of work

According to Rural Road Manual, execution of bituminous macadam layer in base course need not be undertaken for a road which is not used as arterial road, is of narrow width (3 m or less) and is not having regular traffic. In case of such road, execution of 20 mm premix carpet in surface course instead of bituminous base course is sufficient. Malda Zilla Parishad constructed five roads under Rural Infrastructure Development Fund (RIDF)-VI through Authorised Executive Engineer (AEE), Malda Highway Division, with layer of bituminous macadam, along with 12 mm premix carpet. Scrutiny of Detailed Project Report (DPR) revealed that (i) none of these roads were arterial roads having regular traffic (ii) the roads were falling under the categories of paved roads for rural connectivity and were of narrow width (3 m). Thus, according to the Rural Road Manual, the layer of bituminous macadam with 12 mm premix carpet was an avoidable item that could have been dispensed with which resulted in an extra expenditure of

Number of roads	Quantity of stone dust used (in m ³)	Cost of stone dust (in Rupees)	Quantity of sand that could be used in lieu of stone dust (in m ³)	Cost of sand (in Rupees)	Excess cost that could have been saved (in Rupees)
4	14,814.589	1,31,17,771	14,814.589	30,29,340	1,00,88,431

Rs. 90.96 lakh[↓] and thereby also added to the debt burden as the RIDF loan was taken from National Bank for Agriculture and Rural Development (NABARD) by the State Government.

MALDA AND PASCHIM MEDINIPUR ZILLA PARISHADS

4.3.3 Allowance of unauthorised rate preference without tender resulting in loss of Rs. 95.29 lakh

According to an order issued (January 1999) by Panchayat and Rural Development Department, it is mandatory to invite tenders for work with an estimated cost exceeding Rs. 20,000.

Malda Zilla Parishad constructed three roads during 2002-05 at a cost of Rs. 6.74 crore under Rural Infrastructure Development Fund (RIDF)-VI created by the State Government after taking loans. The works were entrusted to M/s Mackintosh Burn Ltd. at 8 per cent premium without inviting any tender. According to Finance Department notification issued in October 1991, M/s Mackintosh Burn Ltd. was to be allowed 10 per cent preference in rate vis-à-vis other organisations engaged in similar activities, but prior approval from Government of West Bengal was to be obtained. The question of 8 per cent preference in rate given to the company should not have arisen since the ZP had neither invited any tender nor was any prior approval from the Government taken.

Thus, due to unauthorised negotiation with M/s Mackintosh Burn Ltd. by the ZP and allowance of irregular premium, it had to bear an extra expenditure of Rs. 58.75 lakh

↓

Name of road	Bituminous Macadam (50 mm)		Premix Carpet (12 mm)		Total cost actually incurred (in Rupees)	Cost of 20 mm Premix Carpet which could have been used	
	Executed quantity (in m ²)	Cost involved (in Rupees)	Executed quantity (in m ²)	Cost involved (in Rupees)		Quantity required for execution (in m ²)	Cost involved (in Rupees)
1	2	3	4	5	6	7	8
Baburhat More to Himmat Nagar	3906.65	393024	3906.65	159347	552371	3906.65	225188
Kaliachak Chowringee to Narayanpur Health Centre	20574.72*	2353394	20818.38	965457	3318851	20818.38	1365669
Jalalpur-Mahadipur	4885.25	446496	4885.35	177484	623986	4885.35	252383
Jalalpur-Mahadipur	8490.90	775847	8490.90	308398	1084245	8490.90	438544
Jalalpur-Mahadipur	10786.36*	1135056	10804.36	451935	1586451	10804.36	678622
Danga-Mosimpur	9646.26	1165457	9646.26	584552	1750009	9646.26	584553
Bahadurpur -Sultanganj	38905.25*	4483706	39164.96	1824320	6308026	39164.96	2582725
Total					1,52,23,939		61,27,684

Therefore, the extra expenditure involved: Rs. 1,52,23,939 minus Rs. 61,27,684 = **Rs. 90,96,255.**

*(Note: The surface area of the layer shown here differs with the area shown in column 4, which could not be explained by the ZP.)

which also put an extra burden of debt on the State Government to that extent.

Malda Zilla Parishad undertook another work of extension and renovation of Zilla Parishad building in October 2000 with an estimated cost of Rs. 1.02 crore. The ZP did not prepare any detailed estimate. The work was awarded to M/s Mackintosh Burn Ltd. at 10 *per cent* premium without inviting any tender. The question of 10 *per cent* preference in rate to the company should not have arisen as no rate was invited from other organisations through tender for the said work. But the ZP made payment to M/s Mackintosh Burn Ltd. Rs. 1.26 crore in September 2003 inclusive of 10 *per cent* premium of Rs. 11.07 lakh. Thus, the violation of Government orders resulted in loss of Rs. 11.07 lakh.

In reply, ZP stated that the cause of not inviting of tenders was that the then Sabhadhipati wanted to get the work done exclusively by M/s Mackintosh Burn Ltd. and rate quoted by the firm was accepted by the DM, Malda and Executive Officer, Malda Zilla Parishad. The reply is not acceptable in audit as the stance of the above authorities was not permissible under the financial rules.

Similarly, Paschim Medinipur Zilla Parishad undertook the construction of reinforced cement concrete (RCC) bridge over river Kubai with an estimated cost of Rs. 2.10 crore under Rural Infrastructure Development Fund (RIDF)-IV provided by National Agricultural Bank for Rural Development (NABARD). The work was commenced in March 2001 without detailed estimate and administrative approval.

The work was awarded to M/s Mackintosh Burn Ltd., a State Government undertaking, @ 12.5 *per cent* above the estimated cost without inviting tender. The guidelines of RIDF envisages that selection of agencies was to be made by competitive bidding and if for exceptional reasons works were required to be distributed to State Government undertakings on negotiation basis, prior approval from P&RDD was to be taken explaining clearly the reasons for such distribution. The question of 12.5 *per cent* preference in rate to the company should not have arisen since no rate was invited from other organisations through tender nor was prior approval taken from P&RDD before

awarding the work. But the ZP made payment of Rs. 2.29 crore during October 2001 to May 2005 to the company inclusive of 12.5 *per cent* additional payment on the total claim submitted by the company.

Thus, Rs. 25.47 lakh[†] was paid in excess to M/s Mackintosh Burn Ltd., in violation of the rules and guidelines. In addition to this, such excess payment also burdened the State Government as it has to repay loans along with interest as RIDF works were solely loan-assisted.

MALDA ZILLA PARISHAD

4.3.4 Extra payment to contractor resulting in loss of Rs. 10.18 lakh on construction of road

A road consists of three layers placed one over the other starting from the sub-grade layers. These are (i) sub-grade layer, (ii) sub-base layer and (iii) base layer. The area of an upper layer is to be equal to or less than the lower layer. Malda ZP constructed (July 2005) a road from Vikahar to Nalagola (5.3 km–7.8 km) at a cost of Rs. 92.58 lakh under Rural Infrastructure Development Fund (RIDF)-VI. Scrutiny of relevant records revealed that after execution of two sub-base layers of 15,767.567 m² each with mixture of brickbats and sand, five successive layers of base course were placed one after another. The lowest layer was executed with jhama metal consolidation for 10,878 m². The decrease in area may be taken as normal with reference to the area of sub-base layer as indicated above. Among four upper layers (from downward to upward) two layers with stone metals for 12,168 m² and 11,917 m², along with one primer coat for 11,723 m², one layer of bituminous macadam for 13,315 m² and finally one surface layer with mixture of stone chips, stone dust and bitumen for 13,387 m² (all measurements rounded off) were shown to have been executed.

The execution of the above four layers of base course (12,168 m², 11,917 m², 13,315 m² and 13,387 m²) along with one primer coat (11,723 m²) can, however, not

[†] Rs. 229.24 lakh (actual payment) *minus* Rs. 203.77 lakh (payment which should have been made: Rs. 229.24 lakh x 100/112.5) = **Rs. 25. 47 lakh.**

exceed the total area of jhama metal layer (10,878 m²) and ought to be restricted to equal or less than that of jhama metal layer. But the ZP executed the successive layers after jhama metal layer more than the required quantum of area and thus had given an undue advantage to contractor by allowing extra payment of Rs 10.18 lakh[◇].

HIRBANDH PANCHAYAT SAMITI

4.3.5 Avoidable expenditure of Rs. 6.07 lakh on Guniada bridge

Construction of Guniada bridge over river Silabati at an estimated cost of Rs. 11.05 lakh was undertaken by Hirbandh Panchayat Samiti in April 1995. The target date of completion of the work was not available on record. The work was discontinued (March 1997) after incurring an expenditure of Rs. 3.74 lakh from the Employment Assurance Scheme fund.

The PS again decided to undertake the work in March 2002 after a lapse of about 7 years. Revised estimate for the remaining work was prepared (March 2002) for Rs. 14.15 lakh, without any change in the original items, against the original estimate of Rs. 7.31 lakh* for the same. However, the bridge was completed in July 2003 after incurring a total expenditure of Rs. 13.38 lakh[⊕].

Thus, improper planning without having any target date of completion and non-compliance with the provision of the West Bengal Panchayat (Zilla Parishad and Panchayat Samiti) Accounts and Finance Rules, 2003, according to which any work was to be undertaken only after ensuring specific source of funds, led to an abnormal delay of 8

◇

Item of work	Executed quantity (in m ²)	Admissible quantity (in m ²)	Inadmissible quantity (in m ²)	Amount involved (Rupees in lakh)
Jhama metal Consolidation	10,878.48	10,878.48	Nil	Nil
Stone metal Consolidation (63-45 mm)	12,167.78	10,604.256	1,563.524	1.58
Stone metal Consolidation (53-22.4 mm)	11,916.79	10,330.008	1,586.782	2.02
Primer Coat	11,722.71	10,055.76	1,666.95	0.19
Bituminous macadam	13,315.135	10,055.76	3,259.375	4.56
Mix seal surfacing	13,387.135	10,055.76	3,331.375	1.83
			Total	10.18

* Original estimate Rs. 11.05 lakh minus work done in 1st phase Rs. 3.74 lakh = **Rs. 7.31 lakh.**

⊕ EAS fund: Rs. 3.74 lakh; Untied Fund: Rs. 9.64 lakh.

years and 4 months[⊗] in completing the work. This had also resulted in avoidable extra burden of expenditure of Rs. 6.07 lakh* on the PS exchequer.

BARABAZAR PANCHAYAT SAMITI

4.3.6 Issue of excess bitumen valued Rs. 5.71 lakh

Barabazar PS undertook construction of Barabazar-Sarberia-Bhalukdihi Road departmentally under Sampurna Grameen Rozgar Yojana in March 2003. According to Schedule of Rates for Rural Works (Revised in December 1999) actual bitumen required for the construction of the road was 17.01 tonnes^Ω but bitumen issued for the above mentioned work was 57.30 tonnes, which was over three times the requirement. Thus, there was excess issue of bitumen of 40.29 tonnes* valuing Rs. 5.71 lakh[†]. The reasons for such excess issue could not be indicated by the PS.

In reply, PS admitted the facts and figures (December 2005).

4.4 EXCESS PAYMENT/WASTEFUL EXPENDITURE/INFRACTUOUS EXPENDITURE

DAKSHIN DINAJPUR ZILLA PARISHAD

4.4.1 Extra expenditure of Rs. 51.03 lakh on earth work

Dakshin Dinajpur Zilla Parishad undertook construction of a rural road from ‘Buniadpur to Daulatpur’ in November 2002 under Rural Infrastructure Development Fund (RIDF)-VII. According to Detailed Project Report (DPR), the earth required for the construction work would be available from the borrow pit[†] to the extent of 1,28,518 m³. The total quantity of earth actually executed was 1,13,515.97 m³ which was within the

[⊗] From April 1995 to July 2003.

* Total expenditure on remaining work: Rs. 13.38 lakh (actual expenditure) *minus* Rs. 7.31 lakh (original estimate) = **Rs. 6.07 lakh.**

^Ω According to Schedule of Rates for Rural Works:

Bitumen required for premix work: 6150m² (area for pre-mixing work) x 1110 kg/450m² (consumption as per schedule: 1110 kg per 450 m²) = 15.17 tonnes; bitumen required for seal coat: 6150m² x 30 kg / 100 m² (consumption as per schedule: 1110 kg per 450 m²) = 1.84 tonnes. Therefore, total bitumen required: 15.17 tonnes *plus* 1.84 tonnes = **17.01 tonnes.**

* Bitumen issued to works: 57.30 tonnes *minus* bitumen actually required 14.01 tonnes = **40.29 tonnes.**

[†] Value of excess bitumen: 23.08 tonnes @ Rs. 13573/tonne = Rs. 3.13 lakh;

17.21 tonnes @ Rs. 15000/tonne = Rs. 2.58 lakh;

Total = Rs. 5.71 lakh

[†] Borrow pit is a pit resulting from the excavation of material for use in embanking etc.

estimated quantity of earth available from borrow pit. The rate for earth collected from borrow pit was to be allowed at Rs. 56.73 per m³ but the ZP allowed Rs. 110.92 per m³ which was irregular and unauthorised. The rate was in excess of Rs. 56.73 by Rs. 54.19. This resulted in excess payment of Rs. 51.03 lakh^x to the contractors.

In reply to the audit observation, the ZP stated that such rate was allowed on the basis of a fresh survey. The reply was not tenable as no survey report could be produced and nothing was on record in support of the decision on allowance of the excess rate.

MALDA ZILLA PARISHAD

4.4.2 Infructuous expenditure of Rs. 31.56 lakh on road out of RIDF-VI

Malda ZP undertook in September 2002 the work of construction of a road from Babuhatmore to Himmatnagar on National Highway-34 in Kaliachak Block for an estimated cost of Rs. 1.05 crore with scheduled date of completion in May 2003. The work was awarded in two parts to two contractors. Both the works were started in September 2002. After partial execution (earth work and consolidation with stone dust) at a cost of Rs. 31.56 lakh under Rural Infrastructure Development Fund (RIDF)-VI, the work remained suspended since May 2003 due to reasons which were not specified. Finally, the work was formally treated as closed (July 2005) by Authorised Executive Engineer (AEE), Malda Highway Division (MHD).

Thus, the expenditure of Rs. 31.56 lakh on the work turned infructuous.

SILIGURI MAHAKUMA PARISHAD

4.4.3 Excess payment of Rs. 23.58 lakh to contractor on construction of road

Siliguri Mahakuma Parishad, under Rural Infrastructure Development Fund (RIDF)-VI scheme, engaged a contractor in January 2002 for the construction of an approach road for bridges over Upper Boon and Dumuria rivers with a view to delivering

[□] P.W.D. Schedule of rates 2000-01:

Rs. 40x100/92 (According to schedule of rates: 100 m³ of borrowpit soil is to be taken as 92 m³ of compacted soil, while evaluating the cost) = Rs. 43.48 per m³

Add Royalty paid = Rs. 13.25 per m³

Total = Rs. 56.73 per m³

^x 1,13515.97m³ (Actual execution) x Rs. 54.19 per m³ being the excess allowance on rate (i.e. Rs. 110.92 minus Rs. 56.73) = Rs. 61.51 lakh less by 17.05 per cent (as agreed in accepted tender) = **Rs. 51.03 lakh.**

the benefit of trade and transport to the rural people. This involved carrying of earth from the river side within a distance of 2 km. The rate analysis revealed that the contractor engaged for the construction was allowed a higher rate for 4 km lead (i.e., distance covered for carrying earth) amounting to a total excess payment of Rs. 23.58 lakh^{II}. No reply explaining the basis for allowing the higher rate for 4 km lead was given to Audit.

MALDA ZILLA PARISHAD

4.4.4 Excess expenditure of Rs. 21.27 lakh on purchase of materials

According to Rules, it is mandatory to invite tenders for works or supplies with an estimated cost exceeding Rs. 20,000. Malda ZP purchased 258 pumps and 38,266 m pipes of different sizes from M/s West Bengal Agro-Industries (WBAI), without inviting any tender, for use in minor irrigation schemes financed by Rural Infrastructure Development Fund (RIDF)-V. Audit enquiry revealed that the rates of pumps and pipes of Malda (Agri-Irrigation) Resource Division of Water Resource Development Directorate were less than those of West Bengal Agro-Industries. The ZP neither enquired about the rate from the Resource Division nor purchased the materials from it. The entire purchase done at a higher rate from the WBAI resulted in excess expenditure of Rs. 21.27 lakh[▶] incurred by the ZP and put an extra burden of debt on the State Government on account of loans for RIDF taken from NABARD.

II

Name of the bridge	Quantity of earthwork executed		Rate allowed for 4 km. lead of earthwork (in Rupees/m ³)		Rate for 2 km. lead of earthwork (in Rupees/m ³)		Excess rate (in Rupees/m ³)		Excess expenditure incurred (Rupees in lakh)	
	OMC (Optimum Moisture Content) (in m ³)	Non-OMC (in m ³)	OMC	Non-OMC	OMC	Non-OMC	OMC	Non OMC	OMC [Ix7]*	Non OMC [2x8] *
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Dumuria	37461.788	8303.23	210.90	183.10	177.42	149.62	33.48	33.48	12.54	2.78
Upper Boon	28631.058	Nil	210.90	183.10	177.42	149.62	33.48	33.48	9.59	Nil

* Total excess expenditure (a) Rs. 12.54 lakh plus Rs. 2.78 lakh = Rs. 15.32 lakh reduced by 8.01 per cent as per agreement = Rs. 14.09 lakh (b) Rs. 9.59 lakh reduced by one per cent as per agreement = Rs. 9.49 lakh.

▶ **Total: (a) + (b) = Rs. 23.58 lakh.**

Item	Rate of Resource Division	Rate of WB Agro Ind (in Rupees)	Excess rate (in Rupees)	Quantity procured	Excess expenditure (in Rupees)
5 HP LDTW.	10565	32545	21980	75 Nos.	1648500
12.5 HP MDTW.	18510	53555	35045	5 Nos.	175225
5 HP STW	10565	11166	601	178 Nos.	106978
200 mm pipes	195	203	8	11998 m	95984
140 mm pipes	93	97	4	23748 m	94992
110 mm pipes	62	64	2	2520 m	5040
Total					2126719

KHEJURI-II PANCHAYAT SAMITI

4.4.5 Infructuous expenditure of Rs. 9.83 lakh out of Tenth Finance Commission grants on bus stand

Khejuri-II Panchayat Samiti under Purba Medinipur Zilla Parishad constructed a bus stand, with boundary wall, at Boga in March 2003 at a cost of Rs. 9.83 lakh with Tenth Finance Commission grants. But the said bus stand could not be put to use as of December 2005 (i.e. after a lapse of 3 years and 7 months) as its ground level was low. This was due to (i) preparation of estimate without considering actual site condition ('due to ignorance' as stated by the PS), (ii) less execution of earth filling than that which was actually required and (iii) non-execution of some items of works (brickbat consolidation and *morum* consolidation) which were not contemplated in the original estimate. Thus, due to preparation of erroneous estimate, technical sanction to which was accorded by the Executive Engineer of Purba Medinipur ZP, the expenditure was rendered infructuous. The PS admitted (December 2005) the facts and stated that an estimate of Rs. 6.07 lakh had been prepared by the PS in December 2005 to execute the additional items but the funds were not available at present.

RAIPUR-I PANCHAYAT SAMITI

4.4.6 Unfruitful expenditure of Rs. 9.99 lakh on market complex

Raipur-I PS under Bankura ZP prepared in September 2000 an estimate of Rs. 22.25 lakh for construction of a market complex with 24 stalls. The estimate was vetted by the District Engineer, Bankura ZP in September 2002. A total sum of Rs. 10 lakh was allotted to the PS by the Bankura ZP in July 2002. The PS could not indicate under which scheme the funds were allocated. The work was started in October 2002 and the PS incurred an expenditure of Rs. 9.99 lakh up to August 2003 for construction of 16 stalls (out of 24) up to roof level pending construction of 8 more stalls. According to the decision taken in the meeting of the PS, Rs. 0.30 lakh from each prospective allottee of the stalls would be collected as a one time premium but no rent per stall was fixed for which the reasons were not on record. No further funds could be mobilised for completion of the work as of August 2005.

According to Rule 19(2) of The West Bengal Panchayat (Zilla Parishad and Panchayat Samiti) Accounts and Finance Rules, 2003, no expenditure should be incurred in anticipation of future availability of funds. Thus, in violation of the Rules, the PS not only failed to generate total revenue of Rs. 7.20 lakh¹ from the stalls as one time premium but also turned the expenditure of Rs. 9.99 lakh so far incurred by it unfruitful.

4.5 REGULARITY AND OTHER ISSUES

JHALDA-I PANCHAYAT SAMITI

4.5.1 Unauthorised expenditure of Rs. 21.21 lakh on creation of private tanks

Jhalda-I PS under Purulia District incurred Rs. 21.21 lakh during 2002-03 out of Employment Assurance Scheme (EAS) fund for excavation of 48 private tanks, which resulted in creation of private assets at the cost of public money.

The PS violated the provision of Section 131 of the West Bengal Panchayat Act, 1973 wherein it is stated that if a PS 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, it may approach the Collector for the acquisition of the land, who may, if he is satisfied that the land is required for a public purpose, take steps to acquire the land under provision of the Land Acquisition Act, 1894. But the PS did not take any such initiative nor entered into any agreement with the private owners to utilise the land.

Thus, the total expenditure of Rs. 21.21 lakh stood unauthorised. Moreover, no supporting evidence regarding use of water from the water resources for any agricultural purposes like providing irrigation facilities to the farmers could be furnished by the PS.

GANGAJALGHATI PANCHAYAT SAMITI

4.5.2 Inadmissible expenditure of Rs. 15.89 lakh out of EAS fund

According to guidelines of Employment Assurance Scheme (EAS) issued in November 1999, no contractor should be engaged in the execution of the works by implementing agencies.

¹ Total revenue for 24 stalls @ Rs. 0.30 lakh (Rs. 30,000 x 24) = **Rs. 7.20 lakh.**

But Gangajalghati PS irregularly undertook a work for construction of a Reinforced Cement Concrete (RCC) bridge over Sali river with an estimated cost of Rs. 35.39 lakh (December 1997), technical approval to which was accorded by the Executive Engineer of Bankura ZP. A total amount of Rs. 15.89 lakh was spent by the PS from EAS fund for construction of RCC bridge over Sali river which was executed by the contractor during 1997-98 to 2002-03.

Moreover, the construction of RCC bridge, which was not a labour intensive work as prescribed in the scheme, was not admissible under EAS. The PS could have ensured generation of 15,377 mandays[√] for the rural poor under EAS, had a labour intensive work been taken up by the PS in compliance with the guidelines.

PASCHIM MEDINIPUR ZILLA PARISHAD

4.5.3 Irregular expenditure of Rs. 15.28 lakh on augmentation of water sources

For providing irrigation facilities to the farmers by augmentation of 34 traditional water sources, Paschim Medinipur Zilla Parishad sub-allotted to 16 Panchayat Samitis[⊙], an amount of Rs. 1.74 crore during 2001-02 to 2004-05. Out of 16 Panchayat Samitis, two Panchayat Samitis incurred expenditure of Rs. 15.28 lakh[⊙] for execution of two schemes. On scrutiny of records, it was noticed that the plots on which the water sources were located belonged to private owners.

The provisions under Section 131 of the West Bengal Panchayat Act, 1973, prescribe that if a Panchayat Samiti requires to carry out any work on private land, it may

[√] 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. 15.89 lakh x 60 per cent / Rs. 62) = **15,377 mandays.**

1) Salboni	5) Nayagram	9) Jhargram	13) Medinipur Sadar
2) Narayangarh	6) Keshiyari	10) Garbeta-I	14) Garbeta-II
3) Garbeta-III	7) Binpur-I	11) Gopiballavpur-I	15) Gopiballavpur-II
4) Chandrakona-II	8) Sankrail	12) Keshpur	16) Jamboni

⊙

Name of scheme	Expenditure (Rupees in lakh)
(1) Re-excavation of Hatia Bundh water sources at Garbeta-II	5.28
(2) Re-excavation of Dorjimongalpot Borla Bundh water sources at Garbeta-I	10.00
Total	15.28

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. But neither the ZP nor the PSs took any such steps nor entered into any agreement with the private owners to carry out works on their land.

Hence, the total expenditure of Rs. 15.28 lakh remained irregular.

CHAPTER-5

Other Issues

Scrutiny in Audit revealed several issues including irrecoverable loss incurred towards advances due to faulty record management, loss of interest on undisbursed loans, imprudent investment resulting in financial loss, diversion of scheme funds towards contingent expenditure, non-utilisation of scheme funds, flawed contract management and loss of interest on scheme funds kept outside the bank account in violation of the guidelines.

5.1 LOSSES/OVERPAYMENT

KHEJURI-II PANCHAYAT SAMITI

5.1.1 Irrecoverable advances of Rs. 86.49 lakh

According to West Bengal Panchayat (Zilla Parishad and Panchayat Samiti) Accounts and Finance Rules, 2003, an advance Ledger is required to be maintained and a quarterly statement of outstanding advances against each individual is to be prepared. The Rules also prescribe adjustment of the advances within thirty days from the date of drawal. But Khejuri-II PS under Purba Medinipur Zilla Parishad neither maintained the Advance Ledger nor prepared the quarterly statement of advances. However, from a statement furnished (December 2005) by the PS to Audit, it was seen that there were outstanding advances of Rs. 86.49 lakh given for execution of different works like construction of primary schools, construction of huts etc. as of March 2005[∞]. The above outstanding advances had accumulated since 1984-85.

In reply, the PS stated (December 2005) that there was no scope or possibility to recover or adjust the outstanding advances, as the whereabouts of the recipients of the advances were not traceable. The PS could not even indicate whether the works for which the advances were given were executed or not. This indicates that internal controls in the PS were extremely weak.

[∞] 1984-85 to 1999-2000: Rs. 64,56,322; 2000-01: Rs. 4,43,411; 2001-02: Rs. 3,54,773; 2002-03: Rs. 2,41,860; 2003-04: Rs. 8,58,900; 2004-05: Rs. 2,94,000.

MURSHIDABAD ZILLA PARISHAD

5.1.2 Irrecoverable loss of Rs. 47.50 lakh towards advance

An Advance Register was not maintained properly by Murshidabad Zilla Parishad. Particulars of advances like name of the payee of advance, purpose of advance, reference to voucher number and date etc. were not regularly entered in the Advance Register. The ZP also did not prepare a quarterly list of outstanding advances regularly as prescribed in the Rules. As a result, the ZP was not in a position to clarify to Audit as to whom and when Rs. 47.50 lakh* was given as there were no records/documents to identify the recipients. The Artha-Sangstha-Unnayan-O-Parikalpana Sthayee Samiti admitted the fact (June 2005) and decided to take legal action against the persons at fault for non-maintenance of records, with the concurrence of the State Government. Moreover, the State Government instructed the ZP to submit the details of each advance holder as of March 2005 and ordered to take action departmentally or in the court of law. But the ZP failed to furnish the details or take any action against the advance holders (December 2005), in the absence of proper records.

Thus, non-maintenance of Advance Register properly as prescribed in the Rules led to an irrecoverable loss of Rs. 47.50 lakh in the form of advances.

PASCHIM MEDINIPUR ZILLA PARISHAD

5.1.3 Loss of Rs. 10.15 lakh due to unwise decision of raising loans from HUDCO

Paschim Medinipur ZP had raised in March 2000 loans of Rs. 4.60 crore from Housing and Urban Development Corporation (HUDCO) for disbursement of housing loan assistance to 1527 tornado affected families. The survey report identified 1527 affected families for providing loans, but the ZP could disburse only Rs. 76.85 lakh in August 2000 among 264 families. The ZP thus failed to utilise the whole amount of loans raised due to poor response from the tornado affected people selected for providing loan assistance and refunded Rs. 3.83 crore (Rs. 3.60 crore in June 2000 and

* Advance towards purchase of rod and cement: Rs. 39.30 lakh; advance to different employees: Rs. 8.20 lakh.

Rs. 0.23 crore in September 2000) to HUDCO and shouldered an unnecessary liability of Rs 10.15 lakh[‡] towards interest.

Thus, due to an unwise decision of raising excess loans without ascertaining the actual requirement the ZP suffered a loss of Rs. 10.15 lakh towards payment of interest.

5.2 IMPRUDENT INVESTMENT/BLOCKAGE/DIVERSION/MISUTILISATION OF FUNDS

BARDHAMAN ZILLA PARISHAD

5.2.1 Imprudent investment of Rs. 64.90 lakh from specific purpose funds

Bengal Nestor's Industries Ltd. (BNIL), a joint venture of West Bengal Industrial Development Corporation Ltd. (WBIDC) with a private entrepreneur, started preliminary works to set up an ultra heat treated milk project at Ausgram in March 1999. Bardhaman Zilla Parishad agreed to participate in the project by equity participation with Rs. 1 crore through WBIDC and without entering into any agreement, paid Rs. 25 lakh in July 2003 to WBIDC out of Untied Fund although the fund was not to be utilised for commercial venture as per guidelines of the State Government issued in March 2001. In September 2003, Zilla Parishad made an investment of Rs. 39.90 lakh out of SGSY infrastructure fund for purchase of five bulk coolers for the said project although the funds were to be utilised only for Self Help Groups (SHG). After an investment of Rs. 64.90 lakh[⊗] in the project, the ZP raised some points on the terms and conditions laid down in the draft tripartite agreement (May 2004) which was submitted by WBIDC to the ZP with the request to place the balance funds of Rs. 35.10 lakh[⊘]. The points were not clarified by WBIDC although the plant was scheduled to be commissioned in May 2004.

However, neither was the plant commissioned nor was any agreement with the ZP executed subsequently. Thus, no benefit was derived from an investment of Rs. 64.90 lakh which was irregularly diverted by the ZP from specific purpose grants.

[‡] (A) Rs. 3.60 crore (principal refunded in June 2000) x 10 per cent x 3 months (April 2000 to June 2000) = Rs. 9 lakh; (B) Rs. 0.23 crore (principal refunded in September 2000) x 10 per cent x 6 months (April 2000 to September 2000) = Rs. 1.15 lakh. Total of (A) and (B) = **Rs. 10.15 lakh.**

[⊗] Rs. 25 lakh plus Rs. 39.90 lakh.

[⊘] Rs. 1 crore minus Rs. 64.90 lakh.

WBIDC was moved (July 2006) for refund of Rs. 25 lakh after Zilla Parishad decided to withdraw its equity participation from the project. However, no amount out of Rs. 64.90 lakh had yet been received (March 2007) from WBIDC.

MURSHIDABAD ZILLA PARISHAD

5.2.2 Ill-considered investment of Rs. 32 lakh on food processing unit

Murshidabad Zilla Parishad acquired some land in Banzetia Mouza measuring 9.15 acres in March 1994 and invited applications from the promoters/entrepreneurs for setting up an industrial estate on the said land. The ZP agreed in November 1996 to invest Rs. 32 lakh (3,20,000 shares @ Rs. 10 each) with Pilva Organics Private Limited, for setting up a food processing unit. Before sanctioning the proposal for transfer of land in favour of the company, the Government discouraged the ZP for participation in any commercial venture normally exposed to vicissitudes of a market economy and asked for (March 1997) some vital documents like Project Report, agreement, memorandum of understanding, source of funds to be invested, etc. But the ZP made a lease agreement with the company for 27 years @ Rs. 35,900 per year from March 1997 without obtaining Government approval and invested Rs. 32 lakh in August 1997 out of its own funds for purchasing shares of the said company.

Ultimately, the project did not take off (December 2005). Moreover, lease rent of Rs. 35,900 per year was also not being paid by the company. Thus, on account of not obtaining the viability report for the project and non-adherence to the Government directives, the ZP suffered a loss of Rs. 32 lakh, which was not recovered from the company, besides suffering the loss of lease money of Rs. 35,900 per year.

Artha-Sangstha-Unnayan Samiti admitted (January 2005) the loss.

PUNCHA PANCHAYAT SAMITI

5.2.3 Unproductive investment of Rs. 29.62 lakh resulting in loss of revenue of Rs. 15.04 lakh

Puncha Panchayat Samiti under Purulia District constructed (March 2001) the ground floor of a market complex, without sanitary and electrical installations, at a cost of Rs. 15.79 lakh out of Tenth Finance Commission grants and made an estimate of

Rs. 13.15 lakh for the construction of the first floor in September 2001. Thereafter, the PS incurred an expenditure of Rs. 13.83 lakh on it from Tenth and Eleventh Finance Commission grants^Π. In spite of incurring an expenditure of Rs. 29.62 lakh, the work remained incomplete even after a lapse of 4 years as of October 2005. The PS stated (December 2005) that the work was not completed due to paucity of funds.

On scrutiny of records, it was revealed that the proposed two-storeyed market complex had a provision of 30 stalls and the PS decided (March 2003) in a meeting to allot them at a total premium of Rs. 12.40 lakh and monthly rent of Rs. 8500 but the plan did not materialise due to non-completion of the work. There was also no specific timeframe to complete the work.

The PS could have earned Rs. 15.04 lakh on account of premium for Rs. 12.40 lakh[∨] and rent of Rs. 2.64 lakh^Σ had the work been completed. However, the entire expenditure of Rs. 29.62 lakh[†] remained unproductive due to the commencement of the work without identifying beforehand the source of funds and without deciding on a definite timeframe for its completion.

RAIPUR-I PANCHAYAT SAMITI

5.2.4 Diversion of scheme funds of Rs. 15.53 lakh towards contingent expenditure

The funds of Eleventh Finance Commission (11th FC) grants were allotted for maintenance of civic services in rural and urban areas which include provision of education, primary health care, safe drinking water, street lighting, sanitation including drainage, maintenance of burial grounds and other common property resources. But scrutiny in audit revealed that the Raipur-I PS under Bankura Zilla Parishad spent

^Π Tenth Finance Commission grant = Rs. 9 lakh; Eleventh Finance Commission grant = **Rs. 4.83 lakh.**

[∨] 26 stalls at the first floor @ Rs. 40,000 (i.e., Rs. 40,000 x 26) = Rs. 10.40 lakh; 4 stalls (i.e. 2 stalls in first floor and 2 in ground floor) @ Rs. 50,000 (i.e. Rs. 50,000 x 4) = Rs. 2 lakh. Therefore, the total premium = Rs. 10.40 lakh plus Rs. 2 lakh = **Rs. 12.40 lakh.**

^Σ 26 stalls @ Rs. 250 (i.e. Rs. 250 x 26 x 31) = Rs. 2,01,500; 4 stalls @ Rs. 500 (i.e. Rs. 500 x 4 x 31) = Rs. 62,000. Total monthly rent for 30 stalls for 31 months (from April 2003 to October 2005): Rs. 2,01,500 plus Rs. 62,000 = Rs. 2,63,500 or **Rs. 2.64 lakh.**

[†] The PS incurred expenditure of Rs. 15.79 lakh for ground floor and Rs. 13.83 lakh for first floor. Therefore, the total investment on market complex = Rs. 15.79 lakh plus Rs. 13.83 lakh = **Rs. 29.62 lakh.**

Rs. 7.64 lakh for construction of boundary wall and generator room at the Block office which are not covered under the guidelines for utilisation of 11th FC grants.

Raipur-I PS incurred an expenditure of Rs. 7.89 lakh out of Member of Parliament Local Area Development Scheme (MPLADS) funds, 11th FC grants and Sampoorna Grameen Rozgar Yojana (SGRY)-I funds towards hire charges of vehicles, cost of diesel, repair of xerox machine, purchase of almirah and other contingent expenditure during 2002-05. This was done under the orders of the Executive Officer of the Panchayat Samiti, who was responsible for operating the Panchayat Samiti Fund.

None of the items of expenditure were within the purview of infrastructural development or creation of remunerative assets as defined in the guidelines of the schemes. Thus, the PS incurred inadmissible expenditure of Rs. 15.53 lakh out of 11th FC, MPLADS and SGRY-I funds.

MURSHIDABAD ZILLA PARISHAD

5.2.5 Non-utilisation of scheme funds of Rs. 65.35 lakh for 20 to 25 years and interest loss of Rs. 85.93 lakh on this account

During the scrutiny of the statement of grants furnished by Murshidabad Zilla Parishad, it was noticed that the ZP even after 20 to 25 years could not spend Government grants of Rs. 65.35 lakh[⊗] (under 57 heads) meant for various development schemes. The ZP did not take any action for utilisation of these unutilised/unspent funds, thus blocking Rs. 65.35 lakh for such a long period and resulting in loss of interest of Rs. 85.93 lakh[⊕] on this account.

JALPAIGURI ZILLA PARISHAD

5.2.6 Blockage of funds for Rs. 10.95 lakh resulting in loss of interest of Rs. 2.63 lakh

Jalpaiguri Zilla Parishad spent Rs. 47.74 lakh on purchase of steel materials like tor steel, joist, mild steel plate and angle etc in April 2002. Out of these, materials worth

[⊗] Grants unutilised prior to 1980-81: Rs. 25.20 lakh (22 grants); and prior to 1985-86: Rs. 40.15 lakh (35 heads).

[⊕] Calculated at the average rate of interest at which the Government borrowed money (i) 1980-81 to 2004-05: Rs. 25.20 lakh x 25 years x 6 per cent = Rs. 37.75 lakh (ii) 1985-86 to 2004-05: Rs. 40.15 lakh x 20 years x 6 per cent = Rs. 48.18 lakh. So, total interest loss: (i) plus (ii) = **Rs. 85.93 lakh.**

Rs. 10.95 lakh remained unutilised for a period ranging from 1.8 to 4 years, as of March 2006. The purchase was made without assessment of the actual requirement.

This resulted in blockage of funds of Rs. 10.95 lakh with consequent loss of interest of Rs. 2.01 lakh[∞] (calculated at the rate of 6 *per cent* per annum, being the average rate of interest charged on capital invested by the State Government during 2002-2006).

5.3 EXCESS PAYMENT/WASTEFUL EXPENDITURE/INFRUCTUOUS EXPENDITURE

JHARGRAM PANCHAYAT SAMITI

5.3.1 Excess payment of Rs. 11.07 lakh on purchase of land under Lodha Development Programme

Jhargram PS in the district of West Medinipur received an amount of Rs. 66.58 lakh in January and June 2001 under Lodha Development Programme, out of which Rs. 27.90 lakh was earmarked for purchasing 60.34 acres of land at the rate of Rs. 0.46 lakh as fixed by the State Government, which was to be handed over to the selected beneficiaries for constructing their houses. But the PS purchased only 29.12 acres of land up to March 2005 at Rs. 24.46 lakh (i.e. at the rate of Rs. 0.84 lakh per acre of land). Thus, the PS paid a higher price of Rs. 0.38 lakh per acre of land over the approved rate of Rs. 0.46 lakh. The PS did not obtain the approval of the State Government for such deviation from the originally approved rate.

Hence, the PS made an excess payment of Rs. 11.07 lakh^f for purchasing 29.12 acres of land.

[∞] Rs. 4,39,117 x 6 *per cent* x 20/12 (i.e. 20 months from August 2004 to March 2006) = Rs. 0.44 lakh; Rs. 6,55,992 x 6 *per cent* x 4 years = Rs. 1.57 lakh. Therefore, the total loss of interest for blockage of funds of Rs. 10.95 lakh for a period ranging from 1.8 to 4 years: Rs. 0.44 lakh *plus* Rs. 1.57 lakh = **Rs. 2.01 lakh.**

^f Total value of 29.12 acres of land @ Rs. 0.46 lakh (Rs. 0.46 lakh x 29.12 acres) = Rs. 13.39 lakh; but actual selling price was @ Rs. 0.84 lakh (Rs. 0.84 lakh x 29.12 acres) = Rs. 24.46 lakh. Therefore, the excess payment: Rs. 24.46 lakh *minus* Rs. 13.39 lakh = **Rs. 11.07 lakh.**

5.4 REGULARITY AND OTHER ISSUES

KHEJURI-II PANCHAYAT SAMITI

5.4.1 Irregular expenditure of Rs. 29.75 lakh by wrong selection of beneficiaries under Rural Sanitation Programme

According to guidelines of the Rural Sanitation Programme, beneficiaries for payment of subsidy[♦] are to be selected from the BPL list. But Khejuri-II PS under Purba Medinipur Zilla Parishad, in violation of the guidelines, selected beneficiaries outside the BPL list and spent Rs. 29.75 lakh[°] during 1997-98 to 2005-06 for making payment of subsidy for construction of 'household latrine', thereby depriving the intended beneficiaries of the benefits of the scheme. The PS admitted (December 2005) the facts and figures.

MAYURESWAR-I PANCHAYAT SAMITI

5.4.2 Long outstanding advance of Rs. 15.68 lakh

According to West Bengal Panchayat (Zilla Parishad and Panchayat Samiti) Accounts and Finance Rules, 2003, an advance is to be realised from the person receiving the advance within a reasonable time, as may be specified by the authority sanctioning any such advance, which should not exceed thirty days from the date of drawal of advance. If the advance received cannot be utilised within the thirty days, the person receiving the advance is to deposit the unutilised amount with adjustment vouchers along with a written explanation. The Accounts Rules also state that further advance shall not be sanctioned until the previous advance drawn has been fully adjusted.

It was seen from the records of Mayureswar-I PS under Birbhum Zilla Parishad that an amount of Rs. 15.68 lakh was given as advance to Md. Basiruddin, a Pay Master, during the period between December 1992 and August 1996 for execution of several works. But the advance has not yet been adjusted as of June 2005. On scrutiny, it was

[♦] Under the programme, subsidy constituted 80 per cent of the total cost of household latrine (60 per cent was provided by GOI and 20 per cent by State Government). The remaining amount was to be contributed by the beneficiary concerned.

[°] 1997-98: Rs. 1.59 lakh; 2001-02: Rs. 6.57 lakh; 2002-03: Rs. 7.53 lakh; 2003-04: Rs. 3.26 lakh; 2004-05: Rs. 8 lakh; 2005-06: Rs. 2.80 lakh.

revealed that Md. Basiruddin submitted an adjustment of Rs. 12.80 lakh to PS in October 2001 but the District Magistrate (DM), Birbhum, instructed (May 2002) the BDO, Mayureswar-I to check the adjustment properly and submit the report to him by July 2002. In reply, the PS stated (June 2005) that the matter is under the consideration of DM, Birbhum, as all the relevant papers were seized by him in August 2003.

PASCHIM MEDINIPUR ZILLA PARISHAD

5.4.3 Loss of interest of Rs. 14.32 lakh under MPLADS

According to 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 was to be utilised for the work approved under the scheme (paragraph 4.8). But Paschim Medinipur Zilla Parishad, in violation of the guidelines, kept the entire allotment received under MPLADS during 2001-02 and 2005-06 in Local Fund Account at the Treasury. This resulted in loss of interest of Rs. 14.32 lakh[†] that could have been earned had the funds been kept in the bank during the same period.

NANDIGRAM-III PANCHAYAT SAMITI

5.4.4 Unauthorised expenditure of Rs. 6.15 lakh out of Swarnajayanti Gram Swarozgar Yojana (SGSY)

According to guidelines of SGSY, infrastructural assets created under the programme were to be utilised exclusively for the Swarozgaris* for production, processing, quality testing and storage or marketing.

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

Year	Minimum monthly balance available throughout the year (in Rupees)	Rate of interest (in percentage)	Period	Loss of interest (in Rupees)
2001-02	10527094	4	1 year	421084
2002-03	9071636	4	1 year	362865
2003-04	8946466	4	1 year	357859
2004-05	4631417	4	1 year	185257
2005-06	4515932	4	1 year	105372
Total				1432437

* The objective of the SGSY is to bring the assisted poor families (Swarozgaris) above the poverty line by ensuring appreciable sustained level of income over a period of time.

Nandigram-III PS under Purba Medinipur ZP received an allotment of Rs. 5 lakh in December 2001 and Rs. 1.50 lakh in February 2002 out of SGSY fund for creating infrastructural assets for Swarozgaris. But the PS constructed two meeting halls on the second floor of its already existing three storeyed buildings of ‘Godown cum Training Centre’ at a cost of Rs. 6.15 lakh.

Thus, the very purpose of the allotment of funds under the scheme was frustrated. The PS admitted (December 2005) the fact of the diversion of SGSY funds.

BALAGARH PANCHAYAT SAMITI

5.4.5 Unauthorised expenditure of Rs. 4.49 lakh under Bidhayak Elaka Unnayan Prakalpa (BEUP)

Balagarh PS spent Rs. 4.49 lakh for construction of rooms of Sishu Siksha Kendra under Bidhayak Elaka Unnayan Prakalpa (BEUP) on private land during 2002-04. This was in violation of the guidelines of BEUP scheme which enjoined that the land on which the work is proposed to be executed should be owned by the Government. Alternatively, a no objection certificate from the private owner of the land was to be issued in favour of the user of the land. Since the guidelines were not followed by the PS, the expenditure of Rs. 4.49 lakh stood unauthorised.

5.5 Action on Inspection Reports

5.5.1 The following table indicates position of Inspection Reports (IRs) and paragraphs pending for settlement, as on 31 March 2006:

Category of PRIs	Accounting 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 2004-05	76	519	726.89
Panchayat Samitis	1990-91 to 2004-05	636	1575	338.79
Gram Panchayat	2002-03 to 2004-05	10,001	48,997	657.96

5.5.2 An Audit Committee comprising the Principal Secretary of the P&RD Department and representatives of the Finance Department and the Examiner of Local Accounts was formed for expeditious settlement of the outstanding Inspection Reports. No meeting of the committee was held during 2005-06.

5.5.3 At the instance of Audit, the P&RDD convened in December 2006 a series of meetings with the representatives of PRIs to expedite the process of furnishing reply to Inspection Reports so that the Committee may consider their settlement.

5.6 Reply from the Government

All the major findings related to Panchayat Samitis and Zilla Parishads were sent to the Government between January and February 2007; reply had not been received (August 2007).

CHAPTER - 6

Conclusions and Recommendations

6.1 Budgeting and financial control

- Substantial funds were spent by the PRIs without preparation, approval and adoption of budget according to the provisions of the Budget Rules which rendered the expenditure incurred by them unauthorised. In a large number of cases, expenditure was incurred in excess of budget provision without preparing any supplementary and revised estimates. 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 mechanism in the PRIs needs to be strengthened.

(Paragraphs 2.2 and 2.3)

- As some of the PRIs did not reconcile their balances as per cash book and pass book every month, crores of rupees were found to have remained unreconciled at the end of the year. This is also fraught with the risk of misappropriation of funds going undetected. Strict compliance with the statutory provision of monthly reconciliation should, therefore, be ensured.

(Paragraph 2.6)

6.2 Implementation of schemes

- Wrong selection of beneficiaries, loss of Central share due to under-utilisation of scheme funds, irregular engagement of contractors where the scheme did not

permit it, undue payment to contractors and wasteful and unauthorised expenditure came in the way of delivering the intended benefits to the target population. Remedial measures need to be taken in order to prevent recurrence of the above and ensure the effective implementation of the schemes.

(Paragraphs 3.1.2, 3.1.6, 3.2.6, 3.2.8, 3.2.11, 3.2.12, 3.2.13, 3.2.14, 3.2.15, 3.2.16 and 3.2.18)

6.3 Execution of works and procurement of supplies

- Technical inconsistency in execution of works noticed in many cases was suggestive of misappropriation of funds. Disciplinary action needs to be taken in such cases after conducting investigations.

(Paragraphs 4.2.4, 4.3.4 and 4.4.1)

- Erroneous estimates, undue favour to contractors and incurring expenditure which was technically avoidable were some of the major factors resulting in extra expenditure in many cases. Measures should be taken to take corrective steps in this regard.

(Paragraphs 4.3.1, 4.3.2, 4.3.3, 4.3.6, 4.4.3, 4.4.4 and 4.4.5)

6.4 Internal Control

- Sizeable amounts advanced by the PRIs 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 a regular basis. Laxity on the part of the PRIs in respect of timely monitoring and adjustment of advances should be viewed seriously and proper maintenance of records and adjustment of all the advances should be ensured.

(Paragraphs 5.1.1, 5.1.2 and 5.4.2)

- A large amount of funds transferred to PRI for specific purposes were found to have remained unutilised for years together. The need to institute an adequate internal control and monitoring mechanism should be urgently addressed by the P&RDD.

(Paragraph 5.2.5)

Kolkata,
The

(A. K. Bhattacharya)
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 2004-05

Sl. No.	Name of GP	Controlling PRI at District level	Transaction as per cash book (Rupees in lakh)	
			Total Receipt	Total expenditure
(1)	Gurial	Dakshin Dinajpur	33.79	28.21
(2)	Debagram	Nadia	38.26	25.24
(3)	Duli		36.17	33.62
(4)	Mogra-I	Hooghly	23.42	20.32
Total			131.64	107.39

Appendix - II
(Reference : Paragraph 2.2.1)

GPs that incurred expenditure without budget allocation during 2004-05

Sl. No.	Name of GP	Controlling PRI at District level	Expenditure incurred (Rupees in lakh)
(1)	Kukrahati	Purba Medinipur	22.62
(2)	Horekhali		27.01
(3)	Kuapur		10.83
(4)	Barshal	Birbhum	19.69
(5)	Antila	Howrah	11.13
(6)	Laskarpur		16.15
(7)	Sealdanga		13.39
(8)	Pahilagon Schooldara-II	Darjeeling	18.93
(9)	Ghaya Bari-II		25.87
(10)	Gorabari-Margarets Hope		47.04
(11)	Janardandih	Purulia	21.27
(12)	Serengdi		13.06
(13)	Mathari Khamar		14.42
(14)	Rigid		19.60
(15)	Hirapuradardih		16.05
(16)	Garafusra		20.12
(17)	Beko		15.12
(18)	Mukundapur		3.01
(19)	Kalabani		23.70
(20)	Sonaijhuri		23.98
(21)	Jitujuri		22.15
(22)	Dimdiha		28.26
(23)	Dighi		29.10
(24)	Kashirgram		2.42
(25)	Manara		28.36
(26)	Lagda		2.10
(27)	Sankchura Bagundi	North 24 parganas	13.77
(28)	Sangrampur Shibhati		14.89
(29)	Bergoom-I		4.60
(30)	Irpal	Paschim Medinipur	15.43
(31)	Monoharpur-3		15.24
(32)	Mansuka-II		11.72
(33)	Sultanpur		20.53
(34)	Bankibandh		47.55
(35)	Dharampur		12.14
(36)	Lalgarh	16.60	

(37)	Hemkumari	Coochbehar	52.65
(38)	Bhetaguri-I		53.23
(39)	Bablari	Nadia	6.05
(40)	Nagendrapur	24 Parganas South	20.87
(41)	Dighirpar-Bakultala		13.60
(42)	Gokarnee		3.91
(43)	Gordewanti		9.94
(44)	Fulbari-II	Jalpaiguri	63.10
(45)	Shikarpur		90.76
(46)	Sukhani		66.73
(47)	Sripur-Balagarh	Hooghly	12.69
(48)	Sarenga	Bankura	21.87
(49)	Ramsagar		37.57
Total			1120.82

Appendix - III

(Reference : Paragraph 2.2.2)

**PSs that incurred expenditure without budget allocation
during 2002-03, 2003-04 and 2004-05**

Sl. No.	Name of PS	Controlling ZP	Expenditure incurred (Rupees in lakh)		
			2002-03	2003-04	2004-05
(1)	Hura	Purulia	243.57	219.07	0
(2)	Balarampur		280.26	243.49	375.67
(3)	Bundwan		319.43	251.16	418.60
(4)	Jhalda II		361.32	321.58	419.12
(5)	Bagmundi		291.59	213.89	141.28
(6)	Barjora	Bankura	196.28	0	0
(7)	Khatra I		119.54	118.40	83.69
(8)	Maynaguri	Jalpaiguri	280.58	201.73	0
(9)	Rajganj		276.28	255.05	0
(10)	Barasat-I	North 24 Parganas	190.71	155.42	0
(11)	Tapan	Dakshin Dinajpur	0	183.21	0
(12)	Suri-II	Birbhum	0	53.28	0
(13)	Dhaniakhali	Hoohgly	0	239.19	0
(14)	Islampur	Uttar Dinajpur	0	95.47	0
(15)	Goalpokher-I		150.15	76.80	0
Total			2709.71	2627.74	1438.36

Appendix - IV
(Reference: Paragraph 2.3.1)

GPs that incurred expenditure in excess of budget provision during 2004-05

Sl. No.	Name of GPs	Controlling PRI at District level	Head of Account	Expenditure incurred in excess of budget provision (Rupees in lakh)
(1)	Amrasota	Bardhaman	IAY	0.10
(2)	Aruar		IAY	0.47
			SGRY-II	4.99
(3)	Ballavpur		IAY	1.60
(4)	Barsul-II		SGRY-II	0.29
			IAY	4.68
(5)	Balligram		Mid-day Meal	4.89
			Honorarium	11.00
			IAY	1.11
(6)	Nuni		IAY	1.00
			SGRY	0.41
(7)	Amarpur		IAY	3.00
			NSAP	0.90
			11th Finance Commission	0.04
			Mid-day Meal	3.92
(8)	Khajurdihi		11th Finance Commission	1.07
(9)	Majida		SGRY	0.28
(10)	Kuchut		Tax collection	0.01
			IAY	3.65
(11)	Gourbazar		IAY	0.20
(12)	Bohar-II		Salary of employees	0.55
(13)	Sadhpur		IAY	1.03
(14)	Shyamala	IAY	0.60	
(15)	Bijur-II	IAY	0.61	
(16)	Bhalkhi	IAY	2.00	
(17)	Paratal-I	SGRY	2.81	
		IAY	1.40	
(18)	Lakhuria	IAY	1.50	
(19)	Nimo	11th Finance Commission	1.08	
(20)	Kandara	SGRY-II	3.36	
		IAY	2.30	
(21)	Berugram	SGRY-II	6.23	
		IAY	3.41	
(22)	Baikunthapur-II	SGRY	1.56	
		Mid-day Meal	1.17	

(23)	Badla	SGRY	0.39
(24)	Jamgram	IAY	1.00
(25)	Sribati	IAY	0.71
(26)	Goai	IAY	0.01
(27)	Ukhrid	NOAPS	0.35
		IAY	1.40
(28)	Bohar-I	IAY	0.25
(29)	Dlui Bazar	IAY	1.30
(30)	Dignagar-II	PUP	0.88
(31)	Pratappur	RWS	0.65
		SGRY	1.11
(32)	Ramnagar	SGRY	1.42
		IAY	2.30
		Mid-day Meal	5.40
		PUP	0.40
		SGRY	0.12
(33)	Paratal-II	Mid-day Meal	0.02
(34)	Baidyapur	IAY	1.00
(35)	Palita	SGRY	0.79
(36)	Loa-Krishnarampur	IAY	0.70
(37)	Sargram	IAY	1.41
(38)	Karjgram	IAY	0.10
(39)	Barabelum	IAY	1.20
(40)	Satgachia-I	IAY	0.95
(41)	Gothista	IAY	0.60
		11th Finance Commission	0.40
(42)	Barodhamas	IAY	0.90
		Mid-day Meal	0.16
(43)	Gidhargram	IAY	0.71
(44)	Amarun-II	IAY	0.41
		IAY	0.90
		11th Finance Commission	0.40
		10th Finance Commission	1.31
(46)	Purbasthali	IAY	0.90
(47)	Gazipur	IAY	1.00
(48)	Nimo	IAY	0.80
(49)	Kenda	IAY	0.82
(50)	Nabagram	IAY	0.98
		11th Finance Commission	0.40
(51)	Koshigram	IAY	0.60
(52)	Debsala	IAY	0.80
		Mid-day Meal	3.44
(53)	Nandai	IAY	0.20
		Mid-day Meal	0.01

(54)	Kale Khantala	Purba Medinipur	IAY	1.00
(55)	Achra		Mid-day Meal	0.11
(56)	Kala		IAY	0.40
(57)	Balgona		Mid-day Meal	2.43
(58)	Tirat		IAY	0.60
(59)	Bhedia		IAY	2.00
(60)	Samdi		IAY	1.00
(61)	Ratibati		SGRY	0.01
(62)	Bamunara		IAY	1.30
			SGRY	0.31
			Mid-day Meal	2.37
			IAY	1.08
(63)	Allapi		11th Finance Commission	0.28
(64)	Sirorai		IAY	0.70
(65)	Dignagar-I		IAY	1.19
			IAY	1.30
			Mid-day Meal	2.27
			SGRY	0.98
(66)	Potn Pursa		IAY	1.00
			11th Finance Commission	1.29
			IAY	1.20
(67)	Khanyadighi		IAY	1.46
(68)	Kola-II		IAY	0.70
(69)	Debhog		IAY	0.80
(70)	Gokulnagar		SSK	0.50
(71)	Siddha		IAY	0.60
			SGRY	1.82
(72)	Henra		IAY	1.00
(73)	Srikantha		IAY	1.60
			SGRY	0.23
(74)	Tilkhoja		SGRY	0.49
			IAY	0.71
(75)	Naichanpur-I		ICDS	0.29
(76)	Paramanandapur	IAY	0.50	
(77)	Byabattarhat Purba	IAY	0.60	
(78)	Ramchak	IAY	5.60	
(79)	Dhobaberia	SSK	0.48	
		NFBS	0.10	
(80)	Amalhandra	IAY	1.20	
(81)	Brindabanchak	IAY	0.20	
(82)	Moyna-II	IAY	1.14	
(83)	Srirampur-II	IAY	2.10	

(84)	Gopalnagar	IAY	1.29
		SGRY	0.15
(85)	Haipur	IAY	1.50
(86)	Gorkhamalpur	IAY	0.40
		11 th Finance Commission	0.65
(87)	Dariapur	IAY	1.15
(88)	Kumarchak	IAY	2.60
		NOAPS	0.14
(89)	Joynagar	IAY	1.80
(90)	Raipur Paschimber	IAY	3.75
		SGRY	1.57
		PMGY	1.10
(91)	Badalpur	SGRY	0.12
(92)	Kalagachia	SGRY	0.65
(93)	Kola-I	IAY	0.70
(94)	Baishnabchak	IAY	0.60
(95)	Barida	IAY	0.40
(96)	Dakshinnarkelda	IAY	0.50
(97)	Basudevpur	IAY	1.11
(98)	Banspahari	IAY	1.30
(99)	Lakshi	IAY	1.80
(100)	Janka	IAY	12.89
(101)	Lakshyai	IAY	1.41
(102)	Birbansar	IAY	0.55
		11 th Finance Commission	0.25
(103)	Saoraberia	IAY	2.41
		Mid-day Meal	0.15
(104)	Gojina	IAY	2.40
(105)	Kalyanpur	IAY	1.30
(106)	Padima-II	IAY	1.10
(107)	Jumuki	IAY	0.90
(108)	Lauda	IAY	0.22
		SGRY	0.89
(109)	Haludbari	IAY	2.00
(110)	Kismatnaikundi	IAY	0.90
		11 th Finance Commission	0.73
(111)	Garbeta	NFFWP	2.65
(112)	Mugberia	IAY	1.30
(113)	Sarbodaya	IAY	0.75
(114)	Kumirda	IAY	0.11
		SGRY	1.40
(115)	Santipur-II	IAY	0.42
(116)	Sagarbarh	IAY	2.20
(117)	Teghori	IAY	0.30

(118)	Tiksahi		IAY	0.50	
			11 th Finance Commission	0.66	
(119)	Padumapur-II		IAY	1.10	
(120)	Marishda		IAY	1.20	
(121)	Pulshita		IAY	0.70	
(122)	Itamagra-II		IAY	0.15	
			11 th Finance Commission	0.97	
(123)	Chaksimulia		Construction of Market Complex	0.99	
(124)	Bakcha		IAY	4.95	
(125)	Moyna-I		SGRY	1.00	
(126)	Padumapur-I		IAY	0.85	
(127)	Satishsamanta		IAY	0.20	
			BEUP	1.79	
(128)	Manjusree		NOAPS	0.19	
(129)	Parui		Birbhum	IAY	0.63
(130)	Uchkaran			IAY	1.19
(131)	Thibar			IAY	1.20
(132)	Jalandi			NOAPS	0.20
(133)	Khatanga			IAY	0.19
				11 th Finance Commission	0.39
(134)	Dokhalbari			IAY	2.75
				PUP	0.15
(135)	Kurumnahar			IAY	0.95
(136)	Khushmore-I			IAY	1.00
(137)	Chatra			IAY	3.80
(138)	Nagari			IAY	0.40
(139)	Amdole			IAY	1.40
(140)	Dwarka			IAY	0.80
(141)	Mitrapur	11 th Finance Commission		1.57	
(142)	Sarplehana-Albandha	SGRY		0.68	
		IAY		1.41	
(143)	Jamna	IAY		0.61	
(144)	Chaknagar	Malda		IAY	3.18
(145)	Gangaprasad			IAY	3.17
(146)	Muchia			IAY	2.85
(147)	Sahabanchak			IAY	2.20
				NFFWP	0.48
(148)	Uttarpanchanandapur			IAY	0.45
(149)	Ranigunj-II			IAY	6.89
(150)	Baidyapur			IAY	2.53
				SGRY	8.05
(151)	Bakhrabad			IAY	1.37
(152)	Aktail		IAY	8.60	

(153)	Bulbulchandi		IAY	4.12
			MPLADS	1.07
(154)	Enayatpur		SGRY	0.97
			IAY	2.06
(155)	Mathurapur		IAY	3.30
(156)	Ranigunj		IAY	3.10
(157)	Majhra		IAY	0.10
(158)	Malatipur		IAY	5.46
(159)	Bhagabanpur		IAY	2.90
			NFFWP	0.68
(160)	Gazole-II		IAY	1.20
(161)	Rathbari		IAY	1.92
			SGRY	1.00
(162)	Shahbazpur		IAY	1.60
(163)	Daulatnagar		IAY	5.09
(164)	Bhakri		IAY	0.95
(165)	Pandua		IAY	4.31
(166)	Uttar Laxmipur		IAY	1.17
			SGRY	7.28
(167)	Mahishbathan-I		IAY	0.11
			11 th Finance Commission	1.63
(168)	Salaidanga		IAY	3.10
(169)	Bedrabad		IAY	2.20
(170)	Pardeonapur-Sovapur		IAY	0.40
(171)	Dhangara-Bishnupur		IAY	1.20
			NFFWP	0.94
(172)	Kumbhira		IAY	2.77
(173)	Mothabari		SGRY	0.55
(174)	Alal		IAY	8.23
(175)	Deotola		IAY	2.86
			NFFWP	0.36
(176)	Birnagar-I		IAY	1.51
			11 th Finance Commission	0.26
(177)	Dakshin Chandipur		IAY	1.05
(178)	Mangalpara		IAY	2.90
(179)	Birnagar-II		IAY	2.01
			NFFWP	1.48
(180)	Nowda Jadupur		IAY	1.90
(181)	Gopalganj		IAY	2.10
(182)	Sahapur		IAY	6.32
(183)	Gourhanda		IAY	5.44
			BEUP	0.40
(184)	Barigachi-II		IAY	0.99
(185)	Chakpara-Anandapur	Howrah	IAY	1.43

(186)	Uttar Jhapardaha	IAY	0.90
		11 th Finance Commission	2.80
(187)	Salap-I	11 th Finance Commission	0.95
(188)	Kolorah-I	11 th Finance Commission	1.01
(189)	Mashila	IAY	0.40
(190)	Garbhawanipur	IAY	0.61
		IAY	1.42
(191)	Kharuberia	SGRY	0.16
(192)	Sarenga	IAY	2.19
(193)	Saratchandra	IAY	1.82
		SGRY	1.09
(194)	Durgpur-Avaynagar	IAY	2.10
(195)	Chamrail	NOAPS	0.01
(196)	Khosalpur	IAY	1.72
(197)	Balickhak	IAY	1.31
		SGRY	0.99
(198)	Sapuipara Basukati	IAY	1.44
(199)	Rashpur	IAY	0.91
(200)	Harishpur	IAY	1.61
(201)	Pantihal	IAY	2.20
(202)	Bidhichandrapur	IAY	0.60
(203)	Khila	IAY	0.72
		IAY	1.00
(204)	Haalyaan	11 th Finance Commission	0.55
(205)	Sankartat-I	IAY	0.31
		IAY	0.81
(206)	Panchrul	NSAP	0.29
(207)	Maheshpur	IAY	1.81
		IAY	1.20
(208)	Sankrail	NSAP	1.05
(209)	Dhula Simla	IAY	2.33
(210)	Anulia	IAY	1.97
(211)	Joargori	IAY	3.03
		IAY	1.66
(212)	Makardah-II	11 th Finance Commission	1.10
(213)	Banibon	IAY	1.63
(214)	Tapan	IAY	0.67
		IAY	0.22
(215)	Domjur	11 th Finance Commission	2.18
(216)	Salap-II	11 th Finance Commission	2.02
(217)	Kanupat Monsoka	NSAP	0.53

(218)	Dakshin Jhapardah		IAY	1.70
			11 th Finance Commission	1.85
(219)	Tulsiberia		SGRY	0.59
			IAY	4.18
(220)	Dalim		SGRY	0.07
			IAY	8.85
(221)	Bidhannagar-I		IAY	2.50
(222)	Plungdung		IAY	8.97
(223)	Lower Sonada-II		IAY	16.68
(224)	Reshep		IAY	2.23
(225)	Patangodak		SGRY	1.59
			IAY	5.44
(226)	Rangli		IAY	14.11
(227)	Ranjit-II		IAY	4.56
(228)	Sukhia Simana		IAY	26.70
(229)	Sindi Pong		IAY	11.83
(230)	Samalbong		IAY	10.62
(231)	Pedong		IAY	4.20
(232)	Badamtam		IAY	10.49
(233)	Pubong-Rampuria		IAY	16.30
(234)	Takdah		IAY	5.62
(235)	Dhotna Kalley		IAY	17.57
(236)	Upper Sonada		IAY	12.03
(237)	Darjeeling-I	Darjeeling	IAY	13.08
			NOAPS	8.40
(238)	Rangit-I		IAY	10.55
(239)	Lower Sonada-I		IAY	19.24
(240)	Kumai		IAY	10.47
(241)	Teesta		IAY	6.97
(242)	Permaguri Tamsang		IAY	5.65
(243)	Rangbull		IAY	8.25
(244)	Pabringtar		IAY	0.58
(245)	Tahsiding		IAY	7.30
(246)	Sriknola Daragaon		IAY	9.35
(247)	Yang Makur		IAY	1.69
(248)	Lamahata		IAY	19.49
(249)	Bhalukhop		IAY	5.98
(250)	Sakyong		IAY	11.73
(251)	Rongo		SGRY	5.39
			IAY	36.01
(252)	Pokariabong-II		IAY	28.45
(253)	Ghoomkhas Mahal		SGRY	2.12
			IAY	3.58
(254)	Rangbhang- Gopalohara		IAY	27.82

			SGRY	2.56
			NOAPS	3.26
(255)	Phansidewa Bansaon		IAY	0.16
(256)	Nimbong		IAY	11.22
(257)	Dr. Graham's Homes		IAY	12.46
(258)	Singtam Soom		SGRY	0.48
			IAY	19.22
(259)	Moondakothi		SGRY	1.30
			IAY	20.01
(260)	Todeytangta		SGRY	1.01
			IAY	6.13
(261)	Pokhria Bong		IAY	14.63
(262)	Gorubathan-I		SGRY	1.25
(263)	Bong		IAY	8.72
(264)	Pokrebong		IAY	8.73
			SGRY	1.51
(265)	Babugram		IAY	1.61
			SGRY	3.53
			Mid-day Meal	1.25
(266)	Lakhanpur		IAY	0.17
(267)	Barrah		IAY	1.48
			NFFWP	10.07
(268)	Berada		IAY	1.12
			Mid-day Meal	1.17
(269)	Hura		Water Shed	1.44
			IAY	1.90
(270)	Nutandih		SGRY	1.98
			IAY	1.51
			NFFWP	7.18
(271)	Bhalubasa		IAY	0.59
			NOAPS	0.10
			NFFWP	2.21
(272)	Khajura		SGRY	4.13
			IAY	4.47
			Mid-day Meal	2.14
			Hariali	2.90
(273)	Tunturi Suisa		SGRY	2.32
(274)	Arrah		IAY	1.51
			NFFWP	8.45
			SGRY	5.96
(275)	Sanka		Mid-day Meal	1.47
			NFFWP	1.69

(276)	Roybandh	IAY	1.63
		NFFWP	1.30
(277)	Mulgaldamoutore	IAY	2.20
		SGRY	4.93
(278)	Noahatu	SGRY	3.34
		IAY	1.20
(279)	Gagnabad	IAY	0.70
		SGRY	0.41
(280)	Tulin	SGRY	1.53
(281)	Barabazar	NFFWP	2.88
(282)	Manbazar	IAY	2.84
		SGRY	0.15
(283)	Nadiha-Surulia	IAY	1.54
		SGRY	1.84
(284)	Hadaldauprara	IAY	1.51
(285)	Barrah	SGRY	5.74
(286)	Golmara	NOAPS	0.33
(287)	Buribandh	IAY	5.88
(288)	Tumrasole	IAY	1.18
		Water Shed	3.87
(289)	Kumrah	SGRY	1.33
		IAY	2.70
(290)	Kamta	SGRY	0.24
		NFFWP	2.86
(291)	Bishri	SGRY	10.71
		IAY	2.57
(292)	Latpada	IAY	1.05
		SGRY	0.94
(293)	Ghonga	IAY	4.98
		SGRY	9.52
		NOAPS	0.79
		NFFWP	1.20
(294)	Chatumather	IAY	2.36
		SGRY	2.74
		Mid-day Meal	2.78
(295)	Cheliama	IAY	2.07
		NFFWP	6.51
(296)	Simla Dhanera	SGRY	19.72
		IAY	0.36
(297)	Uparkahan	BEUP	4.59
(298)	Ghaghra	SGRY	1.55
		IAY	0.20

(299)	Ajodhya	North 24 Parganas	SGRY	3.19
			IAY	1.25
			PMGY	0.30
(300)	Kashipur		IAY	1.78
(301)	Kalidaha		IAY	0.46
(302)	Ladhurka		IAY	0.91
(303)	Sidhijamar		SGRY	3.12
			IAY	0.89
(304)	Matha		SGRY	1.28
(305)	Supudi		SGRY	0.44
(306)	Jabarra		IAY	0.51
(307)	Dhelatbamu		11th Finance Commission	0.03
			Mid-day Meal	0.74
(308)	Sukurhut		IAY	1.03
			IAY	0.59
(309)	Bhagabandh		SGRY	4.01
			Water Shed	1.32
(310)	Bero		11th Finance Commission	1.64
			Mid-day Meal	1.02
			Hariali	1.03
(311)	Sonajjuri		IAY	0.65
(312)	Baghmundi		SGRY	0.97
			Hariali	1.93
(313)	Haroa		IAY	2.60
(314)	Itinda Panitor		IAY	2.35
			NFBS	0.20
(315)	Sandeshkhali		IAY	2.06
(316)	Mohisbathan-II		IAY	2.75
(317)	Chandpara		IAY	3.45
(318)	Champapukur		IAY	0.40
(319)	Banspul	SGRY	0.39	
		IAY	1.10	
(320)	Ichapur-II	11th Finance Commission	1.64	
(321)	Madhupur	IAY	2.40	
(322)	Adhata	SGRY	0.42	
		IAY	0.60	
(323)	Sindrani	IAY	2.90	
(324)	Maslandapur	IAY	1.75	
(325)	Guma-II	IAY	1.80	
(326)	Shrinagar Matia	IAY	0.99	
(327)	Fali Belia	IAY	1.40	
(328)	Amlan	IAY	1.10	
(329)	Chaita	IAY	2.25	

(330)	Kaijuri	IAY	1.20
(331)	Showdanga	IAY	0.30
(332)	Begumpur-Bibipur	IAY	0.50
(333)	Kampa-Chakla	IAY	2.10
(334)	Jaliakhali	IAY	3.63
		SGRY	6.77
(335)	Gotra	IAY	0.35
(336)	Shree Krishnapur	IAY	0.50
(337)	Prithiba	IAY	4.16
(338)	Fulsara	IAY	3.05
(339)	Akaipur	SGRY	0.12
		IAY	4.40
(340)	Simulpur	IAY	3.45
(341)	Jaynagar Hatiara-II	IAY	2.35
(342)	Sadhanpur	IAY	0.30
(343)	Sarapulnirman	IAY	1.40
(344)	Guma-I	IAY	1.20
		SGRY	0.34
(345)	Swarupnagar	IAY	3.72
(346)	Hatghachi	IAY	1.10
(347)	Gobindapur	IAY	0.05
(348)	Chaital	IAY	3.19
(349)	Sutia	IAY	6.30
(350)	Tepul Mirzapur	IAY	3.85
(351)	Deganga-I	IAY	1.01
(352)	Saguna	IAY	4.10
(353)	Bairampur	IAY	2.96
(354)	Amulia	IAY	0.47
(355)	Barunhat Rameshwarpur	IAY	2.43
		SGRY	0.15
(356)	Nazat-II	IAY	6.41
		SGRY	0.09
(357)	Bankra Gokulpur	IAY	0.85
(358)	Hasnabad	SGRY	6.42
		IAY	4.14
(359)	Beraberi	IAY	0.85
(360)	Kaniara	SGRY	1.06
		IAY	1.95
(361)	Chatra	SGRY	0.67
		IAY	3.15
(362)	Bergoom-II	IAY	2.67
		NSAP	0.08
(363)	Bithari Hakimpore	IAY	3.90
(364)	Sayesta Nagar-II	IAY	0.70

(365)	Majhipara Palasi		IAY	3.50
(366)	Deganga		IAY	0.75
			11 th Finance Commission	0.48
(367)	Ramnagar		IAY	1.15
(368)	Kirteepore-I		IAY	0.50
(369)	Chowberia		IAY	0.45
(370)	Kumarjole		IAY	0.64
(371)	Bagdha		IAY	0.70
(372)	Ghorarash Kulingram		IAY	0.70
(373)	Bhebia		SGRY	2.56
(374)	Bermajuri		IAY	1.16
(375)	Durgamandap		IAY	6.15
(376)	Mhishbathan		IAY	2.75
(377)	Kamalagaon Sujali	Uttar Dinajpur	IAY	7.26
(378)	Majhiali		IAY	4.24
(379)	Raniganj		IAY	6.83
			NFFWP	0.20
(380)	Gouri		IAY	8.00
(381)	Kamalabari-I		IAY	8.98
(382)	Goagaon-I		IAY	0.19
(383)	Domohana		IAY	14.20
			11 th Finance Commission	4.56
(384)	Khagore		IAY	5.50
(385)	Kamalabari-II		IAY	5.00
(386)	Pokaria		IAY	4.65
(387)	Gunjaria		IAY	5.04
(388)	Dharampur-II		IAY	4.75
(389)	Islampur		IAY	2.42
(390)	Goalpokher		IAY	5.84
(391)	Dharampur-I		IAY	3.45
(392)	Jaingaon		IAY	5.40
(393)	Birghai		IAY	11.60
(394)	Nijampur-I		IAY	7.46
(395)	Talda	Paschim Medinipur	ARWSP	0.62
			SRPP	0.18
			Advocacy	0.83
			Pan Bldg Furniture	1.60
(396)	Saurikotbar	Paschim Medinipur	IAY	0.64
			NOAPS	0.30
			Lodha Unnayan	2.72
			Hariali	1.49

(397)	Garanga	IAY	0.20
		NMBS	1.89
		Midday Meal	1.27
(398)	Kusumpur	SGRY-II	0.45
		IAY	0.30
(399)	Daspur-I	SGRY-II	0.50
(400)	Baghasty	IAY	0.70
(401)	Uriasi	ICDS	1.34
		IAY	1.00
(402)	Bhowani	SGRY	3.04
(403)	Basudebpur	IAY	0.40
		IAY	0.20
(404)	Amlagora	NFFWP	1.81
		Midday Meal	0.96
(405)	Rajnagar	IAY	0.10
		NFBS	0.40
(406)	Benachapra	NFFWP	2.11
(407)	Chaipat	IAY	0.51
(408)	Nandanpur-I	IAY	0.70
		IAY	0.45
(409)	Ergoda	Watershed	2.99
(410)	Dubra	IAY	1.44
(411)	Gidhni	IAY	0.17
(412)	Porolad	SGRY	0.21
(413)	Piyasala	NOAPS	0.30
		IAY	1.03
(414)	Khudmarai	MSK	0.50
		11 th FC	0.31
		NOAPS	0.09
(415)	Enayetpur	IAY	0.95
		11 th FC	0.11
(416)	Nedabahara	IAY	0.90
(417)	Daspur-II	IAY	1.00
(418)	Radhamohanpur	SGRY	2.30
		NDDWP	1.12
(419)	Duan-II	IAY	0.40
		11 th FC	0.43
(420)	Aamkop	Midday Meal	1.31
		NFFWP	2.26
(421)	Simulpal	IAY	0.11
(422)	Agra	IAY	1.10
(423)	Jogadanga	Midday Meal	2.79
		SGRY	2.67
(424)	Bandipur	IAY	1.40

(425)	Salbony		IAY	0.70
(426)	Sarishakhola		IAY	0.30
(427)	Jamboni		IAY	0.60
(428)	Bhulaveda		IAY	1.95
			11 th FC	1.16
(429)	Khajra		IAY	0.90
(430)	Nayagram		IAY	0.45
(431)	Banspahari		IAY	1.30
(432)	Kapgari		NOAPS	0.18
(433)	Khansapur		IAY	1.00
(434)	Kaorauttarbil		IAY	0.30
(435)	Anandapur		IAY	0.57
(436)	Pebhog		SGRY	0.66
			IAY	0.05
(437)	Haripur		ARWSP	0.83
(438)	Bharatpur		11 th FC	0.86
			NFFWP	2.31
(439)	Panchberia		IAY	0.90
(440)	Nayarhat		IAY	18.30
(441)	Dewanhat		IAY	8.48
			SGRY-II	14.65
(442)	Rampur-I		IAY	9.54
(443)	Sitai-II		IAY	15.8
(444)	Baraatiabari-I		IAY	3.89
(445)	Dinhata-Village-I		IAY	4.50
(446)	Chowdhurihat		IAY	1.67
(447)	Sitalkuchi		IAY	1.46
(448)	Mahishkuchi-I		IAY	7.60
(449)	Burirhat-II		IAY	2.52
			SGRY	2.08
(450)	Bhawairthana	Coochbehar	SGRY	10.17
			IAY	18.9
(451)	Takagachhi		IAY	4.47
(452)	Bhetaguri-II		IAY	21.1
(453)	Okrabari		IAY	5.73
(454)	Khalisamari		NOAPS	1.22
(455)	Jiranpur		IAY	6.73
(456)	Choto Salbari		SGRY-II	12.74
			IAY	15.15
(457)	Kishamat-Dasgram		IAY	17.29
(458)	Palimari		IAY	16.66
			PMGY	1.95
(459)	Gitaldaha-I		IAY	1.40
(460)	Burihat-I		IAY	10.09

(461)	Salbari-I		IAY	0.75
(462)	Balarampur-I		IAY	8.85
			PMGY	0.25
(463)	Sukarurkuti		IAY	6.99
(464)	Barasaulmari		IAY	9.73
(465)	Haribhanga		IAY	10.07
(466)	Guriahati-II		IAY	5.06
(467)	Bhanukumari-II		IAY	6.50
(468)	Chilakhana-II		IAY	4.00
(469)	Boxiganj		IAY	6.89
(470)	Natabari-II		IAY	0.98
(471)	Falimari		IAY	4.02
(472)	Adabari		IAY	2.10
(473)	Bagdokra-Fulkadabri		SGRY	4.92
			PSGY	0.60
(474)	Chandamari		IAY	23.63
(475)	Putimari-II		IAY	15.85
(476)	Chilkirhat		IAY	19.88
(477)	Shalbari-II		IAY	5.65
(478)	Khapaidanga		IAY	7.80
(479)	Balarampur-II		IAY	6.67
(480)	Nazirhat-I		IAY	2.28
(481)	Gopalpur		IAY	10.41
(482)	Kodarhat		IAY	1.50
(483)	Putimari-I		IAY	13.75
(484)	Sahebganj		IAY	3.62
(485)	Barokopali		IAY	8.65
(486)	Uchalpukuri		IAY	1.60
(487)	Ruidanga		IAY	1.64
(488)	Gosanimari		IAY	10.23
(489)	Gobrachhara		IAY	5.70
(490)	Guriahati		IAY	4.53
(491)	Niztaraf		SGRY	0.23
(492)	Lalbazar		IAY	13.40
(493)	Gossairhat		IAY	17.65
(494)	Majhergram	Nadia	IAY	0.90
(495)	Pipulberia		IAY	0.41
(496)	Arbandi-I		IAY	0.71
(497)	Bahirgachi		IAY	1.10
(498)	Rajarampur-Ghoraikhetra		IAY	0.50
(499)	Tantla-II		11th FC	0.10
(500)	Silinda-I		IAY	4.65
			Development works	0.10
(501)	Betai-I		IAY	2.85

(502)	Dubra	IAY	0.70
(503)	Bethuadahari	IAY	3.86
(504)	Nandanpur	IAY	3.88
(505)	Palitbeghia	IAY	0.90
(506)	Matiaribanpur	IAY	3.95
(507)	Dogachhi	Hon	0.30
(508)	Nakashipara	IAY	5.10
(509)	Chakdinagar	IAY	2.11
(510)	Chindutia-II	SGRY	1.53
		IAY	2.85
(511)	Asannagar	IAY	0.30
(512)	Hatkhola	SGRY	0.20
		NSAP	0.57
		IAY	2.00
(513)	Jogarkishore	IAY	2.31
(514)	Deypara	IAY	2.00
(515)	Tehatta	IAY	1.45
(516)	Arbandi-II	IAY	2.50
		NFBS	1.70
(517)	Shikarpur	IAY	1.70
(518)	Krishnaganj	IAY	2.82
(519)	Dhananjoypur	Pay & Allowances	0.95
		SGRY	0.90
		IAY	2.15
(520)	Bethuadahari-II	IAY	0.30
(521)	Bikrampore	IAY	2.02
(522)	Kanchrapara	IAY	9.40
(523)	Kastodanga	IAY	0.60
(524)	Chhitka	IAY	0.20
(525)	Hatishala	IAY	0.36
(526)	Ghentugachi	IAY	3.67
(527)	Tantla-I	IAY	1.10
(528)	Hoglabari	IAY	1.60
(529)	Kalinga	IAY	4.40
		11 th FC	3.47
(530)	Bolpukur	IAY	0.90
		11 th FC	0.40
(531)	Ranighata	IAY	1.80
(532)	Gobra	IAY	6.00
		SGRY	0.99
(533)	Haripur	IAY	3.57
		NOAPS	0.16
(534)	Nagarukhra-II	IAY	0.15
(535)	Bhajanghat-Tungi	IAY	4.04

(536)	Madanpur-II		IAY	5.10
(537)	Mahatpur		IAY	1.10
(538)	Faridpur		IAY	3.30
(539)	Beouta-II		BUP	0.67
			SGRY-II	1.83
			Contingency	0.15
(540)	Ramkishore		NOAPS	0.17
			11 th FC	3.43
			MPLADS	5.10
(541)	Ganganandapur		IAY	3.30
			SGRY-II	2.20
(542)	Jaldia		IAY	0.89
			SGRY-I	0.62
(543)	Keoradanga		SGRY-I	3.99
			IAY	0.71
(544)	Tardah		IAY	1.73
			Road repair	0.59
(545)	Mutiganga-I		IAY	0.40
(546)	Kalikatala		IAY	0.16
			11 th FC	0.87
(547)	Bamonghata		IAY	1.12
			11 th FC	0.26
(548)	Chaltaberia	South 24 Parganas	IAY	1.62
			BUP	0.26
(549)	Panakua		IAY	2.79
(550)	Rashkhali		IAY	1.12
(551)	Masat		IAY	1.03
(552)	Tambuldaha-I		11 th FC	1.04
(553)	Fatepur		IAY	1.61
(554)	Dhanurhat		SGRY-II	1.94
(555)	Nafarganj		IAY	5.50
(556)	Keoratala		NOAPS	0.22
			SGRY	0.59
(557)	Bhagabanpur		IAY	1.11
			BADP	0.85
(558)	Rajapur-Karbeg		IAY	2.82
(559)	Dakshin-Barasat		SGRY	2.59
			IAY	3.49
(560)	Sarangabad		IAY	4.43
			BEUP	1.00
(561)	Chunakhali		IAY	2.72
(562)	Gopalnagar		Office maintenance	0.03
(563)	Chandpur		IAY	0.68
(564)	Tambuldaha		IAY	0.90

(565)	Laxmijanardanpur		Salary	3.80
(566)	Jharkhali		SGRY	1.50
			IAY	0.75
(567)	Gazipur		NOAPS	0.13
(568)	North Bowali		IAY	0.11
(569)	Dhalpahari		IAY	1.74
(570)	Kanthal Beria		SGRY	1.69
(571)	Deuli-I		IAY	1.37
(572)	Sikharbali-I		IAY	1.05
(573)	Belpukur		IAY	2.62
			SGRY-I	0.09
(574)	Diarak		IAY	0.91
(575)	Chandaneswri		pay & allow	0.17
(576)	Sankarpur-II		IAY	0.81
(577)	Rudranagar		IAY	0.55
(578)	Kamarchak		IAY	0.60
(579)	Kashipur-Alampur		IAY	3.30
			11th FC	0.28
(580)	Dakshin Roypur		IAY	0.01
(581)	Ramnagarpur		NOAPS	0.38
			IAY	2.19
(582)	Amjhara		SGRY	2.63
(583)	Dhapdhapi-I		IAY	0.29
(584)	Parulia		SGRY	0.03
			IAY	0.41
			11th FC	0.61
(585)	Paschim Bishnupur		SGRY	5.59
			IAY	6.55
			11th FC	0.95
(586)	Chandaneswar		IAY	0.30
			NFBS	2.15
(587)	Raidak		SGRY-II	2.50
(588)	Khoar Danga-I		IAY	9.53
(589)	Bhatibari		IAY	14.06
			BFC	1.04
(590)	Latabari		IAY	23.20
(591)	Mondalghat		IAY	17.75
(592)	Parohata	Jalpaiguri	IAY	20.35
(593)	Chengamari		IAY	22.38
(594)	Lankapara		IAY	7.10
(595)	Rajabhatkhawa		IAY	13.20
(596)	Sulkapara		Midday Meal	3.82
(597)	Samuktala		IAY	4.22
(598)	Angrabhasha		MDM	1.18

(599)	Purba Kathabari	Hooghly	IAY	14.90
			PMGY	2.50
(600)	Salkumar-II		IAY	14.00
(601)	Deogram		IAY	36.34
(602)	Kamakshyaguri-I		IAY	21.41
(603)	Parangerpar		IAY	0.15
(604)	Salkumar-I		IAY	5.05
			11 th FC	0.18
(605)	Volka-Baarobisha-I		IAY	13.40
(606)	Turturi		IAY	1.33
(607)	Champaguri		MDM	2.46
(608)	Kamakshyaguri		IAY	1.92
(609)	Angrabhasha-I		MDM	0.79
(610)	Totopara-Balalguri		IAY	2.14
(611)	Patlakhawa		IAY	1.40
(612)	Looksan		MDM	1.98
(613)	Rangli Bazar		IAY	20.26
(614)	Patkata		IAY	5.09
(615)	Guabarnagar		IAY	3.15
(616)	Baroghoria		IAY	18.7
(617)	Satali		IAY	11.63
(618)	Bandapani		IAY	1.65
(619)	Volka-Baarobisha-II		IAY	5.91
			MDM	2.43
(620)	Chaparerpar-I		IAY	7.09
(621)	Binnaguri		IAY	0.57
(622)	Falakata-I		IAY	0.70
(623)	Dasghara		IAY	0.45
(624)	Palaspai-II		IAY	0.32
(625)	Arunda		IAY	3.44
			SGRY	2.39
			Midday meal	2.29
(626)	Tirol		Midday meal	4.77
(627)	Khanakul-II	IAY	0.25	
		SGRY	4.46	
(628)	Gopinathpur-I	IAY	1.46	
(629)	Khajurdaha-Melki	11 th FC	0.91	
(630)	Belmuri	IAY	3.66	
		SGRY	1.47	
(631)	Charkrishnabati	IAY	0.40	
		NOAPS	0.42	
(632)	Badnganj	IAY	0.10	
(633)	Gopinathpur-II	IAY	1.25	

(634)	Mayurpur-II		IAY	0.26
			Midday Meal	3.07
(635)	Bali		IAY	0.55
			Midday Meal	2.24
			11th FC	1.27
			SSK	1.00
(636)	Horinkhola		IAY	0.93
(637)	Batanal		IAY	0.80
			Midday Meal	5.07
(638)	Ramchandrapur		IAY	10.39
(639)	Bhour		IAY	1.49
(640)	Malancha		IAY	2.26
			11th FC	1.17
(641)	Beroil		IAY	0.50
(642)	Jakhirpur		IAY	2.62
			SGRY	1.24
(643)	Jalghar		IAY	0.51
(644)	Bagachapur		IAY	4.55
(645)	Chakurigu	Dakshin Dinajpur	IAY	0.22
			11th FC	0.24
(646)	Bhatpara		IAY	3.38
(647)	Gopalbati		IAY	2.65
(648)	Dwipkhanda		11th FC	1.18
(649)	Safanagar		IAY	1.05
(650)	Kushmandi		IAY	2.42
(651)	Gofangar		IAY	2.81
(652)	Gopnagar		IAY	2.81
(653)	Ramkrishnapur		IAY	1.85
(654)	Dhaban		IAY	1.85
(655)	Bikrampur		IAY	1.66
(656)	Lachhamanpur		IAY	1.45
(657)	Bheduagole		IAY	0.70
(658)	Hatagram		SGRY	1.85
			IAY	3.50
(659)	Indpur		NOAPS	0.05
			RWS	0.01
(660)	Biur Betur	Bankura	IAY	1.00
(661)	Brajarajpur		IAY	1.08
(662)	Bunkadaha		IAY	1.70
(663)	Ardhagram		IAY	2.20
(664)	Narayanpur		IAY	1.52
(665)	Gargaria		IAY	0.70
(666)	Saltor		IAY	0.91
(667)	Melera		IAY	3.45

(668)	Jamtora	IAY	1.05
(669)	Kostia	IAY	1.45
(670)	Hamirpur	IAY	2.70
(671)	Sanbandha	IAY	0.25
(672)	Dehia	IAY	2.18
(673)	Tiluri	IAY	1.30
(674)	Baidyanathpur	IAY	1.20
		SGRY	0.07
(675)	Medwipur	IAY	2.32
(676)	Pabra	IAY	0.91
(677)	Punisole	IAY	0.95
		SGRY	1.48
(678)	Amrul	11 th FC	1.04
(679)	Fulkushma	IAY	0.87
		SGRY	0.80
(680)	Dighalgram	IAY	0.15
(681)	Kankuri	IAY	2.27
(682)	Kalyani	IAY	1.30
(683)	Kochdihi	IAY	1.04
(684)	Jhunjka	SGRY	1.32
		IAY	2.45
(685)	Hamirhati	IAY	0.30
(686)	Chhatna-II	IAY	1.96
(687)	Narrah	IAY	1.70
(688)	Dhanara	IAY	1.75
		PMGY	1.70
(689)	Santore	IAY	4.00
		JGSY	1.09
(690)	Gorabari	IAY	2.27
(691)	Baharamuri	IAY	0.60
		10 th FC	0.38
		11 th FC	0.83
(692)	Mandalgram	IAY	0.70
(693)	Pirrabani	IAY	3.18
(694)	Khatra-I	IAY	0.95
(695)	Bikrampur	IAY	1.90
(696)	Majhida	IAY	1.70
(697)	Arrah	IAY	3.65
(698)	Nakaijuri	IAY	1.75
(699)	Chhatna-I	IAY	1.99
(700)	Purba Nabasan	IAY	2.01
(701)	Latiabani	IAY	0.30
(702)	Changani	IAY	0.71
(703)	Radhamohanpur	IAY	3.80

(704)	Supur		IAY	0.80	
			PMGY	2.00	
(705)	Akhriganj-II		Honorarium	0.06	
			FTA	0.05	
			Honorarium of Doctor	0.40	
			NFFWP	0.20	
(706)	Bilborakopra		IAY	1.00	
(707)	Bagdadnagar		NSWP	0.27	
(708)	Gazinagar-Malancho		NOAPS	0.43	
(709)	Joypur		IAY	0.41	
(710)	Dogachinapara		NSAP	0.25	
(711)	Hariharpara		Midday meal	0.77	
(712)	Nowdpanur		IAY	0.20	
(713)	Rampara		IAY	0.10	
(714)	Saralpur	Murshidabad	NFFWP	2.47	
(715)	Manikchak		IAY	1.40	
(716)	Barala		PMGY	3.01	
(717)	Chaighari		SGRY	0.26	
			IAY	0.20	
(718)	Narayanpur		IAY	1.22	
(719)	Katlamari-II		NFFWP	0.25	
(720)	Deyansarai		IAY	0.85	
(721)	Sagardighi		IAY	1.39	
(722)	Joshohari-Anukha-I		IAY	0.40	
			SGRY	0.36	
(723)	Baugram		IAY	0.94	
			NFFWP	0.43	
Total				2788.95	

Appendix – V
(Reference: Paragraph 2.3.2)

PSs that incurred expenditure in excess of budget provision during 2002-03 to 2004-05

Sl. No.	Name of PS	Controlling ZP	Head of account	Expenditure incurred in excess of budget provision (Rupees in lakh)		
				2002-03	2003-04	2004-05
(1)	Hura	Purulia	10 th Finance Commission	-	-	0.41
			BMS	-	-	0.61
			SGRY	-	-	50.97
			SSK	-	-	1.47
(2)	Neturia		BEUP	-	0.27	4.36
			PUP	-	3.11	-
			SGRY	-	11.85	47.39
(3)	Para		SSK	0.57	-	-
			PMGY	-	5.77	-
			Midday Meal	-	-	20.91
			NFFWP	-	-	129.81
			TSC	-	-	5.78
			Community Hall	10.00	-	-
			11 th Finance Commission	5.85	-	-
			Literacy	2.95	-	-
(4)	Puncha		10 th Finance Commission	-	-	3.21
		SGRY	2.14	-	-	
(5)	Illambazar	Birbhum	SGRY	32.45	-	-
(6)	Kumargram	Jalpaiguri	SC/ST Development Fund	10.55	-	-
(7)	Kaliaganj	Uttar Dinajpur	11 Finance Commission	17.2	-	-
			10 Finance Commission	-	8.57	-
(8)	Kulpi	South 24-Pargana	Const. of BLDO Building	3.98	-	-
			Const. of RI Office Building	1.26	-	-
			Const. of CLRC Building	-	2.07	-
			Const. of RI Office Building	-	.49	-
(9)	Bishnupur-I			MPLADS	4.17	-

(10)	Cooch Behar-II	Cooch Behar	MPLADS	2.02	-	-	
			EAS	105.35	-	-	
			EAS	-	37.74	-	
			NOAPS	-	2.49	-	
			SGRY-1	-	-	15.31	
			SGRY	-	-	97.33	
			Mid-day Meal	-	-	46.75	
			BMS	-	-	7.10	
			DP Colony	-	-	6.18	
(11)	Tufanganj-I		10 F.C. & 11 F.C.	2.96	-	-	
			Untied Fund	20.62	-	-	
			Const. village Level record room	1.46	-	-	
			Pump Set	2.22	-	-	
			Old age Pension	-	0.84	-	
			Widow Pension	-	1.11	-	
			SGRY-1	-	3.17	-	
(12)	Cooch Behar-I		RIDF-VII	37.75	-	-	
			BCW Scheme	7.35	-	-	
			RIDF-VII	-	121.99	-	
			BCW Scheme	-	15.93	-	
			SGRY	-	119.65	-	
(13)	Mathabhanga-II		SGRY	-	15.31	-	
(14)	Sital Kuchi		10 F.C.	-	0.68	-	
			PMGY	-	4.93	-	
			Own Fund	-	3.92	-	
(15)	Patrasayer		Jalpaiguri	SGRY	19.98	-	-
(16)	Falakata		North 24 Parganas	Proflal	-	2.59	-
		11 F.C.		-	0.26	-	
(17)	Ketugram-1	Bardhaman	Reparing of Schools	-	13.80	-	
			Untied Fund	-	3.64	-	
			Sarbasiksha Abhijan	-	7.32	-	
			HUDCO	-	15.41	-	

(18)	English Bazar	Malda	NOAPS	-	0.01	-
			OAP	-	2.56	-
			MLA Fund	-	5.37	-
(19)	Bankura I	Bankura	10 th FC	3.31	-	-
			BEUP	3.05	-	7.85
			PUP	-	-	3.21
(20)	Bankura II		10 th FC	13.28	0.27	4.29
			MPLADS	8.75	-	-
			SGRY	-	10.34	-
(21)	Patashpur-I	Purba Medinipur	ARWSP	-	-	1.42
			School Sanitation	-	-	0.80
			Construction of PHC	-	-	2.00
			TSC	-	-	4.21
(22)	Khejuri-I		SGRY	-	-	0.61
			RWS	-	-	1.56
			TSC	-	-	1.51
(23)	Khejuri-II		CLRC	-	-	3.70
			SGRY	-	-	4.26
			10 th FC	-	-	9.18
			11 th FC	-	-	1.40
			BEUP	-	-	7.23
			PMGY	-	-	0.06
(24)	Moyna		Untied Fund	-	-	4.45
			SSK/MSK	-	-	14.16
			SGRY	-	-	3.19
(25)	Patashpur -II	TSC	-	-	6.68	
		10 th Finance	-	-	15.65	
		World environment	-	-	0.02	
(26)	Panskura-I	SGSY	-	-	1.51	
		10 th Finance	-	-	18.00	
		Resinking of Tube well	-	-	0.50	
		PMGY (Health)	-	-	1.22	
(27)	Goghat-I	PMGY (GA)	-	-	0.46	
		SGSY	4.51	-	-	
Total				323.73	421.46	556.72

Appendix - VI

(Reference : Paragraph 2.3.3)

ZPs that incurred expenditure in excess of budget provision during 2004-05

Sl No.	Name ZP	Head of Account	Expenditure incurred in excess of budget provision(Rupees in lakh)
(1)	Malda	SGRY	75.65
		Untied Fund	23.51
		RIDF-VI	208.25
		RIDF-VII	130.22
		HUDCO	155.49
		Own Fund	6.91
(2)	Uttar Dinajpur	RWS	64.87
		10 th FC	152.37
		RIDF-VII	230.53
		NFFWP	33.48
		WBSRD	3.95
Total			1085.23

Appendix - VII

(Reference: Paragraph 2.4)

**Cases of direct appropriation of revenues during 2004-05 without
depositing into Savings Bank Account**

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)	Chanchal	Malda	0.39
(2)	Kashidanga	Murshidabad	0.27
(3)	Gurah PashlaGaraimar		0.27
(4)	Panchagram		0.19
(5)	Ramgram	Paschim Medinipur	0.81
(6)	Baita		0.12
(7)	Pearapur	Hooghly	0.70
(8)	Rishra		1.74
(9)	Nabagram		1.96
(10)	Patharghata	North 24 Parganas	0.27
(11)	Mahishbathan-II		1.45
(12)	Jasaikati Atghara		0.12
(13)	Ramchandrapur Uday		0.15
(14)	Aturia		0.19
(15)	Jadurhati Dakshin		0.03
(16)	Chatra		1.58
(17)	Amoragori	Howrah	0.35
(18)	Binala Krishnabati		0.39
(19)	Gangadharpur		0.03
(20)	Charapanchla		0.15
(21)	Brindapur-I	Purba Medinipur	0.83
(22)	Kukrahati		0.06
(23)	Siddha-I		0.59
(24)	Deoli	Purulia	0.01
(25)	Gangadharpur Dakshin	South 24 Parganas	0.01
(26)	Ramnagar Gazipur		0.12
(27)	Shikarpur	Nadia	0.29
(28)	Saguna		0.83
(29)	Shimurali		0.20
(30)	Gentugachi		1.14
(31)	Harekrishnapur		0.04
(32)	Mahata	Bardhaman	1.36
(33)	Bonpas		0.61
(34)	Negun		0.25
(35)	Egara		0.01
(36)	Aruar		0.96

(37)	Ballavpur		0.02
(38)	Bandul-I		0.69
(39)	Rayna		2.42
(40)	Simulia-II		0.20
Total			21.80

Appendix - VIII

(Reference : Paragraph 2.5.1)

Irregular retention of cash in hand during 2004-05 (in respect of GPs)

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	13	South 24 Parganas
		36	Purba Medinipur
		16	Paschim Medinipur
		13	Murshidabad
		8	Howrah
		2	Coochbehar
		6	Bankura
		8	Nadia
		11	North 24 Parganas
		15	Hooghly
		17	Bardhaman
		19	Birbhum
		6	Purulia
		1	Dakshin Dinajpur
		5	Uttar Dinajpur
		10	Malda
		4	Jalpaiguri
		1	Darjeeling
(2)	50,001-75,000	2	South 24 Parganas
		5	Purba Medinipur
		4	Howrah
		8	Paschim Medinipur
		4	Murshidabad
		1	Coochbehar
		1	Bankura
		1	Nadia
		2	North 24 Parganas
		3	Hooghly
		4	Bardhaman
		1	Birbhum
		2	Purulia
		3	Uttar Dinajpur
4	Malda		

(3)	75,001-1,00,000	1	Dakshin Dinajpur
		4	South 24 Parganas
		6	Paschim Medinipur
		2	Murshidabad
		2	Birbhum
		1	Coochbehar
		1	Bankura
		2	Nadia
		5	Hooghly
		1	Bardhaman
		1	Uttar Dinajpur
		2	Malda
(4)	1,00,000-1,25,000	1	Jalpaiguri
		1	Birbhum
		3	Malda
		2	South 24 Parganas
		3	Paschim Medinipur
(5)	1,25,001-1,50,000	1	Murshidabad
		1	Paschim Medinipur
		1	Uttar Dinajpur
		1	Hooghly
(6)	1,50,001-1,75,000	2	Paschim Medinipur
		2	South 24 Parganas
(7)	1,75,001-2,00,000	1	Paschim Medinipur
(8)	2,00,001-2,25,000	1	South 24 Parganas
(9)	3,25,001-4,25,000	1	Malda
Total		285	

Appendix - IX

(Reference : Paragraph 2.5.2)

Irregular retention of cash in hand during 2002-03 to 2004-05 (in respect of PSs)

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	2	Purulia
		1	Bankura
		3	North 24 Pargana
		1	Coochbehar
		1	Jalpaiguri
		1	Malda
		1	Nadia
		1	Hooghly
(2)	50,001-75,000	1	Bankura
		1	Purulia
(3)	75,001-1,00,000	2	Purba Medinipur
		1	Uttar Dinajpur
		1	South 24 Pargana
(4)	1,00,000-1,25,000	1	Bankura
		1	Purulia
(5)	1,25,001-1,50,000	1	Bankura
		2	South 24 Pargana
		1	Malda
(6)	1,50,001-1,75,000	1	Bankura
		1	South 24 Pargana
(7)	1,75,001-2,00,000	1	Purulia
(8)	2,00,001-2,25,000	1	Purba Medinipur
(9)	2,25,001-3,25,000	2	Purulia
		3	Bardhaman
		1	Jalpaiguri
		4	Bankura
		1	Malda
(10)	3,25,001-4,25,000	1	Coochbehar
		1	Jalpaiguri
		3	Purulia
		1	Bankura
(11)	4,25,001-5,00,000	4	Purulia
(12)	Over 5,00,001	1	Paschim Medinipur
		1	Birbhum
		2	Bankura
		3	Purulia
		1	Malda
		2	Purba Medinipur
Total		58	

Appendix - X

(Reference: Paragraph 2.6.1)

**Discrepancy between Cash Book and Pass Book remaining
unreconciled at the end of 2004-05 (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)	Berala-Konchmali	Hooghly	470479.77	468579.77	1900.00
(2)	Saptagram		295331.18	294487.18	844.00
(3)	Harinkhola-II		599343.30	600398.30	1055.00
(4)	Kotalia		701544.71	697514.71	4030.00
(5)	Dehibatpur		1147277.91	1159227.91	11950.00
(6)	Goghat		274963.22	301404.22	26441.00
(7)	Mayurpur-II		108940.25	108935.25	5.00
(8)	Puranagram	Birbhum	406775.17	406720.17	55.00
(9)	Kharun		337576.51	337702.51	126.00
(10)	Ajanbnagar-I	Paschim Medinipur	227816.70	227791.70	25.00
(11)	Bansopahari		825617.26	815329.34	10287.92
(12)	Goaltore		620829.15	625829.15	5000.00
(13)	Porolda		796195.62	796165.62	30.00
(14)	Bermajur-II	North 24 Parganas	151178.03	143428.03	7750.00
(15)	Bairampur		388119.67	343424.67	695.00
(16)	Noorgram		148188.95	153408.95	5220.00
(17)	Palla		1106057.66	1109401.03	3343.37
(18)	Gopalpur-II		121267.90	121184.90	83.00
(19)	Kowgachi-I		433332.79	432822.29	500.00
(20)	Shibdaspore		627167.23	624944.23	2223.00
(21)	Bakjur-I		201838.60	202328.60	490.00
(22)	Ghayabari-III	Darjeeling	4968.18	4484.98	483.20
(23)	Goke-II		147326.44	147521.44	195.00
(24)	Dr.Graham's Homes		22910.00	228100.00	100.00
(25)	Pokhriabong		125997.50	126997.50	1000.00
(26)	Lolay		35116.20	34205.00	911.20
(27)	Nayaput	Purba Medinipur	192153.35	187153.35	5000.00
(28)	Rishi Bankimchandra		92225.50	91670.00	555.50
(29)	Bargodagodar		61263.75	61262.75	1.00
(30)	Chhayghara	Uttar Dinajpur	1209568.94	1215357.95	5789.01
(31)	Sonarpur		673009.00	726116.00	53107.00
(32)	Surun-I		941673.40	941674.40	1.00
(33)	Bannyeswar	Murshidabad	647000.74	648040.74	1040.00
(34)	Amdahara		127729.85	39234.57	88595.28
(35)	Kuthirampur-II		287883.64	288894.64	1011.00
(36)	Kapasdanga		819718.00	820218.00	500.00

(37)	Madhurkul		95907.00	105907.00	10000.000
(38)	Mukundabag		689771.55	719771.55	3000.00
(39)	Mohurul		334432.64	334732.68	300.00
(40)	Mahisasthali		531028.00	530363.00	665.00
(41)	Lagda	Purulia	2133986.07	2159261.01	25275.00
(42)	Hetgugi		526577.45	471337.45	55240.00
(43)	Agoyanarrah		768001.99	768997.36	995.37
(44)	Ladhurka		2072380.10	2072880.10	500.00
(45)	Raghabpur		3049001.00	308653.17	37521.67
(46)	Arsha		671415.98	683484.98	12069.00
(47)	Dighi		1585664.95	1574406.95	11258.00
(48)	DimDiha		3407796.90	1132580.00	2275216.90
(49)	Posti		1091585.20	1198850.98	107265.78
(50)	Ghonga		1846592.80	1809682.00	36910.00
(51)	Dhanara		1460332.38	1454331.18	6001.20
(52)	Nayadih		631750.00	269997.00	361753.00
(53)	Bhangra		2972155.01	3159707.01	287552.00
(54)	Bamnia Belyadih		63653.89	67165.89	3512.00
(55)	Matharikhamar		1160293.47	561237.98	599055.49
(56)	Pathar Beria	South 24 Parganas	414667.22	414694.22	27.00
(57)	Kecharkur		125028.86	123864.71	1164.15
(58)	Serajbati	Howrah	120279.91	120279.76	0.15
(59)	Mahakaluri	Jalpaiguri	210983.95	848865.20	4634.00
(60)	Barapatia		1177759.15	1178278.71	519.56
(61)	SakoJhora-I		1263111.64	1258876.64	4235.00
(62)	Tharalta-I		1137729.66	1616729.00	478999.34
(63)	Chadarerpar-I		877184.41	877152.62	31.79
(64)	Pipragagh-I	Nadia	319604.20	319608.20	8.00
(65)	Matiaribanpur		423459.26	476128.26	20.00
(66)	Aruar	Bardhaman	463919.50	463278.70	640.80
(67)	Nimdaha		192507.26	192527.48	20.22
(68)	Negun		300995.97	301037.97	42.00
(69)	Mougram		178550.40	180750.40	2200.00
(70)	Bamunpara		240001.35	239767.85	243.50
(71)	Dheko	Bankura	186616.88	186775.88	159.00
(72)	Susunia		247423.39	247648.39	225.00
(73)	Neturpur		487821.60	472821.60	15000.00
(74)	Pabra		446892.69	445100.69	1792.00
(75)	Dighalgram		730759.42	730682.42	75.00
(76)	Akui-II		420496.36	420851.36	355.00
(77)	Damuntore		483864.70	483964.70	100.00
(78)	Patrasayer		291958.50	291999.50	41.00
(79)	Borokaimari	Coochbehar	2037076.76	2047076.76	10000.00
(80)	Dinhatavillage		547449.00	557449.00	10000.00

(81)	Golenowhati		342794.89	372178.89	29384.00
(82)	Marugunj		1032268.25	494455.25	537813.00
(83)	Chamta		6689879.42	6691907.42	2028.00
(84)	Chandpur	Malda	534951.29	501563.00	33388.29
(85)	Gobindapur-Maheshpur		722903.25	826403.25	103500.00
(86)	Karkach		477030.25	508948.55	31918.30
(87)	Madnabati		676489.08	645497	30992.08
Total			6,42,73,170.92	5,94,52,470.52	53,73,989.07

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

Appendix - XI

(Reference: Paragraph 2.6.2)

(I) 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)	Ketugram-I	Bardhaman	8508217.14	8913636.14	405419.00
(2)	Bardhaman II		7072343.48	7789466.48	717123.00
(3)	Raina I		9887273.36	11831872.36	1944599.00
(4)	Jamuraia		4201677.57	4926891.39	725213.82
(5)	Suri-I	Birbhum	4093329.11	4541571.41	448212.30
(6)	Suri-II		5516945.74	5562456.64	45510.90
(7)	Nanoor		4145419.94	4039807.59	105612.35
(8)	Haldibari	Coochbehar	12452167.33	11270417.93	1181749.40
(9)	Cooch Behar-I		30330058.28	33078251.02	2748192.74
(10)	Harirampur	Dakshin Dinajpur	2577001.00	3187274.00	10015.00
(11)	Kalimpong I	Darjeeling	457424.00	315973.00	141451.00
(12)	Jorebunglow-Sukhiapokri		184743.00	184725.00	18.00
(13)	Dhaniakhali	Hooghly	11492273.76	13132937.51	1640663.75
(14)	Arambagh		5768036.69	6095561.82	327924.55
(15)	Tarakeswar		4266466.94	4206610.14	398657.40
(16)	Matiali	Jalpaiguri	53653179.23	4929739.23	12321.00
(17)	Nagrakata		4859842.00	4554382.00	305460.00
(18)	Jalpaiguri(Sadar)		17628136.30	18556291.88	928155.57
(19)	Rajganj		9518834.61	14448596.38	4929761.77
(20)	Dhupguri		8601685.00	10705302.00	2103617.00
(21)	Jalpaiguri Sadar		17628136.30	13389608.28	771396.78
(22)	Manikchak	Malda	16503493.23	16388087.23	115406.00
(23)	Ratua-I		5819432.57	5688499.82	130932.75
(24)	Bamangola		8670613.27	9195690.27	525077.00
(25)	English Bazar		4937501.90	5863504.40	926002.50
(26)	Chanchal - I		6555909.14	7123081.24	567172.10
(27)	Old Malda		11609881.39	11925157.39	1.00
(28)	Gazole		11651732.00	10331338.63	1320393.37
(29)	Bharatpur-II		7813368.20	7832854.20	8.00
(30)	Lalgola	Murshidabad	16430196.79	15062313.76	1367883.03
(31)	Kandi		8308813.00	8311499.68	5.68
(32)	Raninagar-II		4893935.21	4901464.21	7529.00
(33)	Haringhata	Nadia	10674677.44	11513263.34	838585.90
(34)	Krishangunj		14919508.00	16676603.59	1757095.59
(35)	Minakhan	North 24 Parganas	11986643.78	12384790.08	398146.30

(36)	Basirhat II		13187156.93	14435883.32	1248726.39
(37)	Haroa		5575965.07	6278626.07	22967.00
(38)	Barasat-I		9308228.69	9795613.14	487384.45
(39)	Bagda		27053012.47	28347701	1294688.53
(40)	Contai-I	Purba Medinipur	4384913.82	4744304.82	359391.00
(41)	Puncha	Purulia	22744947.00	28838066.00	5095362.00
(42)	Gosaba	South 24 Parganas	24650702.00	26036269.52	1385567.52
(43)	Kulpi		14506702.53	15188900.80	682198.27
(44)	Patharpratima		15725766.00	15032188.48	1.38
(45)	Kakdwip		18277707.57	16791388.21	1486319.36
(46)	Basanti		17044659.23	17119045.13	74385.90
(47)	Sagar		14207013.69	13590077.04	616936.65
Total			550285671.70	525057583.57	40599241.00

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

**(II) Discrepancy between Cash Book and Pass Book remaining
unreconciled at the end of 2004-05 (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)	Saltora	Bankura	21523583.63	23329056.30	0.33
(2)	Taldangra		11494944.53	13940572.53	51412.00
(3)	Sarenga		8677800.00	8742909.00	65109.00
(4)	Kotulpur		8957932.72	8985476.22	27543.50
(5)	Indpur		10566191.21	11484077.21	917886.00
(6)	Sarenga		8677800.00	8742909.00	65109.00
(7)	Kotulpur		8957932.72	8985476.22	27543.50
(8)	Indpur		10566191.21	11484077.21	917886.00
(9)	Chhatna		14830463.41	16560524.81	387880.40
(10)	Khatra I		15603879.19	13994217.46	1609661.73
(11)	Bankura II		13048938.31	13832849.31	123469.00
(12)	Andal	Bardhaman	7568270.21	7421980.21	19.00
(13)	Md. Bazar	Birbhum	8652466.10	9524684.61	872218.51
(14)	Mayureshwar-I		6658756.87	7939671.24	138.71
(15)	Maynaguri	Jalpaiguri	10046321.00	14954259.36	4907938.36
(16)	Falakata		10166757.00	12964942.00	2798185.00
(17)	Chanchal-II	Malda	4592499.70	4549579.95	25.00
(18)	Khejuri-II	Purba Medinipur	2342169.00	2134097.00	208072.00
(19)	Bhagawanpur-I		7933499.06	9687051.86	27,620.00
(20)	Ramnagar – I		4081372.00	4489539.00	874.00
(21)	Nandkumar		8494245.00	10056748.20	0.20

(22)	Puncha	Purulia	22744947.00	28380068.00	5635121.00
(23)	Bagmundi		30148363.00	31570282.00	1113.00
(24)	Bundwan		26002033.33	28217048.99	2215015.66
(25)	Jhalda II		28526602.20	36162569.54	7635967.34
Total			310863958.40	348134667.23	28495808.24

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 2004-05 (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)	South 24 Parganas	302730148.84	464762951.82	160326913.98
(2)	Nadia	257095777.34	27270918.34	229824859.00
(3)	North 24 Parganas	389066494.08	416612589.34	27546095.26
(4)	Purba Medinipur	152117393.72	184317100.72	32199707.00
(5)	Bankura	231230241.76	237980618.46	6750376.70
Total		1332240055.74	1330944178.68	456647951.94

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 2004-05

(Rupees in lakh)

Sl. No.	Name of GP	Controlling ZP	Total cumulative demand	Total cumulative collection	Total unrealised amount
(1)	Bhangole	Malda	0.61	0.22	0.39
(2)	Rishipur		1.31	0.36	0.95
(3)	Krishnapur		2.82	0.62	2.20
(4)	Gazole-I		3.42	2.37	1.05
(5)	Boroi		2.33	0.45	1.88
(6)	Silampul-I		0.66	0.18	0.48
(7)	Chandmoni		0.19	0.06	0.13
(8)	Bakhrabad		2.82	0.44	2.38
(9)	Adtak		3.03	0.70	2.33
(10)	Bulbulchandi		1.12	0.52	0.60
(11)	Enayatpur		1.25	0.21	1.04
(12)	Narhatta		2.35	0.62	1.73
(13)	Mathurapur		0.90	0.26	0.64
(14)	Raniganj		2.05	0.83	1.22
(15)	Kaliachak-II		3.02	1.27	1.75
(16)	Majhra		1.86	0.68	1.18
(17)	Dukhuria		1.26	0.10	1.16
(18)	Akandabaria		0.80	0.16	0.64
(19)	Chandpur		1.54	0.43	1.11
(20)	Dharampur		0.44	0.08	0.36
(21)	Mongalbari		1.01	0.40	0.61
(22)	Jatradaga		1.79	0.56	1.23
(23)	Chandmoni-II		0.76	0.07	0.69
(24)	Raniganj-II		2.53	0.62	1.91
(25)	Ratua		0.54	0.19	0.35
(26)	Baidyapur		3.51	0.98	2.53
(27)	Bhagabanpur		2.50	0.15	2.35
(28)	Chaknagar		2.02	0.64	1.38
(29)	Mahanandapur		2.13	0.21	1.92
(30)	Kaliachak-I		1.59	0.33	1.26
(31)	Jadupur-I		2.48	0.62	1.86
(32)	Debipur		1.23	0.34	0.89
(33)	Gangaprasad		1.44	0.55	0.89
(34)	Charianantapur		2.81	0.51	2.30
(35)	Muchia		1.22	0.29	0.93
(36)	Matiharpur		2.60	0.33	2.27

(37)	Kashempur	1.85	0.19	1.66
(38)	Sahabanchak	1.34	0.39	0.95
(39)	Sultannagar	0.64	0.20	0.44
(40)	Alipur-II	1.46	0.27	1.19
(41)	Aiho	0.62	0.22	0.40
(42)	Uttar-Panchanandapur-I	1.33	0.06	1.27
(43)	Rashidabad	2.15	0.22	1.93
(44)	Sripur-II	0.51	0.10	0.41
(45)	Gobindapur-Maheshpur	2.15	0.27	1.88
(46)	Habibpur	1.52	0.22	1.30
(47)	Alinagar	1.46	0.22	1.24
(48)	Sahajadpur	1.93	0.58	1.35
(49)	Binodpur	0.50	0.24	0.26
(50)	Mozampur	1.79	0.31	1.48
(51)	Kahala	0.33	0.08	0.25
(52)	Kaligram	0.71	0.19	0.52
(53)	Kazigram	2.52	0.44	2.08
(54)	Sadlichalk	0.85	0.50	0.35
(55)	Milki	3.66	0.22	3.44
(56)	Pirganj	1.00	0.15	0.85
(57)	Bhgabanpur	3.11	0.66	2.45
(58)	Sovanagar	1.08	0.18	0.90
(59)	Gazole-III	1.53	0.94	0.59
(60)	Karkach	3.91	0.55	3.36
(61)	Pakuahat	3.52	1.09	2.43
(62)	Kharba	1.11	0.22	0.89
(63)	Rathbari	2.57	0.36	2.21
(64)	Mahadipur	1.22	0.32	0.90
(65)	Gayeshbari	1.65	0.53	1.12
(66)	Daulat Nagar	0.49	0.33	0.16
(67)	Hiranandapur	1.30	0.12	1.18
(68)	Lakshipur	1.73	0.35	1.38
(69)	Bhakri	0.88	0.19	0.69
(70)	Maharajpur	1.22	0.19	1.03
(71)	Pandua	1.39	0.86	0.53
(72)	Baharal	0.34	0.22	0.12
(73)	Uttar Laxmipur	1.12	0.17	0.95
(74)	Mahishbathani	1.40	0.48	0.92
(75)	Amriti	1.39	0.67	0.72
(76)	Chanchal	2.18	1.04	1.14
(77)	Salaidanda	2.04	0.34	1.70
(78)	Madnabat	3.39	0.25	3.14
(79)	Jajok	1.20	0.51	0.69
(80)	Bedrabad	2.13	0.39	1.74

(81)	Pardeonapur-Sovapur	1.80	0.23	1.57
(82)	Srirampur	2.29	0.35	1.94
(83)	Silampur-II	1.33	0.20	1.13
(84)	Paranpur	0.76	0.10	0.66
(85)	Tulshihata	1.62	0.12	1.50
(86)	Alipur-I	0.51	0.18	0.33
(87)	Dhangara-Bishnupur	0.99	0.10	0.89
(88)	Kumbhira	3.57	0.51	3.06
(89)	Mothabari	1.72	0.11	1.61
(90)	Uttar Chandipur	0.37	0.11	0.26
(91)	Jalalpur	3.00	0.41	2.59
(92)	Alal	3.24	0.30	2.94
(93)	Fulbaria	0.90	0.15	0.75
(94)	Bangitola	1.05	0.25	0.80
(95)	Deotola	1.49	0.53	0.96
(96)	Araidanga	0.49	0.17	0.32
(97)	Nurpur	1.29	0.39	0.90
(98)	Kotwali	1.54	0.91	0.63
(99)	Jalalpur	3.52	0.25	3.27
(100)	Gopalpur	0.48	0.07	0.41
(101)	Babupur	2.55	0.40	2.15
(102)	Chowki Mirdhapur	0.82	0.11	0.71
(103)	Chandrapara	3.59	0.13	3.46
(104)	Sambalpur	0.82	0.12	0.70
(105)	Rajnagar	0.63	0.15	0.48
(106)	Birnagar-I	1.60	0.38	1.22
(107)	Daulatpur	1.04	0.28	0.76
(108)	Bhabuk	1.71	0.54	1.17
(109)	Sujapur	2.27	0.53	1.74
(110)	Mahendrapur	2.16	0.22	1.94
(111)	Manikchak	1.18	0.37	0.81
(112)	Bairgachi	0.91	0.23	0.68
(113)	Dakshin Chandipur	0.71	0.22	0.49
(114)	Nazirpur	0.46	0.04	0.42
(115)	Mangalpura	1.62	0.26	1.36
(116)	Malior-II	0.48	0.12	0.36
(117)	Bamongram	1.00	0.32	0.68
(118)	Malior-I	1.00	0.55	0.45
(119)	Makdampur	0.39	0.12	0.27
(120)	Bhaluka	0.85	0.19	0.66
(121)	Mashalda	0.71	0.26	0.45
(122)	Birnagar-II	3.11	0.37	2.74
(123)	Jalua Badhal	1.10	0.39	0.71
(124)	Harishchandrapur	2.50	0.60	1.90

(125)	Bamongola		3.17	0.97	2.20
(126)	Kanturka		1.57	0.40	1.17
(127)	Uttar Panchanandapur		0.95	0.08	0.87
(128)	Islampur		0.33	0.21	0.12
(129)	Kushida		1.40	0.15	1.25
(130)	Nowda Jodupur		2.19	0.67	1.52
(131)	Belai Mari		1.22	0.08	1.14
(132)	Gopalganj		1.94	0.36	1.58
(133)	Sahapur		0.56	0.30	0.26
(134)	Jagdala		2.00	0.78	1.22
(135)	Gourhand		1.92	0.35	1.57
(136)	Barigachi-II		3.36	0.37	2.99
(137)	Alihanda		1.20	0.10	1.10
(138)	Jadupur-II		1.79	0.27	1.52
(139)	Malatipur		9.89	0.20	9.69
(140)	Lakhanpur	Purulia	0.12	0.00	0.12
(141)	Barrah		0.49	0.08	0.41
(142)	Serengdi		3.29	0.12	3.17
(143)	Hura		0.13	0.07	0.06
(144)	Gopalnagar		0.72	0.63	0.09
(145)	Jabarrah-Jharpra		2.48	0.05	2.43
(146)	Nutandih		0.31	0.02	0.29
(147)	Bahara		1.03	0.09	0.94
(148)	Khajura		0.94	0.03	0.91
(149)	Arrah		3.15	1.63	1.52
(150)	Bero		0.39	0.04	0.35
(151)	Sonathali		0.82	0.04	0.78
(152)	Sonaijuri		0.15	0.09	0.06
(153)	Bhowridih		0.33	0.01	0.32
(154)	Hira Puradardih		0.48	0.01	0.47
(155)	Mongalda Mouture		0.61	0.05	0.56
(156)	Chur Pahari		1.21	0.11	1.10
(157)	Udaypur Joynagar		0.50	0.01	0.49
(158)	Burda Kalimati		1.10	0.02	1.08
(159)	Bela		1.14	0.00	1.14
(160)	Anara		2.03	0.01	2.02
(161)	Sanka		0.23	0.01	0.22
(162)	Gerua		2.16	0.06	2.10
(163)	Bamani Majhihira		0.18	0.16	0.02
(164)	Ghunga		0.53	0.01	0.52
(165)	Sonaijhuri		0.82	0.17	0.65
(166)	Cheliama		0.56	0.24	0.32
(167)	Barojaragora		0.50	0.01	0.49

(168)	Jitujuri		0.16	0.15	0.01
(169)	Garshika		0.05	0.02	0.03
(170)	Daldali		1.57	0.06	1.51
(171)	Para		2.02	0.02	2.00
(172)	Belma		0.55	0.03	0.52
(173)	Agardi Chitra		0.47	0.08	0.39
(174)	Rangamati Rangandi		0.22	0.12	0.10
(175)	Deshorgarh		0.19	0.01	0.18
(176)	Dubra		1.37	0.02	1.35
(177)	Lakhra		0.11	0.01	0.10
(178)	Sukurgutu		2.45	0.00	2.45
(179)	Begundodar		0.25	0.02	0.23
(180)	Baraurma		2.65	0.05	2.60
(181)	Ghatbera Kerowa		2.25	0.11	2.14
(182)	Darda		3.94	0.06	3.88
(183)	Tentlow		2.65	0.20	2.45
(184)	Bhangra		0.57	0.14	0.43
(185)	Nadihasurulia		1.89	0.06	1.83
(186)	Jambad		1.96	0.03	1.93
(187)	Golmara		0.65	0.07	0.58
(188)	Bamnia Belvadih		0.34	0.03	0.31
(189)	Babugram		0.80	0.11	0.69
(190)	Sanka		0.23	0.01	0.22
(191)	Deuli		0.51	0.00	0.51
(192)	Mohipur-III	Uttar Dinajpur	0.95	0.11	0.84
(193)	Belan-II		3.22	0.16	3.06
(194)	Gaisal-I		0.88	0.10	0.78
(195)	Surun-II		0.34	0.11	0.23
(196)	Bidyanandapur		0.69	0.16	0.53
(197)	Surjapur-II		1.08	0.14	0.94
(198)	Noada		1.21	0.24	0.97
(199)	Surjapur-I		1.23	0.15	1.08
(200)	Sahapur-II		2.23	0.04	2.19
(201)	Gulander		1.58	0.15	1.43
(202)	Panditpota-I		0.55	0.17	0.38
(203)	Goalpukhar		3.35	0.06	3.29
(204)	Surun-I		1.22	0.03	1.19
(205)	Bazargaon		0.46	0.09	0.37
(206)	Bhatun		1.15	0.26	0.89
(207)	Mahua		1.41	0.14	1.27
(208)	Durlavpur		0.64	0.21	0.43
(209)	Gobindapur		1.75	0.35	1.40
(210)	Hemtabad		5.16	0.49	4.67

(211)	Jaingaon	0.42	0.08	0.34
(212)	Rampur	1.08	0.18	0.90
(213)	Maraikura	4.22	2.15	2.07
(214)	Sherpur	1.80	0.35	1.45
(215)	Haptiagacha	1.20	0.94	0.26
(216)	Daspara	2.88	0.26	2.62
(217)	Lahotara-I	3.66	0.34	3.32
(218)	Bishnupur-II	1.77	0.19	1.58
(219)	Joyhat	4.87	0.97	3.90
(220)	Bahin	2.38	0.24	2.14
(221)	Gopi	0.50	0.02	0.48
(222)	Nijampur-I	2.29	0.12	2.17
(223)	Chhayghara	0.28	0.05	0.23
(224)	Kamala Gaonsujali	0.69	0.09	0.60
(225)	Shitgram	4.06	0.24	3.82
(226)	Ramganga-I	1.13	0.05	1.08
(227)	Altapur-II	4.08	0.34	3.74
(228)	Matikunda-II	5.28	0.45	4.83
(229)	Rasakhowa	3.45	0.31	3.14
(230)	Sahapur-I	1.61	0.04	1.57
(231)	Toryal	3.89	0.68	3.21
(232)	Chakulia	7.30	0.15	7.15
(233)	Kadasia	2.43	0.03	2.40
(234)	Ghirnigohn	5.38	0.24	5.14
(235)	Bangalbari	2.31	0.43	1.88
(236)	Raniganj	8.40	0.44	7.96
(237)	Malgaon	2.01	0.32	1.69
(238)	Gouri	9.63	0.67	8.96
(239)	Altapur-I	3.83	0.20	3.63
(240)	Kamalabari-I	4.76	2.18	2.58
(241)	Dalkhula-I	1.69	0.41	1.28
(242)	Barua	2.43	0.28	2.15
(243)	Durgapur	2.00	0.60	1.40
(244)	Bazargaon-II	1.07	0.04	1.03
(245)	Chopra	2.98	0.57	2.41
(246)	Radhikapur	3.29	0.22	3.07
(247)	Dhankoil	3.72	0.85	2.87
(248)	Goagaon-I	1.49	0.11	1.38
(249)	Domohana	1.71	0.76	0.95
(250)	Dindole	1.23	0.22	1.01
(251)	Patirajpur	2.21	0.58	1.63
(252)	Chainagar-I	4.05	0.21	3.84

(253)	Chutiakhore		1.40	0.20	1.20
(254)	Rasahoa-II		4.07	0.36	3.71
(255)	Kanki		2.19	0.33	1.86
(256)	Khagore		0.24	0.10	0.14
(257)	Panjipara		1.35	0.14	1.21
(258)	Marnai		1.62	0.19	1.43
(259)	Ramganj-II		2.85	0.53	2.32
(260)	Jagadishpur		0.36	0.17	0.19
(261)	Bochadanga		3.59	0.39	3.20
(262)	Sonarpur		1.54	0.20	1.34
(263)	Gaisal-II		3.80	2.70	1.10
(264)	Matikunda-I		1.29	0.23	1.06
(265)	Lodhan		1.03	0.05	0.98
(266)	Agdimti Khanti		2.72	0.30	2.42
(267)	Pokaria		1.61	0.36	1.25
(268)	Gunzaria		3.55	0.64	2.91
(269)	Bhandar		1.68	0.37	1.31
(270)	Gulandari		1.80	0.23	1.57
(271)	Nizampur-II		0.97	0.14	0.83
(272)	Panditpota-II		1.28	0.16	1.12
(273)	Mostafangar		1.40	0.33	1.07
(274)	Sahapur		2.14	0.12	2.02
(275)	Birghai		2.43	0.24	2.19
(276)	Lakhipur		3.30	0.36	2.94
(277)	Bauna		2.00	0.50	1.50
(278)	Lhutara		3.29	0.14	3.15
(279)	Kamalabari-II		1.73	0.51	1.22
(280)	Dhaban	Bankura	0.31	0.08	0.23
(281)	Sarenga		0.98	0.22	0.76
(282)	Gangajalghati		0.50	0.02	0.48
(283)	Mirjapur		3.77	1.13	2.64
(284)	Madanmohanpur		2.39	0.92	1.47
(285)	Kalpathar		1.28	0.22	1.06
(286)	Bikrampur		2.17	0.30	1.87
(287)	Lachhmanpur		0.39	0.10	0.29
(288)	Puddi		0.12	0.09	0.03
(289)	Bheduasole		1.71	0.09	1.62
(290)	Hatagram		0.93	0.04	0.89
(291)	Dhanra		0.40	0.00	0.40
(292)	Goalbari		0.33	0.06	0.27
(293)	Matgoda		1.43	0.41	1.02
(294)	Saima		0.70	0.11	0.59

(295)	Indpur		0.52	0.11	0.41
(296)	Piyarbera		0.45	0.20	0.25
(297)	Kushdeep		0.67	0.24	0.43
(298)	Indus-II		1.15	0.30	0.85
(299)	Amdangra		1.57	0.32	1.25
(300)	Patrasayar		1.75	0.36	1.39
(301)	Onda-II		0.36	0.23	0.13
(302)	Biurbetur		2.05	0.84	1.21
(303)	Banashura		0.32	0.04	0.28
(304)	Chhandra		0.60	0.10	0.50
(305)	Gopinathpur		2.96	0.54	2.42
(306)	Brajarajpur		1.46	0.36	1.10
(307)	Bunkadaha		2.39	1.10	1.29
(308)	Rameshwarpur Gopalnagar		2.17	1.10	1.07
(309)	Radhamohanpur		1.92	0.35	1.57
(310)	Mongalpur		0.98	0.68	0.30
(311)	Saldiha		0.52	0.01	0.51
(312)	Indus-I		0.75	0.29	0.46
(313)	Dhulia		0.83	0.42	0.41
(314)	Sahaspur		1.94	0.89	1.05
(315)	Barjora		1.64	0.66	0.98
(316)	Parswala		2.28	0.39	1.89
(317)	Radhanagar		2.12	0.47	1.65
(318)	Rautore		0.91	0.15	0.76
(319)	Supur		0.49	0.15	0.34
(320)	Ardhagram		1.08	0.11	0.97
(321)	Barikul		1.17	0.03	1.14
(322)	Belut Rasulpur		2.13	0.63	1.50
(323)	Malian		1.00	0.12	0.88
(324)	Gourbazar		0.89	0.10	0.79
(325)	Gobindadham		0.65	0.08	0.57
(326)	Chinabari		1.69	0.06	1.63
(327)	Dubrajpur		1.73	0.19	1.54
(328)	Salda		1.32	0.54	0.78
(329)	Haludkandi		0.57	0.20	0.37
(330)	Raghunathpur		0.49	0.11	0.38
(331)	Purandarpur		0.87	0.49	0.38
(332)	Narayanpur		0.98	0.35	0.63
(333)	Gargaria		0.87	0.25	0.62
(334)	Saltora		1.15	0.30	0.85
(335)	Dhipara		1.21	0.45	0.76
(336)	Banjara		0.66	0.12	0.54

(337)	Barsal		0.10	0.08	0.02
(338)	Ratanpur		1.16	0.35	0.81
(339)	Ghosergram		0.47	0.27	0.20
(340)	Junberia		0.70	0.25	0.45
(341)	Jamtora		0.47	0.17	0.30
(342)	Lodna		1.74	0.27	1.47
(343)	Karishunda		0.56	0.30	0.26
(344)	Chiltore		0.10	0.05	0.05
(345)	Panchla		1.42	0.19	1.23
(346)	Hamirpur		1.23	0.29	0.94
(347)	Sanbandh		2.06	0.16	1.90
(348)	Dhekia		0.70	0.20	0.50
(349)	Kotulpur		3.67	1.47	2.20
(350)	Nikunjapur		0.85	0.17	0.68
(351)	Tiluri		0.36	0.24	0.12
(352)	Ajodhya		0.69	0.19	0.50
(353)	Dahala		1.51	0.20	1.31
(354)	Maliara		0.47	0.09	0.38
(355)	Brindabanpur		0.55	0.25	0.30
(356)	Morar		3.57	1.13	2.44
(357)	Shyamnagar		0.57	0.13	0.44
(358)	Baidyanathpur		0.76	0.30	0.46
(359)	Onda-I		1.35	0.26	1.09
(360)	Belsulia		1.78	0.38	1.40
(361)	Akui-I		4.33	0.79	3.54
(362)	Galia		1.43	0.88	0.55
(363)	Meanipur		0.71	0.21	0.50
(364)	Pabra		0.52	0.16	0.36
(365)	Bikna		1.12	0.36	0.76
(366)	Jamkuri		1.16	0.40	0.76
(367)	Saltora		1.14	0.29	0.85
(368)	Punisole		0.40	0.03	0.37
(369)	Bhaktiabandh		2.89	0.05	2.84
(370)	Amrul		1.53	0.73	0.80
(371)	Mankanal-I		1.28	0.18	1.10
(372)	Hirbandh		1.27	0.23	1.04
(373)	fulkushma		1.58	0.47	1.11
(374)	Dighalgram		1.82	0.90	0.92
(375)	Saharjora		0.42	0.17	0.25
(376)	Raipur		0.73	0.20	0.53
(377)	Balsi-I		0.29	0.25	0.04
(378)	Kalyani		0.48	0.12	0.36

(379)	Uttarbar		1.58	0.49	1.09
(380)	Khatragram-II		0.82	0.36	0.46
(381)	Kochdihi		0.45	0.20	0.25
(382)	Churmonypur		0.88	0.29	0.59
(383)	Layekbandh		0.69	0.15	0.54
(384)	Dheko		0.47	0.06	0.41
(385)	Gopalpur		0.57	0.18	0.39
(386)	Jhunjka		1.91	0.43	1.48
(387)	Hamirhati		0.72	0.11	0.61
(388)	Mandalkuli		0.86	0.08	0.78
(389)	Chhatna-II		0.60	0.15	0.45
(390)	Fulmati		1.75	0.32	1.43
(391)	Simlapal		0.80	0.22	0.58
(392)	Hat Ashuria		0.74	0.20	0.54
(393)	Sehar		3.47	1.35	2.12
(394)	Manick Bazar		0.32	0.13	0.19
(395)	Moynapur		1.14	0.77	0.37
(396)	Rajakata		0.47	0.07	0.40
(397)	Narrah		1.21	0.18	1.03
(398)	Mejia		1.30	0.10	1.20
(399)	Kuchiakol		0.68	0.21	0.47
(400)	Jagadalla-I		0.44	0.11	0.33
(401)	Kustore		0.25	0.14	0.11
(402)	Oliara		4.29	0.95	3.34
(403)	Lakshisagar		2.47	0.41	2.06
(404)	Dhanara		0.85	0.16	0.69
(405)	Santore		0.70	0.28	0.42
(406)	Jagannathpur		0.63	0.45	0.18
(407)	Lego		1.45	0.61	0.84
(408)	Gorabari		3.93	2.21	1.72
(409)	Baharamori		0.53	0.12	0.41
(410)	Dundar		0.47	0.06	0.41
(411)	Mandalgram		0.77	0.12	0.65
(412)	Susunia		0.46	0.04	0.42
(413)	Hetia		1.68	0.81	0.87
(414)	Neturpur		0.56	0.22	0.34
(415)	Taldangra		1.77	0.30	1.47
(416)	Ghotgoria		1.07	0.34	0.73
(417)	Metyala		0.35	0.05	0.30
(418)	Anchuri		0.81	0.15	0.66
(419)	Dwarikagonsaipur		1.79	0.77	1.02
(420)	Machatora		0.51	0.16	0.35

(421)	Prirabani		0.22	0.03	0.19
(422)	Teghari		0.39	0.16	0.23
(423)	Rudra		0.37	0.09	0.28
(424)	Routhkhanda		1.19	0.74	0.45
(425)	Harmasra		1.87	0.08	1.79
(426)	Jagadalla-II		0.57	0.23	0.34
(427)	Khatra-I		2.78	1.10	1.68
(428)	Dhansimla		0.78	0.10	0.68
(429)	Moshiara		0.50	0.06	0.44
(430)	Barahmandiha		0.70	0.00	0.70
(431)	Kantabari		1.43	0.18	1.25
(432)	Role		2.27	0.37	1.90
(433)	Nityanandapur		0.31	0.07	0.24
(434)	Gogra		1.08	0.20	0.88
(435)	Ramchandrapur		0.31	0.21	0.10
(436)	Bhara		1.30	0.10	1.20
(437)	Ranibandh		0.86	0.06	0.80
(438)	Godardihi		0.49	0.20	0.29
(439)	Pakhanna		0.99	0.35	0.64
(440)	Kenjakura		2.01	0.21	1.80
(441)	Kapista		0.50	0.18	0.32
(442)	Majdiha		0.85	0.14	0.71
(443)	Sonagara		0.43	0.05	0.38
(444)	Arrah		1.73	0.17	1.56
(445)	Beliatore		1.62	0.35	1.27
(446)	Bibarda		1.97	0.13	1.84
(447)	Nakaijuri		0.92	0.07	0.85
(448)	Ambikanagar		0.73	0.21	0.52
(449)	Chhatna-I		0.65	0.07	0.58
(450)	Jirrah		0.47	0.10	0.37
(451)	Purbanabasan		2.20	0.59	1.61
(452)	Laugram		1.88	0.96	0.92
(453)	Balsi-II		0.35	0.29	0.06
(454)	Bamontore		0.84	0.13	0.71
(455)	Latiabani		1.11	0.16	0.95
(456)	Khalagram		0.78	0.31	0.47
(457)	Akui-II		1.69	0.40	1.29
(458)	Changani		0.54	0.34	0.20
(459)	Panchmura		1.53	0.24	1.29
(460)	Khandari		0.37	0.16	0.21
(461)	Melera		2.52	0.23	2.29
(462)	Satmouli		2.12	0.01	2.11

(463)	Irpal	Paschim Medinipur	1.96	0.66	1.30
(464)	Dantan-II		2.56	0.90	1.66
(465)	Manoharpur-III		1.30	0.39	0.91
(466)	Jenkapur-II		3.60	0.32	3.28
(467)	Tararui-II		1.06	0.56	0.50
(468)	Mansuka-II		0.48	0.39	0.09
(469)	Goura		1.69	0.98	0.71
(470)	Khelar		1.71	0.78	0.93
(471)	Ramgarh		0.38	0.14	0.24
(472)	Joteghanashyam		2.60	1.16	1.44
(473)	Narma		3.05	1.18	1.87
(474)	Dewanchak-I		4.08	1.28	2.80
(475)	Karnagarh		0.70	0.00	0.70
(476)	Garmal		1.65	0.28	1.37
(477)	Siyalsai		0.78	0.36	0.42
(478)	Bishnupur		1.93	0.29	1.64
(479)	Chakismailpur		0.89	0.60	0.29
(480)	Ajabnagar-II		0.87	0.74	0.13
(481)	Talda		0.84	0.50	0.34
(482)	Mohanpur		1.79	1.48	0.31
(483)	Khakurdaha		1.62	0.64	0.98
(484)	Sultanpur		2.26	1.45	0.81
(485)	Tutanga		0.84	0.63	0.21
(486)	Birsingha		2.15	0.99	1.16
(487)	Sarta		2.59	0.71	1.88
(488)	Bankibandh		1.18	0.31	0.87
(489)	Saurikotbar		0.97	0.69	0.28
(490)	Monoharpur-II		0.63	0.42	0.21
(491)	Salikotha		1.91	0.34	1.57
(492)	Nachhipur		1.79	0.61	1.18
(493)	Garanga		1.21	0.81	0.40
(494)	Kusumpur		1.90	0.97	0.93
(495)	Lalgeria		0.83	0.10	0.73
(496)	Mansuka-I		1.27	0.53	0.74
(497)	Lalbandh		0.42	0.29	0.13
(498)	Sasra		0.70	0.24	0.46
(499)	Monoharpur-I		0.96	0.30	0.66
(500)	Enayetpur		3.41	1.26	2.15
(501)	Patashimul		2.21	0.30	1.91
(502)	Dasgram		1.44	0.49	0.95
(503)	Bhagabantapur-II		3.10	0.72	2.38
(504)	Khirai		1.71	0.38	1.33

(505)	Anqua		1.99	0.38	1.61
(506)	Sautia		0.45	0.41	0.04
(507)	Panchkuri		2.01	0.48	1.53
(508)	Dherua		1.92	0.29	1.63
(509)	Saridha		0.84	0.11	0.73
(510)	Bhelaidiha		0.64	0.24	0.40
(511)	Pathra		2.59	1.03	1.56
(512)	Mugbasan		4.38	0.94	3.44
(513)	Lakshimipur		3.25	2.75	0.50
(514)	Tanur		1.12	0.24	0.88
(515)	Jagannathpur		5.43	0.84	4.59
(516)	Kusumda		1.44	0.48	0.96
(517)	Piyasala		5.15	1.15	4.00
(518)	Bural		4.28	0.62	3.66
(519)	Barkola		3.86	2.33	1.53
(520)	Chandra		1.23	0.57	0.66
(521)	Amarda		1.50	0.08	1.42
(522)	Gaganeswar		1.23	0.65	0.58
(523)	Banpura		2.93	0.39	2.54
(524)	Monidaha		0.91	0.49	0.42
(525)	Raskundu		2.16	0.52	1.64
(526)	Bishnupur		4.75	1.45	3.30
(527)	Jalchak-I		1.18	0.22	0.96
(528)	Nebabahara		0.51	0.09	0.42
(529)	Badalpur		1.77	0.32	1.45
(530)	Changual		1.56	0.40	1.16
(531)	Debra-I		2.44	1.38	1.06
(532)	Daspur-II		1.07	0.82	0.25
(533)	Mohanpur		1.71	0.72	0.99
(534)	Radhamohanpur-II		1.13	0.73	0.40
(535)	Danrra		3.96	0.64	3.32
(536)	Nalbona		1.80	0.81	0.99
(537)	Duan-II		2.77	0.65	2.12
(538)	Kashijora		0.63	0.23	0.40
(539)	Simulpal		0.23	0.20	0.03
(540)	Malighati		2.22	1.14	1.08
(541)	Jhentla		2.03	0.82	1.21
(542)	Dewanchak-II		4.44	0.66	3.78
(543)	Radhamohanpur-I		1.58	1.06	0.52
(544)	Nischintapur		1.34	0.61	0.73
(545)	Sapdhara		1.09	0.01	1.08
(546)	Kashipur		0.69	0.42	0.27

(547)	Goaltore		3.29	0.90	2.39
(548)	Satyapur-III		6.75	3.91	2.84
(549)	Duan-I		0.48	0.31	0.17
(550)	Chandarekha		1.02	0.11	0.91
(551)	Kanko		0.73	0.38	0.35
(552)	Khurshi		0.89	0.44	0.45
(553)	Sankrail		1.55	0.31	1.24
(554)	Dharsa		0.21	0.11	0.10
(555)	Sabang		2.92	0.93	1.99
(556)	Raghunathpur-I		2.05	1.43	0.62
(557)	Tapsia		1.23	0.37	0.86
(558)	Alikasha		1.27	0.40	0.87
(559)	Palashpai		2.08	0.73	1.35
(560)	Agra		1.92	0.43	1.49
(561)	Narayanbarh		3.13	0.51	2.62
(562)	Ananpur		1.82	0.78	1.04
(563)	Jamna		1.62	0.34	1.28
(564)	Kendugari		1.06	0.29	0.77
(565)	Barigui		1.97	0.74	1.23
(566)	Jogardanga		2.22	1.17	1.05
(567)	Bhimpur		1.15	0.18	0.97
(568)	Dhadika		4.15	1.10	3.05
(569)	Keshiyari		1.84	1.42	0.42
(570)	Manikpara		3.83	0.16	3.67
(571)	Dhanghori		0.77	0.09	0.68
(572)	Laudha		1.17	0.46	0.71
(573)	Maligram		1.98	0.64	1.34
(574)	Gular		6.47	0.81	5.66
(575)	Bandipur		1.96	0.85	1.11
(576)	Salboni		1.32	0.70	0.62
(577)	Jirapara		3.03	0.26	2.77
(578)	Hemchandra		1.45	0.68	0.77
(579)	Kultikri		0.48	0.31	0.17
(580)	Bandhgora		1.51	0.63	0.88
(581)	Nowgaon		3.99	0.46	3.53
(582)	Sarishakhola		9.63	0.70	8.93
(583)	Chandabila		0.38	0.30	0.08
(584)	Jamboni		0.54	0.13	0.41
(585)	Aamkopa		2.58	1.20	1.38
(586)	Satam		0.78	0.21	0.57
(587)	Karkai		1.08	0.54	0.54
(588)	Santrapur		1.09	0.53	0.56

(589)	Sirsha		3.62	2.06	1.56
(590)	Gopali		1.41	0.81	0.60
(591)	Sarta		2.48	0.68	1.80
(592)	Turka		2.39	0.46	1.93
(593)	Salimanda		3.58	0.89	2.69
(594)	Bhulaveda		0.49	0.16	0.33
(595)	Sahachak		1.62	1.05	0.57
(596)	Bhemua		1.75	0.57	1.18
(597)	Karsa		4.25	0.37	3.88
(598)	Patina		0.74	0.20	0.54
(599)	Berajal		0.82	0.16	0.66
(600)	Khajra		0.42	0.28	0.14
(601)	Belatikuri		0.39	0.21	0.18
(602)	Haroa		0.27	0.14	0.13
(603)	Kheput		1.90	0.33	1.57
(604)	Nota		1.19	0.44	0.75
(605)	Nayagram		2.34	0.47	1.87
(606)	Andhari		1.95	0.78	1.17
(607)	Jalchak-II		1.54	0.36	1.18
(608)	Sankarkata		10.76	2.52	8.24
(609)	Kapgari		0.52	0.05	0.47
(610)	Siromoni		4.54	1.36	3.18
(611)	Khanjapur		1.92	0.73	1.19
(612)	Bhimpur		1.15	0.18	0.97
(613)	Golgram		4.59	0.65	3.94
(614)	Kunarpur		1.33	0.59	0.74
(615)	Chaulkuri		2.83	0.94	1.89
(616)	Kadrattarwali		2.79	0.30	2.49
(617)	Balpa-I		2.72	0.60	2.12
(618)	Siyalsa-I		0.79	0.36	0.43
(619)	Anandapur		1.93	0.93	1.00
(620)	Debhog		2.90	1.71	1.19
(621)	Kuliana		1.09	0.41	0.68
(622)	Patharpara		1.89	0.41	1.48
(623)	Haripur		2.47	1.23	1.24
(624)	Manoharpur-I		1.69	1.04	0.65
(625)	Salboni		1.48	0.42	1.06
(626)	Binpur		2.47	0.15	2.32
(627)	Paparara		2.83	1.10	1.73
(628)	Pingbon-I		3.17	0.81	2.36
(629)	Kalagram		4.83	0.66	4.17
(630)	Beliaberah		2.47	0.83	1.64

(631)	Rohini		3.48	0.75	2.73
(632)	Daspur-I		1.97	1.51	0.46
(633)	Chhatri		0.50	0.19	0.31
(634)	Dhalhara		2.88	0.60	2.28
(635)	Nayabasta		2.02	1.02	1.00
(636)	Dharampur		0.26	0.03	0.23
(637)	Barakhari		1.10	0.31	0.79
(638)	Jamirapal		0.81	0.16	0.65
(639)	Kushbasan		1.23	0.42	0.81
(640)	Nandapur-II		1.80	0.57	1.23
(641)	Pathra		0.95	0.22	0.73
(642)	Ranisarai		0.72	0.53	0.19
(643)	Lachmapur		6.21	1.00	5.21
(644)	Baghasty		2.07	0.28	1.79
(645)	Chichra		1.26	0.15	1.11
(646)	Aguibani		0.23	0.15	0.08
(647)	Bakhra Bundh		1.18	0.79	0.39
(648)	Jorakeudi Sowdiha		1.21	0.63	0.58
(649)	Arjuni		0.85	0.79	0.06
(650)	Kharikamathani		1.69	0.50	1.19
(651)	Chakmakrapur		3.66	0.96	2.70
(652)	Gramraj		1.78	0.74	1.04
(653)	Mangrul		5.50	2.27	3.23
(654)	Urisa-I		1.16	0.38	0.78
(655)	Bhowanipur		5.34	1.96	3.38
(656)	Belda-II		2.67	2.02	0.65
(657)	Kamalpur		1.89	1.04	0.85
(658)	Nijnarajole		1.38	0.39	0.99
(659)	Sarbot		1.66	0.69	0.97
(660)	Saria		0.40	0.20	0.20
(661)	Bharatpur		3.78	1.23	2.55
(662)	Gopiballavpur		2.22	0.78	1.44
(663)	Mohar		5.79	0.52	5.27
(664)	Dudkumar		1.90	0.93	0.97
(665)	Manikkundu		2.19	1.92	0.27
(666)	Sabra		2.18	0.70	1.48
(667)	Paparara-II		2.95	1.26	1.69
(668)	Ghrita Gram		0.68	0.16	0.52
(669)	Basudevpur		4.01	2.90	1.11
(670)	Narayangarh		2.02	0.62	1.40
(671)	Garmal		1.65	0.28	1.37

(672)	Shyamnagar		1.04	0.39	0.65
(673)	Amlagora		4.38	3.11	1.27
(674)	Sarberia-II		1.66	1.16	0.50
(675)	Rajnagar		2.87	1.71	1.16
(676)	Benachapra		3.04	0.68	2.36
(677)	Dhaneswarpur		6.04	0.64	5.40
(678)	Tantigeria		1.68	1.50	0.18
(679)	ShanrpurLOWADA		1.89	1.20	0.69
(680)	Kharbandhi		1.58	0.68	0.90
(681)	Makrampur		2.84	1.06	1.78
(682)	Betia		0.48	0.16	0.32
(683)	Satpat-I		2.18	0.00	2.18
(684)	Debra-II		2.06	0.32	1.74
(685)	Petbindi		1.55	0.20	1.35
(686)	Bandipur		2.85	1.86	0.99
(687)	Gidhni		0.40	0.27	0.13
(688)	Kuapur		13.92	1.83	12.09
(689)	Lodhasuli		1.17	0.28	0.89
(690)	Lalua		1.11	0.33	0.78
(691)	Porolda		2.01	0.78	1.23
(692)	Monoharpur-II		1.37	0.55	0.82
(693)	Anikola		0.76	0.38	0.38
(694)	Palshya		3.53	1.09	2.44
(695)	Makali		2.99	0.55	2.44
(696)	Gochatti-I		2.20	1.45	0.75
(697)	Panchberia		2.87	0.94	1.93
(698)	Khanamohan		2.87	0.94	1.93
(699)	Pakurseni		3.07	0.58	2.49
(700)	Pindrui		0.86	0.41	0.45
(701)	Chilkigarh		0.79	0.10	0.69
(702)	Parihati		0.74	0.15	0.59
(703)	Bena-I		0.88	0.50	0.38
(704)	Panchmukhi		1.11	0.22	0.89
(705)	Chaipat		1.41	1.01	0.40
(706)	Ranichak		1.64	0.71	0.93
(707)	Ardah		0.60	0.13	0.47
(708)	Ragra		1.75	0.59	1.16
(709)	Neelda		1.06	0.37	0.69
(710)	Basanchora		6.77	2.29	4.48
(711)	Chandri		2.09	0.06	2.03
(712)	Bishnupur		1.93	0.29	1.64
(713)	Baligeria		1.20	0.52	0.68

(714)	Mahisagote		1.02	0.35	0.67
(715)	Chorchita		0.37	0.21	0.16
(716)	Mannya		0.69	0.53	0.16
(717)	Dahijuri		1.56	0.27	1.29
(718)	Bhagabantpur-I		1.04	0.28	0.76
(719)	Sarada		0.30	0.23	0.07
(720)	Barmura		2.44	0.47	1.97
(721)	Gohaldanga		0.66	0.32	0.34
(722)	Belpahari		0.63	0.16	0.47
(723)	Amrakuchi		2.15	0.44	1.71
(724)	Nepura		0.70	0.03	0.67
(725)	Sandapara		0.50	0.08	0.42
(726)	Satbankura		4.37	1.33	3.04
(727)	Laliakunda		2.51	1.09	1.42
(728)	Kenddandgri		0.11	0.10	0.01
(729)	Nawdanpur-I		1.45	0.74	0.71
(730)	Sankoa		3.05	0.52	2.53
(731)	Amsole		1.39	0.51	0.88
(732)	Allampur		1.74	0.30	1.44
(733)	Khar-Kushma		3.49	0.50	2.99
(734)	Kaliara-II		2.73	0.36	2.37
(735)	Keshpur		2.22	0.64	1.58
(736)	Andharia		0.65	0.01	0.64
(737)	Chubka		1.32	0.08	1.24
(738)	Sisua		0.72	0.36	0.36
(739)	Dhaldhara		2.88	0.60	2.28
(740)	Malam		1.03	0.29	0.74
(741)	Ajabnagar-I		0.70	0.20	0.50
(742)	Bandipur	Hooghly	0.58	0.11	0.47
(743)	Raghunathpur		2.28	0.78	1.50
(744)	Sripatipur-Elipur		2.07	0.35	1.72
(745)	Somra-II		0.61	0.16	0.45
(746)	Sijakamalpur		0.48	0.18	0.30
(747)	Dwarhatta		1.17	0.62	0.55
(748)	Kaikala		1.50	0.86	0.64
(749)	Jegur		1.26	0.29	0.97
(750)	Olipur-Kashipur		1.20	0.45	0.75
(751)	Arandi-I		3.09	0.41	2.68
(752)	Moloypur-I		4.03	0.50	3.53
(753)	Kanaipur		4.44	3.24	1.20
(754)	Thakuranichak		0.95	0.37	0.58
(755)	Digsui-Hoerah		3.02	1.10	1.92

(756)	Panchgara-Torgram		1.79	0.47	1.32
(757)	Somospur-II		0.96	0.45	0.51
(758)	Radhanagar		4.11	0.70	3.41
(759)	Mogra-I		2.12	0.74	1.38
(760)	Nalikul Purba		2.19	1.04	1.15
(761)	Haripur-Kinkarbati		1.24	0.25	0.99
(762)	Basubati		0.34	0.21	0.13
(763)	Rammohan-II		0.15	0.07	0.08
(764)	Jagatpur		0.69	0.29	0.40
(765)	Belun Dhamasin		2.83	1.01	1.82
(766)	Jayer Dwarbasini		1.34	0.85	0.49
(767)	Naity		3.66	1.86	1.80
(768)	Borai Pahalanpur		0.84	0.50	0.34
(769)	Nalikul Paschim		1.34	0.70	0.64
(770)	Chandpur		0.80	0.39	0.41
(771)	Jaman		1.31	0.90	0.41
(772)	Dasghara-II		1.03	0.36	0.67
(773)	Panchghora		4.17	1.61	2.56
(774)	Dhaniakhali-I		0.28	0.25	0.03
(775)	Palaspai-II		0.82	0.38	0.44
(776)	Gourhati-I		1.68	1.10	0.58
(777)	Barijahatty		1.00	0.34	0.66
(778)	Kodialia-I		5.29	3.52	1.77
(779)	Sughanda		2.67	1.45	1.22
(780)	Baligori-II		3.92	1.11	2.81
(781)	Gangadharpur		1.12	0.24	0.88
(782)	Nawabpur		1.09	0.52	0.57
(783)	Arunda		1.34	0.23	1.11
(784)	Garalgachha		1.34	0.64	0.70
(785)	Kotalpur		1.44	0.33	1.11
(786)	Kishbachak		1.84	1.15	0.69
(787)	Mahanad		3.39	1.02	2.37
(788)	Tirol		7.35	4.28	3.07
(789)	Khanakul-I		1.03	0.48	0.55
(790)	Mundalika		1.13	0.46	0.67
(791)	Palaspai-I		1.38	0.38	1.00
(792)	Sabal Singhapur		0.62	0.53	0.09
(793)	Purba Ramnagar		1.51	0.72	0.79
(794)	Babnan		0.95	0.36	0.59
(795)	Paschimpara		1.19	0.74	0.45
(796)	Kelepara		0.74	0.58	0.16
(797)	Krishnarampur		3.35	0.44	2.91

(798)	Bainchipota	0.82	0.16	0.66
(799)	Bhastara	2.12	1.38	0.74
(800)	Haral Daspur	4.02	1.66	2.36
(801)	Gopinathpur-I	2.09	0.92	1.17
(802)	Somospur	1.00	0.32	0.68
(803)	Rajyadharpur	7.80	4.10	3.70
(804)	Madhavpur	3.56	0.99	2.57
(805)	Bhadur	4.69	1.29	3.40
(806)	Dadpur	0.41	0.34	0.07
(807)	Badanganj Fului-II	2.23	1.51	0.72
(808)	Sripur Balagarh	2.10	0.52	1.58
(809)	Arandi-II	3.31	0.54	2.77
(810)	Anandanagar	0.56	0.23	0.33
(811)	Ghoshpur	0.74	0.16	0.58
(812)	Molaypur-II	1.82	0.45	1.37
(813)	Shyambazar	1.68	1.02	0.66
(814)	Gopalnagar	0.60	0.17	0.43
(815)	Rajhati-II	1.12	0.27	0.85
(816)	Santoshpur	1.35	0.83	0.52
(817)	Makalpur	1.22	0.33	0.89
(818)	Dehibatpur	2.21	1.04	1.17
(819)	Goghat	1.89	1.17	0.72
(820)	Talpur	8.75	1.32	7.43
(821)	Rajbalhat-I	0.60	0.33	0.27
(822)	Kamarpur	3.84	3.05	0.79
(823)	Astaraduttapur	1.69	0.85	0.84
(824)	Simlagarh Vitasin	4.15	0.31	3.84
(825)	Haripur	0.63	0.03	0.60
(826)	Mayapur-I	4.96	1.54	3.42
(827)	Shrirampur	3.38	1.97	1.41
(828)	Paschim Gopinathpur	1.77	1.06	0.71
(829)	Singur-I	1.52	0.41	1.11
(830)	Kumirmora	0.89	0.42	0.47
(831)	Dasghara-I	1.07	0.60	0.47
(832)	Mandran	2.21	0.21	2.00
(833)	Bora	1.27	0.22	1.05
(834)	Khirkuna-I	2.20	1.15	1.05
(835)	Natibpur-II	0.66	0.13	0.53
(836)	Goswamimalipara	0.86	0.37	0.49
(837)	Batanal	10.44	1.62	8.82
(838)	Mohanpur	9.41	6.97	2.44
(839)	Berala-Konchmali	2.25	0.76	1.49

(840)	Saptagram	4.51	2.61	1.90
(841)	Kumarganj	1.79	0.29	1.50
(842)	Ektarpur	1.14	0.27	0.87
(843)	Bhagabatipur	0.89	0.25	0.64
(844)	Ilsoba-Daspur	2.82	1.19	1.63
(845)	Chandrahathi-II	2.33	2.00	0.33
(846)	Harikhola-II	1.73	1.21	0.52
(847)	Masat	1.01	0.72	0.29
(848)	Salepur-II	1.17	1.02	0.15
(849)	Bengai	3.47	1.68	1.79
(850)	Nakunda	2.14	0.51	1.63
(851)	Pearapur	1.59	0.84	0.75
(852)	Salepur-I	1.87	1.07	0.80
(853)	Hazipur	2.27	0.59	1.68
(854)	Dumurdaha-Nityanandapur	2.01	0.64	1.37
(855)	Bhansipur	0.43	0.27	0.16
(856)	Khajurdahamilki	0.98	0.15	0.83
(857)	Rajhat	5.56	1.99	3.57
(858)	Gurbari-II	1.27	0.87	0.40
(859)	Bakulia Dhobapara	1.98	0.51	1.47
(860)	Nasipur	1.85	1.09	0.76
(861)	Jirat	1.52	0.69	0.83
(862)	Polba	0.75	0.34	0.41
(863)	Pantra	1.41	0.48	0.93
(864)	Dumurdaha-Nityanandapur-II	2.09	0.20	1.89
(865)	Itachuna	1.89	0.57	1.32
(866)	Baksa	0.58	0.32	0.26
(867)	Bantika-Boinchee	1.30	0.61	0.69
(868)	Baruipur-Paltagarh	0.85	0.60	0.25
(869)	Marokhana	4.96	2.00	2.96
(870)	Mahipalpur	2.25	0.31	1.94
(871)	Jamgram-Mandalai	4.87	1.67	3.20
(872)	Balipur	1.24	0.04	1.20
(873)	Siakhola	2.58	0.80	1.78
(874)	Haripal Sahadeb	4.58	0.92	3.66
(875)	Somra-I	2.39	1.05	1.34
(876)	Rajhati-I	0.83	0.35	0.48
(877)	Mirzapur-Bankipur	0.37	0.25	0.12
(878)	Haripal-Asutosh	2.02	1.30	0.72
(879)	Bagdanga	2.18	0.50	1.68
(880)	Rishra	3.50	2.64	0.86
(881)	Bundel	3.63	2.34	1.29

(882)	Debanandapur		3.12	2.02	1.10
(883)	Natibpur-I		0.64	0.11	0.53
(884)	Chanditala		1.11	0.61	0.50
(885)	Gurbari-I		0.74	0.44	0.30
(886)	Kamarkundu Gopalnagar Daluigacha		0.97	0.60	0.37
(887)	Pursurah-I		2.21	1.73	0.48
(888)	Parambua Sahabazar		0.97	0.60	0.37
(889)	Mogra-II		2.00	1.11	0.89
(890)	Gurap		1.30	0.62	0.68
(891)	Guptipara-II		1.11	0.30	0.81
(892)	Baligori-I		2.24	0.88	1.36
(893)	Kishorepur		0.84	0.43	0.41
(894)	Nabagram		3.80	2.70	1.10
(895)	Naita-Malpaharpur		2.29	0.87	1.42
(896)	Saoyara		0.67	0.14	0.53
(897)	Chingra		1.25	0.20	1.05
(898)	Antpur		1.13	0.18	0.95
(899)	Bhangamura		0.58	0.28	0.30
(900)	Rashidpur		1.77	0.53	1.24
(901)	Sikhirchapat		2.16	0.69	1.47
(902)	Dilakash		1.97	0.27	1.70
(903)	Charkrishnabati		0.16	0.14	0.02
(904)	Badanganj		2.29	0.96	1.33
(905)	Tantisal		0.62	0.31	0.31
(906)	Pole-I		0.84	0.41	0.43
(907)	Gopinathpur-II		1.75	0.57	1.18
(908)	Mandra		1.13	0.79	0.34
(909)	Chiladanga		1.59	1.27	0.32
(910)	Bhandarhati-II		0.84	0.45	0.39
(911)	Rajbalhat-II		0.97	0.46	0.51
(912)	Mayurpur-Ii		2.53	1.72	0.81
(913)	Jangipara		2.38	0.47	1.91
(914)	Raghubati		1.64	0.96	0.68
(915)	Akna		1.14	0.86	0.28
(916)	Singur-II		1.05	0.74	0.31
(917)	Mrigala		6.62	5.39	1.23
(918)	Pole-II		8.43	0.67	7.76
(919)	Pandua		4.37	1.31	3.06
(920)	Begampur		0.72	0.24	0.48
(921)	Chandrahati		4.27	4.00	0.27
(922)	Champadanga		2.77	1.55	1.22
(923)	Satithan		4.33	0.82	3.51

(924)	Furfura		1.10	0.35	0.75
(925)	Narayanpur-Bahirkhanda		1.53	0.96	0.57
(926)	Bali		3.22	1.06	2.16
(927)	Kapasaria		1.07	0.22	0.85
(928)	Harit		1.83	0.40	1.43
(929)	Bhandarhati-I		0.88	0.80	0.08
(930)	Gourhati-II		0.97	0.62	0.35
(931)	Shyampur		3.65	1.23	2.42
(932)	Dhanyaghori		0.76	0.21	0.55
(933)	Aiya		1.67	0.44	1.23
(934)	Nasipur		1.85	1.09	0.76
(935)	Chanditala		1.11	0.61	0.50
(936)	Balarambati		0.79	0.35	0.44
(937)	Janai		1.26	0.53	0.73
(938)	Kishorepur-I		1.25	0.50	0.75
(939)	Rammohan-I		1.11	0.19	0.92
(940)	Amnan		1.74	1.03	0.71
(941)	Pursurah-II		0.89	0.47	0.42
(942)	Horinkhola-I		2.39	1.86	0.53
(943)	Rasidpur		1.77	0.53	1.24
(944)	Beraberi		1.71	0.39	1.32
(945)	Nityanandapur	Bardhaman	1.74	0.67	1.07
(946)	Amarpur		0.97	0.30	0.67
(947)	Mahachanda		2.50	1.15	1.35
(948)	Simula		1.12	0.20	0.92
(949)	Paligram		1.18	0.46	0.72
(950)	Jhilu-I		2.27	0.47	1.80
(951)	Kanksa		3.95	1.71	2.24
(952)	Ukhra		4.30	2.12	2.18
(953)	Chaktetul		3.77	0.86	2.91
(954)	Majjidpur		7.61	2.66	4.95
(955)	Sankrai-I		7.79	0.62	7.17
(956)	Gopalbera		3.11	1.32	1.79
(957)	Jamalpur-I		1.66	1.12	0.54
(958)	Jhilu-II		0.78	0.19	0.59
(959)	Gopegantar		3.21	2.66	0.55
(960)	Majida		3.53	0.13	3.40
(961)	Samudragarh		2.51	0.38	2.13
(962)	Shimulia		1.17	0.31	0.86
(963)	Kuchut		6.35	1.89	4.46
(964)	Gournazar		0.95	0.58	0.37

(965)	Bohar-II	1.88	1.32	0.56
(966)	Amarsota	0.25	0.08	0.17
(967)	Aruar	3.48	0.47	3.01
(968)	Srirampur	0.43	0.12	0.31
(969)	Ramprasadpur	1.16	0.57	0.59
(970)	Jagadanandapur	3.78	0.64	3.14
(971)	Ballavpur	0.95	0.38	0.57
(972)	Andal	1.36	0.40	0.96
(973)	Eral	1.31	0.32	0.99
(974)	Barsul-II	2.62	0.64	1.98
(975)	Billagram	1.35	1.07	0.28
(976)	Chanak	3.17	1.94	1.23
(977)	Mamudour-I	4.02	1.06	2.96
(978)	Sahebganj-II	2.18	1.63	0.55
(979)	Bandul-I	2.04	0.72	1.32
(980)	Srirampur	1.55	0.55	1.00
(981)	Madanpur	1.55	0.06	1.49
(982)	Dakshinkhanda	1.83	0.15	1.68
(983)	Rayna-I	9.34	2.36	6.98
(984)	Kurmun-I	1.74	0.82	0.92
(985)	Baghar-I	3.84	0.57	3.27
(986)	Gogla	1.74	0.96	0.78
(987)	Bagna Para	3.03	1.18	1.85
(988)	Kendra	1.95	1.31	0.64
(989)	Rayna-II	3.89	0.50	3.39
(990)	Nasaratpur	4.80	1.00	3.80
(991)	Sagrai	4.99	1.42	3.57
(992)	Alampur	2.03	0.43	1.60
(993)	Molandighi	2.45	1.82	0.63
(994)	Abujhati-II	1.69	0.65	1.04
(995)	Denur	1.92	0.54	1.38
(996)	Mankar	1.15	0.80	0.35
(997)	Sushpur	6.25	1.07	5.18
(998)	Bijur-I	1.91	1.07	0.84
(999)	Barapalsona	0.59	0.34	0.25
(1000)	Raina	2.93	0.88	2.05
(1001)	Natu	8.07	2.46	5.61
(1002)	Joragram	2.91	1.60	1.31
(1003)	Berugram	4.22	0.95	3.27
(1004)	Sehera	7.29	3.34	3.95
(1005)	Daluibazar-II	2.20	0.99	1.21

(1006)	Bijur-II		1.44	0.75	0.69
(1007)	Rupnarayanpur		4.49	3.53	0.96
(1008)	Baikunthapur-I		5.39	2.92	2.47
(1009)	Budbud		1.83	0.83	1.00
(1010)	Amadpur		4.75	1.14	3.61
(1011)	Baghar-II		4.95	1.86	3.09
(1012)	Pursuri		2.73	0.28	2.45
(1013)	Salanpur		0.78	0.25	0.53
(1014)	Jamna		2.39	0.58	1.81
(1015)	Bhalki		2.51	0.63	1.88
(1016)	Paratal-I		3.80	1.36	2.44
(1017)	Lakhuria		1.99	1.00	0.99
(1018)	Bhuri		8.37	0.58	7.79
(1019)	Kaiyar		4.57	2.25	2.32
(1020)	Piplan		1.78	0.54	1.24
(1021)	Berugram		4.53	0.69	3.84
(1022)	Gopalpur		4.02	2.46	1.56
(1023)	Amlajora		4.62	2.18	2.44
(1024)	Koichor-II		1.76	0.20	1.56
(1025)	Mukshim para		5.63	2.83	2.80
(1026)	Jitpuruttarrampur		4.97	2.02	2.95
(1027)	Kanri		0.51	0.15	0.36
(1028)	Nimo-I		3.42	1.60	1.82
(1029)	Nabastha-I		2.41	1.07	1.34
(1030)	Mugura		4.62	1.56	3.06
(1031)	Kandra-Jnandas		3.45	0.96	2.49
(1032)	Hatkalna		1.69	1.20	0.49
(1033)	Berugram		3.87	1.28	2.59
(1034)	Barapalsona-I		1.80	0.46	1.34
(1035)	Khhapur		4.56	0.91	3.65
(1036)	Nabagram		6.53	0.31	6.22
(1037)	Murgramgopalpur		1.24	0.61	0.63
(1038)	Kajora		5.79	0.30	5.49
(1039)	Khandra		3.06	0.19	2.87
(1040)	Sirorai		8.01	0.94	7.07
(1041)	Dignagar-I		0.64	0.37	0.27
(1042)	Potnapursa		1.36	0.31	1.05
(1043)	Rajur		5.60	0.44	5.16
(1044)	Lodna		3.83	1.72	2.11
(1045)	Naikuntapur-II		4.30	2.99	1.31

(1046)	Sankari-II		4.49	1.65	2.84
(1047)	Arui		2.09	0.64	1.45
(1048)	Agradwip		2.56	0.20	2.36
(1049)	Paraj		3.34	1.27	2.07
(1050)	Atghoria Simlan		2.19	1.90	0.29
(1051)	Pandugram		6.45	0.97	5.48
(1052)	Pahalanpur		2.05	0.77	1.28
(1053)	Karkuba		7.10	1.17	5.93
(1054)	Badla		1.77	1.31	0.46
(1055)	Gohagram		3.86	0.93	2.93
(1056)	Kallya		1.44	0.13	1.31
(1057)	Barabainan		1.98	0.72	1.26
(1058)	Sargachi		7.89	2.44	5.45
(1059)	Dendura		1.36	0.36	1.00
(1060)	Durgapur		3.78	1.51	2.27
(1061)	Anukhal		1.34	1.08	0.26
(1062)	Gangatikuri		2.43	0.52	1.91
(1063)	Sribati		2.68	0.56	2.12
(1064)	Goai		0.42	0.24	0.18
(1065)	Bahata		0.70	0.37	0.33
(1066)	Begpur		1.86	0.90	0.96
(1067)	Baidyanathpur		1.38	0.39	0.99
(1068)	Bonpas		2.53	0.45	2.08
(1069)	Nirol		0.82	0.33	0.49
(1070)	Billeswar		4.13	1.13	3.00
(1071)	Sitahati		0.67	0.17	0.50
(1072)	Ukhrid		1.89	1.35	0.54
(1073)	Bamunpara		1.00	0.51	0.49
(1074)	Bohar-I		1.31	0.59	0.72
(1075)	Ukta		2.10	0.48	1.62
(1076)	Daluiibazar-I		2.79	1.21	1.58
(1077)	Dignagar-II		0.39	0.18	0.21
(1078)	Pratappur		1.35	0.58	0.77
(1079)	Khetia		8.88	2.01	6.87
(1080)	Guskara-II		0.98	0.25	0.73
(1081)	Ramnagar		1.27	0.43	0.84
(1082)	Paratal-II		0.73	0.39	0.34
(1083)	Barsul		3.68	0.83	2.85
(1084)	Agardanga		5.47	0.56	4.91
(1085)	Baidyapur		2.34	1.54	0.80
(1086)	Jahannagar		0.78	0.55	0.23

(1087)	Palita		2.02	0.11	1.91
(1088)	Loakhrishnarampur		4.96	0.59	4.37
(1089)	Majhergram		0.64	0.16	0.48
(1090)	Bagila		2.50	1.34	1.16
(1091)	Chhora		2.58	0.10	2.48
(1092)	Sargram		4.65	0.89	3.76
(1093)	Karajgram		2.12	0.36	1.76
(1094)	Amarun		1.47	0.45	1.02
(1095)	Barabelun-I		2.37	0.68	1.69
(1096)	Ethor		1.51	0.11	1.40
(1097)	Pindira		1.63	1.32	0.31
(1098)	Nimdaha		5.75	1.19	4.56
(1099)	Barabelun-II		0.92	0.52	0.40
(1100)	Dogachia		5.33	0.91	4.42
(1101)	Kusumgram		4.43	0.57	3.86
(1102)	Srikhanda		3.86	0.73	3.13
(1103)	Pilla		1.04	0.23	0.81
(1104)	Bhagarmulgram		3.13	1.90	1.23
(1105)	Satgachia-I		2.17	1.29	0.88
(1106)	Patuli		1.50	0.56	0.94
(1107)	Barodhamas		2.28	1.60	0.68
(1108)	Sasanga		6.93	1.32	5.61
(1109)	Belkash		7.30	0.78	6.52
(1110)	Basudevpur-Jemari		2.27	0.04	2.23
(1111)	Kalekhan-Tala-I		3.96	0.72	3.24
(1112)	Jotesriram		5.24	1.52	3.72
(1113)	Gotan		4.28	1.17	3.11
(1114)	Gidhagram		4.01	0.83	3.18
(1115)	Chakdighi		1.72	1.11	0.61
(1116)	Jamalpur-II		2.07	1.29	0.78
(1117)	Shyabganje-I		4.88	0.46	4.42
(1118)	Kurmun-II		3.27	1.09	2.18
(1119)	Anarun-II		4.31	0.54	3.77
(1120)	Uchchagram		1.53	0.28	1.25
(1121)	Baghasan		2.66	0.88	1.78
(1122)	Kaiti		1.37	0.47	0.90
(1123)	Sultanpur		2.72	2.57	0.15
(1124)	Palsona		5.36	0.53	4.83
(1125)	Susnia		3.42	0.82	2.60
(1126)	Karui		3.46	0.66	2.80
(1127)	Panchra		2.16	0.70	1.46

(1128)	Ausgram		2.06	0.56	1.50
(1129)	Bonkati		3.09	1.37	1.72
(1130)	Ajapur		2.61	1.06	1.55
(1131)	Gopgantar-II		2.36	1.07	1.29
(1132)	Purnasthali		3.54	1.08	2.46
(1133)	Gazipur		1.98	0.17	1.81
(1134)	Painta-I		0.71	0.41	0.30
(1135)	Sanko		4.72	0.36	4.36
(1136)	Haripur		1.33	0.32	1.01
(1137)	Abujhati-I		1.15	0.61	0.54
(1138)	Bidbihar		1.60	0.50	1.10
(1139)	Mangalkote		1.70	0.58	1.12
(1140)	Bepsala		0.59	0.30	0.29
(1141)	Shyamsundar		5.04	1.76	3.28
(1142)	Saraitkar		0.03	0.01	0.02
(1143)	Jemua		5.38	0.66	4.72
(1144)	Uchalan		6.71	4.11	2.60
(1145)	Kandai		4.23	0.64	3.59
(1146)	Bhalugram		2.27	1.16	1.11
(1147)	Laudaha		4.15	0.91	3.24
(1148)	Kalekhantala		2.84	0.73	2.11
(1149)	Satgachia-II		1.23	0.71	0.52
(1150)	Jemeri		0.35	0.14	0.21
(1151)	Kalyanpur		4.02	1.26	2.76
(1152)	Ankhona		5.92	0.56	5.36
(1153)	Bhatar		2.43	0.67	1.76
(1154)	Achra		1.77	0.45	1.32
(1155)	Fulberia-Bolkunda		2.87	0.07	2.80
(1156)	Palsan		5.38	3.89	1.49
(1157)	Majigram		2.25	0.47	1.78
(1158)	Kala		2.01	1.02	0.99
(1159)	Balgona		1.39	0.75	0.64
(1160)	Tirat		0.29	0.15	0.14
(1161)	Bhedia		2.80	0.60	2.20
(1162)	Nabastha-II		5.19	1.32	3.87
(1163)	Narugram		6.31	2.47	3.84
(1164)	Samdi		7.11	0.07	7.04
(1165)	Egara		2.29	0.72	1.57
(1166)	Bandul-II		6.64	1.03	5.61
(1167)	Krishnadevpur		2.89	0.74	2.15
(1168)	Mirjala		2.19	0.25	1.94
(1169)	Khano		3.31	1.29	2.02

(1170)	Khandaghosh		4.77	1.56	3.21
(1171)	Painta-II		0.83	0.50	0.33
(1172)	Berenda		1.41	0.59	0.82
(1173)	Singhi		3.37	0.44	2.93
(1174)	Ratibati		1.50	0.33	1.17
(1175)	Bamunara		1.12	0.26	0.86
(1176)	Alladi		0.40	0.19	0.21
(1177)	Monteswar		2.65	1.32	1.33
(1178)	Adra		6.01	0.93	5.08
(1179)	Nabanghat		3.08	0.63	2.45
(1180)	Trilokchandrapur		1.90	1.44	0.46
(1181)	Bogpur		3.98	0.68	3.30
(1182)	Paligram		1.18	0.46	0.72
(1183)	Koychar-I		0.79	0.23	0.56
(1184)	Debipur		4.62	2.32	2.30
(1185)	Hijalna		10.30	2.01	8.29
(1186)	Loaramgopalpur		7.43	1.02	6.41
(1187)	Gobindapur		3.38	3.36	0.02
(1188)	Akalpush		3.36	3.13	0.23
(1189)	Satinand I		4.80	0.88	3.92
(1190)	Nimo-II		9.56	0.76	8.80
(1191)	Dhatrigram		2.71	0.84	1.87
(1192)	Kenda		5.63	0.14	5.49
(1193)	Kankuria		4.82	1.12	3.70
(1194)	Nabagram		1.29	0.20	1.09
(1195)	Galsi		10.70	1.80	8.90
(1196)	Ketugram		1.48	0.92	0.56
(1197)	Jhawdanga		0.51	0.06	0.45
(1198)	Koshigram		2.51	0.57	1.94
(1199)	Bahula		1.44	0.05	1.39
(1200)	Negun		1.63	0.86	0.77
(1201)	Khajurdihi		3.10	0.50	2.60
(1202)	St Mary's-I	Darjeeling	0.79	0.31	0.48
(1203)	Kagay		0.70	0.30	0.40
(1204)	Dalim		0.56	0.14	0.42
(1205)	Bidhannagar-I		2.00	1.56	0.44
(1206)	Plung Dung		0.74	0.41	0.33
(1207)	Lower Sonada-II		0.06	0.05	0.01
(1208)	Landah		0.27	0.14	0.13
(1209)	Reshep		0.20	0.05	0.15
(1210)	Sittong-III		1.27	0.17	1.10

(1211)	Manedara	0.73	0.12	0.61
(1212)	Kashyone	0.16	0.12	0.04
(1213)	Sukhia Sumana	0.78	0.50	0.28
(1214)	Santook	0.61	0.33	0.28
(1215)	Takling-II	0.30	0.04	0.26
(1216)	Matigara	6.33	4.69	1.64
(1217)	Shivakhola	0.07	0.05	0.02
(1218)	Lingsey	0.20	0.14	0.06
(1219)	Bura Ganj	2.23	1.07	1.16
(1220)	Singrimtam	0.24	0.04	0.20
(1221)	Khong Tong	1.50	0.61	0.89
(1222)	Sindpong	0.57	0.14	0.43
(1223)	Mal Bong	0.28	0.17	0.11
(1224)	St Merry's-II	0.88	0.67	0.21
(1225)	Pedong	0.49	0.05	0.44
(1226)	Ahalya	0.44	0.19	0.25
(1227)	Badamtam	0.01	0.00	0.01
(1228)	Dabai Pani	0.36	0.00	0.36
(1229)	Matigara-I	3.46	2.11	1.35
(1230)	Mazua	0.23	0.03	0.20
(1231)	Takdak	0.37	0.20	0.17
(1232)	Dhotria-Kallejvally	0.02	0.00	0.02
(1233)	Uttar Sonada	0.72	0.37	0.35
(1234)	Rong Chong	0.13	0.07	0.06
(1235)	Darjeeling-I	0.26	0.12	0.14
(1236)	Rangit-I	0.38	0.16	0.22
(1237)	Sokuna	0.95	0.51	0.44
(1238)	Nayanore	0.21	0.04	0.17
(1239)	Lower Sonada-I	1.02	0.43	0.59
(1240)	Kumai	0.79	0.02	0.77
(1241)	Teesta	0.85	0.14	0.71
(1242)	Premaguri-Tamsong	0.90	0.35	0.55
(1243)	Upper Bagdogra	5.24	4.27	0.97
(1244)	Lolay	0.28	0.23	0.05
(1245)	Kharibari	1.81	0.77	1.04
(1246)	Rimbick	0.16	0.10	0.06
(1247)	Kaffer	0.37	0.21	0.16
(1248)	Lower Bagdogra	5.53	4.33	1.20
(1249)	Lingsekha	0.15	0.12	0.03
(1250)	Rangbull-Jorebaglow	0.45	0.05	0.40

(1251)	Pabringtar	0.30	0.16	0.14
(1252)	Mattighisa	1.17	0.99	0.18
(1253)	Pathar Ghata	6.34	4.73	1.61
(1254)	Binabari	1.37	0.47	0.90
(1255)	Samther	0.27	0.09	0.18
(1256)	Takling-I	0.34	0.08	0.26
(1257)	Lobong vally-I	0.21	0.00	0.21
(1258)	Naxalbari	2.92	0.94	1.98
(1259)	Seokbir	0.11	0.05	0.06
(1260)	Srikhola Daragaon	0.35	0.21	0.14
(1261)	Yang Makum	0.14	0.11	0.03
(1262)	Chimney Deorali	0.37	0.15	0.22
(1263)	Moniram	2.32	0.66	1.66
(1264)	Mahanadi	2.33	0.73	1.60
(1265)	Hetmuri-Singhijhora	3.93	0.55	3.38
(1266)	Soureni-II	3.02	0.26	2.76
(1267)	Todeytangta	1.04	0.12	0.92
(1268)	Dalapchand	0.48	0.31	0.17
(1269)	Sakyong	0.79	0.36	0.43
(1270)	Bijanbari	2.18	0.22	1.96
(1271)	Rongo	0.40	0.00	0.40
(1272)	Pokhriabong-II	0.86	0.14	0.72
(1273)	Ghoom Khasmahal	0.45	0.22	0.23
(1274)	Nim	2.06	1.04	1.02
(1275)	Ghaya Bari	1.58	1.10	0.48
(1276)	Rang Bhang-Gopaldhara	0.73	0.21	0.52
(1277)	Pahila gaon	0.15	0.13	0.02
(1278)	Goke-I	0.76	0.11	0.65
(1279)	Pudung	0.21	0.02	0.19
(1280)	Phansidewa-Bansgaon	6.83	0.71	6.12
(1281)	Pokhribong-III	1.32	0.62	0.70
(1282)	Dupkin	1.16	0.14	1.02
(1283)	Pahilagaon-Schooldara-II	0.05	0.03	0.02
(1284)	Chathat-Bansgaon	2.61	0.41	2.20
(1285)	Atharakhai	9.66	7.25	2.41
(1286)	Lodhoma-I	0.63	0.41	0.22
(1287)	Sangsay	0.27	0.09	0.18
(1288)	Jhepi	0.87	0.02	0.85
(1289)	Nimbong	0.19	0.08	0.11
(1290)	Ghayabari-II	1.83	0.83	1.00

(1291)	Jalash Nizamtam		9.45	0.88	8.57
(1292)	Lowerechhiey		0.14	0.10	0.04
(1293)	Lebong Vally-II		0.11	0.05	0.06
(1294)	Gitdabling		0.39	0.26	0.13
(1295)	Ghosh Pukur		6.37	0.86	5.51
(1296)	Samsang		0.25	0.09	0.16
(1297)	Kainjalia		0.35	0.04	0.31
(1298)	Moonda Kothi		0.63	0.00	0.63
(1299)	Chenga		0.37	0.09	0.28
(1300)	Sittong-II		0.75	0.35	0.40
(1301)	Ranganj-Panisali		3.27	1.07	2.20
(1302)	Soureni-I		3.14	0.13	3.01
(1303)	Paiyong		0.42	0.07	0.35
(1304)	Loohoma-II		0.33	0.03	0.30
(1305)	Gosaipur		6.59	1.70	4.89
(1306)	Ghayabari-II		4.04	0.10	3.94
(1307)	Gorubathan-II		0.91	0.19	0.72
(1308)	Bong		0.30	0.18	0.12
(1309)	Sitton-I		0.36	0.07	0.29
(1310)	Bidhannagar-II		8.78	0.95	7.83
(1311)	Pokhre bong		1.10	0.06	1.04
(1312)	Pundari	Dakshin Dinajpur	1.38	0.44	0.94
(1313)	Damdama		1.84	0.29	1.55
(1314)	Tapan Chandipur		1.11	0.44	0.67
(1315)	Ramchandrapur		1.54	0.50	1.04
(1316)	Chaloon		3.21	0.39	2.82
(1317)	Karangi		1.83	0.22	1.61
(1318)	Panjul		0.87	0.20	0.67
(1319)	Safa Nagar		1.65	0.61	1.04
(1320)	Dhalpara		1.61	0.21	1.40
(1321)	Kushmandi		1.59	0.13	1.46
(1322)	Ganguria		2.15	1.11	1.04
(1323)	Udaypur		2.10	0.13	1.97
(1324)	Gurail		2.15	0.30	1.85
(1325)	Gofanagar		1.89	0.22	1.67
(1326)	Chingishpur		2.02	0.30	1.72
(1327)	Bairhatta		5.35	1.68	3.67
(1328)	Ashokgram		1.51	0.37	1.14
(1329)	Danga		1.78	0.64	1.14
(1330)	Basuria		2.05	0.27	1.78
(1331)	Ramkrishnapur		1.68	0.30	1.38

(1332)	Jahangirpur		3.60	0.40	3.20
(1333)	Udday		5.46	1.22	4.24
(1334)	Akcha		1.33	0.22	1.11
(1335)	Deor		1.45	0.63	0.82
(1336)	Gangarampur		1.67	0.54	1.13
(1337)	Belbari-II		2.56	0.53	2.03
(1338)	Hili		2.57	0.67	1.90
(1339)	Shirshi		1.62	0.64	0.98
(1340)	Maligaon		1.36	0.18	1.18
(1341)	Shibpur		6.77	1.69	5.08
(1342)	Rampara Chanchra		3.26	0.46	2.80
(1343)	Boaldar		1.33	0.39	0.94
(1344)	Harura		2.70	0.53	2.17
(1345)	Binshira		1.13	0.41	0.72
(1346)	Bolla		2.25	0.36	1.89
(1347)	Mahabari		1.80	1.14	0.66
(1348)	Mohana		1.97	1.07	0.90
(1349)	Brajaballavpur		2.46	0.61	1.85
(1350)	Chakurigo		1.78	0.63	1.15
(1351)	Bhatpara		1.38	0.46	0.92
(1352)	Gopalbati		1.17	0.28	0.89
(1353)	Dwipkhanda		4.38	0.78	3.60
(1354)	Ellahabad		1.40	0.34	1.06
(1355)	Jalghar		0.60	0.16	0.44
(1356)	Batun		1.97	0.52	1.45
(1357)	Sukdevpur		2.06	0.35	1.71
(1358)	Kalikamore		2.52	0.15	2.37
(1359)	Gokarna		2.45	0.38	2.07
(1360)	Jamalpur-II		0.99	0.12	0.87
(1361)	Samjhia		1.93	0.43	1.50
(1362)	Nazirpur		1.79	0.79	1.00
(1363)	Patiram		1.84	0.34	1.50
(1364)	Nandanpur		1.57	0.52	1.05
(1365)	Ajmatpur		2.11	0.25	1.86
(1366)	Amritakunda		2.53	0.38	2.15
(1367)	Malancha		1.71	0.44	1.27
(1368)	Deul		1.41	0.33	1.08
(1369)	Bhour		1.63	0.45	1.18
(1370)	Bagachapur		3.67	0.74	2.93
(1371)	Hazaratpur		7.38	0.48	6.90
(1372)	Atunia		1.11	0.28	0.83

(1373)	Nayarhat	Coochbehar	7.33	0.21	7.12
(1374)	Balabhut		1.11	0.17	0.94
(1375)	Dewanhat		2.49	0.54	1.95
(1376)	Hemkumari		2.85	0.24	2.61
(1377)	Baratiabari-II		0.64	0.03	0.61
(1378)	Rampur-II		3.00	0.64	2.36
(1379)	Borokaimari		0.45	0.25	0.20
(1380)	Bakshnbar-haldi		1.61	0.08	1.53
(1381)	Sitai-II		3.60	0.14	3.46
(1382)	Baratabari-II		1.56	0.16	1.40
(1383)	Dinhata-village-I		1.05	0.16	0.89
(1384)	Bagdokrafulkadabari		0.91	0.03	0.88
(1385)	Kuchlibari		1.45	0.58	0.87
(1386)	Andaranfulbari-II		0.70	0.18	0.52
(1387)	Bamanhati-I		0.66	0.08	0.58
(1388)	Baneswar		2.06	0.31	1.75
(1389)	Putimary-II		2.78	0.24	2.54
(1390)	Pachagarh		6.76	0.48	6.28
(1391)	Chilkirhat		0.82	0.15	0.67
(1392)	Madhupur		1.55	0.42	1.13
(1393)	Rampur-II		1.38	0.34	1.04
(1394)	Hishiganj-I		1.21	0.66	0.55
(1395)	Shalbari-II		1.37	0.79	0.58
(1396)	Khapaidanda		2.39	1.61	0.78
(1397)	Balarampur-II		1.23	0.43	0.80
(1398)	Kedarhat		6.35	0.09	6.26
(1399)	Dhalpal-II		4.78	0.80	3.98
(1400)	Gitaldaha-II		0.77	0.07	0.70
(1401)	Putimari-I		2.36	0.08	2.28
(1402)	Bhetaguri-I		2.60	0.07	2.53
(1403)	Shikarpur		4.24	0.58	3.66
(1404)	Nazirhat-II		5.71	0.43	5.28
(1405)	Gopalpur		10.50	0.12	10.38
(1406)	Ratcharra	0.74	0.72	0.02	
(1407)	Pundibari	1.98	0.88	1.10	
(1408)	Bararang Rash	3.79	1.13	2.66	
(1409)	Barokodalia-I	1.34	0.57	0.77	
(1410)	Barasakdal	2.15	0.13	2.02	
(1411)	Uchal Pukur	3.91	0.67	3.24	
(1412)	Ruidanga	0.31	0.11	0.20	
(1413)	Gossanmari	0.96	0.26	0.70	

(1414)	Gobrachhara	1.04	0.09	0.95
(1415)	Bamonhat-II	0.66	0.17	0.49
(1416)	Deoaganj	1.86	0.27	1.59
(1417)	Nizataraf	0.31	0.06	0.25
(1418)	Sitai-II	0.46	0.27	0.19
(1419)	Gopalpur	3.18	0.17	3.01
(1420)	Mahishkuchi-II	1.18	0.63	0.55
(1421)	Sitalkuchi	0.70	0.20	0.50
(1422)	Shuktabari	1.00	0.27	0.73
(1423)	Raurihat	2.13	0.43	1.70
(1424)	Gosanimari-I	0.82	0.06	0.76
(1425)	Mahishkuchi-I	3.66	1.17	2.49
(1426)	Petla	1.73	0.44	1.29
(1427)	Burirhat-II	1.67	0.21	1.46
(1428)	Utar Barahaldibari	2.50	0.20	2.30
(1429)	Bhawairthana	2.62	0.20	2.42
(1430)	Matalihat	0.55	0.17	0.38
(1431)	Takagachhh	1.42	0.36	1.06
(1432)	Bhetaguri-II	1.08	0.22	0.86
(1433)	Barasolemari	1.80	0.41	1.39
(1434)	Okarbari	2.51	0.17	2.34
(1435)	Khalisamari	0.18	0.09	0.09
(1436)	Khagrabari	10.62	2.31	8.31
(1437)	Panishala	0.47	0.10	0.37
(1438)	Chhotosalbari	0.76	0.52	0.24
(1439)	Kishmat-Dasgram	2.90	0.36	2.54
(1440)	Brahmattar-chatra	0.71	0.21	0.50
(1441)	Barakodali-II	2.41	0.17	2.24
(1442)	Gitaldaha-I	1.78	0.10	1.68
(1443)	Ambari	2.75	0.16	2.59
(1444)	Bhanukumari-II	4.09	1.34	2.75
(1445)	Kurshamari	2.71	0.14	2.57
(1446)	Burihat-I	0.53	0.14	0.39
(1447)	Shalbari—I	4.00	0.72	3.28
(1448)	Bairagirhat	2.53	0.22	2.31
(1449)	Marichabarikholta	2.85	1.65	1.20
(1450)	Balarampur-I	1.28	0.20	1.08
(1451)	Hazraha-II	1.01	0.28	0.73
(1452)	Chakchaka	2.74	0.66	2.08
(1453)	Dinhata Village-II	0.71	0.22	0.49
(1454)	Dawaguri	0.71	0.25	0.46
(1455)	Unish-Bisha	0.95	0.33	0.62
(1456)	Andaran Fulbari-I	1.78	0.36	1.42

(1457)	Haribhanoa		3.76	0.15	3.61
(1458)	Guriahati-II		2.37	1.95	0.42
(1459)	Bhanukumari-I		0.97	0.51	0.46
(1460)	Chilakhana-II		2.23	0.52	1.71
(1461)	Moamari		1.08	0.20	0.88
(1462)	Parmekhiganj		0.38	0.06	0.32
(1463)	Changrabandha		61.25	0.09	61.16
(1464)	Boxiganj		1.79	0.11	1.68
(1465)	Dhanh-Dhinghuri		5.48	0.33	5.15
(1466)	Fulbari		2.31	0.66	1.65
(1467)	Hazrahat-I		4.63	0.44	4.19
(1468)	Nazirhat-II		1.36	0.13	1.23
(1469)	Dhalpal-I		2.33	0.45	1.88
(1470)	Nishiganj-II		0.75	0.34	0.41
(1471)	Angerkata-Paradubi		9.48	0.49	8.99
(1472)	Chilalhana-I		0.93	0.52	0.41
(1473)	Lotapota		0.74	0.16	0.58
(1474)	Jamaldaha		1.82	0.09	1.73
(1475)	Natabari-II		1.28	0.29	0.99
(1476)	Deochara		4.04	0.55	3.49
(1477)	Nakkatigachh		4.24	0.89	3.35
(1478)	Premerdanga		7.12	0.80	6.32
(1479)	Gossairhat		0.19	0.13	0.06
(1480)	Patlakhawa		0.98	0.60	0.38
(1481)	Falimari		1.36	0.28	1.08
(1482)	Adabari		3.19	0.43	2.76
(1483)	Maruganj		4.60	0.29	4.31
(1484)	Chamta		2.20	0.19	2.01
(1485)	Bhotbari		1.70	0.33	1.37
(1486)	Shyabganje		0.96	0.29	0.67
(1487)	Chowdhuryhat		0.69	0.53	0.16
(1488)	Debipur	South 24 Parganas	0.54	0.01	0.53
(1489)	Sankarpur-I		0.56	0.10	0.46
(1490)	Krishnapur		1.28	0.24	1.04
(1491)	Bossiddhikalinagar		0.48	0.13	0.35
(1492)	Gangadharpur		2.70	0.01	2.69
(1493)	Abad Bhagabanpur		0.37	0.16	0.21
(1494)	Bapuji		4.56	0.70	3.86
(1495)	Bodra		0.56	0.11	0.45
(1496)	Durgapur		2.05	0.29	1.76
(1497)	Nandakumarpur		6.12	1.06	5.06

(1498)	Phulmalancha		4.40	0.39	4.01
(1499)	Mohanpur-I		0.74	0.17	0.57
(1500)	Dhamuauttar		1.30	0.15	1.15
(1501)	Brajaballavpur		8.36	0.31	8.05
(1502)	Dariya		0.55	0.08	0.47
(1503)	Hardaha		0.36	0.27	0.09
(1504)	Gobindapur-Kalicharanpur		1.47	0.65	0.82
(1505)	Chandi		2.88	0.77	2.11
(1506)	Matla-I		0.96	0.57	0.39
(1507)	Ramkishore		0.64	0.28	0.36
(1508)	Beonta-I		0.20	0.06	0.14
(1509)	Ganganandanpur		3.77	0.75	3.02
(1510)	Amgachia		2.12	0.44	1.68
(1511)	Ekrara		0.85	0.16	0.69
(1512)	Hariharpur		0.63	0.05	0.58
(1513)	Julpia		2.46	0.20	2.26
(1514)	Gilarchhat		1.94	0.17	1.77
(1515)	Keoradanga		1.41	0.63	0.78
(1516)	Nagendrapur		6.70	0.47	6.23
(1517)	Amtali		2.86	0.23	2.63
(1518)	Tardah		0.94	0.55	0.39
(1519)	Muriganga-I		6.25	0.24	6.01
(1520)	Kuntakhali-Godabar		1.26	0.03	1.23
(1521)	Kalikatala		0.95	0.19	0.76
(1522)	Nishapur		1.17	0.08	1.09
(1523)	Bamonghata		4.39	0.47	3.92
(1524)	ChaltaBaria		0.21	0.12	0.09
(1525)	Roydighi		3.83	1.04	2.79
(1526)	Netra		1.23	0.07	1.16
(1527)	Kachukhali		2.10	0.54	1.56
(1528)	Chotomollakhali		1.19	0.30	0.89
(1529)	Rajarampur		1.37	0.24	1.13
(1530)	South Bawali		1.29	0.19	1.10
(1531)	Gazapoali		0.95	0.20	0.75
(1532)	Matherdighi		0.22	0.09	0.13
(1533)	Matla-II		1.84	0.29	1.55
(1534)	Rangilabad		0.37	0.07	0.30
(1535)	Gopalpur		1.75	0.16	1.59
(1536)	Dighirpur Bakultala		2.10	0.51	1.59
(1537)	Panakua		1.96	1.81	0.15
(1538)	Rashkhali		0.55	0.08	0.47
(1539)	Mayapur		12.45	0.10	12.35

(1540)	Usthi	0.69	0.08	0.61
(1541)	Dhamua South	1.54	0.12	1.42
(1542)	Panchanan	0.17	0.15	0.02
(1543)	Kamarpol	0.98	0.27	0.71
(1544)	Bipradaspur	3.27	0.54	2.73
(1545)	Masat	0.93	0.14	0.79
(1546)	Baishata	3.75	0.10	3.65
(1547)	Mousumi	4.18	0.57	3.61
(1548)	Achintynagar	5.41	0.51	4.90
(1549)	Tabuldaha-I	1.53	0.21	1.32
(1550)	Ramkrishnapur	0.48	0.16	0.32
(1551)	Mathurapur Paschim	0.69	0.14	0.55
(1552)	Rasapunja	4.42	2.94	1.48
(1553)	Baharukshetra	1.17	0.24	0.93
(1554)	Krishna Chandrapur	0.85	0.07	0.78
(1555)	Namkhana	5.80	0.96	4.84
(1556)	Fatepur	0.74	0.21	0.53
(1557)	Shrinarayanpur-Purnachandrapur	0.84	0.19	0.65
(1558)	Dhanurhat	0.45	0.11	0.34
(1559)	Ashuti-II	3.09	2.70	0.39
(1560)	Esbipur	1.68	0.29	1.39
(1561)	Atharobanki	0.82	0.74	0.08
(1562)	Monirtat	0.40	0.03	0.37
(1563)	Mallikpur	3.57	1.74	1.83
(1564)	Uttarkusum	0.85	0.01	0.84
(1565)	Chalkenayetnagar	1.72	0.59	1.13
(1566)	Nafarganj	1.85	0.24	1.61
(1567)	Jangalia	0.67	0.10	0.57
(1568)	Ramgaga	3.74	0.42	3.32
(1569)	Daspara Sumatinagar	1.94	0.30	1.64
(1570)	Radhakantapur	5.05	0.22	4.83
(1571)	Futigoda	1.07	0.20	0.87
(1572)	Shirakole	3.04	0.39	2.65
(1573)	Balli-I	0.69	0.25	0.44
(1574)	Khagramuri	0.25	0.21	0.04
(1575)	Rajapur-Karabeg	1.58	0.07	1.51
(1576)	Ramkrishnapur-Borhenpur	0.69	0.15	0.54
(1577)	Marigunj	1.21	0.08	1.13
(1578)	Andharmanik	1.81	0.88	0.93
(1579)	Charvidya	1.65	0.33	1.32
(1580)	Ghoramara	0.52	0.01	0.51

(1581)	Chandipur		1.27	0.05	1.22
(1582)	Shridharnagar		2.91	0.12	2.79
(1583)	Nabanagar		2.22	0.28	1.94
(1584)	Ishwaripur		1.27	0.36	0.91
(1585)	Swamivivekananda		5.24	0.82	4.42
(1586)	Uttar Raipur		1.61	0.32	1.29
(1587)	Pathar Beria		0.69	0.17	0.52
(1588)	Buita		1.20	0.38	0.82
(1589)	Lahiripur		2.20	0.94	1.26
(1590)	Nahazari		1.91	0.28	1.63
(1591)	Ramgopalpur		5.11	1.29	3.82
(1592)	Bhagabanpur		0.76	0.07	0.69
(1593)	Banhooghly-I		7.15	2.55	4.60
(1594)	Bamangachi		0.53	0.14	0.39
(1595)	Basuldanda		1.48	0.11	1.37
(1596)	Poleghat		1.53	0.36	1.17
(1597)	Satjelia		3.71	0.77	2.94
(1598)	Bakurahat		1.12	0.46	0.66
(1599)	Dakshin Barasat		3.08	0.60	2.48
(1600)	Netaji		4.06	0.31	3.75
(1601)	Sarangabad		0.40	0.32	0.08
(1602)	Falta		0.94	0.34	0.60
(1603)	Kashinagar		1.41	0.33	1.08
(1604)	Banashyambazar		1.32	0.23	1.09
(1605)	Chumnakhali		5.22	0.21	5.01
(1606)	Heramba-Gopalpur		3.37	0.40	2.97
(1607)	Magrahat(West)		2.39	0.00	2.39
(1608)	Chaltberia-I		0.77	0.24	0.53
(1609)	Dubrachatati		2.22	0.28	1.94
(1610)	Gopalnagar		4.01	0.29	3.72
(1611)	Ramnagar-II		0.67	0.37	0.30
(1612)	Kecharkur		0.44	0.04	0.40
(1613)	Bhogali-I		0.56	0.10	0.46
(1614)	Gordewani		0.91	0.01	0.90
(1615)	Ashuti-I		1.87	0.72	1.15
(1616)	Noorpur		3.42	0.51	2.91
(1617)	Chandpur		2.01	0.11	1.90
(1618)	Dhablat		0.75	0.14	0.61
(1619)	Hatpukuria		0.71	0.15	0.56
(1620)	Rabindra		5.43	0.55	4.88
(1621)	Harinarayanpur		4.00	0.14	3.86

(1622)	Srichanda	0.60	0.11	0.49
(1623)	Rajibpur	0.52	0.09	0.43
(1624)	Lakshmikantapur	0.47	0.04	0.43
(1625)	Kheadaha-I	1.33	0.79	0.54
(1626)	Beledurganagar	1.46	0.14	1.32
(1627)	Purba Bishnupur	3.87	2.85	1.02
(1628)	Bhandaria-Kestekumari	1.77	0.45	1.32
(1629)	Sreepur	1.68	0.43	1.25
(1630)	Chandaneswar	0.60	0.23	0.37
(1631)	Bansra	4.78	0.49	4.29
(1632)	Deuli-II	1.12	0.59	0.53
(1633)	Jagulgachi	1.97	0.35	1.62
(1634)	Hariharpur	2.97	2.50	0.47
(1635)	Itkhola	1.22	0.27	0.95
(1636)	Tambul Daha	3.49	1.46	2.03
(1637)	Sibrampur	7.57	0.78	6.79
(1638)	Pranganje	2.50	0.36	2.14
(1639)	Lakshijanardhanpur	5.06	0.55	4.51
(1640)	Nainan	0.43	0.02	0.41
(1641)	Dakshin Gouripur	1.56	0.54	1.02
(1642)	Chakmanik	0.59	0.17	0.42
(1643)	Kanpur Dhanberia	1.47	0.38	1.09
(1644)	Jharkhali	6.03	0.44	5.59
(1645)	Kalikapur	1.39	0.24	1.15
(1646)	Kulerdani	6.75	2.02	4.73
(1647)	Ramkarchar	9.88	0.92	8.96
(1648)	Harindanga	1.12	0.27	0.85
(1649)	Ramchandrakhali	3.58	0.44	3.14
(1650)	Mathurapur Purba	0.51	0.09	0.42
(1651)	Dhola	3.55	0.15	3.40
(1652)	Gazipur	1.59	0.10	1.49
(1653)	Lalpur	0.25	0.05	0.20
(1654)	North Bowali	2.01	0.32	1.69
(1655)	Uttar Mokamberia	8.18	0.39	7.79
(1656)	Dhal Pahari	0.41	0.19	0.22
(1657)	Mallikpur	2.06	0.33	1.73
(1658)	Narayanpur	0.69	0.16	0.53
(1659)	Karanjali	1.01	0.20	0.81
(1660)	Sahajadpur	0.98	0.09	0.89
(1661)	Rishi Bankimchandra	3.68	0.92	2.76

(1662)	Moyda		1.74	0.21	1.53
(1663)	Bhanganagar-II		5.44	1.23	4.21
(1664)	Langalberia		1.78	0.47	1.31
(1665)	Gopalganj		4.39	0.11	4.28
(1666)	Masjidbati		3.35	0.41	2.94
(1667)	Mathur		2.05	0.97	1.08
(1668)	Merigunj-I		2.30	0.10	2.20
(1669)	Belsingha-I		0.31	0.10	0.21
(1670)	Harindanga-I		1.04	0.27	0.77
(1671)	Dhosa-Chandaneswar		3.19	0.19	3.00
(1672)	Urelchandpur		0.52	0.16	0.36
(1673)	Haripur		4.50	0.84	3.66
(1674)	Kulpi		1.25	0.56	0.69
(1675)	Dihikalash		0.84	0.36	0.48
(1676)	Narayanitola		1.39	0.21	1.18
(1677)	Nalua		0.40	0.07	0.33
(1678)	Jokai		6.32	1.59	4.73
(1679)	Anchiya		0.69	0.12	0.57
(1680)	Jugdiala		0.47	0.02	0.45
(1681)	Banganagar		3.05	0.40	2.65
(1682)	Kanthal Beria		2.42	0.05	2.37
(1683)	Pathankhali		5.11	0.41	4.70
(1684)	Nowpukuria		1.54	0.09	1.45
(1685)	Belpukur		4.55	0.56	3.99
(1686)	Chaluari		0.49	0.25	0.24
(1687)	Ghateswar		3.51	0.40	3.11
(1688)	Multi		0.65	0.15	0.50
(1689)	Gabberia		0.77	0.14	0.63
(1690)	Mayahowri		0.93	0.15	0.78
(1691)	Bali-II		5.49	0.51	4.98
(1692)	Rangamelia		1.40	0.50	0.90
(1693)	Satgachi		0.43	0.13	0.30
(1694)	Diarak		0.53	0.04	0.49
(1695)	Chandaneswari-I		2.21	0.55	1.66
(1696)	Yearpur		0.76	0.10	0.66
(1697)	Baburmohal		1.41	0.20	1.21
(1698)	Khorda		0.87	0.37	0.50
(1699)	Khari		0.85	0.32	0.53
(1700)	Freserganj		1.63	0.50	1.13
(1701)	Patra		0.88	0.11	0.77
(1702)	Sreenagar		1.34	0.29	1.05

(1703)	Shree shree Ramkrishna	4.82	0.54	4.28
(1704)	Ramnagar-I	0.27	0.18	0.09
(1705)	G Plot	12.74	0.65	12.09
(1706)	Gurguia Bhubaneswar	5.19	0.93	4.26
(1707)	Harin Danga-II	0.35	0.13	0.22
(1708)	Khakurdah	1.15	0.18	0.97
(1709)	Begampur	0.58	0.14	0.44
(1710)	Gangasagar	3.40	0.33	3.07
(1711)	Budhakhali	5.46	0.69	4.77
(1712)	Sonarpur-II	3.08	0.85	2.23
(1713)	Kumirmari	1.37	0.24	1.13
(1714)	Suryanagar	3.59	0.87	2.72
(1715)	Sankarpur-I	0.23	0.13	0.10
(1716)	Nolgora	5.06	0.31	4.75
(1717)	Hotar Marjada	0.58	0.11	0.47
(1718)	Kheadah-II	11.16	4.75	6.41
(1719)	Rudranagar	3.20	0.90	2.30
(1720)	Kamarchak	0.86	0.25	0.61
(1721)	Lashipur-Alampur	2.72	0.16	2.56
(1722)	Shingripota	1.13	0.19	0.94
(1723)	Southgaria-I	1.01	0.40	0.61
(1724)	Pathar Patima	3.66	0.86	2.80
(1725)	Naskarpur	1.12	0.13	0.99
(1726)	Kalikapur-I	0.50	0.15	0.35
(1727)	Pratapadityanagar	7.61	2.12	5.49
(1728)	Kautala	2.85	0.26	2.59
(1729)	Jyotishpur	4.36	0.18	4.18
(1730)	Amratala	0.96	0.15	0.81
(1731)	Deuli-I	1.83	0.10	1.73
(1732)	Polerhat-II	4.10	1.09	3.01
(1733)	Pratapnagar	0.56	0.10	0.46
(1734)	Narayanpur	1.71	0.56	1.15
(1735)	Sikharbali-I	0.61	0.25	0.36
(1736)	Chatta	2.07	0.51	1.56
(1737)	Gosaba	1.27	0.49	0.78
(1738)	Jalaberia-II	1.85	0.32	1.53
(1739)	Donagaria	0.91	0.32	0.59
(1740)	Kankandihi	3.06	1.11	1.95
(1741)	Joka-II	15.62	4.84	10.78

(1742)	Gopalpur		1.56	0.10	1.46
(1743)	Muriganga-II		6.11	0.44	5.67
(1744)	Dakshinraypur		1.29	0.18	1.11
(1745)	Ramnagar-Gazipur		1.69	0.22	1.47
(1746)	Magrahat-East		0.79	0.10	0.69
(1747)	Shabunagar		2.66	0.27	2.39
(1748)	Amjhara		3.54	0.22	3.32
(1749)	Deulbari-Debipur		3.52	0.12	3.40
(1750)	Uttar Durgapur		1.40	0.13	1.27
(1751)	Sherpur		1.44	0.03	1.41
(1752)	Kalikapota		0.60	0.12	0.48
(1753)	Bharatgarh		9.29	0.67	8.62
(1754)	Maipith Baikuntapur		3.16	0.51	2.65
(1755)	Shanksahar		0.38	0.07	0.31
(1756)	Sarisha		0.51	0.31	0.20
(1757)	Kamra		0.56	0.15	0.41
(1758)	Nowkhali		0.66	0.33	0.33
(1759)	Radhanagar-Taranagar		5.96	0.45	5.51
(1760)	Belsinha-II		0.99	0.31	0.68
(1761)	Kalatalahat		5.03	0.91	4.12
(1762)	Brindakhali		0.33	0.06	0.27
(1763)	Dhapdhapi-I		0.19	0.12	0.07
(1764)	Polerhat-I		2.21	0.68	1.53
(1765)	Jagadishpur		1.16	0.12	1.04
(1766)	Madhusudanpur		3.06	0.03	3.03
(1767)	Nikarahata		5.35	0.58	4.77
(1768)	Raina		0.40	0.21	0.19
(1769)	Lakshinarayanpur Dakshin		1.65	0.10	1.55
(1770)	Churijhara		2.59	0.36	2.23
(1771)	Shanpukur		1.47	0.09	1.38
(1772)	Basanti		4.17	0.32	3.85
(1773)	Dhaspara Sumutinagar-II		1.56	0.56	1.00
(1774)	Parulia		1.41	0.44	0.97
(1775)	Paschim Bishnupur		4.50	2.30	2.20
(1776)	Taldi		0.92	0.66	0.26
(1777)	Nischintapur		4.83	0.19	4.64
(1778)	Kanganberia		1.08	0.34	0.74
(1779)	Lakshminarayanpur Uttar		0.97	0.07	0.90
(1780)	Keoratala		2.93	0.53	2.40

(1781)	Bonhooghly-II		2.63	0.61	2.02
(1782)	Digambarpur		4.06	0.75	3.31
(1783)	Bhugali-II		0.79	0.32	0.47
(1784)	Bhadura-haridas		1.22	0.57	0.65
785)	Fulbari-II	Jalpaiguri	2.70	1.61	1.09
(1786)	Amguri		3.48	0.96	2.52
(1787)	Paharpur		2.30	0.78	1.52
(1788)	Dhanirampur-I		1.32	0.31	1.01
(1789)	Khairbari		4.13	0.56	3.57
(1790)	Dongmatiali		2.98	1.20	1.78
(1791)	Moulani		0.40	0.20	0.20
(1792)	Chapadanga		0.68	0.08	0.60
(1793)	Rudak		1.16	0.15	1.01
(1794)	Dhanirampur-II		1.60	0.80	0.80
(1795)	Salbari-II		1.14	0.37	0.77
(1796)	Barnesh		2.30	0.05	2.25
(1797)	Fulbari-I		4.11	2.75	1.36
(1798)	Matialihat		1.88	0.63	1.25
(1799)	Bidhannagar		1.41	0.15	1.26
(1800)	Chamurchi		4.13	2.08	2.05
(1801)	Khagrabari-I		7.42	1.54	5.88
(1802)	Shikarpur		5.01	1.20	3.81
(1803)	Bhatibari		4.29	0.12	4.17
(1804)	Latabari		2.79	0.73	2.06
(1805)	Jotpara-II		0.84	0.30	0.54
(1806)	Maajhiyali		3.42	1.51	1.91
(1807)	Malangi		5.80	0.40	5.40
(1808)	Mondalghat		1.73	0.41	1.32
(1809)	Parokata		0.64	0.12	0.52
(1810)	Falakata-II		3.28	0.59	2.69
(1811)	South Berubari		1.86	0.19	1.67
(1812)	Chengamari		4.12	0.74	3.38
(1813)	Bargrakote		2.14	0.76	1.38
(1814)	Banurhat-II		5.36	1.63	3.73
(1815)	Bellacoba		3.42	0.86	2.56
(1816)	Lankapara		3.68	0.08	3.60
(1817)	Salbari-I		1.12	0.06	1.06
(1818)	Paanikouri		3.35	1.03	2.32
(1819)	Jateswar-I		3.30	0.57	2.73
(1820)	Mahakalgori		1.43	0.60	0.83

(1821)	Jharaltgram-II		0.39	0.15	0.24
(1822)	Samuktala		0.62	0.59	0.03
(1823)	Sulkapara		4.33	2.54	1.79
(1824)	Boalmari Nandanpur		0.97	0.20	0.77
(1825)	Angrabhasha		2.02	0.48	1.54
(1826)	Birpara-II		2.76	0.09	2.67
(1827)	Purba Kathalbar		2.00	0.24	1.76
(1828)	Salkumar-II		0.95	0.13	0.82
(1829)	Magurmari		2.60	0.60	2.00
(1830)	Sakoajhora		0.84	0.42	0.42
(1831)	Damohani		1.48	0.51	0.97
(1832)	Kamakshyaguri-I		1.27	0.97	0.30
(1833)	Kalchini		5.30	0.10	5.20
(1834)	Salkumar-II		0.42	0.08	0.34
(1835)	Kharijaberu		1.36	0.15	1.21
(1836)	Salkumar		1.53	0.48	1.05
(1837)	ChuraBhandar		1.05	0.10	0.95
(1838)	Baradatianutanbos		1.10	0.39	0.71
(1839)	Gadang-II		1.84	0.21	1.63
(1840)	Oodlabari		5.65	3.37	2.28
(1841)	Rajdanga		5.69	0.97	4.72
(1842)	Banchukumari		2.97	0.57	2.40
(1843)	Mantaari		2.97	1.01	1.96
(1844)	Chakwakheta		1.71	0.44	1.27
(1845)	Padamati-II		8.28	1.16	7.12
(1846)	Volka Baarobhisha-I		1.44	0.75	0.69
(1847)	Shishujhumra		3.59	0.45	3.14
(1848)	Turturi		1.52	0.92	0.60
(1849)	Mairadanga		2.12	0.55	1.57
(1850)	Binnaguri		5.10	0.71	4.39
(1851)	Dharmapur		2.04	0.26	1.78
(1852)	Saptibari-I		1.12	0.19	0.93
(1853)	Jaigaon-I		3.69	2.06	1.63
(1854)	Banarhat		5.45	3.47	1.98
(1855)	Kumlai		4.07	1.15	2.92
(1856)	Champaguri		4.45	2.05	2.40
(1857)	Gadong-I		3.65	0.43	3.22
(1858)	Daab Gram-I		4.33	0.94	3.39
(1859)	Kamakshyaguri-II		4.78	1.84	2.94
(1860)	Angara Bhasha-II		1.11	0.49	0.62
(1861)	Sakodjhora-I		0.78	0.55	0.23

(1862)	Magurmari		0.94	0.34	0.60
(1863)	Tapshikata		1.07	0.23	0.84
(1864)	Dalgaon		1.80	0.20	1.60
(1865)	Vivekananda-II		1.72	0.79	0.93
(1866)	Chupara		5.32	0.49	4.83
(1867)	Jateswar-II		5.38	0.87	4.51
(1868)	Totapara-I		1.24	0.22	1.02
(1869)	Kharijberubari-II		1.51	0.22	1.29
(1870)	Padamati-I		1.01	0.23	0.78
(1871)	Kumargram		2.24	1.04	1.20
(1872)	Garopara		6.84	1.00	5.84
(1873)	Matiali-III		2.65	0.63	2.02
(1874)	Totaparbalalguri		0.19	0.07	0.12
(1875)	Maynaguri		5.85	2.90	2.95
(1876)	Jaigaon-I		9.10	2.10	7.00
(1877)	Damdim		3.69	0.65	3.04
(1878)	Patlakhawa		0.72	0.14	0.58
(1879)	Chaporarepar-II		0.80	0.08	0.72
(1880)	Tesimla		1.13	0.35	0.78
(1881)	Khoyar Danga-II		0.43	0.20	0.23
(1882)	Bahadur		7.44	0.68	6.76
(1883)	Dabgram		5.41	3.41	2.00
(1884)	Mendabari		2.46	0.33	2.13
(1885)	Kranti		5.27	0.64	4.63
(1886)	Looksan		5.68	0.41	5.27
(1887)	Birpara-I		15.25	3.69	11.56
(1888)	Turturi khada		0.92	0.35	0.57
(1889)	Madhavdanga-II		1.21	0.11	1.10
(1890)	Rangali Bazna		3.31	0.64	2.67
(1891)	Madarihat		4.74	0.91	3.83
(1892)	Sukhani		2.30	0.46	1.84
(1893)	Rungamuttee		4.30	1.21	3.09
(1894)	Pararpar		7.26	0.63	6.63
(1895)	Newlandkumargram		2.80	0.80	2.00
(1896)	Patkata		1.10	0.27	0.83
(1897)	Ramshai		2.45	0.25	2.20
(1898)	Guabarnagar		2.50	0.31	2.19
(1899)	Changimari		1.52	0.00	1.52
(1900)	Vivekananda-I		1.61	0.45	1.16
(1901)	Jharaltagram-I		0.21	0.11	0.10
(1902)	Khagrabari-II		2.82	0.24	2.58

(1903)	Kharia		0.72	0.56	0.16
(1904)	Satali		5.28	0.68	4.60
(1905)	Nagarberibari		1.44	0.55	0.89
(1906)	Latagiguri		0.86	0.16	0.70
(1907)	Bandadani		4.42	0.02	4.40
(1908)	Mathura		0.40	0.20	0.20
(1909)	Kukurjaan		1.59	0.26	1.33
(1910)	Goralbari		2.62	0.15	2.47
(1911)	Volka Baarobisha-II		1.33	0.42	0.91
(1912)	Matialibatabari-I		2.98	2.22	0.76
(1913)	Majherdabri		2.38	0.72	1.66
(1914)	Arabinda		2.26	1.48	0.78
(1915)	Chaparerdar-I		0.80	0.09	0.71
(1916)	Binnaguri		5.04	0.89	4.15
(1917)	Dalsingpara		0.51	0.28	0.23
(1918)	Falakata-I		4.93	2.66	2.27
(1919)	Prangerpar		1.58	0.74	0.84
(1920)	Depgram		1.49	0.54	0.95
(1921)	Gadheyerkuthi		1.63	0.49	1.14
(1922)	Mathpalsa	Birbhum	4.20	0.92	3.28
(1923)	Srinidhipur		2.38	0.34	2.04
(1924)	Dumurgram		2.98	0.41	2.57
(1925)	Koma		2.31	0.29	2.02
(1926)	Rupuspur		0.85	0.13	0.72
(1927)	Rampur		0.62	0.35	0.27
(1928)	Paduma		2.47	0.47	2.00
(1929)	Babuijorh		2.46	0.20	2.26
(1930)	Parsundi		0.73	0.07	0.66
(1931)	Bhadrapur-I		2.48	0.33	2.15
(1932)	Bhadrapur-II		2.04	0.23	1.81
(1933)	Kendua		22.29	0.47	21.82
(1934)	Lokepur		0.27	0.10	0.17
(1935)	Banagram		1.57	0.65	0.92
(1936)	Noapara		2.46	0.13	2.33
(1937)	Narayanpur		3.86	1.07	2.79
(1938)	Dakshingram		0.92	0.15	0.77
(1939)	Bhabanipur		0.69	0.25	0.44
(1940)	Chandrapur		1.57	0.26	1.31
(1941)	Barara		1.58	0.15	1.43
(1942)	Nandigram		1.90	0.65	1.25

(1943)	Sian muluk		5.19	1.70	3.49
(1944)	Mallickpur		2.09	1.38	0.71
(1945)	Kindola		2.28	1.17	1.11
(1946)	Rajgram		4.68	4.13	0.55
(1947)	Murarai		5.89	5.18	0.71
(1948)	Ulkunda		1.48	1.32	0.16
(1949)	Rudranagar		2.04	1.60	0.44
(1950)	Paikar-II		2.74	2.47	0.27
(1951)	Sattor		1.40	0.66	0.74
(1952)	Alunda		1.34	1.07	0.27
(1953)	Margram		5.20	4.77	0.43
(1954)	Indus		1.42	1.23	0.19
(1955)	Baniore		3.49	0.87	2.62
(1956)	Dharampur		0.67	0.37	0.30
(1957)	Bishnupur		2.29	1.79	0.50
(1958)	Hetampur		1.01	0.47	0.54
(1959)	Bautia		2.62	1.96	0.66
(1960)	Talandi		1.13	0.77	0.36
(1961)	Haridaspur		1.59	0.89	0.70
(1962)	Taloan		0.47	0.25	0.22
(1963)	Rup pur		8.79	1.46	7.33
(1964)	Ghusisha		2.77	1.58	1.19
(1965)	Khusmore-II		2.44	2.18	0.26
(1966)	Deucha		0.72	0.26	0.46
(1967)	Charkal Gram		2.73	0.51	2.22
(1968)	Dunigram		1.73	0.12	1.61
(1969)	Joydeb Kenduli		5.69	1.15	4.54
(1970)	Gangmuri Joypur		0.96	0.45	0.51
(1971)	Sirsha		1.78	0.33	1.45
(1972)	Bharkata		4.00	0.63	3.37
(1973)	Mashra		3.81	1.14	2.67
(1974)	Daspalsa		1.35	0.49	0.86
(1975)	Buati		3.04	0.44	2.60
(1976)	Kaleswar		1.97	0.58	1.39
(1977)	Parui		5.33	0.34	4.99
(1978)	Deria pur		1.44	0.47	0.97
(1979)	Harisara		1.67	0.74	0.93
(1980)	Gorsha		1.17	0.46	0.71
(1981)	Ayas		1.73	0.55	1.18
(1982)	Hansan		1.03	0.24	0.79
(1983)	Singhee		3.15	0.38	2.77

(1984)	Paikara		1.67	0.89	0.78
(1985)	Kalitha		2.81	0.85	1.96
(1986)	Hinglow		1.17	0.70	0.47
(1987)	Uchkaran		2.88	1.59	1.29
(1988)	Kirnahar		1.74	1.09	0.65
(1989)	Kasba		4.21	0.40	3.81
(1990)	Dabuk		2.00	0.08	1.92
(1991)	Daskalgram		2.12	0.73	1.39
(1992)	Fulur		0.76	0.59	0.17
(1993)	Nanasole		1.10	0.76	0.34
(1994)	Bara-I		4.15	0.41	3.74
(1995)	Thiba		2.28	0.42	1.86
(1996)	Domdoma		1.30	0.52	0.78
(1997)	Parulia		0.99	0.52	0.47
(1998)	Bonhat		2.91	2.62	0.29
(1999)	Hazratpur		0.52	0.47	0.05
(2000)	Rajnagargram		0.94	0.65	0.29
(2001)	Bhromorkole		0.90	0.26	0.64
(2002)	Margram		1.37	1.04	0.33
(2003)	Hansan – II		1.47	0.75	0.72
(2004)	Gohaliara		0.95	0.63	0.32
(2005)	Sangra		3.62	3.08	0.54
(2006)	Mahurapur		2.45	1.81	0.64
(2007)	Hatora		2.99	2.38	0.61
(2008)	Lavpur		1.89	0.87	1.02
(2009)	Mangal dihi		3.05	0.26	2.79
(2010)	Dekha		1.56	0.21	1.35
(2011)	Mayureshwar		0.68	0.31	0.37
(2012)	Sahapur		1.49	0.72	0.77
(2013)	Kusumba		1.81	0.85	0.96
(2014)	Kendgore		0.46	0.03	0.43
(2015)	Nakrakonda		1.32	0.48	0.84
(2016)	Baljuri		2.33	0.03	2.30
(2017)	Daskal gram		1.78	0.19	1.59
(2018)	Khatanga		0.65	0.10	0.55
(2019)	Dokhalbari		1.45	0.62	0.83
(2020)	Kastagrah		1.22	0.43	0.79
(2021)	Kurunnahar		1.71	0.35	1.36
(2022)	Khoyrasole		0.63	0.26	0.37
(2023)	Bahiri Panchsowa		2.75	0.62	2.13
(2024)	Kapista		0.46	0.27	0.19

(2025)	Bazitpur		2.41	0.42	1.99
(2026)	Barasaota		5.09	0.54	4.55
(2027)	Loba		1.80	0.84	0.96
(2028)	Budhigram		1.65	0.26	1.39
(2029)	Thupsara		1.35	0.29	1.06
(2030)	Bipratikuri		1.10	0.42	0.68
(2031)	Angargaria		1.78	0.62	1.16
(2032)	Khushmore		4.62	0.44	4.18
(2033)	Hatia		3.03	0.42	2.61
(2034)	Lavpur-II		2.16	0.70	1.46
(2035)	Purana gram		0.53	0.35	0.18
(2036)	Mallarpur		1.75	0.44	1.31
(2037)	Koitha-I		1.20	0.49	0.71
(2038)	Kaitha-II		1.68	0.29	1.39
(2039)	Nawanagar		2.90	1.81	1.09
(2040)	Kankalitala		4.36	1.37	2.99
(2041)	Abhinashpur		1.77	0.44	1.33
(2042)	Jashpur		2.00	0.41	1.59
(2043)	Jhikadda		1.55	0.41	1.14
(2044)	Barshal		1.91	0.57	1.34
(2045)	Chatra		3.35	1.16	2.19
(2046)	Palsa		4.18	0.37	3.81
(2047)	Kirnahar		2.68	0.87	1.81
(2048)	Barla		1.22	0.65	0.57
(2049)	Bhurkunda		5.72	3.98	1.74
(2050)	Mahammad Bazar		2.06	0.73	1.33
(2051)	Paikar		1.25	0.41	0.84
(2052)	Nagri		0.66	0.11	0.55
(2053)	Amdole		2.99	0.17	2.82
(2054)	Mallarpur-I		1.20	1.02	0.18
(2055)	Panchra		3.13	0.63	2.50
(2056)	Tanti Para		0.90	0.51	0.39
(2057)	Kanachi		0.69	0.31	0.38
(2058)	Dwarka		1.13	0.33	0.80
(2059)	Baraturigram		0.22	0.12	0.10
(2060)	Chowhatta		2.07	0.21	1.86
(2061)	Baraz		0.92	0.22	0.70
(2062)	Mitrapur		1.78	0.49	1.29
(2063)	Chouhatta		3.14	0.34	2.80
(2064)	Raipur suppur		3.97	1.87	2.10
(2065)	Sital		5.46	0.33	5.13

(2066)	Kaluha		1.95	0.14	1.81
(2067)	Purundarpur		0.73	0.42	0.31
(2068)	Bhutura		0.86	0.52	0.34
(2069)	Laxminarayanpur		5.83	0.22	5.61
(2070)	Charicha		0.56	0.44	0.12
(2071)	Chinpal		3.42	2.98	0.44
(2072)	Kurumgram		4.59	0.86	3.73
(2073)	Jagigram		1.46	0.45	1.01
(2074)	Amarpur		1.75	0.71	1.04
(2075)	Sarpalehana		1.45	1.08	0.37
(2076)	Ilam Bazar		8.16	2.24	5.92
(2077)	Gonpur		0.36	0.22	0.14
(2078)	Batkar		2.58	0.92	1.66
(2079)	Sahapour		4.74	0.53	4.21
(2080)	Zamna		1.75	0.34	1.41
(2081)	Karidhya		1.67	1.01	0.66
(2082)	Kharun		1.74	1.48	0.26
(2083)	Satpalsa		1.80	0.88	0.92
(2084)	Bosonka		2.47	0.41	2.06
(2085)	Chandidas		6.20	1.51	4.69
(2086)	Ahmadpur		19.69	3.14	16.55
(2087)	Chakpara Anandanagar	Howrah	3.74	1.79	1.95
(2088)	Dehi Mandal Ghat-II		0.90	0.22	0.68
(2089)	Sasati		1.06	0.40	0.66
(2090)	Dehi Mandal Ghat-I		1.08	0.29	0.79
(2091)	Binala Krishna Bati		0.78	0.25	0.53
(2092)	Uttar Jhapardah		0.82	0.26	0.56
(2093)	Salap-I		3.39	1.57	1.82
(2094)	Bakshihat		1.68	0.26	1.42
(2095)	Kolorah		4.20	0.17	4.03
(2096)	Antila		1.47	0.11	1.36
(2097)	Gazipur		1.28	0.08	1.20
(2098)	Hatgachhia-II		1.88	0.48	1.40
(2099)	Mashila		6.36	1.53	4.83
(2100)	Polgustia		0.81	0.21	0.60
(2101)	Garbhabanipur		1.90	0.38	1.52
(2102)	Kharuberia		0.51	0.30	0.21
(2103)	Dakshin Sankrail		2.88	0.75	2.13
(2104)	Sarenga		4.60	0.75	3.85
(2105)	Subsit		0.71	0.33	0.38

(2106)	Banglapur		0.70	0.45	0.25
(2107)	Sarat Chandra		1.18	0.15	1.03
(2108)	Gangadharpur		2.48	0.83	1.65
(2109)	Durganagar		2.48	1.45	1.03
(2110)	Kolorah –II		2.17	0.64	1.53
(2111)	Khardah		0.92	0.15	0.77
(2112)	Chamrail		6.37	3.83	2.54
(2113)	Bagnan-II		1.09	0.25	0.84
(2114)	Hantalaxanatabati		0.79	0.17	0.62
(2115)	Nahiary		6.04	1.61	4.43
(2116)	Kanduah		6.89	1.16	5.73
(2117)	Khosalpur		0.36	0.18	0.18
(2118)	Sapuipara Basukati		6.76	2.17	4.59
(2119)	Thalia		0.55	0.15	0.40
(2120)	Banupur-I		3.54	0.16	3.38
(2121)	Bargachhia-I		0.53	0.13	0.40
(2122)	Hirapur		1.56	0.15	1.41
(2123)	Raghudebpur		2.13	0.41	1.72
(2124)	Tehatta		0.82	0.20	0.62
(2125)	Laskarpur		1.98	0.16	1.82
(2126)	Noapara		0.78	0.18	0.60
(2127)	Harishpur		1.23	0.36	0.87
(2128)	Charapanchla		1.77	0.16	1.61
(2129)	Belari		1.37	0.40	0.97
(2130)	Raghudebbati		2.01	0.39	1.62
(2131)	Panithat		2.48	0.30	2.18
(2132)	Tulsiberia		1.86	0.54	1.32
(2133)	Nakole		2.15	0.54	1.61
(2134)	Jalabiswanathpur		0.98	0.15	0.83
(2135)	Bhabanipur		1.15	0.32	0.83
(2136)	Maju		1.40	0.20	1.20
(2137)	Banharum		1.35	0.34	1.01
(2138)	Jagatballavpur		1.89	0.47	1.42
(2139)	Dandali		3.50	0.65	2.85
(2140)	Balichaturi		2.18	0.83	1.35
(2141)	Bankra – III		3.82	0.92	2.90
(2142)	Kamalpur		0.87	0.52	0.35
(2143)	Khila		1.01	0.40	0.61
(2144)	Hallyan		1.39	0.90	0.49
(2145)	Khlisani		1.95	0.20	1.75
(2146)	Sankarhat		1.16	0.47	0.69

(2147)	Panchrul		1.56	0.32	1.24
(2148)	Haturia-II		0.43	0.14	0.29
(2149)	Bantul		1.34	0.14	1.20
(2150)	Jhorehat		4.03	2.00	2.03
(2151)	Rudrapur		1.59	0.33	1.26
(2152)	Bargram		1.63	0.48	1.15
(2153)	Mahespur		4.22	3.39	0.83
(2154)	Sankrail		4.06	1.46	2.60
(2155)	Narna		1.91	1.00	0.91
(2156)	Serajbati		1.20	0.27	0.93
(2157)	Kalinagar		1.03	0.18	0.85
(2158)	Bachhri		1.99	0.66	1.33
(2159)	Jagatballavpur-II		1.39	0.64	0.75
(2160)	Kanpur		0.68	0.20	0.48
(2161)	Dhula Simla		2.20	0.17	2.03
(2162)	Basant pur		1.29	0.21	1.08
(2163)	Anulia		0.68	0.15	0.53
(2164)	Jaypur		0.96	0.12	0.84
(2165)	Bahira		0.91	0.19	0.72
(2166)	Nabagram		2.14	0.65	1.49
(2167)	Bargachhia-II		0.95	0.33	0.62
(2168)	Thanamakua		4.98	3.07	1.91
(2169)	Tajpur		1.08	0.14	0.94
(2170)	Amardaha		0.56	0.24	0.32
(2171)	Shyampur		1.51	0.72	0.79
(2172)	Jhilhira		1.15	0.08	1.07
(2173)	Orphuli		1.72	0.70	1.02
(2174)	Harali		1.22	0.45	0.77
(2175)	Bagnan-I		0.47	0.45	0.02
(2176)	Joargori		1.42	0.77	0.65
(2177)	Udang		0.44	0.13	0.31
(2178)	Banupur-II		0.86	0.23	0.63
(2179)	Makardaha-II		1.25	0.52	0.73
(2180)	Bedubi		1.36	0.57	0.79
(2181)	Banibon		3.07	0.40	2.67
(2182)	Parbatipur		4.20	0.30	3.90
(2183)	Chandrabhag		1.16	0.24	0.92
(2184)	Andul		4.99	3.05	1.94
(2185)	Duila		8.23	4.74	3.49
(2186)	Tapna		1.10	0.21	0.89

(2187)	Amoragori	0.99	0.12	0.87
(2188)	Bhatora	0.92	0.35	0.57
(2189)	Chandrapur	0.48	0.05	0.43
(2190)	Panchpura	5.23	2.21	3.02
(2191)	Domjur	1.21	0.84	0.37
(2192)	Kashmoli	0.70	0.22	0.48
(2193)	Chandipur	2.27	1.67	0.60
(2194)	Singti	0.57	0.30	0.27
(2195)	Subhrara	2.26	0.32	1.94
(2196)	Begri	4.00	2.51	1.49
(2197)	Tehatta Kanderia	1.47	0.10	1.37
(2198)	Hatgachia	0.54	0.15	0.39
(2199)	Manikpur	5.00	0.28	4.72
(2200)	Jujersaha	2.32	0.24	2.08
(2201)	Jagdishpur	2.04	1.10	0.94
(2202)	Sealdanga	0.80	0.21	0.59
(2203)	Baneswarpur	1.15	0.41	0.74
(2204)	Dhulagori	3.74	3.43	0.31
(2205)	Amta	0.87	0.18	0.69
(2206)	Durgapur	4.05	3.00	1.05
(2207)	Haturia-II	0.53	0.24	0.29
(2208)	Mahiari	4.45	1.83	2.62
(2209)	Kusberia	0.38	0.10	0.28
(2210)	Makardaha-II	6.41	1.00	5.41
(2211)	Bandergachhia	1.01	0.21	0.80
(2212)	Rampur	1.17	0.57	0.60
(2213)	Sankarhati-II	2.42	0.32	2.10
(2214)	Bainyan	0.93	0.24	0.69
(2215)	Kurchi-Shibpur	1.25	0.51	0.74
(2216)	Nalpur	3.15	0.28	2.87
(2217)	Kanupat-Monsoka	1.69	0.20	1.49
(2218)	Udang-II	0.53	0.24	0.29
(2219)	Debipur	1.12	0.24	0.88
(2220)	Bankra-I	5.80	1.13	4.67
(2221)	Jhamatia	1.22	0.10	1.12
(2222)	Gobindapur	0.32	0.10	0.22
(2223)	Salap-II	4.30	1.52	2.78
(2224)	Kamalpur	3.36	0.75	2.61
(2225)	Mugkalyan	1.50	0.71	0.79
(2226)	Radhapur	2.91	0.49	2.42

(2227)	Islampur		1.24	0.22	1.02
(2228)	Bankra-II		11.49	1.40	10.09
(2229)	Ghoraberia		0.83	0.61	0.22
(2230)	Panchla		1.53	0.28	1.25
(2231)	Kalinarayanpur	Nadia	4.43	1.35	3.08
(2232)	Sillinda-I		1.78	0.62	1.16
(2233)	Silinda-II		0.55	0.36	0.19
(2234)	Alfa		2.87	0.49	2.38
(2235)	Madanpur-I		5.40	1.56	3.84
(2236)	Bhatjangla		2.19	0.67	1.52
(2237)	Betia-I		0.92	0.24	0.68
(2238)	Dubra		2.67	0.35	2.32
(2239)	Dharmada		2.46	0.26	2.20
(2240)	Birpur		0.55	0.09	0.46
(2241)	Bethuadahari-I		4.12	1.18	2.94
(2242)	Mayapur Bamanpukur-II		0.74	0.03	0.71
(2243)	Debra Gram		5.42	1.16	4.26
(2244)	Plassey-I		14.25	0.06	14.19
(2245)	Mayapur Bamanpukur-I		1.67	0.34	1.33
(2246)	Deuli		3.77	0.91	2.86
(2247)	Nandanpur		1.45	0.60	0.85
(2248)	Bafulia		2.49	0.78	1.71
(2249)	Kamalpur		1.84	0.64	1.20
(2250)	Karimpur		2.28	1.32	0.96
(2251)	Raghunathpur		1.49	0.32	1.17
(2252)	Nabla		5.18	0.78	4.40
(2253)	Fakirdanga		0.63	0.16	0.47
(2254)	Bilkumari		1.15	0.41	0.74
(2255)	Anishamali		4.47	1.09	3.38
(2256)	Natidanga		1.75	0.39	1.36
(2257)	Birohi		2.11	0.59	1.52
(2258)	Dakshin para-I		2.05	0.36	1.69
(2259)	Palit beghia		1.48	0.20	1.28
(2260)	Matiari Banpur		2.82	0.31	2.51
(2261)	Dogachhi		1.60	0.36	1.24
(2262)	Haringhata-I		4.09	0.87	3.22
(2263)	Juranpur		3.34	0.14	3.20
(2264)	Joyghata		2.77	0.48	2.29
(2265)	Matiari		0.35	0.09	0.26
(2266)	Nakashipara		1.27	0.12	1.15
(2267)	Betai – II		1.17	0.16	1.01

(2268)	Maheshpur		1.78	0.28	1.50
(2269)	Chakdinagar		2.16	0.43	1.73
(2270)	Betna Gobindapur		3.26	0.86	2.40
(2271)	Haringhata-II		2.15	1.47	0.68
(2272)	Baganchara		1.16	0.39	0.77
(2273)	Chanduria-II		0.81	0.12	0.69
(2274)	Baidyapur-I		1.70	0.26	1.44
(2275)	Pathar Ghata		1.49	0.93	0.56
(2276)	Molla Belia		3.38	0.78	2.60
(2277)	Rahamatpur		1.26	0.82	0.44
(2278)	Assannagar		1.94	0.66	1.28
(2279)	Hatkholia		4.55	1.05	3.50
(2280)	Jugarkisore		1.05	0.62	0.43
(2281)	Chapra-II		3.76	0.63	3.13
(2282)	Palsunda-II		1.37	0.08	1.29
(2283)	Ramnagar		3.53	0.73	2.80
(2284)	Pipragachi		3.68	0.60	3.08
(2285)	Hatgachha		0.29	0.01	0.28
(2286)	Ramnagar-I		2.34	0.63	1.71
(2287)	Dey Para		2.25	0.46	1.79
(2288)	Habibpur		3.20	1.03	2.17
(2289)	Dhubulia-II		2.93	0.33	2.60
(2290)	Rautari		2.65	1.10	1.55
(2291)	Sahebnagar		3.47	1.11	2.36
(2292)	Barasat		4.69	1.33	3.36
(2293)	Sadhan Para-I		1.36	0.12	1.24
(2294)	Nokaro		2.08	0.92	1.16
(2295)	Tehatta		1.94	0.74	1.20
(2296)	Fulia Township		2.02	0.91	1.11
(2297)	Baokulla-II		2.61	1.04	1.57
(2298)	Chapra-I		4.71	1.33	3.38
(2299)	Majhergram		2.99	1.34	1.65
(2300)	Natna		2.99	0.08	2.91
(2301)	Pipulbaria		1.88	0.62	1.26
(2302)	Raghunathpur Hinguli-I		3.55	0.68	2.87
(2303)	Arbandi-I		0.91	0.71	0.20
(2304)	Bahirgachi		1.65	0.70	0.95
(2305)	Bablari		0.61	0.08	0.53
(2306)	Joania		2.04	0.20	1.84
(2307)	Plassey		0.82	0.22	0.60
(2308)	Patikabari		1.90	0.25	1.65

(2309)	Majhergram		5.51	1.27	4.24
(2310)	Rajarampur Ghoraikheria		1.58	0.05	1.53
(2311)	Babla		3.38	0.51	2.87
(2312)	Madhugari		0.43	0.29	0.14
(2313)	Dignagar		1.76	0.40	1.36
(2314)	Belgaria-I		1.23	0.48	0.75
(2315)	Hingnara		2.85	0.68	2.17
(2316)	Chanderghat		1.53	0.50	1.03
(2317)	Tantla-II		5.70	2.42	3.28
(2318)	Jamsherpur		2.06	0.67	1.39
(2319)	Faridpur		2.66	0.24	2.42
(2320)	Daishinpara		1.54	0.54	1.00
(2321)	Murutia		1.07	0.39	0.68
(2322)	Fatepur		5.29	0.38	4.91
(2323)	Aranghata		2.14	0.33	1.81
(2324)	Biroho-I		1.55	0.59	0.96
(2325)	Shikarpur		1.45	0.46	0.99
(2326)	Bagberia		1.05	0.30	0.75
(2327)	Swarupganj		2.92	0.83	2.09
(2328)	Chanduria-I		7.20	1.95	5.25
(2329)	Nawpara Masunda		1.55	0.28	1.27
(2330)	Krishna Ganj		1.05	0.56	0.49
(2331)	Ramnagar II		1.82	0.32	1.50
(2332)	Dhananjoypur		4.61	0.49	4.12
(2333)	Bethuadahari-II		2.16	0.94	1.22
(2334)	Saguna		2.74	1.29	1.45
(2335)	Bikrampur		1.06	0.28	0.78
(2336)	Belgoria		1.75	0.57	1.18
(2337)	Shimurali		1.95	0.65	1.30
(2338)	Kanchrapara		3.83	1.36	2.47
(2339)	Tarapur		1.21	0.32	0.89
(2340)	Sadhanpara-II		3.10	0.70	2.40
(2341)	Kastodanga		5.71	0.71	5.00
(2342)	Hridaypur		3.88	0.27	3.61
(2343)	Bagula-II		6.89	2.31	4.58
(2344)	Nagar Ukhra-II		3.20	0.31	2.89
(2345)	Ramnagar Barachupuria		2.60	0.56	2.04
(2346)	Chhitka		4.60	1.40	3.20
(2347)	Palsunda		2.02	0.13	1.89
(2348)	Hatishala-I		1.51	0.25	1.26
(2349)	Vimpore		3.06	0.78	2.28

(2350)	Dogachhir		1.20	0.13	1.07
(2351)	Dhoradaha		1.62	0.22	1.40
(2352)	Ruipukur		2.01	0.74	1.27
(2353)	Ghentu Gachhi		4.02	1.01	3.01
(2354)	Gazna		7.77	0.70	7.07
(2355)	Dutta pulia		4.59	0.45	4.14
(2356)	Mayurhat-I		3.83	0.41	3.42
(2357)	Debagram		2.06	0.72	1.34
(2358)	Tantla-I		1.53	0.85	0.68
(2359)	Mayurhat-II		1.97	0.51	1.46
(2360)	Birpur-I		0.44	0.04	0.40
(2361)	Hoglabari		1.61	0.46	1.15
(2362)	Harekrishanpur		1.73	0.57	1.16
(2363)	Narayanpur-I		3.83	0.44	3.39
(2364)	Palashipara		2.02	0.43	1.59
(2365)	Muragachhia		2.33	0.20	2.13
(2366)	Narayanpur-II		2.35	0.27	2.08
(2367)	Mira-I		4.63	0.34	4.29
(2368)	Sarti		1.67	0.30	1.37
(2369)	Kalinga		8.25	0.48	7.77
(2370)	Haranagar		1.36	0.13	1.23
(2371)	Kanainagar		2.88	0.69	2.19
(2372)	Barachandnagar		2.25	0.21	2.04
(2373)	Mamjoan		2.21	0.78	1.43
(2374)	Pathar Ghata-II		1.28	0.20	1.08
(2375)	Hatisala-II		3.47	0.36	3.11
(2376)	Brittihuda		2.48	0.26	2.22
(2377)	Charmajdia		0.69	0.11	0.58
(2378)	Gopinathpur		1.34	0.28	1.06
(2379)	Baidhapur-II		3.61	1.57	2.04
(2380)	Hansspukuria		1.18	0.33	0.85
(2381)	Panighata		1.92	0.43	1.49
(2382)	Raghunathpur		1.90	0.57	1.33
(2383)	Gobra		0.35	0.13	0.22
(2384)	Haripur		3.39	0.65	2.74
(2385)	Noapara-I		1.23	0.34	0.89
(2386)	Nagar Ukhra-I		4.43	0.64	3.79
(2387)	Valuka		1.23	0.17	1.06
(2388)	Shyamnagar		1.20	0.49	0.71
(2389)	Dhubulia-I		5.16	1.25	3.91

(2390)	Anulia		3.32	1.87	1.45
(2391)	Kasta danga-II		7.12	0.61	6.51
(2392)	Badkulla-I		4.75	1.36	3.39
(2393)	Majdia Pansila		1.33	0.19	1.14
(2394)	Madanpur-II		0.87	0.34	0.53
(2395)	Mahatpur		5.92	1.11	4.81
(2396)	Bilwagram		3.24	0.06	3.18
(2397)	Barnia		2.18	0.70	1.48
(2398)	Dighalkadi		1.73	0.24	1.49
(2399)	Dhoradaha-I		2.44	0.21	2.23
(2400)	Shyamnagar		3.63	0.79	2.84
(2401)	Arbandi-II		3.17	0.60	2.57
(2402)	Nowapara – II		3.06	0.34	2.72
(2403)	Hatisala – I		1.51	0.25	1.26
(2404)	Natidanga – I		1.03	0.27	0.76
(2405)	Mira –II		3.20	0.42	2.78
(2406)	Bahirgachhi		1.65	0.71	0.94
(2407)	Kashiadanga	Murshidabad	0.57	0.41	0.16
(2408)	Natun Gram		0.55	0.13	0.42
(2409)	Dangapara		1.13	0.52	0.61
(2410)	Tentulia		1.69	0.26	1.43
(2411)	Giria		0.40	0.21	0.19
(2412)	Islampur Chak		2.29	0.24	2.05
(2413)	Andulia		3.48	0.16	3.32
(2414)	Akhriganj-II		0.56	0.13	0.43
(2415)	Sundarpur		0.77	0.20	0.57
(2416)	Laxmijola		0.40	0.36	0.04
(2417)	Kalyanpur-I		2.67	0.20	2.47
(2418)	Mahalandi-I		1.59	0.27	1.32
(2419)	Kumarsanda		1.38	0.28	1.10
(2420)	Kalinagar-I		0.83	0.20	0.63
(2421)	Kuli		1.69	0.31	1.38
(2422)	Kirtipur		2.73	0.23	2.50
(2423)	Bhabta-I		2.36	0.43	1.93
(2424)	Burwan-I		2.86	0.05	2.81
(2425)	Amlai		2.32	0.22	2.10
(2426)	Nashipur		1.14	0.22	0.92
(2427)	Chadpur		1.08	0.18	0.90
(2428)	Sompara-II		1.22	0.17	1.05
(2429)	Kurunnarun		1.31	0.52	0.79

(2430)	Bilborakopra		0.38	0.16	0.22
(2431)	Habaspur		0.45	0.18	0.27
(2432)	Salar		9.73	0.27	9.46
(2433)	Raipur		1.92	0.30	1.62
(2434)	Kedarchandpur-II		0.74	0.09	0.65
(2435)	Hurshi		1.70	0.10	1.60
(2436)	Bharatpur		1.13	0.40	0.73
(2437)	Sijgram		0.85	0.03	0.82
(2438)	Padamkandi		2.45	0.64	1.81
(2439)	Shibpur		2.31	0.23	2.08
(2440)	Sagarpara		2.92	0.47	2.45
(2441)	Paharpur		1.32	0.21	1.11
(2442)	Raninagar-I		1.45	0.25	1.20
(2443)	Ramchadrapur		0.68	0.09	0.59
(2444)	Tinpakuria		0.81	0.19	0.62
(2445)	Jagtai-II		0.92	0.26	0.66
(2446)	Maheshpur		0.26	0.22	0.04
(2447)	Hazbibidanga		2.87	0.26	2.61
(2448)	Khairamari		2.74	0.23	2.51
(2449)	Madanpur		1.03	0.36	0.67
(2450)	Purandarpur		1.28	0.11	1.17
(2451)	Parulia		1.24	0.34	0.90
(2452)	Mirzapur		1.39	0.10	1.29
(2453)	Nurpur		1.16	0.47	0.69
(2454)	Niallishpara-Gopaljan		1.10	0.49	0.61
(2455)	Sadikpur		0.60	0.50	0.10
(2456)	Sahora		2.16	0.73	1.43
(2457)	Jilli		1.02	0.09	0.93
(2458)	Kashimnagar		1.13	0.23	0.90
(2459)	Domkal		1.67	0.27	1.40
(2460)	Raipur		1.76	0.15	1.61
(2461)	Herampur		2.35	0.22	2.13
(2462)	Chaitanyapur-II		2.33	2.29	0.04
(2463)	Panchthupi		1.98	0.32	1.66
(2464)	Lalgola		1.78	0.46	1.32
(2465)	Mahula-I		1.11	0.38	0.73
(2466)	Kalyanpur-II		1.78	0.30	1.48
(2467)	Debkunda		1.98	0.27	1.71
(2468)	Gharamara		3.46	0.27	3.19
(2469)	Madhupur		1.79	0.32	1.47

(2470)	Mahalandi-II		1.70	0.45	1.25
(2471)	Swaruppur		0.45	0.16	0.29
(2472)	Nimita		1.41	0.45	0.96
(2473)	Aurangabad		4.72	0.52	4.20
(2474)	Chaitanyapur		0.76	0.16	0.60
(2475)	Jalangi		0.98	0.18	0.80
(2476)	Malopara		1.02	0.20	0.82
(2477)	Dogachi Napara		0.88	0.26	0.62
(2478)	Sekendra		1.05	0.54	0.51
(2479)	Burwan		1.96	0.28	1.68
(2480)	Sutichowrigachha		0.96	0.39	0.57
(2481)	Kabilpur		1.14	0.07	1.07
(2482)	Mirzapur		1.01	0.29	0.72
(2483)	Rampara-I		0.51	0.04	0.47
(2484)	Kandabari		1.18	0.37	0.81
(2485)	Sujapur-Kumardara		1.37	0.25	1.12
(2486)	Bhakuri-I		5.22	4.25	0.97
(2487)	Rajapur		1.26	0.28	0.98
(2488)	Saktipur		1.65	0.21	1.44
(2489)	Radharghat-I		1.35	0.52	0.83
(2490)	Kedarchandpur		1.05	0.15	0.90
(2491)	Jagtai-I		1.97	0.13	1.84
(2492)	Chohpara		2.16	0.57	1.59
(2493)	Humaipur		2.07	0.23	1.84
(2494)	Khidirpur		0.99	0.44	0.55
(2495)	Biharia		0.68	0.16	0.52
(2496)	Naryan Sukh		0.92	0.29	0.63
(2497)	Harihar Para		2.21	0.61	1.60
(2498)	Nowda		2.49	0.52	1.97
(2499)	Imamnagar		1.08	0.76	0.32
(2500)	Gokarna-II		1.30	0.26	1.04
(2501)	Madda		1.20	0.32	0.88
(2502)	Rasulpur		0.88	0.10	0.78
(2503)	Paikpar		0.73	0.44	0.29
(2504)	Bewa-I		0.41	0.17	0.24
(2505)	Gurudaspur		1.53	0.34	1.19
(2506)	Gokarna-I		1.71	0.20	1.51
(2507)	Rangapara-Chandpara		3.08	0.57	2.51
(2508)	Arjunpur		0.90	0.20	0.70
(2509)	Tenya-Baidyapur		4.27	0.60	3.67

(2510)	Barasiml		0.61	0.34	0.27
(2511)	Nowda Panpur		2.08	0.41	1.67
(2512)	Jarpur		1.72	0.75	0.97
(2513)	Dadpur		0.74	0.23	0.51
(2514)	Tenkaraipur		2.45	0.07	2.38
(2515)	Kantangar		0.39	0.14	0.25
(2516)	Sabalpur		0.96	0.34	0.62
(2517)	Bhakuri		2.19	0.76	1.43
(2518)	Sudarpur		0.94	0.41	0.53
(2519)	Dahapara		1.51	0.20	1.31
(2520)	Sarangpur		3.36	0.71	2.65
(2521)	Indrani		0.48	0.20	0.28
(2522)	Rampara		0.70	0.22	0.48
(2523)	Saralpur		1.48	0.19	1.29
(2524)	Umrapur		0.83	0.42	0.41
(2525)	Bannyeswar		2.01	0.13	1.88
(2526)	Manikchak		0.95	0.19	0.76
(2527)	Pratapganj		0.69	0.31	0.38
(2528)	Bewa-II		0.56	0.26	0.30
(2529)	Mahula-II		1.45	0.15	1.30
(2530)	Jitpur		1.48	0.12	1.36
(2531)	Dhulauri		1.02	0.21	0.81
(2532)	Raridpur		1.78	0.13	1.65
(2533)	Ghoshpara		1.46	0.19	1.27
(2534)	Chachanda		0.85	0.53	0.32
(2535)	Patkeldanga		2.75	0.07	2.68
(2536)	Hanumantanagar		0.67	0.10	0.57
(2537)	Bajitpur		1.89	0.20	1.69
(2538)	Garibpur		1.58	0.46	1.12
(2539)	Kuthirampur		0.39	0.10	0.29
(2540)	Manindranagar		3.28	1.16	2.12
(2541)	Airmary Krishnapur		0.48	0.17	0.31
(2542)	Bokhara-I		3.06	0.54	2.52
(2543)	Bahutali		0.66	0.17	0.49
(2544)	Kiriteswara		1.60	0.47	1.13
(2545)	Alugram		0.71	0.11	0.60
(2546)	Malhati		5.43	0.27	5.16
(2547)	Kapasdanga		2.55	0.13	2.42
(2548)	Joypur		2.35	0.21	2.14
(2549)	Sompara		0.46	0.06	0.40

(2550)	Katlamari	0.56	0.18	0.38
(2551)	Haribona	0.43	0.24	0.19
(2552)	Andulberia-II	1.54	0.16	1.38
(2553)	Saadal	1.18	0.18	1.00
(2554)	Balia	0.93	0.19	0.74
(2555)	Debipur	4.58	2.25	2.33
(2556)	Jashohari Anukha-II	1.02	0.32	0.70
(2557)	Bangsabati	2.16	0.24	1.92
(2558)	Panchagram	3.12	0.22	2.90
(2559)	Sahajadpur	2.76	0.50	2.26
(2560)	Sekhalipur	0.30	0.27	0.03
(2561)	Madhurkul	1.26	0.15	1.11
(2562)	Begunbari	2.08	0.05	2.03
(2563)	Bagdadnagar	1.01	0.23	0.78
(2564)	Azimganj-Gola	6.68	0.44	6.24
(2565)	Gazinagar-Malanchara	0.70	0.35	0.35
(2566)	Jajan	2.35	0.11	2.24
(2567)	Kashipur	0.96	0.31	0.65
(2568)	Bahadurpur	1.44	0.25	1.19
(2569)	Tegharia-I	0.91	0.41	0.50
(2570)	Jotekamal	1.00	0.20	0.80
(2571)	Rurua	1.39	0.19	1.20
(2572)	Raipur	0.86	0.30	0.56
(2573)	Bali-I	1.31	0.36	0.95
(2574)	Talibpur	1.23	0.42	0.81
(2575)	Kalmegha	0.77	0.33	0.44
(2576)	Mirzapur-II	0.67	0.11	0.56
(2577)	Sagardighi	1.38	0.38	1.00
(2578)	Sarbangapur	4.67	1.10	3.57
(2579)	Gundiria	1.27	0.19	1.08
(2580)	Monigram	1.90	0.52	1.38
(2581)	Malibari-II	1.26	0.13	1.13
(2582)	Andulberia-I	0.87	0.26	0.61
(2583)	Amarkundu	0.83	0.32	0.51
(2584)	Bahadurpur	1.42	0.69	0.73
(2585)	Gorapashla	1.97	0.38	1.59
(2586)	Mahesail-I	0.75	0.28	0.47
(2587)	Sabaldaha	2.21	0.60	1.61
(2588)	Mohurul	3.33	0.33	3.00
(2589)	Khorjuna	2.40	0.19	2.21

(2590)	Juranpur		1.41	0.39	1.02
(2591)	Kanchantala		0.41	0.40	0.01
(2592)	Joshohari-Anukha-I		0.79	0.10	0.69
(2593)	Chowa		2.22	0.65	1.57
(2594)	Hijal		2.93	0.28	2.65
(2595)	Margram		0.52	0.19	0.33
(2596)	Aeroali		1.18	0.31	0.87
(2597)	Sadikhar Deyar		0.80	0.12	0.68
(2598)	Rajohar Para		0.57	0.24	0.33
(2599)	Bhasai Paikar		0.97	0.19	0.78
(2600)	Dafarpur		0.59	0.40	0.19
(2601)	Bali-II		1.66	0.21	1.45
(2602)	Beniagram		1.84	0.50	1.34
(2603)	Amdahara		1.33	0.19	1.14
(2604)	Chaighari		1.38	0.31	1.07
(2605)	Rukanpur		0.59	0.28	0.31
(2606)	Raninagar		1.00	0.60	0.40
(2607)	Raninagar-II		1.51	0.30	1.21
(2608)	Jamuar		1.45	0.65	0.80
(2609)	Nabagram		4.34	0.91	3.43
(2610)	Bhagabangola-I		1.85	0.09	1.76
(2611)	Ahiron		0.40	0.34	0.06
(2612)	Narayanpur		1.00	0.65	0.35
(2613)	Khargram		0.40	0.07	0.33
(2614)	Sanmatinagar		0.65	0.34	0.31
(2615)	Lochanpur		1.36	0.22	1.14
(2616)	Simulia		3.65	0.55	3.10
(2617)	Mahisar		0.63	0.09	0.54
(2618)	Laxmipur		1.11	0.42	0.69
(2619)	Radharghat-II		4.45	0.58	3.87
(2620)	Mukundabag		1.27	0.53	0.74
(2621)	Kapasdanga		2.01	0.38	1.63
(2622)	Daulatabad		0.79	0.30	0.49
(2623)	Juginda		2.52	0.31	2.21
(2624)	Hatinagar		2.32	0.91	1.41
(2625)	Aurangabad-I		0.96	0.21	0.75
(2626)	Bhabta-II		1.18	0.11	1.07
(2627)	Kamnagar		1.53	0.28	1.25
(2628)	Dharampur		0.88	0.17	0.71
(2629)	Katlamari-II		1.22	0.33	0.89
(2630)	Mahesail-II		1.25	0.26	0.99

(2631)	Godda		1.50	0.10	1.40
(2632)	Kagram		2.88	0.47	2.41
(2633)	Kanupur		1.70	1.05	0.65
(2634)	Kalinagar-II		0.83	0.19	0.64
(2635)	Maiya		0.75	0.28	0.47
(2636)	MoRegisteram		4.10	0.30	3.80
(2637)	Deyansarai		2.07	0.20	1.87
(2638)	Prasadpur-Murshidabad		2.09	0.21	1.88
(2639)	Gobardhandanga		2.93	0.35	2.58
(2640)	Salu		5.70	0.86	4.84
(2641)	Mahisthali		0.85	0.35	0.50
(2642)	Mohammadpur		1.01	0.39	0.62
(2643)	Malibari-I		1.02	0.19	0.83
(2644)	Bhagirathpur		0.77	0.20	0.57
(2645)	Ramnagar Bachra		0.40	0.12	0.28
(2646)	Garaimari		0.98	0.22	0.76
(2647)	Sahebnagar		1.62	0.19	1.43
(2648)	Mahadebnagar		0.93	0.31	0.62
(2649)	Harioasmati		1.21	0.51	0.70
(2650)	Patikabari		1.40	0.24	1.16
(2651)	Balia		0.40	0.24	0.16
(2652)	Bokhara-I		3.75	0.08	3.67
(2653)	Barala		2.10	0.88	1.22
(2654)	Khanyadihi	Purba Medinipur	1.52	0.90	0.62
(2655)	Kola-II		1.35	0.92	0.43
(2656)	Debhog		0.72	0.54	0.18
(2657)	Gokulnagar		0.42	0.09	0.33
(2658)	Siddha-II		0.52	0.35	0.17
(2659)	Kamardha		1.87	1.21	0.66
(2660)	Henria		1.33	0.27	1.06
(2661)	Haldia-I		0.50	0.16	0.34
(2662)	Basantipur		1.33	0.24	1.09
(2663)	Haldia-II		0.75	0.24	0.51
(2664)	Itamagra-I		0.55	0.25	0.30
(2665)	Birulia		0.94	0.16	0.78
(2666)	Panskura-I		0.55	0.31	0.24
(2667)	Shrikantha		0.33	0.20	0.13
(2668)	Tilkhoja		0.33	0.10	0.23
(2669)	Naichanpur-I		0.86	0.23	0.63
(2670)	Paramanandapur		0.82	0.24	0.58
(2671)	Byabattarhat Purba		0.29	0.22	0.07

(2672)	Ramchak	0.75	0.47	0.28
(2673)	Baroj	2.92	0.37	2.55
(2674)	Bamunia	0.63	0.14	0.49
(2675)	Dhobaberia	1.58	0.16	1.42
(2676)	Itaberia	1.78	0.27	1.51
(2677)	Amalhanda	3.64	0.64	3.00
(2678)	Brindabanchak	0.72	0.53	0.19
(2679)	Manjushree	1.19	0.45	0.74
(2680)	Kukrahati	0.58	0.28	0.30
(2681)	Dariapur	1.70	0.46	1.24
(2682)	Dhalwara	1.93	0.34	1.59
(2683)	Srirampur-II	0.41	0.19	0.22
(2684)	Jukhia	2.80	0.64	2.16
(2685)	Sonachura	0.66	0.18	0.48
(2686)	Gopalnagar	2.27	0.70	1.57
(2687)	Chalti	0.34	0.10	0.24
(2688)	Gurgram	4.57	0.86	3.71
(2689)	South Khanda	4.82	0.62	4.20
(2690)	Mahammadpur-I	0.65	0.27	0.38
(2691)	Haipur	1.13	0.07	1.06
(2692)	Pratappur-I	0.70	0.41	0.29
(2693)	Gorkhamalpur	1.65	0.96	0.69
(2694)	Noipur	3.25	0.70	2.55
(2695)	Pipulberia-II	0.88	0.28	0.60
(2696)	Raghunathpur-II	0.56	0.23	0.33
(2697)	Mahammadpur	0.40	0.10	0.30
(2698)	Chistipur-II	2.48	0.24	2.24
(2699)	Kakhurda	2.19	0.61	1.58
(2700)	Kasbagram	1.41	0.10	1.31
(2701)	Amritberia	0.60	0.32	0.28
(2702)	Siddha-I	1.29	0.73	0.56
(2703)	Boyal-II	0.48	0.10	0.38
(2704)	Panchol	2.02	0.87	1.15
(2705)	Batia	0.58	0.12	0.46
(2706)	Raipur Paschimber	0.59	0.31	0.28
(2707)	Gokulnagar	1.00	0.54	0.46
(2708)	Badalpur	1.34	0.40	0.94
(2709)	Boyal-I	0.45	0.07	0.38
(2710)	Keshapat	1.59	1.12	0.47
(2711)	Haur	0.60	0.31	0.29

(2712)	Brindabanpur-II	0.55	0.17	0.38
(2713)	Nayaput	1.10	0.27	0.83
(2714)	Bishnubar-II	0.41	0.22	0.19
(2715)	Pipulberia-I	1.31	0.57	0.74
(2716)	Kalicharanpur	0.33	0.15	0.18
(2717)	Saoraberia-Jalpei-I	0.33	0.09	0.24
(2718)	Padima-I	2.79	1.62	1.17
(2719)	Chaitanyapur-II	0.52	0.12	0.40
(2720)	Amarshi-I	0.56	0.23	0.33
(2721)	Brindabanpur-I	0.54	0.23	0.31
(2722)	Iswarpur	0.90	0.08	0.82
(2723)	Kusumpur	2.26	0.71	1.55
(2724)	Gojina	0.60	0.09	0.51
(2725)	Kakra	0.90	0.23	0.67
(2726)	Paldhui	1.90	0.24	1.66
(2727)	Kalyanpur	0.32	0.26	0.06
(2728)	Depal	1.09	0.33	0.76
(2729)	Osmanpur	0.99	0.33	0.66
(2730)	Kendamarijalpai	1.07	0.16	0.91
(2731)	Amarshi-II	1.88	0.79	1.09
(2732)	Padima-II	6.25	2.55	3.70
(2733)	Haripur	0.35	0.23	0.12
(2734)	Bhajachauli-II	1.34	0.77	0.57
(2735)	Srirampur-I	0.36	0.12	0.24
(2736)	Kadua	0.54	0.09	0.45
(2737)	Basudevberia	2.98	0.20	2.78
(2738)	Byabattarhat Paschim	0.42	0.14	0.28
(2739)	Jumki	1.47	0.56	0.91
(2740)	Natshal-II	0.86	0.51	0.35
(2741)	Vivekananda	1.51	0.50	1.01
(2742)	Brajalalpur	2.43	0.81	1.62
(2743)	Lauda	1.72	0.56	1.16
(2744)	Basudebpur	0.36	0.24	0.12
(2745)	Pratappur-II	0.33	0.10	0.23
(2746)	Khejuria	1.10	0.38	0.72
(2747)	Haludbari	1.40	0.30	1.10
(2748)	Maitana	0.66	0.00	0.66
(2749)	Raghunath Bari	3.77	2.42	1.35
(2750)	Kismatnaikundi	1.00	0.32	0.68
(2751)	Pataspur	2.30	0.84	1.46

(2752)	Khodam Bari	0.74	0.14	0.60
(2753)	Balisai	1.43	0.23	1.20
(2754)	Garbeta	4.79	1.57	3.22
(2755)	Amlasuli	3.52	1.25	2.27
(2756)	Satilapur	0.82	0.31	0.51
(2757)	Chistipur-I	0.99	0.19	0.80
(2758)	Mugberia	2.00	0.32	1.68
(2759)	Sarbodaya	0.49	0.20	0.29
(2760)	Kumardi	1.17	0.33	0.84
(2761)	Amdabad-II	0.49	0.09	0.40
(2762)	Guaberya	1.87	0.24	1.63
(2763)	Samsabad	0.66	0.23	0.43
(2764)	Daudpur	1.72	0.60	1.12
(2765)	Rishibankimchandar	3.65	0.44	3.21
(2766)	Purusottampur	0.60	0.26	0.34
(2767)	Baruttarhingly	2.65	1.41	1.24
(2768)	Saoraberia-Jalpei-II	0.20	0.10	0.10
(2769)	Radhaballavchak	1.26	0.34	0.92
(2770)	Gakulpur	1.52	0.25	1.27
(2771)	Mathura	1.81	0.79	1.02
(2772)	Santipur-II	0.56	0.39	0.17
(2773)	Bhogpur	0.76	0.26	0.50
(2774)	Chowkhali	1.34	0.38	0.96
(2775)	Garhbari-I	2.12	0.37	1.75
(2776)	Chaitanyapur-I	0.67	0.06	0.61
(2777)	Brajalalchak	0.40	0.28	0.12
(2778)	Sagarbarh	1.35	0.70	0.65
(2779)	Teghori	1.84	0.67	1.17
(2780)	Kulbari	0.43	0.24	0.19
(2781)	Ghoshpur	0.72	0.32	0.40
(2782)	Kalindi	1.49	0.33	1.16
(2783)	Bargodagodar	0.37	0.21	0.16
(2784)	Debenra	2.45	0.45	2.00
(2785)	Mahammadpur-II	1.15	0.23	0.92
(2786)	Aurai	1.01	0.23	0.78
(2787)	Naichanpur-II	0.93	0.15	0.78
(2788)	Basantia	0.56	0.16	0.40
(2789)	Sahara	0.94	0.52	0.42
(2790)	Bhekutia	0.56	0.45	0.11
(2791)	Dulalpur	0.37	0.23	0.14
(2792)	Dubda	1.31	0.07	1.24

(2793)	Deshbandhu		1.55	0.33	1.22
(2794)	Deukpota		2.01	1.01	1.00
(2795)	Gobra		0.49	0.24	0.25
(2796)	Beundia		1.98	0.58	1.40
(2797)	Jerthan		1.86	0.36	1.50
(2798)	Anantapur-II		1.10	0.09	1.01
(2799)	Horekhali		0.85	0.31	0.54
(2800)	Sabatpur		0.71	0.51	0.20
(2801)	Khodam Bari-II		0.32	0.08	0.24
(2802)	Badhia		0.73	0.39	0.34
(2803)	Kalagachia		0.99	0.50	0.49
(2804)	Durmuth		0.61	0.29	0.32
(2805)	Deriachak		1.33	0.37	0.96
(2806)	Talgachari-II		1.70	0.60	1.10
(2807)	Balluk-II		0.79	0.09	0.70
(2808)	Kola-I		4.11	1.90	2.21
(2809)	Dibakarpur		0.89	0.32	0.57
(2810)	Baisnabchak		1.45	0.64	0.81
(2811)	Barisa		1.06	0.37	0.69
(2812)	Simulia		1.70	0.16	1.54
(2813)	Nandapur-Baraghuni		0.67	0.16	0.51
(2814)	Dakshin Narkelda		0.73	0.18	0.55
(2815)	Kotobarh		1.67	0.44	1.23
(2816)	Basudebpur		0.80	0.37	0.43
(2817)	Natshal-I		1.18	0.64	0.54
(2818)	Nijkasba		0.83	0.26	0.57
(2819)	Bathuary		0.88	0.29	0.59
(2820)	Gopalpur		1.48	0.48	1.00
(2821)	Lakshi		1.62	0.59	1.03
(2822)	Janka		2.23	1.11	1.12
(2823)	Radhapur		4.56	1.03	3.53
(2824)	Panchei		1.40	0.73	0.67
(2825)	Lakshya-I		0.53	0.23	0.30
(2826)	Balluk-I		0.55	0.18	0.37
(2827)	Majkapur		0.74	0.38	0.36
(2828)	Moyna-I		0.61	0.22	0.39
(2829)	Khar		0.72	0.56	0.16
(2830)	Gobardhanpur		0.58	0.21	0.37
(2831)	Padampur		0.55	0.19	0.36
(2832)	Birbandar		0.75	0.53	0.22

(2833)	Paschim Sitalpur		0.56	0.31	0.25
(2834)	Amdabad-I		0.83	0.20	0.63
(2835)	Khandakhola		1.37	0.50	0.87
(2836)	Satish Samanta		0.35	0.23	0.12
(2837)	Chakdwipa		1.22	0.77	0.45
(2838)	Amtala		2.06	0.80	1.26
(2839)	Bhagwanpur		3.24	0.68	2.56
(2840)	Argola		1.60	0.35	1.25
(2841)	Tikashi		1.03	0.30	0.73
(2842)	Marishda		1.47	0.54	0.93
(2843)	Pulshita		1.26	0.91	0.35
(2844)	Itamagra-II		0.50	0.44	0.06
(2845)	Nandigram		0.71	0.29	0.42
(2846)	Mahisagote		1.02	0.35	0.67
(2847)	Sarada		0.30	0.23	0.07
(2848)	Baratal		1.43	0.21	1.22
(2849)	Barhat		2.00	0.46	1.54
(2850)	Kharut-I		0.55	0.34	0.21
(2851)	Bibhisampur		1.19	0.43	0.76
(2852)	Lakshya-II		0.85	0.32	0.53
(2853)	Gobindapur		3.12	1.09	2.03
(2854)	Arjunnagar		3.50	0.41	3.09
(2855)	Betkundu		3.49	0.89	2.60
(2856)	Kalagar		1.53	0.36	1.17
(2857)	Kharui-II		1.04	0.22	0.82
(2858)	Kanaidighi		2.30	0.42	1.88
(2859)	Bakcha		1.34	0.31	1.03
(2860)	Santipur-I		2.98	1.62	1.36
(2861)	Nilkuthya		0.78	0.54	0.24
(2862)	Uttar Sonamui		0.75	0.35	0.40
(2863)	Talgachari-I		1.02	0.33	0.69
(2864)	Garbari-II		1.26	0.30	0.96
(2865)	Jalpai		0.47	0.19	0.28
(2866)	Joynagar		0.18	0.11	0.07
(2867)	Chaitanyapur		1.73	0.61	1.12
(2868)	Sayestanagar-I	North 24 Parganas	1.25	0.36	0.89
(2869)	Chakla		1.83	0.42	1.41
(2870)	Gachakharpur		0.54	0.15	0.39
(2871)	Amlani		0.92	0.20	0.72
(2872)	Chaita		3.22	0.22	3.00

(2873)	Daadpur		3.75	0.17	3.58
(2874)	Kulti		3.99	0.53	3.46
(2875)	Duttapukur – I		4.90	4.20	0.70
(2876)	Kajjuri		1.32	0.30	1.02
(2877)	Salipur		4.93	0.16	4.77
(2878)	Panpur Keutia		2.70	0.92	1.78
(2879)	Bhurkunda		4.31	0.67	3.64
(2880)	Jhowdanga		4.68	0.72	3.96
(2881)	Begumpur-Bibipur		1.42	0.03	1.39
(2882)	Jaleshwar		3.27	0.89	2.38
(2883)	Ramchandrapur-Uday		2.88	0.15	2.73
(2884)	Kampa chakla		2.81	2.15	0.66
(2885)	Jaliakhali		1.73	0.33	1.40
(2886)	Gotra		0.36	0.13	0.23
(2887)	Shreekrishnapur		1.99	0.39	1.60
(2888)	Bishpur		2.37	0.27	2.10
(2889)	Prithiba		2.22	0.29	1.93
(2890)	Charghat		1.76	0.39	1.37
(2891)	Dighramalickberia		1.32	0.48	0.84
(2892)	Dharampur		2.23	0.54	1.69
(2893)	Atpukur		11.28	1.22	10.06
(2894)	Jagannathpur		1.50	0.12	1.38
(2895)	Hadipur Jhikra – I		1.40	0.06	1.34
(2896)	Chowberia – II		1.11	0.31	0.80
(2897)	Akaipur		7.00	0.72	6.28
(2898)	Chaptala		4.54	0.84	3.70
(2899)	Shibkhali		1.66	0.53	1.13
(2900)	Kumrapara		1.10	0.36	0.74
(2901)	Ichapur – Nilganj		9.09	7.30	1.79
(2902)	Dighari		1.82	0.27	1.55
(2903)	Sarberia Agarhati		3.23	0.65	2.58
(2904)	Dhanyakuria		0.57	0.08	0.49
(2905)	Simulpur		2.30	0.98	1.32
(2906)	Ichhapur – I		2.88	0.89	1.99
(2907)	Kemiakhamarpara		3.16	0.87	2.29
(2908)	Jyangrahatiara – II		11.06	1.69	9.37
(2909)	Sadhanpur		3.61	0.60	3.01
(2910)	Taraberia		4.03	0.10	3.93
(2911)	Sarapul Nirman		0.69	0.25	0.44
(2912)	Chandgar Rohanda		5.42	2.27	3.15
(2913)	Boyra		0.59	0.32	0.27

(2914)	Rajarhat Bishnupur – I	14.89	3.46	11.43
(2915)	Maslandpur – I	1.05	0.96	0.09
(2916)	Hatbaur	1.91	0.35	1.56
(2917)	Bilkanda – II	1.89	1.65	0.24
(2918)	Tepul Mirjapur – I	2.02	0.36	1.66
(2919)	Khulna	0.94	0.19	0.75
(2920)	Kirtipur – II	4.49	1.40	3.09
(2921)	Bandipur	2.23	1.09	1.14
(2922)	Baltinityanandakanti	1.11	0.26	0.85
(2923)	Paschimkhlakapur	6.19	3.05	3.14
(2924)	Champali	0.83	0.31	0.52
(2925)	Mohanpur	4.42	0.80	3.62
(2926)	Deganga – I	1.55	0.49	1.06
(2927)	Saguna	1.70	0.51	1.19
(2928)	Sohani Swetpur	4.28	0.34	3.94
(2929)	Sandelebill	0.75	0.18	0.57
(2930)	Bairampur	1.89	0.55	1.34
(2931)	Amulia	1.91	0.22	1.69
(2932)	Barunhat Rameswarpur	1.28	0.23	1.05
(2933)	Nazat – II	6.58	1.35	5.23
(2934)	Jogeshganj	1.40	0.56	0.84
(2935)	Helencha	1.00	0.36	0.64
(2936)	Bankragokulpur	1.71	0.17	1.54
(2937)	Rajarhat	6.18	2.45	3.73
(2938)	Chandipur	1.62	0.29	1.33
(2939)	Bagjola	3.01	0.60	2.41
(2940)	Ashru	1.69	0.59	1.10
(2941)	Bodai	2.43	0.76	1.67
(2942)	Berachampa – II	3.85	0.34	3.51
(2943)	Chhotojagulia	3.57	2.07	1.50
(2944)	Bilkanda – I	6.22	2.68	3.54
(2945)	Duma	3.73	1.06	2.67
(2946)	Aturia	1.00	0.36	0.64
(2947)	Dharampukuria	5.20	1.26	3.94
(2948)	Bhowanipur – II	1.20	0.28	0.92
(2949)	Raghunathpur	1.80	0.05	1.75
(2950)	Kanchua	1.86	0.49	1.37
(2951)	Hasnabad	0.46	0.08	0.38
(2952)	Rajibpur Bira	3.05	0.60	2.45
(2953)	Dhutordaha	2.14	0.24	1.90
(2954)	Amdanga	3.56	0.52	3.04

(2955)	Sehara		1.22	0.46	0.76
(2956)	Beraberi		1.54	0.18	1.36
(2957)	Kaniara-II		1.40	0.32	1.08
(2958)	Chatra		7.10	1.58	5.52
(2959)	Kasimpur		5.23	3.64	1.59
(2960)	Patlikhanpur		1.50	0.14	1.36
(2961)	Guma – I		2.01	0.22	1.79
(2962)	Swarupnagar		1.18	0.18	1.00
(2963)	Hatgachhia		2.77	0.12	2.65
(2964)	Jaleshwar – I		2.50	0.70	1.80
(2965)	Kalinagar		7.11	0.45	6.66
(2966)	Monipur		2.93	0.81	2.12
(2967)	Gobindapur-Kalicharanpur		0.71	0.22	0.49
(2968)	Chandpur		6.09	2.31	3.78
(2969)	Gopalnagar – II		1.42	0.14	1.28
(2970)	Kumrapara		2.14	0.36	1.78
(2971)	Kalupur		2.08	0.67	1.41
(2972)	Sutia		5.62	0.71	4.91
(2973)	Kowgachi – II		2.71	1.08	1.63
(2974)	Bhawanipur – I		0.70	0.13	0.57
(2975)	Moricha		1.97	0.87	1.10
(2976)	Dharampur – II		2.45	0.61	1.84
(2977)	Khasbalanda		2.02	0.39	1.63
(2978)	Bergoom – II		1.11	0.50	0.61
(2979)	Bitharihakimpore		2.00	0.16	1.84
(2980)	Fulsara		3.84	0.88	2.96
(2981)	Noorgram		1.72	0.21	1.51
(2982)	Kaniara I		1.30	0.47	0.83
(2983)	Sayestanagar – II		0.71	0.16	0.55
(2984)	Boyermari – II		3.69	0.17	3.52
(2985)	Patharghata		2.71	2.22	0.49
(2986)	Majhipara Palasi		2.46	0.02	2.44
(2987)	Deganga – II		1.35	0.30	1.05
(2988)	Nayabastya		2.43	0.31	2.12
(2989)	Ranaghat		1.31	0.46	0.85
(2990)	Ramnagar		5.76	0.66	5.10
(2991)	Dulduli		2.86	0.86	2.00
(2992)	Tangra		2.98	0.28	2.70
(2993)	Kirteenagar – I		2.49	1.19	1.30
(2994)	Beraberia		2.42	0.69	1.73
(2995)	Chowberia – II		1.33	0.33	1.00

(2996)	Pifa	0.45	0.32	0.13
(2997)	Bergoom – I	2.55	0.40	2.15
(2998)	Malipota	3.86	1.26	2.60
(2999)	Kumarjole	1.62	0.10	1.52
(3000)	Bagdha	1.91	0.47	1.44
(3001)	Jetia	2.70	2.52	0.18
(3002)	Ghorarash-Kulingram	6.13	0.63	5.50
(3003)	Rautra	1.26	0.67	0.59
(3004)	Bhebia	0.59	0.30	0.29
(3005)	Gobindakati	3.97	0.54	3.43
(3006)	Bermajur – I	2.59	0.42	2.17
(3007)	Murari saha	0.97	0.20	0.77
(3008)	Gopalnagar – I	6.34	0.36	5.98
(3009)	Palla	3.45	0.57	2.88
(3010)	Sundarpur	7.74	0.97	6.77
(3011)	Sonapukur-Sankarpur	1.61	0.13	1.48
(3012)	Durgamandap	2.19	0.58	1.61
(3013)	Purba khilkapur	0.58	0.51	0.07
(3014)	Sashon	6.58	1.16	5.42
(3015)	Kadambagachi	4.59	1.57	3.02
(3016)	Haroa	2.52	0.44	2.08
(3017)	Gopalpur – I	8.68	0.34	8.34
(3018)	Sandeshkhali	2.36	0.22	2.14
(3019)	Chhaygharia	3.05	0.17	2.88
(3020)	Sankchura Bagundi	3.18	2.15	1.03
(3021)	Kolsur	1.25	0.11	1.14
(3022)	Sewli	3.90	1.71	2.19
(3023)	Korakathi	6.55	0.37	6.18
(3024)	Mohisbathan – II	14.61	1.13	13.48
(3025)	Makhal gachia	0.35	0.23	0.12
(3026)	Rupamari	2.21	0.19	2.02
(3027)	Gopalpur – II	3.89	0.15	3.74
(3028)	Berachampa – I	1.89	0.52	1.37
(3029)	Chandpara	3.32	1.33	1.99
(3030)	Nazat – I	3.25	0.13	3.12
(3031)	Kholapota	2.03	0.26	1.77
(3032)	Shibdaspur	0.88	0.54	0.34
(3033)	Ichhapur – II	3.89	2.35	1.54
(3034)	Mamudpur	5.85	2.69	3.16
(3035)	Adhata	5.02	1.14	3.88

(3036)	Sindrani		2.33	0.36	1.97
(3037)	Kowgachi – I		10.84	3.81	7.03
(3038)	Hingalganj		0.73	0.13	0.60
(3039)	Champapukur		2.70	0.29	2.41
(3040)	Patulia		5.54	2.91	2.63
(3041)	Banspul		0.51	0.15	0.36
(3042)	Hadipur-Jhilara – II		2.86	0.19	2.67
(3043)	Mohanpur		6.81	6.25	0.56
(3044)	Rajendrapur		2.39	0.57	1.82
(3045)	Jadurhati uttar		1.20	0.01	1.19
(3046)	Ganrapota		4.28	0.68	3.60
(3047)	Bankjuri		1.83	0.38	1.45
(3048)	Bajitpur		1.08	0.32	0.76
(3049)	Chandigara		1.25	0.23	1.02
(3050)	Bermajur – II		3.08	0.66	2.42
(3051)	Maslandpur – II		1.41	1.13	0.28
(3052)	Jasaikatiatghara		1.77	0.12	1.65
(3053)	Minakhan		2.51	0.12	2.39
(3054)	Guma - II		1.18	0.80	0.38
(3055)	Sangrampur Shibhati		1.24	0.90	0.34
(3056)	Shrinagar Matia		1.64	0.16	1.48
(3057)	Bamanpukur		3.89	0.51	3.38
(3058)	Falti-Beliaghata		4.41	1.26	3.15
(3059)	Jadurhati Dakshin		1.85	0.05	1.80
Total			6594.91	1761.23	4833.68

Appendix - XIV

(Reference: Paragraph 2.8.1)

Number of GPs that failed to maintain important records as at the end of 2004-05

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	100	204	174
(2)	Appropriation Register	227	383	269
(3)	General Dead Stock Register	12	20	14
(4)	Allotment Register	79	146	121
(5)	Works/Scheme Register	229	405	285
(6)	Measurement Book	15	72	36
(7)	Asset Register	71	168	87
(8)	Store Account Register	65	109	38

Appendix - XV

(Reference: Paragraph 2.8.2)

(I) Number of PSs that failed to maintain important records as at the end of 2002-03

Sl. No.	Name of Register/Book	Total number of PSs that failed to maintain the record		
		Under Jalpaiguri Division	Under Bardhaman Division	Under Presidency Division
(1)	Demand and Collection Register	20	34	14
(2)	Appropriation Register	33	28	16
(3)	Asset Register	15	26	14
(4)	Annual Accounts	8	26	11
(5)	Advance Register	8	29	5
(6)	Unpaid Bill Register	12	20	11
(7)	Stock Register	7	16	9
(8)	Works/Scheme Register	11	17	12
(9)	Deposit Ledger	19	14	7
(10)	Investment Register	5	10	3
(11)	General Ledger	11	20	3
(12)	Liquid Cash Book	7	15	9
(13)	Establishment Check Register	13	10	4
(14)	Adjustment Register	10	6	1
(15)	Register of Movable/Immovable Properties	22	11	5

(II) Number of PSs that failed to maintain important records as 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 Bardhaman Division	Under Presidency Division
(1)	Demand and Collection Register	7	28	11
(2)	Appropriation Register	19	22	18
(3)	Asset Register	6	23	12
(4)	Annual Accounts	14	21	17
(5)	Advance Register	3	24	4
(6)	Unpaid Bill Register	5	16	12
(7)	Stock Register	2	9	8
(8)	Works/Scheme Register	8	15	16
(9)	Deposit Ledger	10	10	8
(10)	General Ledger	7	14	3
(11)	Register of Movable/Immovable Properties	11	12	4
(12)	Investment Register	2	7	2
(13)	Liquid Cash Book	3	13	9
(14)	Establishment Check Register	4	9	2
(15)	Adjustment Register	2	5	2

(III) Number of PSs that failed to maintain important records as at the end of 2004-05

Sl. No.	Name of Register/Book	Total number of PSs that failed to maintain the record		
		Under Jalpaiguri Division	Under Bardhaman Division	Under Presidency Division
(1)	Demand and Collection Register	2	34	-
(2)	Appropriation Register	1	23	-
(3)	Asset Register	2	26	-
(4)	Annual Accounts	-	22	-
(5)	Advance Register	1	35	-
(6)	Unpaid bill register	1	18	-
(7)	Stock Register	-	9	-
(8)	Works/Scheme Register	1	19	-
(9)	Deposit Ledger	-	18	-
(10)	General Ledger	2	21	-
(11)	Investment Register	-	1	-
(12)	Liquid Cash Book	3	11	-
(13)	Establishment Check Register	2	11	-
(14)	Adjustment Register	1	8	-
(15)	Register of Movable/Immovable Properties	2	13	-

Appendix - XVI

(Reference: Paragraph 2.8.2)

Number of ZPs that failed to maintain important records as at the end of 2004-05

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

Appendix - XVII

(Reference: Paragraph 2.9.1)

Cases of losses in cash and kind due to theft and defalcation of GP funds at the end of 2004-05

Sl. No.	Name of GP/ Controlling ZP	Amount involved	Year of theft/ defalcation	Nature of theft/ defalcation	Follow-up action taken
(1)	Khetia/Bardhaman	5,615.00	December 2004	Theft	FIR lodged
(2)	Belkash/Bardhaman	12,435.00	2004-05		FIR lodged in April 2004
(3)	Rayna-II/Bardhaman	2,000.00	2003-04	Theft	
(4)	Debipur/Bardhaman	2678.00	1988	Theft	FIR lodged in February 1988
(5)	Bally-I/South Parganas 24	29,462.00		Cash in hand of Ex-Pradhan	
(6)	Netaji/ South Parganas 24	2,53,793.88		Cash in hand of Ex-Pradhan	
(7)	Gordewani/ South Parganas 24	2 chairs	January 2005	Theft	
(8)	Dhala/Bankura	1 solar plate of telephone tower	2004-05	Theft	FIR lodged
(9)	Neturpur/Bankura	15,000.00	2003-04	Theft	FIR lodged in November 2003
(10)	Muradi/Purulia	Cycle-1 Ceiling fan-1 Pipe-3 Clock-13 Chair-4 Towel-1	2004-05	Theft	FIR lodged in August 2004
(11)	Dhejlabamu/ Purulia	Chair-1 Wall clock-1 Key	2004-05	Theft	FIR lodged in June 2004
(12)	Maju/Howrah	334.50	2004-05	Theft	FIR lodged
(13)	Polgustia/Howrah	806.00	2005-06	Theft	
(14)	Bajitpur/ North Parganas 24	1,200.00	2004-05	Theft	FIR lodged
(15)	Gotra/ North Parganas 24	1,200.00		Defalcation	No action taken
(16)	Madhabpur	1. Phone receiver 2. Light 3. Clock-12	2003-04	Theft	FIR lodged
(17)	Khajra/Paschim Medinipur	724.00	2004-05	Theft	FIR lodged in November 2004
(18)	Garaimar/ Murshidabad	127 kg rice	2004-05	Theft	FIR lodged in October 2004
(19)	Mahanandatala/ Malda	Solar telephone	2004-05	Theft	FIR lodged in October 2004
(20)	Araidanga	Fibre chairs	2005-06	Theft	

Appendix - XVIII

(Reference: Paragraph 2.10.1)

Number of GPs where no Internal Audit was conducted during 2004-05

Sl. No	Controlling ZP	Number of GPs where no internal audit was conducted
(1)	Paschim Medinipur	101
(2)	Purba Medinipur	108
(3)	Birbhum	58
(4)	Bardhaman	124
(5)	Murshidabad	98
(6)	South 24 Parganas	130
(7)	North 24 Parganas	87
(8)	Howrah	40
(9)	Hooghly	67
(10)	Nadia	64
(11)	Purulia	33
(12)	Bankura	70
(13)	Malda	30
(14)	Jalpaiguri	26
(15)	Coochbehar	50
(16)	Uttar Dinajpur	57
(17)	Dakshin Dinajpur	36
(18)	Siliguri Mahakuma Parishad	22
Total	18	1201

Appendix - XIX

(Reference: Paragraph 2.10.2)

**Number of PSs where no Internal Audit was conducted
during 2002-2003, 2003-2004 and 2004-05**

Sl. No.	No. of PSs where no internal audit was conducted			Controlling ZP
	2002-2003	2003-2004	2004-05	
(1)	4	4	-	Dakshin Dinajpur
(2)	8	6	1	Uttar Dinajpur
(3)	6	5	8	Purulia
(4)	15	15	16	Bankura
(5)	6	6	3	Birbhum
(6)	5	5	1	Coochbehar
(7)	7	11	-	Malda
(8)	1	1	9	Purba Medinipur
(9)	-	-	1	Paschim Medinipur
(10)	13	13	-	Murshidabad
(11)	6	8	-	North 24 Parganas
(12)	5	5	-	Nadia
(13)	5	5	-	South 24 Parganas
(14)	12	12	2	Jalpaiguri
(15)	3	4	-	Bardhaman
(16)	6	6	2	Hoohgly
Total	102	106	43	

Appendix - XX

(Reference: Paragraph 2.10.2)

Number of ZPs where no Internal Audit was conducted during 2004-05

Sl. No.	Name of ZPs where no internal audit was conducted	2004-05
(1)	Bankura	✓
(2)	Birbhum	✓
(3)	Dakshin Dinajpur	✓
(4)	Hooghly	✓
(5)	Howrah	✓
(6)	Malda	✓
(7)	Murshidabad	✓
(8)	Nadia	✓
(9)	Purba Medinipur	✓
(10)	Purulia	✓
(11)	South 24 Parganas	✓
(12)	Paschim Medinipur	✓

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

Appendix - XXI

(Reference: Paragraph 3.1.1)

Number of GPs which did not prepare Annual Action Plan (AAP) under IAY during 2004-05

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 (Rupees in lakh)
(1)	Bankura	72	134.34
(2)	South 24 Parganas	104	220.73
(3)	Purulia	84	160.24
(4)	Coochbehar	7	72.88
(5)	Malda	25	56.14
(6)	Darjeeling	25	214.84
(7)	Nadia	31	98.20
(8)	Birbhum	45	61.14
(9)	Murshidabad	34	132.71
(10)	Jalpaiguri	26	353.29
(11)	Dakshin Dinajpur	32	127.69
(12)	Uttar Dinajpur	27	95.70
(13)	Howrah	45	63.75
(14)	Bardhaman	20	17.79
(15)	Purba Medinipur	34	76.56
(16)	Paschim Medinipur	92	172.27
(17)	Hooghly	34	41.78
(18)	North 24 Parganas	60	120.40
Total		797	2220.45

Appendix - XXII

(Reference: Paragraph 3.1.2)

Amount of assistance given to families during 2004-05 not selected from BPL list

Sl No.	No. of GPs	Controlling ZP	Amount of assistance given (Rupees in lakh)
(1)	19	Dakshin Dinajpur	23.77
(2)	34	Uttar Dinajpur	256.48
(3)	92	Purulia	140.25
(4)	103	North 24 Parganas	302.11
(5)	193	Bardhaman	429.77
(6)	105	Birbhum	143.40
(7)	104	Nadia	206.88
(8)	100	Bankura	195.47
(9)	123	Paschim Medinipur	149.24
(10)	46	Coochbehar	549.96
(11)	54	Purba Midnapore	59.15
(12)	102	Hooghly	157.95
(13)	57	Malda	145.45
(14)	92	Murshidabad	75.15
(15)	59	Howrah	48.84
(16)	164	South 24 Parganas	338.67
(17)	46	Jalpaiguri	84.42
(18)	80	Darjeeling	460.41
	1573	Total	3767.37

Appendix - XXIII

(Reference: Paragraph 3.1.3)

Irregular conferment of ownership of huts solely on male members during 2004-05

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)	65	Dakshin Dinajpur	1761	231.59
(2)	93	Uttar Dinajpur	2125	409.74
(3)	128	Purulia	1416	155.86
(4)	162	North 24 Parganas	2425	374.00
(5)	240	Bardhaman	2664	452.51
(6)	153	Birbhum	2017	319.73
(7)	148	Nadia	2811	440.90
(8)	165	Bankura	2317	357.74
(9)	196	Paschim Medinipur	1506	236.58
(10)	126	Coochbehar	18366	2769.09
(11)	153	Purba Medinipur	1790	278.69
(12)	176	Hooghly	1355	174.18
(13)	136	Jalpaiguri	11887	2031.78
(14)	131	Darjeeling	4990	846.79
(15)	265	South 24 Parganas	4399	614.08
(16)	133	Howrah	1600	248.14
(17)	178	Murshidabad	1245	184.30
(18)	114	Malda	3255	395.47
	2762	Total	67929	10521.17

Appendix - XXIV

(Reference: Paragraph 3.1.4)

**Expenditure incurred during 2004-05 on construction/up-gradation
of huts for beneficiaries having no proof of land ownership**

Sl. No.	No. of GPs	Controlling PS/ZP	No of cases where ownership of land not proved	Amount of expenditure incurred on construction/up-gradation of huts for beneficiaries having no proof of land ownership (Rupees in lakh)
(1)	7	Dakshin Dinajpur	312	39.55
(2)	13	Uttar Dinajpur	1452	219.18
(3)	42	Purulia	1270	152.94
(4)	5	North 24 Parganas	33	5.54
(5)	19	Bardhaman	491	72.11
(6)	11	Birbhum	337	45.34
(7)	8	Nadia	216	36.92
(8)	10	Bankura	169	33.76
(9)	36	Paschim Medinipur	798	116.84
(10)	29	Coochbehar	7943	1198.96
(11)	5	Purba Medinipur	135	21.56
(12)	8	Hooghly	224	33.57
(13)	11	Malda	514	75.71
(14)	15	Murshidabad	197	163.64
(15)	9	Howrah	164	27.32
(16)	19	South 24 Parganas	526	71.30
(17)	40	Jalpaiguri	7221	1094.50
(18)	16	Darjeeling	1364	229.16
Total	303		23366	3637.90

Appendix - XXV

(Reference: Paragraph 3.1.5)

Number of cases where construction of sanitary latrines/smokeless chullahs was excluded from construction package during 2004-05

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	1617/(35)	2019/(44)
(2)	Uttar Dinajpur	3884/(27)	4844/(34)
(3)	Purulia	2940/(92)	3183/(102)
(4)	North 24 Parganas	2578/(66)	2834/(80)
(5)	Bardhaman	1654/(59)	3046/(97)
(6)	Birbhum	1962/(71)	2154/(88)
(7)	Nadia	1569/(38)	2526/(63)
(8)	Bankura	2783/(92)	3146/(107)
(9)	Paschim Medinipur	2847/(122)	3368/(148)
(10)	Coochbehar	15088/(62)	15124/(71)
(11)	Purba Medinipur	2347/(91)	2537/(99)
(12)	Hooghly	3036/(90)	3355/(99)
(13)	Jalpaiguri	8455/(48)	11330/(61)
(14)	Darjeeling	4737/(56)	4857/(59)
(15)	South 24 Parganas	4998/(159)	5431/(174)
(16)	Howrah	1553/(62)	1812/(70)
(17)	Murshidabad	1535/(87)	2069/(117)
(18)	Malda	4662/(71)	5131/(79)
Total		(68245)/(1328)	(78766)/(1592)

Appendix - XXVI

(Reference : Paragraph 3.2.1)

Number of GPs which did not prepare annual action plan (AAP) during 2004-05 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 (Rupees in lakh)
(1)	Bankura	79	197.76
(2)	South 24 Parganas	139	237.38
(3)	Purulia	96	487.34
(4)	Coochbehar	36	119.90
(5)	Malda	45	76.08
(6)	Darjeeling	40	125.86
(7)	Nadia	64	67.19
(8)	Birbhum	60	30.46
(9)	Murshidabad	69	44.94
(10)	Jalpaiguri	55	501.00
(11)	Dakshin Dinajpur	34	150.80
(12)	Uttar Dinajpur	51	82.75
(13)	Howrah	90	109.12
(14)	Bardhaman	44	29.25
(15)	Paschim Medinipur	123	505.46
(16)	Purba Medinipur	72	77.19
(17)	Hooghly	80	154.49
(18)	North 24 Parganas	71	91.95
Total		1248	3088.92

Appendix - XXVII

(Reference : Paragraph 3.2.2)

Number of GPs where percentage of employment opportunities provided to women ranged from zero to 20 during 2004-05

Sl.No.	Range	No. of GPs	Name of controlling ZP
(1)	0-5 per cent	68	North 24 Parganas
		4	Bankura
		4	Darjeeling
		44	Malda
		68	Nadia
		12	Coochbehar
		39	Paschim Medinipur
		50	Birbhum
		38	Bardhaman
		43	Hooghly
		109	Purba Medinipur
		11	Purulia
		86	Murshidabad
		12	Jalpaiguri
		47	Howrah
		16	Dakshin Dinajpur
		12	Uttar Dinajpur
(2)	6-10	127	South 24 Parganas
		18	Hooghly
		2	Purulia
		23	Coochbehar
		13	Malda
		12	North 24 Parganas
		5	Bankura
		8	Darjeeling
		16	Birbhum
		20	Bardhaman
		3	Howrah
		7	Nadia
		4	South 24 Parganas
		18	Paschim Medinipur
		8	Murshidabad
		9	Jalpaiguri
		11	Uttar Dinajpur
9	Purba Medinipur		
13	Dakshin Dinajpur		

(3)	11-15	5	North 24 Parganas
		4	South 24 Parganas
		15	Birbhum
		4	Murshidabad
		13	Malda
		5	Purba Medinipur
		1	Howrah
		29	Paschim Medinipur
		12	Coochbehar
		3	Purulia
		2	Nadia
		26	Bardhaman
		13	Hooghly
		7	Darjeeling
		19	Jalpaiguri
		7	Dakshin Dinajpur
		12	Uttar Dinajpur
		12	Bankura
		(4)	16-20
5	Hooghly		
1	North 24 Parganas		
10	Birbhum		
2	Purulia		
14	Bardhaman		
1	Malda		
10	Darjeeling		
1	Nadia		
18	Jalpaiguri		
25	Paschim Medinipur		
7	Dakshin Dinajpur		
11	Coochbehar		
3	Murshidabad		
11	Uttar Dinajpur		
6	Purba Medinipur		
Total		1318	

Appendix - XXVIII

(Reference : Paragraph 3.2.3)

**Name of PSs which did not prepare annual action plan (AAP)
under SGRY during 2002-03 to 2004-05**

Sl. No.	Name of PS	Name of controlling ZP	Amount spent on works outside AAP (Rupees in lakh)		
			2002-03	2003-04	2004-05
(1)	Chhatna	Bankura	26.88	31.27	36.43
(2)	Illambazar		52.47	0	0
(3)	Gangarampur	Dakshin Dinajpur	64.83	25.23	0
(4)	Harirampur		27.49	42.37	0
(5)	Tapan		0	54.21	0
(6)	Arambagh	Hoohgly	121.48		0
(7)	Chanchal-II	Malda	20.83	22.65	0
(8)	Joypur	Purulia	25.30	55.08	107.48
(9)	Bagmundi		83.65	108.28	66.04
(10)	Man Bazar		0	11.27	0
Total			773.29		209.95
Grand Total			983.24		

Appendix - XXIX

(Reference : Paragraph 3.2.4)

Number of PSs where percentage of employment opportunities provided to women ranged from zero to 20 during 2002-03 to 2004-05

Sl. No.	Range	No. of PSs			Name of controlling ZP
		2002-03	2003-04	2004-05	
(1)	0-5 per cent	0	1	0	Uttar Dinajpur
		1	1	0	Birbhum
		2	2	0	Hooghly
		0	0	1	Paschim Medinipur
		0	0	1	Purba Medinipur
		1	1	0	Coochbehar
		2	2	0	Malda
		1	0	0	Murshidabad
(2)	6-10 per cent	1	0	0	Uttar Dinajpur
		0	0	1	Purba Medinipur
		1	0	0	Purulia
		0	1	0	Dakshin Dinajpur
(3)	11-15 per cent	2	1	0	Purulia
		1	1	0	Malda
(4)	16-20 per cent	0	0	1	Hooghly
		1	0	1	Purulia
Total		13	10	5	

Appendix - XXX

(Reference: Paragraph 3.2.5)

**Name of PSs that incurred expenditure on maintenance of public assets,
in excess of the permissible limit, during 2002-03 to 2004-05**

Sl. No.	Name of PSs	Controlling ZP	Total expenditure incurred in excess of permissible limit (Rupees in lakh)			Amount of Permissible limit (15%) (Rupees in lakh)			
			2002-03	2003-04	2004-05	2002-03	2003-04	2004-05	
(1)	Rampurhat-II	Birbhum	42.92	43.45	-	6.45	7.33	-	
(2)	Suri-I		33.19	-	6.63	-	-	-	
(3)	Goghat-II	Hooghly	23.00	15.31	19.65	9.58	10.94	6.41	
(4)	Dhaniakhali		43.62			20.45			
(5)	Khanakul-II		106.33			-	22.33		-
(6)	Dhaniakhali		82.80	-	38.81	-	-	-	
(7)	Falakata	Jalpaiguri	-	-	27.20	-	-	7.70	
(8)	Hanskhali	Nadia	22.50	8.03	-	8.44	6.02	-	
(9)	Jhargram	Paschim Medinipur	-	-	16.92	-	-	11.04	
(10)	Khejuri-I	Purba medinipur	-	-	10.19	-	-	3.41	
(11)	Khejuri-II		-	-	12.21	-	-	7.93	
(12)	Bhagwanpur-II		-	-	31.95	-	-	8.13	
(13)	Neturia	Purulia	13.86	20.00	-	20.41	15.27	-	
(14)	Jhalda-I		58.84			28.09			
(15)	Jhalda-II		179.67			55.08			
(16)	Islampur	Uttar Dinajpur	36.66	29.48	-	7.64	7.25	-	
Total			923.22			269.90			

Appendix - XXXI

(Reference : Paragraph 3.2.6)

**Name of PSs that incurred expenditure towards execution of
works engaging contractors during 2002-03 to 2004-05**

Sl. No.	Name of PSs	Controlling ZP	Total Expenditure incurred in engagement of contractors (Rupees in lakh)		
			2002-03	2003-04	2004-05
(1)	Ranibundh	Bankura	0	0	2.47
(2)	Nanoor	Birbhum	0	5.38	0
(3)	Dhaniakhali	Hooghly	41.43	0	0
(4)	Goghat-II		9.11	0	0
(5)	Gazole	Malda	0.99		0
(6)	Burwan	Murshidabad	0.72		0
(7)	Jhargram	Paschim Medinipur	0	0	15.89
(8)	Khejuri-I	Purba Medinipur	0	0	1.78
(9)	Khejuri-II		0	0	2.17
(10)	Sagar	South 24 Parganas	0	1.13	0
(11)	Raiganj	Uttar Dinajpur	3.78	0	0
Total			84.85		