

# 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 2007.

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.

# OVERVIEW

The report has nine chapters which bring out the status of Panchayat Raj Institutions (PRIs), Accounting and Audit arrangements, role of District Planning Committee in Chapter I, budget and financial management in Chapter II, major lapses in revenue management in Chapter III. Chapter IV deals with several irregularities in execution of schemes / works and mounting unadjusted advances. A review on transfer of functions, functionaries and funds to PRIs is given in Chapter V. Various cases of recovery at the instance of audit is dealt in Chapter VI. Proposals for recovery by surcharge proceedings, non-settlement of outstanding paras and conclusions and recommendations are given in Chapter VII, VIII & IX respectively.

Some of the important highlights are given below :-

## ***1. Sources of Revenue, Accounting & Planning***

- State Govt. yet to notify minimum and maximum rates of taxes to be imposed by PSs and GPs so as to enable them to augment their sources of revenue. (Para 1.4)
- PRIs yet to start preparation of Annual Accounts. Hence utilisation of grants and other funds could not fully vouched. (Para 1.5)
- District Planning Committees required to consolidate the development plans of PRIs to prepare a draft development plan for the district remained non-functional.(Para 1.6)

## ***2. Budget and financial management in PRIs***

- State Govt. yet to frame rules regarding time and process to be followed for preparation of budget estimates. (Para 2.1)
- 7 out of 12 ZPs test checked did not prepare budget estimates though an expenditure of Rs. 188.27 crore was incurred. (Para 2.1)
- Budget estimates prepared in 5 ZPs were also not realistic as wide variation persisted between the provisions and the actuals. (Para 2.1)
- PRIs maintained several cash books without codifying and classifying the nature of transactions and reconciling the balance with Bank/Treasury. In 6 ZPs the unreconciled difference was Rs. 8.02 crore. (Para 2.2.1 to 2.2.2)
- EFC grants meant for repair and maintenance of existing assets, maintenance of accounts and development of database was not found utilized. One ZP misutilised Rs. 8.33 lakh towards other purposes and the State Govt. blocked Rs. 5.72 crore by

depositing in Civil Deposits which was meant for the purpose of development of database. (Para 2.3.1.2)

- The State Govt. submitted Utilization Certificate for Rs. 325.88 crore released to PRIs under Twelfth Finance Commission grants. However, audit observed that the full amount of grant was not utilized and there was unutilized balance of Rs. 35.86 crore in 272 PRI units. (Para 2.3.2)
- In 272 units (ZP 12, PS 65 and GP 195) Rs. 81.75 crore (14.19 percent of all funds) remained unutilised. (Para 2.5.1 to 2.5.3)
- PRIs received substantial amount of development grants and executed various schemes but did not maintain any asset registers, in the absence of which the position of assets created together with the cost involved remained unascertainable. (Para 2.6)

### **3. Major lapses in revenue management.**

- A deposit of Rs. 2.84 crore made by 2 ZPs (Supaul Rs. 2.64 crore and Darbhanga Rs. 0.20 crore) in non-nationalised Banks (Co-operative Banks) had become unrealizable as the banks were closed on 5th June 2003 due to cancellation of licence by RBI. (Para 3.1)
- The collection of receipts and timely deposits of the same was not monitored and supervised by executives of ZPs. In 9 ZPs the collecting staff retained Rs. 25.05 lakh without depositing it in PRI accounts as per rules. (Para 3.2)
- In 10 ZPs Rs. 219.79 lakh on account of rent of shops / IB/DB remained unrecovered as of March 2006. (Para 3.3)
- In 8 ZPs dues of Rs. 29.25 lakh remained unrecovered on account of settlement of sairats. The ZPs neither cancelled the settlement nor took legal action to recover the same.
- DDC cum CEO of ZP Jehanabad allowed a rebate of Rs. 9.40 lakh without approval of the ZP Board which was irregular and it resulted in loss of revenue. (Para 3.5)
- Ex-Nazir of Ladania P.S. of Madhubani district defalcated Rs. 5.45 lakh. It could not be recovered as he passed away resulting in loss of revenue. (Para 3.6)

#### **4. Major irregularities in execution of schemes/works**

- Despite advance payment of Rs. 74.05 crore, 9116 works (32.72 percent) (3210 in 12 ZPs, 3549 in 60 PSs and 2357 in 195 GPs) remained incomplete due to lack of proper monitoring and supervision of works by ZP authorities. (Para 4.2.1 to 4.2.3)
- In 2 PSs (Chhatapur and Barharia) the executing agents partially executed the work relating to SGRY and an excess advance of Rs. 8.84 lakh was not yet recovered. (Para 4.3)
- There was overlapping in execution of work under Hulasganj PS as an expenditure of Rs. 0.46 lakh was incurred by GP and Rs. 0.76 lakh by the PS for the same work which was avoidable. (Para 4.4)
- DRDA Darbhanga did not release the share of allotment, under SGRY, of Rs. 25.02 crore to ZP Darbhanga, rather directly released it to the Executive Engineer of NREP and special division undermining the role and position of ZPs. (Para 4.5.1)
- The ZP Madhubani undertook execution of 223 SGRY works (34 in 2004-05 and 189 in 2005-06) estimated to Rs. 6.96 crore without ensuring availability of funds and all the works remained incomplete as of March 2006 due to paucity of fund. The entire expenditure of Rs. 3.80 crore is likely to become wasteful as the SGRY scheme was withdrawn from February 2006. (Para 4.6)
- An expenditure of Rs. 24.48 lakh on execution of 12 SGRY works by 2 ZPs (ZP Lakhisarai 7 works Rs. 16.53 lakh and ZP Supaul 5 works Rs. 7.95 lakh) had been rendered wasteful as the works were abandoned in midway due to various reasons.(Para 4.7)
- Under SGRY, 22.5 percent fund was to be utilized on the schemes for personal benefit of SC/ST Communities. A test check of six ZPs revealed diversion of Rs. 5.41 crore for the execution of general schemes of SGRY which deprived the SC/ST communities of the benefits of the scheme. (Para 4.10.3)
- Scrutiny of muster rolls relating to 6 SGRY works in ZP Arwal revealed doubtful distribution of 665 quintals food grains valuing Rs. 4.16 lakh. (Para 4.11(IV))
- Despite payment of Rs. 9.93 lakh as advances to two Asstt Engineers for 5 works under MLA/MLC/MP funds, 4 works remained unexecuted in PS/ZP/GP and the advance of Rs. 6.84 lakh was still not recovered from them. (Para 4.15)
- Frequent advances were paid to executing agents for execution of works but the basic records viz. advance ledger and list of outstanding advances were not prepared by the ZP, PS and GP. (Para 4.16)

- In 12 ZPs, 60 PS and 195 GP, Rs. 58.01 crore, Rs. 26.71 crore and Rs. 7.96 crore respectively aggregating to Rs. 92.68 crore was the unadjusted amount of advances as of March 2006. (Para 4.16)

## **5. *Review on "Transfer of functions, functionaries and funds to PRIs"***

- Works relating to functions devolved to various tiers were not covered in the Annual Action Plan prepared for SGRY/NREGA by 41 PRIs. (Para 5.6 (iii))
- There was overlapping of functions as the works to be performed by GP& PS were executed by other agencies and even by Zila Parishads. (Para 5.6 (iv))
- No norms were finalized nor the requirement of staff assessed for transfer of functionaries to PRIs and there was no transfer of staff of 20 departments too. Scrutiny of proceedings of Boards and files relating to grant of CL and station leave permission disclosed that there was poor or no participation of district and block level officers of some departments in the Board meetings or there were only few cases of recommendation for grant of CL and station leave permission by the chairmen of Boards. (Para 5.7 (i) to (iv))
- The departments which transferred functions to PRIs did not transfer funds out of their budgetary allotments in order to cope with enhanced requirements at PRIs end. (Para 5.8 (i))

## **6. *Recovery at the instance of audit***

- During the course of audit in 2006-07, Rs. 8.59 lakh was recovered at the instance of audit on account of excess payment of advances, excess drawal through self cheques and non deposit of sale proceeds. (Para 6.1)

## **7. *Recovery by surcharge proceedings***

- The ELA is vested with special powers under Local Fund Audit Act, 1925 to propose recovery by Surcharge in case of losses sustained by the local authorities due to grant of payment contrary to law, act of negligence, non accounting and deposit of revenue collected. During 2006-07 recovery of Rs. 1.76 lakh was proposed through the process of surcharge.

## **8. *Non-settlement of outstanding paras***

- The PRIs were required to take follow up action on the Audit Reports (AR) issued to them which however remained wanting due to which irregularities pointed out in AR still continued unchecked. Up to 2006-07, 33608 paras in respect of 2125

ARs involving money value of Rs. 206.20 crore remained outstanding for compliance.

(Para 8.1)

# **CHAPTER – I**

## **INTRODUCTION TO PRIs IN THE STATE OF BIHAR**

### ***1.1 Constitutional Background***

After the 73<sup>rd</sup> Constitutional Amendment Act., Government of Bihar enacted the Bihar Panchyat Raj Act, 1993 (Replaced by BPR Act,2006) and a three tier system of Panchayat Raj (Zila Parishad, Panchayat Samiti and Gram Panchayats) started functioning after general election in April/ May 2001.

There are 38 Zila Parishads (ZPs), 531 Panchayat Samitis (PSs) and 8471 Gram Panchayats (GPs) in the State of Bihar covering a rural population of about 7,43,21,103. At the state level the Panchayat Raj Department coordinates the functioning of the PRIs.

### ***1.2 Powers, Functions & Functionaries of PRIs***

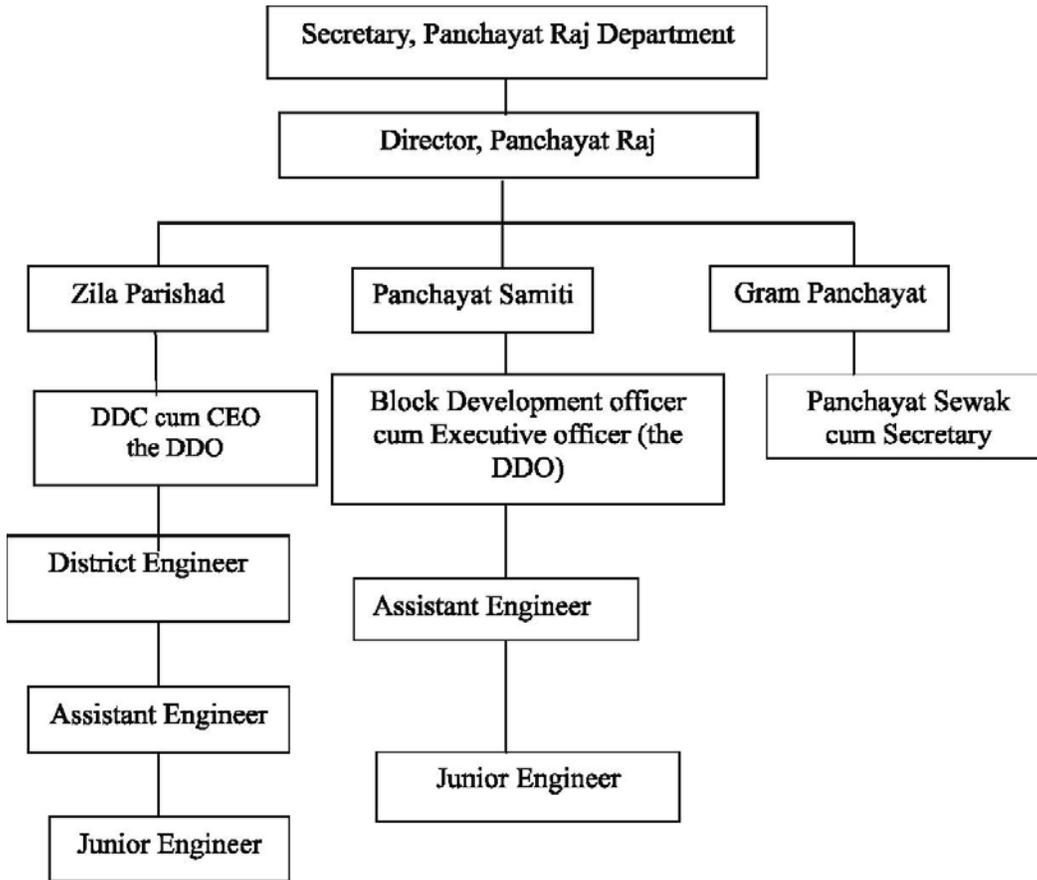
As directed under Article 243G of the constitution, the State Govt. intimated (Feb. 2005) that based on resolutions of the departments in September 2001, the devolution of functions of 20 departments have been made to PRIs. Although activity mapping was done regarding departmental functions to be performed by PRIs, the transfer of functions, functionaries and funds to PRIs by these departments was yet to materialize.

A separate study was conducted to review the extent of devolution/transfer of funds, functions and functionaries in the PRIs, the results of which are discussed in chapter V.

### ***1.3 Organisational Structure of PRIs***

The organogram given below depicts the structure of the PRIs at the District, Block and Village levels and Panchayat Raj Department at the State level.

## Organogram of executives of Panchayat Raj Institutions



There are various Standing Committees and other Committees in each tier of PRIs headed by Adhyaksha/ Upadhyaksha, Pramukh/ Up Pramukh and Mukhia in ZP, PS & GP respectively to regulate the affairs of the PRIs.

- ⌚ The DDC cum CEO<sup>1</sup> of Zila Parishads carry out the policies and directives of the ZP, discharge duties defined under the Act, control the officers and secretary of ZP, have custody of all papers and documents of ZP and draw and disburse money.
- ⌚ The functions of the BDO cum EO in Panchayat Samiti are namely, to exercise all the powers conferred under the Act, lay down the duties of officials, supervise and control the officers and officials under him, supervise the execution of all works, have custody of all papers and documents of Panchayat Samiti and draw and disburse money out of PS fund.
- ⌚ The Mukhiya is responsible for convening the meeting of Gram Sabha, maintenance of the records of GP, financial and executive administration, supervision over the work of GP employees and transaction of business connected with the Act.

1 Deputy Development Commissioner-Cum-Chief Executive Officer

#### ***1.4 Sources of Finance /Revenue***

The PRIs were mainly financed by grants from Union Govt. besides recurring and non-recurring grants released by the State Govt. and its own sources of revenue. The Panchayat Samitis and Gram panchayats have not yet augmented their own sources of revenue as the State Government had not notified minimum and maximum rates of taxes, tolls, fees etc. to be imposed by them despite recommendation of the second State Finance Commission (SFC).

The Zila Parishads had meagre revenue from its own resources viz-rent of shops, rent of Dak Bungalow/ Inspection Bungalow, settlement of pounds/ ghats/ ferries/ road side land and trees, bullock cart registration fee and other miscellaneous fees. The Zila Parishads were not able to meet their establishment and other recurring charges from their own sources and remained wholly dependent on the State Govt. as it released 30 percent as grant and 40 percent as loan to meet expenditure over salary payment of ZP staff.

The PRIs were yet to maintain any account of the funds received and the State Govt. also did not compile the position of release of total Central and State Govt. grants to PRIs. The Eleventh Finance Commission (EFC) recommended for creation and development of database on finances of local bodies. This has not been implemented so far by the State Govt. despite drawal of grants of Rs. 5.72 crore in the name of NIC out of Eleventh Finance Commission grant for the same. The position of total funds made available to PRIs and their actual utilization, thus, could not be known denoting weak financial reporting practice by the State Govt.

#### ***1.5 Application of funds***

The funds released by the Central/ State Governments were to be utilised by the ZPs, PSs and GPs over the functions specified under section 73, 47 and 22 respectively of the Panchayat Raj Act, 2006 for execution of various development works relating to provision of civic amenities to rural people. As the PRIs neither maintained Govt. Grant Registers nor prepared Annual Accounts, it could not be fully ascertained that the grant released to PRIs were properly utilized and had not been diverted towards other purposes. Similarly, the PRIs were yet to maintain Asset Registers. Hence, the assets created by execution of various development works, could not also be accounted.

#### ***1.6 Role of District Planning Committee***

Section 134 of the Bihar Panchayat Raj Act, 1993 provides that the State Govt. shall constitute in every district a District Planning Committee to consolidate the plans prepared by the Zila Parishad, Panchayat Samiti, Gram Panchayats, Nagar Panchayats, Municipal Councils and Municipal Corporations in the district and to prepare a draft

development plan for the district as a whole.

The State Govt. intimated (July 2004) that the District Magistrates of all the districts were directed (Sept 2002) to constitute ad-hoc District Planning Committees and prepare rules for proper management and functioning of the above committee. The rules regarding constitution of the committee, its powers, functions and jurisdictions had been prepared and notified only in January 2007.

Due to delayed preparation of rules and not constituting of the committee, the District Planning Committees remained non-functional up to December 2007, as the consolidated plan for the district was not prepared. All the PRIs were executing schemes after approval of their respective Boards and it could not be ensured whether these schemes took into account overall development requirements of the district.

### ***1.7 Accounting Arrangement***

Accounting arrangements were found deficient in PRIs as the rules to be framed under Bihar Panchayat Raj Act, 2006 had not been framed so far. Budget and account formats prescribed by the CAG of India though accepted by the State Govt. were not operationalised at the PRIs level for want of issue of Govt. orders in this regard. The Panchayat Raj Act provides that the State Govt. shall appoint Chief Accounts Officer in Zila Parishad but the appointment had not been made so far. Similarly in other tiers also, qualified staff for handling accounts was not posted so far.

### ***1.8 Audit Arrangement***

As per provisions of Bihar Panchayat Raj Act, 2006 u/s 31, 59 and 86, the audit of PRIs will be carried out by the authority as may be prescribed by the Government. The Examiner of Local Accounts (ELA), Bihar was declared as prescribed audit authority of PRIs and the audit is to be conducted as per provisions of the Bihar Local Fund Audit (LFA) Act, 1925. Accordingly the Examiner of Local Accounts, Bihar functions as the sole auditor of PRIs under the supervision of the Principal Accountant General (Audit), Bihar. The ELA is assisted by the Local Audit Department (LAD) in discharge of his duties and responsibilities. The Audit Reports of the PRIs audited are sent to the concerned Chief Executive Officers, Executive Officers and Mukhias of the PRIs with copies to Panchayat Raj Directorate. The follow up on the Audit Report is to be done by the executives of the auditee units.

### ***1.9 Audit Coverage***

During the financial year 2006-07, audit of the accounts of 12 Zila Parishads, 65

Panchayat Samitis and 513 Gram Panchayats was conducted covering the period upto 2005-06. This report discusses the important audit findings of all 12 ZPs, 65 PSs and 195 GPs (Appendix-I to III).

## CHAPTER – II

### BUDGET AND FINANCIAL MANAGEMENT IN PRIs

#### 2.1 Status of preparation of Budgets

The Bihar Panchayat Raj Act, provides that ZP, PS and GP shall, at such time and in such manner as may be prescribed, prepare in each year a budget of its estimated receipts and disbursements for the following year and the same will be passed by the majority of members (at least 50 percent) in its meeting. The budgetary exercise in ZPs and PSs is to be done by Standing Committee on Finance, Planning and Audit. In ZP the Chief Account Officer is to ensure that no expenditure is incurred without sanction.

The budgetary process was, however, found deficient as rules were not yet framed regarding time and manner of preparation of budget estimates. Major lapses noticed in preparation of budget are given below.

- (i) Under clause (i) of sub section (1) of section 25, clause (ii) of sub section (1) of section 50 and clause (ii) of sub section (1) of section 77 of Bihar Panchayat Raj Act, 2006, the GP, PS and ZP respectively have to constitute Finance, Planning and Audit Committees for carrying out duties relating to finance, audit, budget and planning. Details were called for by this office from all the 38 ZPs and 531 PS in October 2007 to intimate the position of constitution of this committee, its functioning and number of Audit Reports discussed. In response only 40 units have reported about formation of the above said committee.
- ii) None of the Panchayat Samitis and Gram Panchayats covered in this audit had prepared budget estimates for all the years test checked.
- (iii) Out of 12 Zila Parishads, 7 Zila Parishads did not prepare the budget estimates at all while one Zila Parishad (Arwal ) did not prepare this for 2003-04 and the Zila Parishad, Siwan did not show the position of the budgets to audit. The total expenditure incurred without preparation of any budget estimates was Rs. 188.27 crores as shown in the table below.

**Table-1 Details of expenditure incurred without budget preparation**

Sl. No.	Name of ZP	Period for which estimate not prepared	Expenditure incurred ( Rs. in crore)
1	Nalanda	2002-03 to 05-06	53.64
2	Rohtas	-do-	34.97
3	Kaimur	1996-97 to 03-04	20.07
4	Madhubani	2003-04 to 05-06	29.79
5	Jehanabad	2002-03 to 05-06	17.26
6	Lakhisarai	2001-02 to 05-06	16.01

7	Sheikhpura	1994-95 to 05-06	15.70
8	Arwal	2003-04	0.83
<b>Total</b>			<b>188.27</b>

- (iv) Budgetary process including its approval was to be completed before the commencement of the financial year but it was noticed that in the following cases there was delayed approval of budget estimates ranging from two to eight months and the two ZPs incurred an expenditure of Rs. 107.94 lakhs prior to budget approval. Incurring of expenditure without budget provision is not a healthy financial practice, as it undermines the importance of prioritization of allocation besides exercise of control over receipt and expenditure. There was thus no financial control over the expenditure incurred by these PRIs.

**Table-2 Details of expenditure incurred before budget approval**

Sl. No.	Name of ZP	Financial Year	Date of approval	Period of delay (In months)	Expenditure incurred before budget approval. (Rs. in lakh)
1	Saran	2001-02	29.12.2001	08	63.18
		2002-03	18.9.2002	5&1/2	40.89
		2005-06	24.8.2005	05	3.87
2	Darbhangha	2004-05	19.5.2004	02	NA

- (v) The estimated receipts and expenditure varied widely with the actuals in case of 5 Zila Parishads as shown in the table below.

**Table-3 Details of variation in provisions and actuals in budget estimates**

(Rupees in crore)

Sl. No.	Name of ZP	Year	Receipt prov.	Actual receipts	Variation (percentage)	Exp prov.	Actual exp.	Variation (percentage)
1	Darbhanga	02-03	10.13	13.69	(+) 35.14	11.96	5.1	(-) 57.38
		03-04	2.11	1.29	(-) 38.87	3.13	10.09	(+) 222.36
		04-05	2.13	7.72	(+) 262.44	3.04	6.19	(+) 103.62
		05-06	1.09	16.63	(+) 1425.69	2.5	11.58	(+) 363.20
2	Saran	01-02	2.42	0.57	(-) 76.45	2.96	0.85	(-) 71.28
		02-03	1.76	13.32	(+) 656.82	2.02	6.88	(-) 240.59
		05-06	8.45	16.66	(+) 97.16	9.94	18.22	(+) 83.30
3	Kaimur	04-05	4.62	3.16	(-) 31.60	4.73	2.96	(-) 37.43
		05-06	3.92	1.08	(-) 72.45	3.62	8.11	(-) 124.03
4	Arwal	04-05	0.11	0.06	(-) 45.45	0.17	0.04	(-) 76.47
		05-06	0.13	0.20	(+) 53.84	0.38	0.27	(-) 28.95

5	Supaul	03-04	0.08	0.23	(+) 187.50	0.23	0.16	(-) 30.43
		04-05	0.08	0.14	(+) 0.75	0.29	0.18	(-) 37.93
		05-06	0.17	0.12	(-) 29.42	0.41	0.14	(-) 65.85

The percentage of variation ranged between (-) 57.38 to (+) 363.20. The budget prepared was thus not realistic either due to excess/short provisioning or non- exercise of control over receipt and payment.

## ***2.2 Status of preparation and maintenance of accounts***

**2.2.1** All the PRIs were maintaining several cash books in place of one and the transactions covered in several cash books were not compiled which resulted in non depiction of actual position of finance in a year. Even the cash books were not properly maintained as the receipt and expenditure was neither codified nor classified, nor was the closing balance arrived at and analyzed. The bank reconciliation statements were also not prepared by the PRIs in order to detect cases of omission of entry in the cashbook and bank pass book, cases of wrong debit and wrong credit, interest allowed and commission charged by the bank but not entered in cashbook etc. None of the PRIs audited got their bank pass books updated. The treasury pass book was not written or certified by the Treasury Officer due to which position of closing balance remained unascertainable.

### ***2.2.2 Unreconciled differences between Cash book and Bank pass book***

In 6 Zila Parishads, where closing balance of cash book and bank account were available, a comparison of the two sets of figures revealed a discrepancy of Rs. 8.02 crore as shown in the table below:-

**Table - 4**  
**Non reconciliation of**  
**balances (Rs. in crore)**

<b>Sl. No.</b>	<b>Name of the ZP</b>	<b>Closing balance as per cash book on 31st March 2006 (Rs. in crore)</b>	<b>Closing balance as per pass books on 31st March 2006 (Rs. in crore)</b>	<b>Difference (Rs. in crore)</b>
1	Rohtas	10.82	10.50	(-) 0.32
2	Supaul	5.93	9.16	(+) 3.23
3	Arwal	0.54	1.82	(+) 1.28
4	Jehanabad	1.61	4.47	(+) 2.86
5	Kaimur	3.82	4.78	(+) 0.96
6	Sheikhpura	1.94	1.95	(+) 0.01
<b>Total</b>		<b>24.66</b>	<b>32.68</b>	<b>8.02</b>

Had the bank reconciliation been done regularly by these ZPs, the causes for differences between above two sets of balances could have been detected and rectified/accounted for.

### ***2.2.3 Status of the preparation of Annual Accounts***

Out of 12 ZPs, 65 PSs and 195 GPs audited only 2 ZPs (Siwan & Saran) prepared Annual Accounts of the transactions of P L Account of Treasury only upto 2005-06, which did not include transactions of SGRY/NREGP/MP/MLA fund etc. received from the District Rural Development Agency. In the absence of Annual Accounts, the position of opening balance, closing balance, receipt and payment under several heads, diversion of grants etc, could not be ascertained. The PSs and GPs have not yet started preparation of Annual Accounts except maintenance of Cash Books.

### ***2.2.4 Non-maintenance of prescribed records and registers***

The basic accounts/records prescribed for maintenance by Zila Parishads and Panchayat Samiti vide Rule 77 of the Bihar Panchayat Samiti and Zila Parishads (Budget and Account) Rules 1964 viz. Govt. grant register, Govt. loan register, loan appropriation register, advance ledger, deposit ledger, adjustment register, register of outstanding advance, register of works, asset register etc, were not maintained by them. In Panchayat Samitis and Gram Panchayats, only the cash book and scheme registers were being maintained.

Due to the above deficiencies, the transactions in PRIs lacked transparency and accountability of the executives could not be ensured.

## ***2.3 Status of allocation and utilization of Central and State Finance Commission grants***

### ***2.3.1 Central Finance Commission grants***

#### ***2.3.1.1 Tenth FC grants***

The State Govt. released Rs. 94.73 crore (central share) in 2002-03 to PRIs under Tenth Finance Commission (TFC) for execution of developmental works and for providing civic amenities. The State Govt. or the PRIs were to contribute one hundred percent matching share against central share. But neither the State Govt. nor the PRIs released any matching share. As a result sufficient fund was not available for execution of development works under this grant.

#### ***2.3.1.2 Eleventh FC grants***

The Eleventh Finance Commission Grants were released to the PRIs during 2001-02 to 2004-05 for repair and maintenance of civic amenities viz primary schools, primary health centres, pure drinking water supply, street lighting, cleanliness and sanitation and also for maintenance of accounts and development of database. Total grant released to PRIs was Rs. 540.18 crore (Central share Rs. 431.43 crore and State share Rs. 108.75 crore) which included Rs. 2.88 crore for maintenance of accounts. In addition, Rs. 5.72

crore was also drawn by the Panchayat Raj Directorate in March 2005 out of non plan budget for development of database on finances of PRIs and was kept under Civil Deposit. Scrutiny of PRIs records, however, revealed that the grant was utilised for construction, maintenance of civic amenities and not for accounts maintenance and development of database. Thus, the objective of the EFC as shown in Para 2.2 of the Ministry's guidelines on utilisation of this grant remained partially fulfilled.

Grants under EFC were released to PRIs for repair and maintenance of existing assets but ZP Nalanda incurred expenditure of Rs. 8.33 lakh in 2002-03 on purchase of 2 Tractors with accessories which were issued to Isua Gram Panchayat under Sarmera Block and Bhagwan Gram Panchayat under Chandi Block. This was a clear case of misutilisation of fund as such expenditure was not allowed to be incurred out of EFC grants.

### ***2.3.1.3 Twelfth FC grants***

The State Govt. is to get Rs.1624 crore during 2005-2010 in 10 six monthly instalments. The grants are to be apportioned in the ratio of 92:6:2 to Gram Panchayats, Panchayat Samitis and Zila Parishads respectively. The Govt. of India released the first instalment of Rs. 162.40 crore on 30th September 2005 for the year 2005-06. The grant was to be released by the State Govt. to PRIs within 15 days from the date of receipt from the Govt. of India. The State Govt. released this after a delay of 53 days and therefore paid interest of Rs.1.12 crore to the PRIs for delayed release. The State Govt. created an extra liability of Rs.1.12 crore due to delayed release of 1st instalment. The State Govt. explained (March 2007) that due to restrictions on account of election code of conduct the grant was not released timely to PRIs. The second instalment of 2005-06 of Rs.162.40 crore was released to the PRIs in March 2006 in anticipation of receipt of funds from the Govt. of India which was received in July 2006.

### ***2.3.2 Status of Submission of Utilization Certificates***

The State Govt. submitted utilization certificates for Rs.325.88 crore in April 2007 against Rs.325.92 crore received upto July 2006 under Twelfth FC, as Rs.4.37 lakh released to Zila Parishad Darbhanga against residual amount of 2nd instalment could not be drawn and the grant lapsed.

The scrutiny of utilization certificates revealed the following deficiencies: The utilization certificate furnished was thus not correct as this was furnished without obtaining the actual expenditure details from the PRIs.

- (i) The utilization certificate was to be submitted to LAD for vetting by October 2006 but this was submitted only in April 2007 after a delay of six months.
- (ii) Rs.179.23 crore (55 per cent) was shown as utilized on schemes relating to water supply and

sanitation but the supporting documents showing utilization of the same was not made available.

The authenticity of this utilisation thus remained unverified.

- (iii) Funds of Twelfth FC were to be utilized for repairs/rejuvenation and also meeting the O&M costs of the water supply and sanitation assets taken over by the PRIs and on maintenance of accounts and creating database. The State Govt. however permitted the PRIs to utilize this grant for other purposes viz. maintenance of civic services, maintenance and renovation of PRIs assets and payment of allowances to Gram Panchayat members nominated by the State Govt. for attending training, conference and workshop on the plea that water supply and sanitation assets were not available in PRIs. The State Govt., however, did not obtain approval from the Govt. of India for allowing expenditure of Twelfth FC grants on other items not specified in the guidelines of the Twelfth FC grant.
- (iv) Though the State Govt. rendered utilization certificate for Rs.325.88 crore, the audit scrutiny revealed that the full amount of grant was not released by Zila Parishads to Panchayat Samitis and Gram Panchayats upto March 2006 and the Panchayat Samitis did not utilize the total grant received. The actual Position of utilization in 12 ZPs , 65 PSs and 195 GPs audited during 2006-07 is shown in the Table below:

**Table-5**

**Status of utilization of Twelfth FC grants in 12 ZPs, 65 PSs and 195 GPs**

<b>Particulars</b>	<b>Receipt (Rs. in Crore)</b>	<b>Expenditure (Rs. in Crore)</b>	<b>Balance (Rs. in Crore)</b>
12 Zila Parishad	93.60	59.38	34.22
65 Panchayat Samiti	1.23	0.34	0.89
195 Gram Panchayats	3.28	2.53	0.75
<b>Total</b>	<b>98.11</b>	<b>62.25</b>	<b>35.86</b>

- (v) Though Rs. 4.37 lakh was not drawn by Zila Parishad, Darbhanga and the Authority Slip lapsed on 31st March 2006, this amount was neither released in 2006-07 to the ZP nor refunded to the Govt. of India.
- (vi) TFC grant was released to DDC cum CEO of Zila Parishad for releasing share of Panchayat Samitis and Gram Panchayats falling within their district. The Zila Parishads were required

to  
release the grant to Panchayat Samitis and Gram Panchayats within 7 days from the date of drawal of the grant but it was noticed that timely release was not made by ZPs. Zila Parishad, Darbhanga released the first instalment of grant to Panchayat Samitis and Gram Panchayats after a delay of 18 days. Though the cheques prepared were debited in Cash Book it was not despatched immediately as the Bank Pass book of the ZP disclosed that cheques of 328 Gram Panchayats and 17 Panchayat Samitis were debited by the Bank between January 2006 to June 2006 while cheque of Gram Panchayat, Simri for Rs.1.77 lakh and of Panchayat Samiti, Tardih for Rs.1.56 lakh was not debited. The State Govt. did not devise means for direct release of funds to Panchayat Samitis and Gram Panchayats, like telegraphic transfer to their bank account, to avoid delay in release of funds.

#### ***2.4 State Finance Commission grants***

The first State Finance Commission (SFC) was constituted in April 1994 under Article 243-I of the constitution and section 135 of the Bihar Panchayat Raj Act, 1993 but it could not make any recommendations. Second State Finance Commission was constituted in June 1999 and it submitted five interim reports between September 2001 to November 2003. These were related to distribution of Tenth FC and Eleventh FC grants to Gram Panchayats, Panchayat Samitis and Zila parishads in the ratio of 93:6:1 percent respectively. "Population ratio" was also recommended as criteria for distribution among Panchayat Samitis and Zila Parishads. The commission also recommended for levy of maximum rate of taxes, fees and toll by the PRIs. The SFC did not, however, recommend for allocation of State revenues between the PRIs and ULBs. The State Government accepted the above recommendations of the second SFC. The position of submission of final report, its placement before State Legislature and follow up action taken on this was, however, not intimated. The third SFC was constituted in June 2004 but, the status of submission of its recommendations was not intimated by the State Govt.

### **2.5 Overall financial position of PRIs**

#### ***2.5.1 Zila Parishads***

The financial position of 12 Zila Parishads for various periods ranging from 96-97 to 2005-06 is given below:-

**Table-6 Position of receipt and utilization of grants/funds in 12 ZPs at the end of March, 2006**

Sl. No.	Fund Particulars	Receipt including OB (Rs in crore)	Expenditure (Rs in crore)	Balance (Rs in crore)
1	10th FC	19.84	19.73	0.11
2	11th FC	115.35	113.52	1.83
3	12th FC	93.60	59.38	34.22
4	EAS/SGRY	107.68	100.39	7.29
5	NREGP/SREGP	5.65	3.60	2.05
6	MP/MLA/MLC	13.33	11.62	1.71
7	Other non-recurring grants	29.76	26.09	3.67
8	Govt. grant and loan and own receipt for establishment expenses	33.96	27.39	6.57
<b>Total</b>		<b>419.17</b>	<b>361.72</b>	<b>57.45</b>

(Details in Appendix- I)

Other non-recurring grants consist of grants released by Panchayati Raj Department for repair/renovation of Inspection bungalows/Dak bungalows, repair and maintenance of roads and Additional Central Assistance for construction of Gram Panchayat Buildings, grants released by Education Department for construction of Primary School Buildings, providing water and toilet facilities in Primary/Middle Schools, grants released by Agriculture Department for Macromode schemes and road cess released by Revenue Department.

Audit scrutiny revealed the following lapses:

- (i) The sectoral analysis of receipt and expenditure on education, health, agriculture, social forestry, etc. was not ascertainable as the Annual Accounts were not prepared by ZPs.
- (ii) The unspent balance shown above depicted that grant of 10 th FC required to be spent during 2002-03 and grant of 11th FC to be incurred upto 2004-05 were not fully utilised so far.
- (iii) In Zila Parishad, Nalanda investment of Rs. 56.74 lakh was treated as expenditure and not included in the closing balance of ZP fund.
- (iv) Fund of ZP's share of SGRY was not released by DRDA to Zila Parishad, Darbhanga during 2002-03 to 2005-06.

(v) Residual amount of 2nd instalment of 12th FC grants sanctioned in March 2006 (Rs 4.37 lakh) to ZP Darbhanga lapsed as the bill was not presented to Treasury and against the available balance of ZP share of 12th FC grants Rs. 0.43 lakh was incurred on establishment expenses.

(vi) Rs.1.70 crore was sanctioned (October 2003) under 10th FC for Kaimur District. This amount was drawn by the DRDA, Kaimur and only the ZP's share of Rs 1.51 lakh was released to ZP Kaimur and share of PSs and GPs were directly released by DRDA Kaimur to these PRIs due to which the ZP Kaimur did not know whether total grants payable to PSs and GPs were released to these PRIs.

ZP Saran did not release Rs 3.43 crore of 10<sup>th</sup> FC grants directly to GPs rather paid this to BDOs (January 2003) for onwards transmission to GPs. This led to delay in release of funds to GPs. The ZP did not even ensure that grant was released to all the GPs by the BDOs. Arwal ZP diverted Rs 0.81 lakh grant of 10th FC towards execution of schemes of 11th FC grants.

(vii) Grants sanctioned under 11th FC was to be drawn by the Zila Parishads and in turn the share of PSs and GPs were to be released by the ZPs. But in Kaimur district, upto 2003-04, this grant was drawn by the DRDA Kaimur and not by ZP and the DRDA Kaimur merely released the ZPs share of grant to Zila Parishad, Kaimur. The ZP authorities did not ensure whether grants payable to PSs and GPs were fully released to PSs and GPs. ZP Supaul did not release the 11th FC grants of Rs. 14.27 lakh (Grant Rs. 12.41 lakh and interest Rs.1.86 lakh) to Gram Panchayats and was retaining this in its fund from 03-04.

Under 11th FC grants Rs.4.16 crore was sanctioned by State Govt. in January 2002 for Zila Parishad, Saran. AG's Authority Slip was issued in February 2002 in favour of DDC cum CEO of Saran. But the ZP presented bill of Rs. 4.25 lakh only in treasury on account of its one percent share and the credit of same amount was depicted in Treasury Pass Book of the ZP. On audit query, it was stated that the share of PSs and GPs were directly released by the treasury to the PSs and GPs. This practice of direct release of money by the treasury was quite unusual as full amount of grant is released in ZP fund and the ZP releases the amount to PSs and GPs through treasury cheques.

(viii) ZP Supaul received Rs 3 lakh out of non-recurring grants in 1999-2000 from the State Govt. for execution of 2 development works. These works were got executed out of funds of Employment Assurance Scheme, but this specific grant was being retained in full instead of refunding this to State Govt. Rs. 3 lakh thus remained irregularly blocked by the ZP for which no reason was assigned to audit.

### ***2.5.2 Panchayat Samitis***

The position of receipt and utilisation of grants in 65 Panchayat Samitis for the period

2001-02 to 200506 is given below:-

**Table-7**

**Position of receipt and utilization of grants/funds in 65 Panchayat Samitis at the end of March, 2006**

Sl. No.	Nature of grant	Receipt including OB (Rs. in crore)	Utilisation (Rs. in crore)	Balance (Rs. in crore)
1	10th FC	0.89	0.78	0.11
2	11th FC	5.74	4.20	1.54
3	12th FC	1.23	0.34	0.89
4	EAS/SGRY	101.59	84.53	17.06
5	NREGP	0.58	0.06	0.52
6	OTHERS	0.11	0.10	0.01
<b>Total</b>		<b>110.14</b>	<b>90.01</b>	<b>20.13</b>

**(Details in Appendix-II)**

- (i) Records of PS Harlakhi (Madhubani district) for the period 2001-02 to September 2005 and of PS Basantpur (Supaul district) for the period 2001-02 to 2003-04 was not produced to audit and hence the position of transaction of the remaining period has alone been included in the above table. Moreover 4 Panchayat Samitis (Rampur, Hulasganj, Kishanpur and Khutauna) did not show the position of receipt and utilization of 12<sup>th</sup> FC grants, hence, their financial position was not depicted in the above figures.
- (ii) The unspent balance of 10th and 11th FC grants and poor utilisation of 12th FC grant and SGRY grant as evident from the above table denoted failure on the part of executives of PSs to take proper action for utilization of grant or refund of the unspent balance to the sanctioning authority. The position of utilisation was very poor in Bhagwanpur, Saraigarh, Marauna and Basantpur PSs as these ended up with huge unspent balance, due to lack of monitoring by the Panchayat Raj Directorate.
- (iii) The PSs did not prepare the Annual Accounts, hence expenditure on different sector viz. education, health, agriculture, forestry, irrigation etc. could not be known.
- (iv) The PSs have not started imposition of taxes, fees, tolls etc. so far and hence their own

sources of receipt were nil.

- (v) The SGRY grant of Rs 27.21 lakh was found diverted towards other programmes as detailed below:-

**Table-8 Diversion of SGRY grant in 6 PSs**

Sl. No.	Name of the P.S.	Amount of diversion (Rs. in lakh)	Diverted to
1	Kudra	3.00	Anganwari programme
2	Mohania	2.27	-----DO-----
3	Nuon	0.20	BREDA for solar lantern
4	Durgawati	12.90	Rs.7 lakh for Anganwari, Rs. 4.80 lakh for MP Scheme and Rs. 1.10 lakh for furnishing of Block office and school
5	Rajnagar	8.09	MP/MLA schemes
6	Ladania	0.75	Other schemes
<b>Total</b>		<b>27.21</b>	

This diversion was not regularized by refund of money in SGRY which resulted in unauthorized diversion of SGRY grant.

### **2.5.3 Gram Panchayats**

The Position of receipt and utilisation of grants/funds of 195 Gram Panchayats for the period 2001-02 to 2005-06 is given below: -

**Table-9 Position of utilization of grants/funds in 195 GPs at the end of March, 2006 (Rs in crore)**

Sl. No.	Particulars of grants	Receipt including OB	Expenditure	Balance
1	10th FC	2.26	2.05	0.21
2	11th FC	11.95	11.05	0.90
3	12th FC	3.27	2.53	0.74
4	EAS/SGRY	26.69	24.77	1.93
5	NREGP	0.05	Nil	0.05
6	PHED/Shiksha Mitra/Lok Shiksha/ MLA etc.	2.53	2.19	0.34
<b>Total</b>		<b>46.76</b>	<b>42.59</b>	<b>4.16</b>

**(Details in Appendix-III)**

As the GPs did not prepare Annual Accounts the position of expenditure made on education, health and other services could not be ascertained. Non-utilisation of full grant of 10th and 11th FC and funds devolved by PHED (Public Health Engineering Department) clearly denoted failure on the part of Mukhiyas to execute works. The unutilised balances of the above grants were not even refunded to sanctioning authorities and was unnecessarily being retained in GPs fund.

**2.6 Status of Asset Management**

**2.6.1** PRIs were required to prepare asset and liabilities position in order to depict their financial status. The model Receipt and Payment Accounts format prepared by the CAG provided for preparation of statement of Capital Expenditure (Scheme wise) at the end of the year and maintaining Registers of immovable property, moveable property, roads and lands. Para 5.16.3 of the SGRY guidelines also provided that the PRIs shall maintain register of assets created by depicting the date of start, date of completion, cost involved, benefits derived and employment generated. Audit scrutiny, however, revealed that none of the PRIs studied maintained asset registers.

The asset management of the PRIs was thus deficient and in the absence of Register of Assets, the position of assets created by execution of various works (Road, Building, Drain, Culvert, Hand Pump etc.) and the capital invested in creation of the same could not be known.

**2.6.2 Status of maintenance of stock registers**

The Zila Parishads were only maintaining Stock Register of stationeries and other consumable items besides Stock Register of furniture, cement, and bitumen etc., but the balance shown to be lying in stock were never got physically inspected and certified by any officer of the Zila Parishad.

The centralized purchase of materials viz. Bricks, Sand, Stone Chips and Cement was not made by the PRIs. The departmental executing agents purchased materials separately for each work but the materials purchased were not accounted for anywhere.

## CHAPTER – III

### MAJOR LAPSES IN REVENUE MANAGEMENT

#### *3.1 Loss of Rs. 2.84 crore due to lodging of funds in non-nationalized banks*

Some Zila parishads had lodged part of their funds in various accounts of Cooperative Banks. As licences of these banks were cancelled by the Reserve Bank of India on 5th June 2003 and the banks were closed, the amount deposited by Zila Parishads were not paid back to them by the banks. The cases noticed are given below:-

**Table-10 Details of lodgement of funds in non-nationalize bank**

Sl. No.	Name of the PRI	Name of the non-nationalize bank in which Account was held	Amount of deposit made (Rs. in crore)	Date of deposit	Date of closure of the bank	Remarks
1	ZP Supaul	Cooperative Bank, Supaul (A/C No. 15977, 17548, 17662 and 17692)	2.64	Upto Feb. 2003	NA	The ZP did not receive this amount as yet despite requests to higher authorities.
2	ZP Darbhanga	Central Cooperative Bank Ltd., Laheriasarai (A/C No. 11A)	0.20	Upto 14 <sup>th</sup> July 2003	18 <sup>th</sup> July 2003	-do-

None of the above two ZPs took legal action against the Bank Management for recovery of Rs.2.84 crore lying with the banks.

#### *3.2 Non/Short credit of revenue to the extent of Rs. 25.05 lakh*

In all Zila Parishads test checked the DDC cum CEO did not exercise control over collection of various receipts. As a result the collecting staff did not deposit the amount collected by them on account of Shops/IB/DB rent, settlement of Sairats (Pound and Ferries, Hat Bazar, Mela, Bus/Taxi Stand etc.) licence fee of carts registered and other receipts. It can be seen from the table below that in 9 Zila Parishads, against a total collection of Rs. 150.66 lakh, the collecting staff deposited Rs. 125.61 lakh only and Rs. 25.05 lakh remained to be deposited as of March 2006. Out of this Rs. 11.93 lakh was deposited between July 2006 to March 2007 at the instance of audit and a sum of Rs. 13.12 lakh is still to be realized from the concerned officials. Out of Rs.13.12 lakh still to be deposited the recovery of Rs. 2.56 lakh collected by Assistant of Kaimur Zila Parishad had become unrealizable as the employee had died.

**Table-11**  
**Detail of cases of non credit/short credit detected during audit**

**(Rs. in lakh)**

Sl. No.	Name of ZP	Amount collected	Amount deposited	Amount non/short deposited	Deposited at the instance of audit.	Balance to be deposited	Period of collection	Particulars of collection
1	Saran	98.62	97.05	1.57	1.57	Nil	01-02 to 05-06	Rent and others
		0.13	0.01	0.12	Nil	0.12	Sept.'04	Misc. collection
2	Kaimur	11.27	5.06	6.21	3.11	3.10	98-99 to 05-06	Rent & others
		2.60	0.04	2.56	Nil	2.56	Sept 01 to April 04	Misc. receipts
		0.08	0.01	0.07	Nil	0.07	April 01 to Jan 03	Press receipt
3	Siwan	8.17	1.13	7.04	4.45	2.59	01-02 to 05-06	Shop rent and Misc. receipts
		9.53	7.32	0.21	Nil	0.21	02-03	Toll collection in Taxi stand
		0.19	Nil	0.19	Nil	0.19	02-03 to 05-06	Settlement collection
4	Darbhanga	0.84	0.19	0.65	Nil	0.65	Jan 03 to Sept 06	Misc. Receipt
		0.19	Nil	0.19	Nil	0.19	02-03 to 05-06	Food licence
		0.14	Nil	0.14	Nil	0.14	02-03 to 03-04	Cart licence fee.
5	Rohtas	4.44	4.22	0.22	0.22	Nil	April 03 to July 06	Shop rent & toll taxes etc.
6	Jehanabad	0.13	Nil	0.13	Nil	0.13	03-04	Misc. collection
7	Nalanda	0.54	0.47	0.07	0.05	0.02	02-03 to 05-06	Shop rent
8	Madhubani	14.66	10.07	4.59	2.43	2.16	April 98 to May 05	Shop rent
		0.87	0.04	0.83	0.10	0.73	02-03 to 05-06	Tin ticket licence fee
9	Sheikhpura	0.26	Nil	0.26	Nil	0.26	02-03 to 03-04	Misc.
<b>Total</b>		<b>150.66</b>	<b>125.61</b>	<b>25.05</b>	<b>11.93</b>	<b>13.12</b>		

### ***3.3 Non-realisation of outstanding rent of Rs. 219.79 lakh***

Rent was to be collected from the assets such as Dak bungalows/Inspection bungalows (maintained by ZPs) from those occupying them from time to time. The Zila Parishads have constructed shops either from their own resources or on self-financing basis and get rent from the shops. Audit scrutiny, however, revealed that the demand, collection and

balance register of rent was either not maintained or was improperly maintained and effective steps were not taken for timely recovery of rents due as a result of which huge outstandings of rent persisted. Dues of rent of Rs. 219.79 lakh pertaining to various periods remained unrealized. The table below depicts that the status of realization of rent in 10 ZPs.

**Table-12 Non-realization of outstanding rent in 10 ZPs**

Sl. No.	Name of ZP	Dues of rent (Rs. in lakh)	Period of dues
1	Nalanda	27.63	Dec.1989 to March 2006
2	Arwal	16.21	Aug. 1988 to March 2006
3	Jehanabad	18.52	Aug. 1994 to March 2006
4	Saran	55.85	1994-95 to 2005-06
5	Siwan	10.31	Sept. 1996 to March 2006
6	Supaul	8.20	Sept. 1991 to March 2006
7	Rohtas	14.21	1999-2000 to 2005-06
8	Kaimur	13.54	1996-97 to 2005-06
9	Lakhisarai	16.77	1996-97 to 2005-06
10	Madhubani	38.55	1982-83 to 2005-06
<b>Total</b>		<b>219.79</b>	

Inspite of the fact that the internal sources of Zila Parishad's revenue are very meager, whatever resources were available were also not properly utilized to their full potential. Huge outstanding rents for longer periods clearly denoted that suitable action for recovery namely vacation of shops or filing of legal cases for recovery against the defaulters were not taken. In view of non-collection of dues, the ZPs were not in a position to repair existing IB/DB/shops and construct new shops.

### ***3.4 Non-realisation of revenue on account of settlement of Sairats to the tune of Rs. 29.25 lakh***

The zila parishad's assets such as Sairats viz. bus stand, taxi stand, ferry ghat, pound, road- side land and trees etc. are settled through bid system annually. The settlement amount is to be realised at the time of settlement itself from the bidders and where the amount is considerably high it could be recovered in 2 to 3 instalments. It was however noticed in audit that dues of settlement amounting to Rs. 29.25 lakh were not recovered in 8 zila parishads as shown in the table below:

Major Lapses in Revenue Management

**Table-13 Non-realization of outstanding settlement dues**

Sl. No.	Name of the ZP	Amount of settlement due	Period of settlement	Particular of settlement
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		(Rs. in lakh)		
1	Saran	7.21	2001 to 2005-06	Taxi stand, Hat bazaar, cart taxation etc.
		1.14	-do-	Ferry ghats
2	Jehanabad	4.24	2002-03 and 2004-05	Bus stand
3	Supaul	5.46	1996-97 to 2005-06	Bus stand, ghats, gumti, taxi stand etc.
4	Kaimur	1.26	2001-02 to 2002-03	Bus stand
		1.66	2000-2001 to 2003-04	Kakrait ghat
5	Siwan	3.89	2001-02 to 2005-06	Different Sairat
6	Sheikhpura	3.52	1994-95 to 2005-06	Shops, road side land, Gumti etc.
7	Darbhanga	0.65	2003-04 to 2005-06	Ferry Ghats
8	Rohtas	0.25	2003-04	Taxi stand
<b>Total</b>		<b>29.25</b>		

The settlement is made for one year and in case full amount is not deposited by the bidder then the settlement is to be cancelled but this was not done. It was noticed that only in case of dues of Rs. 1.66 lakh on account of settlement of Kakrait Ghat in Kaimur Zila Parishad a certificate case was filed by the officials on the defaulters. All these dues either had become time barred or would become so and the ZP authorities may not be in a position to recover the dues through legal process. The huge outstanding dues of settlement amount clearly depicted failure on the part of the ZP to realize the money or cancel the settlement and the officials are therefore accountable for the loss caused to Zila Parishads.

### ***3.5 Loss of Rs. 9.40 lakh on account of irregular rebate allowed by CEO of Jehanabad ZP***

In respect of settlement of bus stand of Jehanabad Zila Parishad, the DDC cum CEO unauthorisedly allowed rebate of Rs. 9.40 lakh to the settlee as detailed below:-

**Table-14**

#### **Details of irregular rebates allowed by DDC-cum-CEO of ZP, Jehanabad (Rs. in lakh)**

<b>Year of settlement</b>	<b>Amount of settlement</b>	<b>Amount of rebate allowed</b>	<b>No. of days for which rebate allowed</b>
2002-03	15.11	4.72	114 days
2004-05	9.10	2.04	82 days

2005-06	10.04	2.64	96 days
<b>Total</b>	<b>34.25</b>	<b>9.40</b>	<b>292 days</b>

The settlement of bus stand is made annually through open bid and the bidders offer their quotes by considering all the exigencies viz. rain, flood, closure of road etc. and hence the question of allowing rebate to the settlee does not arise. The loss of revenue was caused to the Zila Parishad fund due to allowance of rebate by the DDC cum CEO who was not competent to grant the rebate. Even in cases of justified reasons, the case of rebate has to be considered only by the Zila Parishad Board and not by the DDC cum CEO. Though initially the DDC cum CEO ordered the office to lodge a case against the settlee against dues of 2004-05, but subsequently, instead of lodging a case, the DDC cum CEO had allowed a rebate of Rs. 2.04 lakh to the settlee which was unjustified and unauthorized.

The rebate thus allowed by the DDC cum CEO was unauthorized and irregular and is accountable for this loss caused to the Zila Parishad fund.

### ***3.6 Loss due to defalcation of Rs. 5.13 lakh by the Nazir of Ladania PS***

In Ladania Panchayat Samiti of Madhubani district it was noticed that out of different grants Rs. 5.45 lakh was defalcated by Ex-Nazir of the Block by withdrawal of amount through issue of self cheques. The defalcation came to notice when the Nazir handed over charge on 21-12-2001 to another Nazir. The BDO of the PS directed the Ex-Nazir on 28.02.2002 to deposit the amount at the earliest but he deposited merely Rs. 0.32 lakh on 10th May 2002. Finally on the direction of District Magistrate one FIR was lodged against him by the BDO in July 2002 for defalcation of Rs. 5.13 lakh. The employee afterwards died and hence the loss to P.S. fund of Rs. 5.13 lakh remained unrecovered.

Due to non-exercise of proper checks by the BDO over the withdrawal of money through self cheque by the Nazir as well as on collection money received by him, such serious financial irregularities were rendered possible.

### ***3.7 Suspected Misappropriation of Rs. 2.58 lakh in two PSs***

**3.7.1** Scrutiny of SGRY Cash Book of Bank Account No. 3728 of P.S. Babubarhi (Dist. Madhubani) revealed that in 5 cases, Rs. 0.53 lakh was received in cash by Nazir between 17th July 2002 to 20th January 2006 on account of refund of advance but the money was not deposited in the bank account hence, misappropriation is suspected.

**3.7.2** In PS Ramgarh (Dist. Kaimur) it was noticed that expenditure of Rs 2.05 lakh was booked in SGRY Cash Book between 29.07.03 to 31.03.06 on account of deposit of Royalty/cess of Rs. 1.57 lakh and Sales Tax of Rs 0.48 lakh, but the deposit challans of the concerned revenue head of the State Govt. were not shown to audit. The amounts were drawn through four self cheques but cheque number was mentioned only in respect of one withdrawal. Misappropriation of Rs 2.05 lakh on this account cannot be ruled out.

## CHAPTER – IV

### MAJOR IRREGULARITIES IN EXECUTION OF SCHEMES/WORKS

#### *4.1 Common lapses in maintenance of records relating to execution of works*

The PRIs were executing works against grants received under 10th FC, 11th FC, 12th FC, SGRY, NREGP/SREGP/MP/MLA/MLC funds. The records of execution showed the following shortcomings in 10 ZP, 60 PS, 195 GPs audited.

(i) Scheme Registers were either not maintained or not produced to audit in some PRIs in respect of works executed under each type of grant. This deficiency was noticed mostly in Zila Parishads. Even in PRIs where this register was maintained the important details like nature of bills including final bills received and state of completion etc. were not available.

(ii) The work orders for developmental works were either not issued or even if issued the time required for completion was not indicated.

(iii) The completion certificate of work was not furnished by the JE/AE.

(iv) The executing agents purchased materials separately for each work and these were not entered in material at site account or stock register. The analysis of materials purchased and consumed were not prepared either in final bills or in the measurement book.

(v) Photographic records of the works of the various stages of implementation as required under various schemes were not kept.

(vi) Records of monitoring and supervision of works were not kept due to which it could not be ascertained whether monitoring and supervision of works was done.

(vii) Asset Register showing assets created out of execution of different development works and containing the details of the date of commencement, date of completion, cost involved, benefits derived and employment generated etc. were not maintained by any PRIs audited during 06-07 despite execution of large number of development works.

(viii) Employment Register showing period of engagement of labourers, position of employment to women and total number of labourers employed in a year was not maintained by any PRIs.

(ix) Muster Roll sheets were not stitched and numbered and the sheets were certified only by the Junior Engineers who were the executing agents and these were not certified by any elected member of Gram Panchayat in whose area the works were executed.

(x) Advance Register was not maintained despite payment of repeated advances to the executing agents. This was depicted in scheme register but a clear position of the adjustment of advances was not mentioned in the scheme register. Many of the works were shown physically completed but the scheme register did not depict the position of

adjustment of advances and in Zila Parishads where adjustments were made it was done by the District Engineer himself and not by the DDC cum CEO who is the drawing and disbursing officer, thereby breaking the internal control systems in vogue.

#### **4.2 Non-completion of works valuing Rs 85.11 crores due to poor progress**

**4.2.1** The following is an abstract of works undertaken for execution and completed in 10 Zila Parishads out of 12 Zila Parishads test checked(as on 31st March 2006) :-

**Table-15 Position of execution of works in 10 ZPs**

Sl. No.	Particulars of grant under which works executed.	No. of schemes undertaken for execution	No. of works completed	Number of incomplete works	Percentage of works completed
1	10th FC	91	37	54	40.66
2	11th FC	305	168	137	55.08
3	12th FC	64	8	56	12.50
4	EAP/SGRY	6256	3585	2671	57.30
5	MP/MLA/MLC	322	34	288	10.56
6	Others	9	5	4	55.36
<b>Total</b>		<b>7047</b>	<b>3837</b>	<b>3210</b>	<b>54.45</b>

**(Details in Appendix-IV)**

From the above table, it is apparent that the position of completion of works was 54 percent only and 3210 works remained incomplete despite payment of advance of Rs. 39.38 crore. Though the works were required to be completed within one to three months, due to improper monitoring and supervision, 46 percent works remained incomplete.

**4.2.2** The following is an abstract of works undertaken for execution and works completed in 60 out of 65 Panchayat Samitis test checked (as of 31st March,2006) :-

**Table-16**

**Position of execution of works in 60 PSs**

Sl. No.	Particulars of Grant against which works executed.	No. of Works undertaken for execution	No. of works completed	Number of incomplete works	Percentage of works completed
1	10th FC	286	227	59	79.37
2	11th FC	1045	804	241	76.94
3	12th FC	88	15	73	17.05
4	SGRY	7276	4108	3168	56.46
5	NREGP	8	Nil	8	Nil
<b>Total</b>		<b>8703</b>	<b>5154</b>	<b>3549</b>	<b>59.22</b>

**(Details in Appendix-V)**

The position of execution of schemes was not furnished to audit by 5 Panchayat Samitis (Siswan, Basantpur under Siwan Distt., Bhabhua, Makdumpur and Kako) hence their position was not included in above figures. From above, it would be evident that the percentage of completion of works was 59 percent and 3549 works estimated to cost Rs.44.32 crore remained incomplete despite payment of advance of Rs. 26.71 crore. Though the works were required to be completed within one to three months, due to improper monitoring and supervision, 41 percent works remained incomplete.

**4.2.3** The following is an abstract of works undertaken for execution and works completed in 195 Gram panchayats during the period 2001-2002 to 2005-2006.

**Table-17 Position of execution of works in 195 GPs**

Sl. No.	Particulars of grant against works executed.	No. of works undertaken for execution	No. of works completed	Number of incomplete works	Percentage works completed of
1	10th FC	606	530	76	87.46
2	11th FC	3630	3051	579	84.05
3	12th FC	806	490	316	60.79
4	SGRY	7070	5685	1385	80.41
5	NREGP	1	Nil	1	Nil
<b>Total</b>		<b>12113</b>	<b>9756</b>	<b>2357</b>	<b>80.54</b>

(Details in Appendix-VI)

It is evident from the above that against 12113 works undertaken for execution only 9756 works were completed and 2357 works estimating to cost Rs. 11.93 crore remained incomplete despite payment of advance of Rs. 7.96 crore (cash plus food grains). The shortfall in completion of works was of 19 percent. Gram panchayats where heavy shortfall persisted were as follows: -

**Table-18 Gram Panchayts in which heavy shortfall persisted in completion of works**

Sl. No.	Name of GP	Name of Block	Total No. of works undertaken for execution	Total No. of works completed	Total No. of incomplete works	Estimated cost of incomplete works	Advances paid (On incomplete works) (Rs. in lakh)
1	Harihar pathi	Triveniganj	78	35	43	31.56	22.04
2	Piluwaha	-do	55	21	34	29.53	25.20
3	Surha	Darauli	35	2	33	19.71	13.97
4	Amarpur	-do	31	9	22	14.73	11.02
5	Gwalpara	Chhatapur	68	20	48	42.65	24.10
6	Piprakhurd	Saraigarh	52	34	18	13.38	10.05
7	Parkauli	Benipatti	62	29	33	12.29	11.50
8	Bhagwanpur	Basantpur	49	14	35	25.76	13.83
9	Piprahi	Raghopur	37	11	26	24.17	19.96
10	Sadeki	Adhaura	55	30	25	14.15	10.18

<b>Total</b>	<b>522</b>	<b>205</b>	<b>317</b>	<b>227.93</b>	<b>161.85</b>
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The works of 10th FC were to be completed by 2002-03 but 76 works are still incomplete which showed lack of initiative on the part of Mukhiya and failure to take appropriate action against the executing agents.

#### ***4.3 Excess Payment of Rs. 8.84 lakh on execution of works***

In five SGRY works (3 works of brick soling and 2 works of brick soling and RCC culvert) estimating Rs. 33.43 lakh ( Scheme No. 14, 16, 22, 23, of 01-02 and 8/04-05) taken up for execution by P.S. Chhatapur (Dist. Supaul) Rs. 25.44 lakh of advance (Rs. 22.37 lakh in 2001-02 and 2002-03 and Rs.

3.07 lakh in 2004-05) was given to executing agents (Panchayat Sewaks and Gram Panchayat Supervisor)but the value of work done as per measurment book was Rs. 19.49 lakh only. There was thus excess payment of Rs. 5.95 lakh to the executing agents which was not recovered. All the five works remained incomplete so far, and hence the expenditure of Rs. 19.49 lakh also became wasteful. The executives of concerned PRIs did not ensure that the executing agents completed the work as per schedule.

In 12 SGRY schemes of 2004-05 (Scheme No.2, 13, 14, 25, 26, 27, 36, 41, 45, 48, 54 and 63) of PS Barharia (Dist. Siwan) pertaining to 5 works of earth filling, 5 works of workshed construction and two works of RCC culvert estimating Rs. 9.95 lakh, the value of work done was of Rs. 6.63 lakh while the advances paid (Cash and grain) in 2004-05 was Rs 9.52 lakh. There was thus excess payment of Rs.

2.89 lakh to the executing agents which was not recovered so far. Moreover none of the above 12 schemes were found completed despite payment of 95.60 percent advance resulting in wasteful expenditure of Rs. 6.63 lakh.

#### ***4.4 Execution of same work by Gram Panchayat as well as Panchayat Samiti under SGRY***

Construction of brick drain and brick on edge soling in Hulasganj was started by Gram Panchayat Surajpur under PS Hulasganj (Scheme No 1/04-05) estimating Rs. 0.50 lakh. The Panchayat Sewak of GP was given an advance of Rs. 0.40 lakh and grain of 10 quintals (Rs.0.06 lakh) from April 2004 to Sept 2004. The measurment book of the work done was however wanting. Another estimate for the same work was prepared by the JE of Hulasganj PS in October 2004 for Rs. 0.92 lakh. The PS undertook execution of this work (Scheme No. 105/04-05) and entrusted the work to one Jan Sewak in July 2004 and paid advance Rs 0.76 lakh (Cash Rs. 0.55 lakh and grain 34 quintals valuing Rs. 0.21 lakh) from November 2004 to May 2006. The value of work done was measured in December 2004 for Rs. 0.61 lakh. When the Mukhia came to know that for the same work amount is also being paid by

P.S. Hulasganj he intimated the B.D.O. Hulasganj (December 2004) and requested that no payments should be made out of PS fund for Hulasganj drain construction work. The BDO requested the Mukhia (March 2005) to submit measurement book of the work. The Mukhia intimated the BDO (April 2005) that measurement was taken by the Junior Engineer but measurement book not submitted by him. He even requested the B.D.O. to

depute one higher technical staff for verification of work done in this scheme. Further developments were, however, not available in the records of Panchayat Samiti and Gram Panchayats.

The above facts revealed that execution of the same work was undertaken by GP as well as by PS on the basis of two different estimates for the same work involving advance payment of Rs 0.46 lakh by GP and Rs. 0.76 lakh by the PS whereas value of work done measured was of Rs. 0.61 lakh. This highlights that the executives failed to ensure non-overlapping of functions between two tiers, further indicating lack of coordination and monitoring by higher authorities.

#### ***4.5 Non-release of SGRY grants to Zila Parishad to the tune of Rs. 25.02 crore by DRDAs***

**4.5.1** Twenty per cent share of SGRY (cash and grain) is to be paid to the Zila Parishad by the State Govt. (DRDA) for execution of works by ZP. The ZP is to prepare an Annual Action Plan equivalent to 125 per cent of the total allocation of the previous year. The DRDA Darbhanga, which received allotment of fund from the Central/State Govt., did not release any amount since 2001-02 to 2006-07 to Zila Parishad, Darbhanga due to which works under SGRY were not executed by the ZP. The DRDA, rather diverted this amount and released Rs. 25.02 crore between 2003-04 to 2006-07 to Executive Engineer of National Rural Employment Programme and Special Division, Darbhanga thereby defeating the purpose of the grant.

The audit scrutiny, further, disclosed that on account of contingent expenditure for SGRY works to be incurred on supervision of works, Rs 4.50 lakh was released to Zila Parishad in 2005-06 against which the ZP diverted Rs 4 lakh on payment of salary to staff, payment of telephone bills and incurring expenses on meetings etc. and Rs 0.50 lakh was refunded to DRDA. As complete share was not released to ZP Darbhanga, there was no justification for releasing the contingency fund alone which led to misutilisation of Rs 4 lakh on the ZPs end.

Non-release of grant by the DRDA to Zila Parishad was a clear violation of para 6.6.1 of the SGRY guidelines.

**4.5.2.** DRDA Madhubani did not release share of Zila Parishad under SGRY grant upto 2003-04. Due to non receipt of SGRY fund the ZPs remained deprived of execution of schemes under this programme.

#### ***4.6 Taking up of large number of works under SGRY without ensuring the availability of fund resulting in non-completion of 223 works***

ZP Madhubani entrusted execution of 223 SGRY works (34 of 04-05 and 189 of 05-06 not covered under Annual Action Plan inclusive of 145 works in January/February 2006) estimated to cost Rs. 6.96 crore to 13 agencies (Distt Engineer ZP, 9 BDOs, Ex Engineer Division NREP Madhubani, Ex Engg. NREP, Madhubani and Rahika.) and paid advance of Rs 3.80 crore (cash Rs 3.08 crore and grain 1144.14 Metric Tonne valuing Rs 0.72

crore). None of the schemes were completed upto March 2007. The ZP still required Rs 3.16 crore for completion of 223 works though there was no fund available under SGRY and the payment of advance of Rs 3.80 crore also included grant of Rs 58.21 lakh of NREGP diverted for SGRY works.

The ZP authorities without considering the availability of funds took up large number of works for execution. Undertaking of 145 works in January/February 2006 was, thus unwarranted as all the 223 works still remained incomplete. As the new scheme NREGP/BREGP was launched from February 2006 in place of SGRY scheme there appeared to be no possibility for release of fund by the Govt. of India for completion of above incomplete SGRY works.

#### **4.7 Wasteful expenditure of Rs. 24.48 lakh on deferred/abandoned works**

It was noticed in 2 ZPs (Lakhisarai and Supaul) that 12 SGRY works estimated to cost Rs 45.83 lakh were left midway or deferred after incurring an expenditure of Rs 24.48 lakh as illustrated in Table below:

**Table-19 Details of abandoned schemes of SGRY/EAS in Zila Parishads**

Sl. No.	Name of ZP	Name of Scheme/ No. of Scheme	Estimated Value (Rs. in lakh)	Expenditure incurred (Rs. in lakh)	Physical Status	Reasons for deferment
1	Lakhisarai	Repair of Barhara Ahar (Rest part Ramgarh Chowk)	2.49	2.16	Complete	Already executed in 2001-02 under SGRY
2	do	Repair of Dakra Ahar (Ramgarh chowk)	2.93	2.39	do	do
3	do	Renovation of Ahar in Dariyapur Mahal in Village Jhakhar	4.25	2.93	do	Already executed under food for work prog.
4	do	Renovation of satyari pokhar Ramgarh Chowk	4.42	3.83	Incomplete	Flow of water in pokhar
5	do	Repair of Ghonghsa Ahar (South part)	2.00	1.74	Complete	Already executed in 2001-02 under SGRY
6	do	Excavation of Kala Ahar in Teterhar	2.43	2.10		Cancelled/deferred without assigning any reason.
7	do	Earth filling from Dumri Pustakalaya to Hall	1.60	1.38	20% complete	Disputed site
8	Supaul	35/01-02	4.83	1.25	Incomplete	No reason assigned to audit.
9	do	61/02-03	4.35	2.00	do	-do
10	do	62/02-03	7.83	2.00	do	-do
11	do	11/04-05	3.09	1.70	do	-do
12	do	23/04-05	5.59	1.00	do	-do-

The details of the cases are given below: -

(I) ZP-Lakhisarai entrusted execution of 39 SGRY works valued of Rs 1.06 crore to Executive Engineer CADA<sup>2</sup> Lakhisarai and released Rs 9.46 lakh. Permit for 10802

quintals of grain valuing Rs 11 lakh was further released in July 2005 to the Executing Agency. However, seven works valued at Rs 20.12 lakh were deferred of which 4 works were stated to have been already executed against SGRY, Food for work grants, etc. The D.D.C. cum CEO ordered (June 2005) two Circle Officers and one B.D.O to inspect the site of above five works and intimate the position whether works were done previously during 5 years or not. Only the B.D.O Ramgarh submitted the report (October 2005) that there was no overlap in the work of repairing of Barhara Ahar. However the audit scrutiny revealed that this work was executed in 2001-02 from SGRY grant. The CADA was paid Rs 16.53 lakh (cash Rs 1.20 lakh plus grain Rs 15.33 lakh) for the above works indicated that estimates for works were prepared without thorough verification of the site of the work.

(II) Five works pertaining to the period 2001-02 to 2004-05 valued Rs 25.71 lakh undertaken for execution by ZP Supaul were left midway after incurring an expenditure of Rs. 7.95 lakh. The works were partially completed and finally closed as noticed from the payment vouchers. The ZP authorities did not ensure that the executing agents completed the works in time indicating weak monitoring and supervision of executive of these works.

<sup>3</sup> CADA: Command Area Development Authority

Due to abandonment of 12 works midway after incurring expenditure of Rs 24.48 lakh, the expenditure not only became wasteful, the desired objectives of the works to provide civic amenities to villagers also remained defeated.

#### **4.8 Doubtful purchase of materials worth Rs. 18.88 lakh in 3 ZPs**

**4.8.1** Centralised purchase of materials was not made by the ZPs. Instead the executing agents purchased materials separately for each work. Further, the materials purchased were not entered in materials at site-account or the measurement book.

Scrutiny of vouchers of 17 SGRY/MP/MLA works in 3 ZPs (Jehanabad, Arwal & Rohtas) revealed that materials amounting to Rs 18.59 lakh (Jehanabad Rs 3.05 lakh, Arwal Rs 12.43 lakh and Rohtas Rs 3.11 lakh) were purchased, based on hand receipts, were not supported by cash memos/bills of the suppliers. The purchase of materials therefore remained doubtful.

**Table-20 Doubtful purchase of materials**

Sl. No.	Name of ZP	Scheme number	Materials purchased as per vouchers	Amount paid (In Rs.)	Reasons for doubt
1	Jehanabad	75/03-04	Bricks-4354 Nos Cement-34 bags 3 dia hume pipe-487M Stone chips-1.24 m <sup>3</sup> Sand-400 cft	7567.30 5040.00 3487.80 708.00 1941.72	These materials were purchased after completion of work. Work was completed on 25.04.04, but purchases were made between 19.06.04 and 22.06.04 as per bill dates.
2	do	01/03-04	Stone Metal GrIII-2100 cft Stone chips-630 cft Sand-5900 cft	24500.00 15970.00 15250.00	Materials purchased on hand receipt.
3	do	02/03-04	Stone Metal GrIII-6400 cft Sand- 4800 cft Morum-5184 cft	94613.38 15904.83 52706.19	Materials purchased on hand receipt.
4	do	58/04-05	Bricks-12000Nos Stone Metal Gr III-9.21 M <sup>3</sup> Sand- 1970 cft	21840.00 4415.00 5967.00	Materials purchased on hand receipt
5	do	07/03-04	Sand-2000 cft Sand-39.98 M <sup>3</sup>	7400.00 5600.00	do
6	do	05/03-04	Sand-39.68 M <sup>3</sup> Sand-1600 cft	4900.00 4000.00	do
7	do	12/03-04	Sand-1600cft	4000.00	do
8	do	19/03-04	Sand-1600cft	4800.00	do
9	do	22/03-04	Sand-1200 cft	4440.00	do
10	Arwal	61/03-04-SGRY	Stone Metal GrIII-170M <sup>3</sup> Stone Metal GrII-170M <sup>3</sup> Stone Metal GrI-119M <sup>3</sup> Morum-102M <sup>3</sup>	107420.00 104530.00 69839.00 42432.00	do
11	do	26/03-04-SGRY	Morum-476M <sup>3</sup> Stone Metal I-85M <sup>3</sup> Stone Metal III-467M <sup>3</sup>	189948.00 49891.00 295418.00	do

**4.8.2** In PS Pachrukhi (Dist- Siwan) the supply of 3,66,100 bricks for SGRY Scheme No. 7/01-02 and 3/02-03 was shown on hand receipt with no mention of the date of receipt. Rs. 6.29 lakh was paid to the supplier for the above supply. Thus purchase of material was doubtful as the suppliers bills/cash memos were wanting. The DDOs thus passed the payment order without ensuring the availability of bills/cash memos of the supplies. The possibility of some serious financial irregularity cannot therefore be ruled out.

***4.9 Doubtful installation of Hand Pumps valued Rs. 4.03 lakh in Supaul PS***

Out of the grant of EFC, the Panchayat Samiti, Supaul accorded sanction of Rs. 4.03 lakh in 2004-05 for installation of 134 hand pumps (Size 36' Pipe and 46' Pipe @ Rs. 2020/- and Rs. 2490/- each). The supply order was placed to M/s Balaji Traders and the materials were to be supplied at the Block Office. Receipt of only 51 Hand pumps along with the pipes was acknowledged on 23-12-07 by the Block Clerk. He did not even enter this in the stock register. However 133 Hand Pumps against 134 was shown as directly distributed to beneficiaries which were to be installed by ZP. Expenditure of Rs. 0.13 lakh was shown (@Rs.100/- each) on account of transportation cost paid to the firm. Records regarding installation of hand pump and expenditure incurred were however not shown. The expenditure of Rs. 4.03 lakh was thus doubtful, as records of installation were not available. Moreover, the Hand Pumps were not to be handed over to the beneficiaries rather to be installed by Zila Parishad at planned locations.

***4.10 Diversion of funds earmarked for SC/ST beneficiaries to the tune of Rs. 5.41 crore***

As per para 1.5 of the SGRY guidelines, 22.5 per cent of the fund received (cash and food grain) for execution of SGRY works was required to be spent on execution of works for the benefit of the SC/ST communities. It was noticed that six ZPs received Rs 59.62 crore against which Rs. 13.41 crore was to be spent for the works benefiting SC/ST people but the ZPs spent only Rs 8.00 crore on SC/ST beneficiaries and diverted Rs. 5.41 crore towards execution of general schemes of SGRY as shown in table below:

**Table-21 Diversion of funds earmarked for SC/ST beneficiaries under SGRY grant**

Sl. No.	Name of ZP	Amount received (cash and grain) (Rs. in crore)	Period of receipt	Share of 22.5% (Rs. in crore)	Expenditure incurred (Rs. in crore)	Diversion (Rs. in crore)
1	Siwan 4.10.1 Z	12.44 ila Parishad, Nalan	02-03 to 05-06 da did not	2.80execute any sche	1.94 me for the bene	0.86 fit of the SC/ST Communities.
2	Saran Instead,	14.05 it transferred Rs 2.	01-02 to 05-06 95 crore to	3.16B.D.Os for cas	1.88 h distribution a	1.28 mong SC/ST beneficiaries for
3	Nalanda construonly in e	15.22 tion of houses. As pxceptional cases an	01-02 to 05-06 er para 4.4 d in no cas	3.42of the SGRY guie cash to be distr	2.95 delines dwellinibuted among th	0.47 g houses were to be constructede beneficiaries. Instead houses
4	Madhubani were to b	7.56 e got constructed b	05-06 y ZP agenc	1.70 ies. The ZP aut	1.23 horities did not e	0.47 ven obtain the position of cash
5	Jehanabad distribut	6.77 ed by Blocks amon	02-03 to 05-06 gst benefi	1.52ciaries and the	Nil total number of	1.52 dwellings constructed by the
6	Arwal beneficiBlocks c	3.58 an not be ruled out.aries as a result of w	03-04 to 05-06 high chanc	0.81es of misuse of	Nil money or even b	0.81 lockage of funds at PS level in
<b>Total</b>		<b>59.62</b>		<b>13.41</b>	<b>8.00</b>	<b>5.41</b>

***4.10.2 Irregular diversion of 67.31 quintals food grains under SGRY to purchase rickshaw in ZP Madhubani***

During 2005-06 - ZP Madhubani released Rs 13.46 lakh and grain of 67.31 quintals to three agencies for purchase and distribution of rickshaw @ Rs 6200/- each amongst 237 beneficiaries as detailed below:

**Table-22 Details of expenditure on purchase of rickshaw**

Sl. No	Name of the Agency	Cash paid (Rs. in lakh)	Grain issued (in quintals)	Total payment (Rs in lakh)	Number of rikshaw to be distributed
1	Executive Engineer, Rural Development, Special Division, Rahika	5.86	64.14	6.26	101
2	B.D.O. Bisfi Block	0.29	3.17	0.31	5
3	Mahila Shakti Vikas Swablambi Cooperative Society, Madhubani	7.31	Nil	7.31	131
<b>Total</b>		<b>13.46</b>	<b>67.31</b>	<b>13.88</b>	<b>237</b>

The Zila Parishad did not obtain the confirmation of purchase and distribution of rickshaws amongst the beneficiaries due to which the expenditure remained doubtful.

Diversion of food grain of 67.31 quintals for purchase of rikshaw was highly irregular as the cost charged was at a subsidized rate of Rs. 630 per quintal and the grain was to be distributed to labourers engaged for works and not to be issued to suppliers.

#### ***4.10.3 Blockage of Rs. 1.71 crore due to incomplete works***

ZP Saran undertook construction of 94 workshops for SC/ST during 2003-04 (26 works) and 200506 (68 works) against which only 3 works of 03-04 were completed and the balance 91 works estimated to cost Rs. 2.09 crore remained incomplete despite payment of advance of Rs 1.71 crore to the Executing agents for the above work. As the works were incomplete, the advances paid remained blocked and the SC/ST beneficiaries were also deprived of the benefits of the work shops. The Executives failed to ensure completion of the works indicating lapses in monitoring and supervision of works.

#### ***4.11 Misutilisation of food grain under SGRY***

The ZPs did not maintain proper records of food grains allotted by the Govt. of India for SGRY schemes, food grains lifted by State Food and Civil Supplies Corporation (SFCSC) from the FCI depot, food grains lifted by P.D.S. dealers from SFCSC, food grain issued to executing agents by the PDS dealer and balance of food grains remaining with the SFCSC/PDS dealers. Audit collected information from various cash books and related records about the same. The irregularities noticed in food grain account are given below:-

- (I) ZP Supaul received allotment of grains of 1.03 lakh quintals during 2001-02 to 2004-05 but the position of liftment by SFCSC from FCI depot was not shown. 18 PDS dealers lifted merely 9564.79 quintals (value Rs. 114.77 lakh calculated at the average rate of Rs. 1200 per quintal) from the SFCSC and as per account rendered to audit by the Junior Engineers (executing agent) only 2692.57 quintals of grains was received by them and utilized in works. The Zila Parishad did not ensure the position of balance stock lying with SFCSC and PDS dealer. The ZP did not issue coupons/permits to Junior Engineers for receiving grain from the PDS dealer. Audit scrutiny revealed that 277.75 quintals grains lifted by one PDS dealer of Triveniganj was retained by him valuing Rs. 3.47 lakh at double issue rate (Rs 1248/- per quintal) and this was not recovered so far.
- (II) (II) ZP Siwan received allotment of 33118 quintals grains (value Rs. 3.97 crore calculated at the average rate of Rs. 1200 per quintal) between 02-03 to 05-06 from DRDA Siwan but the Zila Parishad did not keep account of food grains lifted and issued to executing agents. The District Engineers replied that the Junior Engineers are maintaining account of food grain but none of the JEs rendered any account of the same to audit.
- (III) ZP Nalanda received allotment of 1.06 lakh quintals of grain (value Rs. 12.72 crore calculated at the average rate of Rs. 1200 per quintal) during 2001-02 to 2005-06, against which the ZP lifted 1.04 lakh quintals only. No reason was assigned for non-lifting of balance 0.02 lakh quintals. Against lifting of 1.04 lakh quintals by the ZP, 0.62 lakh quintals were shown as issued for schemes and the balance quantity 0.42 lakh quintals remained with ZP but there was no physical verification report of the balance stock. The audit scrutiny of a sample of work vouchers revealed that the permits for lifting of grains for ZP stock was issued to the agencies after the date of passing of work bill which created doubt regarding distribution of grains to labourers as the muster rolls pertained to the earlier period.
- (IV) Scrutiny of 6 SGRY works in ZP Arwal disclosed that 936.57 quintals (value Rs. 11.72 lakh calculated at the rate of Rs. 1252 per quintal) issued to the AE/JE but grains distributed to labourers were either not mentioned in the muster roll sheets or only the total quantity distributed was mentioned and not labourer wise. The quantity shown as recorded to have been distributed was of 271.57 quintals only vide details shown in the table below:

**Table-23 Misutilization of food grains under SGRY in ZPARwal**

Sl. No.	Scheme No.	Quantity of grain issued (In quintals)	Quantity of grain distributed as per records (In quintals)	Remarks		
1	16/04-05	67.09	33.02	Quantity issued to each labourer not mentioned against each labourer but at the end the total quantity issued shown:		
				Period	No. of labourer	Quantity
				18.2.05 to 24.2.05	98	9.52
				4.3.05 to 10.3.05	98	9.52
				12.3.05 to 18.3.05	98	9.52
				20.3.05 to 23.3.05	46	9.52
						33.02
2	1/ 04-05	100.00	NA	No mention made in muster roll regarding grain given to labourers		
3	4 /04-05	153.35	8.52	-do- except in the muster roll on dated 3.7.04 to 9.7.04		
4	26/ 03-04	335.00	NA	No mention of distribution of grains		
5	3 /04-05	230.03	230.03	In muster roll sheets dated 3.7.04 to 9.7.04 and 10.6.04 to 16.6.04 only the net quantity of grain issued was shown and not the quantity of grain given to each labourer.		
6	1/ 04-05	51.10	NA	No mention made in muster roll regarding issue of grain.		
<b>Total</b>		<b>936.57</b>	<b>271.57</b>			

As such utilization of 665 quintals valued at subsidized rate (Rs 626/- per quintal) Rs 4.16 lakh remained doubtful.

#### ***4.12 Irregular issue of food grains to suppliers valuing Rs. 9.87 lakh***

Food grain was to be issued to labourers engaged in SGRY works as part of wages at subsidized rate in order to improve nutritional level.

It was however noticed that 3 Panchayat Samities issued 1566.76 quintals (value Rs. 19.74 lakh calculated at the rate of Rs. 1260 per quintal) food grains as shown in the table below to material suppliers and earth transporters in lieu of cash. The rate charged was

Rs.630 per quintal. Issue of food grains to suppliers was in violation of guidelines of the SGRY. Even in case where the same was issued to exhaust stock of grain, the market rate or double issue rate was to be charged. Due to issue of grain at subsidized rate the Panchayat Samiti sustained loss of Rs. 9.87 lakh (calculated at double issue rate Rs. 1260 (-) Rs. 630/quintal) and undue benefit was provided to the suppliers.

**Table-24 Issue of food grains to suppliers in SGRY works against provisions**

Sl. No.	Name of the P.S.	Name of the district	Quantity of food grain issued (In quintals)	To whom issued	No. of scheme involved	Reference of scheme No.
1	Durgawati six PDS dfurnished executing of grains,	Kaimur by the office to ealers. The stoagents up to 200903 quintals rem	1459.29 ck register was audit it was noti4-05 from the Pained with SFC	Material suppliers not maintained that only DS dealers. TSC and 277 q	55ed by the Pa285 quintalhis showed tuintals with	29 schemes of 03-04, 24 schemes of 04-05 and 2 of 05-06 nchayat Samiti but as per detailss of food grains were lifted by thethat against lifting of 1465 quintals PDS dealers. SFCSC godown at
2	Bisfi Nirmali rebe known.	Madhubani Thus, 1180 qumained closed f	58.70 intals food gram October 20	-do03 and hence tin valuing (at	05he fate of 90 the rate of	12,17,26,27 and 32 of 2002-03 3 quintals of food grains could notRs. 1100/quintal) Rs. 12.98 lakh
3	Rahika remained u	- donaccounted.	48.77	Soil transporter	02	31 and 39 of 2004-05
<b>Total</b>			<b>1566.76</b>		<b>62</b>	

**4.13 Food grains retained by SFCSC and PDS dealers valued Rs. 12.98 lakh remained unaccounted**

It was noticed from the statement furnished by the SFCSC on 11.09.2003 to BDO of Panchayati Samiti Nirmali (District-Supaul) that 1465 quintals of food grain (value Rs. 16.12 lakh calculated at rate Rs. 1100 per quintal) were to be lifted by SFCSC from FCI depot against which 562 quintals were lifted by six PDS dealers. The stock register was not maintained by the Panchayat Samiti but as per details furnished by the office to audit

it was noticed that only 285 quintals of food grains were lifted by the executing agents up to 2004-05 from the PDS dealers. This showed that against lifting of 1465 quintals of grains, 903 quintals remained with SFCSC and 277 quintals with PDS dealers. SFCSC godown at Nirmali remained closed from October 2003 and hence the fate of 903 quintals of food grains could not be known. Thus, 1180 quintals food grain valuing (at the rate of Rs. 1100/quintal) Rs. 12.98 lakh remained unaccounted.

#### ***4.14 Excess issue of food grain valued Rs. 2.28 lakh***

Scrutiny of 31 works out of 231 under SGRY schemes (12 of 2002-03, 7 of 03-04 and 12 of 04-05) in Mohania PS within Kaimur district revealed that 2825.52 quintals of food grains (value Rs. 35.32 lakh calculated at the rate of Rs. 1250 per quintal) were issued to the executing agents but as per muster roll of the works only 2129.50 quintals of grains were distributed among the labourers. Thus, 696.02 quintals of grains remained with the executing agents which were not refunded in office stock. It was further noticed in 9 other SGRY schemes that food grain issued to executing agents was 1196.36 quintals while 1528.20 quintals were shown as distributed amongst the labourers. There was thus excess distribution of 331.84 quintals beyond receipt of stock of food grains. Even after adjusting 331.84 quintals from the unutilized quantity of 696.02 quintals, balance of 364.18 quintals remained with the executing agents.

The cost of grains issued was at subsidized rate of Rs. 625/ quintal but cost of balance stock of grain not distributed amongst labourers was further to be recovered at market rate or double issue rate. Thus Rs.

2.28 lakh for 364.18 quintals was further to be recovered from the executing agents. The BDO cum Executive Officers of the Panchayat Samiti failed to recover balance quantity of food grain or its cost at double issue rate causing loss of Rs. 2.28 lakh to PS fund by providing extra benefit to the executing agents.

#### ***4.15 Non-execution of MLA/MLC/MP schemes despite advance of Rs. 6.84 lakh to executing agents***

Zila Parishad, Supaul entrusted execution of 5 works (one of MP fund in 01-02, one of MLC fund in 03-04 and 3 of MLA fund in 03-04 to 04-05) estimating Rs. 18.52 lakh to two Asstt Engineers and paid advance of Rs 9.93 lakh but works were not executed and when objected in audit (August 2006) one Asstt Engg. refunded Rs 3.09 lakh at the instance of audit. The audit scrutiny revealed that in one work of MLC fund, the executing agent had merely executed work of Rs 0.41 lakh against the estimated amount of Rs 3.26 lakh. This expenditure remained futile as only some portion of work was executed.

**Table-25 Position of unexecuted schemes of MLA/MLC/MP fund**

Major irregularities in execution of schemes/works

Sl. No.	Name of the work	Estimated value (Rs.)	Advance paid (Rs.)	Date of payment	Name of Agencies/remarks
1	Community hall constn. in north of Nirmali Police Station	2,99,000	2,49,000	02.9.02 to 28.9.04	S. Ram, A.E.
2	Constn. of Primary Sanskrit School in Sarouja Bela Panchyat	2,89,000	2,44,500	22.9.03 to 17.2.05	Manoj Kr., A.E.
3	R.C.C. Bridge of 2/15/6 in Shrauli in Nirmali Block	7,88,500	2,00,000	22.09.03	-do- The amount was refunded by the agencies vide Ch. No. 266239 dt.16.9.06 at the instance of audit
4	Constn. of community hall near house of Krishnadeo Yadav	3,25,913	1,50,000	16.09.03	Manoj Kr. A.E. Rs.1,09,456 was refunded vide Ch. No. 266237 dt. 16.09.06 at the instance of audit.
5	Bitumen purchase for renovation of rest part of Bairia Manch to Supaul road	1,50,000	1,50,000	22.06.01	S. Ram A.E.
<b>Total</b>		<b>18,52,413</b>	<b>9,93,500</b>		

Due to non-monitoring of the works the executing agents did not execute the work and the advance of Rs. 6.84 lakh paid to them is still lying outstanding.

#### ***4.16 Mounting unadjusted advances (value Rs. 58.01 crore) as of March 2006***

In PRIs all schemes of Finance Commission grants, SGRY, NREP, MLA/MLC/MP etc. were executed departmentally and frequent advances were paid to AE/JEs, Panchayat Sewaks and other staff entrusted for execution of schemes. However, the basic records viz. advance ledger and list of outstanding advances were not prepared by the Panchayat Samitis and Gram Panchayats. Even many Zila Parishads did not maintain the advance register or if maintained only the advances paid from PL account were depicted in that and list of outstanding advances were not prepared. As such clear position of advances paid, advances adjusted and the unadjusted advances at the end of the year was not ascertainable.

Rule 90 of the Bihar Panchayat Samitis and Zila parishads (Budget 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 <sup>st</sup> or earlier advance. It was noticed in audit that frequent advances were made to District Engineer, Asstt. Engineer/Junior Engineers/ and others without receiving adjustment bills of previous advances.

However from cash books and scheme registers of 10 ZPs it was noticed that Rs 58.01 crore of advance was outstanding as on 31<sup>st</sup> March 2006 for periods ranging from one to ten years as shown in the table below:-

**Table-26 Details of position of unadjusted advances in ZPs (Rs in crore)**

Sl. No.	Name of the ZP	Period of Advance	Advance paid	Advance adjusted	Balance	Remarks
1	Arwal	03-04 to 05-06	4.30	1.88	2.42	
2	Nalanda	02-03 to 05-06	NA	NA	NA	
3	Saran	01-02 to 05-06	1.32	0.25	1.07	Position of advance from PL A/C only.
4	Supaul	96-97 to 05-06	13.36	5.58	7.78	Rs 1.62 crore outstanding against Shri H.D. Khan ex J.E.
5	Siwan	01-02 to 05-06	11.39	5.00	6.39	Adjustment passed by District Engineer and not by DDC cum CEO the DDO
6	Darbhanga	02-03 to 05-06	0.51	0.25	0.26	
7	Madhubani	03-04 to 05-06	3.39	Nil	3.39	
8	Kaimur	99-2000 to 05-06	9.54	4.15	5.39	Opening balance 9596 not brought forward.
9	Rohtas	02-03 to 05-06	7.94	0.86	7.08	Adjustment passed by District Engineer and not by DDC cum CEO the DDO
10	Jehanabad	02-03 to 05-06	NA	NA	NA	
11	Sheikhpura	97-98 to 05-06	15.11	NA	15.11	
12	Lakhisarai	96-97 to 05-06	12.09	2.97	9.12	
<b>Total</b>			<b>78.95</b>	<b>20.94</b>	<b>58.01</b>	

As the year wise details were not provided to audit by ZPs the agewise position of outstanding advance remained unascertainable.

- Advances of Rs. 3.26 lakh paid out of PL account between 96-97 to 05-06 in ZP Kaimur were not entered in advance register besides outstanding advance up to 94-95 were not brought forward.
- Adjustment of advances of Rs 5.86 crore (Rs 5.00 crore in ZP Siwan and Rs 0.86 crore in ZP Rohtas) was made by the District Engineer, the implementing agency and not by DDC cum CEO the DDO of Zila Parishad in violation of internal control principles.

This adjustment was highly irregular as the passing of bills and adjustment of advances is still awaiting DDO's approval. This may lead to serious financial irregularity as the bills/ vouchers are to be thoroughly scrutinized by the general section of the Zila Parishad for final passing by the DDC-Cum-CEO.

Advance of Rs 34.67 crore (Rs 26.71 crore in 60 Panchayat Samitis and Rs 7.96 crores in 195 Gram Panchayats) was found outstanding against incomplete works for period ranging from one to five years as shown in the table below:-

**Table-27**

**Position of unadjusted advances in PSs and GPs (Rs. in crore)**

Year	Position of 60 PSs	Position of 195 GPs	Grand Total
	Amount	Amount	
2001-02	3.12	0.40	3.52
2002-03	3.59	0.70	4.29
2003-04	5.41	1.21	6.62
2004-05	7.51	2.02	9.53
2005-06	7.08	3.63	10.71
<b>Total</b>	<b>26.71</b>	<b>7.96</b>	<b>34.67</b>

It is evident from above that the DDO/CEO/EO did not affect adequate monitoring and control over adjustment of advances etc.

## CHAPTER – V

### REVIEW ON "TRANSFER OF FUNCTIONS, FUNCTIONARIES AND FUNDS TO PANCHAYAT RAJ INSTITUTIONS (PRIs)"

#### 5.1 Introduction

Visualising rural local bodies viz-Zila Parishad (ZP), Panchayat Samiti (PS) and Gram Panchayat (GP), as institutions of self government at the grass roots level, the 73<sup>rd</sup> Constitutional Amendment Act left the extent of devolution to the wisdom of the State Legislature. Major elements of devolution are transfer of functions, functionaries and funds to PRIs, accompanied by administrative control over staff and freedom to take administrative and financial decisions at local level. In accordance with Article 243 G of the Constitution, the State Legislature enacted Bihar Panchayat Raj Act, 1993 which has been substituted by Bihar Panchayat Raj Act, 2006. The State Govt. had notified between September and October, 2001 that the functions of 20 selected departments are transferred to the PRIs. Detailed activity mapping was done for the various functions transferred and accordingly the activities to be performed at various levels like Zila Parishad, Panchayat Samiti and Gram Panchayat were earmarked.

#### 5.2 Audit Objective

As transfer of functions, functionaries and funds to PRIs is important to strengthen the working of the PRIs, a review was conducted to ascertain whether:-

- the transfer of functions, functionaries and funds to the PRIs was effective,
- the functionaries transferred to the PRIs were adequate to carry out the functions transferred and the functions transferred were carried out efficiently and effectively, and
- the funds transferred was adequate and utilized efficiently.

#### 5.3 Audit criteria

The criteria used to review the effectiveness of transfer of functions, functionaries and funds to PRIs were:-

- Provisions under Panchayat Raj Act, 1993/2006 and the various resolutions of 20 departments of the Govt. of Bihar.
- transfer of functionaries as per the requirement to carry out the functions transferred.
- transfer of funds commensurate to the requirement of functions transferred, and
- the transferred functions are carried out as per approval of District Planning Committee without any overlapping/duplication of efforts by various tiers.

#### ***5.4. Methodology and Scope***

The scope of the study was restricted to assessment of devolutions with reference to five (05) departments randomly selected viz. Agriculture, Forest and Environment, Minor Irrigation, Panchayat Raj (REO) and Public Health and Engineering Department.

The study covered the activities in the PRIs for the period 03-04 to 06-07 by scrutiny of records relating to transfer of funds, functions, and functionaries of the selected 41 PRIs. ( 5 ZPs<sup>3</sup> , 10 PSs<sup>4</sup> , 26 GPs<sup>5</sup> )

Information was also obtained from District Agriculture Office, District Forest Office, Public Health Engineering Office in the above 5 Districts, besides in DRDA Saharsa and Darbhanga.

#### ***5.5 Audit Findings***

The audit findings are discussed in the succeeding paragraph.

#### ***5.6 (i) Effectiveness of transfer of functions***

In order to avoid overlapping and maintain balanced distribution of functions in the three tiers of PRIs, the State Govt. carried out a detailed activity mapping in respect of 20 departments and devolved/ distributed (September/October 2001) the functions amongst the three tiers. The functions devolved by 5 departments are as follows:-

**Table-28 Details of number of functions devolved by five departments**

Sl. No.	Activity	Number of functions transferred to		
		G.Ps	P.Ss	Z.Ps
1	Agriculture	4	6	6
2	Water Resources (Minor Irrigation)	8	3	2
3	Forest and Environment	5	5	5
4	Public Health Engineering	3	3	4
5	Rural Engineering (Road, Bridge, Culvert etc.)	1	1	2
<b>Total</b>		21	18	19

**(Details of 20 departments in Appendix-VII)**

- (ii) The review disclosed that none of the 41 PRIs audited received copies of devolution letters of all the said 5 departments.
- (iii) The Annual Action Plan, prepared by all the 41 PRIs for SGRY/NREGA, did not cover functions devolved under all the 5 departments though there was scope for that, but covered only works devolved by Panchayat Raj Department. Out of total SGRY grant 10 percent was to be spent

<sup>1</sup> Saharsa, Purnea, Darbhanga, Saran and Nawada <sup>2</sup> Kahra, Sour Bazar, Purnea East, K. Nagar, Darbhanga sadar, Bahadurpur, Chhapra sadar, Rivilganj, Nawada sadar and Akbarpur

<sup>3</sup> Sulinabad, Patori, Patuha, Raziganj, Belouri, Kabbaiya, Chandi, Maranga East, Lalganj, Harda, Benipur, Chandanpatti, Majhaullia, Darhar, Badlutola, Purvitelpa, Mauna, Khalpur Balna, Sherpur, Nanaura,, Mahuli, Kharath, Bhadauni, Jhunathi, Samai and Kadirganj

Review on "Transfer of functions, functionaries and funds to Panchayat Raj Institutions (PRIs)"

over the schemes of social forestry, but Annual Action Plan under SGRY did not include such schemes. A few such examples are shown below:-

**Table-29 Details of works executed under SGRY scheme in three ZPs**

Sl. No.	Name of ZP	Year of Action Plan	No. of schemes covered	Estimated cost of schemes (Rs. in crore)	Particulars of scheme
1.	Purnea	2003-04	252	1.30	Earth works in road, Brick soling of road, construction of culvert etc.
		2005-06	192	3.00	-do-
		2006-07	169	1.79	-do-
2.	Darbhanga	2003-04	161	2.89	-do-
		2004-05	410	5.00	-do-
		2005-06	434	5.56	-do-
		2006-07	286	11.58	-do-
3.	Saran	2003-04	198	4.32	-do-
		2004-05	84	1.69	-do-
		2005-06	113	1.29	-do-
		2006-07	39	1.80	-do-

***(iv) Overlapping of functions***

**A.** Audit observed that there are many functions which are overlapping amongst the three tiers and the Govt. departments. A detailed study in respect of three functions viz. sinking and repair of hand pumps and construction of low cost toilets falling under the exclusive domain of GP and plantation of trees falling under domain of ZP/PS/GP revealed that the functions were executed by various agencies other than GP/PS/ZP. The following table illustrates the agencies involved and amount spent:-

**Table-30 Details of amount spent by agencies in three functions**

Sl. No.	Name of the function	Devolved to	Functions actually performed by agencies	Amount involved (Rs. in lakh)	Period	Grant particular
1	Construction of low cost toilets	GP	PHED Saharsa	88.82	05-07	Macromode scheme of Agriculture Deptt.
			PHED Darbhanga	110.49	03-07	-do-

			PHED Purnea	422.74	06-07	-do-
			PHED Saran	231.82	03-07	-do
2	Sinking and repair of Hand pumps	GP	ZP Saharsa	12.52	04-05	12 <sup>th</sup> FC
			ZP Darbhanga	3.37	05-06	10 <sup>th</sup> & 11 <sup>th</sup> FC
			PHED Darbhanga	23.31	04-06	SGRY
			PHED Purnea	217.14	03-06	Budgetary allotment
3	Plantation of trees	ZP, PS and GP	DFO Saharsa	71.06	04-07	SGRY
			DFO Darbhanga	315.78	04-07	SGRY
			DFO Saran	2.04	05-06	SGRY
			DFO Nawada	97.44	03-07	SGRY
			<b>Total</b>	<b>1726.85</b>		

From the above details it is clear that the Govt. did not transfer funds to PRIs to carry out the transferred/devolved functions and the functions were still carried out by the department itself, as it was being done before devolution of functions to PRIs. Inter-tier overlapping of functions was also happening as there was no control to prevent overlapping as the schemes executed. The District Planning Committees remained non functional which resulted in allowing of overlapping of works amongst tiers. It also indicated poor supervision and monitoring by ZP authorities.

### ***SGRY Grant***

- B.** Under SGRY, 20 percent of the total allocation was to be paid to Zila Parishads for execution of schemes by ZP but the DRDA did not release any amount to ZP Darbhanga rather released Rs.

25.02 crore between 03-04 to 06-07 to other agencies (Ex. Engg. NREP and Ex. Engg. SpecialDivision Gramin Vikash) for execution of 1544 schemes. Thus there was overlapping of functions as the function to be performed by ZP was performed by other agencies.

## ***5.7 Effectiveness of Transfer of Functionaries***

### ***(i) Lack of norms for transfer of functionaries***

The State Govt. did not prepare any norms for transfer of staff nor assessed the requirement of staff to be transferred to PRIs.

### ***(ii) Non-transfer of functionaries***

The transfer of functions required adequate numbers of functionaries to cope up with the volume of works entrusted but, the department which devolved functions did not transfer their staff to the administrative control of PRIs rather placed them with perfunctory controls, like recommendation of sanction of casual leave for PRIs staff by the chairman of elected bodies and attending the board meetings.

**(iii) Attendance of functionaries in Samiti/Board meeting**

The district level officers of the departments were to attend Zila Parishad Board meeting and block level officers at Panchayat Samiti Board meeting and submit action plan in respect of schemes of the concerned departments. It was observed that concerned officers of the above department used to attend ZP/PS board meeting however they did not submit any action plan during the period under study and percent of participation was also poor especially of Forest Department.

The Proceeding Book for the period 03-04 to 06-07 of 5 ZPs disclosed that total 64 meetings were held and the participation of officers of Agriculture Dept., PHED, Minor Irrigation, Forest and REO was 58,59,34,19 and 50 percent respectively vide details given in table below.

**Table-30**  
**Details of amount spent by agencies in three functions**

Sl. No.	Name of the function	Devolved to	Functions actually performed by agencies	Amount involved ( Rs. in lakh )	Period	Grant particular
1	Construction of low cost toilets	GP	PHED Saharsa	88.82	05-07	Macromode scheme of Agriculture Deptt.
			PHED Darbhanga	110.49	03-07	-do-
			PHED Purnea	422.74	06-07	-do-
			PHED Saran	231.82	03-07	-do-
2	Sinking and repair of Hand pumps	GP	ZP Saharsa	12.52	04-05	12 <sup>th</sup> FC
			ZP Darbhanga	3.37	05-06	10 <sup>th</sup> & 11 <sup>th</sup> FC
			PHED Darbhanga	23.31	04-06	SGRY
			PHED Purnea	217.14	03-06	Budgetary allotment
3	Plantation of trees	ZP, PS and GP	DFO Saharsa	71.06	04-07	SGRY
			DFO Darbhanga	315.78	04-07	SGRY
			DFO Saran	2.04	05-06	SGRY
			DFO Nawada	97.44	03-07	SGRY
<b>Total</b>				<b>1726.85</b>		

In 10 Panchayat Samitis total number of meetings held were 107 in which the participation of officials of above 5 department was 29, 22, 6, nil and 39 percent respectively. Personnel of Forest Department did not attend any meeting of the PS Board vide details given in table below.

**Table-32 Position in 10 Panchayat Samitis**

Sl. No.	Name of unit	No. of meetings held between 03-04 to 06-07	Participation of staff of department				
			Agriculture	PHED Engg./Work Supervisor	Minor Irrigation	Forest	REO
1	K.Nagar	13	Nil	3 (WS)	Nil	Nil	6 (AE)
2	Purnea East	12	1	4 (WS)	Nil	Nil	3 (JE)
3	Kahra	8	3	2 (WS)	Nil	Nil	1 (JE)
4	Sour Bazar	15	1	Nil	Nil	Nil	8 (JE)
5	Darbhangha Sadar	11	5	3 (WS)	2	Nil	1 (JE)
6	Bahadurpur	10	3	4 (WS)	Nil	Nil	5 (JE)
7	Chappra Sadar	16	8	Nil	Nil	Nil	12 (JE)
8	Rivilganj	11	6	3 (WS)	Nil	Nil	2 (JE)
9	Nawada Sadar	8	2	5 (AE)	4 (AE)	Nil	4 (AE)
10	Akbarpur	3 (06-07)	2	Nil	Nil	Nil	Nil
<b>Total</b>		<b>107</b>	<b>31</b>	<b>24</b>	<b>6</b>	<b>Nil</b>	<b>42</b>
<b>Percentage of Participation</b>			<b>29%</b>	<b>22%</b>	<b>6%</b>	<b>Nil</b>	<b>39%</b>

In 26 GPs the meetings held were 251 and these were attended only by Gram Panchayat Supervisor in 46 meetings and not attended by village level officials viz. Jan Sewak, Rural Extension worker, Veterinary Asstt. etc vide details given in table below.

**Table-33 Participation of officials attending GP's meeting**

Sl. No	Name of the GP	Name of PS	Total number of meeting held between 03-04 to 06-07	No of meeting attended by GPS
1	Sulinabad	Kahara	10	03
2	Patari	Sattar Kataiya	16	02
3	Patucha	Sour Bazar	04	01
4	Benipur	Darbhangha Sadar	14	05
5	Chandanpatti	-do-	19	03
6	Majhaulia	-do-	16	04
7	Darhar	-do-	09	05
8	Rajiganj	Purnea East	04	02
9	Belouri	-do-	NA	NA
10	Kabaiya	-do-	NA	NA
11	Chandi	-do-	NA	NA
12	Maranga East	-do-	NA	NA
13	Lalganj	-do-	08	04
14	Harda	-do-	07	03
15	Badlu Tola	Chappra Sadar	23	03
16	Purvi Telpa	-do-	13	NA
17	Mauna	-do-	09	02
18	Khalpura Balna	-do-	08	NA
19	Sherpur	-do-	11	01
20	Nanaura	Nawada Sadar	28	02
21	Mahuli	-do-	16	NA
22	Kharath	-do-	10	01
23	Bhadauni	-do-	06	NA
24	Jhunathi	-do-	13	03
25	Samai	-do-	05	02
26	Kadirganj	-do-	02	NA
<b>Total</b>			<b>251</b>	<b>46</b>

The above status brings out the fact that due to non transfer of departmental staff to the administrative control of PRIs, the staff were under no obligation to attend the meetings and contribute to planning and decisions to be taken by these bodies. Thus the real transfer of functionaries is yet to materialize.

***(iv) Effectiveness of administrative control over functionaries assigned to PRIs***

Devolution also provided that the CL petition and Headquarter leave petition of the officials posted at district level should be approved by the DDC cum CEO of ZP on the recommendation of Adhyaksha and officials posted at block level by the BDO cum Executive Officer on the recommendation of Pramukh. CL and station leave petition of Janasevak, Rural Extension Worker and other Village Level Worker was to be approved by the Panchayat Secretary on the recommendation of Mukhiya.

The case of grant of CL and station leave permission was also reviewed and in 5 ZPs, it was found that there were 18 cases of CL sanction and 4 cases of station leave permission during the period 2003-04 to 2006-07 of District Agriculture Officer, Ex. Engr. PHED. Details given in table below :-

**Table-34 Position of grant of CL and Station Leave permission in 5 ZPs**

Sl. No.	Name of fund	Year	No. of CL	No. of station leave	Particulars
1	Saharsa	03-04 to 06-07	8	Nil	Ex. Engg./PHED=2 DAO=2 Ex. Engg./RD=2
2	Purnea	-do	7	Nil	DAO=5 Ex. Engg./PHED=2
3	Darbhanga	-do	2	2	Ex. Engg./REO=3 Horticulture Officer=1
4	Saran In 10 PS therTube well M	-doe was 41 casesechanics of PH	Nil of CL sanED while	Nil ction and 13 cases there was no case o	of station leave permission of Plumber andf CL and station leave application in Gram
5	Nawada	-do	1	2	Ex. Engg./PHED=3

In 10 PS there was 41 cases of CL sanction and 13 cases of station leave permission of Plumber and Tube well Mechanics of PHED while there was no case of CL and station leave application in Gram Panchayat.

Details given in table below-

**Table-35 Position of grant of CL and Station Leave in 10 PSs**

Sl. No.	Name of fund	Year	No. of CL	No. of station leave	Particulars
1	Kahra	03-04 to 06-07	9	3	Plumber and Tubewell Mechanics of PHED
2	Sour Bazar	-do	5	2	-do
3	Purnea East	-do	3	Nil	-do
4	K. Nagar	-do	5	Nil	-do
5	Darbhanga Sadar	-do	4	1	-do-
6	Bahadurpur	-do	6	2	-do
7	Chappra Sadar	-do	3	3	-do
8	Rivilganj	-do-	Nil	Nil	-do
9	Nawada Sadar	-do-	NA	NA	-do
10	Akbarpur	-do	6	2	-do-

All the applications received in ZPs and PSs were sanctioned by DDC cum CEO and BDO without recommendation of Adhyaksha/Pramukh of ZP/PS. CL and station leave permission of officers of Forest office was granted by the Forest Department. The test check of records of PHED office Nawada also disclosed that the CL and station leave permission of the Executive Engineer was granted by the Superintendent Engineer of PHED Nawada and not by the DDC cum CEO.

Thus even the leave recommendatory powers were also not effective as the functions were not fully placed under control of PRIs. This only highlights the necessity for complete transfer of functionaries under the control of PRI bodies.

### ***5.8 Effectiveness of Transfer of funds***

The departments which devolved functions to PRIs continue to receive budgetary allocations for execution of these functions and do not release them or release meagre amounts to PRIs.

#### ***(i) Non-transfer of funds***

Information collected from the 5 Govt. Departments selected for review revealed that none of them released funds to PRIs out of their budgetary allotment. The records of ZPs revealed that 5 ZPs received funds of Rs. 243.82 lakh between 03-04 to 06-07 from Agriculture Dept. for Centrally Sponsored Macromode Schemes. But the ZPs neither included Macromode schemes in Annual Action Plan nor executed any scheme and on

demand of fund by District Agriculture Officer, Block Agriculture Officer released Rs. 239.35 lakh (DAO Rs. 183.23 lakh, BAO Rs. 40.47 lakh and Horticulture office Rs. 15.65 lakh ) still retaining Rs. 4.47 lakh in ZPs fund. Details are given in table below :  
Review on "Transfer of functions, functionaries and funds to Panchayat Raj Institutions (PRIs)"

**Table-36 Receipt and release of Macromode grant (Rs. in lakh)**

Sl. No.	Name of ZPs	Period of Receipt	Amount released	Amount transferred to		Amount transferred to BAO	Amount retained in ZPs fund	Total
				DAO	DHO			
1	Saharsa	03-04 to 06-07	48.42	24.68	Nil	22.24	1.50	48.42
2	Purnea	03-04 to 06-07	62.22	47.81	9.06	5.35	Nil	62.22
3	Darbhanga	03-04 to 06-07	36.36	32.12	3.30	0.75	0.19	36.36
4	Saran	03-04 to 06-07	52.94	49.65	3.29	Nil	Nil	52.94
5	Nawada	03-04 to 06-07	43.88	28.97	Nil	12.13	2.78	43.88
<b>Total</b>			<b>243.82</b>	<b>183.23</b>	<b>15.65</b>	<b>40.47</b>	<b>4.47</b>	<b>243.82</b>

Under Macromode schemes of Agriculture Extension and Strengthening, Mechanization, Cereal development, Integrated pest management and oil seeds development etc. were executed by the DAO/BAO but these schemes were not sent to ZP for according approval as a result of that there was no control of ZP authorities over execution of those schemes. The actual expenditure position against the release of fund of Rs. 239.35 lakh however could not be ascertained as only the DAO Purnea furnished expenditure details of Rs. 31.90 lakh and DAO Saharsa of Rs. 19.21 lakh.

The Public Health Engineering Department made budgetary provisions of Rs. 7.20 crore each year from 2003-04 under Major Head 2215 Sub Head 198 and Minor Head 0001 on account of Grant in aid payable to Gram Panchayat for Hand Pump repair. However, it did not release any amount to GPs during 2003-04 to 2006-07 due to the reason that the Gram Panchayat did not submit utilization certificate in respect of release of fund by PHED divisions of Rs. 2.82 crore to Gram Panchayat in 2001-02. The department even resolved in May 2005 that the work of special repair, installation of new Hand Pump and replacements of old Hand Pumps would be done departmentally and not by Gram Panchayat.

## **5.9 Conclusion**

- The transfer of functions to PRIs was not effective as the schemes were not included in Annual Action Plan in respect of works transferred. The PRIs

executed schemes of 10th FC, 11th FC, 12th FC, SGRY and NREGP but there was neither any sectoral details of schemes of Agriculture, REO, PWD, Forest, Education, Medical etc. nor the officials of 20 departments submitted their action plan to ZP/PS for inclusion in Annual Action Plan .

- . • The transfer of functionaries to PRIs was not done and the limited administrative control for attending ZP/PS meetings and sanction of casual leave and station leave permission by ZP/PS was not effective.
- . • Devolution of funds by the State Govt. was not effective and the departments continue to receive budgetary allocations on account of transferred functions.

### ***5.10 Recommendations***

- . • The State Govt. may take effective steps for actual transfer of functions, functionaries and funds to PRIs so that the PRIs may be able to discharge their 29 functions listed in 11<sup>th</sup> schedule of Article 243-G of the constitution.
- . • Budgetary provisions for functions transferred to PRIs should not be made to the departments which devolved functions to PRIs. These should be made directly to PRIs.
- . • The State Govt. may ensure the transfer of all the staff of the departments under the control of ZP, PS and GPs for successful working of local self govt. at the grassroots level.

## CHAPTER – VI

### RECOVERY AT THE INSTANCE OF AUDIT

6.1 Besides recovery of Rs. 11.93 lakh at the instance of audit as depicted in para 3.2, Rs. 8.59 lakhs was also got recovered in 3 Zila Parishads as would be evident from the table below:-

**Table-37 Recovery at the instance of audit**

Sl. No.	Name of ZPs	Amount recovered (Rs. in lakh)	By whom recovered	Brief particulars of case
1	Supaul	3.09	Shri Manoj kumar, Asst. Engineer	Recovery against advances paid between June 2000 to March 2005 for execution of 5 works of MP/MLA/MLC but work not executed.
		4.30	-do-	Recovery against excess advance paid than the value of work done in respect of 48 SGRY works of 01-02 to 02-03.
2	Rohtas	1.15	Shri Gopalji Prasad, Head clerk cum Accountant	Against requirement of Rs. 1.80 lakh, Rs. 2.95 lakh was drawn though self cheque in June 2003 and Rs. 1.15 lakh was retained by the head clerk.
3	Darbhanga	0.05	Shri Krishna Deo Kumar, Junior Engineer	Sale proceeds of wooden bridge though realized by him but not deposited.
<b>Total</b>		<b>8.59</b>		

The above irregularities were rendered possible due to lack of exercise of monitoring and control over execution of schemes as well as in withdrawal of money. Though the amount of excess advance and excess withdrawal was retained in hand for a longer period neither any disciplinary action was taken against the defaulting officials nor interest was charged for retention of money.

## CHAPTER – VII

### STATUS OF RECOVERY BY SURCHARGE PROCEEDINGS

7.1 Under Local Fund Audit Act, 1925 the Examiner of Local Accounts, Bihar is vested with the powers of Surcharge and initiate recovery by Surcharge proceedings in case any payment appears to be contrary to law, deficiency or loss caused by the negligence or misconduct of any person and any sum collected which ought to have been brought to account were not accounted for and deposited. In Audit Report of Kaimur Zila Parishad two cases of non- realization of settlement money of bus stand of Rs. 1.26 lakh and in the Audit Report of Rohtas Zila Parishad one case of non-realisation of settlement money of Rs. 0.25 lakh and one case of non-recovery of time barred advance for Rs. 0.25 lakh were proposed for recovery by Surcharge proceedings and above 4 cases are under process.

**Table-38 Current position of Surcharge notices issued/served/acted upon as at the end of March 2006**

Sl. No.	Name of the fund	AR No.	Para No.	Amount of surcharge (Rs. in lakh)	No. of surcharge	Notice No. and date of issue	Date of service	Remarks
1	ZP Kaimur	541/06-07	15(A) (i)	0.16	2	39/07-08 Dt. 21.8.07	Not yet served	
2	-Do-	-Do-	15(A)(ii)	1.10				
3	ZP Rohtas	559/06-07	13	0.25	5	37/07-08/Dt. 21.8.07	Served to 4 staff/labourers on 21.9.07-31.10.07	Reply furnished by two surchargees
4	-Do-	-Do-	28(3)	0.25	1	38/07-08 Dt.21.8.07	21.9.2007	Reply not yet furnished
<b>Total</b>				<b>1.76</b>				

The audit faces constraint in serving of notices to the Surchargees concerned as the notice is to be served by District Magistrates and in most of the cases the notices are either not served or served after much delay.

## CHAPTER – VIII

### NON- SETTLEMENT OF OUTSTANDING PARAS

8.1 The position of settlement of outstanding paras of Audit Report of PRIs was not satisfactory as would be evident from the figures shown in the table below:-

**Table-39**  
**P o s i t i o n   o f   o u t s t a n d i n g   p a r a s**  
**(Rs in lakh)**

Sl. No	Period	Total No. of AR	Total No. of paras	Amount involved	No. of paras settled	Amount of settlement	Money value of outstanding paras
1.	Up to 30.09.03	293	4677	3891.04	NIL	NIL	3891.04
2.	1.10.03 to 31.3.04	38	526	2692.21	NIL	NIL	2692.21
3.	2004-05	487	10923	1094.63	03	0.19	1094.44
4.	2005-06	741	10055	7250.70	21	32.66	7218.04
5.	2006-07	566	7543	5954.16	112	229.73	5724.43
		<b>2125</b>	<b>33744</b>	<b>20882.74</b>	<b>136</b>	<b>262.58</b>	<b>20620.16</b>

The office of the Examiner of Local Accounts, Bihar, Patna started functioning from 1<sup>st</sup> October

2003 after bifurcation of erstwhile Bihar state into Bihar and Jharkhand.

It is clear from the above table that upto 30.9.2003, 4677 Paras involving amount of Rs. 38.91 crore were outstanding in respect of 293 Audit Report for the period 1975-76 to 2001-02. The position of outstanding paras grew further and upto March 2007, 33608 Paras (33744(-)136) covering amount of Rs 206.20 crore remained outstanding in respect of 2125 Audit Reports.

The ZPs\PSs\GPs institutions did not take initiative to settle the outstanding paras despite issue of reminders. A copy of AR of each tier was invariably sent to Panchayat Raj Directorate and after receipt of AR the Director instructed the PRIs to submit the compliance but the PRIs did not bother to submit the compliance nor took any step to furnish compliance to the Audit Party conducting current audit or to the Settlement Party specially constituted time to time for spot settlement of outstanding paras. Due to non-settlement of paras the irregularities pointed out in the ARs still continued.

## **CHAPTER – IX**

### **CONCLUSION AND RECOMMENDATIONS**

#### ***9.1 Conclusion***

The Position of management of finances of accounts in PRIs in Bihar is far from satisfactory. Recording of financial transactions through cash books and monthly and annual a/cs was found lacking and even non existent. Non-maintenance of related records and non-adherence to accounting and budgetary procedures weakened the system of internal controls.

As a result, audit could neither ascertain accuracy of facts nor the correctness of figures. It could not satisfy itself about compliance with procedures and fulfillment of objectives in all cases.

These shortcomings have a significant impact because large amounts of money are being spent by PRIs in the State.

The maintenance of accounts and records in PRIs was deficient as they maintained several Cash Books instead of one. All the transactions of all Cash Books were not compiled and Annual Accounts were not prepared. In the absence of this the position of receipt and utilization of different grants remained unascertainable. Even the basic accounting records such as Govt. grant register, Govt. loan register, advance register, deposit register, employment and asset register etc. were not maintained in absence of which the liabilities and assets of PRIs remained undisclosed.

The State Govt. were yet to issue instructions/directions to PRIs to prepare Budget and Accounts in the formats prescribed by the CAG. Creation of database on finances of PRIs had not even started.

There was lack of monitoring and supervision over works due to which 3210 works in 10 ZPs, 3549 works in 60 PSs and 2357 works in 195 Gram Panchayats were found incomplete despite payment of advances (cash and grain) of Rs 39.38 crore, Rs. 26.71 crore, Rs. 7.96 crore respectively. Execution of large number of works was entrusted to AEs/JEs/Panchayat Sewaks, which hints engagement of petty contractors in works. The departmental execution of works from all types of grants paid to PRIs was thus inefficient as the Drawing and Disbursing Officers mostly remained interested in making advance payment without ensuring its timely adjustment.

The PRIs are still to augment their own sources of receipts by imposition of taxes, fees and tolls as clear cut direction in this regard have not been issued by the State Govt. so far.

#### ***9.2 Recommendations***

The following measures are recommended for ensuring accountability of the PRI

functionaries by strengthening the transparency in accounts and ensuring effectiveness in execution of schemes:-

- (1) The PRIs may be instructed to prepare budget and accounts in Standard Budget and Accounting Formats prescribed by the CAG after duly considering the simplified accounting codes handed over to the Panchayat Raj Department in February 2007. To this end qualified staffs need to be posted in PRIs at the earliest.
- (2) Database on PRIs finances may be developed for compilation of position of different grants/funds which would help the authorities to exercise effective monitoring of schemes, assets created and employment generated.
- (3) Accounts rules in consonance with the provisions of Bihar Panchayat Raj Act, 2006 may be framed immediately as the PRIs are still observing outdated rules.
- (4) Preparation of Budget Estimates and Annual Action Plan may be ensured by the concerned authorities of the PRIs and accountability may be fixed on the responsible officials/officers for lapses in budgetary control and execution of schemes.
- (5) The accounts, records and staff of panchayat samitis may be segregated from the Block offices for ascertaining a clear position of financial transactions and performance of Panchayat Samitis.
- (6) Grants to PRIs including allotment of food grains should not be routed through the District Rural Development Agencies and should be directly released to Zila Parishads.
- (7) Funds were directly provided to PRIs by Panchayat Raj Department and Rural Development Department through DRDA. Attempts may be made to release all type of grants to PRIs by Panchayat Raj Department so that the department may be able to provide a clear picture of grants released to PRIs and utilized by them.
- (8) Internal controls systems may be strengthened for pre audit of bills/vouchers and check over collections by internal audit wing.
- (9) Transfer of functionaries and finances of 20 departments which devolved their functions to PRIs may be made effective as the finances were not released by these departments nor the functionaries transferred.

Place : Patna

Date :

**(D. JAI SANKAR)**

Examiner of Local Accounts  
Bihar, Patna

**COUNTERSIGNED**

Place : Patna

Date :

**(ARUN KUMAR SINGH)**  
Principal Accountant General  
(Audit) Bihar, Patna

**APPENDIX-I**  
**(Referred to in paragraph 2.5.1)**  
**Position of finance of Zila Parishads**

*(Rs. in crore)*

Sl. No.	Name of ZP	Period of audit	Receipts									Expenditure							Estab.	Total	Balance
			Xth	XIth	XIIth	EAS/ JRY/ SGRY	NRE GP	MP/ MLA/ MLC	Other scheme	Own receipt	Total	Xth	XIth	XIIth	SGRY	NRE GP	MP/ MLA	Other scheme			
1	Jehanabad	02-03 to 05-06	0.98	4.48	3.40	6.50	nil	0.47	1.35	1.69	18.87	0.98	4.48	3.33	5.52	Nil	0.39	1.09	1.47	17.26	1.61
2	Arwal	03-04 to 05-06	0.01	1.78	1.39	4.82	3.05	0.75	0.57	0.23	12.60	Nil	1.79	1.39	4.77	3.00	0.73	0.14	0.24	12.06	0.54
3	Nalanda	02-03 to 05-06	2.77	12.76	9.52	14.86	1.00	5.95	2.88	9.52	59.26	2.76	12.67	9.34	12.76	Nil	5.25	2.26	8.60	5.64	5.62
4	Saran	01-02 to 05-06	3.70	17.25	12.72	14.17	Nil	Nil	1.97	5.21	55.02	3.69	17.18	12.48	13.59	Nil	Nil	2.56	3.70	53.20	1.82
5	Supaul	96-97 to 05-06	2.02	11.48	6.95	14.27	Nil	0.32	3.21	1.54	39.79	2.02	11.44	3.39	13.33	Nil	0.32	2.67	0.69	33.86	5.93
6	Siwan	01-02 to 05-06	3.25	18.44	11.27	8.65	Nil	1.83	2.44	3.57	49.45	3.25	17.51	5.62	8.65	Nil	1.82	2.20	3.19	42.24	7.21
7	Darbhanga	02-03 to 05-06	3.69	16.85	12.66	0.05	Nil	Nil	3.64	3.50	40.39	3.65	16.77	6.20	0.05	Nil	Nil	4.56	1.74	32.97	7.42
8	Rohas	02-03 to 05-06	2.75	12.85	9.45	9.05	1.00	1.40	6.15	3.09	45.74	2.72	12.75	4.62	6.76	Nil	0.82	4.30	2.95	34.92	10.82
9	Kaimur	96-97 to 05-06	0.02	1.31	5.78	9.57	Nil	0.67	2.95	3.59	23.89	0.02	1.29	2.83	9.38	Nil	0.66	3.09	2.80	20.07	3.82
10	Sheikhpura	94-95 to 05-06	0.60	4.26	2.06	9.09	0.60	0.26	0.59	0.18	17.64	0.60	4.00	1.01	8.93	0.60	0.26	0.30	NA	15.70	1.94
11	Lakhisarai	96-97 to 05-06	0.01	2.33	3.07	9.09	Nil	1.68	1.81	0.25	18.24	0.00	2.31	1.53	9.21	Nil	1.37	1.32	0.27	16.01	2.23
12	Madhubani	03-04 to 05-06	0.04	11.56	15.33	7.56	Nil	Nil	2.20	1.59	38.28	0.04	11.33	7.64	7.44	Nil	Nil	1.60	1.74	29.79	8.49
<b>Total</b>			<b>19.84</b>	<b>115.35</b>	<b>93.60</b>	<b>107.68</b>	<b>5.65</b>	<b>13.33</b>	<b>29.76</b>	<b>33.96</b>	<b>419.17</b>	<b>19.73</b>	<b>113.52</b>	<b>59.38</b>	<b>100.39</b>	<b>3.60</b>	<b>11.62</b>	<b>26.09</b>	<b>27.39</b>	<b>361.72</b>	<b>57.45</b>

## APPENDIX - II

(Referred to in paragraph 2.5.2)

**Position of finance of Panchayat Samitis for the period 2001-02 to 2005-06**

(Rs. In lakh)

Sl. No	Name of PS	District	Receipt							Expenditure							Balance
			Xth F.C	XIth F.C	XIIth F.C.	SGRY	NREGP	Other	Total	Xth F.C	XIth F.C	XIIth F.C	SGRY	NREGP	Other	Total	
1	Siwan	Siwan	1.24	7.02	2.45	115.71	5.66	Nil	132.08	1.23	6.93	1.15	104.06	Nil	Nil	113.37	18.71
2	Mairwa	Siwan	0.57	3.25	1.13	118.52	Nil	Nil	123.47	0.49	2.30	Nil	89.76	Nil	Nil	92.55	30.92
3	Maharajganj	Siwan	1.05	6.19	2.07	99.88	4.74	Nil	113.93	1.04	5.50	Nil	86.52	1.63	Nil	94.69	19.24
4	Hussainganj	Siwan	1.13	6.41	2.24	141.11	Nil	Nil	150.89	1.10	5.27	1.98	135.10	Nil	Nil	143.45	7.44
5	Siswan	Siwan	0.92	4.55	1.82	91.65	Nil	Nil	98.94	0.92	3.04	1.15	84.57	Nil	Nil	89.68	9.26
6	Pachrukhi	Siwan	1.61	31.97	2.46	128.86	6.65	Nil	171.55	1.43	28.07	1.28	115.44	Nil	Nil	146.22	25.33
7	Daraunda	Siwan	1.08	6.12	2.14	119.48	5.94	Nil	134.76	0.93	4.79	0.33	91.86	1.15	Nil	99.06	35.70
8	Darauli	Siwan	1.09	25.80	2.16	105.99	Nil	Nil	135.04	0.99	25.55	Nil	88.09	Nil	Nil	114.63	20.41
9	Basantpur	Siwan	0.63	14.90	1.25	56.94	Nil	Nil	73.72	0.63	14.86	Nil	48.99	Nil	Nil	64.48	9.24
10	Lakri Naviganj	Siwan	0.81	4.60	1.60	72.37	Nil	Nil	79.38	0.81	3.83	Nil	61.16	Nil	Nil	65.00	14.38
11	Barhariya	Siwan	1.96	11.24	3.86	187.68	Nil	Nil	204.74	1.94	10.74	0.15	155.48	Nil	Nil	168.31	36.43
12	Guthani	Siwan	0.82	4.76	1.62	59.05	Nil	Nil	66.25	0.82	4.26	Nil	45.44	Nil	Nil	50.52	15.73
13	Ander	Siwan	0.72	4.08	1.43	110.70	Nil	Nil	116.93	0.72	3.00	Nil	89.98	Nil	Nil	93.70	23.23
14	Goriyakothi	Siwan	0.80	7.50	2.75	133.04	Nil	Nil	144.09	0.80	6.06	Nil	119.02	Nil	Nil	125.88	18.21
15	Raghunathpur	Siwan	1.03	26.75	2.04	107.60	Nil	Nil	137.42	1.00	26.46	1.14	93.63	Nil	Nil	122.23	15.19
16	Bhagwanpur Hat	Siwan	1.33	8.50	2.61	129.10	Nil	Nil	141.54	1.33	7.02	2.61	105.26	Nil	Nil	116.22	25.32
17	Mohania	Kaimur	1.34	11.14	2.31	237.17	Nil	Nil	251.96	1.34	10.92	1.95	224.74	Nil	Nil	238.95	13.01
18	Chand	Kaimur	0.78	4.64	1.33	139.50	Nil	Nil	146.25	0.78	1.46	Nil	132.57	Nil	Nil	134.81	11.44
19	Durgawati	Kaimur	2.53	5.24	1.54	143.69	Nil	Nil	153.00	2.53	5.14	1.27	137.66	Nil	Nil	146.60	6.40
20	Nuawn	Kaimur	0.73	3.82	1.25	104.11	Nil	Nil	109.91	0.73	3.71	0.20	102.42	Nil	Nil	107.06	2.85
21	Chainpur	Kaimur	2.07	9.68	1.90	176.28	Nil	Nil	189.93	2.05	9.48	1.81	166.63	Nil	Nil	179.97	9.96
22	Bhabhua	Kaimur	3.22	15.54	2.58	234.45	Nil	Nil	255.79	3.19	14.49	0.52	210.91	Nil	Nil	229.11	26.68
23	Ramgarh	Kaimur	0.80	8.45	1.37	134.11	Nil	Nil	144.73	0.80	8.42	Nil	121.66	Nil	Nil	130.88	13.85
24	Adhaura	Kaimur	0.37	1.04	0.59	121.05	Nil	Nil	123.05	0.32	0.96	Nil	118.12	Nil	Nil	119.40	3.65
25	Rampur	Kaimur	0.94	6.42	NA	107.20	Nil	Nil	114.56	0.87	5.60	NA	99.90	Nil	Nil	106.37	8.19
26	Kudara	Kaimur	0.98	11.86	1.69	156.61	Nil	Nil	171.14	0.96	10.71	Nil	147.02	Nil	Nil	158.69	12.45

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Sl. No	Name of PS	District	Receipt										Expenditure										Balance
			Xth F.C	Xlth F.C	XIIth F.C.	SGRY	NREGP	Other	Total	Xth F.C	Xlth F.C	XIIth F.C	SGRY	NREGP	Other	Total							
27	Bhagwanpur	Kaimur	1.16	2.85	0.86	146.33	Nil	Nil	151.20	1.13	2.18	Nil	67.63	Nil	Nil	70.94	80.26						
28	Jehanabad	Jehanabad	0.97	4.38	1.66	178.53	19.14	Nil	204.68	0.97	2.09	Nil	176.60	Nil	Nil	179.66	25.02						
29	Hulasganj	Jehanabad	0.93	3.01	Nil	96.43	Nil	Nil	100.37	0.81	1.44	Nil	92.20	Nil	Nil	94.45	5.92						
30	Ratni	Jehanabad	0.94	5.66	1.63	113.16	16.35	Nil	137.74	0.90	2.46	Nil	96.91	3.07	Nil	103.34	34.40						
31	Faridpur	Jehanabad	0.85	2.73	0.92	89.53	Nil	Nil	94.03	0.80	2.62	Nil	88.91	Nil	Nil	92.33	1.70						
32	Ghoshi	Jehanabad	1.07	3.46	1.17	121.06	Nil	Nil	126.76	1.02	2.67	Nil	118.94	Nil	Nil	122.63	4.13						
33	Makdumpur	Jehanabad	1.42	8.31	2.48	273.07	Nil	Nil	285.28	1.42	6.30	Nil	227.30	Nil	Nil	235.02	50.26						
34	Kako	Jehanabad	1.73	5.25	1.88	132.96	Nil	Nil	141.82	1.70	2.94	Nil	129.27	Nil	Nil	133.91	7.91						
35	Prataganj	Supaul	0.62	4.34	1.05	120.79	Nil	Nil	126.80	Nil	1.01	Nil	77.60	Nil	Nil	78.61	48.19						
36	Nirmali	Supaul	0.46	2.59	0.78	142.24	Nil	Nil	146.07	0.46	0.61	Nil	64.93	Nil	Nil	66.00	80.07						
37	Ragnopur	Supaul	2.51	10.48	2.11	250.93	Nil	Nil	266.03	1.26	1.41	Nil	200.80	Nil	Nil	203.47	62.56						
38	Seraigarh	Supaul	2.10	4.44	1.35	230.71	Nil	Nil	238.60	1.76	1.54	1.00	118.08	Nil	Nil	122.38	116.22						
39	Kishanpur	Supaul	1.04	14.43	Nil	233.94	Nil	Nil	249.41	1.03	6.30	Nil	187.34	Nil	Nil	194.67	54.74						
40	Pipara	Supaul	3.85	5.99	2.07	286.28	Nil	Nil	298.19	3.51	3.73	Nil	254.70	Nil	Nil	261.94	36.25						
41	Triveniganj	Supaul	1.90	10.74	3.26	431.53	Nil	Nil	447.43	Nil	3.77	Nil	375.29	Nil	Nil	379.06	68.37						
42	Supaul	Supaul	4.05	18.31	3.12	454.36	Nil	Nil	479.84	3.90	11.44	3.35	452.70	Nil	Nil	471.39	8.45						
43	Marauna	Supaul	0.87	4.91	1.48	270.53	Nil	Nil	277.79	0.85	0.97	Nil	87.47	Nil	Nil	89.29	188.50						
44	Chattarpur	Supaul	2.14	12.73	2.83	547.50	Nil	Nil	565.20	1.66	5.23	Nil	473.40	Nil	Nil	480.29	84.91						
45	Basantpur	Supaul	NA	9.26	1.73	144.62	Nil	Nil	155.61	NA	1.43	Nil	29.49	Nil	Nil	30.92	124.69						
46	Pandaul	Madhubani	2.05	15.07	2.87	173.41	Nil	Nil	193.40	1.99	14.32	Nil	137.40	Nil	Nil	153.71	39.69						
47	Rahika	Madhubani	1.48	6.25	2.53	156.16	Nil	Nil	166.42	1.20	5.13	0.93	152.45	Nil	Nil	159.71	6.71						
48	Khajauli	Madhubani	0.85	7.07	2.72	169.78	Nil	Nil	180.42	0.66	6.29	2.72	150.69	Nil	Nil	160.36	20.06						
49	Jainagar	Madhubani	1.04	9.57	NA	119.38	Nil	Nil	129.99	0.92	7.81	NA	119.21	Nil	Nil	127.94	2.05						
50	Basopatti	Madhubani	1.04	3.80	1.77	86.33	Nil	Nil	92.94	0.81	NA	Nil	48.81	Nil	Nil	49.62	43.32						
51	Madhwapur	Madhubani	2.64	14.40	1.49	90.04	Nil	Nil	108.57	2.55	13.79	Nil	83.39	Nil	Nil	99.73	8.84						
52	Harlakhi	Madhu bani	NA	5.34	1.99	44.19	Nil	Nil	51.52	NA	0.85	Nil	12.85	Nil	Nil	13.70	37.82 (figure of 1.10.05 & 31.3.06)						
53	Bisfi	Madhubani	2.01	12.80	3.43	126.20	Nil	11.29	155.73	0.75	5.27	Nil	107.31	Nil	10.31	123.64	32.09						
54	Phulparas	Madhubani	1.16	8.41	1.70	119.48	Nil	Nil	130.75	0.57	2.28	Nil	85.00	Nil	Nil	87.85	42.90						
55	Lauki	Madhubani	1.61	12.74	2.13	91.29	Nil	Nil	107.77	0.61	6.73	Nil	58.43	Nil	Nil	65.77	42.00						
56	Jhajibharpur	Madhubani	1.06	6.24	1.82	72.53	Nil	Nil	81.65	0.91	5.03	0.92	71.68	Nil	Nil	78.54	3.11						
57	Lakhnaur	Madhubani	1.03	4.74	1.76	114.93	Nil	Nil	122.46	0.92	5.17	Nil	94.51	Nil	Nil	100.60	21.86						
58	Babubarhi	Madhubani	1.33	7.98	2.28	150.53	Nil	Nil	162.12	1.29	5.77	0.85	149.72	Nil	Nil	157.63	4.49						
59	Rajnagar	Madhubani	1.53	9.21	2.61	184.19	Nil	Nil	197.54	1.53	7.91	1.18	168.42	Nil	Nil	179.04	18.50						
60	Madhepur	Madhubani	1.67	19.13	2.85	155.53	Nil	Nil	179.18	1.25	12.24	Nil	129.84	Nil	Nil	143.33	35.85						
61	Ladaniya	Madhubani	1.13	6.37	1.80	112.19	Nil	Nil	121.49	1.28	3.59	1.18	92.34	Nil	Nil	98.39	23.10						
62	Anritarhari	Madhubani	2.63	10.01	4.92	193.87	Nil	Nil	211.43	2.39	6.97	3.80	169.50	Nil	Nil	182.66	28.77						
63	Ghoghardiha	Madhubani	1.85	6.66	1.87	113.21	Nil	Nil	123.59	1.82	4.85	Nil	91.32	Nil	Nil	97.99	25.60						
64	Khatauna	Madhubani	1.28	9.95	NA	88.16	Nil	Nil	99.39	1.23	5.69	NA	58.08	Nil	Nil	65.00	34.39						
65	Benipatti	Madhubani	2.19	12.98	3.75	201.15	Nil	Nil	220.07	1.93	11.46	2.55	176.95	Nil	Nil	192.89	27.18						
		<b>Total</b>	<b>88.74</b>	<b>574.06</b>	<b>122.86</b>	<b>10158.90</b>	<b>58.48</b>	<b>11.29</b>	<b>11014.33</b>	<b>77.54</b>	<b>419.86</b>	<b>34.02</b>	<b>8453.45</b>	<b>5.85</b>	<b>10.31</b>	<b>9001.03</b>	<b>2013.30</b>						

**APPENDIX - III**  
**(Referred to in paragraph 2.5.3)**  
**Position of finance of GPs for the period 2001-02**  
**to 05-06**

(Rs in lakh)

Sl.No.	Name of GPs	Name of PSs	Receipt							Expenditure							Balance
			Xth	XIth	XIIth	SGR Y	NR EGP	Others	Total	Xth	XIth	XIth	SGRY	NR EGP	Others	Total	
1	Madhopur	Maharajganj	1.04	6.20	-	10.20	0.72	-	18.16	1.04	2.11	-	8.62	-	-	11.77	6.39
2	Patedha	-do-	1.04	5.68	1.76	7.01	0.26	0.77	16.52	1.04	5.61	1.74	6.27	-	0.65	15.31	1.21
3	Jigrawan	-do-	1.04	5.68	1.76	8.10	0.46	0.88	17.92	1.02	5.61	Nil	6.89	-	0.80	14.32	3.60
4	Dipha	Mairwa	1.04	6.18	1.76	9.65	-	-	18.63	1.04	6.18	1.76	9.30	-	-	18.28	0.35
5	Muriyari	-do-	1.04	6.02	1.76	10.49	-	0.90	20.21	1.04	5.58	1.71	9.22	-	0.89	18.44	1.77
6	Chotka Manjha	-do-	1.04	5.99	1.76	10.23	-	0.94	19.96	1.04	5.65	1.52	9.35	-	0.90	18.46	1.50
7	Rampali	Siwan	1.04	5.96	1.76	8.40	0.38	0.87	18.41	1.03	5.92	1.60	8.24	-	0.79	17.58	0.83
8	Makariyar	-do-	1.04	5.99	1.76	10.02	0.56	0.87	20.24	1.04	5.91	1.72	9.81	-	0.80	19.28	0.96
9	Nathuchhap	-do-	1.04	6.04	1.76	9.88	0.53	1.02	20.27	1.04	5.79	Nil	8.84	-	0.52	16.19	4.08
10	ChainpurMubarakpur	Siswan	1.04	5.91	1.76	11.30	-	0.98	20.99	0.97	5.63	1.75	10.80	-	0.80	19.95	1.04
11	Bhikpur	-do-	1.04	5.67	1.76	10.18	-	0.95	19.60	1.02	5.54	1.35	9.44	-	0.81	18.16	1.44
12	Naya Gaon	-do-	1.04	5.59	1.76	9.30	-	0.83	18.52	1.02	5.22	0.15	8.60	-	0.13	15.12	3.40
13	Chanp	Hussainganj	1.04	5.96	1.76	9.41	-	-	18.17	1.04	5.90	1.64	9.04	-	-	17.62	0.55
14	Harihas (West)	-do-	1.04	5.91	1.76	8.96	-	0.62	18.29	1.04	5.83	1.70	8.76	-	0.59	17.92	0.37
15	Machkana	-do-	1.04	5.73	1.76	6.91	-	-	15.44	1.04	5.65	1.51	6.26	-	-	14.46	0.98
16	Makhanpur	Pachrukhi	1.04	5.33	1.76	10.19	0.46	-	18.78	1.04	4.65	1.05	9.40	-	-	16.14	2.64
17	Sambhopur	-do-	1.04	5.96	1.76	10.05	0.56	-	19.37	1.04	5.43	1.16	9.23	-	-	16.86	2.51
18	Phalpara	-do-	1.04	6.04	1.76	9.53	0.39	-	18.76	1.02	5.86	1.58	9.46	0.22	-	18.14	0.62
19	Rajanpura	Daraunda	1.04	5.86	1.76	9.34	-	-	18.00	1.04	5.84	1.73	9.34	-	-	17.95	0.05
20	Karsant	-do-	1.05	5.91	1.76	8.79	0.45	-	17.96	1.00	5.89	1.76	8.01	-	-	16.66	1.30
21	Madsara	-do-	1.04	5.87	1.76	6.36	-	-	15.03	1.00	5.86	1.72	6.36	-	-	14.94	0.09
22	Harnahar	Darauli	1.04	5.99	1.76	10.78	-	1.14	20.71	0.88	4.69	1.65	9.43	-	0.98	17.63	3.08
23	Sarna	-do-	1.04	5.81	1.76	8.16	-	-	16.77	0.98	5.55	1.65	7.05	-	-	15.23	1.54
24	Amarpur	-do-	1.06	6.04	1.76	9.47	-	0.81	19.14	0.91	5.74	1.69	8.91	-	0.80	18.05	1.09
25	Bahadurpur	Barharia	1.04	6.01	1.76	11.01	-	0.77	20.59	1.04	5.98	1.69	10.15	-	0.74	19.60	0.99
26	Hariharpur Lalgah	-do-	1.05	5.77	1.76	8.17	-	0.71	17.46	1.02	5.77	1.75	7.04	-	0.56	16.14	1.32
27	Pakari	-do-	1.04	5.63	1.76	7.99	-	-	16.42	1.03	5.62	1.70	7.98	-	-	16.33	0.09
28	Sonhua	Guthni	1.04	5.97	1.76	10.80	-	0.98	20.55	1.04	5.19	1.32	9.58	-	0.97	18.10	2.45
29	East Guthni	-do-	1.04	5.91	1.76	8.86	-	0.83	18.40	1.04	5.46	1.41	8.35	-	0.83	17.09	1.31
30	Balua	-do-	1.04	5.86	1.76	9.30	-	1.00	18.96	1.04	5.72	1.30	8.03	-	1.00	17.09	1.87
31	Bhopatpur	Lakri Naviganj	1.04	5.89	1.76	12.53	-	0.99	22.21	1.02	5.84	1.75	12.22	-	0.93	21.76	0.45
32	Khawaspur	-do-	1.04	6.89	1.76	10.18	-	0.86	20.73	1.01	6.27	1.75	10.17	-	0.85	20.05	0.68
33	Dumra	-do-	1.04	6.07	1.76	9.77	-	0.95	19.59	1.03	6.07	1.76	9.7	-	0.91	19.47	0.12

Sl. No.	Name of GPs	Name of PSs	Receipt							Expenditure							Balance
			Xt h	XIth	XIIth	SGRY	NRE GP	Others	Total	X th	XIth	XIIth	SGRY	NRE GP	Others	Total	
34	Asawan	Ander	1.04	5.81	1.76	7.91	-	0.96	17.48	1.03	5.42	Nil	6.87	-	0.46	13.78	3.70
35	Narendrapur	-do-	1.04	5.86	1.76	9.35	-	2.23	20.24	1.03	5.41	0.95	8.82	-	2.00	18.21	2.03
36	Khendain	-do-	1.04	5.71	-	9.56	-	0.98	17.29	1.04	5.65	-	8.81	-	0.77	16.27	1.02
37	Majhwalia	Goriya Kothi	1.04	6.11	1.76	11.74	-	0.96	21.61	1.02	6.07	1.75	11.68	-	0.86	21.38	0.23
38	Barhoga Parsotim	-do-	1.04	5.83	1.76	9.14	-	1.05	18.82	1.04	5.71	1.65	8.52	-	0.78	17.70	1.12
39	Hariharapur	-do-	1.04	5.84	1.76	8.46	-	0.96	18.06	1.02	5.82	1.73	7.81	-	0.96	17.34	0.72
40	Brahmsthan	Bhagwanpur Hat	1.04	5.94	1.77	4.83	-	0.79	14.37	1.04	5.90	1.75	4.77	-	0.79	14.25	0.12
41	Gopalpur	-do-	-	6.15	1.77	10.58	-	0.69	19.19	-	6.08	1.44	10.57	-	0.69	18.78	0.41
42	Bhikampur	-do-	1.04	5.90	1.77	10.01	-	-	18.72	0.97	4.93	1.31	7.89	-	-	15.10	3.62
43	Wasaun	Basantpur	1.05	6.61	1.77	11.94	-	0.95	22.32	1.04	5.85	1.69	11.72	-	0.92	21.22	1.10
44	Rajapur	-do-	1.05	5.87	1.76	11.56	-	0.84	21.08	1.04	5.81	1.60	10.05	-	0.80	19.30	1.78
45	Wajuar hotra	-do-	1.04	5.86	1.76	9.52	-	0.93	19.11	1.03	5.72	1.39	8.72	-	0.66	17.52	1.59
46	Chainpura	Adhora	5.23	5.95	1.76	16.63	-	1.23	30.80	5.08	5.40	1.15	16.42	-	0.62	28.67	2.13
47	Barban Kala	-do-	6.36	5.81	1.76	17.02	-	2.44	33.39	6.34	5.24	1.52	16.94	-	2.40	32.44	0.95
48	Sadaki	-do-	10.36	5.57	1.78	21.00	-	-	38.71	8.89	4.95	1.25	20.71	-	-	35.80	2.91
49	Jalalpur	Rampur	1.04	6.00	1.76	19.66	-	6.36	34.82	0.99	5.92	1.27	19.59	-	6.12	33.89	0.93
50	Pasai	-do-	1.04	5.93	1.76	19.71	-	4.01	32.45	1.04	5.32	1.50	19.69	-	3.31	30.86	1.59
51	Kudari	-do-	6.45	-	1.76	18.22	-	-	26.43	5.21	-	1.39	18.08	-	-	2.68	1.75
52	Sasna	Kudara	1.04	6.00	1.76	17.94	-	4.00	30.74	1.03	5.86	1.64	17.92	-	3.47	29.92	0.82
53	Salathua	-do-	1.04	6.34	1.77	14.10	-	3.98	27.23	1.04	6.31	1.76	14.10	-	3.69	26.90	0.33
54	Siswar	-do-	1.04	5.96	1.76	16.58	-	4.85	30.19	1.03	5.96	1.76	16.57	-	4.40	29.72	0.47
55	Todi	Bhagwanpur	1.07	7.69	1.76	19.99	-	4.50	35.01	1.04	7.67	1.76	19.98	-	4.19	34.64	0.37
56	Bhagwanpur	-do-	1.04	6.08	1.76	17.59	-	-	22.95	1.04	5.99	1.16	17.07	-	-	24.94	1.46
57	Saraiya	-do-	1.04	5.97	1.76	14.07	-	-	33.38	1.02	5.86	1.40	13.21	-	-	21.64	1.31
58	Bahmaur Khas	Mohania	1.05	5.97	1.76	21.02	-	3.58	36.71	1.04	6.08	1.47	20.99	-	3.33	32.67	0.71
59	Bharkhar	-do-	1.04	6.16	1.76	23.87	-	3.88	27.76	1.21	6.13	1.15	23.23	-	3.13	34.63	2.08
60	Dadawan	-do-	1.25	6.24	1.76	3.85	-	4.66	24.86	1.02	5.88	0.82	13.40	-	3.96	25.52	2.24
61	Dulhi	Chand	1.04	5.99	1.76	12.12	-	3.95	35.38	1.04	6.17	1.56	11.83	-	3.84	24.13	0.73
62	Shivrampur	-do-	1.04	6.22	1.76	22.30	-	4.06	33.42	1.02	5.87	1.43	21.75	-	3.79	34.18	1.20
63	Parhi	-do-	1.04	6.04	1.76	20.57	-	4.01	26.15	0.97	4.14	1.56	18.20	-	3.87	30.52	2.90
64	Karnpura	Durgawati	1.09	6.04	1.76	13.43	-	3.83	34.34	1.04	5.58	Nil	13.11	-	3.13	21.35	4.80
65	Khajura	-do-	1.05	6.02	1.77	17.64	-	7.86	35.53	1.04	5.89	1.57	17.46	-	7.33	32.98	1.36
66	Chanu	-do-	1.04	5.93	1.76	19.98	-	6.82	29.90	1.04	5.98	1.60	19.90	-	6.58	35.01	0.52
67	Akhini	Nuon	1.04	6.00	1.76	18.05	-	3.05	21.88	1.04	4.09	1.75	18.05	-	2.78	29.60	0.30
68	Dunduna	-do-	1.04	4.16	1.76	12.60	-	2.32	25.77	1.03	6.19	1.72	12.60	-	2.10	21.55	0.33
69	Nuon	-do-	1.04	6.28	1.76	12.57	-	4.12	21.98	1.02	6.03	1.65	12.17	-	3.89	24.93	0.84
70	Ramgarh	Chainpur	1.05	6.27	1.76	12.90	-	-	35.88	1.05	6.09	1.49	11.51	-	-	20.05	1.93
71	Barhauna	-do-	1.05	6.14	1.76	22.43	-	4.50	35.88	1.05	6.09	1.60	22.12	-	4.04	34.90	0.98
72	Merh	-do-	1.04	5.85	1.77	17.23	-	4.17	30.06	0.98	5.35	1.46	15.60	-	4.15	27.54	2.52

Sl. No.	Name ofGPs	Name ofPSs	Receipt						Expenditure							Balance	
			Xth	XIth	XIIth	SGR Y	NR EGP	Others	Total	Xth	XIth	XIIth	SG RY	NR EGP	Others		Total
73	Dumdum	Bhabhua	1.05	6.06	1.76	9.24	-	4.52	22.63	1.04	5.63	1.70	8.09	-	4.46	20.92	1.71
74	Sikthi	-do-	1.05	5.98	1.76	17.31	-	4.24	30.34	1.02	5.97	1.35	17.18	-	3.31	28.83	1.51
75	Sonhan	Bhabhua	1.05	6.38	1.76	15.72	-	5.93	30.84	1.05	6.37	1.56	15.12	-	4.74	28.84	2.00
76	Sahadullahpur Darwan	Ramgarh	1.04	6.16	1.76	11.13	-	3.70	23.79	1.03	5.95	0.60	10.10	-	3.56	21.24	2.55
77	Aahiwas	-do-	1.04	6.07	1.76	18.30	-	3.23	30.40	1.04	5.48	1.45	16.76	-	2.69	27.42	2.98
78	Mahuwar	-do-	1.05	6.04	1.76	20.77	-	3.25	32.87	1.05	6.03	1.70	20.74	-	2.93	32.45	0.42
79	Sevnan	Jehanabad	1.04	5.97	1.77	13.87	-	1.94	24.59	1.04	5.96	1.69	13.79	-	1.82	24.26	0.33
80	Manday bigha	-do-	1.04	6.09	1.76	15.95	-	1.96	26.8	1.02	5.74	1.65	15.91	-	1.34	25.66	1.14
81	Amain	-do-	1.04	6.07	1.78	23.35	-	7.92	40.16	1.01	5.58	1.20	23.03	-	7.35	38.17	1.99
82	Kaur	Hulasganj	1.04	8.85	1.76	17.86	-	2.66	32.17	1.01	5.03	1.60	17.76	-	2.59	28.49	3.68
83	Bouri	-do-	1.04	5.91	1.76	17.65	-	1.75	28.11	0.96	5.05	0.05	17.23	-	0.89	24.18	3.93
84	Tira	-do-	1.04	5.60	1.76	21.47	-	1.41	31.28	0.83	5.29	1.12	19.13	-	0.79	27.16	4.12
85	Kansua	Ratni Faridpur	1.04	5.91	1.76	14.38	-	2.55	25.64	1.04	5.90	1.76	14.25	-	2.55	25.50	0.14
86	Pandaul	-do-	1.04	5.94	1.76	16.60	-	2.11	27.45	1.04	5.93	1.64	16.34	-	1.96	26.91	0.54
87	Uchita	-do-	1.04	5.92	1.76	16.05	-	2.42	27.19	1.04	5.89	1.50	16.03	-	2.27	26.73	0.46
88	Devra	Modanganj	1.04	5.91	1.76	16.77	-	2.30	27.78	1.01	5.62	0.96	16.63	-	1.59	25.81	1.97
89	Gandhar	-do-	1.04	5.96	1.76	17.80	-	2.27	28.83	1.02	5.96	Nil	17.80	-	2.10	26.88	1.95
90	Jayatipur Kurua	-do-	1.04	5.91	1.76	15.09	-	2.15	25	1.02	5.88	1.21	14.29	-	1.40	23.80	2.15
91	Shahpur	Ghoshi	1.04	5.91	1.76	19.68	-	-	28.39	0.95	5.91	1.75	19.65	-	-	28.26	0.13
92	Uber	-do-	1.04	4.92	1.76	19.40	-	-	27.12	0.64	3.57	1.30	18.98	-	-	24.49	2.63
93	Parwan	-do-	1.64	5.51	1.76	19.54	-	-	28.45	1.64	5.50	1.61	19.52	-	-	28.27	0.18
94	Kohra	Makhdumpur	1.04	5.91	1.76	15.09	-	-	23.80	0.76	5.86	1.16	14.88	-	-	22.66	1.14
95	Solhanda	-do-	1.04	5.90	1.76	25.50	-	-	34.20	1.01	5.90	1.71	25.49	-	-	34.11	0.09
96	Bela-bira	-do-	1.04	6.95	1.76	21.24	-	-	30.99	0.98	6.64	1.72	21.13	-	-	30.47	0.52
97	North Serthu	Kako	1.64	5.78	1.76	13.97	-	-	23.15	1.64	5.75	1.76	13.91	-	-	23.06	0.09
98	Bhawanipur South	Pratapganj	1.05	5.91	-	22.16	-	-	29.12	1.01	5.90	-	22.14	-	-	29.05	0.07
99	Majhari	Nirmali	1.04	8.83	1.76	18.61	-	-	30.24	Nil	8.57	1.60	14.85	-	-	25.02	5.22
100	Dighia	-do-	1.04	5.91	1.76	22.70	-	-	31.41	Nil	3.16	Nil	14.30	-	-	17.46	13.95
101	Bela Singermoti	Nirmali	1.04	5.91	1.76	18.89	-	-	27.60	Nil	5.56	1.50	15.67	-	-	22.73	4.87
102	Boraha	Raghopur	1.04	6.07	1.76	19.43	-	0.12	28.42	0.92	4.36	1.76	18.22	-	0.12	25.38	3.04
103	Karjain	-do-	1.04	5.97	1.76	-	-	-	8.77	0.99	4.76	0.15	-	-	-	5.90	2.87
104	Piprahi	-do-	1.04	4.71	1.76	28.59	-	-	36.10	Nil	3.38	Nil	26.18	-	-	29.56	6.54
105	Pipra Khurd	Saraigarh	Nil	8.83	1.77	24.53	-	-	35.13	Nil	6.89	1.69	24.31	-	-	32.89	2.24
106	Zilla Dumari	-do-	1.04	6.02	1.77	16.04	-	-	24.87	0.99	5.99	1.74	15.94	-	-	24.66	0.21
107	Hanuman nagar	-do-	1.05	5.95	1.76	11.77	-	-	20.53	0.99	5.83	1.73	11.72	-	-	20.27	0.26
108	Kathhara Kadampura Kisanpur	-do-	1.04	8.20	1.76	13.17	-	-	24.17	0.82	6.69	1.75	13.14	-	-	22.40	1.77
109	Dubiyahi	-do-	1.04	5.95	1.76	17.17	-	-	25.92	0.92	5.84	1.75	16.55	-	-	25.06	0.86
110	Bouraha	-do-	1.04	5.94	1.76	25.91	-	-	34.65	0.87	5.11	0.01	25.89	-	-	31.88	2.77
111	Ramnagar	Pipra	1.07	8.54	1.76	14.79	-	-	26.16	1.04	8.37	1.36	6.74	-	-	17.51	8.65

Sl.No.	Name of GPs	Name of PSs	Receipt							Expenditure							Balance
			Xth	XIth	XIIth	SG RY	NR EG P	Others	Total	Xth	XIth	XIIth	SG RY	NR EG P	Others	Total	
112	Thumba	-do-	1.05	7.76	1.77	19.21	-	0.12	29.91	1.03	6.73	1.67	19.11	-	0.12	28.66	1.25
113	Maheshpur	-do-	1.05	5.95	1.77	26.01	-	0.10	34.88	1.04	5.85	1.53	18.73	-	0.10	27.25	7.63
114	Manganj West	Triveniganj	1.05	6.05	1.76	19.48	-	-	28.34	1.04	5.91	1.76	4.60	-	-	13.31	15.03
115	Hariharpatti	-do-	1.04	6.30	1.80	41.05	-	-	50.19	Nil	5.42	0.63	39.24	-	-	45.29	4.9
116	Pulwaha	-do-	1.04	5.88	1.76	41.52	-	-	50.20	0.99	Nil	Nil	41.29	-	-	42.28	7.92
117	Kariho	Supaul	1.04	8.02	1.76	25.80	-	-	36.62	0.74	7.62	1.69	24.60	-	-	34.65	1.97
118	Lokha	-do-	1.04	6.09	1.76	22.00	-	-	30.89	0.87	4.77	1.05	16.94	-	-	23.63	7.26
119	Bairiya	-do-	1.04	5.91	1.76	25.00	-	0.09	33.80	0.93	5.13	1.70	24.25	-	0.09	32.10	1.70
120	Kadmaha	Marauna	1.04	5.92	1.76	9.70	-	-	18.42	0.15	5.27	Nil	7.73	-	-	13.15	5.27
121	Sarojabela	-do-	1.04	5.69	1.76	14.98	-	0.14	23.61	0.58	3.37	1.40	14.80	-	0.14	20.29	3.32
122	Ghogharia	-do-	1.04	5.88	1.76	26.26	-	-	34.94	1.01	5.77	1.75	25.93	-	-	34.46	0.48
123	Bhagwanpur	Basantpur	1.04	8.85	1.76	25.87	-	0.13	37.65	0.07	5.31	0.08	24.32	-	0.12	29.90	7.75
124	Basantpur	-do-	1.04	5.98	1.76	27.71	-	0.14	36.63	Nil	5.53	1.25	27.28	-	0.13	34.19	2.44
125	Parmanandpur	-do-	1.04	6.00	1.76	31.90	-	0.12	40.82	Nil	5.77	1.59	31.89	-	0.11	39.36	1.46
126	Mohammadganj	Chhatapur	1.05	5.91	Nil	38.72	-	0.10	45.78	0.99	5.05	Nil	38.14	-	-	44.18	1.60
127	Chhatapur	-do-	1.05	6.00	1.76	20.67	-	-	29.48	0.99	5.49	1.15	18.86	-	-	26.49	2.99
128	Gwalpara	-do-	Nil	5.93	1.76	35.75	-	-	43.44	Nil	4.31	1.53	35.56	-	Nil	41.40	2.04
129	Sagarpur	Pandaul	1.04	5.91	1.76	11.02	-	1.78	21.51	1.03	5.59	1.48	7.73	-	1.58	17.41	4.10
130	Bolahi	-do-	1.04	7.74	1.76	10.86	-	0.88	22.28	1.03	7.63	1.47	9.00	-	0.86	19.99	2.29
131	Meghoul	-do-	1.04	9.47	1.76	10.83	-	1.22	24.32	1.04	9.43	1.76	10.77	-	1.14	24.14	0.18
132	Sanor	Rahika	1.07	8.61	1.76	13.61	-	0.82	25.87	1.04	8.58	1.73	13.59	-	0.68	25.62	0.25
133	Kakraul	-do-	1.04	5.94	1.76	8.62	-	0.97	18.33	1.04	5.87	0.97	6.31	-	0.66	14.85	3.48
134	Sapta	-do-	1.04	7.70	-	7.63	-	0.99	17.36	1.01	6.37	-	6.84	-	0.73	14.95	2.41
135	Khajauli	Khajauli	1.04	6.41	1.76	8.39	-	1.65	19.25	1.04	6.40	1.76	8.34	-	1.64	19.18	0.07
136	Datuwar	-do-	1.04	6.02	1.77	10.07	-	1.04	19.94	1.04	5.34	0.92	8.61	-	0.17	16.08	3.86
137	Bhakua	-do-	1.06	5.95	1.76	7.37	-	1.01	17.15	1.06	5.68	1.65	7.26	-	0.85	16.50	0.65
138	Selra	Jaynagar	1.04	5.93	1.79	12.09	-	0.43	21.28	1.03	5.90	1.68	11.61	-	0.30	20.52	0.76
139	Dodwar	-do-	1.04	5.91	1.76	8.37	-	0.60	17.68	1.02	5.63	1.21	7.32	-	0.38	15.56	2.12
140	Belhi (South)	-do-	1.04	5.90	1.76	7.88	-	0.69	17.27	1.03	5.65	1.75	7.88	-	0.53	16.84	0.43
14	Kataiya	Basopatti	1.07	5.88	1.76	8.17	-	-	16.88	1.06	5.33	1.76	7.74	-	-	15.89	0.99
14	Rajfet	-do-	1.04	5.92	1.76	8.20	-	0.87	17.79	1.04	5.92	1.68	7.27	-	0.67	16.58	1.21
14	Bassopatti (West)	-do-	1.04	6.00	1.77	8.17	-	1.00	17.98	0.91	5.71	1.60	8.01	-	0.79	17.02	0.96
14	Salempur	Madhwapur	1.04	5.99	1.76	11.06	-	1.61	21.46	1.04	5.93	1.76	10.65	-	1.45	20.83	0.63
14	Uttra	-do-	1.04	6.05	1.76	12.15	-	0.71	21.71	1.04	5.92	1.76	10.26	-	0.66	19.64	2.07
14	Balia	-do-	1.04	5.90	1.76	6.35	-	1.13	16.18	1.03	5.78	0.97	6.11	-	1.00	14.89	1.29
14	Kauna Barhi	Harlakhi	1.05	7.19	1.76	5.52	-	0.48	16.00	0.99	6.86	1.47	5.44	-	0.33	15.09	0.91
14	Chahuta	Bisfi	1.05	5.91	-	7.05	-	0.84	14.85	1.00	4.71	-	5.70	-	0.62	12.03	2.82
14	Khairibanka	-do-	1.04	8.07	-	7.12	-	0.52	16.75	1.03	7.74	-	6.94	-	0.31	16.02	0.73
150	Balha	-do-	1.06	6.09	-	7.01	-	0.67	14.83	1.03	5.95	-	5.99	-	0.47	13.44	1.39
151	Mahthour Khurd	Phulparas	1.05	6.08	1.76	8.37	-	2.44	19.70	1.04	6.07	1.76	8.35	-	2.35	19.57	0.13
152	Bathnaha	-do-	-	6.55	-	7.99	-	-	14.54	-	6.30	-	6.54	-	-	12.84	1.70
153	Dairawan	-do-	1.04	6.04	1.76	11.94	-	4.32	25.10	1.03	6.03	1.69	11.82	-	3.74	24.31	0.79

Sl. No.	Name of GPs	Name of PSs	Receipt							Expenditure							Balance
			Xth	XIth	XIIth	SGRY	NR EG P	Others	Total	Xth	XIth	XIIth	SGRY	NR EG P	Others	Total	
154	Narhia North	Laukahi	1.06	6.04	1.76	8.64	-	-	17.50	1.00	6.04	1.75	7.19	-	-	15.98	1.52
155	Narhia South	-do-	1.07	4.78	1.77	2.86	-	1.23	11.71	1.06	2.85	1.33	3.68	-	1.02	9.94	1.77
156	Laukahi	-do-	1.06	6.07	1.76	10.70	-	0.61	20.20	0.95	5.47	1.29	8.61	-	0.18	16.50	3.70
157	Balni Mehanth	Jhanjharpur	1.04	5.95	1.76	14.86	-	0.16	23.77	1.01	5.76	0.84	13.48	-	0.12	21.21	2.56
158	Lohna (North)	-do-	1.04	5.97	1.76	4.93	-	1.11	14.81	1.04	5.95	1.20	4.29	-	1.00	13.48	1.33
159	Raiyam East	-do-	1.04	6.02	1.76	7.24	-	1.24	17.30	0.99	4.88	1.38	5.43	-	0.82	13.50	3.80
160	Dwip West	Lakhnaur	1.04	6.69	1.76	9.59	-	-	19.08	0.80	6.67	1.11	7.93	-	-	16.51	2.57
161	Tamuraia	-do-	1.06	6.05	1.76	8.30	-	1.14	18.31	0.89	5.44	1.70	5.03	-	0.26	13.32	4.99
162	Kaithinia	-do-	1.04	6.24	1.76	11.15	-	0.65	20.84	1.04	4.96	1.70	8.91	-	0.46	17.03	3.81
163	Basha	Babubarhi	1.05	5.90	1.76	6.21	-	0.94	15.86	0.98	5.89	1.75	5.91	-	0.84	15.37	0.49
164	Chhorhi	-do-	1.07	7.95	-	5.97	-	1.18	16.17	1.06	5.15	-	5.74	-	0.73	12.68	3.49
165	Murhaddi	-do-	1.04	5.95	1.76	11.03	-	1.15	20.93	1.04	5.94	1.71	9.20	-	1.11	19.00	1.93
166	Pariharpur	Rajnagar	1.04	6.10	1.76	5.97	-	1.02	15.89	1.03	6.10	1.70	4.79	-	0.89	14.51	1.38
167	Chichari Kanoongo	-do-	1.05	5.88	1.76	12.88	-	0.81	22.38	1.03	5.86	1.74	12.76	-	0.78	22.17	0.21
168	Patwara South	-do-	1.05	6.28	1.76	11.12	-	0.71	20.92	1.04	6.16	1.75	9.45	-	0.49	18.89	2.03
169	Raj Madhepur East	Madhepur	1.07	7.94	1.79	9.94	-	0.96	21.7	1.05	7.43	1.76	9.47	-	0.87	20.58	1.12
170	Matras	-do-	1.05	5.98	1.76	10.37	-	0.91	20.07	0.99	5.89	1.73	10.01	-	0.77	19.39	0.68
171	Sunder Virajeet	-do-	1.74	5.99	1.77	6.49	-	0.12	16.11	1.03	5.98	1.73	5.23	-	1.03	15.00	1.11
172	Padma	Ladania	1.04	6.04	1.77	6.56	-	0.96	16.37	0.85	6.01	1.53	5.99	-	0.68	15.06	1.31
173	Dalokhar	-do-	1.08	6.48	1.27	8.34	-	1.44	19.11	1.07	6.44	1.15	8.34	-	1.39	18.39	0.72
174	Gidhwas	-do-	1.07	6.07	1.76	9.98	-	0.90	19.78	1.06	6.06	1.74	9.98	-	0.82	19.66	0.12
175	Andhrathi South	Andhrathi	1.06	6.02	1.78	5.09	-	0.87	14.82	1.05	5.63	1.76	4.18	-	0.69	13.31	1.51
176	Nanaur	-do-	1.05	5.97	3.52	19.80	-	1.16	31.50	1.05	5.78	Nil	7.29	-	1.09	15.21	16.29
177	Shiwa	-do-	1.04	5.95	3.54	9.80	-	1.10	21.43	1.03	5.42	2.03	8.45	-	1.00	17.93	3.50
178	Chhajana	-do-	2.82	5.93	1.76	5.78	-	1.38	17.67	2.81	5.91	1.70	4.80	-	1.26	16.48	1.19
179	Parsa North	-do-	1.06	6.11	1.76	5.41	-	0.81	15.15	1.04	5.87	0.96	4.70	-	0.75	13.32	1.83
180	Sangi	-do-	1.06	5.93	1.76	6.75	-	-	15.50	1.05	5.74	1.20	5.62	-	-	13.61	1.89
181	Lalmania	Khutauna	1.04	5.99	1.76	12.59	-	1.22	22.60	1.00	5.96	1.07	10.67	-	0.73	19.43	3.17
182	Siktiyahi	-do-	1.07	5.95	1.76	8.63	-	0.75	18.16	1.02	5.66	1.63	8.36	-	0.38	17.05	1.11
183	Karmagh	-do-	1.04	6.13	1.76	9.74	-	1.27	19.94	0.89	5.94	-	7.46	-	1.18	15.47	4.47
184	Tyonth	Benipatti	1.05	6.02	1.76	9.36	-	0.97	19.16	1.05	5.96	1.58	8.32	-	0.81	17.72	1.44
185	Parkauli	-do-	1.04	5.95	1.76	8.81	-	1.16	18.72	1.03	5.79	1.75	8.47	-	1.14	18.18	0.54
186	Arer	-do-	1.05	6.00	1.76	7.48	-	0.92	17.21	0.93	5.99	1.59	6.10	-	0.53	15.14	2.07
187	Dairwan	Kudara	1.04	6.04	1.76	11.94	-	4.32	25.10	1.03	6.03	1.69	11.82	-	3.74	24.31	0.79
188	Sakari	-do-	1.04	11.07	1.76	14.89	-	7.15	35.91	1.02	10.75	1.53	13.05	-	6.08	32.43	3.48
189	Maura	-do-	1.04	6.06	1.77	12.86	-	7.07	28.80	1.02	6.01	1.75	12.85	-	5.87	27.50	1.30
190	Barahara	Marauna	1.04	6.09	1.76	19.92	-	0.14	28.95	Nil	4.39	1.45	18.96	-	Nil	24.80	4.15
19	Maraua South	-do-	1.04	6.00	1.76	14.70	-	-	23.50	0.58	4.80	0.90	14.62	-	-	20.90	2.60
19	Maraua North	-do-	1.04	6.03	1.76	16.08	-	-	24.91	1.03	5.09	1.50	15.44	-	-	23.06	1.85
19	Madhopur	Khutauna	1.04	5.98	1.76	12.16	-	1.22	22.16	1.01	5.27	-	10.14	-	1.09	17.51	4.65
19	Majhaura	-do-	1.04	6.04	1.76	13.31	-	1.06	23.21	1.04	3.86	-	10.20	-	0.41	15.51	7.70
19	Persahi (East)	-do-	1.08	6.05	1.76	9.12	-	1.62	19.63	0.93	6.03	1.20	8.73	-	0.60	17.49	2.14
<b>Total</b>			<b>226.60</b>	<b>1194.73</b>	<b>327.23</b>	<b>2669.36</b>	<b>4.77</b>	<b>253.34</b>	<b>4676.03</b>	<b>205.34</b>	<b>1105.25</b>	<b>252.81</b>	<b>2476.85</b>	<b>0.22</b>	<b>219.11</b>	<b>4259.58</b>	<b>416.45</b>

**APPENDIX-IV**  
**(Referred to in paragraph 4.2.1)**  
**Details of works executed by Zila Parishads and position of**  
**completion of work**

*(Rs in crore)*

Sl. No.	Name of ZP	Works undertaken							Works completed								No. of Incomplete schemes	Estimated cost of incomplete schemes	Advance involved in incomplete schemes	
		Xth FC	XIth FC	XIIth FC	EAS/SGRY	NR EGP	MP MLA MLC	Others	Total	Xth FC	XIth FC	XIIth FC	EAS/SGRY	NR EGP	MP MLA MLC	Others				Total
1	Arwal	Nil	6	8	771	-	78	NA	863	Nil	6	Nil	650	-	21	NA	627	186	NA	2.43
2	Nalanda	NA	NA	NA	788	-	NA	NA	788	NA	NA	NA	399	-	NA	NA	399	389	NA	2.15
3	Darbhanga	36	83	NA	Nil	-	NA	NA	119	Nil	41	NA	Nil	-	NA	NA	41	78	0.14	0.10
4	Madhubani	36	105	18	951	-	NA	6	1116	32	85	8	532	-	NA	5	662	454	7.59	3.33
5	Kaimur	NA	NA	NA	807	-	NA	NA	807	NA	NA	NA	415	-	NA	NA	415	392	NA	3.21
6	Rohtas	NA	33	NA	NA	-	111	Nil	144	Nil	20	NA	NA	-	13	NA	33	111	1.41	0.80
7	Lakhisarai	NA	NA	36	645	-	NA	NA	681	NA	NA	NA	124	-	NA	NA	124	557	13.38	9.11
8	Saran	16	62	2	829	-	Nil	NA	909	5	16	Nil	457	-	NA	NA	478	431	6.34	4.99
9	Siwan	2	10	NA	1176	-	95	NA	1283	Nil	Nil	NA	869	-	NA	NA	869	414	NA	6.92
10	Supaul	1	6	Nil	289	-	38	3	337	Nil	Nil	Nil	139	-	Nil	Nil	139	198	NA	6.34
	<b>Total</b>	<b>91</b>	<b>305</b>	<b>64</b>	<b>6256</b>	<b>-</b>	<b>322</b>	<b>9</b>	<b>7047</b>	<b>37</b>	<b>168</b>	<b>8</b>	<b>3585</b>	<b>-</b>	<b>34</b>	<b>5</b>	<b>3837</b>	<b>3210</b>	<b>28.86</b>	<b>39.38</b>

**APPENDIX - V**  
(Referred to in paragraph 4.2.2)  
**Position of schemes executed by Panchayat Samitis**

(Rs. in lakh)

SL.No.	Name of PS	District	Works undertaken for execution					Total	Work executed					Total	Total No. of incomplete scheme	Estimated cost	Advance involved
			X	XI	XII	SGRY	NREGP		X	XI	XII	SGRY	NREGP				
1	Maharajganj	Siwan	1	36	NA	157	6	200	1	28	NIL	137	NIL	166	34	18.50	8.09
2	Mairwa	Siwan	1	6	NIL	78		85	1	6	NIL	42		49	36	33.53	10.62
3	Siwan	Siwan	1	5	2	124		132	NIL	1	NIL	31		32	100	115.14	107.10
4	Siswan	Siwan	NA	NA	NA	NA		NA	NA	NA	NIL	NA		NA	NA	NA	NA
5	Hussainganj	Siwan	1	5	1	140		147	1	4	NIL	127		132	15	30.30	14.59
6	Pachrukhi	Siwan	3	3	4	174		184	2	3	NIL	55		60	124	114.23	68.71
7	Daraundha	Siwan	3	11	1	183	2	200	3	6	NIL	30	NIL	39	161	119.02	82.91
8	Darauli	Siwan	1	5	NIL	164		170	1	2	NIL	122		125	45	28.33	13.90
9	Barharia	Siwan	2	5	NIL	132		139	2	5	NIL	92		99	40	24.92	22.10
10	Guthni	Siwan	1	7	NIL	118		126	1	7	NIL	82		90	36	19.30	11.27
11	Lakri Naviganj	Siwan	1	6	NIL	81		88	1	3	NIL	75		79	9	23.36	13.04
12	Ander	Siwan	NA	NA	NA	133		133	NA	NA	NA	87		87	46	69.80	57.05
13	Goriakothi	Siwan	NA	NA	NA	95		95	NA	NA	NA	27		27	68	87.93	52.10
14	Raghunathpur	Siwan	1	14	5	146		166	1	12	2	77		92	74	48.34	30.45
15	Bhagwanpur hat	Siwan	1	10	NA	117		128	1	8	NA	112		121	7	5.84	4.85
16	Basantpur	Siwan	NA	NA	NA	NA		NA	NA	NA	NA	NA		NA	NA	NA	NA
17	Adhaura	Kaimur	1	6	NIL	45		52	1	6	NIL	44		51	1	4.74	1.40
18	Rampur	Kaimur	1	18	NIL	167		186	1	18	NIL	113		132	54	44.32	27.84
19	Kudara	Kaimur	1	18	NIL	110		129	1	8	NIL	83		92	37	35.21	29.83
20	Bhagwanpur	Kaimur	2	6	NIL	61		69	2	6	NIL	23		31	38	100.48	57.31
21	Mohania	Kaimur	2	11	1	217		231	2	11	1	182		196	35	29.55	25.78
22	Chand	Kaimur	1	6	NIL	115		122	1	1	NIL	79		81	41	44.35	22.41
23	Durgawati	Kaimur	2	32	2	158		194	2	31	NIL	98		131	63	48.32	41.23
24	Nuon	Kaimur	5	14	2	72		93	5	13	NIL	69		87	6	10.80	8.08
25	Chainpur	Kaimur	3	15	2	127		147	3	15	2	97		117	30	29.18	21.50
26	Bhabhua	Kaimur	NA	NA	NA	NA		NA						NA	NA	NA	NA
27	Ramgarh	Kaimur	1	11	NIL	84		96	1	11	NIL	70		82	14	21.91	9.33
28	Jehanabad	Jehanabad	34	38	NIL	299		371	29	32	NIL	189		250	121	108.38	81.73
29	Hulesganj	Jehanabad	15	32	NIL	119		166	8	25	NIL	NIL		33	133	100.92	33.78
30	Ratni Faridpur	Jehanabad	6	22	NIL	122		150	3	12	NIL	59		74	76	69.94	29.62
31	Madanganj	Jehanabad	11	50	NIL	304		365	11	50	NIL	242		303	62	42.37	22.64
32	Ghoshi	Jehanabad	14	32	NIL	283		329	14	31	NIL	183		228	101	74.17	51.76
33	Makhdumpur	Jehanabad	NA	NA	NA	NA	NIL	NA	NA	NA	NA	NA	NIL	NIL	NA	NA	NA
34	Kako	Jehanabad	NA	NA	NA	NA	NIL	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
35	Pratapganj	Supaul	NIL	1	NIL	23		24	NIL	NIL	NIL	11		11	13	37.58	19.97
36	Nirmai	Supaul	1	3	1	22		27	1	2	1	9		13	14	67.69	41.07
37	Raghopur	Supaul	NA	NA	NA	58		58	NA	NA	NIL	49	NIL	49	9	47.10	17.53
38	Saraigarh	Supaul	1	2	1	67		71	NIL	1	NIL	25		26	45	171.83	68.47
39	Kishanpur	Supaul	1	3	NIL	67		71	1	2	NIL	32		35	36	124.39	66.00
40	Pipara	Supaul	4	2	NIL	90		96	2	2	NIL	53		57	39	167.50	84.61

Sl.No.	Name of PS	District	Works undertaken for execution					Total	Work executed					Total	Total No. of incomplete scheme	Estimated cost	Advance involved
			X	XI	XII	SGRY	NREGP		X	XI	XII	SGRY	NREGP				
41	Triveniganj	Supaul	1	6	NIL	111		118	1	3	NIL	69		73	45	229.70	122.78
42	Supaul	Supaul	1	19	1	121		142	1	19	1	81		102	40	174.29	98.08
43	Marauna	Supaul	NA	NA	NIL	103		103	NA	NA	NIL	14		14	89	259.29	125.08
44	Basantpur	Supaul	NA	NA	NA	52		52	NA	NA	NA	5		5	47	287.12	173.64
45	Chhetapur	Supaul	1	5	NIL	91		97	1	5	NIL	71		77	20	140.14	76.04
46	Pandaul	Madhubani	15	51	NIL	47		113	15	51	NIL	43		109	4	6.83	5.23
47	Rahika	Madhubani	20	46	25	210		301	20	21	NIL	126		167	134	81.93	56.17
48	Khajauli	Madhubani	17	42	NIL	136		195	17	33	NIL	87		137	58	40.10	31.85
49	Jaynagar	Madhubani	21	76	NIL	66		163	19	76	NIL	48		143	20	7.55	4.90
50	Basopatti	Madhubani	9	NA	NIL	67		76	6	NA	NIL	43		49	27	26.25	19.36
51	Madhwapur	Madhubani	2	13	NIL	74		89	1	13	NIL	67		81	8	5.94	2.19
52	Harlakhi	Madhubani	4	47	NIL	NA	NIL	51	4	22				26	25	2.49	0.98
53	Bisfi	Madhubani	NA	NA	NIL	125		125	NA	NA	NIL	27		27	98	53.93	23.92
54	Phulparas	Madhubani	4	17	NIL	87		108	1	3	NIL	20		24	84	64.28	50.10
55	Laukhi	Madhubani	1	7	NIL	113		121	NIL	4	NIL	40		44	77	62.56	34.40
56	Jhanjharpur	Madhubani	5	21	20	79		125	5	10	7	48		70	55	25.74	20.02
57	Lakhaur	Madhubani	17	29	NIL	135		181	7	11	NIL	30		48	133	109.03	73.99
58	Babubarhi	Madhubani	2	75	2	182		261	1	60	NIL	90		151	110	94.43	58.23
59	Rajnagar	Madhubani	2	52	4	214		272	2	44	NIL	107		153	119	87.35	51.04
60	Madhepur	Madhubani	2	16	NIL	134		152	NIL	4	NIL	84		88	64	53.94	33.88
61	Ladania	Madhubani	4	26	1	134		165	4	22	1	26		53	112	101.14	60.26
62	Andhratharhi	Madhubani	11	29	5	148		193	1	27	NIL	63		91	102	82.27	45.02
63	Ghoghardiha	Madhubani	19	10	NIL	102		131	17	7	NIL	41		65	66	73.75	58.75
64	Khutama	Madhubani	1	7	NIL	122		130	NIL	3	NIL	33		36	94	73.78	49.61
65	Benipatti	Madhubani	4	16	8	171		199	1	4	NIL	39		44	155	168.77	141.62
<b>Total</b>			<b>286</b>	<b>1045</b>	<b>88</b>	<b>7276</b>	<b>8</b>	<b>8703</b>	<b>227</b>	<b>804</b>	<b>15</b>	<b>4108</b>	<b>NIL</b>	<b>5154</b>	<b>3549</b>	<b>4431.87</b>	<b>2670.98</b>

**APPENDIX - VI**  
(Referred to in paragraph 4.2.3)  
**Position of schemes executed by Gram Panchayats**

(Rs. in lakh)

Sl. No.	Name of GPs	Name of PSE	No. of schemes						No. of schemes completed					No. of incomplete schemes					Total no of incomplete schemes	Estimated cost of incomplete schemes	Advance involved in the incomplete schemes
			Xth FC	XIth FC	XII th FC	SGR Y	NRE GP	X th FC	XI th FC	XII th FC	SGRY	NRE GP	Xth	XIth FC	XIIth FC	SGRY	NRE GP				
1	Madhopur	Maharajganj	01	06	-	18	-	01	02	-	10	-	-	04	-	08	-	12	4.66	3.77	
2	Patedhi	-do-	01	27	04	22	-	01	26	-	19	-	-	01	04	03	-	08	2.65	2.18	
3	Jigrawan	-do-	01	24	-	21	-	01	24	-	21	-	-	-	-	-	-	-	-	-	
4	Dephahah	Mairwa	01	02	10	32	-	01	02	09	29	-	-	-	01	03	-	04	1.88	1.42	
5	Muriyari	-do-	01	11	04	25	-	01	06	02	19	-	-	05	02	06	-	13	6.25	2.27	
6	Chotka Manjha	-do-	-	07	03	20	-	-	07	03	13	-	-	-	-	07	-	07	4.18	3.26	
7	Ramapali	Siwan	01	07	02	14	-	01	07	-	07	-	-	-	02	07	-	09	6.97	4.55	
8	Makariyar	-do-	02	08	01	23	-	02	04	-	13	-	-	04	01	10	-	15	8.98	7.76	
9	Nathuchap	-do-	01	07	-	15	-	01	07	-	10	-	-	-	-	05	-	05	4.07	3.93	
10	Chainpur Mubarakpur	Siwan	01	06	07	19	-	01	03	-	12	-	-	03	07	07	-	17	10.45	6.99	
11	Bhikpur	-do-	02	18	02	24	-	-	10	-	07	-	02	08	02	17	-	29	9.55	10.47	
12	Naya Gaon	-do-	01	11	02	21	-	-	03	-	09	-	01	08	02	12	-	23	8.47	7.62	
13	Chanp	Hussainganj	01	02	03	17	-	01	02	02	17	-	-	-	01	-	-	01	1	0.73	
14	Harihas West	-do-	01	13	05	24	-	01	13	05	22	-	-	-	-	02	-	02	1	0.35	
15	Machkana	-do-	01	08	02	13	-	01	08	02	13	-	-	-	-	-	-	-	-	-	
16	Makhanpur	Pachrukhi	01	10	01	25	-	01	08	-	21	-	-	02	01	04	-	07	5.27	4.00	
17	Sambhopur	-do-	02	09	02	20	-	02	04	02	11	-	-	05	-	09	-	14	10.68	8.50	
18	Phalpara	-do-	01	11	04	22	01	01	07	-	18	-	-	04	04	04	01	13	7.66	4.36	
19	Rajanpura	Daraunda	02	11	03	29	-	02	04	02	11	-	-	07	01	18	-	26	12.04	10.71	
20	Karsant	-do-	03	16	02	08	-	03	-	-	06	-	-	16	02	02	-	20	6.97	6.66	
21	Madara	-do-	02	15	03	15	-	-	01	-	-	-	02	14	03	15	-	34	15.21	12.22	
22	Harinabar	Darauli	01	11	02	27	-	01	07	02	22	-	-	04	-	05	-	09	3.03	1.58	
23	Sarna	-do-	01	12	03	19	-	-	-	-	02	-	01	12	03	17	-	33	19.71	13.97	
24	Amarpur	-do-	02	07	04	18	-	-	04	-	05	-	02	03	04	13	-	22	14.73	11.02	
25	Bahadurpur	Barharia	02	06	04	31	-	02	06	03	30	-	-	-	01	01	-	02	1.88	1.03	
26	Hariharpur Lalgarh	-do-	01	08	03	11	-	01	08	03	11	-	-	-	-	-	-	-	-	-	
27	Pakri	-do-	01	10	02	19	-	01	07	-	17	-	-	03	02	02	-	07	5.12	3.28	
28	Sonhua	Guthni	-	09	-	18	-	-	09	-	18	-	-	-	-	-	-	-	-	-	
29	East Guthni	-do-	02	10	02	21	-	02	08	02	21	-	-	02	-	-	-	02	1.29	0.76	
30	Balua	-do-	02	08	02	17	-	02	08	02	17	-	-	-	-	-	-	-	-	-	
31	Bhopatpur	Lakri Naviganj	02	10	09	25	-	02	10	09	18	-	-	-	-	07	-	07	4.37	4.05	

Sl. No.	Name of GPs	Name of PSs	No. of schemes					No. of schemes completed					No. of incomplete schemes					Total no of incomplete schemes	Estimated cost of incomplete schemes	Advance involved in the incomplete schemes				
			Xth FC	XIth FC	XII th FC	SGR Y	NRE GP	X th FC	XI th FC	XII th FC	SGRY	NRE GP	Xth	XIth FC	XIIth FC	SGRY	NRE GP							
32	Khawaspur	-do-	-	-	05	23	-	-	-	05	23	-	-	-	-	-	-	-	-	-	-	-	-	-
33	Dumra	-do-	01	14	02	31	-	01	14	02	31	-	-	-	-	-	-	-	-	-	-	-	-	-
34	Asawan	Ander	01	08	-	13	-	01	02	-	08	-	-	06	-	05	-	-	11	-	6.11	-	3.94	
35	Narendrapur	-do-	01	07	02	15	-	01	07	-	14	-	-	-	02	01	-	-	03	-	2.26	-	1.43	
36	Khendain	-do-	02	12	07	25	-	02	11	04	21	-	-	01	03	04	-	-	08	-	4.26	-	3.17	
37	Majhwalia	Goriya Kothi	02	12	05	28	-	02	09	05	16	-	-	03	-	12	-	-	15	-	10.65	-	8.44	
38	Barhoga Parsotam	-do-	02	20	01	22	-	02	04	-	12	-	-	16	01	10	-	-	27	-	10.71	-	9.33	
39	Hariharpur	-do-	02	07	02	13	-	02	-	-	08	-	-	07	02	05	-	-	14	-	5.89	-	5.33	
40	Brahmsthan	Bhagwanpur Hat	01	08	09	24	-	01	04	02	18	-	-	04	07	06	-	-	17	-	6.75	-	4.27	
41	Gopalpur	-do-	01	17	02	27	-	01	17	-	20	-	-	-	02	07	-	-	09	-	5.33	-	4	
42	Bhikampur	-do-	01	15	04	25	-	01	03	-	16	-	-	12	04	09	-	-	25	-	10.29	-	6.85	
43	Wasam	Basantpur	01	11	04	25	-	01	05	-	15	-	-	06	04	10	-	-	20	-	11.68	-	9.96	
44	Rajapur	-do-	01	14	04	28	-	01	14	-	21	-	-	-	04	07	-	-	11	-	3.66	-	2.74	
45	Wajuwarhotra	-do-	01	07	04	23	-	01	03	-	11	-	-	04	04	12	-	-	20	-	12.95	-	10.69	
46	Chainpura	Adhora	02	23	03	27	-	02	19	02	19	-	-	04	01	08	-	-	13	-	6.91	-	4.95	
47	Barban Kala	-do-	02	22	03	38	-	02	20	-	30	-	-	02	03	08	-	-	13	-	7.30	-	4.52	
48	Sadaki	-do-	02	20	02	31	-	-	10	-	20	-	02	10	02	11	-	-	25	-	14.15	-	10.18	
49	Jalalpur	Rampur	05	20	03	50	-	05	20	03	48	-	-	-	-	02	-	-	02	-	1.24	-	0.42	
50	Pasai	-do-	-	10	-	46	-	-	10	-	39	-	-	-	-	07	-	-	07	-	2.72	-	1.80	
51	Kudari	-do-	05	21	-	49	-	04	16	-	34	-	01	05	-	15	-	-	21	-	11.28	-	8.76	
52	Sasna	Kudam	02	16	03	28	-	02	16	03	28	-	-	-	-	-	-	-	-	-	-	-	-	
53	Salthua	-do-	02	18	04	40	-	02	15	04	17	-	-	03	-	23	-	-	26	-	16.21	-	6.59	
54	Siswan	-do-	02	21	02	30	-	02	21	02	30	-	-	-	-	-	-	-	-	-	-	-	-	
55	Todi	Bhagwanpur	02	29	03	99	-	02	29	03	96	-	-	-	03	-	-	03	-	1.47	-	1.11		
56	Bhagwanpur	-do-	02	26	07	44	-	02	22	06	39	-	-	04	01	05	-	-	10	-	3.81	-	3.00	
57	Saraiya	-do-	04	24	03	34	-	04	20	03	33	-	-	04	-	01	-	-	05	-	1.62	-	0.35	
58	Bahmour khas	Mohania	02	15	05	48	-	02	15	-	41	-	-	-	05	07	-	-	12	-	6.61	-	5.16	
59	Bharkhar	-do-	02	10	02	46	-	02	10	02	45	-	-	-	-	01	-	-	01	-	0.64	-	0.37	
60	Dadsawan	-do-	09	13	06	35	-	09	13	05	33	-	-	-	01	02	-	-	03	-	16.71	-	1.73	
61	Dulhi	Chand	03	24	15	29	-	03	09	15	16	-	-	15	-	13	-	-	28	-	10.98	-	8.04	
62	Shivrampur	-do-	05	41	-	55	-	05	29	-	52	-	-	12	-	03	-	-	15	-	4.39	-	3.34	
63	Parhi	-do-	09	28	10	57	-	07	27	03	47	-	02	01	07	10	-	-	20	-	9.51	-	7.19	
64	Kampura	Durgawati	02	07	-	24	-	02	05	-	21	-	-	02	-	03	-	-	5	-	4.13	-	2.88	
65	Khajura	-do-	02	12	05	46	-	02	12	05	46	-	-	-	-	-	-	-	-	-	-	-	-	
66	Chhaon	-do-	06	34	07	48	-	06	34	07	46	-	-	-	-	02	-	-	02	-	0.60	-	0.12	
67	Akhimi	Nuon	03	12	04	23	-	03	12	02	21	-	-	-	02	02	-	-	04	-	2.92	-	1.85	
68	Dumduma	-do-	02	15	02	20	-	02	15	02	20	-	-	-	-	-	-	-	-	-	-	-	-	
69	Nuon	-do-	02	19	-	29	-	02	18	-	16	-	-	01	-	13	-	-	14	-	9.85	-	7.33	
70	Ramgarh	Chainpur	04	22	08	29	-	04	19	-	19	-	-	03	08	10	-	-	21	-	7.93	-	6.01	
71	Barhauna	-do-	04	27	08	62	-	04	26	-	44	-	-	01	08	18	-	-	27	-	10.62	-	9.61	
72	Merh	-do-	06	23	13	15	-	06	18	-	03	-	-	05	13	12	-	-	30	-	7.15	-	5.84	
73	Dumdum	Bhabhua	03	16	02	22	-	03	11	-	17	-	-	05	02	05	-	-	12	-	8.19	-	7.17	
74	Sikthi	-do-	02	16	02	28	-	02	16	02	27	-	-	-	-	01	-	-	01	-	0.99	-	0.37	
75	Sonhan	-do-	03	15	03	30	-	03	15	02	26	-	-	-	01	04	-	-	05	-	3.79	-	2.32	
76	Sahadullapur Darwan	Ramgarh	02	26	02	30	-	02	25	-	25	-	-	01	02	05	-	-	08	-	6.17	-	3.19	
77	Anhiwas	-do-	02	20	02	46	-	02	19	02	41	-	-	01	-	05	-	-	06	-	3.94	-	2.75	
78	Mahuwar	-do-	02	34	03	46	-	01	26	03	45	-	01	08	-	01	-	-	10	-	1.32	-	1.06	
79	Sevnan	Jehanabad	03	28	14	58	-	03	28	14	56	-	-	-	-	02	-	-	02	-	1.08	-	0.32	

Sl. No.	Name of GPs	Name of PSs	No. of schemes					No. of schemes completed					No. of incomplete schemes					Total no of incomplete schemes	Estimated cost of incomplete schemes	Advance involved in the incomplete schemes
			Xth FC	XIth FC	XII th FC	SGR Y	NRE GP	X th FC	XI th FC	XII th FC	SGRY	NRE GP	Xth	XIth FC	XIIth FC	SGRY	NRE GP			
80	Mandaybigha	-do-	05	35	-	82	-	05	35	-	71	-	-	-	-	11	-	11	2.95	1.61
81	Amain	-do-	05	31	-	112	-	05	28	-	84	-	-	03	-	28	-	31	7.99	5.06
82	Keur	Hulasganj	05	27	11	118	-	05	22	-	106	-	-	05	11	12	-	28	13.29	4.20
83	Bouri	-do-	04	34	01	82	-	03	31	-	80	-	01	03	01	02	-	07	1.97	1.01
84	Tira	-do-	03	28	05	93	-	-	16	05	89	-	03	12	-	04	-	19	6.18	1.80
85	Kansua	Ratni Faridpur	06	36	11	105	-	06	28	11	74	-	-	08	-	31	-	39	12.24	4.58
86	Pandanl	-do-	06	58	20	24	-	06	50	17	19	-	-	08	03	05	-	16	3.16	1.86
87	Uchita	-do-	17	-	04	89	-	07	-	-	62	-	10	-	04	27	-	41	13.09	7.59
88	Devra	Modanganj	03	86	20	96	-	03	77	15	95	-	-	09	05	01	-	15	1.48	0.76
89	Gandhar	-do-	09	60	-	120	-	09	56	-	92	-	-	04	-	28	-	32	8.66	4.41
90	Jayatipur kaura	-do-	04	69	26	108	-	04	67	-	89	-	-	02	26	19	-	47	5.23	3.07
91	Suryapura	Basantpur	01	12	02	22	-	01	12	-	17	-	-	-	02	05	-	07	3.98	3.28
92	Sareyass srikant	-do-	01	31	03	21	-	01	04	-	15	-	-	27	03	06	-	36	12.47	9.58
93	Kumkumpur	-do-	01	17	01	29	-	01	16	-	15	-	-	01	01	14	-	16	8.26	7.44
94	Masoudha	Durgawati	03	19	06	24	-	03	19	03	22	-	-	-	03	02	-	05	2.43	1.28
95	Jevari	-do-	03	23	-	36	-	03	21	-	31	-	-	02	-	05	-	07	4.86	3.42
96	Dumri	-do-	01	15	03	36	-	01	15	03	36	-	-	-	-	-	-	-	-	-
97	Majhaura	Khutauna	02	12	-	37	-	02	12	-	37	-	-	-	-	-	-	-	-	-
98	Madhopur	-do-	02	23	-	37	-	02	23	-	36	-	-	-	-	01	-	01	0.23	0.22
99	Majhari	Nirmali	-	06	02	35	-	-	05	02	13	-	-	01	-	22	-	23	16.56	9.32
100	Dighia	-do-	-	08	-	25	-	-	03	-	15	-	-	05	-	10	-	15	8.10	4.54
101	Bela singormoti	-do-	-	07	01	32	-	-	07	01	12	-	-	-	-	20	-	20	10.97	6.24
102	Boraha	Raghopur	01	04	-	31	-	01	04	-	25	-	-	-	-	06	-	06	3.73	2.70
103	Karjain	-do-	-	07	02	40	-	-	03	-	22	-	-	04	02	18	-	24	14.26	4.41
104	Piprahi	-do-	-	07	02	28	-	-	02	-	09	-	-	05	02	19	-	26	24.17	19.96
105	Pipra Khurd	Saraigarh	02	11	04	35	-	02	08	01	23	-	-	03	03	12	-	18	13.38	10.05
106	Jhilladumri	-do-	01	09	01	44	-	01	09	-	35	-	-	-	01	09	-	10	6.51	4.75
107	Chithi Hanumannagar	-do-	01	06	02	21	-	01	06	02	15	-	-	-	-	06	-	06	3.02	0.88
108	Kathihara kadampura	Kisampur	02	10	01	19	-	-	05	01	14	-	02	05	-	05	-	12	12.08	6.92
109	Dubiyahi	-do-	01	10	01	22	-	-	10	01	19	-	01	-	-	03	-	04	3.14	2.69
110	Bouraha	-do-	01	08	-	35	-	-	03	-	20	-	01	05	-	15	-	21	15.23	9.29
111	Ramnagar	Pipra	02	08	02	32	-	02	07	01	16	-	-	01	01	16	-	18	18.51	10.65
112	Thumha	-do-	02	08	01	24	-	02	03	01	20	-	-	05	-	04	-	09	8.04	6.09
113	Maheshpur	-do-	02	09	01	35	-	02	06	01	23	-	-	03	-	12	-	15	9.59	7.85
114	Manganj (West)	Triveniganj	02	06	01	26	-	02	06	01	21	-	-	-	-	05	-	05	7.35	6.73
115	Hariharpatti	-do-	02	09	04	63	-	-	04	-	31	-	02	05	04	32	-	43	31.56	22.04
116	Piluwaha	-do-	01	07	01	46	-	01	-	-	20	-	-	07	01	26	-	34	29.53	25.20
117	Dairwan	Kudara	05	21	02	22	-	05	21	02	22	-	-	-	-	-	-	-	-	-
118	Sakari	-do-	03	18	02	24	-	03	18	02	24	-	-	-	-	-	-	-	-	-
119	Maura	-do-	02	31	02	23	-	02	31	02	22	-	-	-	-	01	-	01	0.97	0.25
120	Kadmaha	Marauma	01	07	-	38	-	-	06	-	33	-	01	01	-	05	-	07	4.46	2.86
121	Sarjabela	-do-	01	05	02	34	-	-	04	01	25	-	01	01	01	09	-	12	8.27	3.39
122	Ghogharia	-do-	02	08	02	38	-	02	06	02	24	-	-	02	-	14	-	16	14.14	11.99
123	Bhagwanpur	Basantpur	01	06	01	41	-	-	01	-	13	-	01	05	01	28	-	35	25.76	13.83
124	Basantpur	-do-	01	07	02	36	-	01	02	-	22	-	-	05	02	14	-	21	18.80	8.92
125	Parmanandpur	-do-	-	06	01	39	-	-	04	-	28	-	-	02	01	11	-	14	10.80	8.61

Sl. No.	Name of GPs	Name of PSs	No. of schemes					No. of schemes completed					No. of incomplete schemes					Total no of incomplete schemes	Estimated cost of incomplete schemes	Advance involved in the incomplete schemes
			Xth FC	XIth FC	XII th FC	SGR Y	NRE GP	X th FC	XI th FC	XII th FC	SGRY	NRE GP	Xth	XIth FC	XIIth FC	SGRY	NRE GP			
126	Mohammed ganj	Chhatapur	01	06	02	37	-	01	04	01	34	-	-	02	01	03	-	06	6.99	3.35
127	Chatapur	-do-	01	06	02	25	-	01	06	-	24	-	-	-	02	01	-	03	3.77	3.17
128	Gwalpara	-do-	01	07	01	59	-	01	02	01	16	-	-	05	-	43	-	48	42.65	24.10
129	Sagarpur	Pandaul	02	23	08	43	-	02	23	08	42	-	-	-	01	-	01	0.98	0.07	
130	Belahi	-do-	02	25	07	37	-	02	19	05	32	-	-	06	02	05	-	13	2.36	2.02
131	Meghoul	-do-	02	32	18	79	-	02	29	10	73	-	-	03	08	06	-	17	3.43	1.61
132	Sanaur	Rahika	06	31	04	44	-	06	30	04	44	-	-	01	-	-	-	01	0.04	0.02
133	Kakraul (North)	-do-	08	58	04	43	-	08	53	04	36	-	-	05	-	07	-	12	2.69	1.46
134	Sapta	-do-	12	41	-	56	-	12	35	-	50	-	-	06	-	06	-	12	3.82	1.50
135	Khajauli	Khajauli	-	40	-	22	-	-	40	-	18	-	-	-	04	-	04	2.43	1.64	
136	Datuwar	-do-	19	44	03	43	-	19	44	02	41	-	-	-	01	02	-	03	1.39	0.81
137	Bhakua	-do-	02	07	02	23	-	02	06	-	23	-	-	01	02	-	-	03	2.75	2.56
138	Selra	Jaynagar	02	14	05	38	-	02	14	05	37	-	-	-	01	-	01	0.20	0.10	
139	Dadwar	-do-	07	41	09	33	-	07	41	08	33	-	-	-	01	-	-	01	0.75	0.38
140	Belhi (South)	-do-	02	38	10	45	-	02	38	10	44	-	-	-	01	-	01	0.39	0.27	
141	Katariya	Basopatti	09	24	05	34	-	06	08	05	16	-	03	16	-	18	-	37	8.2	7.53
142	Rajfet	-do-	14	27	02	24	-	01	20	02	20	-	13	07	-	04	-	24	4.02	2.47
143	Bassopatti (West)	-do-	05	24	13	47	-	05	23	13	46	-	-	01	-	01	-	02	0.22	0.17
144	Salempur	Madhwapur	05	29	11	25	-	05	29	03	25	-	-	-	08	-	-	08	1.68	0.73
145	Utara	-do-	02	22	04	51	-	02	21	02	44	-	-	01	02	07	-	10	4.73	3.29
146	Balba	-do-	04	19	-	35	-	04	16	-	33	-	-	03	-	02	-	05	2.72	1.56
147	Parsani East	Khutauna	15	20	-	25	-	15	20	-	24	-	-	-	01	-	01	0.35	0.08	
148	Chahuta	Bisfi	10	27	-	17	-	08	18	-	08	-	02	09	-	09	-	20	18.22	6.81
149	Khairibanka	-do-	04	44	-	53	-	-	34	-	08	-	04	10	-	45	-	59	12.02	8.63
150	Balha	-do-	03	22	-	28	-	03	22	-	25	-	-	-	03	-	03	0.50	0.35	
151	Mahthour Khurd	-do-	02	14	06	36	-	02	14	04	31	-	-	-	02	05	-	07	2.53	1.55
152	Batnaha	-do-	-	12	-	18	-	-	06	-	18	-	-	06	-	-	-	06	2.83	2.81
153	Dumrawan	Adhaura	03	23	03	28	-	03	23	01	25	-	-	-	02	03	-	05	4.82	2.97
154	Narhia (North)	Laukahi	15	32	31	28	-	15	32	31	28	-	-	-	-	-	-	-	-	-
155	Narhia (South)	-do-	24	07	17	18	-	24	07	17	16	-	-	-	02	-	02	1.16	0.85	
156	Laukahi	-do-	08	29	16	39	-	08	14	16	35	-	-	15	-	04	-	19	4.91	2.65
157	Balni mehanth	Jhanjharpur	02	19	05	25	-	02	18	01	19	-	-	01	04	06	-	11	3.35	2.02
158	Lohna (North)	-do-	03	17	02	23	-	03	17	-	23	-	-	-	02	-	02	1.20	1.20	
159	Raiyam (East)	-do-	02	15	02	29	-	02	13	02	18	-	-	02	-	11	-	13	5.23	3.44
160	Dwip (West)	Lakhnaur	03	25	03	18	-	02	24	02	13	-	01	01	01	05	-	08	5	2.73
161	Tamuria	-do-	02	12	03	26	-	02	12	03	26	-	-	-	-	-	-	-	-	-
162	Kaithinia	-do-	03	11	03	30	-	03	11	03	30	-	-	-	-	-	-	-	-	-
163	Basha	Babubarhi	09	38	10	31	-	09	38	10	31	-	-	-	-	-	-	-	-	-
164	Chhorti	-do-	06	22	-	29	-	06	22	-	21	-	-	-	08	-	08	1.42	1.06	
165	Murhadi	-do-	07	42	04	41	-	07	42	04	41	-	-	-	-	-	-	-	-	-
166	Paribarpur	Rajnagar	04	31	04	34	-	04	30	03	33	-	-	01	01	01	-	03	0.56	0.52
167	Chichri Kanoongo	-do-	18	30	24	53	-	14	30	04	42	-	04	-	20	11	-	35	9.12	6.04

Sl. No.	Name of GPs	Name of PSE	No. of schemes					No. of schemes completed					No. of incomplete schemes					Total no of incomplete schemes	Estimated cost of incomplete schemes	Advance involved in the incomplete schemes
			Xth FC	XIth FC	XII th FC	SGR Y	NRE GP	X th FC	XI th FC	XII th FC	SGRY	NRE GP	Xth FC	XIth FC	XIIth FC	SGRY	NRE GP			
168	Patwara (South)	-do-	03	50	04	44	-	02	47	03	38	-	01	03	01	06	-	11	5.38	4.42
169	Raj Madhepur East	Madhepur	02	18	04	27	-	02	18	04	26	-	-	-	-	01	-	01	0.45	0.37
170	Matras	-do-	02	14	03	49	-	02	13	03	34	-	-	01	-	15	-	16	11.32	5.24
171	Sundar virajeet	-do-	02	11	04	20	-	02	11	04	20	-	-	-	-	-	-	-	-	-
172	Padma	Ladania	03	32	03	38	-	03	32	03	38	-	-	-	-	-	-	-	-	-
173	Dalokhar	-do-	01	21	14	43	-	01	21	14	43	-	-	-	-	-	-	-	-	-
174	Gidhwaas	-do-	01	47	05	36	-	-	46	03	34	-	01	01	02	02	-	06	4.86	3.35
175	Andhratharhi, South	Andhrathari	02	17	04	24	-	02	17	03	24	-	-	-	01	-	-	01	0.50	0.40
176	Nansur	-do-	02	09	-	30	-	02	09	-	28	-	-	-	-	02	-	02	1	0.90
177	Shiwa	-do-	02	11	03	35	-	02	11	-	35	-	-	-	03	-	-	03	1.86	1.52
178	Chajana	Ghoghardia	02	24	02	17	-	01	23	02	12	-	01	01	-	05	-	07	1.53	0.80
179	Parsa (North)	-do-	02	23	04	30	-	01	22	-	30	-	01	01	04	-	-	06	3.83	2
180	Sangi	-do-	03	16	05	29	-	01	09	-	15	-	02	07	05	14	-	28	10.88	8.10
181	Lalmania	Khutsauna	02	11	04	57	-	02	10	03	57	-	-	01	01	-	-	02	1.30	0.60
182	Siktiyahi	-do-	02	27	02	25	-	02	25	01	25	-	-	02	01	-	-	03	1.60	0.94
183	Karmegh (Middle)	-do-	05	30	-	29	-	05	30	-	27	-	-	-	-	02	-	02	0.74	0.39
184	Tyonth	Benipatti	02	09	04	22	-	02	05	-	15	-	-	04	04	07	-	15	8.83	8.60
185	Parkauli	-do-	02	10	05	45	-	02	02	-	25	-	-	08	05	20	-	33	12.29	11.50
186	Arer	-do-	10	09	02	31	-	10	09	02	28	-	-	-	-	03	-	03	1.50	1.14
187	Mandil	Jehanabad	-	08	08	90	-	-	-	08	84	-	-	08	-	06	-	14	4.47	3.15
188	Larsa	-do-	06	50	18	110	-	06	35	15	92	-	-	15	03	18	-	36	8.90	3.86
189	Jamik	-do-	11	29	06	118	-	07	23	06	105	-	04	06	-	13	-	23	7.09	2.88
190	Barhara	Marauna	-	05	02	30	-	-	-	-	28	-	-	05	02	02	-	09	7.06	5.05
191	Marauna, South	-do-	-	03	01	31	-	-	-	-	21	-	-	03	01	10	-	14	8.62	5.94
192	Marauna, North	-do-	01	01	02	32	-	-	-	-	20	-	01	01	02	12	-	16	13	9.06
193	Adhoura	Adhoura	03	14	02	30	-	03	07	-	22	-	-	07	02	08	-	17	8.81	4.65
194	Aathan	-do-	03	29	03	36	-	02	26	01	28	-	01	03	02	08	-	14	8.09	6.29
195	Vabhaikala	-do-	-	08	08	34	-	-	08	-	26	-	-	-	08	08	-	16	9.73	4.90
<b>Total</b>			<b>606</b>	<b>3630</b>	<b>806</b>	<b>7070</b>	<b>01</b>	<b>530</b>	<b>3051</b>	<b>490</b>	<b>5685</b>	<b>Nil</b>	<b>76</b>	<b>579</b>	<b>316</b>	<b>1385</b>	<b>01</b>	<b>2357</b>	<b>1193.31</b>	<b>795.89</b>

**APPENDIX - VII**  
**(Referred to in paragraph 5.6 (i))**  
**Details of functions devolved by 20 Departments to PRIs**

Sl. No	Activity	Number of functions transferred to		
		GPs	PSs	ZPs
1	Agriculture	4	6	6
2	Revenue and Land Development	10	1	Nil
3	Water Resources (Minor Irrigation)	8	3	2
4	Animal Husbandry and Fishery	10	3	8
5	Forest and Environment	5	5	5
6	Industry	6	6	6
7	Public Health Engineering	3	3	4
8	Rural Development	3	2	1
9	Rural Engineering (Road, Bridge, Culvert etc.)	1	1	2
10	Energy	3	3	3
11	Primary Education	9	8	7
12	Adult Education	1	1	1
13	Literacy (Secondary Education)	1	1	1
14	Cultural Activities	3	2	3
15	Medical	1	1	Nil
16	Family Welfare	1	1	Nil
17	Social Welfare	5	5	5
18	Welfare of Handicapped	2	4	4
19	Public Distribution System	2	3	3
20	Relief and Rehabilitation	1	1	Nil
<b>Total</b>		<b>79</b>	<b>60</b>	<b>61</b>

Appendix  
**APPENDIX - VIII**  
**GLOSSARY OF ABBREVIATIONS**

<b>LAD</b>	Local Audit Department
<b>LFA</b>	Local Fund Audit
<b>C &amp; AG</b>	Comptroller and Auditor General
<b>PRIs</b>	Panchayat Raj Institutions
<b>SC/ST</b>	Schedule Caste/Schedule Tribes
<b>SGRY</b>	Sampurna Gramin Rojgar Yojana
<b>PDS</b>	Public Distribution System
<b>ZPs</b>	Zila Parishads
<b>DRDA</b>	District Rural Development Authority
<b>DM</b>	District Magistrate
<b>DDC</b>	Deputy Development Commissioner
<b>GP</b>	Gram Panchayat
<b>PS</b>	Panchayat Samiti
<b>SFC</b>	State Finance Commission
<b>EFC</b>	Eleventh Finance Commission
<b>TFC</b>	Twelfth Finance Commission
<b>CEO</b>	Chief Executive Officer
<b>FCI</b>	Food Corporation of India
<b>P/L Accounts</b>	Personal Ledger Accounts
<b>SFCSC</b>	State Food and Civil Supply Corporation
<b>BDO</b>	Block Development Officer
<b>DDO</b>	Drawing and Disbursing Officer
<b>AE</b>	Assistant Engineer
<b>JE</b>	Junior Engineer
<b>NREGP</b>	National Rural Employment Guarantee Programme
<b>EO</b>	Executive Officer
<b>ELA</b>	Examiner of Local Accounts
<b>PHED</b>	Public Health Engineering Department
<b>IB</b>	Inspection Bungalow
<b>DB</b>	Dak Bungalow
<b>SREGP</b>	State Rural Employment Guarantee Programme
<b>BREGP</b>	Bihar Rural Employment Guarantee Programme
<b>NREP</b>	National Rural Engineering Programme
<b>ULBs</b>	Urban Local Bodies
<b>EAS</b>	Employment Assurance Scheme
<b>CL</b>	Casual Leave
<b>Ex. Engg.</b>	Executive Engineer
<b>NA</b>	Not available
<b>DAO</b>	District Agriculture officer
<b>BAO</b>	Block Agriculture Officer
<b>MLA</b>	Member of Legislative Assembly
<b>MLC</b>	Member of Legislative Council

<b>MP</b>	Member of Parliayment
<b>DFO</b>	District Forest Officer
<b>REO</b>	Rural Engineering Organisation
<b>PWD</b>	Public Works Department
<b>NIC</b>	National Intormatic Centre

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