

(246)

No. J-16020/12/2012-MGNREGA (Pt.)
Ministry of Rural Development
(MGNREGA Division)

Krishi Bhawan, New Delhi.
Dated: July, 25th, 2012

Principal Secretaries/Secretaries of States/UTs
(In-charge of MGNREGA)
Government of _____

CIRCULAR

Sub: Conduct of Finance Audit and Certification of MGNREGS at Gram Panchayat Level by Chartered Accountant – launching of pilots.

With reference of the proposal of the Ministry of Rural Development, Government of India, for getting Gram Panchayat accounts of MGNREGS to be certified by CA/CA firm in accordance with the Scheme Guidelines, a draft framework has already been issued vide Circular No. J-16020/12/2012-MGNREGA (Pt.) dated 21st June, 2012. On this comments from the O/o C&AG of India have been received, which has been duly incorporated in the same.

2. While the above proposed scheme will start only from Financial Year 2013-14 onwards, the Ministry has decided to immediately launch pilots in 10% of Gram Panchayats of highest spending district in all the States based on accounts of 2011-12 (as per MIS).

3. Please find enclosed the names of 10% of GPs of the highest spending district in your States. The GPs have been selected from all blocks in the districts arranged alphabetically and picked up randomly to give it an adequate representation and a fair distribution. You may kindly initiate the pilots in these Gram Panchayats following the guidelines indicated in the amended circular attached herewith.


(D.K. Jain)

Joint Secretary to the Government of India

Encls: as above

Ministry of Rural Development
(MGNREGA Division)

CIRCULAR

Draft Framework for Financial Audit Certification of MGNREGA accounts at Gram Panchayat Level by Chartered Accountants

1. Introduction:

- a) As per the provisions of Section 16(5) of Mahatma Gandhi National Rural Employment Guarantee Act, 2005 (MGNREGA), at least 50% of the works in terms of cost under a scheme are required to be implemented through the Gram Panchayats (GPs). Accordingly, funds for project implementation are being released to GPs mostly from the State Employment Guarantee Fund (SEGF) and in some cases where the SEGF has not been constituted, by respective DRDAs. In accordance with the provisions of Section 24 (2) of the Act, which provides that accounts of the scheme shall be maintained in such form and in such manner as may be prescribed by the State Government; GPs are required to maintain accounts in the formats prescribed by the respective State regulations.
- b) However, among others, the following registers are required to maintain for MGNREGA as part of records prescribed in the Operational Guidelines:-
- (1) Cash book
 - (2) Receipt and Payment Statement
 - (3) Muster roll receipt register
 - (4) Job Card Issue Register
 - (5) Employment Register
 - (6) Works Register
 - (7). Asset Register
 - (8) Monthly Allotment and Utilization Watch Register.

Register at serial number 8 above contains date-wise details of allotment of fund, expenditure, availability of balance etc. and gives rise to maintenance of other subsidiary records like month wise reconciliation statement with Banks, Post offices and implementing agencies, maintenance of serially numbered vouchers and challans etc. Similarly, in support of the books/records above, corresponding muster rolls issued by the Programme Office (PO) relating to payments are required to be maintained by the GPs.

- c) In accordance with extant guidelines, MGNREGA funds at the district level are audited by CA firms, who are expected to do a check of the receipts and payment statements of the GPs. The GP accounts are normally internally audited by officials

at the Block level and later by the Local Fund Auditors (nomenclature varies from State to State). In some cases, there is considerable time lag between closure of accounts and audit by Local Fund Auditors and not every GP may be audited by the Local Fund Auditor every year. The status of the MGNREGA accounts being maintained by GPs may vary in quality across States.

- d) In order to improve the accounting of MGNREGA funds and to ensure transparency and accountability of GPs the Ministry lays out, pursuant to the provision of Section 24 (1) of MNREGS Act, the following scheme for certification of MGNREGA accounts at GP level and financial audit thereof.

2. Scope of certification:

- (1) With regard to MGNREGA, the CAs will examine and certify whether the following books of accounts/documents maintained by the GP in the form and manner specified by the State Government in accordance with the provisions of Section 24(2) of MGNREG Act are in agreement with supporting Muster rolls, vouchers and bills:

- (i) Cash book
- (ii) Receipt and Payment Statement
- (iii) Bank & Post office reconciliation statements
- (iv) Utilisation certificate(s) issued if any

In addition to these, the CA will examine all registers prescribed for MGNREGA (given in Para 1(b) above)

(2) CA will

- (i) Comment on the quality of accounts from the perspectives of following parameters such as completeness of accounts, reconciliation with subsidiary and other books of accounts, regular maintenance and closure of books of accounts, overwriting, cuttings etc.
- (ii) Identify and list gaps/ deficiencies and weak areas in systems and controls and make recommendations for improving these.
- (iii) Comment on the wage- material ratio on works taken up by the GP.
- (iv) Certify whether MGNREGA funds have been deployed on admissible activities/works or otherwise.
- (v) Comment on other matters which may have a significant impact on implementation of MGNREGA.

An indicative check list for the purpose is annexed (Annexure I)

3. Visit to GP by CAs:

It is envisaged that the CAs will visit the GP headquarter for the certification. To facilitate the visits, the CA would give an advance tour programme to the District Programme Coordinator (DPC) before commencing the certification process indicating the proposed dates of visit. The DPC will be responsible to ensure that all necessary documents are provided to the CA firms for the certification and concerned GP officials are available to the CA when he/she visits the GP. For this purpose, the DPC will be assisted by respective POs.

4. **Coverage** - In the first year (i.e. accounts for the year 2012-13), it is proposed that the accounts of 10% GPs in each State will be certified by CAs. These GPs will be selected based on a criterion to be decided by MoRD in consultation with States. After evaluating the results and efficacy of the system, a decision on extending these provisions to other GPs/Implementing agencies will be taken.

5. Selection Procedure & Certification Fees:

The CAs to be entrusted this work will be selected by the State Governments from the list of CAs empanelled with C&AG. The remuneration for certification of accounts of GPs will be fixed by MoRD in consultation with the office of C&AG. The same will be borne from the 6% administrative cost.

6. Compilation and Reporting of the certified Accounts:

(i) The CA will submit to the PO, a report for each GP visited enclosing a certificate in the format annexed (**Annexure II**) to this circular within 15 days of completion of certification of accounts of the GP. The report should contain the records verified; discrepancies noticed if any, adequacy of documentation and findings on the items listed in the check list.

(ii) In addition, a consolidated summary for all GPs taken up for certification and assigned to the CA within a district will be submitted to the DPC within 15 days of completion of certification for all such GPs. In the consolidated summary the CA firm will indicate the GPs visited including the dates of the visit. In this report, issues which require immediate attention of the DPC should be highlighted. In addition, adverse observations and suggestion for improvement will also be indicated in the report.

(iii) During the course of certification, if the CA notices any defalcation or misappropriation of funds, it shall be immediately brought to the notice of the DPC who would proceed to take necessary action.

(iv) District wise summary of observations made by CAs will also be included as on annexure to the audit report of the State Employment Guarantee Fund.

(v) While auditing the MGNREGA funds at the district level, the auditor will take into account the certification and observation of the CAs made while certifying GP accounts.

(vi) The Secretary/Commissioner, MGNREGA at the State level and the DPCs at the district level would be responsible to ensure that the accounts of selected GPs are certified by the empanelled CAs within a given time frame.

(vii) DPC will submit to the State Government an Action Taken Report (ATRO on the observations of the CA and likewise, the State Government will submit to this Ministry by 30th September, each year a consolidated ATR for all the districts that have GPs that have been audited by CAs under this arrangement,

(viii) This certification, observations and the Action taken reports will be examined by the Ministry while releasing funds to the State Government.

7) Period of appointment: The period of assignment of CAs will be not more than 3 years. The three year period is suggested in order to provide better continuity in examination of accounts and acquiring in- depth knowledge about the actual performance of the scheme. The assignment will be renewed only upon satisfactory performance in this period. Preferably one CA will be selected and appointed for each district. In case MoRD/ State is of the view that it is not feasible for one CA/ CA to verify accounts of all GPs selected in a district, more than one CA may be appointed. Likewise, a CA may be assigned more than one district if adequate number of CAs is not available on the panel in any State/ District.

8) Period of audit: Selection of GPs for verification, identifying CAs who would be engaged in this and their assignment to Districts/ GPs will be completed before March, 2013. The CAs will commence the certification from May 2013 and submit reports by end July 2013. The certification reports and the action taken report of the State will be a consideration for release of the second instalment of MGNREGA funds in the year 2013-14.

(9) Monitoring the certification process and following: The State Commissioner, MGNREGA Principal Secretary, RD and the DPC shall be responsible for (i) monitoring the progress of the certification. (ii) Taking corrective action (iii) submitting ATRs to concerned authority.

ANNEXURE-I

CHECK LIST FOR AUDIT OF MGNREGA ACCOUNTS of GP

1. Did the GP provide all books of accounts and records for audit?
2. Do the muster rolls tally with the wages paid?
3. Do other payments tally with vouchers/bills?
4. Whether drawal of money or payments made without proper vouchers or bills have been notices?
5. Does the bank/PO Pass Book balance reconcile with cash book of GP account?
6. Whether expenditure has been incurred for the purposes intended for?
7. Whether expenditure incurred by the GP has been correctly classified and is admissible in accordance with Operational Guidelines and instructions?
8. Whether any defalcation or misappropriation of funds has been notices?
9. Whether the shelf of projects has been identified in the Gram Sabha?
10. Whether all the works taken up are part of the annual work plan approved by the DPC and covered by administrative sanction?
11. Were the wages paid within 15 days of work done?
12. Were the procurement procedure prescribed by the State Government adhered to by the GP while making procurement?
13. Are the rates of procurement of various materials in supporting vouchers reasonable and comparable to the same in the area?
14. As per operational guidelines on MGNREGA no contractors and machinery are allowed. Are there instances of utilisation of machinery or work done through contractors?
15. Is the procurement of materials more than what is justified?
16. Do the photographs for works – before, during and after the completion of work exist in the records of the GP?
17. Is proper record maintained of the job cards issued?
18. Whether the demand for work is registered and dated receipts given?
19. Has necessary action been taken on the wrong or lost cheques issued, if any?
20. Whether all vouchers and receipts are authorized by GP President and Secretary?
21. Whether the assets created find place in the Asset register of the Panchayat and MGNREGA?

Does the GP make timely data entry in MGNREGA Soft?

Signed
CA

ANNEXURE-IIcertification certificateName of the GP:BlockDistrict and StateDate visited

- 1) I/We.....visitedGP ofblock.....in district on (Date) and inspected the books of accounts and other registers in the presence of (Give names of officials present)
- 2) To the best of information made available and according to the records given to us, it is certified, that the Cash book and receipt and expenditure statement, except the following transactions, are supported by proper vouchers, bills and muster rolls. Entries that are not supported by appropriate vouchers/ Bills / Musters are as given in the following table:

Table:

Sl. NO.	Description of Entry	Date	Missing Vouchers/Bills/Musters	Remarks

- 3) The cash book and bank / Post office reconciliation statement as at the end of FY ----- are in order/not in order. In case these are not in order, details with suggestions for corrective action may be provided.
- 4) The status of the registers maintained by the GPs are as under:

Register	Quality of maintenance			Remarks
	Excellent	Good	Poor	

- 5) The internal control procedures are adequate/ not adequate. In case these are found to be not adequate, suggestions for improving these may be given. .
- 6) It is also certified that the GP has maintained/ not maintained the 60: 40 wage: material ratio at the GP level. (In case of violation of 60:40 ratio, the exact ratio may be given)
- 7) It is certified that the GP has utilised the MGNREGA funds only for permissible purposes.

Or

The GP has incurred following expenditure that is not permitted under the Operational Guidelines for MGNREGA.

S.No.	Name of Work	Expenditure incurred	Remarks

Sd/-

ANDHRA PRADESH

VIZIANAGARAM

BADANGI	BADANGI
	KODURU
	VADADA
BALAJIPETA	AJJADA
	NARAMNAIDUVALASA
	TAMARADA
BHOGHAPURAM	BHOGAPURAM
	MUNJERU
	SAVARAVILLI
BOBBILI	CHINTADA
	KRISHNAPURAM
	PIRIDI
BONDAPALLE	B.RAJERU
	MURUDDU
	RACHAKINDAM
CHEEPURUPALI	KARLAM
	RAMALINGAPURAM
DATTIRAJERU	GADASAM
	INGILAPALLI
	T.BURJAWALASA
	VANGARA
DENKADA	CHOLANGIPETA
	DENKADA
	PINATADIVEDA
GAJAPATHINA GARAM	KOTHABAGGAM
	M.GUMADAM
	ZINNAM
GANTYADA	BURUDAPADU
	MOKALAPADU
	NEELAVATTHI
	VASANTHA
GARIVIDI	BONDAPALLI
	M.DUGGIVALASA
	VENKUPATRUNIREGA
GARUGUBILLI	GOTIVALASSA

	MARUPENTA
	UDDAVOLU
GUMMALAKS	
HMIPURAM	DUDDUKALLU
	IRIDI
	TADIKONDA
GURLA	GARIDA
	KOTAGANDREDU
	POLAYAVALASA
	VALAPURAM
JAMI	JANNIVALASE
	KHALAGADA
	VANNE
JIYYAMMAVAL	ALAMANDA
	JIYYAMMA VALASA
	TAMARAKANDI JAMMU (H)
	THALADUMMA
KOMARADA	CHOLAPADAM
	MADALANGI
	PEDASEKHA
KOTHAVALASA	APPANNADORAPALEM
	KOTHAVALASA
	THUMIKAPALLI
KURUPAM	GUMMA
	OBBANGI
	YEGULAVADA
LAKKAVARAPU	
KOTA	CHANDULURU
	KOTAYADA
	REGA
MAKKUVA	DABBAGEDDA
	PANASABHADRA
MENTADA	AGURU
	KUNTINAVALASA
	PEDAMEDAPALLI
MERAKAMUDIL	GARUGUBILLI
	PULIGUMMI
	VOOTAPALLI

NELIMARLA	JARAJAPUPETA MOIDA(VIJIARAMPURAM) SARIPALLI
PACHIPENTA	GARSIGUDDI MIRTHIVALASA PACHIPENTA
PARVATHIPURA	BUDURAVADA MULAGA TAALLABURIDI
PUSAPATIREGA	GUMPAM KUMILI VEMPADAM
RAMABHADRA PURAM	KOTHAREGA RAMABHADRAPURAM
SALUR	ANNAMARAJUVALASA MARRIPAALI PEDAPADAM
SEETHANAGAR	BURJA GEDDALUPPI NIDAGALLU THAMARAKANDI
SRUGAVARAP UKOTA	KILTHAMPELAM S.KOTA VENKATARAMANAPETA
THERLAM	AMITI KUNAYAVALLASA PUNUVALASA UDDAVOLU
VEPADA	BANADHI KONDAGANGUPUDI VEELUPARTHI
VIZIANAGARAM	GUNKALAM RAKODU

				Laudung-Chellengdung
				Buri-Dongmerang
				Lumpo
				MUKTO-THINGI BIGHA
ANDAMAN AND NICOBAR	NORTH AND MIDE	Diglipur		KHARDUNG
				Madhupur
				Shibpur
				Mayabunder
				Harinagar
				Rangat
				Kaushalya Nagar
				Sundergarh
ASSAM	KOKRAJHAR			BILASHIPARA-B' UJANPARA
				CHAPOR-SALKC SOTH EAST (NO Expenditure)
				DEBITOLA-BTC TIPKAI (NO Expenditure)
				DOTOMA
				BORSHIJHORA
				POCHAGARH (No expenditure)
				GOLAKGANJ-BT MURSHULJHORA (No Expenditure)
				GOSSAIGAON
				MILON BAZAR
				HATIDHURA
				HARAPUTA (No Expenditure)
				KACHUGAON
				BHOMRABIL
				GARDENPUR
				RAIKHUNBARI
	KOKRAJHAR			DEBORGAEON
				HALOADOL
				SALAKATI (No expenditure)
				MAHAMAYA-BT MAHAMAYA (NO Expenditure)
				RUPSHI-BTC
				JOLDOBA
BIHAR	MUZAFFARPUR	AURAI		GHANSHYAMPUR
				RATWARA BINDWARA DEWARIYA(E)
				BABHANGAMA
				BANDRA
				NOONFARA
				MUTLUPUR
	BOCHAHAN			RAMPUR JAIPAL
				DEOGAN

GAIGHAT	BAGHAKHAL
	JAMALPUR KODAI
KANTI	JHITKANHI MADHUBAN
	DAMODARPUR
KATRA	KATRA
	BERAI NORTH
KURHANI	HARPUR BALRA
	KURHANNI
	SAHPUR MARICHA
	TURKI
MARWAN	RAKSA
	MOHAMMADPUR KHAJE
MINAPUR	MAKSUDPUR
	BARA BHARTI
	DHARAMPUR
MOTIPUR	BANSGHAT
	MORSANDI (No expenditure)
	THIKAHAN
MURAU	BISHUNPUR SRIRAM
MUSHAHARI	ABDUL NAGAR URF MADHOPUR
	PRAHLADPUR
	JHAPAHAN
PAROO	DEWARIYA WEST
	MANGURAHIAN
	BAJITPUR
	BISHUNPUR SARAIYA
SAHEBGANJ	AHIYAPUR
	BANGRA NIZAMAT
	BISHUNPUR PATTI
SAKRA	GAURIHAR KHALIKNAGAR
	PAIGHAMBARPUR
	SIRAJABAD
SARAIYA	GIJAS
	AMWARA TEJSINGH
	CHAK IBRAHIM

CHHATTISGARH

BILASPUR

BELHA

BANKA
BHILMI
BITKULI N
DHOUREMUDA
HATHNI
KADARI
KHAMHARDIH
MAHMAND
MOHTARA
PASID
PODI(H)
SELAR
UMARIYA

GAURELLA-1

BACHARWAR
DEWARIKALA
PITHAMPUR
TILORA

GAURELLA-2

BAGARA
DEVARGAONV
KORJA
PAKARIYA
TENGADAND

KOTA

BARIDIH
CHAPORA
KALMITAR
KURDAR
LUFA
NAWAGAN KARA
PUDU

UPKA

LORMI

BANDHA
BIJRAKAPAKALAN
devarhat
dongarigarh
GORAKHPUR
KHAIRAWARKHURD

	LALPUR THANA
	MOHANPUR
	NAWAGAON V.
	PIPAR KHUNTI
	SAYMARSAL
	singhan puri
MARWAHI	BARGAVA
	CHICHGOHNA
	GULLI DAND
	KUMHARI
	MEDUKA
	RATGA
	SEMAR DARRI
MASTURI	BAHTARA
	BHARARI
	DHANIYA
	GODADIH
	JUHALI
	KEWATADIH(BHU)
	LIMTARA
	MUDPAR
	OKHAR
	RALIYA
	UDANGI
MUNGELI	BHARUAGUDA
	BIJATARAI
	CHIRHULA
	FANDWANI
	GOPATPUR
	KHURSI
	LALAKAPA
	NIRJAM
	ROHRAKHURD
	SINGARPUR
	VICHARPUR
PATHARIYA	BARCHHA
	CHHINDBHOG

GOA	NORTH GOA	TAKHATPUR	DIGHORA
			HATHNIKALA
			KAPUWA
			PATHARGARHI
			RAMBOD
			UMARIA
			BELPAN
			BHTARAI
			DAIJA
			GAMJU
			JUNAPARA
			KHAPRI
			MEDPAR BAZAR
			NAGOI
			SAGAR
			SILTARA
			TIHULADIH
		BARDEZ	CAMURALI
			REVORA
			SALVADOR-DO-MUNDO
			THIVIM
		BICHOLIM	LATAMBARCEM
			PALE-COTOMBI
			CUDNEM
			MAYEM
		PERNEM	PARCEM
			ARAMBOL
			MANDREM
		PONDA	BANDORA
			DURBHAT
			CUNDAIM
			BORIM
		SATARI	QUERIM SATARI
			MORLEM
			DONGURLI-THANE
		TISWADI	CURCA-BAMBOLIM-TALAU LIM

GUJARAT	DAHOD	DAHOD	SE-OLD-GOA BATIM
			KHANGELA AGAWADA MUWALIA KALI TALAI KHARODA
		DEVGAD BARIY	JAHAB (SAGTALA) NADATOD NAVI BEDI FANGIYA
		DHANPUR	PIPEARO BHORVA PAV DHANPUR PIPODRA
		FATEPURA	SAGDAPADA BHOJELA LIMADIYA LAKHANPUR NANI CHAROLI
		GARBADA	CHHARCHHODA NADHELAY WADVA ZARI BUJURAG ABHOLD
		JHALOD	GARADU CHHASIYA CHAKALIYA BILWANI BORSAD
		LIMKHEDA	MACHHELAI KALIYA GOTA JUNA WADIYA KHADADA TAMI

HARYANA

HISAR

ADAMPUR

PADALIYA

SADALPUR

MODA KHERA

MANDI ADAMPUR

BHODIA BISHNOIAN

KABREL

AGROHA

KULERI

NANGTHALA

SIWANI BOLAN

FRANSI

BARWALA

KHEDER

RALZI

JUGLAN

KUMBHA KHERA

BOBUA

HANSI-I

KUTABPUR

GHIRAI

CHANOT

DHANA KALAN

UMRA

HANSI-II

MOHLA

BHAKLANA

UGLAN

BADCHHAPUR

HISAR-I

BADA RANGHAN

SATROD KALAN

DHANI JATAN

LADWA

BADA BRAHMNAN

HISAR-II

BIR HISAR

GAWAR

KIRTAN

NEOLI KALAN

BALSAMANDH

NARNAUND

SULCHANI

RAKHI SHAHPUR

HIMACHAL PRADESH	UKLANA	BUDANA
		MILAKPUR
		BITHMERA
		KHARI
MANDI	BALH	CHAMAR KHARI
		CHAMYAR
		HALYATAR
		DADAUR
	CHAUNTRA	LOHARA
		KOT
		DRUBBAL
		ROPARI KALEHADU
	DHARAMPUR	PIPLI
		PASSAL
		BANAL
		BINGA
	DRANG	ROPARI
		DHARAMAPUR
		SANDHOT
		BARI DHAR
	GOHAR	TIKKER
		VATA RI BIHUN
		BHATHERI
		SAROA
	GOPALPUR	BAHAWA
		SYANJ
		CHAIL CHAWK
		BASSI
	KARSOG	BALDWARA
		KOT
		DHALWAN
		JAIHMAT
		BAGSHAD
		BHANTHAL
		SNARLI
		LOWER KARSOG

			KHARKAN
		MANDI SADAR	DHANIARA
			KMAAND
			NAAG DHAR
			SHIVA
			NAVLAYE
			KOTADHAR
		SERAJ	KHALWAHAN
			THACHA DHAR
			THACHI
			SOMGAAD
			CHEUNI
			BHATKI DHAR
		SUNDEMAGAR	BARTON
			MALOH
			SALWANA
			JARAL
			JAI DEVI
			BAYLA
JAMMU & KASHMIR	JAMMU	AKHNOOR	MAIRA MANDRIAN
			SALYOTE
			KANDI
			CHOURA
			CHOWKI
			DHANA JALARA
		BHALWAL	BHAGANI
			GORDA
			CHOWA
			RANJAN
		BISHNAH	PACHAIL
			KANAL
			CHAK MAJRA
			CHAK JAGTU
		DANSAL	BADSOO
			CHHIBA
			SAGOON

JHARKHAND	GRIDH	KHOUR	SIDHRA
			MALLA
			DORI
			BAKORE
			BARDON
		MARH	NATHAL
			KARLOOP
			JASWAN
			GHO MANHASAN
			PANJORE
		R.S. PURA	SATOWALI
			GHARANA
			DARSO PUR
			PARLAH
			BODIYAL BRAHMNA LOWER
		SATWARI	BADYAL
			MAKWAL
			KHANDWAL
			MANDAL
			PARLADPUR
		BAGODAR	KUSMARJA
			ATKA PURVI
			KUDDAR
		BENGABAD	CHATMADIN
			BADWARA
			GOLGO
			PHITKORIYA
		BIRNI	KULHAJARI/ ARARI
			BARAHMASIYA
			KAPILA
		DEORI	CHIKANADIN
			MANIKBAD
			SIKARUDIH
			BEDODIH
		DHANWAR	DHARAMPUR
			BANDHI

KARNATAKA	BELGAUM	DUMRI	HEMRODIH
			PANDARIYA
			JARIDIH
			JITKUNDI
			SASARAKHO
		GANDEY	KHUDISAR
			BANKIKALA
			CHAMPAPUR
			BARMASIYA
			PHULCHI
		GAWAN	BIRNE
			SANKH
		GIRIDIH	PINDATAND
			KHAWA
			LEDA
		JAMUA	PAHADPUR
			BEHARABAD
			PARTAPPUR
			CHITTARDIH
			BALGO
		PIRTAND	HARLADIH
			KUDKO
		SURIYA	NAGARKESHAWRI
			KAILATAND
			BARWADIH
		TISRI	THANSINHDIH
			BARAWADIH
KARNATAKA	BELGAUM	ATHNI	BALLIGERI
			KAGAWAD
			MADBHAVI
			SAMBARAGI
			UGAR- KH
		BELGAUM	BALEKUNDARI KH
			BENDIGERI
			HIREBAGEWAD
			MUTAGA

	SULAGA (U)
	TUMMARGUDDI
BILAHONGAL	BELAVADI
	DEGOAN
	HIRENADIHALLI
	NESARAGI
	TIGADI
CHIKODI	ADI
	HATTARAWAT
	KABBUR
	KHADAKALAT
	MUGALI
	SOUNDALAGA
	WADRAL
GOKAK	ARABHAVI
	HIRENANDI
	KOUJALAGI
	MAMADAPUR
	WADERAHATTI
HUKERI	BADAKUNDRI
	DADDI
	HOSUR
	NERLI
	SHAHABANDAR
KHANAPUR	BAILUR
	HALAGA
	ITAGI
	NAGARAGALI
	SHIROLI
RAMDURG	D.SALAPUR
	IDAGAL
	MUDAKAVI
	SUREBAN
RAYBAG	BYAKUD
	KUDACHI (RURAL)
	NIDAGUNDI
	SHIRAGUR

	SAVADATHI	ASUNDI
		INAMHONGAL
		MALLUR
		TADASALUR
		YARAZARVI
KERALA	THIRUVANANTHAFATHIYANNUR	KOTTUKAL
		KARUMKULAM
	CHIRAYINKEEZH	KIZHUVILAM
		CHIRAYINKEEZHU
	KILIMANOOR	NAGAROOR
		NAVAIKULAM
	NEDUMANGAD	ARUVIKKARA
	NEMOM	MARANALLOOR
		MALAYINKEEZH
	PARASSALA	CHENKAL
		KARODE
	PERUMKADAVI	VELLARADA
		KALLIKKADU
	POTHENCODE	POTHENCODE
	VAMANAPURAI	NANNIYODE
		PULLAMPARA
	VARKALA	ELAKAMON
	VELLANAD	KATTAKADA
		ARYANAD

LAKSHADWEEP

LAKSHADWEEP DIS	AGATTI
AMINI	AMINI
ANDROTT	ANDROTT
CHETLAT	CHETLAT
KADMAT	KADMAT
KALPENI	KALPENI
KAVARATTI	KAVARATTI
KILTAN	KILTAN
MINICOY	MINICOY

MADHYA PRADESH DHAR

BADNAWAR	BHESOLA
	BORDA
	HANUMANTYA
	JALODKHETA
	KHAIRWAS
	MANASA
	NINDWANIYA
	SANDLA
	SHAMBHUPADA
	SHAMBHUPADA
BAGH	BANDHANIYA
	CHIKAPOTI
	JHAI
	MAHAKALPURA
	PIPARI
DAHI	AMLAL
	GAJGOTA
	KALMANI
	NALVANYA
	UMARKUA
DHAR	BAGADITAJ
	GARDAWAD
	KESUR
	LASUDIYA
	SAKTALI
DHARAMPURI	ANUPUR BAHADRA
	DHAPLA
	KACHHWANYA
	PEDAVI
	SHAHPUR KAKARDA
GANDHWANI	BALVARI KHURD
	CHUNAPYA
	JAMLI
	KHADKI
	KOTA
	REHARADA
	SONGAON

KUKSHI	BIRLAI
	DHOLYA
	NAINGAON
	TEKI
MANAWAR	BANEDIYA
	DASHVI
	GULATI
	KURADAKHAL
	LUNHERA
	SINGHANA
NALCHHA	WAYAL
	BACHHANPUR
	CHAMBAL BARODA
	CHORBAWADIPURA
	KACHHAL
	MEVAS JAMNIYA
	PALASMAL
	SULI BARDI
	BHESALAY
	DEHAR
NISARPUR	NANODA
	SUSARI
SARDARPUR	AMALIYA
	BHERUPADA
	BICHHIYA
	FOOTTALAB
	GUMANPURA
	KAPASTHAL
	LEDGAON
	NAYAPURA
	SANDLA
	UTAWA
TIRLA	BADLIPURA KALAN
	BHUWADA
	HIMMATGARH
	MAWADIPURA
	SITAPAT

MAHARASHTRA

NANDED

UMARBAN

BADIYA
DABHAD
DHOLIBAWADI
LAVANI
PATHAMOTI
UMARBAN KHURD

ARDHAPUR

AMRABAD
DEGAON KH
LAHAN
PIMPALGAON MAHADEV

BHOKAR

BATALA
CHIDAGIRI
JAMBHALI
KANDALI
PALAJ (PAKI)
POMNALA

BILOLI

SAYAL
ADAMPUR
BIJUR
DONGAON BU
KAMRASPALLI
KERUR
LOHGAON
RUDRAPUR
TORNA

DEGLUR

BEMBARA
BIJALWADI
DEWAPUR
KARADKHED
KINI
LONI
RAMPUR PA HO
SHILWANI
WAZAR

DHARMABAD

BABHALI

	CHONDI
	NAYEGAON
	ROSHANGAON
	YETALA
HADGAON	BARADSHEWALA
	CHIKALA
	CHORAMBA KH
	ERAPUR
	KANAKEWADI
	KEDARGUDA
	MANATHA
	NIVALA
	PIMPALGAON
	SHIRAD
	TALANI
	WALKI KH
	WAYAFANA KH
HIMAYATNAGA	BORGADI
	JAWALGAON
	MANGRUL
	PARDI J
	TAKRALA
KANDHAR	AMBULGA
	BHOJACHI WADI
	GONAR
	HALADA
	KANDYHAREWADI
	KURULA
	NAGALGAON
	PANBHOSHI
	SHEKAPUR
	SHIRADHON
	USMANNAGAR
KINWAT	ADAMBORI CH
	BOTH
	DAHELI
	DARSANGVI

	ISLAPUR
	KANKI
	LINGI
	MANDVI
	NICHPUR
	PIMPALGAON SINDKHED
	SARKHANI
	SIRPUR
	WAZARA B
LOHA	BHADRA
	BHEDEGAON
	DEVLA TANDA
	GHUGEWADI
	HARANWADI
	KABEGAON
	KAREGAON
	MALAKOLI
	NAGARWADI
	SAWARGAON NASRAT
	TAKALGAON
	WALKEWADI
MAHUR	BORWADI
	DATTMANJARI
	KUPATI MA
	MALWADA
	PAWNALA
	SHEKH FAROD WAZARA
	WANOLA
MUDKHED	CHIKALA TA MOTH
	GOPALWADI
	MUGAT
	PARDI
	WASARI
MUKHED	AADLUR
	BERKI (KH)
	CHIVALI
	DHANAJ

			HIBAT
			HONAVDAJ
			JUNNA
			KOLGAON
			MANDALAPUR
			PADHURNI
			SAWARGAON(P)
			SUGAON (KH)
			WASOOR
		NAIGAON (KH)	BARBADA
			DHANORA TM
			GODAMGAON
			KUNCHELI
			MUGAON
			NARSI
			RATOLI
			WAZIRGAON
		NANDED	ALEGAON
			EKDARA
			KAKANDI
			MARKAND
			PANGARI(A)
			RAHEGAON
			VISHNUPURI
			WAGHI
		UMRI	ASWALDARI
			CHINCHALA UP
			JAMGAOUN
			KODGAOUN
			SHELGAO
			TALEGAON
MANIPUR	SENAPATI	KANGPOKPI	KEITHELMANBI
			TAMUYON KHULLEN
			DAILI
			THONGLANG AKUPTA
			TAPHOU KUKI

	HENGBUNG
	MAKUI NAGA
	M/ NINGTHOUPHAM
	GELNAL
	M.WAKOTPHAI (MAKUI MAYANKHAM)
	HAIPi
	KANGPOKPI WARD NO. 13
	TUIJANG VAICHONG
	TUNNOUPOKPI
PAOMATA	TUNGJOY
	LIYAI KHULLAN
	PHUBA KHUMAN
PURUL	OINAM
	PHAIBUNG KHUNOU
	PURRUL AKUTPA
SAIKUL	SAI KUL HILL TOWN
	MOLKON
	LAIKOICHING
	PHUNAL MARING
	SANGDANGSENBA MARING
	TINGPIBUNG
	THANGKANPHAI
	PANGJANG
	THAYONG
	SADA LUNGOTHER
	T. GAMNOM
	KAMUCHING
	LUWANG SANGOL
	MAPHOU KUKI
	Y. LANGKHONG
	BONGBAL
	H. CHAMPHAI
	WAITHOU CHIRU
	YANGNOI
	SALAM PATONG
	ICHAIGOJANG
	LAIPHAROK MARING

		M. BUNGLUNG
		E-MULAM
		MAKOKCHING
		DONGSUM
	SAITU GAMPHA	MOTBUNG
MEGHALAYA	WEST GARO HILLS	BETASING
		BAINAPARA
		BANDORAJA
		DENGNAKPARA
		JOYFAR
	DADENGGRE	MONABARI
		SULGURI
		AIGRI APAL
		DIRINGGAGRE
		DUGALGRE
	DALU	MODELGRE (DADENGGRE)
		TONGAPARA
		CHAIPANI
		DAPGRE
		KHERAPARA NOKAT
	GAMBEGRE	PURAKHASIA (PURAN BAZAR)
		UPPER MIBONPARA
		CHENGGAPARA
		DAREN AGAL
		GAMBEGRE
	RONGRAM	SAKA - BOLDAMGRE
		ASANANG
		BALJEK AGAL
		DANAKGRI
		JONGDIKGRE
	SELSELLA	RONGBAKGRE
		TAPRAGRE
		BHOLARBHITA
		CHIBINANG
		GAROBADHA
		HARIBHANGA II
		KHETADHOWA

			MOULAKANDI
			OLD BHAITBARI
			RAJABALA
			TAKIMAGRE
		TIKRIKILLA	AITIBI
			DOBOKJAKOLGRI
			LOWER CHIGIJANGRE
			RONGSAI
			TIKRIKILLA
		ZIKZAK	BABUPARA
			CHEPAGIRI
			HULLUKONA
			KALAIGAON (MONDOLPARA
			MAJHERCHAR
			PATIJORA
			ZIKZAK

MIZORAM

LAWNGTLAI

BUNGTLANG S

BUNGTLANG S

M.KAWNPUI

VATHUAMPUI

CHAWNGTE

ADUBANGASORA

BORAPANSURY-II

DEVASORA N

KAMALANAGAR-III

LONGPUIGHAT

PARVA-I

UDALTHANA-I

LAWNGTLAI

CHANDMARY I

ELECTRIC VENG

LAWNGTLAI I

SUMSILUI

SANGAU

BUALPUI(NG)-W

SANGAU-II

NAGALAND

KOHIMA

Cheiphobozou

CHIECHAMA

RUSOMA

	TUOPHEMA
Jakhama	KIDIMA
	PHEsama
Kohima	JOTSOMA
	MEZOMA
Tseminyu	KASHANYU
	NSUNYU
	TSEMINYU

ODISHA

KANDHAMAL

BALIGUDA	BARAKHAMA
	SENDRIGAM
CHAKAPAD	BEHERAGAM
DARINGIBADI	DARINGIBADI
	PORTAMAHA
	SONEPUR
G.UDAYAGIRI	MALLIKPODI
K.NUAGAN	MAHASING
KHAJURIPADA	BALASAKUMPA
	SUDRUKUMPA
KOTAGARH	MARLANGA
PHIRINGIA	KELAPADA
	TALADANDAKIA
PHULBANI	BISIPADA
RAIKIA	SUGUDABADI
TIKABALI	KOINJHAR
TUMUDIBANDI	MUNDIGADA

PUDUCHERRY

PONDICHERRY

ARIANKUPPAN	BAHOUR
OZHUKARAI	
VILLIANUR	MANNADIPET

PUNJAB

HOSHIARPUR

BHUNGA	ATWARAPUR
	BAHERA
	BASSI BABU KHAN
	CHAK LADIAN
	CHAK SOTLA

DHOLBAHA
GHUGIAL
GURAYAN
KABIRPUR-526
KATAUHAR
KOI
MANHOTA
NANGAL
NAUSHEHRA
PATIARI
RAJPUR
SIKRI
TAPPA
ALAMPUR
BALAGAN
CHAK BAMU
GALLOWAL
GANGA CHAK
JAKKOWAL
KATHANA
KOLAR
MANGAT
NARAYANGARH
RACHALWAN
RAMPUR HALER
SANGHWAL
THAKAR

DASUYA

GARHSHANKA BAHIBALPUR

Basti Sansian
BIRAMPUR
DADIYAL
denowal kalan
GHAGO GHORA WALI
Kanewal
KOT PHATUHI
mauji pur
mehrowal

	PANDORI BEET
	RAMPUR BILLRON
	SATNAUR
	sehwan
HAJIPUR	BARIYAH
	BHAVNAL
	DHAMIYAN
	GALARHIAN
	JUGIAL
	KOLPUR
	NASHEHRA SIMBLI
	SAHORHA DADIAL
	SANDHWAL
	WAZIRAN
HOSHIARPUR-I	BADALAN MAHI
	BASSI DAULAT KHAN
	BASSI MARUF HUSSAIN PUR
	BULLOWAL
	DADIANA KHURD
	DHAMIAN KALAN
	Gobindpur Khun Khun
	HARDOKHANPUR
	KADIANA
	KOLTA GONSPUR
	LOHAR KANGNA
	MURADPUR GURU
	Nandachaur
	NURPUR
	SAHJOWAL
	SAHOTA
	SINGRHIWALA
	TALWANDI KANUGO
HOSHIARPUR-II	AHRANA KALAN
	BAJRAWAR
	BHILOWAL
	CHABEWAL
	HANDOWAL KALAN

	HUKRAN
	KHARKAN
	MEHATPUR
	MONA KALAN
	PANDORI BIBI
	RAJOWAL
	SAIDO PATTI
	THAROLI
MAHILPUR	ALAWALPUR
	BAMBELY
	BHUNO
	CHANKHU BRAHMANA
	FATEHPUR
	JAIJON DOABA
	KANGARH
	KOTHI
	LALVAN
	MAULI
	NANGAL CHORAN
	PANJAUR
	SAIDPUR
	SUNNA
MUKERIAN	BADYAL
	BAHADURPUR KALOTA
	BHANGALA NEW
	CHHANT
	DUGRI RAJPUTTAN
	HARDOKHUNDPUR
	HARSE MANSAR
	KALOWAL/JHRING
	KOLIAN 258
	MEHMOODPUR
	MUSAHIBPUR
	PANDORI BAGEL SINGH
	SANGO KATRALA
	TANDA RAM SAHAI
TALWARA	ALERA

RAJASTHAN

BARMER

CHOHATAN

DHORIMANNA

BARMER

BAAYATU

BATWARA
BEH MAWA
CHAMUHI
CHATTARPUR
FATEHPUR
LABBAR
PATTI DHAGROL
REPUR
Awanghore Shah
Balra
Daburji
Gurala
Jaja
Jaja
Kotli Bodal
Munak Khurd
Odhpur
Patti Talwandi
Patti Talwandi
Zahura

आलमसर
झडपा
नवातला जैतमाल
बीसासर
सरूपे का तला
केकड़
दूधू
बामड़ला
मीठड़ा खुर्द
सुदाबेरी
आकोड़ा
जसाई
बूठिया
बिसाला आगोर
रानीगांव
कोसरिया

	खींपर
	परे+
	बायतु भोपजी
	हीरा की ढाणी
BALOTRA	कुडी
	गोपड़ी
	चीलानाड़ी
	बला+ जाटी
	साजियालीरूपजी राजाबेरी
	साजीयाली पदमसिंह
SHIV	काश्मीर
	गिराब
	तामलोर
	राणासर
	सुन्दरा
SHINDHARI	कादा नाडी
	खारामहेचान
	नोसर
	मेहलू
	सेवनियाला
SHIVANA	कुसीप
	थापन
	महिलावास
	रामपुरा

SIKKIM

WEST DISTRICT	DARAMDIN	UPPER FAMBONG
	DENTAM	MANEBUNG SOPKHA
	GYALSHING	GYALSHING OMCHUNG
	KALUK	SAMDONG
	SORENG	KHANISERBONG SUNTOLEY
		TIMBURBONG
	YUKSOM	YUKSOM

TAMIL NADU

VILLUPURAM	CHINNASALEM	ERİYUR
		KADATHUR

	MATTIGAIKURICHI
	SADAYAMPATTU
	ULAGIYANALLUR
GINGEE	ALAMBOONDI
	KONALUR
	MAZHAVANTHANGAL
	PALAPATTU
	SEMMEDU
	SO KUPPAM
KALLAKURICHI	EDUTHAVAINATHAM
	MANMALAI
	PARIGAM
	THAVADIPATTU
	VANIYANDAL
KALRAYAN HILI	POTTIYAM
	SERAPPATTU
KANAI	ANNIYUR
	KARUVATCHI
	MAMBALAPATTU
	SIRUVAKKOOR
	VENGENTHOOR
KANDAMANG ALAM	KODUKKUR
	KRISHNAPURAM
	PAKKIRIPALAYAM
	PUDHUR .V
	VEERANAM
KOLIYANUR	ARASAMANGALAM
	KAPPUR
	NARAIYUR
	SENGADU
	VIRATTIKUPPAM
MAILAM	AGOOR
	KOLLAR
	NEDIMOLIYANUR
	RETTANAI
	VILLUKKAM

MELMALAYANI ANNANAMANGALAM
KOVILPORAIYUR
MELMALIYANUR
NOCHALUR
SEVALAPURAI
VADAPALAI
MERKANAM ANUMANDAI
KANDADU
MANUR
NADUKUPPAM
THENNERKUNAM
VANNIPPAIR
MUGAIYUR ALAMPADI
AYANTHUR
KODUNGAI
MUGAIYUR
NEDUKAMPATTU
VEERACHOLAPURAM
OLAKKUR DHADAPURAM
KEELGUDALURE
KUNNAPAKKAM
OLAKKUR
VAIRAPURAM
RISHIVANDIYAI ARIYALUR
La. GUDALORE
MELAPLANGUR
PERIYAPAGANDAI
SEERPANANDHAL
SANKARAPURA DEVAPANDALAM
PALAYANUR
POOTAI
SELLAMPATTU
VIRIYUR
T.V. NALLUR ARASUR
KANNARAMPATTU
KOLATHUR .T
PERIYASEVALAI

	SIRUVANUR
THIYAGADURG	ASAKALATHUR
	KUDIYANALLUR
	PEELAMEDU
	VELAKURICHI
TIRUKOILUR	ARIYUR
	KADIYUR
	KOMALUR
	NEDUMUDAIYAN
	SOLAVANDIPURAM
TIRUNAVAILUR	IRUNDHAI
	KILAKKUMARUDHUR
	NANNARAM
	SENDANADU
	VANAMPATTU
ULUNDURPET	ATHAIYUR
	KILIYUR
	NAIVANAI
	PUGAIPATTI
	SIKKADU
VALLAM	AVIYUR
	KALLALIPATTU
	KIZHPAPPAMPADI
	MEL OLAKKUR
	NEGANUR
	THAIYUR
	UDAIYANTHANGAL
VANUR	ADHANAMPATTU
	KILAPAKKAM
	KUNNAM
	NEMILI
	RAWTHANKUPPAM
	THERKUNAM
	VANUR
VIKKIRAVANDI	AYYURAGARAM
	KUNDALAPULIYUR
	MUTTATHUR

TRIPURA

WEST TRIPURA

Bishalgarh

RADHAPURAM
THUMBUR

Boxanagar

CHAMPAMURA
CHANDRANAGAR
GOLAGHATI
N.C NAGAR
PRABHURAMPUR
UTTAR CHARILAM

Dukli

KAMALNAGAR
MATINAGAR
Belabar
Khash Madhupur

Hezamara

Barkathal
Sarat Chowdhury Para

Jampuijala

JAMPUIJALA
RATAN PUR

Jirania

BANKIMNAGAR
DURGANAGAR
MAJLISHPUR
RADHA KISHORENAGAR
UTTAR CHAMPAMURA

Kalyanpur

Ghilatali
Purba Kalyanpur

Kathalia

Bhabanipur
Rabindranagar

Khowal

DHALABIL
PURBA RAMCHANDRAGHAT
SONATALA

LEFUNGA

PO

Mandai

BISHRAM BARI
LAXMIPUR
WAKHINAGAR

Melaghar

Bejimara
Indiranagar
Kumariakucha

UTTAR PRADESH	HARDOI	Mohanpur	Purba Nalchar
			Urmai
			ANANGANAGAR
			LANKAMURA
			PASCHIM TARANAGAR
		Mungiakami	SATDUBIA
			Dakshin Gakulnagar
		Padmabil	Uttar Gokulnagar
			DAKSHIN RAMCHANDRAGHAT
		Teliamura	RATANPUR
			Jaganathbari
		Tulasikhar	Paschim Teliamura
			Badlabari
			Paschim Rajnagar
UTTAR PRADESH	HARDOI	AHRORI	AHIRORI
			DHAPRAPUR
			GOPAR
			KARIMNAGAR SAIDAPUR
			KHANDAKHERA
		BAWAN	MITHADAN
			VICTORIAGANJ
			AOUHADPUR
			BEHTA GOKUL
			GANGOULI
		BEHADAR	KAURIYA
			MUZAHD PUR
			PHOOLBEHTA
			TATYORA
			ASHAI AJAMPUR
		BHARAWAN	CHNDABAIJA
			GHUSPAHA
			KARLAVA
			RASULPUR BRAHMAN
			SARHARI
			BAHUTI

	CHHAWAN
	KAUDIYA
	MAHITHA
	SIKANDARPUR
BHARKHANI	BARU AERA
	FARIGAHANA
	KAMALPUR
	KHETAULI
	MAIKPUR
	RAMPURA KHAMARIYA
	SEMAR JHALA
	WAHAUDEENPUR
BILGRAM	BAGHIYARI CHAOGAWAN
	BIRAURI
	JAFARPUR TIGAWAN
	JARALI SHERPUR
	NURPUR HATHORA
	PINDARI
	VIRAICHAMAU
HARIYAWAN	AGAULPUR
	HARIYAWAN
	KURSALI
	PIPRINEWADA
	TOLWAAUNT
HARPALPUR	AUHAD PUR TIGAWAN
	BEHTA RAMMPURA
	GAURIYA
	MALOUTHA
	SATAUTHA
	TITHI GAON
KACHHAUNA	BARRAGHUMAN
	KALAULEE
	MAHRI
	SAMS PUR
KOTHWAN	BEARUA
	JARUA
	KALHEY PUR

	PALIA RAISINGH
	TAUNA
MADHOGANJ	BARHAS
	CHANDAULI
	JALIHAPUR
	KUTWAPUR
	RUDAMAU
	SHUKALPUR BHAGAT
	UNCHAGAON
MALLAWAN	BERIYA NAJIRPUR
	FHULYI
	KOKATMAU
	MEHANDIPUR
	SUMERPUR
PIHANI	BALAKPURPUR
	BHITHI NAVADA
	JAJU PARA
	MANSOORNAGAR
	PANDARAVAN KILA
	SAHIJANA
	UCHHVALTIGAVAN
SANDI	BAMTAPUR CHILLAR
	BHANAPUR
	KAIKHAI
	MAHITAPUR
	RAURA
SANDILA	AATAMAU
	GOGAWA UMARAV
	LUMAMAU
	MANDAULI
	SANAI
	TIKRAKALA
SHAHABAD	AIGWA
	CHANDUPUR KHAIRAI
	JASMAI KHARAUNA
	KILKILEE
	NARHAI

	NAVIPUR
	SIGULAPUR
SURSA	BAOSARA
	DAHITI SALAF PUR
	HUSIYAPUR
	MAHURAKALAN
	SARSAIYA
	SUGAWAN
TADIYAWAN	BAHORAWA
	DEBIYA FATTEPUR
	HARIHARPUR
	MOUTHAKAMALPUR
	PALA
	SAKHIN RAMUVAPUR
TONDARPUR	AYORI
	FAIJULAPUR
	KAIMI
	NAGRIYA
	PARA
	SINGOHA

UTTARAKHAND

TEHRI GARHWAL BHILANGNA

AGAR
BANOLI
BONGA
CHAMIYALA
CHOTHARA
DHUNG
GANGI
KHAVADA
KOTI BUDHA KED
MANDRA
MED
PAIDA BHANELDI
PONADA
SAULA

	SOAMP
	TITRONA
	VAD ANUVA
CHAMBA	BAGI (SA)
	BUDOGI
	DIKHOLGAON (UD
	GAUSARI
	JARDHARGAON
	KOT
	NAICHOLI
	NAVAGAR
	PIPALI
	SWADI
DEOPRAYAG	BAGI
	BIDAKOT
	DADUVA
	DHUNGI
	GUJETHA
	JOGIYANA
	KUNADI
	MAHAD
	PANCHUR
	SELETHI
	TYALNI
JAKHNIDHAR	उठड
	कफलोग
	गेंवली देवल
	टिपरी
	नवाकोट
	पिपोला रगडा
	मन्दार
	रतोली
	सिलोली
JAUNPUR	ALMAS
	BHEM
	DANDA KI BELI
	GAID

GHRADHA
KHADAKSARI
KYARI
MATHLAU
MOLDHAR
RAGARHGAON
SAINDUL
THIKK

KIRTINAGAR

AERADI
DALDUNG
JAKAND
KANDA
MANJAKOT
PARKOT
PAYAKOTI
SINDRI

NARENDRA NA AMSARI GAWN

LAWA
ADWANI
BAWANI
BHANSHARK
GADIL
KASMOLI
MAUN
NEER
RAUNDALI
TAPOWAN

PRATAPNAGAR Bhenga

Bhengi
Godi
Gwar
Kholgadh Palla
Kuriyalgaon
Motna
Okhala
Pujargaon
Sour

WEST BENGAL

BURDWAN

THAULDHAR	ALERU
	CHHAM
	DADMALI
	IDIYAN
	KANDAR GAON
	KOTI ROLIYALKI
	MAHEDA
	SAUD UPPU
	VIKOL
ANDAL	MADANPUR
AUSGRAM-I	BILLAGRAM
AUSGRAM-II	RAMNAGAR
BARABANI	PANURIA
BHATAR	ERUAR
	MAHATA
BURDWAN-I	SARAITIKAR
BURDWAN-II	BAIKUNTHAPUR-I
DURGAPUR FAI	GOGLA
GALSI-I	PARAJ
GALSI-II	GALSI
JAMALPUR	JOTSRIRAM
JAMURIA	PARASIA
KALNA-I	NANDAI
KALNA-II	PINDIRA
KANKSA	BONKATI
KATWA-I	KARAJGRAM
KATWA-II	AGRADWIP
KETUGRAM-I	PALITA
KETUGRAM-II	SITAHATI
KHANDAGHOSI	SANKARI-II
MANTESWAR	MAJHERGRAM
	MANTESWAR
MEMARI-I	DALUIBAZAR-II
MEMARI-II	KUCHUT
MONGOLKOTE	BHALUGRAM

PALIGRAM

PANDABESHW BAHULA

PURBASTHALI-I DOGACHIA

PURBASTHALI-I PILLA

RAINA-I SHYAMSUNDAR

RAINA-II ARUI

RANIGANJ BALLAVPUR

SALANPUR SALANPUR