

PREFACE

The **Examiner of Local Accounts, Bihar**, Patna heads the **Local Audit Department (LAD)** under the supervision of the **Principal Accountant General (Audit), Bihar**, Patna. He is the sole auditor of all the Local Bodies in the State of Bihar. Audit of all the Local Bodies is conducted under his supervision as per the powers vested in the Examiner of Local Accounts, Bihar by the **Local Fund Audit (LFA) Act 1925** of the Bihar State and various other acts of the Bihar Government from time to time.

This report is prepared under the directions of the **Comptroller and Auditor General (C&AG) of India** for submission to the Government of Bihar and copies thereof to all the **Panchayat Raj Institutions (PRIs)**. It is a consolidation of important audit findings that were brought out during the course of audit of the accounts of **PRIs** in the state of Bihar for the period ending 31st march 2006.

The purpose of this report is to give an overview of the functioning of PRIs in the state of Bihar and to draw the attention of the Executive Departments and PRIs for remedial actions for improvement wherever necessary.

This being the first annual audit report for the PRIs of the state of Bihar, suggestions for improvement of the same is welcome from the Government of Bihar and PRIs.

OVERVIEW

The report consists five chapters containing status of Panchayat Raj Institutions (PRIs) accounting and audit arrangements, budgetary control system etc. in chapter I, schemes of Sampuran Gramin Rojgar Yojana and short comings in its implementation in chapter II, reviews on construction of Gram panchayat Buildings and construction of primary School building in chapter III, physical progress of different works undertaken by PRIs in chapter IV, and diversion of road cess grant and heavy advances remaining outstanding in all the three tiers of PRIs in chapter V. A synopsis of audit findings contained in paragraph is presented in this overview.

1. Status of PRIs and accounting procedures

The State Government intimated (October 2003) regarding delegation of functions of 20 department to the PRIs but transfer of functionaries and fund of these department to PRIs did not materialise so far.

Paragraph 1.2

The State Finance Commission recommended for imposition of taxes and fees to be imposed by the Zila Parishad, Panchayat Samiti and Garm Panchayat in order to augment their internal sources of revenue but this remained unimposed so far as the State Government did not take steps to issue notification in this regard.

Paragraph 1.3 and 1.11.10

The State Government enacted Bihar Panchayat Raj Act, 1993 and after wards Bihar Panchayat Raj Act, 2006 but did not frame Accounts Rules so far to carry out purposes of the above Act. The budget and accounts formats prepared by the Comptroller and Auditor General of India was accepted by the State Government but the PRIs have not started operationalising their accounts in the above formats nor created database on finances despite recommendation of the Eleventh Finance Commission.

Paragraph 1.7

The PRIs are not maintaining Annual Accounts/Receipt and Payment Account not maintaining important account records and registers as a result their transactions are remaining unascertainable.

Paragraph 1.8 and 1.11.12

Budgetary control are not being exercised as the Panchayat Samities and Gram Panchayats did not prepare Budget Estimates and two Zila Parishads also did not prepare this. Expenditure incurred without budget provision was thus highly irregular.

Paragraph 1.11.1 and 1.11.2

In Sheohar Zila Praishad collection money was not deposited regularly. Out of collection of Rs. 9 lakh, Rs. 8 lakh was misappropriated by the Assistant cum Accountant against which Rs. 5 lakh was recovered and Rs. 3 lakh not yet recovered. The irregularity was rendered possible due to non exercising checks over collection accounts by the required authorities.

Paragraph 1.11.13

2. Sampurna Gramin Rojgar Yojana

It is mandatory under Sampuran Gramin Rojgar Yojana Scheme that each panchayat Samiti and Gram Panchayat should prepare Annual Action Plan before the beginning of the financial Year but this was not prepared by any Panchayat Samiti and Gram Panchayat.

Paragraph 2.2

Against SGRY grant, 22.5 percent of the fund was to be utilised on the schemes of personnel benefit for SC/ST Communities but five Zila Parishads diverted Rs. 5.87 crore for execution of general schemes instead of executing schemes for SC/ST.

Paragraph 2.5

140 SGRY works estimating Rs. 3.13 crore were undertaken for execution by three Zila Parishads (Kishanganj 12 works, Auragabad 123 works, and Madhepura 5 works) but despite incurring expenditure of Rs. 1.28 crore (Rs. 0.33+0.78+0.17 crore respectively) works were left abandoned which resulted in fruitless expenditure of Rs. 1.28 crore.

Paragraph 2.7

Four Zila Parishads (Banka, Madhepura, Araria and Sheohar) received 1.34 lakh quintals of food grain under SGRY schemes against which 0.83 lakh quintals were issued to executing agents and 0.51 lakh quintals valuing Rs. 3.19 crore remained with P.D.S dealers for which no account was kept by Zila Parishads.

Paragraph 2.12

3. Special Central Assistance and Prime Minister Gramodya Yojana

Under Special Central assistance the State Government released Rs. 10 crore in 2002-03 for constructions of 286 Gram Panchayat Buildings which was to be utilised by February 2003. The work was to be executed by Gram Panchayat. Out of test check of records of 13 ZPs/DRDAs where Rs. 4.79 crore was released for construction of 137 Gram Panchayats building it was noticed that ZPs/DRDAs released merely 39 percent fund by March 2003 to the Gram Panchayat. Even at the end of March 2006 four ZPs were retaining 24.50 lakh in their fund. Timely utilisation of fund was thus not ensured which resulted in shortfall in target achievement.

Paragraph 3.1.5

DDC/DM were required to obtain financial and physical report monthly from the Gram Panchayats/ Panchayat Samities and render this to the department by fifth of each month.

This report was not being obtained regularly by the ZPs/DRDAs so not sent to the department. Due to this, actual position of completion of works and expenditure incurred there against was not available. Test check of records of 13 ZPs/DRDAs revealed that against construction of 137 Gram Panchayat buildings only 66 buildings were completed upto March 2006, work was in-progress in 20 buildings and work not started due to land dispute in four Gram Panchayats. Position of remaining 47 works remained unascertainable as the ZPs/DRDAs did not obtain this from the GPs.

Paragraph 3.1.7

Overall position of works at State level furnished by Panchayat Raj Department (October 2006) disclosed that against construction of 286 Gram Panchayat Buildings 224 buildings were completed, work in progress in 41 buildings and construction work not started of 21 buildings due to land dispute. Lack of supervision and monitoring over works attributed to the shortfall in target achievement.

Paragraph 3.1.9 and 3.1.10

Under Prime Minister Gramadya Yojana the Education Department released grant in March 2001 Rs.

12.29 crore to be utilised upto September 2002 and in 2002-03 Rs. 24.17 crore to be utilised upto September 2003 to DDC/DM for construction of 601 primary School Buildings (Rs. 24.08 crore) and for providing toilet and water facilities in 2979 Middle/Primary Schools (Rs. 12.38 crore). The Department furnished (December 2006) position of completion of 304 primary school buildings (Rs. 12.42 crore) and toilet and water supply facilities provided in 977 schools (Rs. 5.38 crore). Thus against total grant of Rs. 36.46 crore released utilization of fund was merely of Rs. 17.80 crore resulting in non-completion of 297 Primary school buildings and providing toilet and water facilities in 2002 schools.

Paragraph 3.2.9

Scrutiny of records of 13 ZPs and 2 DRDAs revealed that during 2002-04 Rs. 16.72 crore was released to them for constructing 275 Primary Schools buildings (Rs. 11.02 crore) and providing toilet and water facilities in 1369 schools (Rs. 5.70 crore). The ZPs/DRDAs released Rs. 16.39 crore to the executing agencies upto March 2006 and retained Rs. 0.33 crore in their fund. Against construction of 275 Primary School buildings only 73 school buildings were constructed, work in progress in 32 schools and work not started in 2 school due to land dispute. Position of remaining 168 schools buildings was not available with ZPs/DRDAs. Against providing toilet and water facilities in 1369 schools the work was completed in 180 schools and work in progress in 72 schools. Position of remaining 1117 schools were not available on records of ZPs/DRDAs. Due to lack of supervision, monitoring and evaluation over works by required authorities heavy shortfall persisted in target achievement.

Paragraph 3.2.8

4. Execution of works by Panchayat Raj Institutions

During 2002-05 8 ZPs, 69 PS and 200GPs undertook execution of 32942 works of Tenth and Eleventh Finance Commission, SGRY and other grants against which only 18540 works were completed and 14402 works remained incomplete. The shortfall persisted of 46 percent which denoted lack of proper monitoring and supervision by the required authorities.

Praragraph 4.1

5. Audit Paragraphs

Rs. 0.72 crore received by 4 ZPs (Madhepura, Banka, Araria and Sheohar) from the state Government on account of road cess meant for repair and development of roads was unauthorisedly diverted towards establishment expenditure.

Paragraph 5.1

Advances used to be paid to the executing agencies by ZPs, PS and GPs for execution of works. Though Rule 90 of Bihar Panchayat Samities and Zila Parishads (Budget and Accounts) Rule 1964 provided that second and subsequent advances should not be paid in one work without immediate adjustment/recovery of the first or earlier advances the PRIs violated this rule and went on releasing further advances even without receipt of account bills and vouchers. As a result of this the unadjusted advances went on mounting. Records of PRIs showed that advances paid between 2002-05 amounting to Rs. 59.40 crore (Rs. 36.46 crore in 8 ZPs, Rs. 19.02 crore in 69 PS and 3.92 crore in 200 GPs) remained outstanding for adjustment/recovery. This was a case of serious financial irregularity committed by the authorities of PRIs.

Paragraph 5.4 to 5.6

CHAPTER – I

An Overview of the Panchayat Raj Institutions

1.1 Panchayat Raj Institutions (PRIs):- Constitutional background and legal provisions

The 73rd constitution amendment Act envisages a three tier system of Panchayat Raj Institutions namely Gram Panchayat (GP) at Village level, Panchayat Samiti (PS) at block level and Zila Parishad (ZP) at district level.

Accordingly three tiers Panchayat Raj system was provided under Bihar Panchayat Raj Act 1993, which came into force in April-May 2001 when the first general elections to the Z.Ps, P S, and G Ps were held. This act has been repealed in January 2006 and substituted by Bihar Panchayat Raj Act 2006

1.2 Devolution of Functions, Funds and Functionaries

The State Legislature has been empowered by 73rd Amendment to decide on and to confer powers and responsibilities to the PRIs from among the 29 function listed in the eleventh schedule.

Accordingly the State Government intimated in February 2005 that power and functions of 20 departments had already been entrusted to PRI (October 2003). The Environment and Forest department, entrusted power and functions on three subjects relating to social and farm forestry, fuel, fodder and minor forest product to PRI.

However test check of PRI accounts revealed that due to lack of devolution of financial power and transfer of functionaries to PRIs by the State Government the concerned departments are not functioning under PRIs.

Hence, Constitutional provisions to confer power and responsibilities to PRI are yet to be achieved.

1.3 Status of State Finance Commission (SFC)

The constitution also provides that the State Government shall appoint a Finance Commission to review the financial position of the State and the Panchayats and make recommendations in respect of distribution of net proceeds of tax, duties, tolls and fees leviable by the State between State and PRIs. This commission needs to be reconstituted after every five years.

The first SFC was constituted in April 1994 under section 135 of Bihar Panchayat Raj Act 1993 but it did not submit any report. Second SFC was constituted in June 1999 and this submitted five interim reports between September 2001 to November 2003 in which recommendations were given for distribution of Tenth (TFC) and Eleventh Finance Commission (EFC) grants between the three tiers of PRIs and on items of taxes, fees including rate at which the taxes and fees to be imposed by the Gram

¹ Agricultural department, Revenue and Land reforms department, Minor Irrigation department, Animal husbandry and Fishery department, Environment and Forest department, Industry department, Public Health Engineering, Gramin Vikash Vivag, Gramin Vikash Vivag (Rural Engineering organization), Energy department, Primary Education Department, Adult Education department, Secondary Education department, Art Culture and Yuva Vivag, Health, Medical Education and Family Planning department, Welfare department, Social Welfare, Labour, Employment and Training department, Food, supply and Commerce department, Relief and Rehabilitation department.

Panchayat, Panchayat Samiti and Zila Parishad. The State Government, however (November 2003) accepted only four recommendations of these interim reports but did not intimate about submission of final report by the second SFC, placement of interim reports before State legislature and action taken, if any, on the above reports. Third SFC was constituted in June 2004 but no position intimated by the State Government regarding submission of any report of this commission.

Test check of records of PRIs revealed that the State Government distributed grants of TFC and EFC to the PRIs as per recommendation of second SFC. However, it did not take action for implementation of recommendations made by second SFC in its fourth and fifth interims reports for imposition of taxes, fees and tolls by the PRIs. As a result of this PRIs were not able to impose any taxes & fees which deprived them of their own revenue

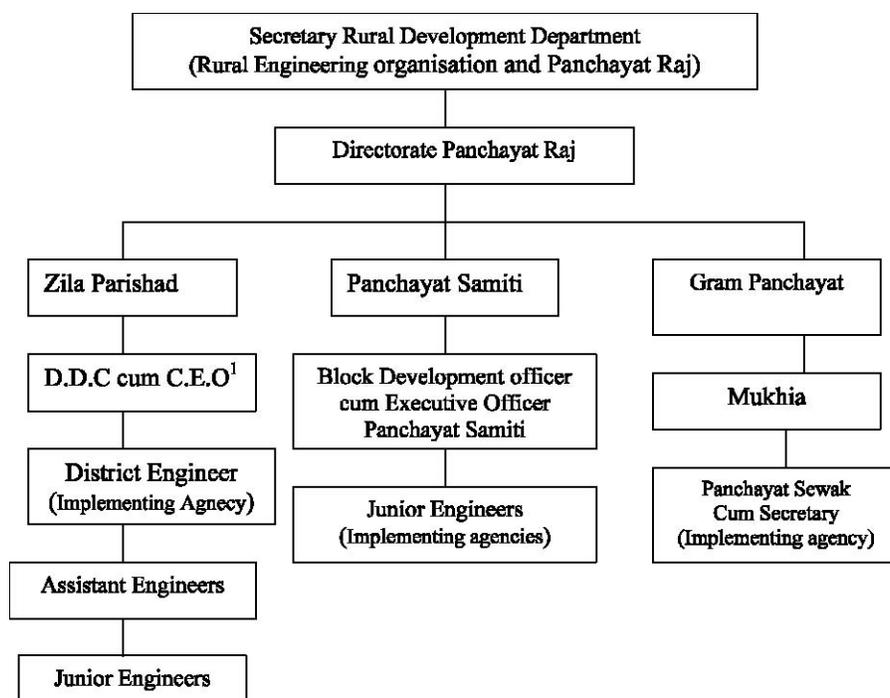
1.4 Status of Panchayat Raj Institution

These are to function as vibrant institutions of Local Self Government with greater participation of the people for more effective planning and execution of schemes for economic development, social justice, managing and conducting their own affairs besides imparting certainty, continuity, democratic content and dignity for the realisation of economic and social justice.

1.5 Organisational Structure of the P.R.Is.

There are 38 Z.Ps, 531 Panchayats Samitis and 8471 Gram Panchayats in the State. Gramin Vikash Vibhag (Rural Engineering organisation and Panchayat Raj Department) exercises administrative control for the effective running of the system.

The organogram given below depicts the organisational structure of the department and the PRIs at the District, Block and Village levels.



¹ Deputy Development Commissioner-cum-Chief Executive Officer

The Act envisages the functioning of the Z.Ps, P.S and G.Ps through eleven functional standing committees having elected representatives and concerned officials as members. Adhyaksha, Upadhyaksha, Pramukh, Up pramukh and the Mukhia are to be the Chairman of the standing committees as per provisions under section 75,48 and 25 of the Act respectively.

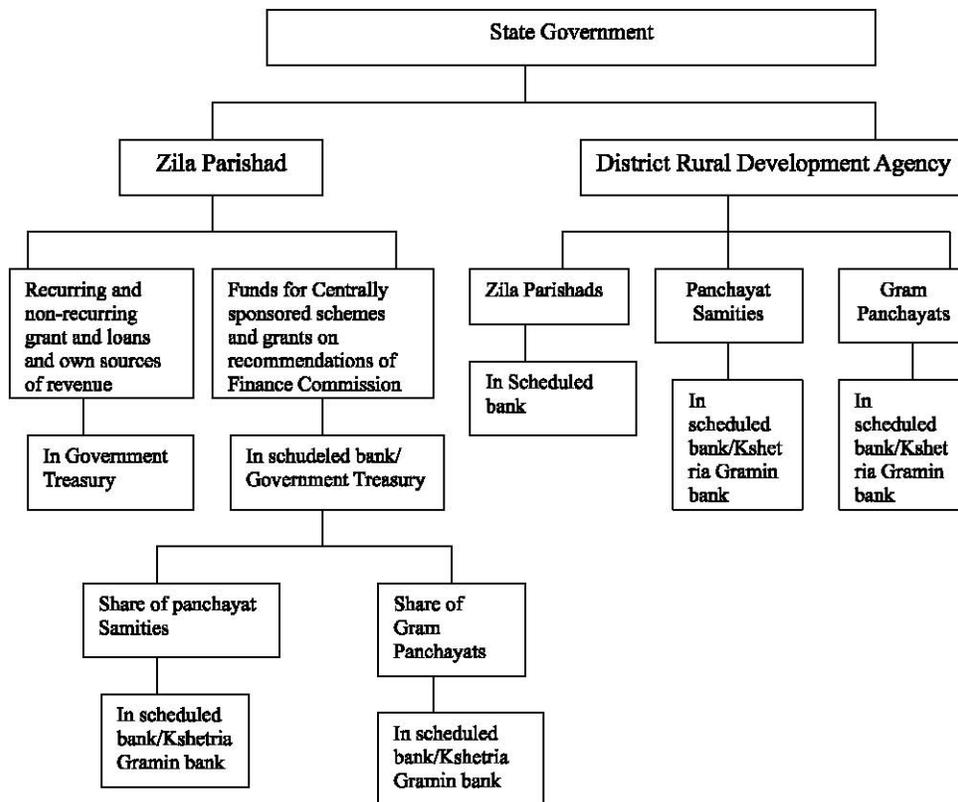
Three tiers of PRI shall have the following main standing committees-

| Sl.No. | Zila Parishad | Panchayat Samiti | Gram Panchayat |
|--------|---------------------------------------|---------------------------------------|--------------------------|
| 1 | General Standing Committee | General Standing Committee | Production Committee |
| 2 | Finance, Audit and Planning Committee | Finance, Audit and Planning Committee | Social Justice Committee |
| 3 | Social Justice Committee | Social Justice Committee | Amenities Committee |
| 4 | Education and Health Committee | | |
| 5 | Agriculture and Industries Committee | | |

These Committees are to exercise powers delegated to them by Z.P, P.S, and G.P under sections 76(6), 49(4) and 25(3) respectively of the Act ibid

1.6 Sources of revenue

(a) The Panchayat Raj Institutions are mainly funded by the State Government by way of grants. The ZPs are having meager revenue from own sources viz. rent of shops/Dakbungalows/Inspection Bungalows, lease rent of land, settlement of Ghats, Ferries and Bus Stand etc. while the PS and GP are not having its own sources of revenue so far. Funds on recommendations of Finance Commission was released to PRIs through Zila Parishads. The Funding pattern and lodgement of funds would be evident from chart given below:



1.7 Accounting Arrangements

According to provisions under Section 121 of the Bihar Panchayat Raj Act 1993, the State Government was to frame the rules to carry out the purpose of this Act, but the accounts rules has not yet been framed and therefore Panchayat Samitis and Zila Parishads are following the Panchayat Samitis and Zila Parishads (Budget and Accounts) Rules 1964. As per provision under rule 94 of the rules ibid every Panchayat Samiti and Zila Parishad are to prepare annual accounts of each financial year within one month after the close of the financial year. But, none of 8 Z.Ps. and 69 P.S. test checked prepared annual accounts, though they incurred expenditure of Rs. 151.04 crore and Rs. 70.25 crore against receipt of 163.90 crore and Rs. 90.09 crore respectively, as noticed from cash book and vouchers (Appendix I and II).

The budget and accounts format, prepared by the comptroller and Auditor General of India was accepted by the State Government in October 2004 but the adoption of the said formats is yet to take place in P.R.Is. The Eleventh Finance Commission recommended for the creation of a data base on the finances of Local Bodies in the format prescribed by the C&AG of India, but the data base is still to be developed.

1.8 Overall Status of Accounts in PRIs

According to provisions under Bihar Panchayat Samitis and Zila Parishads (Budget and Accounts) Rules 1964, every Panchayat samiti and Zila Parishad shall maintain the records and registers prescribed there in a specified format. Further, Rule 77 provides for the maintenance of only one cash book, but 8 Zila Parishads were having several cash books in place of one. As a result, audit could not ascertain actual transaction and position of accounts. It was also observed that several registers like Government Grant register, Government Loan register, Loan appropriation register, Advance ledger, Deposit ledger Adjustment register, Assets register, Register of outstanding advance, Register of works, etc were not maintained by the 8 Zila Parishads and 69 Panchayat Samitis.

Zila Parishads and Panchayat Samities did not prepare Receipt and Payment accounts since 1992-93 and 2001-02 respectively. In the absence of accounts and records, position of grants received and utilised, advances paid and adjusted, works undertaken and completed and assets created out of the execution of various development works remained unascertainable.

1.9 Arrangement of Audit for PRIs

Audit of all rural local bodies in State was done under the provision of Bihar and Orissa Local Fund Audit Act, 1925 consequent to implementation of Panchayat Raj Act 1993. This Act of 1993 was repealed in 2006 and substituted by Bihar Panchayat Raj Act, 2006 and the State Government declared (October 2006) Examiner of Local Accounts Bihar, Patna as prescribed audit authority for PRIs

1.10 Audit Coverage

During the financial year of 2005-06 audit of the accounts of 8 Zila Parishads, 69 Panchayat Samities and 510 Gram Panchayats was conducted covering the period of 2001-02 to 2004-05. In this report important audit findings of all ZPs, PSs and 200 GPs are discussed in the succeeding paragraphs.

1.11 Audit Findings

1.11.1 Budgetary Control

Neither the budget control register nor the annual account was maintained by any Z.P. As such it could not be ascertained in the audit whether the expenditure incurred was within the budget provisions.

1.11.2 Expenditure incurred without preparing any budget

According to provisions under rule 3 to 15 of Bihar Panchayat Samitis and Zila Parishads (Budget and Accounts) Rules 1964, Z.Ps and the Panchayat Samitis are to prepare the budget in Form-I, and approve and adopt the budget for the following financial year and

no expenditure is to be incurred unless included in the budget.

But, 2 Z.Ps. and all the P.S. did not prepare Budget for the years 2002-05 despite expenditure of Rs. 110.67 crore as shown in table:-

(Rs. in crore)

| | |
|--------------|---------------|
| Araria Z.P. | 18.90 |
| Nawada Z.P. | 21.52 |
| 69.P.S. | 70.25 |
| Total | 110.67 |

(Details in appendix I and II)

The expenditure of Rs. 110.67 crore was thus unauthorised.

1.11.3 Receipt and utilisation of funds

The position of receipts and their utilisation in 8 Zila Parishads during 2002-05 is given in table:-

| Sl. No. | Particulars of Fund | Amount received | Amount utilised | Balance as on 31.03.2005 |
|--------------|---|--------------------------|-----------------|--------------------------|
| | | (Rupees in crore) | | |
| 1 | 10th F.C. grant | 13.91 | 13.87 | 0.04 |
| 2. | 11th F.C. grant | 61.65 | 59.69 | 1.96 |
| 3. | S.G.R. Y grant | 55.72 | 50.55 | 5.17 |
| 4. | Other recurring, non-recurring grants and loans from R.D.D, grants from other Agencies and receipt from own source. | 32.62 | 26.93 | 5.69 |
| Total | | 163.90 | 151.04 | 12.86 |

(Vide details in appendix - I)

1.11.4 The position of receipt and utilisation in 69 Panchayat Samities is given below: -

| Sl.No. | Particulars of Fund | Amount received | Amount utilised | Balance as on 31.03.2005 |
|--------|---------------------|--------------------------|-----------------|--------------------------|
| | | (Rupees in crore) | | |
| 1 | 10th F.C. grant | 1.00 | 0.60 | 0.40 |
| 2. | 11th F.C. grant | 4.58 | 3.12 | 1.46 |

| | | | | |
|--------------|----------------------------|--------------|--------------|--------------|
| 3. | S.G.R.Y grant | 56.30 | 46.21 | 10.09 |
| 4. | Grants from other Agencies | 28.21 | 20.32 | 7.89 |
| Total | | 90.09 | 70.25 | 19.84 |

(Vide details in appendix - II)

1.11.5 The position of receipt and utilisation in 200 Gram Panchayats is given below:-

| Sl.No. | Particulars of Fund | Amount received | Amount utilised | Balance as on 31.03.2005 |
|--------------|----------------------------|--------------------------|-----------------|--------------------------|
| | | (Rupees in crore) | | |
| 1 | 10th F.C. grant | 2.09 | 1.83 | 0.26 |
| 2. | 11th F.C. grant | 8.58 | 6.92 | 1.66 |
| 3. | S.G.R.Y grant | 17.76 | 15.59 | 2.17 |
| 4. | Grants from other Agencies | 0.80 | 0.58 | 0.22 |
| Total | | 29.23 | 24.92 | 4.31 |

(Vide details in appendix - III)

Besides the above, the Government of India released two instalments of Rs. 162.40 crore each on account of grants on recommendations of the Twelfth Finance Commission to the State Government who released the grants to the PRIs in November 2005 and March 2006 for their utilisation. Details of receipts and expenditure of PRIs for the year 2005-06 under these grants were not made available for scrutiny.

The grants under Tenth FC was released to the PRIs for construction of Gram Panchayat Building, Primary & Middle School Building, Veterinary Dispensaries, Health sub centres, rural electrification, sanitation schemes, brick road, culvert etc. and grants under EFC for maintenance of civic services (Primary education, Primary health, Pure drinking water supply, Street lighting, cleanliness and sanitation and burning ghats/graveyards etc.). The grants under SGRY were released for execution of labour oriented works viz construction of Kacha Roads and other earth works.

As none of the PRIs prepared Annual Account or Assets Register nor created data base on finances the position of expenditure incurred on education, health, forestry, civic services etc. could not be ascertained nor it could be ensured that the grants of Tenth FC, EFC and SGRY were actually utilised for the purposes for which grants were released.

1.11.6 Grants on recommendations of 10th F.C.

Rs. 13.91 crore (Central Share only) was received during 2002-03 by 8 Zila Pariashads. As per norms against share of TFC one hundred percent matching share was to be borne by the PRIs or by the State Government, but it was seen that neither the PRIs nor the

State Government released any amount against the Central Share of Rs. 13.91 crore during 2002-05 paid to 8 Z.Ps (Appendix IV). Thus Finance Commission direction was not adhered to besides the PRIs did not get sufficient fund for execution of schemes under TFC.

1.11.7 Utilisation Certificates

Against receipt of Rs. 75.56 crore on account of 10th and 11th F.C. grants during 2002-05, 8 Z.Ps. submitted utilisation certificate of Rs. 43.94 crore to the State Government. (Appendix V). Above amount of Rs. 43.94 crore related to the amounts released by Z.P. to P.S. and G.P.. The Z.Ps. without obtaining details of expenditure from P.S. and G.P. furnished utilisation to State Government. Hence the actual utilisation could not be ascertained and fulfillment of the objective of the grant could also not be ensured. Thus, DDC cum Chief Executive Officers of Z.Ps. as controlling officers furnished in-correct utilisation certificate to the State Government.

1.11.8 Non-production of Treasury Pass Book to audit

As per Provisions contained in Treasury Code the Treasury Officer is required to supply Treasury Pass book duly certified and incorporating all transaction made by Z.P. through P.L. Account. But, Treasury Pass book was not made available by six Z.Ps (Banka, Aurnagabad, Munger, Sheoher, Kishanganj and Nawada). Thus, transaction made by six Z.Ps. through P.L. Accounts could not be verified in audit.

1.11.9 Non-reconciliation of cash balance

Account Rules enjoin that the balance of Pass Book shall be checked with reference to the cash book at the close of every month by way of reconciliation.

Test check of records of 8 Z.Ps revealed that none of the Z.Ps prepared reconciliation statement. Six Z.Ps (Banka, Aurnagabad, Munger, Sheoher, Kishanganj and Nawada) did not produce pass books of all bank accounts/P.L. account and hence balance as per pass book on 31st March 2005 was not ascertainable.

In 2 Z.Ps (Madhepura and Araria) where both balances (as per cash book and as per pass book) were made available, difference of Rs. 43.00 lakh between balance as per cash book and as per pass book was noticed on 31st March 2005 (Appendix VI).

Further, reconciliation statement in 28 P.S and 66 G.P was not prepared. Difference of Rs 1.33 crore and Rs.57.43 lakh between balance as per cash book and as per pass book in 28 P.S and 143 G.P respectively was noticed (Appendix VII and VIII). As the bank reconciliation was not done the reasons of differences between two set of balances viz cases of wrong debit/credit etc could not be known.

1.11.10 Non-imposition of taxes, duties and fees.

Section 27, 53 and 80 of Bihar Panchayat Raj Act 1993 provides that subject to such rules as may be made in this behalf and subject to such maximum rates as the Government may prescribe, three tiers of P.R.Is may impose taxes and duties and levy

fees and tolls to augment their own resource base. But the State Government neither made rules, as required under section 121 of the Act nor prescribed rates for impositions of taxes, duties and fees etc. by P.R.Is, resulting in non-imposition of taxes and fees by three tiers of PRIs thus rendering them wholly dependent on the State Government.

1.11.11 Non-realisation of outstanding rent with tenants of shops and buildings of Zila Parishads.

Out of 8 ZPs, 5 ZPs constructed shops and allotted to tenants. During test check it was observed that five Z.Ps failed to realise rent of shops and buildings amounting to Rs. 53.68 lakh from the tenants vide details in table:-

Table: - Non-realisation of outstanding rent

| Sl.No. | Name of Z.P. | Amount of outstanding rent (Rs. in lakh) | Period from which rent is outstanding |
|--------------|--------------|--|---------------------------------------|
| 1 | Aurangabad | 21.02 | 1997-98 |
| 2 | Araria | 4.10 | 1999-2000 |
| 3 | Nawada | 18.10 | 1995-96 |
| 4 | Kishanganj | 8.61 | 1992-93 |
| 5 | Sheohar | 1.85 | 2001-02 |
| Total | | 53.68 | |

As no effective steps were taken for realisation of rent the dues of rent were not fully realised. Nonrealisation of rent from tenants deprived the ZPs from their own revenue in time.

1.11.12 Non-maintenance of records/registers by Gram Panchayats

Every Gram Panchayat should maintain registers and records like Grant register, Allotment register, Work register, Register of Measurement book, Assets register, Annual account register, Stock and store account, etc for its smooth functioning as well as for depicting a true and fair state of its affairs. On test check of records made available in 200 Gram Panchayats, it was noticed that all Gram Panchayats failed to maintain such records and registers pertaining to the years 2002-05 (Appendix- IX). Hence, actual position of utilisation of fund, execution of various schemes, stock and stores and assets created by execution of development schemes was not ascertainable.

1.11.13 Retention of money culminating in Misappropriation.

A sum of Rs. 9.00 lakh was collected by the Assistant cum Accountant of Sheohar Zila Parishad during January 2000 to July 2002 vide miscellaneous receipt books and hand receipts on account of miscellaneous collections. The said employee deposited only Rs. 1.00 lakh in Z.P. fund in April 2001. After departmental action another Rs. 5.00 lakh was recovered from him in September 2005.

However, Rs. 3.00 lakh still remained misappropriated by him which was rendered

possible due to non-checking of collection accounts by the Accountant and Chief Executive Officer.

1.12 Recommendations

The following measures are recommended for ensuring transparency, effectiveness and accountability in preparation of accounts and execution of schemes:-

- (i) New Accounts Rules based on Bihar Panchayat Raj Act 1993 now substituted by Bihar Panchayat Raj Act, 2006 should be immediately framed.
- (ii) Standard budget and accounting Formats prescribed by CAG should be operationalised and accountability of individual functionaries needs to be fixed for non-preparation of budget estimates or incurring expenditure beyond budget provisions.
- (iii) Data base on finances of PRIs should be created as per recommendation of the EFC. Action should also be taken to institute an effective mechanism for collection and compilation of fund flow and expenditure incurred by the PRIs for monitoring and decision-making.
- (iv) Maintenance of basic records such as one main cash book, grant register, loan register, advance register, employment register and asset register etc, should be ensured by the DDC-cum-CEOs,
- (v) Provision for internal audit may be made to ensure proper accounting of substantial public funds dealt with the PRIs.
- (vi) DDC-cum-CEOs should ensure submission of utilisation certificates after obtaining details of expenditure from Panchayat Samitis/Gram Panchayats.
- (vii) The execution of work should be done as per guidelines and in the time prescribed. Adequate safeguards should be provided to plug deficiencies in planning, avoidable delay in execution and lack of adequate technical and administrative supervision.
- (viii) Losses in the form avoidable, unauthorised and fruitless expenditure pointed out by the audit have to be identified and responsibility fixed to recover the losses.
- (ix) Internal control needs to be strengthened to prevent cases of diversion of plan funds to meet non-plan expenditure, which largely hampered achievement of the desired objectives of the plan schemes for want of fund.
- (x) Timely adjustment of advances should be ensured and a time schedule should be provided for submission of adjustment bills including invoking a penal clause for delayed submission of adjustment bills.

1.13 Conclusions

The standard budget and accounting formats prepared by CAG were not operationalised by the PRIs. Budgeting and financial accounting mechanism were deficient and deviated from the provisions of Bihar Panchayat Raj Act 1993 and Bihar Panchayat Samitis and Zila Parishads (Budget & Accounts) Rules 1964. The PRIs have not created database on finances of local bodies as per the recommendation of EFC.

There was inadequate arrangement to compile total flow of funds from all the approved sources round the year so that an overall picture of the flow of funds to the PRIs and

utilisation of such fund during a year may be available. Besides there was operation of many cash books in place of one and non-maintenance of important records and registers and non-preparation of receipt and payment accounts since 1992-93 which indicated deficiencies in financial system and lack of internal control mechanism in PRIs.

The DDC-cum-CEOs rendered fictitious utilisation certificates relating to funds allotted to the Gram Panchayats and Panchayat Samitis by furnishing incorrect expenditure accounts. DDC-cumCEOs, BDOs and Mukhias gave advances to the executing agents, which was not covered by rules.

Out of total 32942 works taken up by 8ZPs, 69 PS and 200 GP only fifty six percent of works (18540 works) were completed during 2002-05 indicating poor performance in respect of completion of works and denial of intended benefit to the beneficiaries. The advance of Rs. 59.40 crore (Rs.36.46 crore in 8 ZPs, Rs.19.02 crore in 69 PS and Rs. 3.92 crore in 200 GPs) outstanding for execution of balance 14402 works and against different executing agents for a period ranging from one to five years was also indicative of weak internal control mechanism and poor monitoring.

CHAPTER – II

Implementation of Sampurna Gramin Rojgar Yojna (S.G.R.Y) In the State of Bihar by PRIs

2.1 The Government of India undertook a plan for food security and employment opportunity for improving the economic condition of the habitnats of villages and it was named Sampurana Gramin Rojgar Yojna. In September 2001 the said Yojna came into existence by merging Sunishchit Rojgar and Gram Samridhi Yojna. Main features of the scheme are:

- (a) to provide additional labour employment in rural areas.
- (b) to provide food security
- (c) to improve nutritional level and
- (d) to develop the infrastructure

The SGRY was started from September 2001. Initially there were two streams which were merged and made one from 2004-05 with above indicated aims. The scheme is centrally sponsored and the ratio of centre and state assistance is to the tune of 75:25 in respect of cash components and the food grain is to be provided wholly by the Central Government free of cost. All ZPs, PS and GPs are to prepare annual action plan prior to the beginning of financial year and approve this by the end of february. Any work can not be undertaken unless it becomes part of the annual action plan.

2.2 Annual action plan (AAP) not prepared

It was mandatory under S.G.R.Y. Scheme that each Gram Panchayat, Panchayat Samiti and Zila Parishad 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 Annual Action Plan.

It was seen that neither any Gram Panchayat nor any Panchayat Samiti prepared and approved such an Annual Action Plan for the years 2002-05 for taking up works under the scheme. Only Zila Parishads prepared the Annual Action Plan for the years 2002-05 for taking up the works under the scheme. On test check by audit in 69 Panchayat Samitis and 200 Gram Panchayats it was found that total amount of Rs. 46.21 crore and Rs. 5.30 crore was spent by the Panchayat Samitis and Gram Panchayats respectively, for the works taken up without A.A.P. in violation of the scheme guidelines. (Appendix- II and III)

In absence of Annual Action Plan it could not be ascertained whether the works were undertaken on priority basis as per requirement of the area and there was no overlapping of schemes.

2.3 In adequate employment opportunities to women

In order to ensure special safeguards for women, it was enjoined in the scheme that at least 30 percent of employment opportunities should be provided to women. It was observed in audit of the units conducted that no employment was provided to the women. However from the Annual Report of the State Government it appeared that the percentage of employment opportunities provided to women ranged from zero to 11.79 percent only which was in violation of the guidelines of the scheme (Appendix- X).

2.4 Irregularities in implementation of S.G.R.Y. Schemes.

S.G.R.Y. guidelines requires that each Zila Parishad, Panchayat Samiti and Gram Panchayat should maintain complete inventory of assets created under the scheme giving details of the date of commencement and completion of the work, cost involved, benefits obtained, employment generated etc. Signboards were to be displayed near the work site giving full details. Photographic records of the works were also to be kept of the various stages of implementation.

It was observed in audit that assets register and employment register were not maintained, completion certificates were not furnished and work orders were not issued. Muster rolls sheets were certified by the Junior Engineers themselves who were the executing agents and the rolls were not certified by any elected member of the PRIs in whose area the works were executed. In the absence of above records the justification of works executed and position of employment generated among the persons listed in Below Poverty Line could not be ascertained in audit.

2.5 Diversion of funds earmarked for SC/ST beneficiaries

According to Para 1.5 of the S.G.R.Y. guidelines 22.5 per cent of the fund received for execution of S.G.R.Y. schemes are required to be spent on works for the benefit of the SC/ST community. It was noticed that out of grant of Rs. 33.16 crore received by 5 Zila Parishads during the years 2002-05 only Rs. 1.59 crore was utilised for the purpose by 5 Zila Parishads, whereas the share for the said purpose came to Rs. 7.46 crore. Thus the sum of Rs. 5.87 crore meant for execution of works for personal benefit of SC/ST Community was diverted towards the execution of general scheme which resulted in violation of the provisions of the guidelines and defeating the very purpose of scheme (Appendix - XI).

2.6 Incorrect position of employment generation

As per guidelines of SGRY five kilograms of food grains were to be distributed per labourer for each mandays. Annual report of the Gramin Vikash Bibhag, Government of Bihar revealed that employment of 2.82 crore mandays was generated by 8 Z.Ps during 2002-05.

It was observed in audit that 1.43 lakh MT of foodgrain was required for employment of 2.82 crore mandays. Against required quantity of foodgrain 1.02 lakh MT only was allotted by the Government. Out of allotted quantity the Zila Parishads lifted 43272 MT only and 31,146 MT only was distributed to the labourers. As per norms employment of 62.29 lakh mandays could alone be generated from the quantity of food grain shown as distributed. Thus either the distribution of foodgrain to the laborures was made at lesser

rate defeating the norms prescribed by the Government or report of the Government showing employment generation of 2.82 crore mandays is not correct.

2.7 Unfruitful Expenditure

Due to defective planning and non-monitoring of the schemes under SGRY taken up by three ZPs 140 schemes were abandoned in midway. Thus, expenditure of Rs. 1.28 crore spent over those schemes was rendered unfruitful.

Details of the case are given below:-

- (i) It was observed that 105 SGRY schemes having estimated value of Rs. 5.71 crore were undertaken by the Kishanganj Z.P. during 2003-04. Out of the above schemes 12 schemes having estimated value of Rs. 1.15 crore were abandoned after incurring expenditure of Rs. 33 lakh. On audit query, the Deputy Development Commissioner cum Chief Executive Officer, Z.P. Kishanganj replied (February 2006) that the works were closed incomplete due to paucity of funds. In this connection it is clear from the SGRY guidelines that the schemes were to be undertaken at the rate of 125 percent of the funds available during previous year. The available balance of previous year was Rs. 1.17 crore. Accordingly schemes worth Rs. 1.46 crore should alone be undertaken for execution but 105 numbers of schemes valued at Rs. 5.71 crore were undertaken. Total receipts during 2002-05 was Rs. 3.26 crore only. Thus the decision of the Z.P. to undertake schemes for Rs. 5.71 crore was not appropriate as this led to abandonment of 12 numbers of schemes incurring infructuous expenditure of Rs. 33 lakh (Appendix - XII). The stated objectives were also not met.
- (ii) Aurangabad Z.P released Rs. 91 lakh to the Executive Engineer, Minor Irrigation Division, Aurangabad, during April and May 2002 for execution of 132 schemes with estimated cost of Rs.
- (iii) In Madhepura Z.P. five development schemes on black topping of roads were taken up without ensuring availability of bitumen. For want of bitumen above works were abandoned midway after incurring expenditure of Rs. 17.38 lakh (Appendix XIII).

Thus, expenditure of Rs. 17.38 lakh proved fruitless.

Table: - Details of unfruitful expenditure due to abandonment of works

Rs. in lakh

| | |
|--------------|---------------|
| Kishanganj | 33.00 |
| Aurangabad | 78.00 |
| Madhepura | 17.38 |
| Total | 128.38 |

i.e 1.28 crore

2.8 Avoidable excess payment on labourers

During test check of 11 schemes in two ZPs it was noticed that engagement of labourers was shown in excess of requirement. This resulted in excess payment of Rs. 3.61 lakh, (Appendix XIV) which was rendered possible due to non-exercise of thorough checks by supervisory technical officers.

2.9 Doubtful Muster Rolls

During test check of muster rolls (44 numbers) of 10 schemes in Munger Z.P. it was noticed that names of same labourers were shown during the same period in two muster rolls of two different works which resulted in double payment of Rs. 4.70 lakh, (Appendix XV).

Thus, genuineness of preparation of musters rolls, execution of works and number of labourers shown engaged was not free of doubt indicating lack of effective supervision by required authorities.

2.10 Sanitary latrines and Smokeless Chullahs not constructed.

According to the provisions of the S.G.R.Y guidelines sanitary latrines and smokeless chullahs are to be constructed along with the construction or upgradation of dwellings. But in audit it was observed that neither the sanitary latrine nor the smokeless chullah was constructed which resulted in non-observance of the objectives of the S.G.R.Y scheme. Reasons for non-construction of sanitary latrines and smokeless chullahs were not explained. The State Government also took no action for execution of the scheme as per guidelines as the State Government was required to monitor through constitution of vigilance committees at various level which was not done.

2.11 Wages to material ratio not maintained under S.G.R.Y.

According to the guidelines of SGRY all works should be labour intensive and wage to material ratio should be 60:40. In test check of 16 cases in one ZP and five PS it was noticed that these PRIs did not maintain such ratio in execution of works. Wages to Materials ratio in above cases varied from 20:80 to 54:46 (Appendix XVI). This resulted in less generation of employment opportunities and non-observance of guidelines for which ZPs and PS authorities were responsible.

2.12 Failure to lift food grains for distribution from PDS

As per provisions contained in para 2.2 of the guidelines of SGRY, 5Kg of food grains is to be distributed to labourers for each manday and for this purpose the DRDA, received allotment from the State Government and it subsequently allotted food grains to Z.P.

Z.P lifted food grains through P.D.S dealers and issued permits to executing agents to lift the required quantity from the dealers and to consume it in approved schemes.

Detailed account of food grains showing quantity lifted through P.D.S dealers, quantity issued to executing agents through permit and quantity consumed in various schemes was

not maintained by Z.P.

On the basis of list of food grains received by ZP (as per list furnished in case of 4 ZPs only) and on scrutiny of scheme register of SGRY it was noticed that against receipt of 1.34 lakh quintals of food grains during 2002-05, 0.83 lakh quintals only were issued to executing agents or consumed in various schemes (Appendix XVII).

Thus, 0.51 lakh quintals of foodgrains valuing Rs. 3.19 crore (subsidised rate) remained with P.D.S. dealers for which no account was rendered by ZP. Hence, chances of misuse/misappropriation of Rs.3.19 crore cannot be ruled out.

2.13 Misreporting by the Panchayat Raj Institutions to the Government.

The Government prepared a report on the basis of the information/reports/returns received from the ZPs responsible for the implementation of works. A comparison of number of S.G.R.Y works completed as noticed during audit along with the report of the State Government revealed that there was misreporting by the Zila Parishads to the Government regarding number of completed SGRY works.

| Sl. No. | Name of the Zila Parishad | No. of SGRY work found complete during audit | No. of works shown complete in the Annual Report of the Government | Difference | Percentage of misreporting |
|----------------|----------------------------------|---|---|-------------------|-----------------------------------|
| 1 | Aurangabad | 810 | 1022 | (+) 212 | (-) 26.17 |
| 2 | Banka | 115 | 452 | (+) 337 | (+) 293.04 |
| 3 | Madhepura | 869 | 216 | (-) 653 | (-) 75.14 |
| 4 | Mungar | 279 | 260 | (-) 19 | (-) 6.81 |
| 5 | Sheoher | Nil | 59 | (+) 59 | (+) 100.00 |
| 6 | Kishanganj | 79 | 72 | (-) 7 | (-) 8.86 |
| 7 | Araria | 357 | 30 | (-)327 | (-) 91.60 |
| 8 | Nawada | 131 | 481 | (+) 350 | (+) 267.17 |

CHAPTER – III

Review on construction of Gram Panchayat Buildings under special Central Assistance

3.1.1. Highlights

After 73rd Constitutional amendment the Gram Panchayat was made a vibrant institution of Local Self Government at the grass root level. Gram Panchayats in Bihar started functioning after election in May 2001. However most of them did not have their own buildings.

The State Govt. therefore took up a scheme of construction of 286 Gram Panchayat Buildings in 38 districts of Bihar at a cost of Rs. 3.50 lakh each out of the additional Central Assistance received in 2001-02. Accordingly the Rural Development Department (R.D.D.) sanctioned Rs.10 crore in March 2002 for the said work. As per the sanction letter, the amount drawn was to be kept in Civil Deposit by Registrar of Panchayat Raj Directorate. The Department issued guidelines in April 2002 and May 2002 regarding selection of Gram Panchayats and site of construction, release of funds by DDC/DM to Zila Parishads and by Zila Parishads to Gram Panchayat and directed the DDC/DM to render physical and financial progress report by 5th of every months. The Gram Panchayats were made the executing agencies for execution of work and the works were to be completed in three months from the date of release of funds.

The Department released the entire assistance of Rs. 10 crore in October 2002 to 37 DDC and one DM. Arval and directed them to complete the work latest by February 2003. The DDC/DM transferred the funds to Zila Parishads in November 2002.

3.1.2. Scope and methodology of audit

A review of the execution of the scheme from 2002-03 to 2005-06 by the Zila Parishads was conducted from September 2006 to first week of December 2006 with reference to the records of the Rural Development Department, 13 Zila Parishads (Z.Ps)/District Rural Development Agency (DRDA) and 4 Gram Panchayats which covered Rs.4.79 crore (48 Percent) of total provision for construction of 137 buildings.

3.1.3. Audit objective

The review was conducted to ascertain whether:-

- . • The flow of grants from Department level to Gram Panchayat level was efficient.
- . • Works were executed economically and as per guidelines.
- . • Funds were properly utilised and there was no diversion of fund.
- . • There was proper monitoring and supervision of the works.

3.1.4 Audit Criteria

Performance review was conducted based on release orders of grant and guidelines issued subsequently in order to assess that the specified target of the scheme was achieved within stipulated time with due regard to economy, efficiency and effectiveness in implementation of the programme and proper mechanism provided for effective monitoring over the works.

3.1.5. Financial Management

Scrutiny of cash books of 9 Z.Ps and 4 DRDAs disclosed that: -

- (a) against Rs.4.79 crore received by them in October/November 2002, funds were released in phases by ZPs/DRDA during 2002-06. Only 39 percent of funds was released in 2002-03 though the entire amount was required to be spent in 2002-03 (Appendix-XVIII).
- (b) four ZPs¹ retained Rs. 24.50 lakh as on 31st March 2006 as fund not released to 2 GPs (Rs. 7 lakh) and 2nd installment not released to 10 GPs (Rs. 17.50 lakh).
- (c) interest of Rs. 0.94 lakh was unauthorisedly retained by DRDA Saran instead of refunding to sanctioning authority.
- (d) department provided Rs. 48 lakh to Mudhubani ZP for construction of 14 units instead of Rs. 49 lakh at the rate of Rs. 3.50 lakh per unit.

3.1.6. Violation of procedures for release of grant

The guidelines issued for release of funds provided that the DM/DDC shall transfer the fund in the P.L. account of Zila Parishad and the Zila Parishad shall release the fund to Gram Panchayats (GPs) in two installment. Second installment was to be released to GPs only after receipt of progress report from BDO about utilisation of 75 percent amount of first installment. Audit scrutiny revealed that:-

- (a) DDCs of Bhagalpur, Muzaffarpur, Saran and Siwan did not transfer the grant to PL Account of Zila Parishad and receipt and release of grant was made by the DRDA itself.
- (b) Saran and Motihari ZPs and DRDA Muzaffarpur released the entire fund to BDO's for onward release to Gram Panchayats while Nalanda ZP and Bhagalpur DRDA released RS. 14 lakh and Rs. 3 lakh respectively to the BDOs. The actual position of release of grant to Gram Panchayats by BDO's was not available on records of ZP/DRDA.
- (c) DRDA Siwan released the amount to Executive Engineer NREP for execution of nine works (Rs.31.50 lakh) and to District Engineer Siwan for one work (Rs.3.50 lakh).
- (d) Three Z.Ps² released the grant in one lump to the G.Ps.

Due to violation of procedure of transfer the GPs who were the executing agencies either did not get the fund or this was received after delay which effected the execution of the works.

¹ Samstipur (Rs. 14 lakh), Madhubani (Rs. 5.25 lakh), Darbhanga (Rs. 3.50 lakh) and Katihar (Rs. 1.75 lakh)

²

Patna Nalanda and Supaul

3.1.7. Physical progress of works

In 13 Zila Parishads/DRDA the targeted number of work was 137. The guidelines of the scheme provided that the DDC shall invariably submit physical and financial report of the work on 5th of every month to the Panchayat Raj Directorate. The ZPs/DRDAs were not submitting this return regularly.

According to the progress report of 8 ZP/DRDA and test check of records of 4 GPs it was found that only 66 works were completed till March 2006, 20 works were in progress and 4 works not started due

to land dispute till March 2006 (Appendix-XIX). Status of remaining 47 works could not be ascertained as the position was not obtained from Gram Panchayats by ZPs/DRDAs.

7.1 Chhatauna GP under Samastipur Z P received Rs. 1.75 lakh and spent this on construction of GP building on a disputed land which was abolished under order of the Hon'ble High Court. The B.D.O. Samastipur directed (August 2006) the Mukhiya to refund the money but the amount is yet to be recovered. The ZP thus sustained a loss of Rs.1.75 lakh besides the fact that the work has not been taken up.

3.1.8. Non-Submission of Utilisation Certificates

Against release of grant of Rs. 4.79 crore to 13 ZPs/DRDA utilisation certificate was submitted for Rs.

1.11 crore (Appendix-XX) between September 2003 to August 2005 by 4 ZPs and one DRDA. The utilisation certificate furnished by Nalanda ZP in July 2004 was not supported by physical and financial report.

The Directorate did not furnish utilisation certificate to the Government of India for Rs. 10 crore. In reply to audit it was stated (December 2006) that as the complete information of utilisation of Rs. 10 crore was not received, the UC was not furnished.

3.1.9. Position of works at state level

Panchayat Raj Directorate reported (October 2006) expenditure of Rs.7.68 crore out of Rs.10 Crore and completion of 224 buildings while the work was shown in progress in 41 GPs and stoppage of work due to land dispute in 21 GPs. The expenditure report of ZP Rohtas was not included in that statement. The expenditure figures depicted in the statement were not found to be correct as even after completion of schemes, the expenditure reported was less in seven cases and excess in one case as could be seen from the table below:-

(Rs. in Lakh)

| Sl. No | District | Targeted no. of works | Amount released | Works completed | Work in progress | Work remaining unexecuted | Expenditure incurred | Remarks |
|--------|--------------|-----------------------|-----------------|-----------------|------------------|---------------------------|----------------------|------------------|
| 1 | Nalanda | 8 | 28.00 | 8 | - | - | 14.10 | Less depiction |
| 2 | Gaya | 11 | 38.50 | 8 | - | 3 | 6.55 | ” |
| 3 | Nawada | 6 | 21.00 | 5 | 1 | | 11.15 | ” |
| 4 | Sitamarhi | 9 | 31.50 | 9 | - | | 26.77 | ” |
| 5 | Munger | 4 | 14.00 | 4 | | | 12.65 | ” |
| 6 | Saharsa | 5 | 17.50 | 4 | 1 | | 8.75 | ” |
| 7 | Supaul | 6 | 21.00 | 6 | | | 13.69 | ” |
| 8 | Madhubani | 13 | 45.50 | 7 | 5 | 1 | 45.50 | Excess depiction |
| | Total | 62 | 217.00 | 51 | 7 | 4 | 139.16 | |

The actual expenditure on 51 completed works itself comes to Rs. 178.50 lakhs where as expenditure reported on completed works besides work in progress was merely Rs. 139.16 lakhs.

The physical and financial progress report were not being submitted regularly by the DDC/DM to the Directorate though these were required to be submitted invariably by 5th of each month and at the instance of audit the Directorate issued reminders in December 2006 to DDC of 28 districts and in January 2007 to DDC of 25 districts to furnish up-to-date financial and physical progress report of works but the information was still awaited. The State Government thus did not have the correct and factual status of completion of schemes and utilisation of grants.

3.1.10. Monitoring and Supervision

No authority declared or body constituted for monitoring and supervision of works either at the Apex level or at the level of DM/DDC/Adhyaksh of Z.P. No records were kept by the Z.Ps/DRDA regarding monitoring and supervision of works. Director, Panchayat Raj Directorate replied (October 2006) that the performance was monitored on 9th and 23rd of each month. Effective monitoring however remained doubtful due to non construction of required Panchayat buildings within stipulated period and fund provided for this purpose remained blocked at various levels.

3.1.11 Conclusion

The objective to provide buildings to 286 GPs remained unfulfilled as all the buildings were not yet completed due to non-exercise of proper control and supervision by the DDC cum CEOs and BDOs and non-effective monitoring by the Panchayat Raj Department, considerable shortfall persisted in target achievement.

3.1.12 Recommendation

The Secretary PRD may take suitable and immediate steps for ascertaining the position of completion of works and utilisation of grant by the DDC/DDC cum CEO/DM of all the districts and for default of non timely completion, action may be taken against the responsible authorities. Where the site of work is remaining litigated other site of same Panchayat or other Gram Panchayat may be selected for utilisation of entire grant.

Review on construction of Primary School Building and Providing toilet and water facilities in Primary /Middle Schools.

3.2.1. Highlights

Under Prime Minister Gramodaya Yojna (a hundred percent centrally sponsored scheme) Secretary, Primary and Adult Education Department sanctioned during March 2002 and in 2002-03 Rs.24.08 crore for construction of 601 Primary School Buildings and Rs. 12.38 crore for providing toilet and drinking water facilities in 2979 Middle/Primary.

The rate fixed for construction of Building was Rs.3.75 lakh in 01-02 and Rs.4.15 lakh in 2002-03 while the rate fixed for providing toilet and water facilities per scheme was Rs. 0.45 lakh in 01-02 and Rs.0.40 lakh in 02-03. Gram Panchayats were declared executing agency for the works.

3.2.2 Audit Objective

The review was conducted to ascertain whether:

- (a) Transfer of grants from ZP level to GP level was efficient.
- (b) The selection of schools was made as per scheme guidelines
- (c) The execution of works was carried out economically, efficiently and effectively.
- (d) The grant was not misutilised and diverted for other purposes.
- (e) Effective monitoring and supervision of works existed.

3.2.3 Audit Criteria

The scheme to provide buildings to buldingless primary schools and providing toilet and drinking water facilities in primary/middle schools was considered important as it aimed to provide basic infrastructure to schools. The review was conducted based on release orders and guidelines issued there against in order to assess that the specified target of the scheme was achieved within stipulated time, economy, efficiency and effectiveness was adhered and proper mechanism provided for effective monitoring over works.

3.2.4 Scope and methodology

Records of 13 ZPs, 2 DRDAs and of primary and Adult Education Department for the period 2002-03 to 2005-06 was test checked during September-December 2006. Rs 11.02 crore for construction of 275 Primary School Buildings and 5.70 crore for toilet and water facilities in 1369 Primary/Middle School was provided to them which constituted 46 percent of total grant.

3.2.5. Financial management

Scrutiny of Cash Books of 13 ZPs and 2 DRDAs revealed that grant of Rs.16.72 Crore (Rs.11.02 crore for building construction and Rs.5.70 crore for providing toilet and water supply facilities) was received during 2002-04 (Rs.9.61 crore in 2002-03 and Rs.7.11 crore in 2003-04) by the Z.Ps./ D.R.D.As against which Rs. 16.39 crore (Rs.10.83 crore against building construction and Rs. 5.56 crore against providing toilet and water facilities) was released to the Executing agencies between 2002-03 to 2005-06 and the unutilised balance remained of Rs.33.40 lakh (Rs.18.45 lakh for building construction and Rs. 14.95 lakh for providing toilet & water facilities) as of March 2006 (Appendix-XXI) (A and B).

Scrutiny of records disclosed:

- ZP, Bhagalpur received Rs.29.20 lakh for works of toilet and water facilities in 73 schools but released Rs. 29.70 lakh to the schools. Rs. 0.50 lakh released in excess was met by diversion of EFC grants.
- The DRDA Siwan and Muzaffarpur did not transfer the grant to ZPs and the funds were directly released to Executing Agencies.
- The grant was to be utilised by September 2002 and September 2003 against sanction for 2001-02 and 2002-03 respectively but there was substantial delay in release of grants received in by Z.P's and DRDA's to Executing agencies as shown in table below:-

| Sl. No. | Particulars of work | Position of release | | | | Total | Unreleased amount |
|---------|-------------------------------------|---------------------|---------------|---------------|--------------|----------------|-------------------|
| | | 02-03 | 03-04 | 04-05 | 05-06 | | |
| | | (Rs. in lakh) | | | | | |
| 1 | School Building Construction | 287.13 | 541.33 | 200.62 | 54.12 | 1083.20 | 18.45 |
| 2 | Providing toilet & water facilities | 116.02 | 343.54 | 92.58 | 3.36 | 555.50 | 14.95 |
| | | 403.15 | 884.87 | 293.20 | 57.48 | 1638.70 | 33.40 |

Grant of Rs. 75.50 lakh was received by DRDA Muzaffarpur between March 2003 to June 2003 but the DRDA released Rs. 34 lakh in February 2004 and Rs. 41.50 lakh in February 2006 after delay ranging from 8 months to 30 months to the executing agencies.

- An amount of Rs. 0.90 lakh released by Z.P. Bhagalpur in January 2004 through Bank Draft to Mukhiyas of two GP (Shahzadpur and for Khiri Bandh) for providing toilet & drinking water facilities in 2 Schools was returned to Zila Parishad between April to July 2004. The Drafts were not got cancelled and credited in Z.P. fund and there was thus excess booking of expenditure by Rs.0.90 lakh.
- Z.P. Darbhanga sent two bank drafts of Rs.0.45 lakh each instead of one in December 2003 to Mukhiya of Rarhi (West) for providing toilet & drinking water facilities in Middle School Rarhi under Jaley Block. The Mukhiya did not return Rs.0.45 lakh to ZP Darbhanga upto September 2006. This was a case of double payment.
- Similarly the ZP Darbhanga prepared two bank draft of Rs. 0.40 lakh each instead of one bearing no. 176581 and 176587 in December 2003 in favour of Mukhiya Bhandarison for providing toilet and water facilities in Middle School Markanda. The Mukhiya acknowledged receipt of bank draft no.176587 only and there was thus loss of Rs.0.40 lakh to Z.P. fund as the other bank draft was not traced out.

- ZP Saran paid Rs. 0.40 lakh in September 2003 to B.D.O. Manjhi for providing toilet and water facilities in Middle School Bangara. One member of the Zila Parishad intimated (October 2003) the DDC cum CEO that the said work was already done last year by Block office. The DDC cum CEO Saran directed the B.D.O. Manjhi (November 2003) to inquire and report the matter but the B.D.O. did not submit the inquiry report till September 2006. Rs. 0.40 lakh thus remained blocked with the B.D.O.

3.2.6. Selection of Schools

The ZP was to decide the number of School buildings to be constructed under each PS. The PS was to select the Panchayats where school buildings were to be constructed. For providing toilet and drinking water facilities in Primary/Middle Schools the DDC cum CEO was to finalise the list in consultation with District Superintendence of Education and ZP. Records relating to selection were not available in DRDA Muzaffarpur and Siwan.

DDC cum CEO of Darbhanga ZP selected two schools for building construction and one school for providing toilet & water facilities without approval of the ZP.

3.2.7. Procedure for release of fund and execution of work

The DDC cum CEO of ZP was to release funds for school building construction to the PS and the PS was to finally release the fund to GPs. For providing toilet and drinking water facilities DDC cum CEO was to release funds directly to GPs. The execution of both works was to be done by the GPs under the supervision of respective school education committee.

Scrutiny of records disclosed;

- For building construction the grant was directly released to GPs by five ZP in stead of routing through PS (Darbhanga Rs.99.75 lakh to 25 GPs, Nalanda Rs. 49.80 lakh to 12 GPs Samastipur Rs.41.50 lakh to 10 GPs, Siwan Rs.16.60 lakh to 4 GPs and Supaul Rs.41.50 lakh to 10 GPs) and for providing toilet & water facilities the grant was released to BDO's instead of directly releasing to GPs by 3 ZPs (Nalanda Rs. 46 lakh for 110 GPs, Motihari Rs. 50.75 lakh for 122 GPs and Saran Rs. 48.95 lakh for 118 GPs.)
- DRDA Siwan paid Rs. 16.60 lakh to Executive Engineer, NREP for construction of 4 School Buildings and Z.P Siwan released the amount of Rs. 33 lakh to Head Masters of Primary/Middle Schools for executing work of providing toilet and water supply facilities in 80 schools. Z.P. Muzaffarpur released an amount of Rs. 30.60 lakh for both works to Secretary School Education Committee.

The prescribed procedure for transfer of fund was thus violated and the entire fund was not transferred to GPs who were the executing agencies of the work.

3.2.8. Physical progress of work

Construction of 73 buildings only was completed and work in progress in 32 schools and work could not be started in 2 schools due to land dispute. The work of providing toilet

and water supply facilities in Primary/Middle School was completed in 180 Schools and was in progress in 72 Schools (Annexure-XXII). The short fall in both works thus was of 73 percent and 87 percent respectively though both the works were to be completed within 3 months of the receipt of the funds.

3.2.8.1 ZP Muzaffarpur received grant of Rs. 46.05 lakh from DRDA Muzaffarpur during 2002-03 for construction of 7 School Building and for providing toilet & water facilities in 44 Schools. The works were to be completed at a cost of Rs.3.75 lakh per unit and Rs. 0.45 lakh per unit respectively but the Zila Parishad did not release the full estimated amount for any work due to non-receipt of expenditure statement from the schools and thus retaining Rs.15.44 lakh which resulted in non completion of any of the work.

3.2.8.2 Against receipt of Rs.29.20 lakh in 2003-04 for providing toilet and water facilities in 73 Schools @ Rs.0.40 lakh each by ZP Bhagalpur Rs. 29.70 lakh was released for execution of work in 66 Schools @ Rs. 0.45 lakh. Thus 7 works were not taken up besides excess release of Rs.3.30 lakh to the executing agencies.

3.2.8.3 ZP Bhagalpur released Rs. 4.15 lakh (September 2003) to BDO Nath Nagar for construction of School Building of Primary School Dildarpur. The B.D.O. however did not release this amount to the Mukhia and undertook construction of some other school. The DDC cum CEO directed the B.D.O. (September 2004) to stop work at other place and execute the work of Dildarpur School. The B.D.O. however did not furnish utilisation certificate to ZP so far as such it could not be known that what expenditure was incurred on construction of other schools building and work at Dildarpur school whether started or not ?

3.2.8.4 ZP Supaul paid Rs.4.15 (August 2003) to Mukhiya of Latana (North) Gram Panchayat under Triveniganj Block for construction of School Building. The Amin and B.D.O. of Triveniganj reported the DDC cum CEO that the building was being constructed at private and disputed land. The DDC cum CEO directed the Mukhiya to stop work and refund the amount but the Mukhiya neither refunded any amount nor rendered statement of expenditure incurred by him on building construction in disputed land.

3.2.8.5 ZP Madhubani did not release second instalment for construction of 4 School Building, retaining Rs.8 lakh in its fund. Bhagalpur ZP did not release Rs. 3.75 lakh to the Mukhiya so far for construction of one School Building (Primary School Makhanda under Sanhaula Block). Supaul ZP did not release full amount for construction of 3 School Building, retaining Rs. 3.50 lakh while the ZP Katihar and Darbhanga did not release Rs. 2.80 lakh and Rs. 0.40 lakh for providing toilet and water supply facilities in 7 and 1 School respectively.

All the above factors attributed to short fall in achievement of the target.

3.2.9. Position of works at State level

The position of execution of works and utilisation of grant at State level is shown in the table below:

Position of grant of 2001-02 Position of grant of 2002-03

| Sl. No. | Particulars of work (Rs. In Lakh) | Targeted no. of work | Amount released | No. of works completed | Expenditure incurred | Short fall | Percentage of short fall | Unutilised grant |
|---------|--------------------------------------|----------------------|-----------------|------------------------|----------------------|------------|--------------------------|------------------|
| | | | (Rs. In lakh) | | | | | |
| 1 | School Bldg. Construction | 216 | 810 | 166 | 627 | 50 | 23 | 183 |
| 2 | Toilet & water supply facilities | 931 | 418.95 | 589 | 282.88 | 342 | 37 | 136.07 |
| | Total | 1147 | 1228.95 | 755 | 909.88 | 392 | 34 | 319.07 |

There was shortfall of 34 percent in 2001-02 and 78 percent in 2002-03 besides non-utilisation of grant of Rs. 18.66 crore (Rs. 3.19 crore in 2001-02 and Rs. 15.47 crore in 2002-03).

3.2.10. Utilisation certificate

Against release of Rs.16.72 crore to 13 ZPs/DRDAs the utilisation certificates amounting to Rs. 5.08 crore was furnished. No utilisation was submitted by Z.P. Bethiah, Katihar, Muzaffarpur, Patna and Siwan while utilisation certificate rendered by ZPs of Madhubani, Motihari, Nalanda, Samastipur and Saran was not supported by physical progress of works and actual expenditure incurred by the executing agencies. (Appendix-XXIII)

3.2.11. Supervision, monitoring and evaluation

The inspection of the work was to be done by School Education Committee and monitoring and supervision was to be done by Block Education Extension Officer at Block Level and by the DDC cum CEO and District Superintendent of Education at District level. Monitoring and evaluation at the Directorate level was to be done by Director (Primary Education) and at Government level by Under Secretary of Education Department. The ZPs/DRDAs however did not keep records of supervision if any made by above authorities. Proper monitoring and evaluation by the Department also remained doubtful as there was non-utilisation of total amount of grant and heavy shortfall in achievement of required number of works which clearly denoted lack of supervision, monitoring and evaluation of the scheme.

3.2.12 Conclusion

Due to non-exercise of supervision over Gram Panchayat by Block Education Extension Officer, District Superintendent of Education and DDC cum CEO and non-monitoring and evaluation by Director (Primary Education) and Under Secretary of Education Department heavy shortfall persisted in target achievement and even during a span of four years the grant was not fully utilised by ZPs though the grant of 2001-02 and 2002-03 was to be utilised by September 2002 and September 2003 respectively.

3.2.13 Recommendation

The Secretary of Education Department may take immediate steps for ascertaining the position of completion of works of all the Districts and action may be taken against the defaulting executives due to whose negligence the works could not be got completed.

CHAPTER – IV

4.1 Physical Progress of the schemes.

4.1.1 Position of implementation of schemes in three tiers of PRIs during 2002-05 is given below:

| Sl.No. | Name of PRI | Total No. of Schemes taken up | Total no. of schemes completed | Total no. of incomplete schemes | Percentage completion of |
|--------------|-------------|-------------------------------|--------------------------------|---------------------------------|--------------------------|
| 1 | 8 ZPs | 5529 | 2681 | 2848 | 48.48% |
| 2 | 69 PS | 19,119 | 9412 | 9707 | 49.22% |
| 3 | 200 GP | 8294 | 6447 | 1847 | 77.73% |
| Total | 277 | 32942 | 18540 | 14420 | |

Vide details in appendix XXIV, XXV and XXVI

From above it would appear that percentage of completion of schemes under taken by Z.P and P.S was less than 50% and overall percentage including G.Ps. was fifty six. This was due to lack of proper monitoring and supervision of works by the authorities viz Adhyaksh, Pramukh, DDCs cum CEOs, District Engineers and B.D.Os.

CHAPTER – V

5.1 Unauthorised diversion of fund received on account of Road Cess.

According to the provisions under the Cess Act and instructions by revenue department the amount of road cess released by the Government to the Zila Parishads were to be utilised for the development works. A total sum of Rs. 71.78 lakh received by four Zila Parishads during 2000-04 on this account from Government vide details below, was unauthorisedly diverted towards establishment expenditure which resulted in the violation of the provisions of the Act and Governments instructions as well. Any reason for such diversion was not explained. There was no reaction of the State Government also over this irregularity.

| Sl.No. | Name of Zila Parishads | Amount of road cess received (Rs. In lakh) |
|--------------|------------------------|--|
| 1 | Madhepura | 16.07 |
| 2 | Banka | 37.90 |
| 3 | Araria | 15.09 (including OB of Rs. 1.80 lakh) |
| 4 | Sheoher | 2.72 |
| Total | | 71.78 |

5.2 Irregular payment of 6th pay revision scale

The State Government under letter no. 2012 dated 16.03.1991 sanctioned 4th pay revision scale to the employees of Z.P, but it came to the notice of the government that some Z.Ps. were making payment of salary to their employees in the scale of pay provided in 6th Pay revision for Government employees. Hence the Government under letter no. 1768 dated 20.04.2000 directed all the Z.Ps. to recover excess payment made on this account upto December, 2000.

But, in contravention of above order two Z.Ps. (Sheoher and Banka) paid salary to their employees in scale of pay provided in 6th pay revision for Government employees without obtaining approval of the Govt.

This resulted in irregular payment of salary amounting to Rs. 32.43 lakh (Sheoher 12.62 lakh and Banka 19.81 lakh).

5.3 Provident fund amount not deposited

In sheoher Z.P. provident fund subscriptions and contributions of employees from December 1997 to January 2004, which amounted to Rs. 6.78 lakh was not deposited into provident fund account. This deprived the employees of the timely interests permissible.

5.4 Outstanding Advances

Rule 90 of Bihar Panchayat Samities and Zila Parishads (Budgets and Accounts) Rules, 1964 provides that advance should not be made in any case unless immediate expenditure is necessary. Further a second and subsequent advance should not be granted in any case

without ensuring immediate adjustment/recovery of the st or earlier advance.

It was noticed in audit that frequent advances were made to executing agents viz Executive Engineer/ District Engineer, Asstt. Engineer & Junior Engineer, without receiving adjustment bills of previous advances. Advance ledger, which is an important record to ascertain position of advance made, advance adjusted and balance at the end of the year, was not maintained by Z.Ps. Even list of outstanding advance was neither prepared by Z.Ps nor outstanding advance at the beginning of the year (2002-05) was furnished to audit. As such, actual amount of outstanding advance against several executing agents as on 31st March 2005 was not ascertainable.

However, from scheme register, scheme files and different Cash Books of 8 Z.Ps it was noticed that Rs.

36.46 crore of advance was outstanding on 31st March 2005, (Appendix XXVII), which related to the period as under.

Agewise analysis of outstanding advance

| | Rs. in crore |
|--|---------------------|
| More than one year | 10.46 |
| More than two years | 5.99 |
| More than three years | 2.60 |
| More than four years | 0.53 |
| More than five years | 3.57 |
| Total | 23.15 |
| Analysis of outstanding advance of 3 Z.Ps. viz Kishanganj, Nawada and Madhepura was not ascertainable. | 13.31 |
| Total outstanding advance | 36.46 |

(Appendix - XXVIII)

5.5 In 69 PS Rs. 19.02 crore of advance was outstanding on 31st march 2005, (Appendix XXIX).

5.6 In 200 G.P. Rs. 3.92 crore of advance was out standing on 31st march 2005 (Appendix XXX). No reasons for such a huge outstanding advance against executing agents in the ZPs, PSs and GP were assigned. Due to non-maintenance of advance ledger and due to accumulation of huge amount of outstanding

Place : Patna
Date :

(D. JAI SANKAR)
Examiner of Local Accounts
Bihar, Patna

Countersigned

Place : Patna
Date :

(ARUN KUMAR SINGH)
Principal Accountat General (Audit)
Bihar, Patna

APPENDIX – I
Details of receipt and expenditure of 8 Zila Parishad during the year 2002-03
to 2004-05(Referred to in paragraph 1.7 and 1.11.3)

| Sl.No | Receipt including O.B | | | | | | Expenditure | | | | | Balance |
|-------|-----------------------|--------------|--------------|--------------|--------------|---------------|--------------|--------------|--------------|--------------|---------------|--------------|
| | Rs. in Crore | | | | | | | | | | | |
| | Name of Z.P | X th F.C | XIth F.C | SGRY | Others | Total | X th F.C | XIth F.C | SGRY | Others | Total | |
| (a) | Madhepura | 1.90 | 9.43 | 10.74 | 1.17 | 23.24 | 1.90 | 9.37 | 10.23 | 0.94 | 22.44 | 0.80 |
| (b) | Munger | 1.12 | 5.09 | 9.11 | 6.46 | 21.78 | 1.12 | 5.05 | 7.51 | 5.53 | 19.21 | 2.57 |
| (c) | Banka | 2.06 | 7.03 | 7.39 | 1.52 | 18.00 | 2.06 | 7.03 | 7.35 | 0.97 | 17.41 | 0.59 |
| (d) | Aurangabad | 2.28 | 11.27 | 9.87 | 8.45 | 31.87 | 2.25 | 11.25 | 8.01 | 7.78 | 29.29 | 2.58 |
| (e) | Nawada | 2.09 | 9.48 | 5.30 | 7.62 | 24.29 | 2.07 | 9.38 | 4.94 | 5.13 | 21.52 | 2.97 |
| (f) | Kishanganj | 1.41 | 7.01 | 3.26 | 1.36 | 13.04 | 1.42 | 6.37 | 3.25 | 1.20 | 12.24 | 0.80 |
| (g) | Sheohar | 0.60 | 2.95 | 5.71 | 0.95 | 10.21 | 0.60 | 2.95 | 5.59 | 0.89 | 10.03 | 0.18 |
| (h) | Araria | 2.45 | 9.39 | 4.34 | 5.09 | 21.27 | 2.45 | 8.29 | 3.67 | 4.49 | 18.90 | 2.37 |
| | Total | 13.91 | 61.65 | 55.72 | 32.62 | 163.90 | 13.87 | 59.69 | 50.55 | 26.93 | 151.04 | 12.86 |

APPENDIX - II
(Referred to in paragraph 1.7 and 1.11.4)
Finance for Panchayat Samities for 2002-03 to 2004-05

| Sl. No. | Names of P.S | Receipts Nature of Receipts | | | | | Expenditure | | | | | |
|---------|------------------------|-----------------------------|----------|--------|--------|--------|-----------------------|----------|--------|--------|--------|-------------------|
| | | (Rs. in lakh) | | | | | (Rs. in lakh) | | | | | |
| | | 10th F.C | 11th F.C | SGRY | Other | Total | 10 th F.C. | 11th F.C | SGRY | Other | Total | CB as on 31.03.05 |
| 1 | Rafiganj | 2.00 | 7.00 | 136.00 | NA | 145.00 | 1.00 | 6.00 | 132.00 | NA | 139.00 | 6.00 |
| 2 | Aurangabad | 1.00 | 5.00 | 87.00 | NA | 93.00 | 1.00 | 3.00 | 79.00 | NA | 83.00 | 10.00 |
| 3 | Jamalpur | 1.00 | 6.00 | 139.00 | NA | 146.00 | 0.50 | 4.00 | 137.00 | NA | 141.50 | 4.50 |
| 4 | Madanpur | 1.00 | 6.00 | 135.00 | NA | 142.00 | 0.60 | 2.00 | 107.00 | NA | 109.60 | 32.40 |
| 5 | Goh | 1.00 | 6.00 | 115.00 | NA | 122.00 | 1.00 | 3.00 | 85.00 | NA | 89.00 | 33.00 |
| 6 | Dharhara | 0.80 | 3.00 | 200.00 | NA | 203.80 | 0.20 | 2.00 | 181.00 | NA | 183.20 | 20.60 |
| 7 | Bariyarpur | 1.00 | 10.00 | 136.00 | NA | 147.00 | 1.00 | 9.00 | 128.00 | NA | 138.00 | 9.00 |
| 8 | Haspura | 1.00 | 8.00 | 93.00 | NA | 102.00 | Nil | 6.00 | 91.00 | NA | 97.00 | 5.00 |
| 9 | Tarapur | 1.00 | 3.00 | 115.00 | NA | 119.00 | 1.00 | 2.00 | 112.00 | NA | 115.00 | 4.00 |
| 10 | Narpatganj | 1.98 | 8.95 | 129.73 | NA | 140.66 | 1.43 | 4.70 | 120.90 | NA | 127.03 | 13.63 |
| 11 | Dighal Bank | 1.17 | 5.30 | 99.38 | NA | 105.85 | Nil | 1.42 | 75.40 | NA | 76.82 | 29.03 |
| 12 | Begusarai | 2.49 | 11.33 | 211.06 | NA | 224.88 | 2.31 | 9.55 | 185.20 | NA | 197.06 | 27.82 |
| 13 | Teghra | 1.65 | 7.45 | 191.64 | NA | 200.74 | 1.65 | 4.84 | 173.57 | NA | 180.06 | 20.68 |
| 14 | Matihani | 0.94 | 4.23 | 71.45 | NA | 76.62 | 0.88 | 2.98 | 59.44 | NA | 63.30 | 13.62 |
| 15 | Chandauti | 1.09 | 65.09 | 213.73 | NA | 279.91 | 0.80 | 64.27 | 209.11 | NA | 274.18 | 5.73 |
| 16 | Bhagwanpur (Begusarai) | 1.01 | 4.56 | 114.38 | NA | 119.95 | 0.93 | 4.51 | 103.99 | NA | 109.43 | 10.52 |
| 17 | Deo | 1.06 | 8.25 | 97.85 | NA | 107.16 | 0.94 | 4.49 | 88.98 | NA | 94.41 | 12.75 |
| 18 | Sattar Katiya | 1.63 | 1.67 | NA | NA | 3.30 | 0.48 | 1.07 | NA | NA | 1.55 | 1.75 |
| 19 | Salakhua | 1.64 | 5.54 | NA | NA | 7.18 | Nil | 0.92 | NA | NA | 0.92 | 6.26 |
| 20 | Araria | 2.26 | 10.23 | NA | NA | 12.49 | 2.20 | 5.13 | NA | NA | 7.33 | 5.16 |
| 21 | Forbishganj | 2.38 | 10.76 | 81.04 | NA | 94.18 | 1.43 | 6.79 | 64.56 | NA | 72.78 | 21.40 |
| 22 | Dalsingsarai | 1.26 | 7.32 | 74.41 | 207.37 | 290.36 | Nil | 4.81 | 57.26 | 156.99 | 219.06 | 71.30 |
| 23 | Mohiuddinagar | 0.98 | 2.11 | 55.11 | 141.78 | 199.98 | 0.90 | 2.01 | 47.27 | 107.87 | 158.05 | 41.93 |
| 24 | Tajpur | 0.98 | 6.45 | 60.09 | 144.71 | 212.23 | 0.55 | 1.88 | 60.08 | 84.96 | 147.47 | 64.76 |
| 25 | Ravilganj | 0.50 | 1.56 | NA | NA | 2.06 | 0.28 | 0.50 | NA | NA | 0.78 | 1.28 |
| 26 | Simri | 3.79 | 2.37 | NA | NA | 6.16 | 0.79 | 1.21 | NA | NA | 2.00 | 4.16 |
| 27 | Dumraon | 1.18 | 2.42 | NA | NA | 3.60 | 0.69 | 1.55 | NA | NA | 2.24 | 1.36 |
| 28 | Chakki | 0.84 | 0.22 | NA | NA | 1.06 | Nil | Nil | NA | NA | Nil | 1.06 |
| 29 | Khodawandpur | 0.52 | 1.62 | NA | NA | 2.14 | 0.48 | 0.20 | NA | NA | 0.68 | 1.46 |
| 30 | Baniapur | 1.67 | 5.19 | NA | NA | 6.86 | 1.55 | 5.09 | NA | NA | 6.64 | 0.22 |
| 31 | Bhagwanpur (Vaishali) | 1.25 | 5.64 | 83.51 | 186.18 | 276.58 | 1.23 | 5.43 | 72.21 | 136.52 | 215.39 | 61.19 |
| 32 | Kumarkhand | 1.44 | 2.85 | NA | NA | 4.29 | Nil | Nil | NA | NA | Nil | 4.29 |
| 33 | Birasiganj | 0.78 | 2.43 | NA | NA | 3.21 | 0.48 | 0.80 | NA | NA | 1.28 | 1.93 |
| 34 | Brahampur | 1.49 | 5.60 | NA | NA | 7.09 | 1.11 | 4.25 | NA | NA | 5.36 | 1.73 |

| Sl. No. | Names of P.S | Receipts Nature of Receipts | | | | | Expenditure | | | | | |
|---------|--------------------------|-----------------------------|---------------|----------------|----------------|----------------|---------------|---------------|----------------|----------------|----------------|-------------------|
| | | (Rs. in lakh) | | | | | (Rs. in lakh) | | | | | |
| | | 10th F.C | 11th F.C | SGRY | Other | Total | 10th F.C. | 11th F.C | SGRY | Other | Total | CB as on 31.03.05 |
| 35 | Balia | 1.14 | 3.54 | NA | NA | 4.68 | 1.00 | 2.60 | NA | NA | 3.60 | 1.08 |
| 36 | Lahladpur | 0.54 | 1.67 | NA | NA | 2.21 | Nil | 1.26 | NA | NA | 1.26 | 0.95 |
| 37 | Nawanagar | 1.06 | 2.11 | NA | NA | 3.17 | 1.06 | 1.99 | NA | NA | 3.05 | 0.12 |
| 38 | Kutumba | 1.79 | 22.70 | 134.47 | NA | 158.96 | 0.24 | 16.06 | 131.32 | NA | 147.62 | 11.34 |
| 39 | Obra | 8.17 | 6.21 | 120.36 | NA | 134.74 | 7.25 | 5.60 | 118.30 | NA | 131.15 | 3.59 |
| 40 | Charia Bariarpur | 0.91 | 2.83 | NA | NA | 3.74 | 0.90 | 2.69 | NA | NA | 3.59 | 0.15 |
| 41 | Raxual | 1.01 | 3.14 | 31.01 | NA | 35.16 | 0.90 | 0.94 | 22.63 | NA | 24.47 | 10.69 |
| 42 | Thakurganj | 1.86 | 9.92 | 108.92 | NA | 120.70 | 0.09 | 0.81 | 46.31 | NA | 47.21 | 73.49 |
| 43 | Pothia | 1.50 | 7.02 | 118.56 | NA | 127.08 | Nil | Nil | 70.33 | NA | 70.33 | 56.75 |
| 44 | Palasi | 1.62 | 16.52 | 79.66 | NA | 97.80 | 1.37 | 9.17 | 55.88 | NA | 66.42 | 31.38 |
| 45 | Kisanganj | 0.77 | 3.48 | 57.38 | NA | 61.63 | Nil | 1.62 | 41.98 | NA | 43.60 | 18.03 |
| 46 | Bhargama | 1.42 | 10.51 | 106.51 | NA | 118.44 | 1.38 | 9.24 | 48.54 | NA | 59.16 | 59.28 |
| 47 | Kursakanta | 0.92 | 4.00 | 35.30 | 474.75 | 514.97 | 0.89 | 3.98 | 25.01 | 474.24 | 504.12 | 10.85 |
| 48 | Narayanpur | 0.63 | 1.99 | NA | NA | 2.62 | 0.58 | 1.94 | NA | NA | 2.52 | 0.10 |
| 49 | Samastipur | 1.78 | 5.54 | 94.92 | 326.91 | 429.15 | Nil | 2.00 | 84.81 | 156.65 | 243.46 | 185.69 |
| 50 | Garhpura | 0.64 | 2.00 | NA | NA | 2.64 | 0.58 | 1.62 | NA | NA | 2.20 | 0.44 |
| 51 | Terhagachh | 0.82 | 3.71 | 117.54 | NA | 122.07 | Nil | 2.40 | 17.76 | NA | 20.16 | 101.91 |
| 52 | Suryagarha | 1.72 | 8.04 | 441.51 | NA | 451.27 | 1.72 | 7.92 | 404.63 | NA | 414.27 | 37.00 |
| 53 | Bahadurganj | 1.36 | 6.17 | 145.38 | NA | 152.91 | 1.27 | 5.61 | 78.32 | NA | 85.20 | 67.71 |
| 54 | Lakhisarai | 1.41 | 6.38 | 200.76 | NA | 208.55 | 1.43 | 4.62 | 186.74 | NA | 192.79 | 15.76 |
| 55 | Kochaidhan | 1.73 | 7.83 | 127.98 | NA | 137.54 | 1.55 | 4.97 | 42.63 | NA | 49.15 | 88.39 |
| 56 | Barahia | 0.64 | 2.88 | 167.38 | NA | 170.90 | 0.64 | 1.98 | 159.15 | NA | 161.77 | 9.13 |
| 57 | Sikti | 0.95 | 11.37 | 75.60 | NA | 87.92 | 0.94 | 8.59 | 53.92 | NA | 63.45 | 24.47 |
| 58 | Jokihat | 1.82 | 8.24 | 46.09 | NA | 56.15 | 1.77 | 5.78 | 31.33 | NA | 38.88 | 17.27 |
| 59 | Raniganj | 2.33 | 14.03 | 131.54 | NA | 147.90 | 2.28 | 8.36 | 120.94 | NA | 131.58 | 16.32 |
| 60 | Rajaparkar | 0.10 | 3.23 | 63.41 | 206.52 | 273.26 | 0.09 | 3.21 | 48.61 | 159.94 | 211.85 | 61.41 |
| 61 | Raghopur | 2.93 | 5.44 | 64.81 | 202.34 | 275.52 | 1.06 | 0.62 | 39.86 | 139.43 | 180.97 | 94.55 |
| 62 | Mahnar | 0.82 | 0.93 | 38.93 | 48.67 | 89.35 | Nil | 0.92 | 28.58 | 28.00 | 57.50 | 31.85 |
| 63 | Hazipur | 2.36 | 7.61 | 111.11 | 352.85 | 473.93 | 1.69 | 6.94 | 99.43 | 245.79 | 353.85 | 120.08 |
| 64 | Patepur | 3.18 | 2.44 | NA | 158.86 | 164.48 | 0.63 | 2.18 | NA | 107.48 | 110.29 | 54.19 |
| 65 | Bidupur | NA | 1.78 | 56.69 | 131.40 | 189.87 | NA | 1.78 | 50.47 | 93.01 | 145.26 | 44.61 |
| 66 | Jandaha | 1.75 | 1.80 | 62.65 | 11.99 | 78.19 | Nil | 1.79 | 52.53 | 6.84 | 61.16 | 17.03 |
| 67 | Vaishali | 1.12 | 1.26 | 52.85 | 126.28 | 181.51 | Nil | 0.83 | 17.37 | 87.97 | 106.17 | 75.34 |
| 68 | Graual | 1.04 | 1.17 | 47.24 | 100.03 | 149.48 | Nil | 0.68 | 30.03 | 45.85 | 76.56 | 72.92 |
| 69 | Navinagar | 2.20 | 20.51 | 152.51 | NA | 175.22 | 1.43 | 5.33 | 146.73 | NA | 153.49 | 21.73 |
| | Total | 99.82 | 458.14 | 5630.45 | 2820.64 | 9009.05 | 60.15 | 311.43 | 4621.11 | 2031.54 | 7024.23 | 1984.82 |
| | i.e. Rs. in crore | 1.00 | 4.50 | 56.30 | 28.20 | 90.09 | 0.60 | 3.11 | 46.21 | 20.31 | 70.24 | 19.85 |

APPENDIX - III
(Referred to in Paragraph 1.11.5)
Finance of Gram Panchayats for 2002-03 to 2004-05 (Rs. in lakh)

| S I No | Names of G.P. | Nature of receipt (Rs. in lakh) | | | | | Expenditure (Rs. in lakh) | | | | | CB as on 31.03.05 |
|-----------|--------------------|------------------------------------|-------------|-------|-------|-------|------------------------------|-------------|------|-------|-------|-------------------------|
| | | 10thF.C | 11th F.C | SGRY | Other | Total | 10thF.C | 11th F.C | SGRY | Other | Total | |
| | | (Rs. in lakh) | | | | | | | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| 1 | Simri | 1.05 | 2.09 | NA | NA | 3.14 | 0.68 | 1.43 | NA | NA | 2.11 | 1.03 |
| 2 | Rajapur | 1.06 | 2.12 | NA | NA | 3.18 | 0.87 | 1.56 | NA | NA | 2.43 | 0.75 |
| 3 | Dumri | 1.05 | 2.09 | NA | NA | 3.14 | 0.97 | 1.98 | NA | NA | 2.95 | 0.19 |
| 4 | Nimej | 1.04 | 2.10 | NA | NA | 3.14 | 1.02 | 2.10 | NA | NA | 3.12 | 0.02 |
| 5 | Parai | 1.06 | 2.10 | NA | NA | 3.16 | 0.85 | 1.76 | NA | NA | 2.61 | 0.55 |
| 6 | Akauna | 1.05 | 2.10 | NA | NA | 3.15 | 1.04 | 1.31 | NA | NA | 2.35 | 0.80 |
| 7 | Rajpur Parsan | 1.05 | 2.09 | NA | NA | 3.14 | 0.88 | 1.78 | NA | NA | 2.66 | 0.48 |
| 8 | Sehiar | 1.05 | 2.10 | NA | NA | 3.15 | 1.04 | 1.77 | NA | NA | 2.81 | 0.34 |
| 9 | Gaighat | 1.04 | 2.20 | NA | NA | 3.24 | 0.49 | 1.15 | NA | NA | 1.64 | 1.60 |
| 10 | Katihar | 1.09 | 2.10 | NA | NA | 3.19 | 1.00 | 2.07 | NA | NA | 3.07 | 0.12 |
| 11 | Thakaich | 1.04 | 0.93 | NA | NA | 1.97 | 0.99 | 0.86 | NA | NA | 1.85 | 0.12 |
| 12 | Dullahpur | 1.05 | 2.09 | NA | NA | 3.14 | 1.04 | 2.07 | NA | NA | 3.11 | 0.03 |
| 13 | Keshopur | 1.05 | 3.55 | NA | NA | 4.60 | 0.65 | 2.08 | NA | NA | 2.73 | 1.87 |
| 14 | Baliyar | 1.46 | 2.08 | NA | NA | 3.54 | 0.77 | 1.92 | NA | NA | 2.69 | 0.85 |
| 15 | Rajpur Kala | 1.05 | 2.09 | NA | NA | 3.14 | 1.04 | 2.03 | NA | NA | 3.07 | 0.07 |
| 16 | Pokhra | 1.06 | 2.13 | NA | NA | 3.19 | 0.62 | 1.76 | NA | NA | 2.38 | 0.81 |
| 17 | Barhari | 1.04 | 2.19 | NA | NA | 3.23 | 0.75 | 0.62 | NA | NA | 1.37 | 1.86 |
| 18 | Brahampur | 1.04 | 2.07 | NA | NA | 3.11 | 0.70 | 1.75 | NA | NA | 2.45 | 0.66 |
| 19 | Madudabad | 1.04 | 3.27 | 5.23 | NA | 9.54 | 0.97 | 2.31 | 4.35 | NA | 7.63 | 1.91 |
| 20 | Harail | 1.04 | 3.30 | 6.39 | NA | 10.73 | 0.98 | 1.72 | 5.65 | NA | 8.35 | 2.38 |
| 21 | Punas | 1.04 | 3.27 | 7.20 | NA | 11.51 | 0.80 | 2.02 | 6.65 | NA | 9.47 | 2.04 |
| 22 | Rup Narayanpur | 1.04 | 3.26 | 6.99 | NA | 11.29 | 1.04 | 3.24 | 6.22 | NA | 10.50 | 0.79 |
| 23 | Dhudhpura | 1.04 | 3.24 | 5.40 | NA | 9.68 | 0.49 | 1.22 | 3.52 | NA | 5.23 | 4.45 |
| 24 | Karpuri | 1.04 | 3.24 | 7.19 | NA | 11.47 | Nil | 2.06 | 5.07 | NA | 7.13 | 4.34 |
| 25 | Rajwa | 1.04 | 3.30 | 5.36 | NA | 9.70 | 0.72 | 2.70 | 5.23 | NA | 8.65 | 1.05 |
| 26 | Shambhupati | 1.04 | 2.97 | 12.32 | NA | 16.33 | Nil | 1.08 | 3.58 | NA | 4.66 | 11.67 |
| 27 | Dandaspur | 1.04 | 3.25 | NA | NA | 4.29 | 0.99 | 1.84 | NA | NA | 2.83 | 1.46 |
| 28 | Dayalpur | 1.04 | 3.27 | NA | NA | 4.31 | 1.02 | 3.01 | NA | NA | 4.03 | 0.28 |
| 29 | Kishunpur lower | 1.04 | 3.28 | NA | NA | 4.32 | 1.00 | 3.03 | NA | NA | 4.03 | 0.29 |
| 30 | Purushotampur | 1.04 | 3.24 | NA | NA | 4.28 | 1.03 | 3.22 | NA | NA | 4.25 | 0.03 |
| 31 | Banpura | 1.04 | 3.26 | NA | NA | 4.30 | 1.02 | 3.25 | NA | NA | 4.27 | 0.03 |
| 32 | Purikh | 1.05 | 1.80 | NA | NA | 2.85 | 0.94 | Nil | NA | NA | 0.94 | 1.91 |

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |
|----|------------------|------|------|-------|----|-------|------|------|-------|----|-------|------|
| 33 | Bisanpur | 1.05 | 1.81 | NA | NA | 2.86 | 0.47 | 0.38 | NA | NA | 0.85 | 2.01 |
| 34 | Shahpur | 1.05 | 1.78 | NA | NA | 2.83 | 1.01 | 1.56 | NA | NA | 2.57 | 2.26 |
| 35 | Baro | 1.05 | 1.79 | NA | NA | 2.84 | 0.59 | 1.07 | NA | NA | 1.66 | 1.18 |
| 36 | Sihoul | 1.05 | 1.80 | NA | NA | 2.85 | 0.47 | 0.69 | NA | NA | 1.16 | 1.69 |
| 37 | Okahi | 1.04 | 1.82 | NA | NA | 2.86 | Nil | Nil | NA | NA | Nil | 2.86 |
| 38 | Sattar | 1.07 | 1.79 | NA | NA | 2.86 | 0.73 | 1.33 | NA | NA | 2.06 | 0.80 |
| 39 | Patauri | 1.05 | 1.78 | NA | NA | 2.83 | 0.94 | 1.08 | NA | NA | 2.02 | 0.81 |
| 40 | Bizalpur | 1.05 | 1.80 | NA | NA | 2.85 | 0.99 | 1.64 | NA | NA | 2.63 | 0.22 |
| 41 | Barahser | 1.05 | 1.78 | NA | NA | 2.83 | Nil | 1.11 | NA | NA | 1.11 | 1.72 |
| 42 | Rakia | 1.05 | 1.80 | NA | NA | 2.85 | 0.49 | 1.66 | NA | NA | 2.15 | 0.70 |
| 43 | Dargahiganj | 1.07 | 4.82 | 7.66 | NA | 13.55 | 0.99 | 2.38 | 5.03 | NA | 8.40 | 5.15 |
| 44 | Mddhura (west) | 1.07 | 4.78 | 6.43 | NA | 12.28 | 1.06 | 4.38 | 5.22 | NA | 10.66 | 1.62 |
| 45 | Farhi | 1.06 | 4.79 | 5.12 | NA | 10.97 | 1.02 | 3.79 | 3.40 | NA | 8.21 | 2.76 |
| 46 | Achara | 1.09 | 4.89 | 7.66 | NA | 13.64 | Nil | 1.41 | 3.62 | NA | 5.03 | 8.61 |
| 47 | Pithoura | 1.07 | 4.77 | 5.70 | NA | 11.54 | 0.99 | 3.41 | 4.56 | NA | 8.96 | 2.58 |
| 48 | Pathraha | 1.07 | 4.83 | 4.59 | NA | 10.49 | 0.99 | 3.07 | 2.42 | NA | 6.48 | 4.01 |
| 49 | Madhura (North) | 1.05 | 4.70 | 5.99 | NA | 11.74 | 1.03 | 2.48 | 5.03 | NA | 8.54 | 3.20 |
| 50 | Madhura (South) | 1.04 | 4.71 | 5.01 | NA | 10.76 | 0.91 | 2.25 | 3.41 | NA | 6.57 | 4.19 |
| 51 | Khaira | 1.04 | 4.72 | 3.67 | NA | 9.43 | 0.99 | 4.05 | 3.60 | NA | 8.64 | 0.79 |
| 52 | Palasi | 1.07 | 4.78 | 4.49 | NA | 10.34 | 1.00 | 4.58 | 3.54 | NA | 9.12 | 1.22 |
| 53 | Khabdah | 1.07 | 4.76 | 7.23 | NA | 13.06 | Nil | 3.20 | 5.26 | NA | 8.46 | 4.60 |
| 54 | Nathpur | 1.07 | 4.85 | 5.78 | NA | 11.70 | 0.99 | 3.05 | 3.87 | NA | 7.91 | 3.79 |
| 55 | Manikpur | 1.06 | 4.85 | 7.98 | NA | 13.89 | 0.99 | 2.19 | 5.92 | NA | 9.10 | 4.79 |
| 56 | Barhara | 1.06 | 4.76 | 7.02 | NA | 12.84 | 0.99 | 4.74 | 5.09 | NA | 10.82 | 2.02 |
| 57 | Ramghat koskapur | 1.07 | 4.70 | 6.08 | NA | 11.85 | 1.06 | 2.58 | 4.49 | NA | 8.13 | 3.72 |
| 58 | Sonapur | 1.06 | 4.71 | 11.14 | NA | 16.91 | 0.99 | 2.89 | 9.17 | NA | 13.05 | 3.86 |
| 59 | Gangasarai | 1.04 | 4.59 | 22.71 | NA | 28.34 | 1.04 | 3.78 | 17.09 | NA | 21.91 | 6.43 |
| 60 | Ajnighat | 1.04 | 4.75 | 26.62 | NA | 32.41 | 0.95 | 4.00 | 21.08 | NA | 26.03 | 6.38 |
| 61 | Pali | 1.04 | 4.92 | 24.06 | NA | 30.02 | 1.03 | 3.19 | 19.46 | NA | 23.68 | 6.34 |
| 62 | Khute(East) | 1.04 | 4.57 | 15.81 | NA | 21.42 | 1.03 | 4.32 | 15.65 | NA | 21.00 | 0.42 |
| 63 | Jaetpur | 1.04 | 5.15 | 28.05 | NA | 34.24 | 0.98 | 3.68 | 27.10 | NA | 31.76 | 2.48 |
| 64 | Karba | 1.04 | 5.70 | 28.75 | NA | 35.49 | 1.00 | 3.60 | 25.37 | NA | 29.97 | 5.52 |
| 65 | Kiranpur | 1.04 | 4.42 | 25.05 | NA | 30.51 | 1.02 | 4.20 | 21.57 | NA | 26.79 | 3.72 |
| 66 | Amarpur | 1.04 | 5.38 | 27.56 | NA | 33.98 | 0.96 | 4.26 | 22.04 | NA | 27.26 | 6.72 |
| 67 | Bariarpur | 1.04 | 7.53 | 31.70 | NA | 40.27 | 0.56 | 4.28 | 27.78 | NA | 32.62 | 7.65 |
| 68 | Avagill Rampur | 1.04 | 4.50 | 29.16 | NA | 34.70 | 1.02 | 3.41 | 23.18 | NA | 27.61 | 7.09 |

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |
|------|------------------------|------|------|-------|------|-------|-------|------|-------|------|-------|------|
| 69 | Madanpur | 1.04 | 4.79 | NA | NA | 5.83 | 1.09 | 4.54 | NA | NA | 5.63 | 0.20 |
| 70 | Salempur(West) | 1.04 | 3.89 | 11.66 | NA | 16.59 | 1.01 | 3.82 | 11.12 | NA | 15.95 | 0.64 |
| 71 | Mohamadpur | 1.04 | 4.70 | 22.12 | NA | 27.86 | 1.03 | 4.22 | 20.88 | NA | 26.13 | 1.73 |
| 72 | Halamala | 1.04 | 7.18 | 1.73 | NA | 9.95 | 1.03 | 6.94 | 1.47 | NA | 9.44 | 0.51 |
| 73 | Daula | 1.04 | 4.77 | 7.56 | 2.46 | 15.83 | 1.04 | 4.10 | 7.00 | 2.43 | 14.57 | 1.26 |
| 74 | Chakla | 1.04 | 4.74 | 9.21 | NA | 14.99 | 1.04 | 4.01 | 8.08 | NA | 13.13 | 1.86 |
| 75 | Patharia | 1.04 | 4.70 | 15.31 | 1.85 | 22.90 | 1.03 | 4.40 | 15.30 | 1.52 | 22.25 | 0.65 |
| 76 | Mahingaon | 1.04 | 5.22 | 7.73 | NA | 13.99 | 0.98 | 5.13 | 7.38 | NA | 13.49 | 0.50 |
| 77 | Bochi | 1.05 | 4.82 | 1.88 | NA | 7.75 | 1.05 | 2.52 | 1.63 | NA | 5.20 | 2.55 |
| 78 | Boshharia | 1.10 | 3.42 | NA | NA | 4.52 | 1.085 | 3.09 | NA | NA | 4.17 | 0.35 |
| 79 | Shankarmer | 1.07 | 4.75 | 6.36 | NA | 12.18 | Nil | 1.55 | 3.73 | NA | 5.28 | 6.90 |
| 80 | Sirsima Hanumanganj | 1.04 | 4.76 | 4.70 | NA | 10.50 | 1.04 | 4.73 | 3.70 | NA | 9.47 | 1.03 |
| 81 | Kushmout | 1.05 | 8.58 | NA | NA | 9.63 | 0.91 | 6.92 | NA | NA | 7.83 | 1.80 |
| 82 | Paikpar | 1.08 | 4.76 | 4.98 | NA | 10.82 | 1.00 | 3.25 | 3.47 | NA | 7.72 | 3.10 |
| 83 | Jainagar | 1.05 | 5.92 | 4.29 | NA | 11.26 | 1.01 | 5.27 | 3.26 | NA | 9.54 | 1.72 |
| 84 | Raghunathpur | 1.09 | 5.80 | 6.10 | NA | 12.99 | 1.05 | 4.32 | 3.79 | NA | 9.16 | 3.83 |
| 85 | Khutha Baijnath | 1.06 | 4.79 | NA | NA | 5.85 | 1.01 | 4.62 | NA | NA | 5.63 | 0.22 |
| 86 | New Bhagrgaway | 1.05 | 4.77 | 5.92 | NA | 11.74 | 1.03 | 1.65 | 4.99 | NA | 7.67 | 4.07 |
| 87 | Viruagar(west) | 1.04 | 4.76 | 2.53 | NA | 8.33 | 1.00 | 3.50 | 2.36 | NA | 6.86 | 1.47 |
| 88 | Singhaul | 1.04 | 4.75 | 17.63 | 1.07 | 24.49 | 0.97 | 4.78 | 17.18 | 1.02 | 23.95 | 0.54 |
| 89 | Paspura | 1.09 | 4.77 | 5.41 | 0.89 | 12.16 | 1.03 | 4.51 | 5.13 | 0.89 | 11.56 | 0.60 |
| 90 | Itwah | 1.04 | 4.99 | 7.22 | 0.82 | 14.07 | 0.87 | 4.24 | 6.00 | 0.65 | 11.76 | 2.31 |
| 91 | Ramdiri IV | 1.05 | 4.79 | 3.82 | NA | 9.66 | 1.05 | 4.25 | 3.40 | NA | 8.70 | 0.96 |
| 92 | Rajaura | 1.04 | 4.82 | 7.69 | 1.20 | 14.75 | 1.04 | 3.95 | 7.34 | 1.09 | 13.42 | 1.33 |
| 93 | Dumri | 1.04 | 4.82 | 13.46 | 1.76 | 21.08 | 1.04 | 4.56 | 13.14 | 1.71 | 20.45 | 0.62 |
| 94 | Sakarpura | 1.04 | 3.24 | NA | NA | 4.28 | 1.02 | 2.54 | NA | NA | 3.56 | 0.72 |
| 95 | Matihai | 1.04 | 4.87 | 9.24 | 1.34 | 16.49 | 0.97 | 2.80 | 9.00 | 1.34 | 14.11 | 2.38 |
| 96 | Gorgama | 1.08 | 4.85 | 8.26 | 1.46 | 15.65 | 0.92 | 1.76 | 6.96 | 1.10 | 10.74 | 4.91 |
| 97 | Ramdiri II | 1.04 | 4.84 | 6.94 | NA | 12.82 | 1.04 | 4.73 | 6.73 | NA | 12.50 | 0.32 |
| 98 | Ramdiri III | 1.04 | 4.91 | 3.48 | 0.50 | 9.93 | 1.04 | 4.34 | 3.10 | 0.42 | 8.90 | 1.03 |
| 99 | Banua | 1.04 | 4.70 | 9.38 | NA | 15.12 | 0.99 | 4.67 | 9.36 | NA | 15.02 | 0.10 |
| 100 | Berhua | 1.04 | 4.71 | 11.12 | NA | 16.87 | 1.04 | 4.27 | 10.68 | NA | 15.99 | 0.88 |
| 101. | Basdiha | 1.04 | 4.70 | 11.56 | NA | 17.30 | 1.04 | 4.70 | 11.46 | NA | 17.20 | 0.10 |
| 102. | Purbi Ketaki | 1.04 | 4.75 | 16.32 | NA | 22.11 | 1.04 | 4.45 | 16.29 | NA | 21.78 | 0.33 |
| 103. | Bhawanipur | 1.04 | 5.04 | 10.13 | NA | 16.21 | 1.04 | 4.91 | 10.03 | NA | 15.98 | 0.23 |
| 104. | Kharkani | 1.04 | 7.70 | 13.76 | NA | 22.50 | 1.01 | 7.14 | 12.91 | NA | 21.06 | 1.44 |

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |
|------|------------------------------|------|------|-------|------|-------|------|------|-------|------|-------|------|
| 105. | Rasauli | 1.04 | 4.78 | 8.67 | NA | 14.49 | 0.99 | 4.40 | 8.51 | NA | 13.90 | 0.59 |
| 106. | Pawai | 1.04 | 4.74 | 11.55 | NA | 17.33 | 1.02 | 4.73 | 11.32 | NA | 17.07 | 0.26 |
| 107. | Goh | 1.06 | 4.75 | 9.64 | NA | 15.45 | 1.04 | 4.30 | 8.90 | NA | 14.24 | 1.21 |
| 108. | Jhikatia | 1.04 | 4.70 | 6.28 | NA | 12.02 | 1.03 | 3.58 | 6.06 | NA | 10.67 | 1.35 |
| 109. | Verma khurd | 1.04 | 4.71 | 10.40 | NA | 16.15 | 1.03 | 4.67 | 10.38 | NA | 16.08 | 0.07 |
| 110. | Bihuri | 1.04 | 4.70 | 8.95 | NA | 14.69 | 1.03 | 4.11 | 8.68 | NA | 13.82 | 0.87 |
| 111. | Bantara | 1.04 | 4.78 | 7.70 | NA | 13.52 | 1.03 | 4.16 | 6.29 | NA | 11.48 | 2.04 |
| 112. | Fag | 1.17 | 4.70 | 8.30 | NA | 14.17 | 1.16 | 4.22 | 8.18 | NA | 13.56 | 0.61 |
| 113. | Bangalba | 1.04 | 4.70 | 33.34 | 2.77 | 41.85 | 0.98 | 4.53 | 28.17 | 1.97 | 35.65 | 6.20 |
| 114. | Aura Bagicha | 1.04 | 2.34 | 15.49 | NA | 18.87 | 0.93 | 2.33 | 13.67 | NA | 16.93 | 1.94 |
| 115. | Amari | 1.04 | 4.12 | 25.86 | NA | 31.02 | 1.07 | 3.87 | 22.85 | NA | 27.79 | 3.23 |
| 116. | Launa | 1.04 | 4.73 | 8.55 | NA | 14.32 | 1.03 | 4.72 | 7.38 | NA | 13.13 | 1.19 |
| 117. | Khaira | 1.04 | 4.72 | 15.51 | NA | 21.27 | 1.04 | 3.89 | 14.01 | NA | 18.94 | 2.33 |
| 118. | Dhobai | 1.04 | 4.70 | 15.42 | NA | 21.16 | 1.02 | 4.25 | 15.41 | NA | 20.68 | 0.48 |
| 119. | Tarapur | 1.04 | 4.72 | 10.29 | NA | 16.05 | 0.99 | 3.91 | 9.31 | NA | 14.21 | 1.84 |
| 120. | Gazipur | 1.04 | 4.74 | 11.39 | NA | 17.17 | 1.04 | 4.65 | 10.51 | NA | 16.20 | 0.97 |
| 121. | Ganaili | 1.04 | 4.81 | 7.84 | NA | 13.69 | 1.00 | 4.73 | 7.32 | NA | 13.05 | 0.64 |
| 122. | Bindadiyara | 1.09 | 4.78 | 13.95 | NA | 19.82 | 0.70 | 4.19 | 10.91 | NA | 15.80 | 4.02 |
| 123. | Karharia (South) | 1.04 | 3.72 | 5.13 | NA | 9.89 | 1.04 | 2.21 | 3.52 | NA | 6.77 | 3.12 |
| 124. | Karharia (East) | 1.04 | 3.66 | 19.63 | NA | 24.33 | 1.03 | 3.05 | 19.61 | NA | 23.69 | 0.64 |
| 125. | Karharia (West) | 1.04 | 4.74 | 10.39 | NA | 16.17 | 0.98 | 4.21 | 8.66 | NA | 13.85 | 2.32 |
| 126. | Bariyarpur (South) | 1.09 | 3.31 | 19.20 | NA | 23.60 | 0.84 | 2.77 | 15.75 | NA | 19.36 | 4.24 |
| 127. | Ratanpur | 1.08 | 4.77 | 17.64 | NA | 23.49 | 0.95 | 3.51 | 16.19 | NA | 20.65 | 2.84 |
| 128. | Paria | 1.07 | 2.97 | 11.68 | 2.95 | 18.67 | 0.80 | 2.87 | 8.57 | 2.72 | 14.96 | 3.71 |
| 129. | Bariyarpur (North) | 1.04 | 4.80 | 15.73 | 3.58 | 25.15 | 0.48 | 2.11 | 14.61 | 3.09 | 20.29 | 4.86 |
| 130. | Bindadiyara Kalayantola 1.07 | | 3.31 | 8.76 | NA | 13.14 | 1.01 | 3.20 | 6.31 | NA | 10.52 | 2.62 |
| 131. | Erkikala | 1.05 | 4.80 | 11.00 | NA | 16.85 | 1.01 | 3.20 | 10.95 | NA | 15.16 | 1.69 |
| 132. | Mahuawa | 1.07 | 4.71 | 10.42 | NA | 16.20 | 1.04 | 4.09 | 9.96 | NA | 15.09 | 1.11 |
| 133. | Chei Nawada | 1.04 | 4.81 | 10.96 | NA | 16.81 | 1.02 | 4.76 | 10.80 | NA | 16.58 | 0.23 |
| 134. | Ghoradihari | 1.07 | 4.76 | 11.98 | NA | 17.81 | 0.97 | 4.23 | 11.60 | NA | 16.80 | 1.01 |
| 135. | Manika | 1.04 | 4.70 | 11.79 | NA | 17.53 | 0.94 | 5.64 | 9.95 | NA | 16.53 | 1.00 |
| 136. | Bar | 1.04 | 4.70 | 9.61 | NA | 15.35 | 0.89 | 4.03 | 9.59 | NA | 14.51 | 0.84 |
| 137. | Pirwa | 1.05 | 5.16 | 13.75 | NA | 19.96 | 0.95 | 4.60 | 13.70 | NA | 19.25 | 0.71 |
| 138. | Khiriawan | 1.05 | 5.17 | 12.30 | NA | 18.52 | 1.03 | 4.72 | 12.28 | NA | 18.03 | 0.49 |
| 139. | Kandi | 1.01 | 4.59 | 7.76 | NA | 13.36 | 0.98 | 4.51 | 7.62 | NA | 13.11 | 0.25 |
| 140. | Kaler | 1.34 | 6.07 | 13.06 | 1.60 | 22.07 | 1.21 | 5.94 | 12.86 | 1.53 | 21.54 | 0.53 |

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |
|------|-----------------------|------|------|-------|-------|-------|------|------|-------|------|-------|------|
| 141. | Lakhanpur | 1.10 | 4.99 | 9.53 | 0.76 | 16.38 | 1.08 | 4.94 | 9.51 | 0.76 | 16.29 | 0.09 |
| 142. | Gere | 1.00 | 4.54 | 10.46 | NA | 16.00 | 1.00 | 4.34 | 10.45 | NA | 15.79 | 0.21 |
| 143. | Nanauk | 1.12 | 5.11 | 10.69 | 2.15 | 19.07 | 1.10 | 5.01 | 10.67 | 1.38 | 18.16 | 0.91 |
| 144. | Sakir Bigha | 1.07 | 4.84 | 7.90 | NA | 13.81 | 1.02 | 4.46 | 7.27 | NA | 12.75 | 1.06 |
| 145. | Bajitpur | 1.00 | 4.51 | 11.13 | NA | 16.64 | 1.00 | 4.09 | 6.45 | NA | 11.54 | 5.10 |
| 146. | Lodipur | 1.11 | 5.03 | 9.13 | NA | 15.27 | 1.02 | 4.47 | 9.05 | NA | 14.54 | 0.73 |
| 147. | Laxmipur | 1.10 | 4.99 | 8.54 | NA | 14.63 | 1.09 | 4.45 | 7.79 | NA | 13.33 | 1.30 |
| 148. | Bank | 1.04 | 4.70 | 14.82 | NA | 20.56 | 0.87 | 3.36 | 12.10 | NA | 16.33 | 4.23 |
| 149. | Bisunpur Balbhadra | 1.04 | 3.91 | 7.63 | 11.52 | 24.10 | 1.02 | 3.87 | 7.61 | 8.24 | 20.74 | 3.36 |
| 150. | Gaura-5 | 1.04 | 4.73 | 10.63 | NA | 16.40 | 0.98 | 4.02 | 10.41 | NA | 15.41 | 0.99 |
| 151. | Gaura-4 | 1.06 | 4.74 | 8.53 | NA | 14.33 | 1.05 | 3.95 | 7.85 | NA | 12.85 | 1.48 |
| 152. | Barauni-I | 1.05 | 4.74 | 7.40 | NA | 13.19 | 1.04 | 4.21 | 6.71 | NA | 11.96 | 1.23 |
| 153. | Gaura-I | 1.05 | 4.77 | 8.46 | NA | 14.28 | 1.04 | 4.38 | 8.12 | NA | 13.54 | 0.74 |
| 154. | Gaura-III | 1.05 | 4.77 | 6.63 | NA | 12.45 | 1.02 | 4.30 | 5.21 | NA | 10.53 | 1.92 |
| 155. | Tetari | 1.04 | 4.80 | 11.84 | 1.25 | 18.93 | 1.04 | 4.10 | 11.80 | 1.22 | 18.16 | 0.77 |
| 156. | Dandari | 1.04 | 4.92 | 10.35 | NA | 16.31 | 1.03 | 3.60 | 9.09 | NA | 13.72 | 2.59 |
| 157. | Katahari | 1.04 | 4.70 | 4.51 | 1.05 | 11.30 | 1.02 | 3.16 | 4.24 | 0.89 | 9.31 | 1.99 |
| 158. | Katarmala (North) | 1.04 | 4.70 | 8.93 | NA | 14.67 | 0.74 | 0.98 | 5.80 | NA | 7.52 | 7.15 |
| 159. | Bakarpur | 1.05 | 3.86 | 7.42 | 7.27 | 19.60 | 1.04 | 3.85 | 6.98 | 5.18 | 17.05 | 2.55 |
| 160. | Basanta Jahanabad | 0.04 | 3.59 | 6.27 | 10.53 | 20.43 | NIL | 3.57 | 5.18 | 8.04 | 16.79 | 3.64 |
| 161. | Kartaha Bujung | 1.04 | 3.95 | 5.40 | 7.38 | 17.77 | 1.04 | 2.79 | 3.68 | 2.40 | 9.91 | 7.86 |
| 162. | Jalalpur | 1.04 | 3.55 | 6.48 | 6.88 | 17.95 | 1.03 | 2.99 | 5.50 | 4.11 | 13.63 | 4.32 |
| 163. | Sararia | 0.13 | 3.63 | 5.23 | 6.88 | 15.87 | 0.13 | 3.63 | 3.44 | 4.74 | 11.94 | 3.93 |
| 164. | Bharaunda | 1.04 | 4.85 | 9.09 | NA | 14.98 | 1.04 | 4.70 | 9.09 | NA | 14.83 | 0.15 |
| 165. | Beraon | 1.04 | 4.71 | 13.08 | NA | 18.83 | 1.04 | 4.53 | 12.97 | NA | 18.54 | 0.29 |
| 166. | Risiup | 1.04 | 4.71 | 8.38 | NA | 14.13 | 1.03 | 4.70 | 8.33 | NA | 14.06 | 0.07 |
| 167. | Jagdishpur | 1.04 | 4.70 | 9.32 | NA | 15.06 | 1.04 | 3.20 | 8.93 | NA | 13.17 | 1.89 |
| 168. | Matpa | 1.04 | 4.70 | 9.80 | NA | 15.54 | 1.01 | 4.43 | 9.69 | NA | 15.13 | 0.41 |
| 169. | Pipra Bagahi | 1.04 | 6.79 | 9.55 | NA | 17.38 | 1.03 | 6.79 | 9.21 | NA | 17.03 | 0.35 |
| 170. | Parta | 1.04 | 4.70 | 11.42 | NA | 17.16 | 1.03 | 3.84 | 9.02 | NA | 13.89 | 3.27 |
| 171. | Gheura | 1.04 | 4.72 | 10.78 | NA | 16.54 | 1.03 | 4.32 | 10.70 | NA | 16.05 | 0.49 |
| 172. | Kushmaha | 1.04 | 5.26 | 4.03 | NA | 10.33 | 1.02 | 3.25 | 3.18 | NA | 7.45 | 2.88 |
| 173. | Saifganj | 1.05 | 4.79 | 5.08 | NA | 10.92 | 1.00 | 2.76 | 3.44 | NA | 7.20 | 3.72 |
| 174. | Sahbajpur | 1.04 | 5.06 | 3.41 | NA | 9.51 | 1.00 | 4.67 | 2.49 | NA | 8.16 | 1.35 |
| 175. | Rampur(North) | 1.06 | 4.77 | 4.23 | NA | 10.06 | 1.03 | 3.57 | 2.71 | NA | 7.31 | 2.75 |
| 176. | Halhalia | 1.04 | 5.82 | 9.36 | NA | 16.22 | 0.98 | 3.81 | 8.97 | NA | 13.76 | 2.46 |

| | | (Rs. in lakh) | | | | | | | | | | |
|------------------------|-------------------|---------------|---------------|----------------|--------------|----------------|---------------|---------------|----------------|--------------|----------------|---------------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| 177. | Adraha | 1.05 | 4.72 | 9.60 | NA | 15.37 | 1.02 | 4.44 | 7.31 | NA | 12.77 | 2.60 |
| 178. | Parwaha | 1.04 | 5.86 | 8.06 | NA | 14.96 | 1.02 | 4.32 | 5.76 | NA | 11.10 | 3.86 |
| 179. | Benga | 1.04 | 4.77 | 4.83 | NA | 10.64 | 0.91 | 2.98 | 4.19 | NA | 8.08 | 2.56 |
| 180. | Bokantari | 1.65 | 4.71 | 8.55 | NA | 14.91 | 1.43 | 3.77 | 6.70 | NA | 11.90 | 3.01 |
| 181. | Mahisona | 1.04 | 4.77 | 35.72 | NA | 41.53 | 1.04 | 4.77 | 22.71 | NA | 28.52 | 13.01 |
| 182. | Morma | 1.04 | 4.95 | 30.62 | NA | 36.61 | 0.94 | 4.38 | 30.03 | NA | 35.35 | 1.26 |
| 183. | Athgachhia | 1.06 | 4.79 | 5.37 | NA | 11.22 | 0.86 | 1.57 | 3.90 | NA | 6.33 | 4.89 |
| 184. | Lauhagara | 1.05 | 4.75 | 11.33 | NA | 17.13 | 1.00 | 4.14 | 10.91 | NA | 16.05 | 1.08 |
| 185. | Dhangarha | 1.05 | 4.82 | 7.58 | NA | 13.45 | 0.59 | 2.50 | 5.97 | NA | 9.06 | 4.39 |
| 186. | Satkaoua | 1.07 | 4.74 | 10.13 | NA | 15.94 | 1.03 | 4.71 | 10.10 | NA | 15.84 | 0.10 |
| 187. | Patharghatti | 1.05 | 4.81 | 7.14 | NA | 13.00 | 0.66 | 1.69 | 5.85 | NA | 8.20 | 4.80 |
| 188. | Sindhimati | 1.05 | 5.21 | 15.40 | NA | 21.66 | 1.04 | 4.49 | 15.34 | NA | 20.87 | 0.79 |
| 189. | Jagir Parampur | 1.05 | 5.83 | 5.57 | NA | 12.45 | 0.75 | 3.83 | 5.19 | NA | 9.77 | 2.68 |
| 190. | Bhirbhiri | 1.05 | 4.74 | 8.69 | NA | 14.48 | 0.98 | 4.31 | 8.59 | NA | 13.88 | 0.60 |
| 191. | Thengapur | 1.04 | 4.86 | 6.10 | NA | 12.00 | 0.30 | 4.33 | 4.70 | NA | 9.33 | 2.67 |
| 192. | Kuchaha | 1.08 | 4.78 | 4.58 | NA | 10.44 | 0.47 | 2.69 | 2.99 | NA | 6.15 | 4.29 |
| 193. | Kanwakoh | 1.04 | 4.70 | 4.49 | NA | 10.23 | 0.81 | 3.72 | 4.49 | NA | 9.02 | 1.21 |
| 194. | Muraripur | 1.04 | 4.72 | 8.04 | NA | 13.80 | 0.96 | 4.42 | 6.38 | NA | 11.76 | 2.04 |
| 195. | Khoragachh | 1.04 | 4.73 | 10.49 | NA | 16.26 | 1.03 | 4.63 | 9.31 | NA | 14.97 | 1.29 |
| 196. | Garhi Bisanpur | 1.04 | 5.39 | 20.36 | NA | 26.79 | 1.04 | 4.27 | 16.13 | NA | 21.44 | 5.35 |
| 197. | Amhara | 1.04 | 5.16 | 36.22 | NA | 42.42 | 1.04 | 5.09 | 35.11 | NA | 41.24 | 1.18 |
| 198. | Damoderpur | 1.04 | 3.67 | 31.03 | NA | 35.74 | 1.04 | 3.57 | 30.99 | NA | 35.60 | 0.14 |
| 199. | Balgudar | 1.04 | 4.53 | 18.62 | NA | 24.19 | 1.01 | 3.93 | 15.77 | NA | 20.71 | 3.48 |
| 200. | Bilauri | 1.04 | 4.33 | 27.46 | NA | 32.83 | 0.98 | 4.12 | 25.89 | NA | 30.99 | 1.84 |
| Grand Total | | 209.33 | 857.38 | 1775.94 | 79.92 | 2922.57 | 183.19 | 692.22 | 1559.43 | 58.44 | 2493.28 | 431.29 |
| Rupees in crore | | 10.67 | | 17.76 | 0.80 | 29.23 | 8.75 | | 15.59 | 0.58 | 24.92 | 4.31 |

APPENDIX - IV

Release of Grant under T.F.C. to Zila Parishad (Referred to in paragraph 1.11.6)

| Sl.No. | Name of Zila Parishad | Amount received during 2002-03 (Rupees in Crore) |
|--------------|-----------------------|--|
| 1 | Nawada | 2.09 |
| 2 | Aurangabad | 2.28 |
| 3 | Sheohar | 0.60 |
| 4 | Banka | 2.06 |
| 5 | Madhepura | 1.90 |
| 6 | Araria | 2.45 |
| 7 | Kishanganj | 1.41 |
| 8 | Munger | 1.12 |
| Total | | 13.91 |

APPENDIX - V

(Referred to in Paragraph 1.11.7)

Details of utilisation furnished by Z.P. without obtaining details expenditure

| Sl. No. | Name of Zila Parishads | Amount on account 10 th and 11 th F.C. grants received by Z.P. during 2002-05 | Amount of utilisation sent by Z.P. to the State Government |
|-------------------|------------------------|---|--|
| (Rupees in crore) | | | |
| 1 | Madhepura | 11.33 | N.A. |
| 2 | Munger | 6.21 | 4.98 |
| 3 | Banka | 9.09 | 9.09 |
| 4 | Aurangabad | 13.55 | 11.47 |
| 5 | Nawadah | 11.57 | 7.15 |
| 6 | Kishanganj | 8.42 | 7.73 |
| 7 | Sheoher | 3.55 | 2.47 |
| 8 | Araria | 11.84 | 1.05 |
| Total | | 75.56 | 43.94 |

**APPENDIX - VI Non-preparing of Bank reconciliation statement
(Referred to in paragraph 1.11.9)**

(Rs. in Lakh)

| Sl. No | Name of Z.P | Balance as per different cash Books on 31.3.2005 | balance as per different Bank accounts pan Book | difference | Remarks |
|---------------|--------------------|---|--|----------------------|--|
| 1 | Madhepura | 0.80 | 1.20 | (+) 0.40 except SGRY | Pass Book of SGRY A/c not made available |
| 2 | Araria | 2.37 | 2.40 | (+) 0.03 | |
| 3 | Banka | 0.59 | N.A | | |
| 4 | Aurangabad | 2.58 | N.A | | |
| 5 | Muger | 2.57 | N.A | | |
| 6 | Sheohar | 0.18 | N.A | | |
| 7 | Kishabganj | 0.80 | N.A | | |
| 8 | Nawada | 2.97 | N.A | 0.43 | |

APPENDIX - VII

(Referred to in Paragraph 1.11.9)

Statement of the balance as per cash book and
bank balance as on 31.03.05 of Panchayat Samities.

| Sl.No | Name of Panchayat Samities | Balance as per cash book | Balance as per bank | Difference | |
|-------|----------------------------|--------------------------|---------------------|------------|-------|
| | | | | (+) | (-) |
| | | (Rupees in lakh) | | | |
| | | | | (+) | (-) |
| 1 | Rafiganj | 6.00 | 14.00 | 8.00 | |
| 2 | Aurangabad | 10.00 | N.A. | N.A. | |
| 3 | Jamalpur | 4.50 | 5.00 | 0.50 | |
| 4 | Madanpur | 32.40 | 14.00 | | 18.40 |
| 5 | Goh | 33.00 | 26.00 | | 7.00 |
| 6 | Dharhara | 20.60 | N.A. | N.A. | |
| 7 | Bariyarpur | 9.00 | 5.00 | | 4.00 |
| 8 | Haspura | 5.00 | N.A. | N.A. | |
| 9 | Tarapur | 4.00 | 5.00 | 1.00 | |
| 10 | Narpatganj | 13.63 | 43.47 | 29.84 | |
| 11 | Dighal Bank | 29.03 | 4.97 | | 24.06 |
| 12 | Begusarai | 27.82 | 36.62 | 8.80 | |
| 13 | Teghra | 20.68 | N.A. | N.A. | |
| 14 | Matihani | 13.32 | N.A. | N.A. | |
| 15 | Chandauti | 5.73 | N.A. | N.A. | |
| 16 | Bhaganpur (Begusarai) | 10.52 | 29.52 | 19.00 | |
| 17 | Deo | 12.75 | 30.91 | 18.16 | |
| 18 | Sattar Katiya | 1.75 | N.A. | N.A. | |
| 19 | Salakhua | 6.26 | N.A. | N.A. | |
| 20 | Araria | 5.16 | 5.23 | 0.07 | |
| 21 | Forbishganj | 21.40 | 16.82 | | 4.58 |
| 22 | Dalsingsarai | 71.30 | N.A. | N.A. | |
| 23 | Mohiuddinnagar | 41.93 | N.A. | N.A. | |
| 24 | Tajpur | 64.76 | N.A. | N.A. | |
| 25 | Ravilganj | 1.28 | N.A. | N.A. | |
| 26 | Simri | 4.16 | N.A. | N.A. | |
| 27 | Dumraon | 1.36 | N.A. | N.A. | |
| 28 | Chakki | 1.06 | N.A. | N.A. | |
| 29 | Khodawandpur | 1.46 | 1.49 | 0.03 | |
| 30 | Baniapur | 0.22 | N.A. | N.A. | |

| | | | | | |
|----|-----------------------|-------|------|------|-----|
| 31 | Bhagwanpur (Vaishali) | 61.19 | N.A. | N.A. | |
| 32 | Kumarkhand | 4.29 | 4.29 | Nil | Nil |

| Sl.No | Name of Panchayat Samities | Balance as per cash book | Balance as per bank | Difference | |
|-------|----------------------------|--------------------------|---------------------|------------|-------|
| | | | | (+) | (-) |
| | | (Rupees in lakh) | | | |
| | | | | (+) | (-) |
| 33 | Bihariganj | 1.93 | N.A. | N.A. | |
| 34 | Brahampur | 1.73 | N.A. | N.A. | |
| 35 | Balia | 1.08 | N.A. | N.A. | |
| 36 | Lahladpur | 0.95 | 6.53 | 5.58 | |
| 37 | Nawanagar | 0.12 | N.A. | N.A. | |
| 38 | Kutumba | 11.34 | N.A. | N.A. | |
| 39 | Obra | 3.59 | N.A. | N.A. | |
| 40 | Charia Bariarpur | 0.15 | 18.77 | 18.62 | |
| 41 | Raxual | 10.69 | 29.27 | 18.58 | |
| 42 | Thakurganj | 73.49 | N.A. | N.A. | |
| 43 | Pothia | 56.75 | 21.58 | | 35.17 |
| 44 | Palasi | 31.38 | 17.22 | | 14.16 |
| 45 | Kisanganj | 18.03 | N.A. | N.A. | |
| 46 | Bhargama | 59.28 | 5.06 | | 54.22 |
| 47 | Kursakanta | 10.85 | N.A. | N.A. | |
| 48 | Narayanpur | 0.10 | 0.12 | 0.02 | |
| 49 | Samastipur | 185.69 | N.A. | N.A. | |
| 50 | Garhpura | 0.44 | 0.26 | | 0.18 |
| 51 | Terhagachh | 101.91 | 38.85 | | 63.06 |
| 52 | Suryagarha | 37.00 | N.A. | N.A. | |
| 53 | Bahadurganj | 67.71 | 64.79 | | 2.92 |
| 54 | Lakhisarai | 15.76 | 47.13 | 31.37 | |
| 55 | Kochaidhan | 88.39 | 41.85 | | 46.54 |
| 56 | Barahia | 9.13 | 0.70 | | 8.43 |
| 57 | Sikti | 24.47 | 14.37 | | 10.10 |
| 58 | Jokilat | 17.27 | 17.27 | Nil | Nil |
| 59 | Raniganj | 16.32 | N.A. | N.A. | |
| 60 | Rajaparkar | 61.41 | N.A. | N.A. | |
| 61 | Raghopur | 94.55 | N.A. | N.A. | |
| 62 | Mahnar | 31.85 | N.A. | N.A. | |
| 63 | Hazipur | 120.08 | N.A. | N.A. | |
| 64 | Patepur | 54.19 | N.A. | N.A. | |
| 65 | Bidupur | 44.61 | N.A. | N.A. | |

| | | | | | |
|----|--------------|-----------------|---------------|---------------|---------------|
| 66 | Jandaha | 17.03 | N.A. | N.A. | |
| 67 | Vaishali | 75.34 | N.A. | N.A. | |
| 68 | Graual | 72.92 | N.A. | N.A. | |
| 69 | Navinagar | 21.73 | N.A. | N.A. | |
| | Total | 1,984.82 | 566.09 | 159.57 | 292.82 |

**Net difference(-)133.25
i.e.1.33 crore**

APPENDIX - VIII
(Referred to in Paragraph 1.11.9)
**Statement of the Balance as per Cash Book and
Bank Balance as on 31.3.05 of Gram Panchayat**

| Sl. No | Name of Gram Panchayat | Balances as per Cash Book | Balance as per Bank (Rs. in lakh) | Difference |
|--------|------------------------|---------------------------|-----------------------------------|------------|
| 1 | 2 | 3 | 4 | 5 |
| 1. | Simri | 1.03 | 1.03 | Nil |
| 2. | Rajapur | 0.75 | 0.75 | Nil |
| 3. | Dumri | 0.19 | 0.19 | Nil |
| 4. | Nimej | 0.02 | 0.02 | Nil |
| 5. | Parasi | 0.54 | 1.06 | +0.52 |
| 6. | Akauna | 0.83 | 0.83 | Nil |
| 7. | Rajpur Parsan | 0.48 | 0.48 | Nil |
| 8. | Sehiar | 0.34 | 0.34 | Nil |
| 9. | Gaighat | 1.59 | 0.62 | (-) 0.87 |
| 10. | Kathar | 0.12 | 0.12 | Nil |
| 11. | Thakaich | 0.12 | 0.12 | Nil |
| 12. | Dullahpur | 0.03 | 0.03 | Nil |
| 13. | Koshipur | 1.87 | 1.87 | Nil |
| 14. | Balihar | 0.85 | 0.85 | Nil |
| 15. | Rajpur Kala | 0.07 | 0.07 | Nil |
| 16. | Pokhra | 0.81 | 0.81 | Nil |
| 17. | Barhasi | 1.86 | 1.86 | Nil |
| 18. | Brahampur | 0.66 | 3.08 | +2.42 |
| 19. | Madudebad | 1.91 | NA | NA |
| 20. | Harail | 2.38 | NA | NA |
| 21. | Punas | 2.03 | NA | NA |
| 22. | Rup Narayan Pur | 0.79 | NA | NA |
| 23. | Dodhpura | 4.45 | NA | NA |
| 24. | Karpuri | 4.34 | NA | NA |
| 25. | Rajwa | 1.05 | NA | NA |
| 26. | SambhuPatti | 11.67 | NA | NA |
| 27. | Dandarpur | 1.46 | NA | NA |
| 28. | Dayalpur | 0.28 | 0.40 | +0.12 |
| 29. | Kishunpur Lowar | 0.29 | 0.74 | +0.45 |
| 30. | Purushotimpur | 0.03 | 0.11 | +0.08 |
| 31. | Banpura | 0.03 | 0.03 | Nil |
| 32. | Pusikh | 1.91 | 1.05 | -0.86 |
| 33. | Bisanpur | 2.01 | 0.79 | 1.22 |
| 34. | Shahpur | 0.26 | 0.12 | 0.14 |
| 35. | Baro | 1.18 | 0.26 | -0.92 |
| 36. | Sihoul | 1.69 | 0.60 | -1.09 |
| 37. | Okahi | 2.86 | 2.86 | Nil |
| 38. | Sattar | 0.80 | 2.37 | +1.57 |
| 39. | Patauri | 0.81 | 1.62 | +0.81 |
| 40. | Bizalpur | 0.22 | 0.22 | Nil |
| 41. | Barahsar | 1.72 | 1.72 | Nil |
| 42. | Rakia | 0.70 | 0.71 | + 0.01 |
| 43. | Dargahiganj | 5.15 | 3.88 | -1.27 |
| 44. | Madhura (West) | 1.62 | 0.41 | -1.21 |
| 45. | Farhi | 2.76 | 2.76 | Nil |
| 46. | Achara | 8.61 | 8.70 | +0.09 |

| | | | | |
|-----|----------------|------|------|-------|
| 47. | Pithoura | 2.58 | 2.57 | -0.01 |
| 48. | Pathraha | 4.01 | 3.23 | -0.78 |
| 49. | Madhura(North) | 3.23 | 4.24 | +1.01 |

| Sl. No | Name of Gram Panchayat | Balances as per Cash Book | Balance as per Bank (Rs. in lakh) | Difference |
|--------|----------------------------------|---------------------------|-----------------------------------|------------|
| Sl. No | Name of Gram Panchayat cash book | Balances per per bank | Balance as (Rs. in lakh) | Difference |
| 1 | 2 | 3 | 4 | 5 |
| 50. | Madhura (South) | 4.20 | 2.29 | -2.09 |
| 51. | Khaira | 0.79 | 0.90 | +0.11 |
| 52. | Palasi | 1.22 | 0.32 | -0.90 |
| 53. | Khabolah | 4.60 | 3.27 | -1.33 |
| 54. | Nathpur | 3.79 | 2.82 | -6.61 |
| 55. | Manikpur | 4.79 | 4.80 | +0.01 |
| 56. | Borhara | 2.02 | 0.76 | -2.78 |
| 57. | Ramghat Koshkapur | 3.72 | 2.61 | -1.11 |
| 58. | Sonapur | 3.86 | 4.94 | +1.08 |
| 59. | Gangasarai | 6.43 | 7.08 | +0.65 |
| 60. | Ajnighat | 6.38 | 4.75 | -1.63 |
| 61. | Pali | 6.34 | 2.82 | -3.52 |
| 62. | Khuta(East) | 0.42 | 0.42 | Nil |
| 63. | Jaetpur | 2.48 | 4.38 | +1.90 |
| 64. | Karba | 5.52 | 7.76 | +2.24 |
| 65. | Kiranpur | 3.72 | 2.93 | -0.79 |
| 66. | Amarpur | 6.72 | 2.05 | -4.67 |
| 67. | Bariarpur | 7.65 | 9.03 | +1.38 |
| 68. | Avagill rampur | 7.09 | 6.93 | -1.06 |
| 69. | Madanpur | 0.20 | 3.66 | +3.46 |
| 70. | Salempur(West) | 0.64 | 1.58 | +0.94 |
| 71. | Mohamadpur | 1.73 | 1.30 | -0.43 |
| 72. | Halamala | 0.51 | 1.55 | +1.04 |
| 73. | Daula | 1.26 | 1.58 | +0.32 |
| 74. | Chakla | 1.86 | 2.89 | +1.03 |
| 75. | Patharia | 0.65 | 2.72 | +2.07 |
| 76. | Mahingaon | 0.50 | 1.29 | +0.79 |
| 77. | Bochi | 2.55 | 3.01 | +0.46 |
| 78. | Boshharia | 0.35 | NA | NA |
| 79. | Shankarmer | 6.90 | 4.16 | -2.74 |
| 80. | Sirsima Hanumanganj | 1.03 | 1.26 | +0.23 |
| 81. | Kushmout | 1.80 | NA | -1.80 |
| 82. | Paikpar | 3.10 | 3.11 | +0.01 |
| 83. | Jainagar | 1.72 | 1.63 | -0.09 |
| 84. | Raghunathpur | 3.83 | NA | NA |
| 85. | Khutha Baijnath | 0.22 | NA | NA |
| 86. | New Bhagrgawan | 4.07 | 4.06 | -0.01 |
| 87. | Viruagar(west) | 1.47 | 1.48 | +0.01 |
| 88. | Singhaul | 0.54 | 1.84 | +1.30 |
| 89. | Paspura | 0.60 | 0.59 | -0.01 |
| 90. | Itwah | 2.31 | 4.64 | +2.33 |
| 91. | Ramdiri IV | 0.96 | 2.04 | +1.08 |
| 92. | Rajaura | 1.33 | 1.98 | +0.65 |
| 93. | Dumri | 0.63 | 0.49 | -0.14 |

| | | | | |
|------|--------------|------|------|-------|
| 94. | Sakarpura | 0.32 | 1.03 | +0.71 |
| 95. | Matihani | 1.04 | 3.65 | +2.61 |
| 96. | Gorgama | 4.91 | 5.19 | +0.28 |
| 97. | Ramdiri II | 0.32 | 0.37 | +0.05 |
| 98. | Ramdiri III | 1.03 | 1.68 | +0.65 |
| 99. | Banua | 0.10 | NA | NA |
| 100. | Berhna | 0.88 | 1.56 | +0.68 |
| 101. | Basdiha | 0.19 | 9.41 | +9.22 |
| 102. | Purbi ketaki | 0.33 | 2.81 | +2.48 |
| 103. | Bhawanipur | 0.23 | 3.15 | +2.92 |

| Sl. No | Name of Gram Panchayat | Balances as per Cash Book | Balance as per Bank (Rs. in lakh) | Difference |
|--------|-------------------------|---------------------------|-----------------------------------|------------|
| 1 | 2 | 3 | 4 | 5 |
| 104. | Kharkani | 1.44 | 3.66 | +2.22 |
| 105. | Rasauli | 0.59 | 4.87 | +4.28 |
| 106. | Pawai | 0.26 | 3.55 | +3.29 |
| 107. | Goh | 1.21 | NA | NA |
| 108. | Jhikatia | 1.35 | NA | NA |
| 109. | Verma khurd | 0.07 | 0.05 | -0.02 |
| 110. | Bihuri | 0.87 | 0.33 | -0.54 |
| 111. | Bantara | 2.04 | 0.67 | -1.37 |
| 112. | Fag | 0.61 | NA | NA |
| 113. | Bangalba | 6.20 | 0.27 | -5.93 |
| 114. | Aura Bagicha | 1.94 | 1.90 | -0.04 |
| 115. | Amari | 3.23 | 3.26 | +0.03 |
| 116. | Launa | 1.19 | 1.27 | +0.08 |
| 117. | Khaira | 2.33 | 2.65 | +0.32 |
| 118. | Dhobai | 0.48 | 3.35 | +2.87 |
| 119. | Tarapur | 1.84 | 4.44 | +2.60 |
| 120. | Gazipur | 0.97 | 2.15 | +1.18 |
| 121. | Ganaili | 0.64 | 1.95 | +1.31 |
| 122. | Bindadiyara | 4.02 | 4.88 | +0.86 |
| 123. | Karharia (South) | 3.12 | 2.32 | -0.80 |
| 124. | Karharia (East) | 0.64 | 1.60 | +0.96 |
| 125. | Karharia (West) | 2.32 | 1.97 | -0.35 |
| 126. | Bariyarpur (South) | 4.24 | 1.42 | -2.82 |
| 127. | Ratanpur | 2.84 | 4.39 | +1.55 |
| 128. | Paria | 3.71 | 5.14 | +1.43 |
| 129. | Bariyarpur (North) | 4.86 | 5.67 | +0.81 |
| 130. | Bindadiyara Kalayantola | 2.62 | 4.07 | +1.45 |
| 131. | Erkikala | 1.69 | 3.92 | +2.23 |
| 132. | Mahuawa | 1.11 | 2.69 | +1.58 |
| 133. | Chei Nawada | 0.23 | 2.05 | +1.82 |
| 134. | Ghoradihari | 1.01 | 2.91 | +1.90 |
| 135. | Manika | 1.00 | 2.41 | +1.41 |
| 136. | Bar | 0.84 | 2.78 | +1.94 |
| 137. | Pirwa | 0.71 | 0.59 | -0.12 |
| 138. | Khiriawan | 0.49 | 1.91 | +1.42 |
| 139. | Kandi | 0.25 | 0.61 | +0.36 |
| 140. | Kaler | 0.53 | NA | NA |
| 141. | Lakhanpur | 0.09 | 2.21 | +2.12 |

| | | | | |
|------|--------------------|------|------|-------|
| 142. | Gere | 0.21 | 1.26 | +1.05 |
| 143. | Nanauk | 2.01 | 0.15 | -1.86 |
| 144. | Sakir Bigha | 1.06 | NA | NA |
| 145. | Bajitpur | 5.10 | NA | NA |
| 146. | Lodipur | 0.73 | NA | NA |
| 147. | Laxmipur | 1.30 | NA | NA |
| 148. | Bank | 4.23 | 5.48 | +1.25 |
| 149. | Bisunpur Balbhadra | 3.36 | NA | NA |
| 150. | Gaura-5 | 0.99 | 2.67 | +1.68 |
| 151. | Gaura-4 | 1.48 | 1.76 | +0.28 |
| 152. | Barauni-I | 1.23 | 1.11 | -0.12 |
| 153. | Gaura-I | 0.74 | 2.62 | +1.88 |
| 154. | Gaura-III | 1.92 | 2.52 | +0.60 |
| 155. | Tetari | 0.77 | 1.74 | +0.97 |
| 156. | Dandari | 2.59 | 3.63 | +1.04 |
| 157. | Katahari | 1.99 | 2.20 | +0.21 |

| Sl. No | Name of Gram Panchayat | Balances as per Cash Book | Balance as per Bank (Rs. in lakh) | Difference |
|--|------------------------|---------------------------|-----------------------------------|---------------------------|
| 1 | 2 | 3 | 4 | 5 |
| 158. | Katarmala (North) | 7.15 | 9.64 | +2.49 |
| 159. | Bakarpur | 2.55 | NA | NA |
| 160. | Basanta Jahanabad | 3.64 | NA | NA |
| 161. | Kartaha Bujung | 7.86 | NA | NA |
| 162. | Jalalpur | 4.32 | NA | NA |
| 163. | Sararia | 3.93 | NA | NA |
| 164. | Bharaunda | 0.15 | 1.69 | +1.54 |
| 165. | Beraon | 0.29 | 0.23 | -0.06 |
| 166. | Risiup | 0.07 | NA | NA |
| 167. | Jagdishpur | 1.89 | NA | NA |
| 168. | Matpa | 0.41 | 2.79 | +2.38 |
| 169. | Pipra Bagahi | 0.35 | 0.02 | -0.33 |
| 170. | Parta | 3.27 | NA | NA |
| 171. | Gheura | 0.49 | 0.17 | -0.31 |
| 172. | Kushmaha | 2.88 | 2.22 | -0.66 |
| 173. | Saifganj | 3.72 | 2.03 | -1.69 |
| 174. | Sahbajpur | 1.35 | 1.11 | -0.24 |
| 175. | Rampur(North) | 2.75 | 2.40 | -0.35 |
| 176. | Halhalia | 2.46 | 0.48 | -1.98 |
| 177. | Adraha | 2.60 | 2.60 | Nil |
| 178. | Parwaha | 1.29 | 3.85 | +2.56 |
| 179. | Benga | 3.83 | NA | NA |
| 180. | Bokantari | 3.01 | 1.85 | +1.16 |
| 181. | Mahisona | 13.01 | 5.52 | -7.49 |
| 182. | Morma | 1.26 | 1.26 | Nil |
| 183. | Athgachhia | 4.89 | 6.49 | +1.60 |
| 184. | Lauhagara | 1.08 | 3.29 | +2.21 |
| 185. | Dhangarha | 4.39 | 5.72 | +1.33 |
| 186. | Satkaoua | 0.10 | 1.91 | +1.81 |
| 187. | Patharghatti | 4.80 | 5.70 | +0.90 |
| 188. | Sindhimati | 0.79 | 2.77 | +1.98 |
| 189. | Jagir Parampur | 2.68 | 4.33 | +1.65 |
| 190. | Bhirbhiri | 0.60 | 0.72 | +0.12 |
| 191. | Thengapur | 2.67 | 2.67 | Nil |
| 192. | Kuchaha | 4.29 | 4.29 | Nil |
| 193. | Kanwakoh | 1.21 | 1.49 | +0.28 |
| 194. | Muraripur | 2.04 | 1.74 | -0.30 |
| 195. | Khoragachh | 1.29 | 1.29 | Nil |
| 196. | Garhi Bisanpur | 5.35 | 1.76 | -3.59 |
| 197. | Amhara | 1.18 | 3.23 | +2.05 |
| 198. | Damoderpur | 0.14 | 0.38 | +0.24 |
| 199. | Balgudar | 2.09 | 3.26 | +1.17 |
| 200. | Bilauri | 1.84 | 2.38 | +0.54 |
| | Total | 426.09 | 404.42 | (+)126.22 (-)68.79 |
| Net difference Rs.(+)57.43 lakh | | | | |

APPENDIX - IX

(Referred to in paragraph-1.11.12)

**List of records and registers which were not maintained by Zila Parishads,
Panchayat Samities and Gram Panchayats.**

| Sl. No. | Name of records and register |
|---------|---|
| 1 | Govt. Grant Register |
| 2 | Advance ledger |
| 3 | Adjustment register |
| 4 | Annual Account |
| 5 | Assets register |
| 6 | Registers showing name of persons coming under below poverty line |
| 7 | Stock & Store Account |
| 8 | Data Base register |
| 9 | Register of Measurement Books |

APPENDIX - X

(Referred to in paragraph 2.3)

**Details of inadequate employment opportunities provided to women as
appeared from the Annual report of the State Govt.**

| Sl. No | Year | Total mandays (In crore) | Total mandays (in crore) provided for wemen | Percentage |
|--------|--------------|-----------------------------|--|------------------------|
| 1 | 2002-03 | 2.04 | 0.05 | 0.24 |
| 2 | 2003-04 | 2.61 | 0.006 | 0.23 |
| 3 | 2004-05 | 605 | 1.25 | 20.66 |
| | Total | 10.70 | 1.261 | 11.79 (Average) |

APPENDIX - XI

Diversion of 22.5% of Grant under SGRY.

(Referred to in paragraph 2.5)

| Sl.No | Name of Zila Parishad SGRY | Amount received during 2002-05 | 22.5% Grant | Grant utilized from 22.5% share | Unutilized amount (Rs. in Crore) |
|-------|----------------------------------|-----------------------------------|----------------|------------------------------------|--|
| 1 | Madhepura | 10.74 | 2.42 | 0.45 | 1.97 |
| 4 | Munger | 9.11 | 2.05 | 0.09 | 1.96 |
| 5 | Araria | 4.34 | 0.98 | 0.20 | 0.78 |
| 4 | Kishanganj | 3.26 | 0.73 | Nil | 0.73 |
| 5 | Sheohar | 5.71 | 1.28 | 0.85 | 0.43 |
| | Total:- | 33.16 | 7.46 | 1.59 | 5.87 |

APPENDIX - XII
(Referred to in paragraph 2.7)
Details of fruitless expenditure

| Sl.No | Scheme No. | Estimated value | Total amount Spent Rs. |
|-------|------------|-----------------|------------------------|
| 1. | 30/03-04 | 7,00,000 | 1,75,064 |
| 2. | 62/03-04 | 22,00,000 | 11,36,634 |
| 3. | 66//03-04 | 14,00,000 | 4,74,651 |
| 4. | 87/03-04 | 12,23,000 | 5,14,661 |
| 5. | 94/03-04 | 5,84,000 | 2,43,879 |
| 6. | 96/03-04 | 9,75,000 | 1,62,520 |
| 7. | 97/03-04 | 10,75,000 | 1,62,519 |
| 8. | 98/03-04 | 5,30,000 | 97,240 |
| 9. | 99/03-04 | 16,00,000 | 99,144 |
| 10. | 100/03-04 | 3,69,000 | 52,316 |
| 11. | 101/03-04 | 4,95,000 | 91,800 |
| 12. | 102/03-04 | 4,00,000 | 93,228 |
| | | Total:- | 33,03,706 |

APPENDIX - XIII
Details of abandoned works.
(Referred to in paragraph 2.7 (iii))

| Sl.No | Schemes No. | Name of work | Estimated value | Total amount spent (Rs. in lakh) |
|-------|-------------|---|-----------------|-----------------------------------|
| 1 | 21/2000-01 | Strengthening of Road from Bhirkhi Chowk to Kahra Crossing | 4.50 | 3.38 |
| 2 | 3/97-98 | Black topping of Road from chatra to Mahesh Babhangaanwa | 7.60 | 4.91 |
| 3. | N.A | Black topping of Road from chatra to Mahesh Babhanganwa via siswa baste | 8.93 | 6.69 |
| 4. | N.A | Strengthening of Pucca road from Mahabir temple to the house of late Raj Kumar Choudhary via Mission road | 3.00 | 1.50 |
| 5. | N.A | construction of sauchalaya at Bus stand singheswar | N.A | 0.90 |
| | | | 24.03 | 17.38 |

APPENDIX - XIV

Details of excess engagement of Labour (Referred to in paragraph 2.8)

| Sl.No. | Name of Zila Parishad | Schemes No. | No. of Labour required | No. of Labour engaged | No. of Labours engaged in excess | Amount involved (Rs. in lakh) |
|--------|-----------------------|------------------|------------------------|-----------------------|----------------------------------|-------------------------------|
| 1. | Kishanganj | 5/02-03 (SGRY) | 1279 | 1705 | 426 | 0.27 |
| | | 18/02-03 (SGRY) | 2257 | 3465 | 1208 | 0.72 |
| | | 7/03-04 (SGRY) | 6023 | 6692 | 669 | 0.39 |
| | | 31/02-03 (SGRY) | 244 | 295 | 51 | 0.03 |
| | | 69/03-04 (SGRY) | 1656 | 1840 | 184 | 0.11 |
| | | 102/03-04 (SGRY) | 1193 | 1377 | 184 | 0.13 |
| | | 24/03-04 (SGRY) | 801 | 890 | 89 | 0.05 |
| | | 25/03-04 (SGRY) | 1519 | 1701 | 182 | 0.11 |
| 2. | Sheohar | 68/03-04 | 584 | 730 | 146 | 0.09 |
| | | 45/03-04 | 5958 | 7471 | 1513 | 0.97 |
| | | 44/03-04 | 4505 | 5649 | 1144 | 0.74 |
| | Total :- | | | | | 3.61 |

APPENDIX - XVI

(Referred to in paragraph 2.11)

Details of Non- maintenance of wages, material ratio while implementing SGRY Scheme.

| Sl. No | Name of units | Scheme No. | Wages, material ratio found |
|--------|---------------|------------|-----------------------------|
| 1. | Munger Z.P | N.A/01-02 | 34:66 |
| | | N.A/02-03 | 29:71 |
| | | N.A/03-04 | 22:78 |
| | | N.A/04-05 | 20:80 |
| 2. | Mahanar P.S | 5/02-03 | 33:68 |
| 3. | Bidupur P.S. | 1/02-03 | 54:46 |
| 4. | Jandaha P.S. | 5/02-03 | 30:70 |
| 5. | Vaishali P.S. | 1/02-03 | 28:72 |
| | | 2/02-03 | 29:71 |
| | | 4/02-03 | 27:73 |
| 6. | Goroul P.S. | 6/02-03 | 24:76 |
| | | 8/02-03 | 25:75 |
| | | 9/02-03 | 28:72 |
| | | 10/02-03 | 26:74 |
| | | 12/02-03 | 25:75 |
| | | 16/02-03 | 26:74 |

APPENDIX - XVII

Details of account of food grains

(Referred to in paragraph 2.12)

| Sl. No | Name of Z.P. | Grains allotted and lifted by D.R.D.A. for S.G.R.Y. during 2002-05 | Grains issued by D.R.D.A. to Z.P. during 2002-05 (lifted through P.D.S. dealers) | Grains issued to executing agents by Z.P. or utilised in different schemes during 2002-05 | Balance lying with dealer | Value of food grains (Rs.in crore) |
|---------------------|--------------|--|--|---|---------------------------|------------------------------------|
| (In Quintal) | | | | | | |
| 1 | Banka | 68,570 | 67,206.00 | 40,229.34 | 26,976.66 | 1.68 |
| 2 | Madhepura | 78,532 | 1,477.08 | 145.00 | 1,332.08 | 0.08 |
| 3 | Araria | N.A. | 41,395.60 | 27,854.55 | 13,541.05 | 0.84 |
| 4 | Sheohar | N.A. | 24,437.70 | 15,020.69 | 9,417.01 | 0.59 |
| 5 | Munger | N.A. | | | | |
| 6 | Aurangabad | N.A. | | | | |
| 7 | Nawada | N.A. | | | | |
| 8 | Kishanganj | N.A. | | | | |
| Total | | 1,47,102 | 1,34,516.38 | 83,249.58 | 51,266.80 | 3.19 |

APPENDIX – XVIII
Details of release of grant of Additional Central Assistance
(Referred to in paragraph 3.1.5)

| Sl. No. | Name of the Z.P./DRDA | Receipt 2002-03 | Expenditure on account of release of fund | | | | Total | Unspent balance | Remarks |
|---------|-----------------------|-----------------|---|---------------|--------------|--------------|---------------|-----------------|--|
| | | | 2002-03 | 2003-04 | 2004-05 | 2005-06 | | | |
| | | | (Rs. in lakh) | | | | | | |
| 1 | Bethiah ZP | 38.50 | 10.50 | 15.75 | 11.37 | 0.88 | 38.50 | Nil | |
| 2 | Bhagalpur DRDA | 28.00 | 10.50 | 17.50 | Nil | Nil | 28.00 | Nil | |
| 3 | Darbhangha ZP | 38.50 | Nil | 22.75 | 7.00 | 5.25 | 35.00 | 3.50 | |
| 4 | Katihar ZP | 28.00 | Nil | 19.25 | 5.25 | 1.75 | 26.25 | 1.75 | |
| 5 | Madhuwani ZP | 45.50 | 8.75 | 21.00 | 3.50 | 7.00 | 40.25 | 5.25 | |
| 6 | Motihari ZP | 48.00 | 24.50 | 18.52 | 4.98 | Nil | 48.00 | Nil | |
| 7 | Muzaffarpur DRDA | 45.50 | 35.00 | 10.50 | Nil | Nil | 45.50 | Nil | |
| 8 | Nalanda ZP | 28.00 | 7.00 | 21.00 | Nil | Nil | 28.00 | Nil | |
| 9 | Patna ZP | 38.50 | 38.50 | Nil | Nil | Nil | 38.50 | Nil | |
| 10 | Samastipur ZP | 45.50 | Nil | 21.00 | 5.25 | 5.25 | 31.50 | 14.00 | |
| 11 | Saran DRDA | 38.50 | Nil | 38.50 | Nil | Nil | 38.50 | Nil | Interest earned Rs.0.94 lakh being retained in fund. |
| 12 | Siwan DRDA | 35.00 | 31.50 | 3.50 | Nil | Nil | 35.00 | Nil | |
| 13 | Supaul ZP | 21.00 | 21.00 | Nil | Nil | Nil | 21.00 | Nil | |
| | Total | 478.50 | 187.25 | 209.27 | 37.35 | 20.13 | 454.00 | 24.50 | |

APPENDIX – XIX

Details of physical progress of works(Referred to in paragraph 3.1.7)

| Sl. No | Zila Parishad DRDAs | Targeted No. of Works | Work Completed | Work in progress | Work remaining postponed | Remarks |
|--------|---------------------|-----------------------|----------------|------------------|--------------------------|---|
| 1 | Bethiah ZP | 11 | NA | NA | NA | Not available |
| 2 | Bhagalpur DRDA | 8 | 3 | 5 | | As per progress report of September 2003 |
| 3 | Darbhanga ZP | 11 | 8 | 3 | | As per progress report of June 2004. |
| 4 | Katihar ZP | 8 | 1 | 1 | | As per test checking records of Sirmia East and Belwadangi G.P |
| 5 | Madhuwani ZP | 13 | 7 | 5 | 1 | As per progress report of May 2005. |
| 6 | Motihari ZP | 14 | 14 | NIL | NIL | As per progress report of February2006 |
| 7 | Muzaffarpur DRDA | 13 | 2 | NA | NA | As per test check of records of Bhartipur and Chandanpatti G.P |
| 8 | Nalanda ZP | 8 | NA | NA | NA | |
| 9 | Patna ZP | 11 | 10 | Nil | 1 | As per reply of District Engineer and progress report enclosed |
| 10 | Samastipur ZP | 13 | 6 | 5 | 2 | As per progress report of September 2006. |
| 11 | Saran DRDA | 11 | NA | NA | NA | |
| 12 | Siwan DRDA | 10 | 9 | 1 | | As per reply of DCC and adjustment vouchers of Engg. NREP |
| 13 | Supaul ZP | 6 | 6 | Nil | Nil | As per Utilisation Certificate sent to State Govt. in May 2005. |
| | Total | 137 | 66 | 20 | 4 | |

Appendix XX
Details of position of Submission of Utilisation Certificates by ZPs/DRDAs
(Referred to paragraph 3.1.8)

| Sl. No | Name of the fund | Amount of grant received | Position of Utilisation Certificate | | Remarks |
|--------|------------------|--------------------------|-------------------------------------|---------------|--|
| | | | Letter No. &date | Amount | |
| | | | (Rs.in Lakh) | | |
| 1 | Bethiah ZP | 38.50 | | Nil | |
| 2 | Bhagalpur DRDA | 28.00 | | Nil | |
| 3 | Darbhanga ZP | 38.50 | 109 dt 07.05.2005 | 14.00 | Not Supported with physical and financial report |
| 4 | Katihar ZP | 28.00 | | Nil | |
| 5 | Madhuwani ZP | 45.50 | | Nil | |
| 6 | Motihari ZP | 48.00 | 307 dt 04.08.2005 | 48.00 | |
| 7 | Muzaffarpur ZP | 45.50 | | Nil | |
| 8 | Nalanda ZP | 28.00 | 408 dt 30.07.2004 | 28.00 | Not Supported with physical and financial report |
| 9 | Patna ZP | 38.50 | NIL | Nil | |
| 10 | Samstipur ZP | 45.50 | Nil | Nil | |
| 11 | Saran DRDA | 38.50 | NIL | Nil | |
| 12 | Siwan DRDA | 35.00 | Nil | Nil | |
| 13 | Supaul ZP | 21.10 | 98 dt 05.05.2005 | 21.00 | |
| | Total | 478.50 | 125.97 | 111.00 | |

Appendix XXI(B)
Details of Receipt and release of fund for Providing Toilet and water facilities
(Referred to in paragraph 3.2.5)

(Rupees in Lakh)

| Sl. No. | Name of the ZP/DRDA | Funds Provided by Department | | | Funds released to executing agencies | | | | Total | Balance |
|--------------|---------------------|------------------------------|---------------|----------------|--------------------------------------|---------------|---------------|--------------|----------------|--------------|
| | | 2002-03 | 2003-04 | Total | 2002-03 | 2003-04 | 2004-05 | 2005-06 | | |
| 1. | Bettiah | 18.75 | 37.35 | 56.10 | Nil | 56.10 | Nil | Nil | 56.10 | Nil |
| 2. | Bhagalpur | 30.00 | 62.25 | 92.25 | 26.25 | 62.25 | Nil | Nil | 88.50 | 3.75 |
| 3. | Darbhangha | 68.63 | 31.12 | 99.75 | Nil | 91.85 | 2.00 | 5.90 | 99.75 | Nil |
| 4. | Katihar | 15.00 | 37.35 | 52.35 | 15.00 | Nil | 37.35 | Nil | 52.35 | Nil |
| 5. | Madhubani | 31.60 | 16.60 | 48.20 | 15.00 | 17.20 | 4.00 | 4.00 | 40.20 | 8.00 |
| 6. | Motihari | 90.25 | 41.50 | 131.75 | 48.75 | 41.50 | 41.50 | Nil | 131.75 | Nil |
| 7. | Muzaffarpur | 26.25 | Nil | 26.25 | 5.63 | 4.75 | 9.95 | 2.72 | 23.05 | 3.20 |
| | Muzaffarpur DRDA | 20.75 | 20.75 | 41.50 | Nil | Nil | Nil | 41.50 | 41.50 | Nil |
| 8. | Nalanda | 47.40 | 24.90 | 72.30 | 22.50 | 49.80 | Nil | Nil | 72.30 | Nil |
| 9. | Patna | 161.75 | 83.00 | 244.75 | 78.75 | 101.68 | 64.32 | Nil | 244.75 | Nil |
| 10. | Samastipur | 22.50 | 41.50 | 64.00 | 22.50 | Nil | 41.50 | Nil | 64.00 | Nil |
| 11. | Saran | 43.25 | 20.75 | 64.00 | 22.50 | 41.50 | Nil | Nil | 64.00 | Nil |
| 12. | Siwan ZP | 15.00 | 16.60 | 31.60 | 15.00 | 16.60 | Nil | Nil | 31.60 | Nil |
| | Siwan DRDA | 16.00 | Nil | 16.60 | Nil | 16.60 | Nil | Nil | 16.60 | Nil |
| 13. | Supaul | 39.50 | 20.75 | 60.25 | 15.25 | 41.50 | Nil | Nil | 56.75 | 3.50 |
| Total | | 647.23 | 454.42 | 1101.65 | 287.13 | 541.33 | 200.62 | 54.12 | 1083.20 | 18.45 |

| Sl. No. | Name of the ZP/DRDA | Funds Provided by the Department | | | Total | Funds realised to executing agencies | | | | | | Total | Balance |
|---------|---------------------|----------------------------------|---------------|---------------|---------------|--------------------------------------|---------------|--------------|-------------|--------------|---------------|--------------|---------|
| | | 2002-03 | 2003-04 | 2003-04 | | 2002-03 | 2003-04 | 2004-05 | 2005-06 | | | | |
| 1. | Bettiah | 12.15 | 20.00 | 32.15 | 32.15 | Nil | 32.15 | Nil | Nil | Nil | 32.15 | Nil | |
| 2. | Bhagalpur | 13.50 | 29.20 | 42.70 | 43.20 | Nil | 43.20 | Nil | Nil | Nil | 43.20 | (-) 0.50 | |
| 3. | Darbhanga | 26.70 | 16.80 | 43.50 | 41.80 | Nil | 41.80 | 0.25 | 1.05 | 0.25 | 43.10 | 0.40 | |
| 4 | Katihar | 8.55 | 18.00 | 26.55 | 7.65 | Nil | 7.65 | 16.10 | Nil | 16.10 | 23.75 | 2.80 | |
| 5 | Madhubani | 30.45 | 16.00 | 46.45 | 18.45 | 18.45 | 25.20 | 2.80 | Nil | 2.80 | 46.45 | Nil | |
| 6 | Motihari | 31.95 | 18.80 | 50.75 | 17.55 | 17.55 | 33.20 | Nil | Nil | Nil | 50.75 | Nil | |
| 7 | Muzaffarpur | 19.80 | Nil | 19.80 | 6.22 | 6.22 | 1.04 | 0.23 | 0.06 | 0.23 | 7.55 | 12.25 | |
| | Muzaffarpur DRDA | 14.80 | 19.20 | 34.00 | Nil | Nil | 34.00 | Nil | Nil | Nil | 34.00 | Nil | |
| 8 | Nalanda | 30.00 | 16.00 | 46.00 | 18.00 | 18.00 | 28.00 | Nil | Nil | Nil | 46.00 | Nil | |
| 9 | Patna | 46.85 | 22.40 | 69.25 | 29.25 | 29.25 | 20.00 | 20.00 | Nil | 20.00 | 69.25 | Nil | |
| 10 | Samastipur | 15.30 | 25.20 | 40.50 | Nil | Nil | 15.30 | 25.20 | Nil | 25.20 | 40.50 | Nil | |
| 11 | Saran | 30.15 | 18.80 | 48.95 | 15.75 | 15.75 | 6.00 | 27.20 | Nil | 27.20 | 48.95 | Nil | |
| 12 | Siwan | 13.05 | 24.00 | 37.05 | 10.80 | 10.80 | 23.20 | 0.80 | 2.25 | 0.80 | 37.05 | Nil | |
| 13 | Supaul | 20.40 | 12.40 | 32.80 | Nil | Nil | 32.80 | Nil | Nil | Nil | 32.80 | Nil | |
| | Total | 313.65 | 256.80 | 570.45 | 116.02 | 116.02 | 343.54 | 92.56 | 3.36 | 92.56 | 555.50 | 14.95 | |

Appendix XXII
Physical progress of work
Referred to in paragraph 3.2.8

| Sl. No | Name of the ZP/DRDA | Targeted no. of construction of school building | Work completed | Work in progress | Work not started / post-poned | Total | Targeted no. of works of providing toilet and water facilities | Work completed | Work in progress | Total |
|--------|---------------------|---|----------------|------------------|-------------------------------|------------|--|----------------|------------------|------------|
| 1 | Bettiah | 14 | NA | Nil | Nil | NA | 77 | | | NA |
| 2 | Bhagalpur | 23 | 7 | | 1 | 8 | 103 | | | NA |
| 3 | Darbhanga | 25 | 17 | 8 | | 25 | 105 | 83 | | 83 |
| 4 | Katihar | 13 | | | | NA | 64 | | | NA |
| 5 | Madhubani | 12 | | | | NA | 111 | | | NA |
| 6 | Motihari | 33 | 19 | 14 | | 33 | 122 | 48 | 72 | 120 |
| 7 | Muzaffarpur | 17 | | | | NA | 129 | | | NA |
| 8 | Nalanda | 18 | | | | NA | 110 | | | NA |
| 9 | Patna | 61 | 21 | | 1 | 22 | 165 | 49 | | 49 |
| 10 | Samastipur | 16 | | | | NA | 97 | | | NA |
| 11 | Saran | 16 | | | | NA | 118 | | | NA |
| 12 | Siwan | 12 | 4 | | | 4 | 89 | | | NA |
| 13 | Supaul | 15 | 5 | 10 | | 15 | 79 | | | NA |
| | Total | 275 | 73 | 32 | 2 | 107 | 1369 | 180 | 72 | 252 |

Appendix XXIII
Position of utilisation certificates rendered to state Government
Referred to in paragraph 3.2.10

| Sl. No. | Name of ZP/DRDA | Amount of grant released | Position of UC submitted Letter No. & date | Amount | Remarks |
|-------------------------|-----------------|--------------------------|---|---------------|---|
| (Rupees in Lakh) | | | | | |
| 1 | Bettiah | 88.25 | | Nil | |
| 2 | Bhagalpur | 134.95 | 1224 dated 29.05.03 | 26.25 | |
| 3 | Darbhanga | 143.25 | 109 dt. 07.05.05 (21.40) 599 dt. 26.11.05 (32.10) 718 dt. 14.01.06 (50.25) 517 dt. 7.10.05 (28.70) | 132.45 | |
| 4 | Katihar | 78.90 | | Nil | |
| 5 | Madhubani | 94.65 | 168 dt. 30.06.04 | 26.70 | Not supported with physical and financial statement |
| 6 | Motihari | 182.50 | 159 to 161 dt 29.03.05 | 180.32 | Not supported with physical and financial statement |
| 7 | Muzaffarpur | 121.55 | | Nil | |
| 8 | Nalanda | 118.30 | 346 dt. 30.06.04 | 40.50 | Not supported with physical and financial statement |
| 9 | Patna | 314.00 | | Nil | |
| 10 | Samastipur | 104.50 | 499 dt 12.02.04 (15.30) 324 dt 04.11.03 (22.50) | 37.80 | Not supported with physical and financial statement |
| 11 | Saran | 112.95 | 500 dt. 22.02.03 | 38.25 | Not supported with physical and financial statement |
| 12 | Siwan | 85.25 | | Nil | |
| 13 | Supaul | 93.05 | Fax dated 11.12.04 | 25.72 | |
| | Total | 1672.10 | | 507.99 | |

APPENDIX - XXIV

Details of physical progress of schemes by Z.P during 2002-05
(Referred to in paragraph 4.1.1)

| Sl. No | Name of Z.P | Works undertaken | | Works completed | |
|--------|-------------|---------------------------|---------|---------------------------|---------|
| | | Xth and XIth F.C grant | S.G.R.Y | Xth and XIth F.C grant | S.G.R.Y |
| (a) | Madhepura | 6 | 1472 | 1 | 869 |
| (b) | Banka | 6 | 825 | 2 | 115 |
| (c) | Munger | 2 | 567 | 1 | 279 |
| (d) | Aurangabad | 21 | 1435 | 20 | 810 |
| (e) | Araria | 30 | 412 | 15 | 357 |
| (f) | Sheohar | 94 | 36 | Nil | Nil |
| (g) | Kishanganj | 8 | 178 | 2 | 79 |
| (h) | Nawada | 193 | 244 | Nil | 131 |
| | | 360 | 5169 | 41 | 2,640 |

Abstract

| Total No. of schemes taken up | Total no. of schemes completed | Percentage of completion |
|-------------------------------|--------------------------------|--------------------------|
| 360 | 41 | 48.48% |
| 5169 | 2640 | |
| Total :- 5529 | 2681 | |

| Sl. No | Name of P.S | No of schemes undertaken | | | | No of schemes completed | | | | No. of incomplete schemes | | | |
|--------|-------------------|--------------------------|------------|-------------|--------------|-------------------------|--------------|--------------|--------------|---------------------------|--------------|--------------|--------------|
| | | 10th F.C | 11F.C | S.G.R.Y | other | 10th F.C | 11F.C | S.G.R.Y | other | 10th F.C | 11F.C | S.G.R.Y | other |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 |
| 34 | Brahampur | NA | 12 | NA | NA | NA | 6 | NA | NA | NA | 6 | NA | NA |
| 35 | Balia | 2 | 7 | NA | NA | Nil | 2 | NA | NA | 2 | 5 | NA | NA |
| 36 | Lahladpur | 1 | 3 | NA | NA | 1 | 3 | NA | NA | Nil | Nil | NA | NA |
| 37 | Nawanagar | 1 | 4 | NA | NA | 1 | 3 | NA | NA | Nil | 1 | NA | NA |
| 38 | Kutumba | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| 39 | Obra | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| 40 | Charia Bariarpur | 1 | 6 | NA | NA | 1 | 6 | NA | NA | Nil | Nil | NA | NA |
| 41 | Raxual | 1 | 3 | 8 | NA | 1 | 3 | 5 | NA | Nil | Nil | 3 | NA |
| 42 | Thakurganj | 4 | 27 | 70 | NA | Nil | 12 | 50 | NA | 4 | 15 | 20 | NA |
| 43 | Pothia | 1 | 9 | 40 | NA | Nil | 4 | 37 | NA | 1 | 5 | 3 | NA |
| 44 | Palasi | 3 | 13 | 66 | NA | 1 | 5 | 15 | NA | 2 | 8 | 51 | NA |
| 45 | Kisanganj | Nil | 17 | 28 | NA | Nil | 17 | 23 | NA | Nil | Nil | 5 | |
| 46 | Bhargama | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| 47 | Kursakanta | Nil | Nil | 22 | NA | Nil | Nil | 3 | NA | Nil | Nil | 19 | NA |
| 48 | Narayanpur | 1 | 13 | NA | NA | Nil | 13 | NA | NA | 1 | Nil | NA | NA |
| 49 | Samastipur | Nil | 17 | 10 9 | 13 1 | Nil | 15 | 43 | 46 | Nil | 2 | 66 | 85 |
| 50 | Garhpura | 2 | 8 | NA | NA | 2 | 8 | Nil | NA | Nil | Nil | NA | NA |
| 51 | Terhagachh | Nil | 2 | 19 | NA | Nil | Nil | Nil | NA | Nil | 2 | 19 | NA |
| 52 | Suryagarha | NA | NA | 215 | NA | NA | NA | 92 | NA | NA | NA | 123 | NA |
| 53 | Bahadurganj | NA | NA | 23 | NA | NA | NA | 4 | NA | NA | NA | 19 | NA |
| 54 | Lakhisarai | 2 | 42 | 125 | NA | 2 | 16 | 60 | NA | Nil | 26 | 65 | NA |
| 55 | Kochaidhan | 2 | 20 | 11 | NA | Nil | 4 | 1 | NA | 2 | 16 | 10 | NA |
| 56 | Barahia | 1 | 2 | 51 | NA | 1 | 2 | 47 | NA | Nil | Nil | 4 | NA |
| 57 | Sikti | 2 | 4 | 45 | NA | 1 | Nil | 3 | NA | 1 | 4 | 42 | NA |
| 58 | Jokihat | 1 | 80 | 58 | NA | 1 | Nil | 21 | NA | Nil | 80 | 37 | NA |
| 59 | Raniganj | NA | 17 | 139 | NA | NA | 3 | 87 | NA | NA | 14 | 52 | NA |
| 60 | Rajaparkar | 2 | 6 | 115 | 919 | 1 | 6 | 90 | 423 | 1 | Nil | 25 | 496 |
| 61 | Raghapur | 2 | 3 | 35 | 1031 | 1 | Nil | 27 | 521 | 1 | 3 | 8 | 510 |
| 62 | Mahnar | NA | 6 | 9 | 558 | NA | 6 | 5 | 228 | NA | Nil | 4 | 330 |
| 63 | Hazipur | 1 | 16 | 179 | 2235 | 1 | 11 | 132 | 953 | Nil | 5 | 47 | 1282 |
| 64 | Patepur | 4 | 6 | NA | 929 | 3 | 6 | NA | 545 | 1 | Nil | NA | 384 |
| 65 | Bidupur | NA | 2 | 79 | 789 | NA | 2 | 64 | 715 | NA | Nil | 15 | 74 |
| 66 | Jandaha | NA | 2 | 82 | 271 | NA | 2 | 48 | 150 | NA | Nil | 34 | 121 |
| 67 | Vaishali | NA | 5 | 22 | 1044 | NA | 3 | 18 | 374 | NA | 2 | 4 | 670 |
| 68 | Graual | NA | 4 | 71 | 672 | NA | 2 | 66 | 448 | NA | 2 | 5 | 224 |
| 69 | Navinagar | 25 | 22 | 168 | NA | 17 | 19 | 95 | NA | 8 | 3 | 73 | NA |
| | Total : | 136 | 690 | 5100 | 13193 | 88 | 404 | 2563 | 6357 | 48 | 286 | 2537 | 6836 |
| | Percentage | | | | | 64.7 | 58.55 | 50.25 | 48.18 | 35.3 | 41.45 | 49.75 | 51.82 |

Appendix XXVI
(Referred to in Paragraph 4.1.1)
Statement of Physical Progress of Schemes in respect of Gram Panchayat (Rs. in lakh)

| Sl. No | Name of G.P. | No of schemes undertaken | | | | No of schemes completed | | | | No. of incomplete schemes | | | |
|--------|-----------------|--------------------------|---------|------|--------|-------------------------|---------|------|--------|---------------------------|---------|------|--------|
| | | 10th FC | 11th FC | SGRY | Others | 10th FC | 11th FC | SGRY | Others | 10th FC | 11th FC | SGRY | Others |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 |
| 1. | Simri | 2 | 4 | NA | NA | 2 | 4 | NA | NA | Nil | Nil | NA | NA |
| 2. | Rajapur | 2 | 1 | NA | NA | 2 | 1 | NA | NA | Nil | Nil | NA | NA |
| 3. | Dumri | 4 | 7 | NA | NA | 4 | 7 | NA | NA | Nil | Nil | NA | NA |
| 4. | Nimej | 2 | 8 | NA | NA | 2 | 7 | NA | NA | Nil | 1 | NA | NA |
| 5. | Parari | 1 | 9 | NA | NA | 1 | 9 | NA | NA | Nil | Nil | NA | NA |
| 6. | Akauna | 2 | 8 | NA | NA | 2 | 6 | NA | NA | Nil | 2 | NA | NA |
| 7. | Rajpur Parsan | 2 | 12 | NA | NA | 2 | 12 | NA | NA | Nil | Nil | NA | NA |
| 8. | Sehia | 10 | 13 | NA | NA | 10 | 8 | NA | NA | Nil | 5 | NA | NA |
| 9. | Gaighat | 1 | 6 | NA | NA | Nil | 6 | NA | NA | 1 | Nil | NA | NA |
| 10. | Kathar | 2 | 8 | NA | NA | 2 | 8 | NA | NA | Nil | Nil | NA | NA |
| 11. | Thakaich | 1 | 2 | NA | NA | 1 | 2 | NA | NA | Nil | Nil | NA | NA |
| 12. | Dullahpur | 4 | 17 | NA | NA | 4 | 17 | NA | NA | Nil | Nil | NA | NA |
| 13. | Koshipur | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| 14. | Balihar | 1 | 4 | NA | NA | Nil | 1 | NA | NA | 1 | 3 | NA | NA |
| 15. | Rajpur Kala | 4 | 8 | NA | NA | 4 | 8 | NA | NA | Nil | Nil | NA | NA |
| 16. | Pokhra | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| 17. | Barhasi | 1 | 9 | NA | NA | Nil | Nil | NA | NA | 1 | 9 | NA | NA |
| 18. | Brahampur | 1 | 10 | NA | NA | Nil | 8 | NA | NA | 1 | 2 | NA | NA |
| 19. | Madudabad | 24 | 5 | 7 | 4 | 24 | 5 | 7 | 3 | Nil | Nil | Nil | 1 |
| 20. | Harail | 2 | 6 | NA | 7 | 2 | 6 | NA | 7 | Nil | Nil | NA | Nil |
| 21. | Punas | 20 | 20 | 20 | NA | Nil | 17 | 12 | NA | 20 | 3 | 8 | NA |
| 22. | RupNarayanPur | 20 | 18 | 22 | NA | 20 | 16 | 20 | NA | Nil | 2 | 2 | NA |
| 23. | Dodhpura | 1 | 4 | 11 | NA | 1 | 4 | 8 | NA | Nil | Nil | 3 | NA |
| 24. | Karpuri | Nil | 19 | 24 | NA | Nil | 5 | 19 | NA | Nil | 14 | 5 | NA |
| 25. | Rajwa | 18 | 19 | 27 | NA | 17 | 19 | 24 | NA | 1 | Nil | 3 | NA |
| 26. | SambhuPatti | Nil | 7 | 19 | NA | Nil | 7 | 10 | NA | Nil | Nil | 9 | NA |
| 27. | Dandaspur | 2 | 11 | NA | NA | 1 | 4 | NA | NA | 1 | 7 | NA | NA |
| 28. | Dayalpur | 2 | 6 | NA | NA | 2 | 5 | NA | NA | Nil | 1 | NA | NA |
| 29. | Kishunpur Lowar | 2 | 17 | NA | NA | 2 | 17 | NA | NA | Nil | Nil | NA | NA |
| 30. | Purushotimpur | 2 | 7 | NA | NA | 2 | 7 | NA | NA | Nil | Nil | NA | NA |
| 31. | Banpura | 2 | 9 | NA | NA | 2 | 8 | NA | NA | Nil | 1 | NA | NA |
| 32. | Purikh | 1 | 4 | NA | NA | 1 | 3 | NA | NA | Nil | 1 | NA | NA |
| 33. | Bisanpur | 2 | 9 | NA | NA | 1 | 3 | NA | NA | 1 | 6 | NA | NA |
| 34. | Shahpur | 2 | 9 | NA | NA | 2 | 8 | NA | NA | Nil | 1 | NA | NA |
| 35. | Baro | 3 | 8 | NA | NA | 2 | 3 | NA | NA | 1 | 5 | NA | NA |
| 36. | Sihoul | 2 | 8 | NA | NA | 1 | 5 | NA | NA | 1 | 3 | NA | NA |
| 37. | Okahi | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| 38. | Sattar | 1 | 4 | NA | NA | Nil | 1 | NA | NA | 1 | 3 | NA | NA |

| Sl. No | Name of G.P. | No of schemes undertaken | | | | No of schemes completed | | | | No. of incomplete schemes | | | |
|--------|---------------------|--------------------------|---------|------|--------|-------------------------|---------|------|--------|---------------------------|---------|------|--------|
| | | 10th FC | 11th FC | SGRY | Others | 10th FC | 11th FC | SGRY | Others | 10th FC | 11th FC | SGRY | Others |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 |
| 39. | Patauri | 1 | 6 | NA | NA | 1 | 4 | NA | NA | Nil | 2 | NA | NA |
| 40. | Bizalpur | 2 | 9 | NA | NA | 2 | 9 | NA | NA | Nil | Nil | NA | NA |
| 41. | Barahsar | 1 | 2 | NA | NA | Nil | 2 | NA | NA | 1 | Nil | NA | NA |
| 42. | Rakia | 2 | 7 | NA | NA | 2 | 7 | NA | NA | Nil | Nil | NA | NA |
| 43. | Dargahiganj | 1 | 4 | 12 | NA | 1 | Nil | 9 | NA | Nil | 4 | 3 | NA |
| 44. | Madhura (West) | 2 | 16 | 17 | NA | 2 | 14 | 16 | NA | Nil | 2 | 1 | NA |
| 45. | Farhi | 1 | 13 | 12 | NA | 1 | 10 | 10 | NA | Nil | 3 | 2 | NA |
| 46. | Achara | Nil | 4 | 11 | NA | Nil | 1 | 6 | NA | Nil | 3 | 5 | NA |
| 47. | Pithoura | 1 | 13 | 13 | NA | 1 | 12 | 10 | NA | Nil | 1 | 3 | NA |
| 48. | Pathraha | 1 | 4 | 6 | NA | 1 | 4 | 6 | NA | Nil | Nil | Nil | NA |
| 49. | Madhura(North) | 2 | 7 | 20 | NA | 2 | 2 | 15 | NA | Nil | 5 | 5 | NA |
| 50. | Madhura (South) | 6 | 4 | 8 | NA | 4 | 3 | 7 | NA | 2 | 1 | 1 | NA |
| 51. | Khaira | 1 | 9 | 13 | NA | 1 | 5 | 13 | NA | Nil | 4 | Nil | NA |
| 52. | Palasi | 1 | 11 | 11 | NA | Nil | 11 | 6 | NA | 1 | Nil | 5 | NA |
| 53. | Khabdah | Nil | 4 | 14 | NA | Nil | 3 | 6 | NA | Nil | 1 | 8 | NA |
| 54. | Nathpur | 1 | 13 | 12 | NA | 1 | 8 | 10 | NA | Nil | 5 | 2 | NA |
| 55. | Manikpur | 1 | 7 | 28 | NA | 1 | 1 | 14 | NA | Nil | 6 | 14 | NA |
| 56. | Borhara | 1 | 16 | 14 | NA | 1 | 15 | 14 | NA | Nil | 1 | Nil | NA |
| 57. | Ramghat Koshkapur | 2 | 5 | 11 | NA | 2 | 5 | 6 | NA | Nil | Nil | 5 | NA |
| 58. | Sonapur | 1 | 7 | 34 | NA | 1 | 1 | 25 | NA | Nil | 6 | 9 | NA |
| 59. | Gangasarai | 1 | 4 | 30 | NA | 1 | 4 | 24 | NA | Nil | Nil | 6 | NA |
| 60. | Ajnighat | 1 | 5 | 48 | NA | 1 | 4 | 46 | NA | Nil | 1 | 2 | NA |
| 61. | Pali | 2 | 9 | 46 | NA | 2 | 7 | 41 | NA | Nil | 2 | 5 | NA |
| 62. | Khuta(East) | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| 63. | Jaitpur | 1 | 5 | 32 | NA | 1 | 3 | 24 | NA | Nil | 2 | 8 | NA |
| 64. | Kasba | 1 | 13 | 46 | NA | 1 | 10 | 32 | NA | Nil | 3 | 14 | NA |
| 65. | Kiranpur | 5 | 19 | 22 | NA | 5 | 18 | 12 | NA | Nil | 1 | 10 | NA |
| 66. | Amarpur | 15 | 29 | 67 | NA | 14 | 21 | 62 | NA | 1 | 8 | 5 | NA |
| 67. | Bariapur | 2 | 16 | 58 | NA | 1 | 11 | 45 | NA | 1 | 5 | 13 | NA |
| 68. | Avagill Rampur | 2 | 11 | 49 | NA | 2 | 9 | 42 | NA | Nil | 2 | 7 | NA |
| 69. | Madanpur | 3 | 22 | NA | NA | 3 | 21 | NA | NA | Nil | 1 | NA | NA |
| 70. | Salempur(West) | 4 | 19 | 41 | NA | 4 | 16 | 37 | NA | Nil | 3 | 4 | NA |
| 71. | Mohamadpur | 10 | 17 | 31 | NA | 10 | 16 | 23 | NA | Nil | 1 | 8 | NA |
| 72. | Halamala | 2 | 6 | 18 | NA | 2 | 6 | 18 | NA | Nil | Nil | Nil | NA |
| 73. | Daula | 1 | 10 | 24 | NA | 1 | 9 | 23 | NA | Nil | 1 | 1 | NA |
| 74. | Chakla | 2 | 10 | 25 | NA | 2 | 7 | 25 | NA | Nil | 3 | Nil | NA |
| 75. | Patharia | 2 | 15 | 43 | 12 | 2 | 11 | 40 | 12 | Nil | 4 | 3 | Nil |
| 76. | Mahingaon | 1 | 8 | 28 | NA | 1 | 7 | 28 | NA | Nil | 1 | Nil | NA |
| 77. | Bochi | 3 | 6 | 5 | NA | 2 | 4 | 5 | NA | 1 | 2 | Nil | NA |
| 78. | Bishharia | 2 | 5 | 10 | NA | 2 | 5 | 8 | NA | Nil | Nil | Nil | NA |
| 79. | Shankarpur | Nil | 4 | 8 | NA | Nil | 4 | 8 | NA | Nil | Nil | 2 | NA |
| 80. | Sirsima Hanumanganj | 1 | 5 | 13 | NA | 1 | 4 | 13 | NA | Nil | 1 | Nil | NA |
| 81. | Kushmoul | 2 | 9 | 22 | NA | 2 | 9 | 22 | NA | Nil | Nil | Nil | NA |

| Sl. No | Name of G.P. | No of schemes undertaken | | | | No of schemes completed | | | | No. of incomplete schemes | | | |
|--------|------------------|--------------------------|---------|------|--------|-------------------------|---------|------|--------|---------------------------|---------|------|--------|
| | | 10th FC | 11th FC | SGRY | Others | 10th FC | 11th FC | SGRY | Others | 10th FC | 11th FC | SGRY | Others |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 |
| 82. | Paikpar | 1 | 3 | 37 | NA | 1 | 3 | 37 | NA | Nil | Nil | Nil | NA |
| 83. | Jainagar | 2 | 9 | 11 | NA | 2 | 4 | 11 | NA | Nil | 5 | Nil | NA |
| 84. | Raghunathpur | 2 | 4 | 6 | NA | 2 | Nil | 6 | NA | Nil | 4 | Nil | NA |
| 85. | Khutha Bajnath | 2 | 8 | NA | NA | 2 | 8 | NA | NA | Nil | Nil | NA | NA |
| 86. | New Bhargamay | 2 | 4 | 8 | NA | 2 | 2 | 8 | NA | Nil | 2 | Nil | NA |
| 87. | Virnagar(west) | 1 | 9 | 5 | NA | 1 | 6 | 5 | NA | Nil | 3 | Nil | NA |
| 88. | Singhaul | 1 | 10 | 19 | NA | 1 | 10 | 7 | NA | Nil | Nil | 12 | NA |
| 89. | Paspura | 2 | 5 | 11 | 6 | 2 | 3 | 8 | 6 | Nil | 2 | 3 | Nil |
| 90. | Itwah | 3 | 16 | 15 | 5 | 2 | 9 | 7 | 2 | 1 | 7 | 8 | 3 |
| 91. | Ramdiri IV | 2 | 11 | 13 | 8 | 2 | 6 | 11 | 8 | Nil | 5 | 2 | Nil |
| 92. | Rajaura | 2 | 6 | 14 | 5 | 2 | 4 | 9 | 3 | Nil | 2 | 5 | 2 |
| 93. | Dumri | 3 | 15 | 16 | 7 | 1 | 12 | 11 | 6 | 2 | 3 | 5 | 1 |
| 94. | Sakarapura | 2 | 9 | NA | NA | 2 | 6 | NA | NA | Nil | 3 | NA | NA |
| 95. | Matihani | 2 | 3 | 17 | NA | Nil | Nil | 6 | NA | 2 | 3 | 11 | NA |
| 96. | Gorgama | 2 | 4 | 8 | NA | 1 | 2 | 6 | NA | 1 | 2 | 2 | NA |
| 97. | Ramdiri II | 2 | 5 | 12 | NA | 2 | 5 | 9 | NA | Nil | Nil | 3 | NA |
| 98. | Ramdiri III | 3 | 11 | 9 | NA | 3 | 9 | 6 | NA | Nil | 2 | 3 | NA |
| 99. | Banua | 10 | 48 | 53 | NA | 10 | 48 | 41 | NA | Nil | Nil | 12 | NA |
| 100. | Berhna | 11 | 47 | 60 | NA | 11 | 34 | 48 | NA | Nil | 13 | 12 | NA |
| 101. | Basdiha | 11 | 35 | 70 | NA | 11 | 22 | 47 | NA | Nil | 13 | 23 | NA |
| 102. | Purbi Ketaki | 15 | 23 | 1 15 | NA | 1 | 19 | 81 | NA | 14 | 4 | 34 | NA |
| 103. | Bhawaniapur | 14 | 35 | 37 | NA | 14 | 26 | 30 | NA | Nil | 9 | 7 | NA |
| 104. | Kharkani | 2 | 8 | 32 | NA | 2 | 7 | 23 | NA | Nil | 1 | 9 | NA |
| 105. | Rasauli | 10 | 21 | 48 | NA | 10 | 12 | 31 | NA | Nil | 9 | 17 | NA |
| 106. | Pawai | 10 | 32 | 63 | NA | 10 | 30 | 56 | NA | Nil | 2 | 7 | NA |
| 107. | Goh | 3 | 23 | 39 | NA | 3 | 17 | 33 | NA | Nil | 6 | 6 | NA |
| 108. | Jhikatia | 6 | 11 | 46 | NA | 6 | 9 | 30 | NA | Nil | 2 | 16 | NA |
| 109. | Verma khurd | 10 | 45 | 41 | NA | 10 | 44 | 22 | NA | Nil | 1 | 19 | NA |
| 110. | Bihuri | 9 | 33 | 52 | NA | 9 | 30 | 44 | NA | Nil | 3 | 8 | NA |
| 111. | Bantara | 4 | 21 | 44 | NA | 4 | 21 | 44 | NA | Nil | Nil | Nil | NA |
| 112. | Fag | 4 | 12 | 46 | NA | 4 | 9 | 31 | NA | Nil | 3 | 15 | NA |
| 113. | Bangalba | 1 | 19 | 77 | NA | 1 | 18 | 77 | NA | Nil | 1 | Nil | NA |
| 114. | Aura Bagicha | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| 115. | Amari | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| 116. | Launa | 3 | 8 | NA | NA | 2 | 5 | NA | NA | 1 | 3 | NA | NA |
| 117. | Khaira | NA | 6 | NA | NA | NA | 6 | NA | NA | Nil | Nil | NA | NA |
| 118. | Dhobai | 2 | 7 | 35 | NA | 2 | 5 | 34 | NA | Nil | 2 | 1 | NA |
| 119. | Tarapur | 1 | 7 | 38 | NA | 1 | 4 | 25 | NA | Nil | 3 | 13 | NA |
| 120. | Gazipur | 2 | 10 | 23 | NA | 2 | 8 | 17 | NA | Nil | 2 | 6 | NA |
| 121. | Ganaili | 3 | 10 | 34 | NA | Nil | Nil | 33 | NA | 3 | 10 | 1 | NA |
| 122. | Bindadiyara | 2 | 9 | 32 | NA | 1 | 6 | 23 | NA | 1 | 3 | 9 | NA |
| 123. | Karharia (South) | NA | 24 | 24 | NA | NA | 24 | 20 | NA | NA | Nil | 4 | NA |
| 124. | Karharia (East) | 3 | 10 | 33 | NA | 3 | 6 | 17 | NA | Nil | 4 | 16 | NA |

| Sl. No | Name of G.P. | No of schemes undertaken | | | | No of schemes completed | | | | No. of incomplete schemes | | | |
|--------|------------------------|--------------------------|---------|------|--------|-------------------------|---------|------|--------|---------------------------|---------|------|--------|
| | | 10th FC | 11th FC | SGRY | Others | 10th FC | 11th FC | SGRY | Others | 10th FC | 11th FC | SGRY | Others |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 |
| 125. | Karharia (West) | 8 | 9 | 21 | NA | 7 | 6 | 15 | NA | 1 | 3 | 6 | NA |
| 126. | Bariyarpur (South) | 2 | 9 | 42 | NA | 2 | 8 | 36 | NA | Nil | 1 | 6 | NA |
| 127. | Ratanpur | 1 | 18 | 56 | NA | 1 | 14 | 33 | NA | Nil | 4 | 23 | NA |
| 128. | Paria | 3 | 6 | 30 | NA | 1 | 5 | 9 | NA | 2 | 1 | 21 | NA |
| 129. | Bariyarpur (North) | 1 | 3 | 25 | NA | 1 | 3 | 23 | NA | Nil | Nil | 2 | NA |
| 130. | BindadiyaraKalayantola | 7 | 26 | 18 | NA | 7 | 13 | 16 | NA | Nil | 13 | 2 | NA |
| 131. | Erkikala | 4 | 12 | 41 | NA | 4 | 6 | 32 | NA | Nil | 6 | 9 | NA |
| 132. | Mahuawa | 12 | 47 | 72 | NA | 12 | 45 | 58 | NA | Nil | 2 | 14 | NA |
| 133. | Chei Nawada | 6 | 20 | 24 | NA | 6 | 19 | 17 | NA | Nil | 1 | 7 | NA |
| 134. | Ghoradihari | 3 | 18 | 42 | NA | 2 | 15 | 39 | NA | 1 | 3 | 3 | NA |
| 135. | Manika | 2 | 22 | 34 | NA | 2 | 22 | 34 | NA | Nil | Nil | Nil | NA |
| 136. | Bar | 6 | 24 | 49 | NA | 6 | 23 | 37 | NA | Nil | 1 | 12 | NA |
| 137. | Pirwa | 2 | 14 | 70 | NA | Nil | 14 | 61 | NA | 2 | Nil | 9 | NA |
| 138. | Khiriawan | 7 | 19 | 52 | NA | 7 | 19 | 48 | NA | Nil | Nil | 4 | NA |
| 139. | Kandi | 10 | 29 | 31 | NA | 10 | 29 | 27 | NA | Nil | Nil | 4 | NA |
| 140. | Kaler | 11 | 24 | 60 | NA | 10 | 24 | 48 | NA | 1 | NIL | 12 | NA |
| 141. | Lakhanpur | 10 | 35 | 34 | NA | 9 | 25 | 26 | NA | 1 | 10 | 8 | NA |
| 142. | Gere | 8 | 19 | 33 | NA | 8 | 19 | 23 | NA | NIL | NIL | 10 | NA |
| 143. | Nanauk | 6 | 24 | 45 | NA | 6 | 24 | 43 | NA | NIL | NIL | 2 | NA |
| 144. | Sakir Bigha | 5 | 48 | 39 | NA | 5 | 45 | 27 | NA | NIL | 3 | 12 | NA |
| 145. | Bajitpur | 3 | 34 | 67 | NA | 3 | 34 | 57 | NA | NIL | NIL | 10 | NA |
| 146. | Lodipur | 4 | 43 | 22 | NA | 4 | 40 | 16 | NA | NIL | 3 | 6 | NA |
| 147. | Laxmipur | 6 | 38 | 40 | NA | 6 | 34 | 25 | NA | NIL | 4 | 15 | NA |
| 148. | Bank | 14 | 14 | 57 | NA | 7 | 12 | 45 | NA | 7 | 2 | 12 | NA |
| 149. | Bisunpur Balbhadra | 2 | 14 | 22 | 36 | 2 | 10 | 18 | 8 | NIL | 4 | 4 | 28 |
| 150. | Gaura-5 | NA | 4 | 22 | NA | NA | 3 | 16 | NA | NA | 1 | 6 | NA |
| 151. | Gaura-4 | 4 | 9 | 16 | NA | 4 | 4 | 9 | NA | NIL | 5 | 7 | NA |
| 152. | Barauni-I | 2 | 8 | 14 | NA | 2 | 8 | 8 | NA | NIL | NIL | 6 | NA |
| 153. | Gaura-I | 2 | 10 | 13 | NA | 1 | 4 | 10 | NA | 1 | 6 | 3 | NA |
| 154. | Gaura-III | 2 | 23 | 7 | NA | 1 | 12 | 7 | NA | 1 | 11 | NIL | NA |
| 155. | Tetari | 2 | 11 | 32 | 6 | 2 | 4 | 28 | 6 | NIL | 7 | 4 | NIL |
| 156. | Dandari | 3 | 15 | 15 | NA | 3 | 11 | 5 | NA | NIL | 4 | 10 | NA |
| 157. | Katahari | 3 | 13 | 18 | 7 | 3 | 10 | 18 | 6 | NIL | 3 | NIL | 1 |
| 158. | Katarmala (North) | 3 | 2 | 9 | NA | 2 | 2 | 5 | NA | 1 | NIL | 4 | NA |
| 159. | Bakarpur | 2 | 7 | 23 | 35 | 2 | 7 | 16 | 7 | NIL | NIL | 7 | 28 |
| 160. | Basanta Jahanabad | Nil | 6 | 19 | 33 | Nil | 5 | 13 | 5 | NIL | 1 | 6 | 28 |
| 161. | Kartaha Bujung | 5 | 11 | 21 | 22 | 3 | 8 | 12 | Nil | 2 | 3 | 9 | 22 |
| 162. | Jalalpur | 2 | 10 | 20 | 33 | 2 | 9 | 8 | 5 | NIL | 1 | 12 | 28 |
| 163. | Sararia | 1 | 12 | 18 | 31 | 1 | 12 | 12 | 7 | NIL | NIL | 6 | 24 |
| 164. | Bharaunda | 15 | 27 | 29 | NA | 15 | 24 | 29 | NA | NIL | 3 | NIL | NA |
| 165. | Beraon | 22 | 27 | 38 | NA | Nil | Nil | 28 | NA | 22 | 27 | 10 | NA |
| 166. | Risiup | 12 | 30 | 39 | NA | 12 | 20 | 35 | NA | NIL | 10 | 04 | NA |

| Sl. No | Name of G.P. | No of schemes undertaken | | | | No of schemes completed | | | | No. of incomplete schemes | | | |
|--------|----------------|--------------------------|-------------|-------------|------------|-------------------------|-------------|-------------|-----------|---------------------------|------------|-------------|------------|
| | | 10th FC | 11th FC | SGRY | Others | 10th FC | 11th FC | SGRY | Others | 10th FC | 11th FC | SGRY | Others |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 |
| 167. | Jagdishpur | 13 | 21 | 24 | NA | 13 | 15 | 18 | NA | NIL | 6 | 6 | NA |
| 168. | Matpa | 8 | 43 | 44 | NA | 8 | 20 | 34 | NA | NIL | 23 | 9 | NA |
| 169. | Pipra Bagahi | 17 | 56 | 46 | NA | 17 | 45 | 35 | NA | NIL | 11 | 11 | NA |
| 170. | Parta | 20 | 51 | 70 | NA | 20 | 31 | 12 | NA | NIL | 20 | 58 | NA |
| 171. | Gheura | 16 | 31 | 33 | NA | 16 | 24 | 24 | NA | NIL | 7 | 9 | NA |
| 172. | Kushma | 2 | 7 | 18 | NA | 2 | 7 | 12 | NA | NIL | NIL | 6 | NA |
| 173. | Saifganj | 2 | 5 | 16 | NA | NIL | NIL | NIL | NA | 2 | 5 | 16 | NA |
| 174. | Sahbajpur | 1 | 8 | 12 | NA | 1 | 4 | 11 | NA | NIL | 4 | 1 | NA |
| 175. | Rampur(North) | 2 | 7 | 14 | NA | 2 | 7 | 13 | NA | NIL | NIL | 1 | NA |
| 176. | Halhalia | 1 | 8 | 38 | NA | 1 | 8 | 36 | NA | NIL | NIL | 2 | NA |
| 177. | Adraha | 2 | 8 | 20 | NA | 2 | 4 | 13 | NA | NIL | 4 | 7 | NA |
| 178. | Parwaha | 3 | 6 | 33 | NA | 3 | 4 | 11 | NA | NIL | 2 | 22 | NA |
| 179. | Benga | 1 | 6 | 16 | NA | 1 | 3 | 10 | NA | NIL | 3 | 6 | NA |
| 180. | Bokantari | 1 | 8 | 18 | NA | NIL | 3 | 11 | NA | 1 | 5 | 7 | NA |
| 181. | Mahisona | 3 | 13 | 57 | NA | 3 | 12 | 51 | NA | NIL | 1 | 6 | NA |
| 182. | Morma | 1 | 9 | 66 | NA | 1 | 9 | 58 | NA | NIL | NIL | 8 | NA |
| 183. | Athgachhia | 1 | 2 | 22 | NA | NIL | NIL | 14 | NA | 1 | 2 | 8 | NA |
| 184. | Lauhagara | 1 | 7 | 29 | NA | 1 | 7 | 27 | NA | NIL | NIL | 2 | NA |
| 185. | Dhangarha | 1 | 9 | 19 | NA | 1 | 7 | 12 | NA | NIL | 2 | 7 | NA |
| 186. | Satkaoua | 2 | 8 | 38 | NA | 2 | 8 | 38 | NA | NIL | NIL | NIL | NA |
| 187. | Patharghatti | 1 | 6 | 21 | NA | 1 | 3 | 15 | NA | NIL | 3 | 6 | NA |
| 188. | Sindhimati | 2 | 9 | 34 | NA | 2 | 8 | 33 | NA | NIL | 1 | 1 | NA |
| 189. | Jagir Parampur | 1 | 8 | 23 | NA | 1 | 5 | 16 | NA | NIL | 3 | 7 | NA |
| 190. | Bhirbhiri | 1 | 9 | 13 | NA | 1 | 7 | 9 | NA | NIL | 2 | 4 | NA |
| 191. | Thengapur | 1 | 6 | 19 | NA | NIL | 3 | 19 | NA | 1 | 3 | NIL | NA |
| 192. | Kuchaha | 2 | 7 | 9 | NA | NIL | 2 | 4 | NA | 2 | 5 | 5 | NA |
| 193. | Kowakoh | 1 | 12 | 22 | NA | NIL | 9 | 18 | NA | 1 | 3 | 4 | NA |
| 194. | Murariipur | 1 | 7 | 11 | NA | 1 | 7 | 11 | NA | NIL | NIL | NIL | NA |
| 195. | Khoragachh | 2 | 8 | 11 | NA | 2 | 8 | 10 | NA | NIL | NIL | 1 | NA |
| 196. | Garhi Bisanpur | 2 | 9 | 31 | NA | 2 | 9 | 26 | NA | NIL | NIL | 5 | NA |
| 197. | Amhara | NA | 6 | 68 | NA | NA | 5 | 67 | NA | NA | 1 | 1 | NA |
| 198. | Damoderpur | NA | 18 | 56 | NA | NA | 18 | 55 | NA | NA | NIL | 1 | NA |
| 199. | Balgudar | 1 | 6 | 27 | NA | 1 | 4 | 25 | NA | NIL | 2 | 2 | NA |
| 200. | Bilauri | 2 | 9 | 73 | NA | 2 | 8 | 64 | NA | NIL | 1 | 9 | NA |
| | Total | 745 | 2587 | 4705 | 257 | 633 | 2034 | 3689 | 91 | 112 | 553 | 1016 | 166 |

APPENDIX - XXVII

Details of position of advance for the Period 2002-05

(Referred to in paragraph 5.4)

| Sl.No. | Name of Z.P. | O.B | Advance made during the year 2002-05 | Total | Advance adjusted during the year 2002-05 | Advance outstanding on 31 st March 2005 |
|--------------|--------------|------|--------------------------------------|-------|--|--|
| | | | (Rupees in Crore) | | | |
| 1 | Banka | N.A | 7.69 | 7.69 | Nil | 7.69 |
| 2 | Munger | N.A | 0.88 | 0.88 | Nil | 0.88 |
| 3 | Aurangabad | N.A | 15.03 | 15.03 | 9.00 | 6.03 |
| 4 | Madhepura | N.A | 4.18 | 4.18 | Nil | 4.18 |
| 5 | Araria | 1.11 | 5.52 | 6.63 | 4.72 | 1.91 |
| 6 | Sheohar | 0.55 | 6.09 | 6.64 | Nil | 6.64 |
| 7 | Kishanganj | N.A | 1.11 | 1.11 | Nil | 1.11 |
| 8 | Nawada | N.A | 8.02 | 8.02 | Nil | 8.02 |
| Total | | 1.66 | 48.52 | 50.18 | 13.72 | 36.46 |

APPENDIX – XXVIII

Analysis of outstanding advances(Referred to in paragraph 5.4)

| Sl.No. | Name of Z.P. | Prior to 2001-02 | 2001-02 | 2002-03 | 2003-04 | 2004-05 | Total |
|-------------------|----------------|------------------|---------|---------|---------|---------|-------|
| (Rupees in crore) | | | | | | | |
| (a) | Araria | 0.91 | 0.19 | 0.04 | 0.47 | 0.30 | 1.91 |
| (b) | Kishanganj | N.A | | | | | 1.11 |
| (c) | Sheohar | 0.27 | 0.28 | 1.31 | 2.02 | 2.76 | 6.64 |
| (d) | Nawada | N.A | | | | | 8.02 |
| (e) | Madhepura | N.A | | | | | 4.18 |
| (f) | Aurangabad | 2.39 | 0.05 | 0.14 | 1.15 | 2.30 | 6.03 |
| (g) | Munger | N.A | Nil | 0.02 | 0.14 | 0.72 | 0.88 |
| (h) | Banka | N.A | 0.01 | 1.09 | 2.21 | 4.38 | 7.69 |
| Total | | 3.57 | 0.53 | 2.60 | 5.99 | 10.46 | 36.46 |

APPENDIX- XXIX

(Referred to in Paragraph 5.5)

Statement of outstanding advances with executing agents in respect of Panchayat Samities

| Sl.No. | Name of Panchayat Samities | Amount of outstanding advance as on 31.03.05 (Rupees in lakh) |
|--------|----------------------------|---|
| 1 | Rafiganj | 26.20 |
| 2 | Aurangabad | 80.00 |
| 3 | Jamalpur | 68.03 |
| 4 | Madanpur | 36.90 |
| 5 | Goh | 61.04 |
| 6 | Dharhara | 128.60 |
| 7 | Bariyarpur | 94.50 |
| 8 | Haspura | 31.00 |
| 9 | Tarapu | 59.00 |
| 10 | Narpatganj | 33.19 |
| 11 | Dighal Bank | NA |
| 12 | Begusarai | 48.76 |
| 13 | Teghra | NA |
| 14 | Matihani | 33.94 |
| 15 | Chaudauti | 27.55 |
| 16 | Bhaganpur (Begusarai) | 32.61 |
| 17 | Deo | NA |

| | | |
|----|-----------------------|-------|
| 18 | Sattar Katiya | 2.75 |
| 19 | Salakhua | NA |
| 20 | Araria | NA |
| 21 | Forbishganj | 67.71 |
| 22 | Dalsingsarai | 37.60 |
| 23 | Mohiuddinnagar | 36.70 |
| 24 | Tajpur | 32.61 |
| 25 | Ravilganj | 0.78 |
| 26 | Simri | NA |
| 27 | Dumraon | 1.31 |
| 28 | Chakki | NA |
| 29 | Khodawandpur | 0.68 |
| 30 | Baniapur | 0.12 |
| 31 | Bhagwanpur (Vaishali) | 42.89 |
| 32 | Kumarkhand | NA |

| Sl.No. | Name of Panchayat Samities | Amount of outstanding advance as on 31.03.05 (Rupees in lakh) |
|---------------|-----------------------------------|--|
| 33 | Bihariganj | 1.28 |
| 34 | Brahampur | NA |
| 35 | Balia | 2.70 |
| 36 | Lahladpur | NA |
| 37 | Nawanagar | 0.08 |
| 38 | Kutumba | 37.07 |
| 39 | Obra | 49.51 |
| 40 | Charia Bariarpur | NA |
| 41 | Raxual | 5.84 |
| 42 | Thakurganj | 57.10 |
| 43 | Pothia | 10.77 |
| 44 | Palasi | NA |
| 45 | Kisanganj | 2.08 |
| 46 | Bhargama | 48.54 |
| 47 | Kursakanta | 14.09 |
| 48 | Narayanpur | 0.58 |
| 49 | Samastipur | 67.63 |
| 50 | Garhpura | NA |
| 51 | Terhagachh | 39.66 |

| | | |
|----|--------------|----------------|
| 52 | Suryagarha | 188.33 |
| 53 | Bahadurganj | 16.12 |
| 54 | Lakhisarai | 2.13 |
| 55 | Kochaidhan | 7.58 |
| 56 | Barahia | 57.12 |
| 57 | Sikti | 24.18 |
| 58 | Jokilat | 23.99 |
| 59 | Raniganj | 10.07 |
| 60 | Rajaparkar | 28.34 |
| 61 | Raghopur | 40.92 |
| 62 | Mahnar | 24.14 |
| 63 | Hazipur | NA |
| 64 | Patepur | 31.92 |
| 65 | Bidupur | 16.96 |
| 66 | Jandaha | 34.93 |
| 67 | Vaishali | NA |
| 68 | Graual | 33.02 |
| 69 | Navinagar | 41.19 |
| | Total | 1902.34 |

APPENDIX- XXX

(Referred to in Paragraph 5.6)

Statement of Outstanding Advances

as on 31.03.2005 with executing agents in respect of Gram Panchayats.

| Sl. No. | Name of Gram Panchayats | Amount of outstanding advances as on 31.03.05 (Rs. In Lakh) |
|---------|----------------------------|---|
| 1. | Simri (Buxar) | N.A |
| 2. | Rajapur (Buxar) | N.A |
| 3. | Dumri (Buxar) | N.A |
| 4. | Nimej (Buxar) | N.A |
| 5. | Parari (Buxar) | 0.32 |
| 6. | Akauna (Buxar) | N.A |
| 7. | Rajpur Parsan (Buxar) | N.A |
| 8. | Sahiar (Buxar) | NA |
| 9. | Gaighat (Buxar) | 0.49 |
| 10. | Kathar (Buxar) | N.A |
| 11. | Thakaicht (Buxar) | N.A |
| 12. | Dulahpur (Buxar) | N.A |
| 13. | Keshopur (Buxar) | N.A |
| 14. | Baliyar (Buxar) | 1.30 |
| 15. | Rajpur Kala (Buxar) | N.A |
| 16. | Pokhra (Buxar) | N.A |
| 17. | Barhari (Buxar) | 1.37 |
| 18. | Brahampur (Buxar) | 0.97 |
| 19. | Madudabad (Samastipur) | 0.83 |
| 20. | Harail (Samastipur) | 2.65 |
| 21. | Punas (Samastipur) | 2.98 |
| 22. | Rupnarayanpur (Samastipur) | 1.99 |
| 23. | Dudhpura (Samastipur) | 0.34 |
| 24. | Karpuri (Samastipur) | 1.61 |
| 25. | Rajwa (Samastipur) | 0.23 |
| 26. | Shambhupatti (Samastipur) | 5.36 |
| 27. | Dandaspur (Saran) | 0.63 |
| 28. | Dayalpur (Saran) | 0.78 |
| 29. | Kishunpur lower (Saran) | N.A |
| 30. | Purushotimpur (Saran) | N.A |
| 31. | Banpura (Saran) | 0.16 |
| 32. | Purikh (Saharsa) | 0.86 |
| 33. | Bisanpur (Saharsa) | 1.18 |
| 34. | Shahpur (Saharsa) | 0.11 |
| 35. | Baro (Saharsa) | 0.85 |
| 36. | Sihoul (Saharsa) | 1.10 |
| 37. | Okahi (Saharsa) | N.A |
| 38. | Satlar (Saharsa) | 1.57 |
| 39. | Patauri (Saharsa) | 0.48 |
| 40. | Bizalpur (Saharsa) | 0.07 |
| 41. | Barahser (Saharsa) | 1.35 |
| 42. | Rakia (Saharsa) | 0.48 |
| 43. | Dargahiganj (Araria) | 1.31 |

| | | |
|-----|-------------------------|------|
| 44. | Madhura (West) (Araria) | 0.10 |
| 45. | Farhi (Araria) | 0.49 |
| 46. | Achara (Araria) | 1.88 |
| 47. | Pithoura (Araria) | 2.34 |

| Sl. No. | Name of Gram Panchayats | Amount of outstanding advances as on 31.03.05 (Rs. In Lakh) |
|---------|-------------------------------|---|
| 48. | Pathraha (Araria) | NIL |
| 49. | Madhura (North) (Araria) | 2.04 |
| 50. | Madhura (South) (Araria) | 0.55 |
| 51. | Khaira (Araria) | 0.66 |
| 52. | Palasi (Araria) | 1.41 |
| 53. | Khabdah (Araria) | 2.56 |
| 54. | Nathpur (Araria) | 0.83 |
| 55. | Manikpur (Araria) | 2.75 |
| 56. | Barhara (Araria) | 0.14 |
| 57. | Ramghat Koshkapur (Araria) | 2.07 |
| 58. | Sonapur (Araria) | 2.97 |
| 59. | Gangasarai (Lakhisarai) | 1.45 |
| 60. | Ajnighat (Lakhisarai) | 3.08 |
| 61. | Pali (Lakhisarai) | 2.89 |
| 62. | Khuta (East) (Lakhisarai) | N.A |
| 63. | Jaitpur (Lakhisarai) | 7.67 |
| 64. | Kasba (Lakhisarai) | 5.03 |
| 65. | Kiranpur (Lakhisarai) | 5.86 |
| 66. | Amarpur (Lakhisarai) | 2.93 |
| 67. | Bariarpur (Lakhisarai) | 2.80 |
| 68. | Avagill Rampur (Lakhisarai) | 1.59 |
| 69. | Madanpur (Lakhisarai) | 0.09 |
| 70. | Salempur (West) (Lakhisarai) | 0.59 |
| 71. | Mohamdpur (Lakhisarai) | 1.50 |
| 72. | Halamala (Kishanganj) | N.A. |
| 73. | Daula (Kishanganj) | 0.61 |
| 74. | Chakla (Kishanganj) | 0.76 |
| 75. | Patharia (Kishanganj) | 2.15 |
| 76. | Mahingaon, (Kishanganj) | 0.78 |
| 77. | Bochi (Araria) | 0.66 |
| 78. | Bishharia (Araria) | N.A. |
| 79. | Shankarpur (Araria) | N.A. |
| 80. | Sirsaina Hanumanganj (Araria) | 0.87 |
| 81. | Kushmout (Araria) | Nil |
| 82. | Paikpar (Araria) | Nil |
| 83. | Jai Nagar (Araria) | 3.92 |
| 84. | Raghunathpur (Araria) | 1.84 |
| 85. | Khutha Baijnath (Araria) | Nil |
| 86. | New Bhargawan (Araria) | 0.58 |
| 87. | Virnagar (West) (Araria) | 0.80 |
| 88. | Singhaul (Begusarai) | 7.54 |
| 89. | Paspura (Begusarai) | 2.83 |
| 90. | Itwah (Begusarai) | 5.53 |
| 91. | Ramdiri IV (Begusarai) | 3.03 |
| 92. | Rajama (Begusarai) | 4.44 |
| 93. | Dumri (Begusarai) | 1.90 |
| 94. | Sakarpura (Begusarai) | 0.12 |
| 95. | Matihani (Begusarai) | 10.22 |

| | | |
|------|-------------------------|------|
| 96. | Gorgama (Begusarai) | 9.18 |
| 97. | Ramdiri-II (Begusarai) | 1.73 |
| 98. | Ramdiri-III (Begusarai) | 4.37 |
| 99. | Banna (Aurangabad) | N.A. |
| 100. | Berhna (Augangabad) | N.A. |

| Sl. No. | Name of Gram Panchayats | Amount of outstanding advances as on 31.03.05 (Rs. In Lakh) |
|---------|--------------------------------|---|
| 101 | Basdiha (Aurangabad) | NA |
| 102 | Purbi Ketaki (Aurangabad) | NA |
| 103 | Bhawanipur (Aurangabad) | NA |
| 104 | Khaskani (Aurangabad) | NA |
| 105 | Rasauli (Aurangabad) | NA |
| 106 | Pawai (Aurangabad) | NA |
| 107 | Goh (Aurangabad) | NA |
| 108 | Jhikalie (Aurangabad) | NA |
| 109 | Verma khurd (Aurangabad) | NA |
| 110 | Bihuri (Aurangabad) | NA |
| 111 | Bantara (Aurangabad) | NA |
| 112 | Fag (Aurangabad) | NA |
| 113 | Bangalba (Munger) | 0.07 |
| 114 | Aura Bagicha (Munger) | NA |
| 115 | Amari (Munger) | NA |
| 116 | Laune (Munger) | 1.17 |
| 117 | Khaira (Munger) | NA |
| 118 | Dhobai (Munger) | 1.38 |
| 119 | Tarapur (Munger) | 2.67 |
| 120 | Gazipur (Munger) | 1.01 |
| 121 | Ganaile (Munger) | 0.15 |
| 122 | Binda diyara (Munger) | 5.29 |
| 123 | Karharia (South) (Munger) | 1.70 |
| 124 | Karharia (East) (Munger) | 7.87 |
| 125 | Karharia (West) (Munger) | 2.15 |
| 126 | Bariyarpur (South) (Munger) | 2.65 |
| 127 | Ratanpur (Munger) | 3.60 |
| 128 | Paria (Munger) | 9.16 |
| 129 | Bariyarpur (North) (Munger) | 0.70 |
| 130 | Bindadyara Kalyantola (Munger) | 1.99 |
| 131 | Erkikala (Aurngabad) | 4.88 |
| 132 | Mahuawa (Aurngabad) | NA |
| 133 | Chei Nawada(Aurngabad) | 2.78 |
| 134 | Ghoradihari (Aurngabad) | 0.63 |
| 135 | Manika (Aurangabad) | NA |
| 136 | Bar (Aurngabad) | 2.73 |
| 137 | Pirwa (Aurngabad) | 4.53 |
| 138 | Khiriawan (Aurngabad) | 0.82 |
| 139 | Kandi (Gaya) | 0.46 |
| 140 | Kaler (Gaya) | 1.62 |
| 141 | Lakhanpur (Gaya) | 3.10 |
| 142 | Gere (Gaya) | 2.62 |
| 143 | Nanauk (Gaya) | 0.31 |
| 144 | Sakir Bigha (Gaya) | 2.63 |
| 145 | Bajitpur (Gaya) | 0.47 |
| 146 | Lodipur (Gaya) | 1.85 |
| 147 | Laxmipur (Gaya) | 2.26 |
| 148 | Bank (Munger) | 2.87 |

| | | |
|-----|-------------------------------|------|
| 149 | Bisunpur Ballhadra (Vaishali) | 5.23 |
| 150 | Gaura -5 (Begusrai) | 7.01 |
| 151 | Gaura 4 (Begusrai) | 7.28 |
| 152 | Barauni- I (Begusrai) | 3.43 |
| 153 | Gaura I (Begusrai) | 4.24 |

| Sl. No. | Name of Gram Panchayats | Amount of outstanding advances as on 31.03.05 (Rs. In Lakh) |
|---------|------------------------------|---|
| 154 | Gaura III (Begusrai) | 2.68 |
| 155 | Tetari (Begusrai) | 2.48 |
| 156 | Dandari (Begusrai) | 2.37 |
| 157 | Katehari (Begusrai) | 1.23 |
| 158 | Katarmala (North) (Begusrai) | 6.34 |
| 159 | Bakarpur (Vaishali) | 5.63 |
| 160 | Basate Jahanabad (Vaishali) | 3.26 |
| 161 | Kartaha Bejurg (Vaishali) | 3.46 |
| 162 | Jalalpur (Vaishali) | 11.61 |
| 163 | Sararia (Vaishali) | 3.95 |
| 164 | Bharaunda (Aurangabad) | 0.86 |
| 165 | Beraon (Aurangabad) | 7.48 |
| 166 | Risiup (Aurangabad) | 5.66 |
| 167 | Jagdishpur (Aurangabad) | 2.82 |
| 168 | Matpa (Aurangabad) | 2.55 |
| 169 | Pipra Bagahi (Aurangabad) | 4.13 |
| 170 | Parta (Aurangabad) | 6.59 |
| 171 | Gheura (Aurangabad) | 2.31 |
| 172 | Kushmaha (Araria) | 1.84 |
| 173 | Saifganj (Araria) | 7.18 |
| 174 | Sahbajpur (Araria) | 3.23 |
| 175 | Rampur (North) (Araria) | 0.03 |
| 176 | Halhalia(Araria) | 0.96 |
| 177 | Adraha (Araria) | 2.59 |
| 178 | Parbaha (Araria) | 4.59 |
| 179 | Beaga (Araria) | 2.85 |
| 180 | Bokantare (Araria) | 6.26 |
| 181 | Mahisoua (Lakhisarai) | 1.57 |
| 182 | Morma(Lakhisarai) | 1.20 |
| 183 | Athgachhia (Kishanganj) | 4.02 |
| 184 | Leuhagara (Kishanganj) | 0.90 |
| 185 | Dhangerha (Kishanganj) | 2.71 |
| 186 | Satkouwa (Kishanganj) | Nil |
| 187 | Patharghatti (Kishanganj) | 1.35 |
| 188 | Sindhimati (Kishanganj) | 1.01 |
| 189 | Jagir Parampur (Kishanganj) | 1.75 |
| 190 | Bhirbhiri, (Araria) | 1.80 |
| 191. | Thengapur (Araria) | 3.10 |

| | | |
|-----|-----------------------------|---------------|
| 192 | Kuchaha (Araria) | 3.34 |
| 193 | Kanwakoh (Araria) | 2.05 |
| 194 | Muraripur (Araria) | Nil |
| 195 | Khoragachh (Araria) | 0.18 |
| 196 | Garhi Bisanpur (Lakhisarai) | 0.75 |
| 197 | Amhara (Lakhisarai) | 1.82 |
| 198 | Damodarpur (Lakhisarai) | 0.33 |
| 199 | Balgudar (Lakhisarai) | 1.72 |
| 200 | Bilauri (Lakhisarai) | 2.52 |
| | Grand total | 391.87 |

APPENDIX- XXXI
Glossary of Abbreviations

| | |
|-------------------|-----------------------------------|
| LAD | Local Audit Department |
| LFA | Local Fund Audit |
| C & AG | Comptroller and Auditor General |
| PRIs | Panchayat Raj Institutions |
| SC/ST | Scheduled Caste/Scheduled Tribes |
| SGRY | Sampurna Gramin Rojgar Yojana |
| PDS | Public Distribution System |
| ZPs | Zila Parishads |
| DRDA | District Rural Development Agency |
| DM | District Magistrate |
| DDC | Deputy Development Commissioner |
| GP | Gram Panchayat |
| PS | Panchayat Samiti |
| SFC | State Finance Commission |
| EFC | Eleventh Finance Commission |
| TFC | Twelfth Finance Commission |
| CEO | Chief Executive Officer |
| RDD | Rural Development Department |
| P/L A/cs | Personal Ledger Accounts |
| AAP | Annual Action Plan |
| BDO | Block Development Officer |
| PRD | Panchayat Raj Department |

**FOR FURTHER SUGGESTIONS AND QUERIES,
PLEASE CONTACT THE FOLLOWING OFFICERS**

| | |
|--|--|
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| Shri D.Jai Sankar, IA&AS Examiner of Local Accounts, Bihar, Local Audit Wing Mahalekhakar Bhawan, 4 th Floor, Birchand Patel Marg, Patna-800001 | Phone No: - 0612 - 2223725 Fax No: - 0612 - 2200565 |