

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 2008.

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, Introduction to Panchayat Raj Institutions (PRIs) in the State, in Chapter I, Budget and Financial Management in Chapter II, Major Lapses in Revenue Management in Chapter III. Chapter IV deals with Lapses in human resources management and Major irregularities in Execution of Schemes are highlighted in Chapter V. Recovery at the Instance of Audit is highlighted in Chapter VI. Status of 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 and Accounting

- PRIs are mainly financed by grants from Central Govt. besides recurring and non-recurring grants released by the State Govt. and their own sources of revenue. 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 1.6)**

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)**
- All the 48 PSs and 196 GPs covered in this audit did not prepare budget estimates and none of the PRIs prepared Annual Accounts for the year upto 2007. **(Para 2.1 & 2.2)**
- 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. **(Para 2.3)**
- In six ZPs, where the closing balance of cash book and bank accounts were available, a comparison of the two sets of figures revealed a discrepancy of Rs. 10.38 crore. **(Para 2.5.1)**

- In 33 PSs the total discrepancy noticed was to the tune of Rs. 9.79 crore. **(Para 2.5.2)**
- Rupees 90.17 lakh was diverted by ZPs Bhagalpur and Bhojpur during 2003-04 to 2006-07 out of Tenth, Eleventh, Twelfth FC and SGRY Grants for other purposes and Rs. 41.21 lakh was diverted by PS Runni Saidpur from SGRY fund between January 2004 to March 2004 in M.L.A. Schemes. **(Para 2.7)**

3. *Major Lapses in Revenue Management*

- Assistant of ZP Motihari and ZP Purnea collected Rs. 33.07 and Rs. 11.31 lakh but deposited only Rs 25.12 and Rs. 5.24 lakh respectively. The remaining balance was not recovered till June 2007 and December 2007. **(Para 3.1)**
- Due to lack of control over collection of various receipts the collecting staff deposited Rs. 47.04 lakh against total collection of Rs. 74.28 lakh on account of annual settlement of pounds and ferries, hat bazar, mela, licence fee etc. **(Para 3.3)**
- Non-realization and Loss of revenue to the tune of Rs. 46.67 lakh and Rs. 28.41 lakh respectively on account of settlement of sairats.

(Para 3.5.)

4. *Lapses in human resources management*

- In three ZPs, Bettiah, Bhagalpur and Sitamarhi, the medical staff remained idle for more than three years as neither any medicine nor any equipment was supplied to the dispensaries by the ZPs. **(Para 4.1)**
- Irregular appointment of 12 persons in Samastipur ZP and resultant avoidable payment of Rs. 17.71 lakh on their salaries. **(Para 4.2)**

5. *Major irregularities in execution of schemes/works*

- In Narkatiaganj, Runi Saidpur, Sono and Masaurhi PSs advances were made for a number of works which were either abandoned or postponed but advances paid were not recovered. **(Para 5.3)**
- Engagement of same labourers was shown twice, thrice and four times in the same period in Ujiyarpur and Parihar PS and Patna and Katihar ZP. **(Para 5.4.5)**

- The grant to the tune of Rs. 18.68 crore meant for execution of works for specific benefit of SC/ST community was diverted towards the execution of general schemes. **(Para 5.4.6)**
- In SGRY works food grain was to be issued to the labourers at subsidised rates as a part of wage component, the food grain was not distributed amongst labourers and misappropriated by executing agent. **(Para 5.4.9.5)**
- It was revealed that there was doubling of schemes in five cases in Chakai Panchayat samiti of Jamui District. Two separate estimates were prepared for the same work without verifying the site, separate scheme files prepared and work allotted to two separate executing agencies and were paid advances. **(Para 5.5.1)**
- In 12 ZPs against the outstanding advance of Rs. 50.13 crore adjustment of advance was made merely of Rs. 1.39 crore and unadjusted advance remained of Rs. 48.74 crore and in 48 PSs and 196 GPs advance to the tune of Rs. 38.33 crore remained unadjusted. **(Para 5.6)**

6 *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. Upto 2007-08, 46711 paras in respect of 2845 ARs involving money value of Rs. 241.54 crore remained outstanding for compliance. **(Para 8.1)**

CHAPTER-I

Introduction to PRIs in the State of Bihar

1.1 Constitutional Background

After the 73rd Constitutional Amendment Act, Govt. of Bihar enacted the Bihar Panchayat Raj Act (BPRA), 1993, subsequently replaced by Bihar Panchayat Raj Act, 2006 and a three tier system of Panchayat Raj (Zila Prishad, Panchayat Samiti and Gram Panchayats) came into existence after 1st general election held in April/May 2001. There are 38 Z.Ps, 531 P.Ss and 8471 G.Ps in the state of Bihar covering 89% of rural population (approximately). At the state level the Panchayat Raj Department co-ordinates the functioning of the PRIs.

1.2 Powers, Functions and Functionaries of PRIs.

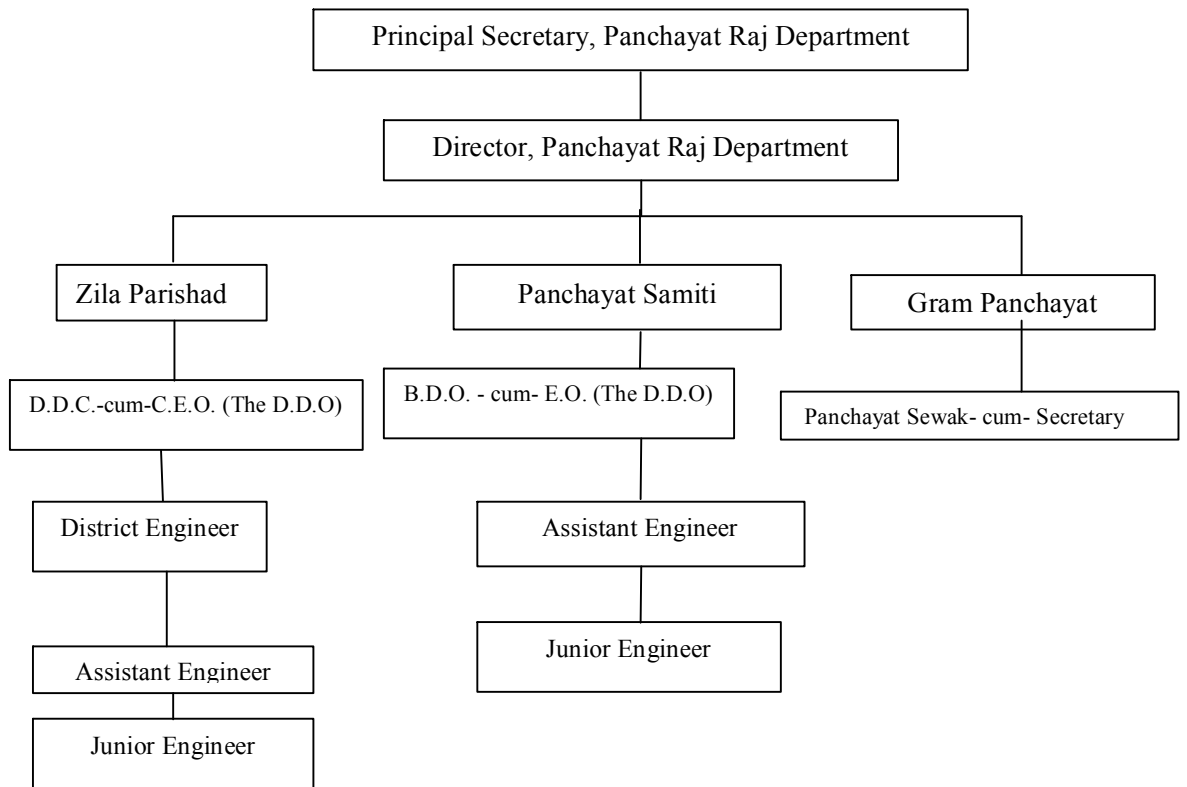
As per direction under Article 243 G of the constitution, the State Government intimated (February, 2005) that based on resolutions of the Deptt. in September 2001, the devolution of functions of 20 Deptts. have been made to PRIs. The transfer of functions to PRIs was not effective as the schemes were not included in Annual Action Plan in respect of works transferred. The transfer of functionaries to PRIs was not done which is a prerequisite for successful working of local self government at the grassroot level. Devolution of funds by the State Government was not effective as the departments concerned continued to receive budgetary allocations on account of transferred functions.

Thus, actual transfer of functions, functionaries and funds to PRIs is yet to be done by the State Govt. for enabling the PRIs to effectively discharge their 29 functions listed in 11th schedule of article 243 G of the Indian constitution.

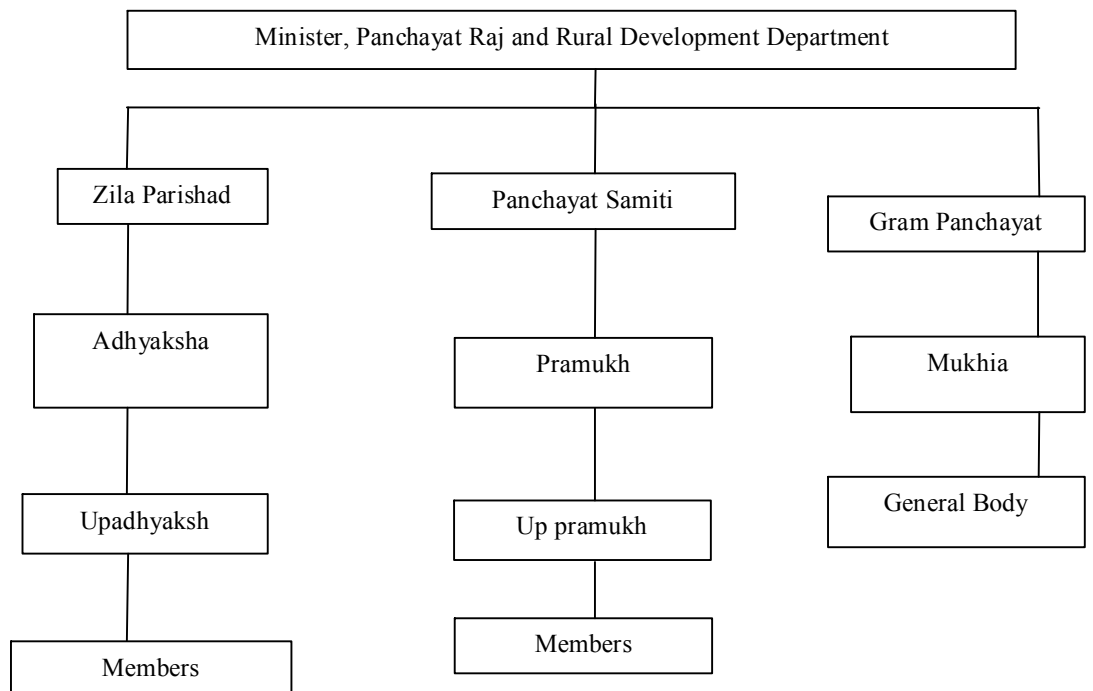
1.3 Organisational Structure of PRIs

The following organogram depicts the structure of the PRIs at different levels.

Administrative Body



Elected Body



The DDC Cum CEO of Zila Parishads carries out the policies and directives of the ZP, discharges duties defined under the Act, controls the officers/officials of ZP, has custody of all papers and documents of ZP and draws and disburses money.

The functions of the B.D.O. Cum E.O. in Panchayat Samiti are 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 including drawl and disbursement of money out of the PS fund.

The Mukhia 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.

Besides above 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.

1.4 Sources of Finance/ Revenue

The PRIs are mainly financed by grants from Central Govt. besides recurring and non-recurring grants released by the State Government and their 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 yet 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 ZPs have meagre revenue from their own sources viz. rent of shops, rent of Dak Bunglow (D.B.)/ Inspection Bunglow (IB), settlement of pounds/ ghats/ ferries/ road side land and trees, bullock cart registration fee and other miscellaneous fees. The ZPs were not able to meet even their establishment and other recurring charges from their own sources and remained wholly dependent on the State Government as 30 percent. grants and 40 percent loans were released by the State Government to meet expenditure over salary payment of Z.P. Staff.

1.5 Application of Funds

The funds released by the Central / State Government 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 were

not maintaining Government Grant Registers and not preparing Annual Accounts too, it could not be ascertained whether the grants released to PRIs were properly utilised and not diverted towards other purposes.

1.6 Accounting Arrangements

Accounting arrangements were deficient in PRIs as the rules to be framed under BPRA, 2006 had not been framed so far and the ZPs, PSs and GPs were following the Panchayat Samiti and Zila Parishads (Budget and Accounts) Rules, 1964. Budget and accounts formats prescribed by the C&AG of India, though accepted by the State Government, were not operationalised at the PRIs level for want of issue of Government orders in this regard. As per Panchayat Raj Act, 2006, Chief Accounts Officer was to be appointed in each Zila Parishad but the said appointment had not been made so far. Similarly in other tiers of PRIs also qualified staff for handling accounts were not posted so far. Absence of qualified staff for maintenance of accounts in all three tiers of PRIs affected the maintenance of accounts, records and registers of vital nature.

1.7 Audit Arrangement

As per provisions of BPRA, 2006 Under Section 31, 59 and 86, the audit of PRIs will be carried out by the authority as may be prescribed by the State 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 (BLFA) Act, 1925. Accordingly the ELA, 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 action on the Audit Report is to be taken by the executive of the auditee units and Standing Committees on Finance, Audit and Planning in ZPs & PSs.

1.8 Audit Coverage

During the financial year 2007-08, audit of the accounts of 12 Zila Parishads, 48 Panchayat Samities and 682 Gram Panchayats was conducted covering the period up to 2006-07. This report discusses the important audit findings of all 12 Z.Ps, 48 P.Ss and 196 G.Ps. (Appendix IV to VI)

1.9 State Finance Commissions (SFC)

The first State Finance Commission constituted in April 1994 did not make any recommendation. Second SFC constituted in June 1999 submitted five interim reports between September 2001 to November 2003. The Commission made the following important recommendation:

- (i) Distribution of grants of Tenth and Eleventh F.C. to be made to Zila Parishads, Panchayat Samitis and Gram Panchayats in the ratio of 93:6:1 respectively.
- (ii) Population ratio for distribution of grants amongst Zila Parishads and Panchayat Samitis to be followed.
- (iii) Maximum rate of taxes and fees to be imposed by the PRIs.

The third SFC was constituted in June 2004 submitted the following recommendations in November 2004.

- (1) The Commission accepted the recommendations of second SFC regarding maximum rate of taxes and fees to be imposed by the PRIs.
- (2) The entire salary and retirement liability of local bodies may be borne by the local bodies.
- (3) An amount not exceeding three percent of the State's total tax revenue from its own taxes shall be set apart in the annual budget for providing matching grants to ULBs and Zila Parishads. The distribution shall be made on the basis of total resources raised from own sources in the preceeding financial year.
- (4) The State Government should ensure close supervision and provide help to the local bodies to raise and enhance their resources towards self reliance.
- (5) The Panchayats should collect holding and professional tax as arrears of land revenues with the help of the Circle Officer.
- (6) The local bodies may seek financial helps for creating revenue generating assets from the financial institution without Govt. Guarantee.
- (7) Actual salary requirements of regular employees working in local bodies against sanctioned post should be borne by the State Govt. in the first year and afterwards 20 percent cut should be made in each year so that at the end of 5th year the assistance may be stopped.

- (8) The PRIs may be paid one time grant for developing database and manpower requirements as per following details:

Gram Panchayat	0.05 lakh
Panchayat Samiti	0.10 lakh
Zila Parishad	1.00 lakh

Recommendations of the Third SFC, whether accepted by the State Government or not, was not ascertainable and the PSs and GPs have not started imposition of taxes and fees as State Govt. has not notified the same so far.

1.10 Twelfth Finance Commission (TFC)

The State Government released Twelfth Finance Commission Grants of Rs. 324.80 crore in May 2006 and in February 2007 for the period 2006-07 to the PRIs. There was, however, no delay in the release of funds because the release was made in anticipation of receipt of grant from the Government of India. The State Government recouped Rs. 162.40 crore in October 2006 and Rs. 162.40 crore in September 2007 from the central government.

Utilisation Certificate

1.10.1 The Utilisation certificate for 2006-07 was to be forwarded to this office up to 30th April 2007 by the State Government, but this was done after a delay of about one year on 10.04.2008.

1.10.2 Total expenditure on water supply and sanitation shown as incurred was 42.43 percent against the requirement of 50 percent of spending on this sector. In three districts Vaishali, Darbhanga and Arwal, the expenditure incurred was merely 0.5, 2.5 and 5.6 percent respectively.

1.10.3 The State Government submitted utilisation certificate for the entire amount of Rs. 324.80 crore but Rs. 40.03 crore was not spent by the 256 PRIs (discussed in this report) upto March 2007, the stipulated period of utilisation as detailed below. The utilisation certificate rendered by the state government was, thus, not correct.

Sl.No.	Particulars	Receipt	Expenditure	Balance
1.	12 Zila Parishads	227.78	191.98	35.80
2.	48 Panchayat samitis	4.24	2.15	2.09
3.	196 Gram Panchayats	10.40	8.26	2.14
Total		242.42	202.39	40.03

(Rs. In Crore)

1.10.4 The State Government did not fix any percentage for utilisation of this grant on creation and development of database and maintenance of accounts rather it was left on the discretion of PRIs. The PRIs units audited during 2007-08, however, did not maintain any accounts showing receipts of fund and corresponding expenditure on water supply and sanitation, development of database, maintenance of accounts and expenditure on other development works.

1.10.5 Out of TFC grants 50 percent grant was to be utilised on account of organisation and management cost of water supply and sanitation assets. The Zila Parishads and Panchayat Samitis, however, incurred expenditure on repair / renovation of block buildings, offices, quarters and some other buildings. A few such example has been given in Appendix-I.

1.10.6 The Zila Parishads in whose favour the total grant of the district was sanctioned were required to release grants to Panchayat Samitis and Gram Panchayats of the district within seven days of the receipt of the money but the Zila Parishad, Katihar released funds after a gap of two to three months as shown below:-

Sl.No.	Date of Receipt of fund	Date of payment of fund	Period of delay
1.	11.08.06	14.11.06	2 months
2.	31.03.07	09.07.07	3 months

1.10.7 Zila Parishad, Purnea against receipt of fund in February 2007 did not release funds directly to the Gram Panchayats rather the entire amount of P.S and respective G.Ps was released to Panchayat Samitis themselves for onward release to Gram Panchayats. This resulted in unnecessary delay in release of fund to GPs.

1.10.8 Chakia Tola and Jalalpur G.Ps falling under Danapur Panchayat Samiti were denotified vide State Government gazette notification No. 20, dated-25.10.05 and 24 dated-15.02.06 respectively but the Zila parishad, Patna released Rs. 3.54 lakh to above Panchayats after denotification and is still retaining their other amount of Rs. 10.61 lakh in ZP Fund instead of apportioning this amount in the entire GPs falling under Patna district.

CHAPTER-II

Budget and Financial Management in PRIs

2.1 Status of Preparation of Budgets

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

- (i) Under Section 25 (i) clause (i) and under section 7(i) clause (ii) of BPR 2006, P.S. and Z.P respectively have to constitute Finance, Audit and Planning Committee 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 PSs in October 2007 to intimate the position of constitution of said committees, its functioning and number of Audit Reports discussed. In response, only 13 ZPs and 36 PSs intimated the position of constitution and functioning of the committee. In 13 ZPs where the committee was constituted, only seven meetings were held and only one Z.P. (Saharsa) discussed the Audit Report. In 36 PSs only nine meetings were held and no Audit Report was discussed in any meeting.
- (ii) None of the Panchayat Samitis and Gram Panchayats covered in this audit had prepared budget estimates.
- (iii) Out of 12 ZPs, five ZPs¹ did not produce budget file and copies of budget to audit, so it could not be ascertained whether budget was prepared in these ZPs or not. Three ZPs² prepared the budget but records were not shown regarding sending of copies of budget estimates to state government for approval and follow up action taken by state government on above budget. In Zila Parishad, Bettiah there was wide gap between the probable and the actual receipt and expenditure, as detailed below:

Table-1
Details of variations in probable and actual receipt and expenditure

Year	Receipt				Expenditure			
	Budget provision	Actual	Variation	Variation %	Budget provision	Actual	Variation	Variation %
2002-03	52.31	18.94	33.37	(-)63.79	168.42	33.64	134.78	(-)80.03
2003-04	46.31	35.95	10.36	(-)22.37	162.53	50.58	111.95	(-)68.88
2004-05	41.06	25.29	15.77	(-)38.41	158.59	36.19	122.40	(-)77.18
2005-06	41.31	30.04	11.27	(-)27.28	160.21	45.70	114.51	(-)71.47
2006-07	40.56	20.90	19.66	(-)48.47	153.60	61.88	91.72	(-)59.71

¹ Bhojpur, Purnea, Gopalganj, Patna and Samastipur

² Sitamarhi, Bhagalpur and Jamui

Thus the budget was not realistic as the variations between provisions and actuals ranged between 22.37 to 80.03%. However, in three Z.Ps (Khagaria, Motihari and Katihar) budget was not prepared but expenditure incurred was of Rs. 4.17 crore out of Personal Ledger account which did not include expenditure on schemes out of finance commission grants, SGRY & NREGS grants.

Name Z.P.	Year for which budget not prepared	Total Expenditure (Rs. in crore)
Khagaria	2003-04 to 2005-06	0.58
Motihari	2004-05 to 2006-07	2.28
Katihar	2003-04 to 2006-07	1.31
Total		4.17

Budget estimates in these three ZPs were not prepared, therefore the expenditure incurred of Rs. 4.17 crore was unauthorised.

Incurring of expenditure without budget is not a healthy financial practice as it undermines the importance of prioritization of resource allocation besides diluting exercise of control over receipt and expenditure.

2.2 Status of the Preparation of Annual Accounts

Out of 12 ZPs, 48 PSs and 196 GPs discussed in this report, none of the PRIs prepared Annual Accounts for the year upto 2007. 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.

2.3 Status of Preparation and maintenance of Accounts

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. The cash books were not maintained properly as the receipt and expenditure were neither codified nor classified and the closing balance was not arrived at and analysed. The bank reconciliation statements were also not prepared by the PRIs, in order to detect cases of omission of entry in the cash book and treasury/bank pass books, cases of wrong debit and wrong credit, interest allowed and commission charged by the bank but not entered in cash book 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 the position of closing balance remained unascertainable.

2.4 Non-maintenance of prescribed records and registers

The basic records/registers prescribed for maintenance by Zila Parishad and Panchayat Samiti under rule 77 of the Bihar Panchayat Samitis and Zila Parishad

(Budget and Accounts) Rules 1964 viz. Govt. Grant Register, Govt. Loan Register, Loan Appropriation Register, Advance Ledger, Deposit Ledger, Register of outstanding Advance, Register of works, Asset Register etc. were not maintained. In Panchayat Samitis and Gram Panchayats only the cash book and scheme registers were being maintained.

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

2.5 Un-reconciled difference between cash book and bank pass book

2.5.1 In six Zila Parishads, where the closing balance of cash book and bank accounts were available, a comparison of the two sets of figures revealed a discrepancy of Rs.10.38 crore as shown in the table below:

Table-2
Non reconciliation of balances

				(Rs. in crore)
Sl. No.	Name of the Z.P.	Closing balance as per cash book on 31st March 2007	Closing balance as per pass books on 31st March 2007	Difference
1	Katihar	7.71	8.57	0.86
2	Bettiah	3.59	9.79	6.20
3	Khagaria	3.62	5.47	1.85 (Information in respect of P/L account was not available)
4	Motihari	14.47	14.78	0.31
5	Patna	6.44	7.05	0.61 (Information in respect of P/L account was not available)
6	Bhojpur	10.85	11.40	0.55
Total		46.68	57.06	10.38

2.5.2 Bank balance was not available in 15 PSs out of 48 PSs audited. In respect of 33 PSs where cash book balance and bank balance were available it was noticed that there was excess balance in bank of Rs. 7.17 crore in 26 PSs and minus balance of Rs. 2.62 crore in seven P.Ss. The total discrepancy, thus, noticed was to the tune of Rs. 9.79 crore in above 33 PSs. (Appendix-II)

2.5.3 Out of 196 GPs the bank balance was not available in 20 GPs and in seven GPs there was no discrepancy in Cash Book and Bank balance. There was, however, minus balance of Rs. 0.84 crore in 57 G.Ps and plus balance of Rs. 2.46 crore in 112 GPs resulting in a total difference of Rs. 3.30 crore. (Appendix- III)

2.6 Overall Financial Position of PRIs in selected units under study

2.6.1 Zila Parishads

The financial position of 12 Zila Parishads for various periods ranging from 2002-03 to 2006-07 is given below. This position is arrived at as far as records made available to audit.

Table-3
Position of receipt and utilisation of grants/ funds in 12 ZPs at the end of March' 2007

(Rs. in crore)				
Sl. No.	Fund Particulars	Receipt including O.B	Expenditure	Balance
1	X F.C	3.76	3.74	0.02
2	XI F.C	108.21	107.38	0.83
3	XII F.C	227.78	191.98	35.80
4	EAS/ SGRY/ JRY/	121.58	106.53	15.05
5	NREGP/ BREGP	44.47	17.57	26.90
6	M.P/ MLA/ MLC	9.93	8.57	1.36
7	Misc	19.57	18.80	0.77
8	Own sources besides Road cess, Grant and Loan for pay & allowances etc.	25.84	19.94	5.90
Total		561.14	474.51	86.63

(Details in Appendix-IV).

Audit Scrutiny revealed the following lapses.

- (i) The sectoral analysis of receipt and expenditure on education, health, agriculture, social forestry etc. was not possible as the Annual Accounts were not prepared by ZPs.
- (ii) The unspent balance shown above, depicted that grant of Twelfth FC required to be spent during 2005-07 and grant of NREGP required to be spent during 06-07 were not fully utilised. In Sitamarhi Zila Parishad, grant of NREGP was not utilised and entire amount of Rs. 2.75 crore was lying in balance.
- (iii) **Incorrect furnishing of Utilization Certificates of Finance Commission Grants by Zila Parishad, Patna**

Zila Parishad, Patna submitted utilisation certificate of Rs.27.20 crore between June 2004 to June 2007 to the State Government in respect of Finance Commission Grants (Rs. 3.73 crore for Tenth FC in June 2004, Rs. 4.31 crore of

Eleventh FC in January 2006 against grant for 2004-05 and of Rs. 19.16 crore of Twelfth FC in June 2007 against grant for 2005-06 and first instalment of 2006-07). The Utilisation Certificate was submitted without ascertaining the position of utilisation of grants by the Panchayat Samitis and Gram Panchayats and retention of Rs. 0.81 crore in Zila Parishad (Rs. 0.01 crore of Tenth FC, Rs 0.11 crore of EFC and Rs. 0.69 crore of Twelfth FC) fund. The utilisation certificate, thus, furnished to State Government was not correct and authentic.

2.6.2 Panchayat Samitis

The position of receipt and utilisation of grants in 48 Panchayat Samitis, as far as records made available to audit, for the period 2001-02 to 2006-07 is given below:

Table -4
Position of receipt and utilisation of grants/ funds in 48 Panchayat Samitis at the end of March, 2007

(Rs. in crore)				
Sl. No.	Nature of grant	Receipt including O.B	Utilisation	Balance
1	10th F.C	1.04	0.86	0.18
2	11th F.C	5.91	4.70	1.21
3	12th F.C	4.24	2.15	2.09
4	S.G.R.Y.	112.06	101.77	10.29
5	NREGP	44.65	25.25	19.40
6	Other	0.18	0.07	0.11
Total		168.08	134.80	33.28

(Details in Appendix-V)

2.6.3 Gram Panchayats

The position of receipt and utilisation of grants/ fund of 196 Gram Panchayats, as far as records made available to audit, for the period 2001-02 to 2006-07 is given as under.

Table-5
Position of receipt and utilisation of grants/ funds in 196 Gram Panchayats at the end of March, 2007

(Rs. in crore)				
Sl. No.	Particulars of grant	Receipt including O.B	Utilisation	Balance
1	10th F.C	2.01	1.93	0.08
2	11th F.C	11.26	10.61	0.65
3	12th F.C	10.40	8.26	2.14
4	S.G.R.Y.	30.23	28.29	1.94
5	NREGP	8.69	4.59	4.10
6	Other	1.78	1.55	0.23
Total		64.37	55.23	9.14

(Details in Appendix-VI)

As the GPs. did not prepare Annual Accounts it could not be certified whether the expenditure was made on purposes for which the grants were received.

2.7 Diversion of Grants of Rs 1.39 crore.

Grants of EFC, TFC and SGRY were found diverted towards other purposes. The cases noticed were the following:

- (a) Zila Parishad, Bhagalpur and Bhojpur (Arah) diverted Rs 90.17 lakh during 2003-04 to 2006-07 out of Tenth, Eleventh, Twelveth FC and SGRY Grants for other purposes as detailed below:

(Rs. in lakh)

Sl. No.	Name of Zila Parishad	Head	Amount diverted	Purpose of diversion
1	ZP Bhagalpur	Tenth FC Grants	1.23	Payment of retirement benefit, Pay, T.A., Marriage Advance to regular employees.
		Eleventh FC Grants	7.70	
		SGRY Grants	70.73	
2	ZP Bhojpur	Twelfth FC Grants	10.51	Purchase of offset printing machine and plates making machine.
Total			90.17	

- (b) In PS, Runni Saidpur SGRY fund of Rs. 41.21 lakh was diverted between January 2004 to March 2004 for execution of 13 MLA schemes (scheme no. 12, 13, 14, 15, 16, 17, 18, 19, 20 and 21 of 2002-03 and 13, 41 and 50 of 2003-04).
- (c) DDC, Bhojpur entrusted execution of two works of protection/development of conventional water sources to PS, Koilwar and released Rs. 1.27 lakh (May,2005) for the above work. The expenditure incurred in above two works was of Rs. 2.17 lakh which included payment of Rs. 0.90 lakh out of EFC grant of the PS. The D.D.C. did not recoup this amount of Rs. 0.90 lakh due to bad work done. Due to diversion of Rs. 0.90 lakh out of P.S.fund, 9 works of EFC undertaken for execution in 2005-2006 estimating Rs. 6.22 lakh remained incomplete despite payment of advance of Rs. 5.07 lakh as no further payment could be made for above works due to paucity of fund.
- (d) In P.S. Badhhara, 138.42 quintals of food grain was diverted for execution of schemes of EFC. EFC Scheme No. 01 of 05-06 relating to brick soling and repair of road from Ekwana to Balaura Bandh estimated at Rs. 4.33

lakh was executed by the PS without administrative approval but on the verbal order of the DDC, Bhojpur. The executing agent was paid Rs. 3.46 lakh out of EFC grants and 138.42 quintals grain valuing Rs. 0.87 lakh from SGRY fund. Food grain was to be issued only for SGRY works but in violation of SGRY guidelines, food grain was issued for EFC work which was executed without administrative approval.

- (e) In P.S. Bihta Rs. 6.25 lakh SGRY grant was diverted (October 2006) towards ICDS Project for construction of office cum godown and building of Anganwari Centre.

The total amount diverted by the 2 ZPs (Bhagalpur and Bhojpur) and 4 PSs (Runni Saidpur, Koilwar, Badhara and Bihta) was Rs 1.39 crore which was not recouped so far. Due to irregular diversion of specific grants meant for execution of development works the desired objective of those grants remained to be achieved.

2.8 Status of Asset Management

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 C&AG 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 audited 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.

2.9 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 the CEO of the Zila Parishad.

The centralised 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 Revenues Management

3.1 Defalcation of Rs.14.02 lakh in two Z.Ps.

As per Rule 101 & 102 of Bihar Panchayat Samiti & Zila Parishad (Budget and Accounts) Rule (BPS&ZP(B&A)R), 1964 the Miscellaneous Receipt Books were to be kept in the custody of D.D.C-Cum C.E.O and the same were to be issued to the collecting staff daily and as per rule 43 & 44 ibid the amount collected on behalf of Zila Parishad fund was to be credited into Government Treasury. One Assistant of ZP, Purnea collected Rs. 11.31 lakh between March 2004 to April 2007 through 10 Misc. Receipt Books on account of Departmental collection of hat bazar, pound and ferry rent etc. but deposited only Rs. 5.24 lakh between August 2004 to March 2006 through 52 Challans as evidenced from the entry made in the receipt side of the cash book and retained Rs. 6.07 lakh in hand which was not recovered from him till December 2007. Moreover, Receipt Books used by him were bearing same book no in 2 cases (3 books of Book No. 5351 to 5400, 2 books of 5401 to 5450) but the reasons for such abnormality were not clarified.

Similarly one Assistant cum Accountant of ZP, Motihari collected Rs. 33.07 lakh between April 2004 to March 2007 through several misc. receipts on account of ZP revenue and development fee of self financing schemes but he deposited only Rs. 25.12 lakh (Rs. 17.83 lakh in treasury and Rs. 7.29 lakh in Bank of Baroda) between April 2004 to March 2007 and retained Rs. 7.95 lakh in his hand which was not recovered till June 2007. Due to violation of rule 101, 102, 43 and 44 and failure to exercise checks by Executive Officers over collection and its deposit position a defalcation of Rs. 14.02 lakh was rendered possible in above two Zila Parishads.

3.2 Direct appropriation of revenue collected to the tune of Rs. 2.90 lakh in ZP Khagaria

In ZP Khagaria revenue collected to the tune of Rs. 2.90 lakh was not deposited in Parishad fund i.e. treasury pass book as envisaged in Rule 43 of BPS&ZP(B&A)R,1964 rather it was appropriated towards pay, TA, marriage advance etc. to the staff to ZP Khagaria.

Besides, violation of rules direct appropriation indicates lack of control over revenues and defeats the purpose of budgetary exercise.

3.3 Non/Short Credit of revenue to the tune of Rs. 20.64 lakh.

In all the 12 Zila Parishads test checked the D.D.C. cum C.E.O and the Head clerk cum Accountant 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 annual settlement of pounds and ferries, hat bazar, mela, bus/taxi stand, licence fee of carts registered and other miscellaneous receipts. It can be seen from the table below that in 10 Z.Ps, against a total collection of Rs. 74.28 lakh, the collecting staff deposited Rs. 47.04 lakh only and Rs. 27.24 lakh remained to be deposited as of March, 2007. Out of this Rs. 6.60 lakh was got deposited in course of audit and a sum of Rs. 20.64 lakh is still to be realised from the officials concerned.

Table-6
Details of cases of non credit/short credit detected during audit
(Rs. in lakh)

Sl. No.	Name of Z.P.	Amount Collected	Amount deposited	Amount of non/short deposit	Amount got deposited at the instance of audit	Balance to be deposited	Period of collection	Particulars of collection
1	Bettiah	14.11	12.99	1.12	1.12	Nil	01-07	Miscellaneous receipts
2	Bhagalpur	27.66	18.74	8.92	Nil	8.92	03-07	Shop rent and misc. receipt
3	Bhojpur	1.07	0.73	0.34	Nil	0.34	03-07	Misc. receipt
4	Gopalganj	8.00	Nil	8.00	Nil	8.00	03-07	Misc. receipt
		9.96	8.59	1.37	0.47	0.90	03-07	Misc. receipt
5	Jamui	0.88	0.84	0.04	Nil	0.04	04-07	Misc. receipt
		3.21	2.95	0.26	Nil	0.26	04-06	Bus stand
6	Katihar	1.12	Nil	1.12	0.22	0.90	06-07	Shop rent
7	Purnea	0.04	Nil	0.04	Nil	0.04	03-04	Misc. receipts
8	Motihari	2.87	Nil	2.87	2.87	Nil	06-07	-do-
9	Patna	4.09	2.20	1.89	1.89	Nil	04-08	-do-
10	Samastipur	1.24	Nil	1.24	Nil	1.24	04-05	Ferry. Ghat
		0.03	Nil	0.03	0.03	Nil	06-07	Misc. receipts
Total		74.28	47.04	27.24	6.60	20.64		

3.4.1 Non realisation of outstanding rent of Rs. 152.25 lakh

The Zila Parishads had constructed shops either from their own resources or under self financing schemes and received rent from the shops. Audit Scrutiny, however, revealed that the register showing demand, collection and balance of rent was either not maintained or improperly maintained and effective steps viz. vacation of shops or filing of cases for recovery of dues of rent, were not taken for timely recovery of rents due, resulting in accumulation of huge outstandings. Dues of rent of Rs. 152.25 lakh pertaining to various periods remained unrealised as shown in table below:

Table-7
Non realisation of outstanding rent in 10 ZPs

(Rs. in lakh)

Sl. No.	Name of Z.P.	Dues of rent	Period of dues
1	Bettiah	12.61	May 2001 March 07
2	Bhagalpur	3.64	Jan' 1999 to March 07
3	Bhojpur	2.39	April 1998 to March 07
4	Gopalganj	0.75	April 05 to Nov' 07
5	Jamui	9.23	April 02 to March 07
6	Katihar	43.87	Sep' 1991 to Sep' 07
7	Purnea	18.22	April 04 to March 07
8	Khagaria	4.29	Feb' 05 to March 07
9	Motihari	8.16	April 04 to March 07
10	Patna	35.71	Up to March 07
11	Samastipur	4.17	April 2000 to March 07
12	Sitamarhi	9.21	Jan' 03 to March 07
Total		152.25	

Huge outstanding rents for longer periods clearly denoted that suitable action for recovery viz vacation of shops or filing of legal cases for recovery of dues against the defaulters were not taken. Due to non collection of dues, the ZPs were not in a position to augment their internal source of revenue and construct new shops for earning rent.

3.4.2 Outstanding rent of Rs. 34.78 lakh of Dak Bunglow/Inspection Bunglow occupied by different officials

In three Zila Parishads the Dak Bunglow/ Inspection Bunglow thereunder were utilised as residence by different officers viz. D.M, S.P, SDO and Commissioners but the rent fixed by Zila Parishads recoverable as per Government orders was not realised, depriving the ZPs of a revenues of Rs. 34.78 lakh as shown in the table below:

Table-8
D.B/IB rent lying outstanding with the officers/ visitors

Sl. No.	Name of Zila Parishad	Particulars	Designation of the occupants	Period of occupation	Rent fixed by ZP or as per State Govt. order (Rs.)	Rent paid per month (Rs.)	Dues of Rent (Rs.in lakh)
1	Samastipur	D.B. Samastipur	District Magistrate Samstipur	April 1973 to March 2007	1050/- per month	250/-	3.26
2	Purnea	DB and IB Purnia	Divisional Commissioner	January 1990 to Dec. 2007	9100/- per month	Nil	19.66
3	Khagaria	D.B. Khagaria	S.P, DSP and 11 DDC	May 1981 to March 2007 (Including some interrupted period)	3500/- per month	Nil	10.79
		I.B Googri, Jamalpur	12 visitors	Between June 1992 to March 2007	Rs. 10/- per day per room	Nil	1.07
Total							34.78

Suitable action for realisation of rent was not taken by the executives of ZPs and due to non-collection of dues of rents, the ZPs were not in a position to repair their existing IB/DB and construct new IB/DB.

3.5.1 Non-realisation of revenues on account of settlement of Sairats to the tune of Rs. 46.67 lakh

The assets of Zila Parishad viz. bus 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 two to three instalments. It was, however, noticed in audit that dues of settlement amounting to Rs. 46.67 lakh were not recovered in eight Z.Ps as shown in the table below:

Table- 9
Non realisation of dues of settlements of Sairats in 8 ZPs

Sl. No.	Name of Z.P.	Dues of Settlement money (Rs in lakh)	Period of settlement	Particulars of settlement
1	Bettiah	3.03	02-07	Ghat, Market Mela, toll
		2.43	02-06	Cart registration
2	Bhojpur	0.20	06-07	Land
3	Gopalganj	2.65	04-07	Market, Phatak Taxi stand
4	Katihar	2.92	03-07	Ghat
5	Purnea	11.51	05-07	Bus stand
6	Motihari	13.80	04-07	Pound & ferry
7	Patna	0.42	04-06	Sairats & ferry
8	Samastipur	9.71	04-07	ferry
Total		46.67		

The huge outstanding dues of settlement amount clearly depicted failure on the part of the ZP authorities to realise the money or cancel the settlement or take legal action against defaulters. The DDC cum CEO is therefore accountable for the loss caused to ZPs.

3.5.2 Loss of Rs. 28.41 lakh due to non-settlement of Sairats

Some of the Sairats of Zila Parishads viz. Bus stand, toll collection, cattle pound, ferry rent market, shop, land and culverts etc. were not settled for the period 1983 to 2007 due to which six ZPs were deprived of revenue to the tune of Rs. 28.41 lakh. Details are as under:

Table-10
Loss due to non settlement of Sairats in 6 ZPs

Sl. No.	Name of Z.P.	Amount of Loss	Year	Particular of Sairats
1	Bettiah	3.40	2002-06	Bus stand toll, Cattle pound.
2	Bhagalpur	7.60	1983-2007	Ferry rent, Hat, Shop etc.
3	Khagaria	0.90	2003-07	Cattle pound, ferry etc.
4	Patna	4.73	2004-07	ferry
5	Samastipur	8.34	2004-07	ferry, land and culvert
6	Sitamarhi	3.44	2004-07	ferry

Total	28.41		
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Information on any effort made by the executives of the ZP for settlement of the aforesaid sairats was not made available to audit. Thus, the ZP's own sources of revenue are not properly and effectively augmented to improve financial position of ZPs.

3.6 Retention of undisbursed cash amounting to Rs. 0.61 lakh by the cashier of Z.P. Patna for long time

Self cheque is drawn for immediate disbursement and in case, it is not disbursed the amount has to be deposited in the Zila Parishad fund. Audit Scrutiny of Zila Parishad, Patna revealed that against 14 self cheques drawn between 28.04.04 to 26.02.07 of Rs.30.99 lakh for payment of salary, telephone bills, miscellaneous expenditure etc. Only Rs.30.38 lakh was disbursed and Rs.0.61 lakh was being shown as undisbursed amount in the Subsidiary Cash Book from 6 to 36 months. This retention of cash since long was rendered possible due to lack of supervisory checks. As the cash balance of the Subsidiary Cash Book was not verified and certified by Executive Officer of the Zila Parishad the possibility of misappropriation of Rs.61,195/- by the cashier can not be ruled out.

3.7 Loss of interest Rs. 0.72 lakh on investment due to late renewal in Patna Z.P.

In Patna Zila Parishad Rs. 2.30 crore was invested in Punjab National Bank Exhibition Road, Patna with maturity on 05.10.06 as detailed below:

Sl. No.	FDR No.	Investment	Rate of Intt. (%)	Period of Investment	Date of Maturity
1	288774 to 288778 &288783 to 288788	11 F.D. @ Rs. 10 Lakh i.e. Rs. 110 lakh	5.75	4 month 20 days	05.10.06
2	288789 to 288800	12 FD @ Rs. 10 lakh i.e. Rs.120 lakh	5.75	5 month 8 days	05.10.06

The Zila Parishad did not renew the investments and finally invested the entire amount of Rs.2.30 crore in Canara Bank on 26.10.2006 after a gap of 20 days which deprived the Zila Parishad of revenue of Rs. 0.72 lakh on account of interest.

3.8 Retention of Rs. 3.56 lakh by the Nazir in 10 PSs

In 10 Panchayat Samitis Rs. 3.56 lakh was received by the Nazir on account of refund of advance and deposit of royalty and sales tax by the executing agents which were entered in the Cash Book but amount not remitted into Bank but was retained in hand as detailed in the table below:

Table-11
Details of refund of advance etc. by the executing agencies not deposited by the Nazir in P.S. fund

(Rs. in lakh)

Sl. No.	Name of P.S.	Amount received	M/R No.	Period of receipt
1	Bibhutipur	0.16	228308 & 228321	28.03.05 to 12.08.05
2	Ujiarpur	0.18	386971 & 386927	22.11.05 to 21.08.06
3	Gopalganj	0.20	486315, 456329 & 151055	21.07.05 to 21.12.06
4	Bathnaha	0.36	355989 & 897552	20.05.03 & 16.03.04
5	Manjha	0.38	458104, 458111, 458137, 458177, 458145, 458182	Feb' 2002 to Feb' 2003
6	Gogri	0.07	367997	16.07.03
7	Khagaria	0.16	25688, 5547288, 256120	26.07.05 to 04.11.06
8	Manjhaulia	0.47	382946, 382454, 382470, 382472, 382478 & 382496	22.01.03 to 24.08.06
9	Bikram	0.82	Royalty and cess	16.08.02 to 29.03.07
10.	Lauria	0.76	300835, 300837, 300848, 390856 and 390875	10.09.01 to 15.03.05
Total		3.56		

3.9 Non-Production of payment vouchers valued at Rs. 76.24 lakh and connected papers of Rs. 125.14 lakh

- (i) The comparison of pay order of vouchers with the Cash Book of seven ZPs revealed that 119 payment vouchers valued at Rs. 76.24 lakh were not kept in voucher's Guard files nor these were produced to audit despite issue of Audit Memos. For want of vouchers the genuineness of payment remained to be verified in audit. Details are as under:

Table-12
Non-Production of Vouchers in 7 ZPs

(Rs. in Lakh)

Sl. No.	Name of the Z.P	No. of Vouchers	Amount of Vouchers
1	Bettiah	11	3.86
2	Bhagalpur	9	5.48
3	Gopalganj	48	12.67
4	Jamui	6	0.34
5	Khagaria	13	17.12
6	Patna	30	36.55
7	Samstipur	2	0.22
Total		119	76.24

- (ii) The audit could not vouchsafe the payments relating to refund of deposits, suit expenses, retirement benefit claims, purchase of oil and lubricants other purchase vouchers, work bills etc. in 12 Z.Ps of Rs. 125.14 lakh due

to non-production of Deposit Ledger, Suit Registers, Personal files and Service Book of the staff, Vehicles Log Book, Telephone and Trunk call Register, Stock Register, Purchase files, Scheme Register and other files related to it. Due to non-production of relevant register and files no checks could be exercised over the payment vouchers. (Appendix-VII)

3.10.1 Non-deposit of Royalty and Sales tax in the account of concerned Departments to the tune of Rs. 27.86 lakh

Royalty on earthen materials and Sales tax on purchase of materials are items of state revenue and the deduction on this account is to be made at source from the work bills of the Contractors / Executing Agents and amount deducted to be deposited into the account of Mining and Sales Tax Department. Scrutiny of Cash Book of nine Panchayat Samiti and two Zila Parishads disclosed that Rs. 27.86 lakh (Royalty Rs. 13.33 lakh and Sales tax Rs. 14.53 lakh) was deducted from the bills of the executing agents as detailed in table below but the amount was not deposited in the concerned Department of the State Government rather retained in PS and ZP fund which deprived the State Government of a revenue of Rs. 27.86 lakh.

**Table-13
Details of Royalty and Sales Tax deducted but not deposited**

(Rs. in lakh)

Sl. No.	Name of the Unit	Amount of Royalty deducted but not deposited into state Government Fund	Amount of Sales Tax deducted but not deposited into state Government Fund	Total
1.	P.S.Chakai	3.73	1.53	5.26
2.	P.S.Naubatpur	1.71	0.30	2.01
3.	P.S.Bagaha I	0.88	2.01	2.89
4.	P.S.Bagaha II	0.53	0.67	1.20
5.	P.S.Barhara	0.12	0.31	0.43
6.	P.S.Bivutipur	Nil	0.51	0.51
7.	P.S.Manjhaulia	0.28	0.73	1.01
8.	P.S.Paliganj	1.07	1.53	2.60
9.	P.S.Jhajha	Nil	0.38	0.38
10.	Z.P. Patna	4.78	6.44	11.21
11.	Z.P. Bhagalpur	0.23	0.12	0.35
	Total	13.33	14.53	27.86

3.10.2 Royalty and Sales Tax not deducted to the tune of Rs. 2.73 lakh from the bills of the Executing Agents

In Panchayat Samitis Bikram and Parbatta the bills of the Executing Agents were passed without effecting deduction on account of Royalty and Sales Tax though amount recoverable on this account was worked out in the scheme files. The

executing agents were directed by the BDO cum Executive Officer to deposit the amount of Royalty and Sales Tax in cash with the Nazir. The executing agents, however, did not deposit this due to which loss of Rs. 2.73 lakh. (Royalty Rs. 1.55 lakh and Sales Tax Rs. 1.18 lakh) was caused to the State Government and undue benefit was allowed to the executing agents as detailed in the table below:

Table-14
Details of Royalty and Sales tax not deducted

(Rs. in lakh)

Sl. No	Name of Panchayat Samiti	Amount of Royalty	Amount of Sales Tax	Total Amount	Particulars of schemes
1	Bikram	0.94	0.61	1.55	143 works of EAP/SGRY (3 of 99-2000, 4 of 2000-2001, 16 of 2002-03, 19 of 03-04, 37 of 04-05 and 64 of 05-06)
2	Parbatta	0.61	0.57	1.18	17 EAP/SGRY works. (4 works of 01-02, 1 work of 02-03, 7 works of 03-04 and 5 works of 05-06)
Total		1.55	1.18	2.73	

3.10.3 Short/Non deduction of Royalty and Sales tax of Rs. 19.27 lakh

In test check of vouchers of 139 works in seven Panchayat Samitis and one Zila Parishad, it was noticed that royalty Rs. 3.77 lakh and Sales Tax Rs.15.50 lakh were either not deducted or short deducted which resulted in a loss of Rs. 19.27 lakh to State Government and equal gain to executing agents vide details in table below:

Table-15
Details of short / non deduction of Royalty and Sales tax

(Rupees in lakh)

Sl. No.	Name of the Unit	Royalty Recoverable	Royalty Deducted	Amount of Royalty short deducted	Sales Tax Recoverable	Sales Tax Deducted	Amount of Sales Tax short deducted	No. of works involved
1.	P.S.Parbatta	4.07	1.76	2.31	10.15	0.17	9.98	58 works
2.	P.S.Paliganj	0.83	Nil	0.83	1.99	Nil	1.99	16 works
3.	P.S.Yogapatti	0.26	Nil	0.26	1.03	Nil	1.03	28 works
4.	P.S.Dumra	0.18	Nil	0.18	0.68	Nil	0.68	17 works
5.	P.S.Jagdishpur	Nil	Nil	Nil	0.39	Nil	0.39	3 works
6.	P.S.Bibhutipur	Nil	Nil	Nil	0.55	0.04	0.51	4 works
7.	P.S.Bagaha II	Nil	Nil	Nil	0.12	0.02	0.10	1 works of TFC
8	Z.P. Gopalganj	0.22	0.03	0.19	1.17	0.35	0.82	12 works

Total	5.56	1.79	3.77	16.08	0.58	15.50	139 works
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CHAPTER-IV

Lapses in human resources management

4.1 Idle medical staff at three ZPs due to non-provision of medicines/equipments for more than three years

In three Zila Parishads viz. Bettiah, Bhagalpur and Sitamarhi, the medical staff remained idle for more than three years as neither any medicine nor any equipment was supplied to the dispensaries by the ZPs. As such utilisation of services of the medical staff viz. vaidis, hakims, compounders etc. remained doubtful. The three ZPs had paid Rs. 53.16 lakh towards their pay and allowances.

Table-16
Details of payment of pay & allowances to idle medical staffs in three ZPs
(Rs. in lakh)

Sl. No.	Name of Z.P	Period	Amount of pay & allowance
1	Bettiah	2002-03 to 2006-07	27.94
2	Bhagalpur	2003-04 to 2006-07	9.95
3	Sitamarhi	2004-05 to 2006-07	15.27
Total			53.16

The Z.P authorities failed to take any steps for proper working of the dispensaries and full utilisation of the services of the medical staff despite regular expenditure over their salaries.

4.2 Irregular appointment of 12 persons in Samastipur Z.P and resultant avoidable payment of Rs.17.71 lakh on their salaries

As per Govt. of Bihar letter no. 3212 dated 11.04.77 and letter no. 2916 dated 24.11.83 no new appointment was to be made by the Zila Parishad without prior approval of the State Government. But in contravention of above instructions 12 persons (two Junior Engineers, one Draftsman, one Assistant, three Peons, two Night Guards, one Roller Khalasi and two Sweepers.) were appointed by Z.P Samastipur in December 2000. An enquiry committee was constituted by D.D.C-Cum C.E.O vide letter no. 116 dated 11.07.03 with Sri Ashok Kumar Rajak, Additional Collector, Samastipur as Inquiry Officer. However, neither the report of the said committee was submitted nor the approval of State Government was obtained till June 2007. An amount of Rs. 17.71 lakh was incurred during 2004-05 to 2006-07 for the payment of salary to the above 12 employees. The Zila Parishad thus violated State Government directives and created additional liability on itself and on the State Government.

Table-17
Details of payment of pay & allowances on Irregularly appointed 12 persons
in Samastipur Z.P.

(Rs. in lakh)

Sl. No.	Name of Person (S/Shri)	Designation	Pay scale	Office order no. & date	Date of appointment	Payment of pay & allowances during 2004- 05 to 2006-07
1	Arvind Kumar	Jr. Engineer	5000-8000	159/27.12.2000	27.12.2000	2.31
2	Kumud Kr. Sinha	Jr. Engineer	5000-8000	159/27.12.2000	27.12.2000	2.31
3	Satyapal PD. Singh	Draftsman	5000-8000	164/06.01.2001	06.01.2001	2.31
4	Suresh Kr. Prasad	Assistant	3050-4500	165/06.01.2001	06.01.2001	1.37
5	Ram Kr. Jha	Peon	2550-3200	165/06.01.2001	06.01.2001	1.19
6	Chandradeo Thakur	Peon	2550-3200	165/06.01.2001	06.01.2001	1.15
7	Ashok Kr. Singh	Peon	2550-3200	165/06.01.2001	06.01.2001	1.19
8	Birendra Mahto	Night Guard	2550-3200	165/06.01.2001	06.01.2001	1.16
9	Arun Kr. Mahto	Night Guard	2550-3200	165/06.01.2001	06.01.2001	1.15
10	Jagdeo Mahto	Roller Khalasi	2550-3200	165/06.01.2001	06.01.2001	1.19
11	Pradip Kr. Mehta	Sweeper	2550-3200	165/06.01.2001	06.01.2001	1.22
12	Krishna Ram	Sweeper	2550-3200	165/06.01.2001	06.01.2001	1.16
Total						17.71

CHAPTER-V

Major irregularities in Execution of Schemes

5.1 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, NREGA/BREGA, MP/MLA/MLC funds. The records of execution in 12 ZP, 48 PS and 196 GP showed the following shortcomings:

- (i) Scheme Registers were not maintained and not produced to audit by the PRIs in respect of works executed under each type of grant. The deficiency was noticed in all 12 Zila Parishads.
- (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 work completion certificate 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 or not.
- (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 of the PRIs audited during 2007-08 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 Ledger 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.

5.2 Poor progress of works estimated to Rs.138.10 crore in 256 PRIs

5.2.1 The following is an abstract of works undertaken for execution and completed in 12 Zila Parishads up to March 2007 test checked based on information furnished and collected in audit.

Table-18
Position of execution of works in 12 Z.Ps

Sl. No.	Particulars of grants under which works executed	No. of schemes undertaken for execution	No. of works completed	No. of incomplete works	Percentage of works completed
1	10 th F.C.	97	48	49	49.48
2	11 th F.C.	209	96	113	45.93
3	12 th F.C.	110	53	57	48.18
4	EAS,JRY, S.G.R.Y	7916	5699	2217	71.99
5	NERGP	533	58	475	10.88
6	MP/MLA/MLC	562	358	204	63.70
7	Others	210	110	100	52.38
Total		9637	6422	3215	66.64

(Details in Appendix-VIII)

From the above table, it is apparent that the position of overall completion of works was 67 percent only and 3215 works estimated to cost Rs. 46.91 crore remained incomplete despite payment of advances of Rs. 25.40 crore. Though, the works were required to be completed within one to three months, due to ineffective monitoring and supervision, 33 percent of works remained incomplete.

5.2.2 The following is an abstract of works undertaken for execution and works completed during 2001-02 to 2006-07 based on records made available to audit in 48 Panchayat Samitis. (As of 31st March, 2007)

Table-19
Position of execution of works in 48 P.Ss

Sl. No.	Particulars of grants against which works executed	No. of works undertaken for execution	No. of works completed	No. of incomplete works	Percentage of works completed
1	10 th F.C.	308	243	65	78.90
2	11 th F.C.	874	770	104	88.10
3	12 th F.C.	273	195	78	71.43
4	S.G.R.Y	11477	9222	2255	80.35
5	NERGP	2662	1001	1661	37.60
6	Other	1	1	Nil	100.00
Total		15595	11432	4163	73.31

(Details in Appendix-IX)

From the above it would be evident that the completion of works was 73 percent and 4163 works estimated at Rs 70.04 crore remained incomplete despite payment of advance of Rs. 32.55 crore. Though the works were required to be completed within one to three months, due to ineffective monitoring and supervision, 27 percent works remained incomplete.

5.2.3 The following is an abstract of works undertaken for execution and works completed during 2001-02 to 2006-07 as far as records made available in 194 Gram Panchayats. The position of execution of works was not made available by Bhagirathipur Gram Panchayat under Kalyanpur Panchayat Samiti and Bhadsar Gram Panchayat under Piro Panchayat Samiti.

Table-20
Position of works in 196 G.Ps

Sl. No.	Particulars of grants against which works executed	No. of works undertaken for execution	No. of works completed	No. of incomplete works	Percentage of works completed
1	10 th F.C.	812	744	68	91.63
2	11 th F.C.	3784	3398	386	89.80
3	12 th F.C.	2501	2144	357	85.73
4	S.G.R.Y	7415	6646	769	89.63
5	NERGP	1030	660	370	64.08
6	Other	564	495	69	87.77
Total		16106	14087	2019	87.46

(Details in Appendix-X)

From the above, it would be evident that against 16106 works undertaken for execution, only 14087 works were completed and 2019 works estimated to Rs 21.15 crore remained incomplete despite payment of advance of Rs. 5.78 crore (amount involved could not be ascertained in two GPs Chak Rajopatti under Dumra PS and Thumma under Runnisaidpur PS due to non production of records).

5.3 Advance not recovered to the tune of Rs 36.06 lakh in nine Panchayat Samitis

In large number of works advances were paid (cash and food grain) to the executing agents for execution of works but the works were not started and in several cases works were closed/postponed/abandoned midway but advances paid were not recovered. The scrutiny of records of nine Panchayat Samitis disclosed that advance of Rs 36.06 lakh paid for execution of 147 works remained unrecovered as detailed below:

Table-21
Details of advances paid on works which were either not started or abandoned in nine Panchayat Samitis

Sl. No.	Name of Panchayat Samiti	Amount of advance (Rs in lakh)	No of works for which advance was given	Status of the work as on 31 March 2007
1	Narkatiaganj	19.58	17	Schemes abandoned
2	Runi Saidpur	0.52	7	Schemes postponed
3	Sono	0.75	10	Schemes postponed
4	Parbatta, XII FC	0.10	01	Work not started
5	Kuchaikot	6.72	04	Work not started
6	Bihta	3.97	35	Work not started
7	Bikram	2.78	60	Work not started
8	Paliganj	0.43	08	Work not started
9	Masaurhi	1.21	05	Work postponed
Total		36.06	147	

5.4 Major irregularities in execution of SGRY schemes

5.4.1 Partial execution of schemes resulting in fruitless expenditure of Rs. 41.18 lakh and non recovery of excess advance of Rs. 47.09 lakh through EAP/SGRY schemes

Test check of records of three Panchayat Samitis disclosed that the works undertaken were closed midway without assigning any reasons for closure. In respect of 49 works estimated to cost Rs 132.48 lakh, advance was paid to the tune of Rs 88.27 lakh while the value of work done was merely of Rs 41.18 lakh

and the excess advance of Rs. 47.09 lakh paid to the executing agents was not recovered. Moreover due to partial execution of works the value of work done of Rs 41.18 lakh also became fruitless due to non-completion of works as detailed in table below:

Table-22
Details of fruitless expenditure due to non completion of works
(Rs. in lakh)

Sl. No.	Name of Panchayat Samiti	Number of schemes	Period	Estimated cost	Advance paid	Value of work done	Remarks
1	Kalyanpur	07 SGRY works	3 of 2003-04 3 of 2004-05 1 of 2005-06	19.59	9.03	3.85	Excess advance Rs 5.18 lakh not recovered
2	Samastipur	17 SGRY works	5 of 2002-03 5 of 2003-04 7 of 2004-05	24.01	16.77	11.90	Excess advance Rs. 4.87 lakh not recovered
3	Alauli	25 EAP / SGRY works	12 of 2001-02 5 of 2003-04 8 of 2004-05	88.88	62.47	25.43	Excess advance Rs. 37.04 lakh not recovered
Grand Total		49 works		132.48	88.27	41.18	

The above indicated ineffective monitoring of works executed by the Executive Officers of Panchayat Samiti leading to partial completion of works. Further the amount of advance lying with the Executing agents needs to be recovered at the earliest.

5.4.2 Wasteful expenditure of Rs 26.56 lakh in two PSs and one ZP

5.4.2.1 13 SGRY works (scheme no 18 of 2002-03,1,13,14,21,23,30,31 and 40 of 2003-04,5 of 2004-05 and 2,5 and 8 of 2005-06) estimated at Rs 21.10 lakh were undertaken for execution by PS Phulwarisharif and an advance of Rs 16.66 lakh was paid for the execution of above works. The total value of work done was Rs.12.85 lakh and none of the works was completed rendering the expenditure hitherto wasteful. Further, the excess amount of advance lying with the executing agents to the tune of Rs 3.81 lakh was not recovered as of 31 March 2007.

5.4.2.2 SGRY scheme was replaced by NREGS scheme from 2005-06 and all the works of SGRY which were incomplete were to be completed by 30.06.2006. The PS Hathua, however, undertook execution of 38 SGRY Schemes after June 2006. Out of these 35 schemes estimated to Rs 30.72 lakh remained incomplete despite

expenditure of Rs 9.84 lakh, which was released as advance. Due to paucity of funds, no further release of payment could be done on the works. As, no further fund would be available under SGRY, the expenditure of Rs 9.84 lakh thus incurred became wasteful.

5.4.2.3 Zila Parishad, Khagaria undertook construction of PCC road in Parbatta. The work was split up in 2 parts of 800 feet each being SGRY Scheme No 39/02-03 estimating Rs 7.82 lakh and 40/02-03 estimating Rs 7.59 lakh. The execution of both works were entrusted to a peon, a non technical staff of ZP in January 2003 and he was paid advance of Rs 3.87 lakh (cash and grain) for both the works. District Magistrate ordered (April 2003) to stop the work on the basis of report of SDO, Gogri that this is causing law and order problem and the scheme is beneficial only to Mukhia and his relatives. As per Measurement Book earth filling and brick soling was done in 543 feet in scheme No 39/02-03 and in Scheme No 40/02-03 only earth filling was done in 772 feet. The executing agents submitted vouchers of Rs 0.65 lakh in respect of scheme no 39/02-03 and no vouchers submitted against Scheme No 40/02-03. The position of total amount payable against advance of Rs 3.87 lakh was, neither not worked out nor the excess amount of advance was recovered. Due to closure of the work after partial completion the payment of Rs 3.87 lakh became wasteful due to selection of site of work without spot verification and ascertainment of number of beneficiaries involved.

5.4.3 Infertuous expenditure of Rs 10.14 lakh on account of postponement of works due to land dispute

Execution of 10 SGRY works in PS Runi Saidpur (Scheme no 6 and 16 of 2001-02, 11, 41, 42 and 47 of 2002-03, 15,19 and 44 of 2003-04 and 99 of 2005-06) estimated at Rs 15.82 lakh had to be stopped after incurring expenditure of Rs 10.14 lakh due to land dispute on the spot of construction. This showed that due care was not taken at the time of finalisation of the scheme and preparing of estimates to selected undisputed plots for execution of works. This resulted in closure of works midway and incurring infertuous expenditure of Rs 10.14 lakh.

5.4.4 Substandard construction of Earthen road

5.4.4.1 Zila Parishad, Bettiah executed 10 earthen road (SGRY Scheme No 152 of 2002-03, 716, 758, and 982 of 03-04; 267, 356, 498, 673, 697 and 770 of 2004-05) at a cost of Rs 14.71 lakh without compaction of earth as there was no provision of compaction in the estimate of works. The execution of works was

done by the same Junior Engineers who had prepared the estimates so the shortcomings in estimates were not pointed out by the authority.

5.4.4.2 In Panchayat Samiti, Vaikunthpur three SGRY works (Scheme No 26, 29 and 32 of 2005-06) of earth filling between 1050 ft. to 1700 ft. of road was executed at a cost of Rs 0.99 lakh but compaction of earth was not done as it was not provided at all in the estimates.

Further, it was noticed that in nine SGRY works (Scheme No. 21, 23, 24, 25, 34, 35, 36, 37 and 38 of 2005-06) earth filling was done between 1000 feet to 1816 feet but the compaction of earth and brick soling work was done merely in 100 feet only each. Total payment made in these works was of Rs. 3.83 lakh. So against total filling of earth over a distance to 13088 feet, compaction and brick soling was done in 900 feet road portion only. The earthen roads, which were prepared without compaction of earth filled were substandard which will get damaged easily and serve no purpose.

5.4.5 Muster Rolls with same names

In Ujiyarpur and Parihar Panchayat Samiti and Patna and Katihar Zila Parishad, it was noticed during scrutiny of muster rolls that in the undermentioned schemes the engagement of same labourers was shown twice, thrice and four times in the same period.

Table-23
Details of Muster Rolls

Sl. No.	Name of Panchayat Samiti	Scheme No.	Period of engagement of laborers	No. of names of appearing more than once
1	Ujiyarpur	SGRY 9/03-04	16.06.04 to 22.06.04	10 thrice and one twice
			30.06.04 to 06.07.04	one labourer shown twice
			01.07.04 to 07.07.04	02 labourers shown thrice
2	Parihar	SGRY 13/02-03	03.06.03 to 09.06.03	09 labourers twice and 05 labourers thrice 02 labourers four times
			SGRY 37/02-03	26.09.03 to 02.10.03
		01.02.04 to 07.02.04	04 labourers twice	
		26.09.03 to 02.10.03	04 labourers twice	
		01.02.04 to 07.02.04	09 labourers twice one labourer thrice one labourer four times	
3	Zila Parishad Patna	SGRY 306/03-04	01.12.04 to 07.12.04	10 labourers thrice
			02.02.05 to 08.02.05	10 labourers thrice
4	Zila Parishad Katihar	SGRY 23/03-04	05.03.04 to 11.03.04	19 labourers twice
		SGRY 14/03-04	27.02.04 to 08.05.04	09 labourers thrice and one labourer twice

The above facts showed that Muster Rolls were not genuine as names of same labourers were shown twice, thrice and four times in the Muster Rolls in order to claim more money (Cash plus grain). In the above cases there were excess payments of minimum of Rs 9266.70 (@Rs 58.65 per day) to fake persons. While the excess payment would be more because cost of grain was recovered at the subsidised rate but grain was actually not distributed to such fake labourers. This irregularity was rendered possible as the Muster Roll was prepared by the executing agents and disbursement of wages was not certified by any public representative or officers of the PS and the ZP.

5.4.6 Diversion of funds earmarked for SC/ST beneficiaries to the tune of Rs. 18.68 crore

As per para 1.5 of the SGRY guidelines 22.5 percent of the fund, received for execution of SGRY Scheme is required to be spent on works for the benefit of the SC/ST community. It was noticed that out of grant of Rs 125.50 crore received by seven ZPs and 16 PSs during the year 2001-02 to 2006-07, only Rs 9.56 crore (7.62%) was utilised for the purpose by six ZPs and 15 PSs against an earmarked amount of Rs 28.24 crore. Thus the grant to the tune of Rs 18.68 crore meant for execution of works for specific benefit of SC/ST community was diverted towards the execution of general schemes which resulted in violation of the guidelines *ibid* and depriving of the SC/ST beneficiaries from the desired benefit. (Appendix-XI)

5.4.7 Non Completion of construction of 81 workshop buildings meant for the benefit of SC/ST beneficiaries under SGRY Grant

Zila Parishad Gopalganj released Rs 36.40 lakh to the District Engineer for construction of 134 workshop buildings (65 buildings @ Rs 25000/-each in 2005-06 and 69 buildings @ Rs. 29200/- each in 2006-07) for the benefit of SC/ST beneficiaries earmarked under SGRY grant @ 22.5 percent of the grant. The District Engineer paid an advance of Rs 14.49 lakh in cash and 242.15 quintals food grains valuing Rs 1.53 lakh for execution of 81 works. None of the works was, however, completed despite payment of Rs.16.02 lakh. In addition, the District Engineer also withheld release of further amount of Rs 14.43 lakh for execution of remaining 53 works. Non-completion of workshop buildings deprived the SC/ST beneficiaries from self-employment opportunities by utilising these for their desired trade. Lack of monitoring and supervision of works resulted in such wasteful expenditure.

5.4.8.1 Unfruitful outlay on works undertaken without provision of funds

The Chakai P.S. undertook execution of 262 works under National Rural Employment Guarantee Scheme at an estimated cost of Rs.7.69 crore while the fund available was merely Rs.3.12 crore. As a result, none of the schemes/works was completed despite payment of a sum of Rs. 2.16 crore and the possibility of their completion was remote as additional advances were not released and only Rs. 71.51 lakh balance remained with the Panchayat Samiti as on 31.03.2007, while total fund required was of Rs 5.54 crore. Due to bad planning of authorities, such a large number of works were undertaken for execution without ensuring position of fund available.

Audit scrutiny further revealed that out of 262 works execution of 206 works were entrusted to seven non technical officers and staff as detailed below:

(Rs. in lakh)				
Sl. No.	Name of the Executing agent	No of works entrusted	Estimated cost of the works	Advance Paid
1	Block Animal Husbandry Officer	62	182.26	83.14
2	Block Co operative Extension Officer	50	153.88	29.58
3	Block Agricultural Officer	31	87.07	41.09
4	Revenue Clerk	19	54.11	18.15
5	Panchayat Sewak	13	44.65	9.90
6	Block Statistical Supervisor	18	43.59	12.89
7	Block Welfare Officer	13	35.54	13.16
Total		206	601.10	207.91

Entrustment of execution of such a large number of works to a few persons clearly indicates poor planning on the part of Panchayat Samiti.

5.4.8.2 Wasteful expenditure of Rs. 35.36 lakh

In PS Koilwar 111 schemes of SGRY (59 of 2004-05 and 52 of 2005-06) estimated at Rs 1.24 crore were undertaken for execution against the available fund of Rs. 75.21 lakh inclusive of grains (Rs 21.20 lakh in 2004-05 and Rs.54.01 lakh in 2005-06) which resulted in non completion of 48 schemes (25 of 2004-05 and 23 of 2005-06) despite advance payment of Rs 35.36 lakh.

As the SGRY programme had already been closed in June 2006 and replaced by "National Rural Employment Guarantee Programme" the possibility of release of fund for execution of these works remained very remote.

This denotes bad planning and inadequate financial management as the entire expenditure of Rs 35.36 lakh on 48 schemes/works would prove futile due to their non-completion.

5.4.9 Irregularities in Food grain Account

5.4.9.1 Stock of grain lying unutilised valued at Rs. 5.67 crore

Food grain was to be issued at subsidised rate for execution of schemes under SGRY as part of wage component. The table below shows that at the end of March 2007 a closing Stock of 45345.29 quintals was lying in 13 Panchayat Samitis and two Zila Parishads as per Stock Register maintained by the PS and ZPs. This quantity of food grain was actually remaining with the PDS dealers. The SGRY work ended in June 2006 and replaced by new scheme NREGS in which food grains is not to be issued. Due to lack of timely utilisation of grain for distribution under SGRY works, wastage of Rs. 5.67 crore on double issue rate (@ Rs. 1250/- per quintal) is anticipated on this account.

Table-24
Details of stock of food grain lying with PDS dealers

Sl. No.	Name of the Units	Quantity in quintals
1	P.S. Koilwar	1807.52 ³
2	P.S.Sahpur	3570.74
3	P.S.Barsoi	6219.00
4	P.S.Manjha	3131.08
5	P.S.Kuchaikot	2163.74
6	P.S.Maner	1662.87 ⁴
7	P.S.Piro	2947.42 ⁵
8	P.S.Samastipur	1086.49
9	P.S.Bagaha I	184.71
10	P.S.Bagaha II	537.75
11	P.S.Gopalganj	448.71
12	P.S.Bihta	337.00
13	P.S.Kadwan	1996.90
14	Z.P.Samastipur	4918.14
15	Z.P. Bettiah	14333.22
Total		45345.29

³ 1197.33 quintals as per stock Register and 610.19 quintals, returned by the Executing Agents in respect of 13 SGRY works of 05-06

⁴ Shown transferred in February 2007 in NREGS

⁵ Case lodged in May 2006 against two PDS dealers for non issue of 1831.31 quintals grains to Executing Agents.

Reasons for non-utilisation of food grain were not made available to audit by the concerned Panchayat Samiti and Zila Parishads, neither there was certificate of physical verification of stock regarding quantity and quality of food grains.

5.4.9.2 Short depiction of closing stock valued at Rs. 74.28 lakh in four Panchayat Samitis

In four Panchayat Samitis there was short depiction of closing stock to the extent of 5942.21 quintals as detailed below:

(In Quintals)							
Sl. No.	Name of P.S.	Period of lifting of grain	Quantity of grain lifted by PDS dealers	Quantity of grain issued to Executing Agents	Balance of stock	Balance actually shown in Register of stock of P.S.	Quantity of stockless depicted
1	Shahpur	2002-03 to 2006-07	13114.10	5006.84	8107.26	3570.74	4536.52
2	Manjha	-do-	12946.85	8810.08	4136.77	3131.08	1005.69
3	Gopalganj	-do-	7877.00	7192.89	684.11	448.11	236.00
4	Bihta	-do-	11994.80	11493.80	501.00	337.00	164.00
Total							5942.21

No action was taken by the Executives to detect the reasons for short depiction of closing stock and take appropriate action to rectify errors of PDS dealers. The less exhibition by 5942.21 quintals stock resulted in loss of revenue of Rs. 74.28 lakh (@ Rs. 1250/- per quintal).

5.4.9.3 Fake issue of grains and resultant loss to the tune of Rs. 8.62 lakh in Panchayat Samitis Manjha and Bihta

Issue of 687.79 quintal rice in PS Manjha (431.42 quintal) and PS Bihta, (256.37 quintal) was not entered in scheme register and payment file as detailed below:

Table-25
Details of fake issue of food grains

(In Quintals)				
Sl. No.	Name of Panchayat Samiti	Total number of works	Quantity shown to have been issued	Period of issue
1.	PS Manjha	15	431.42	2003-04 to 2005-06
2.	PS Bihta	9	256.37	2002-03 to 2003-04
Total		24	687.79	

(Details in Appendix-XII)

Above 24 works were estimating to cost of Rs.29.70 lakh and the total value of work done was of Rs. 27.36 lakh. If value of grain of 687.79 quintals, Rs.4.31

lakh (@Rs.627/quintal) is added then the total payment would be of Rs.31.67 lakh. As the issue shown in above cases was fake the loss of stock at double issue rate amounted to Rs. 8.62 lakh.

5.4.9.4 Grains issued in excess of requirement under SGRY works leading to loss of Rs.15.55 lakh in Panchayat Samiti Koilwar

In P.S. Koilwar, 1950 quintals of food grains valuing Rs. 12.23 lakh was issued to the executing agents for execution of six SGRY works (Scheme No. 37, 39, 40, 41, 45 & 46 of 2005-06) estimated at Rs. 12.60 lakh. The value of work done was merely Rs. 4.45 lakh and the supporting vouchers (purchase vouchers and Muster Rolls) were not yet submitted. As per SGRY guidelines, minimum 25 percent of the wages was to be paid in cash but no cash was released to the executing agents, hence, assuming that 709.84 quintals grains valuing Rs. 4.45 lakh was distributed amongst labourers, there was excess release of 1240.16 quintals grains valuing Rs.7.78 lakh. Neither the works were completed nor the excess stock of 1240.16 quintals lying with the executing agents was recovered. As the rate charged for grain from the executing agents was at the subsidised rate of Rs. 627/- per quintal the undue benefit given to the executing agents thus worked out to Rs.15.55 lakh (at double of issue rate) which was a loss to the PS fund.

5.4.9.5 Misappropriation of food grain under SGRY work

In four Panchayat Samiti the food grain was depicted as issued after completion of SGRY works and at the time of final payment as detailed below:

(in Quintal)

Sl. No.	Name of the P.S	Quantity of grain issued	Particulars of work	Remarks
1	Paliganj	1119.70	68 SGRY Works	Grain issued at the time of final payment
2	Bathnaha	30.05	SGRY Scheme No. 23 of 2004-05	Grain issued on 01.02.06 while the scheme completed in May 2005
3	Parihar	73.45	SGRY Scheme No. 13/04-05	Grain issued between May 2005 to July 2005 while the labourers engaged between 09.12.04 to 07.02.05
		71.15	43/02-03	Grain issued between 06.08.04 to 31.10.05 while the labourers engaged between 17.05.03 to 26.03.2004.
4	Manjha	243.91	5 Schemes (27 of 02-03, 11 and 16 of 03-04, 44 of 04-05 and 33 of 05-06.	Grain issued after completion of works
Total		1538.26		

In SGRY works, food grain was to be issued to the labourers at subsidised rate as a part of wage component in order to improve the nutritional level of the labourers but issue of food grain after completion of work clearly denoted that food grain was not distributed amongst labourers and misappropriated by the executing agents. The executing agents were thus given undue benefit because the cost of grain was recovered at the subsidised rate while the purchase price was more than the double rate. Even if calculated at double issue rate (Rs. 1250/- per quintal (-) cost recovered @ Rs. 625/- per quintal) a benefit of Rs. 9.61 lakh was provided to executing agents.

5.4.9.6 In P.S Koilwar surplus stocks of grain of SGRY (Special Component) of 835.35 quintals was deposited in November 2006 with a PDS dealer with the direction to sell the grain at non-subsidised rate and deposit the sale proceeds in P.S. fund. The dealer has not deposited any amount so far. Thus, Rs. 10.70 lakh (@ double issue rate of Rs. 1254/- per quintal) was lost by the P.S. as further action for recovery was not taken which appears to be a case of fraud as no case was lodged against the PDS dealer for the recovery of amount.

5.5 Major irregularities in execution of NREGA scheme

5.5.1 Duplication of works in Chakai Panchayat Samiti

In Chakai Panchayat Samiti of Jamui District an inquiry was conducted by District Planning Officer and Asstt. Engineer in May and June 2007 regarding execution of certain schemes of National Rural Employment Guarantee Scheme taken up for execution in 2006-07. The inquiry revealed that there was doubling of schemes in five cases (scheme no 92 and 132 of 2006-07, 58 and 143 of 2006-07, 72 and 235 of 2006-07, 124 and 163 of 2006-07 and 187 and 193 of 2006-07). For the same work two separate estimates were prepared without verifying the site, separate scheme files prepared and work allotted to two separate executing agencies and all were paid advances for the work. Measurement Book of above 10 works was not produced neither to the Inquiring Officer nor to audit. Further, in two other schemes (scheme no. 133 and 186 of 06-07) it was stated by the villagers to the Inquiry Officer that the works were already executed by the Gram Panchayats.

Against estimated cost of Rs.36.75 lakh of above 12 works, Rs. 8.68 lakh was advanced to the executing agents. Against this, the Inquiry Officer noticed that work done was to the tune of Rs. 1.32 lakh in one work (72/06-07) and in another work earth filling made in 2200 feet and morum spread in 1100 feet (124/06-07). An amount of Rs.60000/- was recovered from the executing agents (scheme no.

132, 235, 187, 194, 133 and 186 of 06-07) and entered in Cash Book but not deposited in the Bank Account. As none of the schemes was completed, the advance of Rs. 8.08 lakh has become infructuous vide details shown in Appendix-XIII to the report.

5.5.2 Fraud in execution of works of NREGA in Panchayat Samiti Barhara

PS Barhara undertook execution of two works as detailed below:

Sl. No.	Scheme no.	Particulars
1	1/05-06	Digging of pond near Rampur patha. Estimated cost Rs.1.63 lakh
2	7/06-07	Earth filling around Block office. Revised estimate Rs. 4.12 lakh

On the basis of allegations made by the villagers regarding irregularities in execution of above works the D.D.C. Bhojpur constituted an Inquiry Committee consisting of 3 Engineers, who inspected the site on 04.02.2006 and found that 86169 cft earth excavated from pond was utilised in earth filling work around Block Office but for that work the executing agents, also submitted bill of Rs.1.88 lakh on account of supply and carriage of earth by Tractor. The D.D.C ordered that Rs. 4.11 lakh paid in scheme no. 7/06-07 may be recovered from the Assistant Engineer, Junior Engineer, B.D.O. and the executing agents, against which Rs. 2.56 lakh was deposited by the AE / JE and the executing agent in DRDA fund instead of PS fund.

Due to collusion of executing agent with JE/AE, fake bills were prepared for scheme No.07/06-07.

5.6 Advances of Rs 87.07 Crore remained unadjusted

The basic records viz Advance Ledger and list of outstanding advances, were not maintained by the PRIs. Advance Ledger maintained by the Zila Parishad contained only position of advances paid out of P.L. account which mostly related to general purposes and not for execution of schemes though advances were paid frequently out of Finance Commission Grants, EAS/SGRY, NREGS, MP / MLA fund etc. In the absence of Advance Ledger and list of outstanding advances the complete picture of advances and agewise break up of advances remained unadjusted were not ascertainable. In violation of rule 90 of BPS&ZP(B&A)R,1964 the authorities of PRIs continued to pay second, third and fourth advance to a work without ensuring adjustment of first or earlier advance. As a result of this, amount of outstanding advances went on mounting. On the basis of Advance Ledger of P.L. Account, Cash Books and Scheme Registers of

12 Zila Parishads it was noticed that against outstanding advance of Rs 50.13 crore adjustment of advance was made merely of Rs 1.39 crore and unadjusted advance remained of Rs 48.74 crore as of March 2007 as detailed in Table below:

Table-26
Position of unadjusted advances in Zila Parishad

(Rs. in lakh)

Sl. No.	Name of Zila Parishad	Period	Advance paid	Advance Adjusted	Balance	Remarks
1	Bettiah	2002-03 to 2006-07	1042.12	NIL	1042.12	SRY-113.48, SGRY-719.54, Xth, XIth & XIIth-78.70, BREGS-130.40
2	Bhagalpur	2003-04 to 2006-07	6.75	NIL	6.75	Advance from P/L Account
3	Bhojpur	2003-04 to 2006-07	1.65	NIL	1.65	Advance paid from SGRY contingency
4	Gopalganj	2003-04 to 2006-07	0.56	NIL	0.56	Advance paid from SGRY contingency
5	Jamui	2004-05 to 2006-07	0.44	NIL	0.44	Advance paid from P/L Account
6	Katihar	2003-04 to 2006-07	11.85	NIL	11.85	Advance from P.L. Account
7	Khagaria	2003-04 to 2006-07	415.58	NIL	415.58	P/L A/C-0.45, XIth-6.91, XIIth-3.20, SGRY-392.75, NREGA-19.18
8	Motihari	2004-05 to 2006-07	61.37	NIL	61.37	Advance from P.L. Account and XIIth FC
9	Patna	2004-05 to 2006-07	2354.54	NIL	2354.54	Rs. 1081.57 lakh upto 03-04 and further advance paid Rs 1273.97 lakh
10	Purnea	2004-05 to 2006-07	171.74	2.75	168.99	P.L. Account and others
11	Samastipur	2004-05 to 2006-07	90.81	NIL	90.81	From P.L. Account and others
12	Sitamarhi	2004-05 to 2006-07	855.65	136.35	719.30	P.L. Account, Xth & XI FC and SGRY.
Total			5013.06	139.10	4873.96	

The mounting position of advance clearly reflects that the authorities did not take effective steps for adjustments/recovery of advance and remained only interested in granting advances to few executing agents particularly the Asstt Engineers, Junior Engineers, Office Assistants etc.

In 48 Panchayat Samitis and 196 Gram Panchayats advance to the tune of Rs 38.33 crore (Rs 32.55 crore in PS and Rs 5.78 crore in GPs) remained unadjusted, which was paid for execution of works as detailed in Appendix IX and X. Effective steps for adjustment / recovery of advances by the BDO of the PS and Mukhias of the GPs were not taken.

CHAPTER-VI

Recovery at the Instance of Audit

6.1.1 Besides recovery of Rs. 6.60 lakh at the instance of audit as mentioned in para 3.3, Rs. 1.83 lakh was also got recovered in one Zila Parishad and 6 Gram Panchayats as depicted below:

Table-27
Recovery at the instance of audit

(Rs. in lakh)

Sl. No.	Name of ZP/PS/G.P.	Amount recovered	From whom recovered	Brief particulars of case
1	Katihar Z.P.	0.10	Md. Mister, Work Sarkar	Recovery against excess payment made in construction of REO brick soling road.
2	Bamdah G.P. under Chakai PS	0.58	Shri Shashi Bhushan Ram, Panchayat Secretary	Recovery of Royalty & Sales Tax from executed schemes.
3	Kageshwar G.P. under Khaira PS	0.68	Shri Ramdas, Panchayat Secretary	- do -
4	Baithania G.P. under Majhoulia PS	0.11	Not Available	- do -
5	Manjha West G.P. under Gopalganj PS	0.08	Shri Sakaldeo Prasad, Panchayat Secretary	Advance paid for NREGA schemes.
6	Pauthan Patti G.P. under Manjha PS	0.20	Shri Kapildeo Prasad, Panchayat Secretary	Advance for SGRY schemes.
7	Hetampur G.P. under Jugdishpur PS	0.08	Shri Vijay Kumar Ram, Panchayat Secretary	Advance paid in 12 th Finance Commission schemes.
Total		1.83		

The above irregularities were rendered possible due to lack of monitoring and control over execution of schemes and payment of advances. Though, the amount of excess advance and excess withdrawal was retained in hand for a long period, no disciplinary action was taken against the defaulting officials in the respective PRIs.

CHAPTER - VII

Status of Recovery by Surcharge Proceedings

7.1 Status of issue of Surcharge notices as on 31st March 2008

As per provisions contained in Sec 9 of Bihar and Orissa Local Fund Act, 1925, the Examiner of Local Accounts, Bihar is empowered to order recovery of any loss due to negligence and misconduct of employees and loss of stores through Surcharge from persons responsible. In seven PRIs, 45 cases of surcharge involving Rs. 182.45 lakh were proposed and notices were issued for recovery by the Examiner of Local Accounts, Bihar.

Table-28
Surcharge Notices issued during 2007-08

Sl. No.	Name of Z.P	Period	No. of Surcharge Notices	(Rs. in lakh)
				Amount
1	Nawada	2003-04 to 2004-05	11	30.55
2	Rohtas	2002-03 to 2005-06	2	0.50
3	Kaimur	1996-97 to 2005-06	2	1.27
4	East Champaran	2001-02 to 2003-04	2	6.12
5	Aurangabad	1994-95 to 2005-06	4	0.79
6	Muzaffarpur	2003-04	3	110.05
7	Muzaffarpur	2004-05	2	26.07
8	Vaishali	1994-95 to 2002-03	14	1.13
9	East Champaran	2004-05 to 2006-07	5	5.97
Total			45	182.45

Surcharge notices have been issued to the person(s) responsible for lapses through the District Magistrates (D.M.) but reports of serving the surcharge notices have been received only in a few cases.

7.2 Status of Surcharge Orders issued as on 31st March 2008

Two Surcharge orders were issued in one PRIs Zila Parishad, Kaimur amounting to Rs. 1.27 lakh during 2007-08 giving one month time for payment of aforesaid amount in the concerned accounts of PRIs. However, till the end of 31.03.2009, these orders have not been complied with by the individual concerned.

7.3 Status of Certificate Cases

Against two Surcharge orders issued in Z.P. Kaimur, the Examiner of Local Accounts, Bihar has sent two Certificate requisitions amounting to Rs. 1.27 lakh to District Certificate Officer, Kaimur for filing certificate cases during 2008-09 under Section 5 of Public Demand Recovery Act, 1914 as per provision. A certificate case, case no. 27 (AD)/2008-09 has been lodged against the Surchargee on 26.02.2009.

CHAPTER-VIII

Non-settlement of outstanding Paras

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

Table-29
Position of outstanding Paras in PRIs

(Rs. in crore)

Sl. No.	Period	Total No. of AR	Total No. of Paras	Amount involved	No of A.R settled	No. of Paras settled	Amount of settlement	Money value of outstanding Paras
1	Up to 30.09.03	293	4677	38.91	Nil	Nil	Nil	38.91
2	01.10.03 to 31.03.04	38	526	26.92	Nil	Nil	Nil	26.92
3	2004-05	487	10923	10.95	Nil	03	0.0019	10.94
4	2005-06	741	10055	72.51	Nil	21	0.3300	72.18
5	2006-07	566	7543	59.54	Nil	112	2.3000	57.24
6	2007-08	741	13997	35.53	21	874	0.1911	35.34
Total		2866	47721	244.36	21	1010	2.8230	241.54

It is clear from the above that up to 30.09.2003, 4677 Paras involving amount of Rs. 38.91 crore was outstanding in respect of 293 Audit reports for the period 1975-76 to 2001-02. The position of outstanding Paras grew further and up to March 2008, 46711 Paras (47721-1010) involving amount of Rs. 241.54 crore remained outstanding in respect of 2845 Audit Reports.

The Executives of ZPs/PSs/GPs did not take any initiatives to settle the outstanding Paras despite issue of reminders. A copy of the Audit Report of each unit was also sent to Panchayat Raj Directorate for monitoring by the Department. Due to non-settlement of Paras, the irregularities pointed out in the ARs continue to recur.

CHAPTER-IX

Conclusion and Recommendations

9.1 Conclusion

- The Position of management of finance and accounts in PRIs in Bihar is far from satisfactory. Recording of financial transactions through cash books and monthly and annual accounts was found deficient 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.
- 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 which the position of receipt and utilisation of different grants remained unascertainable. Even the basic accounting records such as Govt. grant register, Govt. Loan register, Advance register, Deposit Register, Employment and Assets Register etc. were not maintained in absence of which the liabilities and assets of PRIs remained undisclosed.
- Internal Control was found deficient over collection of money and its deposit due to which cases of misappropriation, short credit etc. persisted.
- The State Govt. was yet to issue instructions/directions to PRIs to prepare Budget and Accounts in the formats prescribed by the C&AG.
- Creation of database on finances of PRIs had not even started and Rs. 5.72 crore drawn for this purpose in March, 2005 is still lying in Civil Deposit.
- There was lack of monitoring and supervision over works due to which 3215 works in 12 ZPs, 4163 works in 48 PSs and 2019 works in 194 Gram Panchayats were found incomplete despite payment of advances (cash and grain) of Rs 25.40 crore, Rs. 32.55 crore and Rs. 5.78 crore respectively.
- Execution of large number of works was entrusted to a few executing agents viz. AEs/JEs/Panchayat Sewaks, resulting in large number of works remaining incompleting. The departmental execution of works from all

types of grants paid to PRIs was thus inefficient as the Drawing and Disbursing Officers could not exercise enough control over advances paid and failure to ensure its timely adjustment.

- The PS and GPs 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 PRIs functionaries by strengthening the internal control system:-

- The PRIs may be instructed to prepare budget and accounts in Standard Budget and Accounting Formats prescribed by the C&AG 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.
- Data base 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. Amount of Rs. 5.72 crore drawn by the State Government in March 2005 and kept in Civil Deposit may be utilised immediately for the purpose.
- 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.
- 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.
- The accounts, records and staff of Panchayat Samitis need to be separated from the Block offices for ascertaining a clear position of financial transactions and performance of Panchayat Samitis.
- Funds were directly provided to PRIs by Panchayat Raj Department and Rural Development Department through DRDA. Release of all type of grants to PRIs by Panchayat Raj Department should be done in a timely

manner so that the Department may be able to exercise adequate control over its proper utilisation.

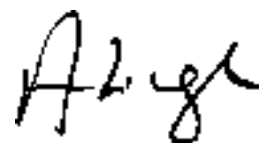
- Internal control systems may be strengthened for pre audit of bills/vouchers and check over collections by internal audit wing.
- Transfer of functionaries and finances of 20 departments which devolved their functions to PRIs may be made effective as the finances were not released by these departments nor the functionaries transferred.
- Position of mounting outstanding advances may be reduced and a time schedule may be provided for submission of Adjustment Bills as well as for passing of adjustment bills by the Accounts Section.
- Monitoring, supervision and evaluation of the works by the required authorities may be ensured for completion of works within stipulated period.



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

Statement showing details of expenditure of Twelfth F.C. grant towards repair/renovation of Block offices/ZP offices etc.

(Para no.1.10.5 Page no.7)

(Rs. in lakh)

Sl. No.	Name of Fund	Particulars of works	Amount spent
1.	ZP Gopalganj	01/05-06, Renovation of IB of Dighwa dubaulli	0.97
		02/05-06, Renovation of Ayurvedic Dispensary of gram Jhawaw	0.30
		01/06-07, Renovation of ZP office (Chairman's Part), water, toilet and special repair	1.95
		02/06-07, Renovation of boundrywall and garage of IB of Dighwa dubaulli	3.46
		03/06-07, Renovation of boundrywall of IB of Bhore	2.00
		04/06-07, Repairs of house of JE Bhore	0.30
2.	ZP Motihari	Repair and renovation of ZP office	0.75
		Repair of residence of Chief Executive Officer	1.68
3.	ZP Bettiah	Repair of JE quarter at Bagha	1.48
		Repair of JE quarter at Narkatiaganj	2.28
		Renovation of ZP four room rest shade at Bettiah	5.25
		Renovation of boundrywall (front) and motor garage of ZP Dak Bunglow	2.80
		Renovation of boundrywall of ZP office	4.10
		Renovation of ZP godown and its boundrywall	1.90
4.	ZP Sitamarhi	Repair of ZP office	1.63
		Sand filling and brick soling in ZP campus	2.66
		Repair of residential quarters and boundrywall in ZP campus	1.01
5.	PS Parbatta	03/06-07, Building repair of Block office	0.20
6.	PS Masaudhi	06/06-07, Construction of two toilets, boundrywall and tubewell in block office	0.68
7.	PS Chakai	2/06-07, Renovation of Kishan Bhawan under block headquarter	1.08
		3/06-07, Renovation of toilets and tube wells in Govt. quarters	1.08
8.	PS Chanpatia	01/06-07, Repair of Block office building	2.49

Appendix-II
Statement showing position of Bank reconciliation in Panchayat Samities
(Para no.2.5.2 Page no.10)

(Rs. in lakh)

Sl. No.	Name of Panchayat Samiti	District	Balance as per different cash book	Balance as per different bank account	Difference (+)/(-)
1	Bagaha 1	West Champaran	53.95	49.68	(-) 4.27
2	Bagaha 2	West Champaran	81.26	119.14	37.88
3	Chanpatia	West Champaran	20.70	29.43	8.73
4	Lauria	West Champaran	35.67	70.32	34.65
5	Majhoulia	West Champaran	78.23	79.45	1.22
6	Narkatiaganj	West Champaran	50.97	240.20	(+)189.23
7	Yogapatti	West Champaran	18.58	35.50	16.92
8	Jagdishpur	Bhojpur	70.54	82.06	11.52
9	Piro	Bhojpur	30.85	37.41	6.56
10	Barauli	Gopalganj	30.56	43.70	13.14
11	Gopalganj	Gopalganj	17.74	28.62	10.88
12	Hathua	Gopalganj	29.51	72.33	42.82
13	Kuchaikot	Gopalganj	51.47	102.79	51.32
14	Manjha	Gopalganj	15.55	43.61	28.06
15	Baikunthpur	Gopalganj	44.12	47.45	3.33
16	Chakai	Jamui	106.29	193.10	86.81
17	Khaira	Jamui	263.33	200.65	(-)62.68
18	Jhajha	Jamui	175.89	157.30	(-)18.59
19	Sono	Jamui	115.28	187.43	72.15
20	Khagaria	Khagaria	47.91	60.67	12.76
21	AjamNagar	Katihar	57.25	104.61	47.36
22	Kadwa	Katihar	32.93	34.34	1.41
23	Bikram	Patna	38.51	40.57	2.06
24	Bihta	Patna	52.21	57.67	5.46
25	Bakhtiyarpur	Patna	38.09	48.72	10.63
26	Masaudhi	Patna	61.55	60.44	(-) 1.11
27	Naubatpur	Patna	5.08	12.701	7.62
28	Paliganj	Patna	12.97	14.26	1.29
29	Phulwarisarif	Patna	34.90	40.71	5.81
30	Bibhutipur	Samastipur	236.69	147.98	(-)88.71
31	Kalyanpur	Samastipur	27.10	24.68	(-) 2.42
32	Ujiyarpur	Samastipur	154.02	161.81	7.79
33	Bathnaha	Sitamarhi	184.49	100.32	(-)84.17
Total			2274.19	2729.65	(-)261.95
					(+)717.41

Appendix-III
Statement showing position of Bank reconciliation in Gram Panchayats
(Para no. 2.5.3 Page no.10)

(Rs. in lakh)

Sl. No.	Name of Gram Panchayat	Panchayat Samiti	Balance as per different cash book	Balance as per different bank account	Difference (+)	Difference (-)
1	Hardi Nadwa	Bagaha-1	0.66	1.49	0.83	
2	Kolhua chautarwa	Bagaha-1	1.95	1.95	NIL	
3	Chakhani Rajwari	Bagaha-1	0.89	0.36		0.53
4	Parsa Banchahrt	Bagaha-1	0.29	3.38	3.09	
5	Bharchhi	Bagaha-2	3.46	5.23	1.77	
6	Belhwa Madanpur	Bagaha-2	3.91	8.75	4.84	
7	Naurangiya Dadri	Bagaha-2	5.55	9.16	3.61	
8	Bairaty Bairarya	Bagaha-2	2.06	4.79	2.73	
9	Bettiah dih	Chanpatia	1.00	1.06	0.06	
10	Ranipur Rampurwa	Chanpatia	3.25	5.48	2.23	
11	Shirishiya	Chanpatia	4.87	4.73		0.14
12	Kharag Pokheria	Chanpatia	1.19	1.19	NIL	
13	Sathi	Lauria	2.89	2.40		0.49
14	Mathiya	Lauria	5.65	N.A.	N.A.	
15	Kataiya	Lauria	3.78	7.67	3.89	
16	Lauria	Lauria	2.76	5.97	3.21	
17	Baithania	Majhoulia	11.67	12.22	0.55	
18	Sariswa	Majhoulia	7.36	8.80	1.44	
19	Chanyan Bandh	Majhoulia	6.43	7.76	1.33	
20	Bakharia	Majhoulia	7.31	11.27	3.96	
21	Kchunia Royari	Narkatiyaganj	3.56	4.63	1.07	
22	Binwalia	Narkatiyaganj	3.86	4.98	1.12	
23	Chamua	Narkatiyaganj	12.30	14.64	2.34	
24	Manva Parsi	Narkatiyaganj	5.08	8.34	3.26	
25	Bhagwanpur	Nautan	7.34	6.22		1.12
26	West Noutan	Nautan	0.51	0.81	0.30	
27	Dham Nagar	Nautan	3.09	5.77	2.68	
28	Shampur Kotraha	Nautan	2.05	3.51	1.46	
29	Machhargawan	Yoga patti	2.83	7.19	4.36	
30	Barwa Ojha	Yoga patti	0.51	4.71	4.20	
31	Basopatti	Yoga patti	0.64	0.65	0.01	
32	Donvar	Yoga patti	0.99	4.87	3.88	
33	Bakhorapur	Barhara	5.60	5.49		0.11
34	Naragda	Barhara	3.75	3.76	0.01	
35	Khawashpur	Barhara	4.21	N.A.	N.A.	
36	Sohra	Barhara	3.06	2.95		0.11
37	Kaunra	Jagdishpur	0.54	8.43	7.89	
38	Shivpur	Jagdishpur	1.00	0.71		0.29
39	Chakwah	Jagdishpur	10.19	10.44	0.25	
40	Hardia	Jagdishpur	4.79	6.44	1.65	
41	Gidha	Koilwar	5.02	4.96		0.06
42	Rajapur	Koilwar	5.72	6.14	0.42	

Sl. No.	Name of Gram Panchayat	Panchayat Samiti	Balance as per different cash book	Balance as per different bank account	Difference (+)	Difference (-)
43	Jalpura	Koilwar	7.20	7.12		0.08
44	Bhadbar	Koilwar	6.05	9.70	3.65	
45	Gopalpur	Koilwar	0.90	2.64	1.74	
46	Bhadsar	Piro	1.03	1.35	0.32	
47	Sukhraul	Piro	0.30	7.34	7.04	
48	Ayar	Piro	0.35	2.00	1.65	
49	Lahthan	Piro	0.20	1.23	1.03	
50	Sonbarsha	Barouli	6.76	4.97		1.79
51	Hasanpur	Barouli	2.19	0.88		1.31
52	Baterdeh	Barouli	0.61	0.24		0.37
53	Vishunpur	Barouli	3.70	N.A.	N.A.	
54	Sarna	Shahpur	5.48	5.43		0.05
55	Bahoranpur	Shahpur	6.28	6.27		0.01
56	Khutha	Shahpur	9.60	9.61	0.01	
57	Prasanda	Shahpur	8.24	8.24	NIL	
58	Mainikpur	Gopalganj	2.60	2.68	0.08	
59	Vitvairwa	Gopalganj	4.09	5.30	1.21	
60	Basdila	Gopalganj	2.06	1.86		0.20
61	Ekderwa	Gopalganj	2.40	2.75	0.35	
62	Marihani Nain	Hathua	3.79	3.05		0.74
63	Ratan Chak	Hathua	5.47	4.79		0.68
64	Fatehpur	Hathua	0.20	0.46	0.26	
65	Semraw	Hathua	4.15	4.51	0.36	
66	Ahiraui Dubauli	Kuchaikot	2.10	2.28	0.18	
67	Barhara	Kuchaikot	1.33	1.69	0.36	
68	Uchakagaon	Kuchaikot	1.16	7.75	6.59	
69	Sangwadih	Kuchaikot	0.75	0.84	0.09	
70	Koini	Manjha	1.93	2.78	0.85	
71	Chhavahi Takki	Manjha	2.05	2.80	0.75	
72	Bangra	Manjha	6.57	N.A.	N.A.	
73	Gaushia	Manjha	0.81	1.17	0.36	
74	Katalpur	Baikunthpur	1.49	N.A.	N.A.	
75	Pyarepur	Baikunthpur	1.59	7.75	6.16	
76	Bakhari	Baikunthpur	2.43	N.A.	N.A.	
77	Ajabi Nagar	Baikunthpur	0.52	0.72	0.20	
78	Jagdishpur	Vijaipur	2.05	1.85		0.20
79	Chaumukha	Vijaipur	7.23	9.19	1.96	
80	Belwan	Vijaipur	1.20	1.20	NIL	
81	Ahiyapur	Vijaipur	2.40	5.44	3.04	
82	Dadhawa	Chakai	2.12	1.38		0.74
83	Chofala	Chakai	5.71	8.22	2.51	
84	Pater Pahari	Chakai	3.32	9.99	6.67	
85	Gajhi	Chakai	2.61	1.66		0.95
86	Bamdah	Chakai	7.94	9.78	1.84	
87	Kanan	Jhajha	11.42	N.A.	N.A.	
88	Keshopur	Jhajha	10.34	9.69		0.65
89	Karhara	Jhajha	6.06	N.A.	N.A.	
90	Khuranda	Jhajha	5.96	1.03		4.93
91	Mangobander	Khaira	13.40	26.75	13.35	
92	Bhimaen	Khaira	14.24	18.70	4.46	
93	Kageshwar	Khaira	7.16	9.02	1.86	
94	Bela	Khaira	11.14	3.12		8.02
95	Loha	Sono	6.71	7.59	0.88	
96	Sarewad	Sono	14.34	28.76	14.42	
97	Rajaun	Sono	5.24	10.82	5.58	

Sl. No.	Name of Gram Panchayat	Panchayat Samiti	Balance as per different cash book	Balance as per different bank account	Difference (+)	Difference (-)
98	Belamba	Sono	5.79	3.27		2.52
99	Haripur	Alauli	0.37	2.95	2.58	
100	Simraha	Alauli	3.36	3.13		0.23
101	Gaurachak	Alauli	6.86	6.75		0.11
102	Anandpur Maran	Alauli	1.22	4.49	3.27	
103	North Jamalpur	Gogari	4.88	1.29		3.59
104	Maheshkhunt	Gogari	5.14	8.14	3.00	
105	Vasudeopur	Gogari	2.04	1.84		0.20
106	South Jamalpur	Gogari	12.06	6.89		5.17
107	Rani shakarpura	Khagaria	7.62	14.18	6.56	
108	Dhusmuri Bishunpur	Khagaria	3.03	3.35	0.32	
109	Jalkaura	Khagaria	9.98	10.02	0.04	
110	Tetarabad	Khagaria	4.41	4.12		0.29
111	Bharsaun	Parbatta	7.70	4.52		3.18
112	Pipra Lateeph	Parbatta	0.53	1.06	0.53	
113	Parbatta	Parbatta	7.09	1.29		5.80
114	Dariyapur Bhelwa	Parbatta	0.94	1.05	0.11	
115	Malliekpur	Azam Nagar	2.06	2.06	NIL	
116	Alampur	Azam Nagar	10.34	2.39		7.95
117	Bghowra	Azam Nagar	6.18	6.27	0.09	
118	Gorakhpur	Azam Nagar	4.63	2.36		2.27
119	Mukhria	Azam Nagar	5.33	1.98		3.35
120	Dhaprasia	Kadwa	8.05	14.07	6.02	
121	Sikorna	Kadwa	5.89	8.46	2.57	
122	Bharri	Kadwa	9.49	11.52	2.03	
123	Dhangamma	Kadwa	7.56	12.58	5.02	
124	Mahajpura	Bikram	4.90	9.57	4.67	
125	Wazirpur	Bikram	3.29	5.93	2.64	
126	Akhtiyarpur Majhauili	Bikram	4.66	8.17	3.51	
127	Bani Bigha	Bikram	5.70	N.A.	N.A.	
128	Bihta	Bihta	3.45	3.44		0.01
129	Kunjwa	Bihta	4.30	2.39		1.91
130	Bishunpura	Bihta	5.23	N.A.	N.A.	
131	Raghopur	Bihta	6.41	6.31		0.10
132	Doma	Bakhtiyarpur	2.35	N.A.	N.A.	
133	Ghangh	Bakhtiyarpur	0.06	1.52	1.46	
134	Kala Diyara	Bakhtiyarpur	0.07	0.11	0.04	
135	Alipur Bihta	Bakhtiyarpur	1.74	N.A.	N.A.	
136	Karnauti	Bakhtiyarpur	3.15	N.A.	N.A.	
137	Bahrampur	Dhanarua	1.27	2.37	1.10	
138	Varni	Dhanarua	2.93	2.14		0.79
139	Dhanarua	Dhanarua	0.21	0.22	0.01	
140	Moriyamma	Dhanarua	5.52	5.59	0.07	
141	Pamerha	Dhanarua	4.34	3.51		0.83
142	Sherpurwest	Maner	4.14	4.30	0.16	
143	Kita Chouhatar (Middle)	Maner	6.17	4.57		1.60
144	Sadiapur	Maner	6.94	3.25		3.69
145	Darweshpur South	Maner	6.36	5.52		0.84
146	Tenari	Masourdhi	5.77	5.38		0.39
147	Karay	Masourdhi	0.19	0.19	NIL	
148	Bhadawra	Masourdhi	0.92	0.84		0.08
149	Daulatpur	Masourdhi	0.61	1.40	0.79	
150	Chesi	Naubatpur	5.23	5.18		0.05
151	Sabarchak	Naubatpur	2.63	3.04	0.41	
152	Navdiha	Naubatpur	5.50	2.96		2.54

Sl. No.	Name of Gram Panchayat	Panchayat Samiti	Balance as per different cash book	Balance as per different bank account	Difference (+)	Difference (-)
153	Bara	Naubatpur	4.68	6.15	1.47	
154	Naubatpur	Naubatpur	3.16	9.52	6.36	
155	Chiksi	Paliganj	0.62	N.A.	N.A.	
156	Jarkha	Paliganj	0.11	N.A.	N.A.	
157	Nadahri Kodahri	Paliganj	1.03	N.A.	N.A.	
158	Sarisi Piapardaha	Paliganj	3.32	N.A.	N.A.	
159	Kurkuri	Phulvari Sharif	6.64	7.08	0.44	
160	Koriyarwa	Phulvari Sharif	3.35	3.34		0.01
161	Maimpuranda	Phulvari Sharif	3.87	4.76	0.89	
162	Nohsa	Phulvari Sharif	4.92	5.12	0.20	
163	Kurthoal	Phulvari Sharif	6.68	6.85	0.17	
164	Belsandi	Bibhutipur	5.15	5.54	0.39	
165	Bouria	Bibhutipur	5.61	5.61	NIL	
166	Bharpura Punchpara	Bibhutipur	6.34	6.88	0.54	
167	Kerai	Bibhutipur	8.40	15.52	7.12	
168	Somnaha	Kalyanpur	8.98	8.39		0.59
169	Chak Maheshi	Kalyanpur	7.37	10.47	3.10	
170	Madhurapur	Kalyanpur	9.01	8.71		0.30
171	Saidpur	Kalyanpur	1.71	2.50	0.79	
172	Bhagirathipur	Kalyanpur	10.00	9.19		0.81
173	Mordiwa	Samastipur	3.66	4.05	0.39	
174	Hakimabad	Samastipur	3.25	3.95	0.70	
175	Jitwarpur Nizamat	Samastipur	3.39	3.40	0.01	
176	Bishunpura	Samastipur	3.15	3.44	0.29	
177	Raipur	Ujjiyarpur	6.77	6.93	0.16	
178	Mahisari	Ujjiyarpur	6.93	4.35		2.58
179	Lohagir	Ujjiyarpur	8.26	N.A.	N.A.	
180	Belari	Ujjiyarpur	7.16	7.77	0.61	
181	Sitalpatti	Bathnaha	3.05	N.A.	N.A.	
182	Bakhari	Bathnaha	4.43	N.A.	N.A.	
183	Maudah	Bathnaha	6.87	8.60	1.73	
184	Rupouli Ruphara	Bathnaha	7.43	15.83	8.40	
185	Ranjetpur (East)	Dumra	9.98	7.52		2.46
186	Chak Rajopatti	Dumra	6.23	7.28	1.05	
187	MirZapur	Dumra	7.54	8.90	1.36	
188	Khairwa	Dumra	8.54	7.92		0.62
189	Bela Much Pakauni	Parihar	9.38	5.05		4.33
190	Baburuan	Parihar	3.40	2.87		0.53
191	Naranga (North)	Parihar	3.28	2.14		1.14
192	Parihar (North)	Parihar	3.82	3.93	0.11	
193	Thumma	Runnisaidpur	10.25	10.86	0.61	
194	Runnisaidpur (North)	Runnisaidpur	14.49	14.82	0.33	
195	Mahesh Farakur	Runnisaidpur	7.27	7.87	0.60	
196	Olipur Saihachiya	Runnisaidpur	7.38	9.78	2.40	
Total			913.99	994.51	245.47	84.43

Appendix-IV
Statement showing position of finance of Zila Parishad
(Para no.2.6.1 Page no.11)

(Rs. in lakh)

Sl. No	Name of Zila Parishad	Audit Period	Receipt									Expenditure									Balance
			10 th F.C	11 th F.C	12 th F.C	EAS/ JRY/ SGRY	NERGP	MP ML AM LC	Other Schemes Pay grant etc.	Own Resources	Total	10 th F.C	11 th F.C	12 th F.C	EAS/ JRY/ SGRY	NERGP	MP MLA MLC	Other Schemes	Establishment Expenditure	Total	
1	Betiah	2002-03 to 2006-07	356.2	2035.90	1846.33	1248.85	292.94	-	276.89	66.78	6123.94	356.20	2024.89	1824.52	1118.72	135.65	-	79.67	225.32	5764.97	358.97
2	Bhagalpur	2003-04 to 2006-07	3.90	739.29	1848.71	1552.33	224.59	-	393.81	16.18	4778.81	3.77	735.40	1386.15	1362.09	137.01	0	281.46	106.18	4012.06	766.75
3	Bhojpur	2003-04 to 2006-07	2.46	305.07	1746.94	939.78	502.93	-	316.74	77.02	3890.94	2.37	305.06	1310.23	818.82	0.60	-	119.27	249.28	2805.63	1085.31
4	Gopalganj	2003-04 to 2006-07	2.55	679.22	1804.55	976.75	251.79	-	291.15	106.80	4112.81	2.32	677.81	1773.84	829.88	100.55	-	103.15	223.50	3711.05	401.76
5	Jamui	2004-05 to 2006-07	0	1.15	22.69	3.28	NA	-	128.87	50.77	206.76	Nil	1.15	10.08	1.72	0	-	90.34	59.44	162.73	44.03
6	Katihar	2003-04 to 2006-07	2.78	1244.38	1840.00	1175.49	449.34	-	267.69	81.24	5060.92	2.78	1231.85	1368.81	1122.00	280.60	0	151.53	131.34	4288.91	772.01
7	Khagaria	2003-04 to 2006-07	0	673.41	998.35	1339.71	188.47	-	172.81	78.95	3451.70	Nil	670.99	984.04	1273.61	107.41	0	90.69	102.88	3229.62	222.08
8	Motihari	2004-05 to 2006-07	0	1180.86	3156.42	744.51	837.40	-	472.12	113.61	6504.92	Nil	1180.86	2331.55	738.68	335.13	0	283.15	227.41	5096.78	1408.14
9	Patna	2004-05 to 2006-07	0.79	956.74	2548.83	1140.75	554.37	-	416.04	167.77	5785.29	0.55	953.25	2524.73	671.56	442.16	-	266.51	212.95	5071.71	713.58
10	Purnea	2004-05 to 2006-07	0	723.67	1936.91	621.53	NA	NA	301.06	76.87	3660.04	0	720.69	1453.18	503.87	0	-	155.15	149.77	2982.66	677.38
11	Samastipur	2004-05 to 2006-07	4.22	1110.75	2917.36	1222.50	870.28	993.28	337.42	46.74	7502.55	4.22	1110.75	2162.07	1222.50	217.67	857.02	133.83	188.55	5896.61	1605.94
12	Sitamarhi	2004-05 to 2006-07	3.24	1170.76	2111.36	1192.95	275.30	NA	250.61	32.39	5036.61	1.74	1125.26	2068.88	989.55	0	-	125.34	117.68	4428.45	608.16
TOTAL			376.19	10821.20	22778.45	12158.43	4447.41	993.28	3625.21	915.12	56115.29	373.95	10737.96	19198.08	10653.00	1756.78	857.02	1880.09	1994.30	47451.18	8664.11

Appendix-V
Statement showing position of finance of Panchyat Samities for the period 2001-02 to 2006-07
(Para no.2.6.2 Page no.12)

(Rs. in lakh)

Sl. No.	Name of panchayat Samities	District	Receipt							Expenditure							Balance
			Xth F.C.	XIth F.C.	XIIth F.C.	SGRY	NREG P	Other	Total	Xth F.C.	XIth F.C.	XIIth F.C.	SGRY	NREG P	Other	Total	
1	Bagaha 1	West Champaran	1.73	28.51	8.81	164.60	96.78	0.	300.43	1.73	28.48	3.61	146.23	66.43	0.	246.48	53.95
2	Bagaha 2	West Champaran	4.52	12.58	11.18	238.65	135.41	1.35	403.69	4.29	9.56	6.50	195.40	106.68	Nil	322.43	81.26
3	Chanpatia	West Champaran	1.56	8.82	8.06	139.96	79.01	0.	237.41	1.56	7.03	3.75	126.31	78.06	0.	216.71	20.70
4	Lauria	West Champaran	1.38	7.79	7.09	111.27	25.02	0.	152.55	1.38	7.74	3.53	97.05	7.18	0.	116.88	35.67
5	Majhoulia	West Champaran	1.95	11.25	10.02	259.54	98.77	0.	381.53	Nil	4.88	0.80	231.64	65.98	0.	303.30	78.23
6	Narkatiaganj	West Champaran	1.93	10.61	9.91	180.33	104.84	0.	307.62	1.76	4.61	6.83	158.10	85.35	0.	256.65	50.97
7	Nautan	West Champaran	1.35	7.78	7.02	106.53	42.20	1.36	166.24	1.00	7.20	4.22	95.58	41.98	0.05	150.03	16.21
8	Yogapatti	West Champaran	8.34	8.03	11.87	137.23	69.66	0.	235.13	8.30	7.31	6.89	130.04	64.01	0.	216.55	18.58
9	Barhara	Bhojpur	3.28	18.75	7.66	180.41	69.14	0.	279.24	3.12	18.63	4.35	167.26	41.43	0.	234.79	44.45
10	Jagdishpur	Bhojpur	2.50	8.47	7.27	140.95	69.11	5.56	233.86	2.50	7.25	5.23	114.98	30.85	2.51	163.32	70.54
11	Koilwar	Bhojpur	1.15	11.16	5.90	173.96	56.33	0.	248.50	0.99	11.12	3.55	170.28	25.90	0.	211.84	36.66
12	Piro	Bhojpur	1.44	16.52	7.16	201.21	71.51	0.	297.84	1.43	15.89	5.47	197.79	46.41	0.	266.99	30.85
13	Sahpur	Bhojpur	2.18	12.11	6.76	200.82	80.76	0.	302.63	2.10	11.85	0.80	182.88	27.71	0.	225.34	77.29
14	Barauli	Gopalganj	1.39	7.84	9.51	141.44	31.74	0.	191.92	1.38	7.49	4.03	126.03	22.43	0.	161.36	30.56
15	Gopalganj	Gopalganj	0.99	5.86	6.86	127.55	23.44	0.	164.70	0.96	5.64	6.01	121.92	12.43	0.	146.96	17.74
16	Hathua	Gopalganj	1.47	19.21	9.77	171.12	35.15	0.	236.72	1.47	17.90	4.71	169.25	13.88	0.	207.21	29.51
17	Kuchaikot	Gopalganj	2.14	15.43	14.60	241.95	131.91	0.	406.03	2.13	13.15	9.46	225.28	104.54	0.	354.56	51.47
18	Manjha	Gopalganj	1.33	7.48	9.06	149.67	32.17	0.	199.71	1.24	6.01	7.00	149.52	20.39	0.	184.16	15.55
19	Baikunthpur	Gopalganj	2.52	7.68	9.31	104.01	77.63	0.	201.15	2.24	6.95	Nil	96.46	51.38	0.	157.03	44.12
20	Vijaipur	Gopalganj	1.88	4.01	6.08	69.06	130.60	0.	211.63	0.86	1.39	1.57	49.53	119.71	0.	173.06	38.57
21	Chakai	Jamui	1.51	7.50	9.83	444.38	312.15	0.	775.37	1.51	7.54	6.26	413.13	240.64	0.	669.08	106.29
22	Jhajha	Jamui	1.38	7.35	9.55	334.53	263.24	0.	616.05	1.38	6.96	0.73	334.53	96.56	0.	440.16	175.89

23	Khaira	Jamui	1.38	7.07	9.30	399.86	281.13	0.	698.74	0.87	6.22	1.00	350.89	76.43	0.	435.41	263.33
Sl. No.	Name of panchayat Samities	District	Receipt							Expenditure							Balance
			Xth F.C.	XIth F.C.	XIIth F.C.	SGRY	NREG P	Other	Total	Xth F.C.	XIth F.C.	XIIth F.C.	SGRY	NREG P	Other	Total	
24	Sono	Jamui	1.29	10.15	8.84	258.13	224.28	0.	502.69	1.28	10.03	1.80	231.10	143.20	0.	387.41	115.28
25	Alauli	Khagaria	1.63	9.24	11.24	787.01	51.71	0.	860.83	1.57	9.09	7.79	744.89	13.58	0.	776.92	83.91
26	Gogari	Khagaria	1.63	9.19	8.82	365.17	29.52	0.	414.33	1.63	8.50	8.03	364.59	29.42	0.	412.17	2.16
27	Khagaria	Khagaria	1.92	10.85	13.15	558.14	49.15	0.	633.21	Nil	11.36	8.70	558.00	7.24	0.	585.30	47.91
28	Parwatta	Khagaria	1.58	8.63	7.58	106.78	24.37	0.	148.94	0.10	7.01	2.71	103.46	12.56	0.	125.84	23.10
29	AjamNagar	Katihar	1.90	12.50	10.01	128.27	440.72	0.	593.40	1.89	11.29	6.62	85.47	430.88	0.	536.15	57.25
30	Barsoi	Katihar	2.01	7.34	10.12	245.96	110.25	0.	375.68	1.92	8.13	8.22	241.10	77.05	0.	336.42	39.26
31	Kadwa	Katihar	2.06	19.35	10.60	325.57	16.60	0.	374.18	2.06	14.33	2.73	305.53	16.60	0.	341.25	32.93
32	Bikram	Patna	1.97	5.90	5.45	146.56	41.53	0.	201.41	1.68	4.93	5.06	137.47	13.76	0.	162.90	38.51
33	Bihta	Patna	1.59	17.26	8.27	216.07	62.17	0.	305.36	0.90	13.93	7.10	205.75	25.47	0.	253.15	52.21
34	Bakhtiyarpur	Patna	1.07	16.27	5.49	147.61	48.93	0.	219.37	0.95	16.15	4.79	125.60	33.79	0.	181.28	38.09
35	Dhanarua	Patna	3.42	14.38	6.84	152.95	51.70	0.	229.29	3.39	11.66	6.84	139.51	23.46	0.	184.86	44.43
36	Maner	Patna	4.58	29.96	6.91	136.19	59.62	0.07	237.33	4.37	29.96	4.55	136.04	37.75	Nil	212.67	24.66
37	Masaudhi	Patna	1.21	21.20	6.19	201.19	47.90	0.	277.69	0.98	16.46	3.99	184.37	10.34	0.	216.14	61.55
38	Naubatpur	Patna	1.31	17.59	7.18	125.76	58.22	2.86	212.92	0.92	16.61	7.00	124.87	57.46	0.98	207.84	5.08
39	Paliganj	Patna	1.89	8.95	9.10	297.16	65.33	0.	382.43	1.89	8.56	8.90	297.16	52.95	0.	369.46	12.97
40	Phulwarisarif	Patna	1.76	17.92	5.38	154.25	40.24	0.	219.55	1.72	5.86	4.07	153.13	19.87	0.	184.65	34.90
41	Bibhutipur	Samastipur	2.00	11.42	10.29	267.13	230.08	0.	520.92	Nil	2.38	Nil	259.55	22.30	0.	284.23	236.69
42	Kalyanpur	Samastipur	1.99	12.12	12.30	279.60	0.	0.	306.01	1.37	3.76	8.37	265.41	0.	0.	278.91	27.10
43	Samastipur	Samastipur	1.78	10.02	8.94	285.17	188.18	3.40	497.49	1.21	3.77	Nil	285.17	24.41	Nil	314.56	182.93
44	Ujiyarpur	Samastipur	1.77	10.03	9.12	239.81	151.89	3.40	416.02	0.86	1.99	0.70	233.64	21.41	3.40	262.00	154.02
45	Bathnaha	Sitamarhi	7.93	11.99	7.81	337.14	33.33	0.	398.20	7.62	7.69	Nil	198.40	Nil	0.	213.71	184.49
46	Parihar	Sitamarhi	1.94	19.21	10.04	340.71	31.06	0.	402.96	Nil	10.58	Nil	185.98	0.32	0.	196.88	206.08
47	Dumra	Sitamarhi	2.06	15.03	10.14	272.07	42.88	0.	342.18	1.48	9.79	8.18	210.25	4.63	0.	234.33	107.85
48	Runnisaidpur	Sitamarhi	2.34	12.90	11.72	412.38	48.08	0.	487.42	2.05	5.24	2.38	350.94	Nil	0.	360.61	126.81
Total			103.93	591.21	424.11	11205.81	4465.44	18.00	16808.5	86.04	469.86	214.83	10177.46	2524.81	6.94	13479.94	3328.56

Appendix-VI
Statement showing position of finance of Gram Panchyats for the period 2001-02 to 2006-07
(Para no.2.6.3 Page no.12)

(Rs. in lakh)

Sl. No.	Name of Gram panchayat	Panchayat Samities	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	Hardi Nadwa	Bagaha-1	0.	5.95	5.37	13.23	3.01	0.	27.56	0.	5.95	4.97	13.07	2.91	0.	26.9	0.66
2	Kolhua chautarwa	Bagaha-1	1.06	6.74	5.37	13.54	3.28	0.86	30.85	1.04	6.28	4.75	13.40	3.07	0.36	28.9	1.95
3	Chakhani Rajwari	Bagaha-1	1.04	5.95	5.37	10.61	2.31	0.84	26.12	1.04	5.95	5.26	9.95	2.22	0.81	25.23	0.89
4	Parsa Banchahrt	Bagaha-1	1.05	5.99	5.37	16.01	2.89	0.93	32.24	1.03	5.95	5.36	15.85	2.88	0.88	31.95	0.29
5	Bharchhi	Bagaha-2	1.04	5.93	5.37	7.02	2.13	0.80	22.29	1.02	5.69	3.26	6.58	0.30	1.98	18.83	3.46
6	Belhwa Madanpur	Bagaha-2	1.04	5.95	5.37	14.99	3.43	0.81	31.59	1.02	5.95	4.84	14.05	1.20	0.62	27.68	3.91
7	Naurangiya Dadri	Bagaha-2	1.04	6.40	5.37	9.74	2.21	0.75	25.51	1.04	5.93	1.63	8.41	2.20	0.75	19.96	5.55
8	Bairaty Bairarya	Bagaha-2	1.06	5.95	3.62	18.15	3.67	1.16	33.61	1.02	5.94	2.24	17.53	3.67	1.15	31.55	2.06
9	Bettiah dih	Chanpatia	1.04	5.96	5.37	6.16	1.40	0.91	20.84	1.03	5.93	4.79	6.05	1.13	0.91	19.84	1.00
10	Ranipur Rampurwa	Chanpatia	1.04	5.93	5.37	10.09	2.31	0.92	25.66	0.97	5.92	3.19	9.29	2.13	0.91	22.41	3.25
11	Shirishiya	Chanpatia	1.04	5.95	6.21	10.41	2.26	0.93	26.80	0.94	5.84	3.36	8.70	2.24	0.85	21.93	4.87
12	Kharag Pokheria	Chanpatia	1.04	5.99	5.37	12.17	2.78	0.93	28.28	1.04	5.99	4.36	12.00	2.77	0.93	27.09	1.19
13	Sathi	Lauria	1.05	5.93	5.40	10.53	2.20	0.81	25.92	1.05	5.91	4.21	10.09	0.99	0.78	23.03	2.89
14	Mathiya	Lauria	1.04	5.93	5.41	11.71	2.69	0.85	27.63	1.02	5.84	2.26	9.96	2.10	0.80	21.98	5.65
15	Kataiya	Lauria	1.04	4.83	5.39	11.86	2.68	0.62	26.42	1.04	4.46	3.30	11.62	1.61	0.61	22.64	3.78
16	Lauria	Lauria	1.04	6.10	5.39	9.03	1.99	0.90	24.45	1.02	6.09	4.30	8.12	1.28	0.88	21.69	2.76
17	Baithania	Majhoulia	1.06	7.13	5.41	17.36	3.90	0.	34.86	0.96	6.02	0.52	15.62	0.07	0.	23.19	11.67
18	Sariswa	Majhoulia	1.06	5.92	5.37	8.17	1.86	0.	22.38	1.06	5.48	2.19	6.29	Nil	0.	15.02	7.36
19	Chanyan Bandh	Majhoulia	1.05	6.01	5.41	12.39	2.84	0.	27.70	1.04	6.00	2.20	10.14	1.89	0.	21.27	6.43
20	Bakharia	Majhoulia	1.05	6.92	5.37	13.94	3.03	1.06	31.37	1.03	5.31	3.59	12.02	1.10	1.01	24.06	7.31
21	Kchunia Royari	Narkatiyagang	1.04	5.97	7.14	10.46	2.41	0.89	27.91	1.03	5.97	5.67	9.60	1.22	0.86	24.35	3.56
22	Binwalia	Narkatiyagang	1.04	5.91	5.38	9.47	2.17	1.06	25.03	1.04	5.87	3.19	9.01	1.03	1.03	21.17	3.86
23	Chamua	Narkatiyagang	1.04	5.97	15.87	15.15	3.30	1.14	42.47	1.04	3.92	11.79	11.15	1.19	1.08	30.17	12.30

Sl. No.	Name of Gram panchayat	Panchayat Samities	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	
24	Manva Parsi	Narkatiyagan	1.04	6.00	5.41	13.53	3.09	1.17	30.24	1.04	5.86	4.21	11.57	1.35	1.13	25.16	5.08
25	Bhagwanpur	Nautan	1.07	6.01	7.16	2.37	0.	1.03	17.64	1.04	5.99	Nil	2.27	0.	1.00	10.30	7.34
26	West Noutan	Nautan	1.04	5.96	5.37	9.01	2.03	1.01	24.42	1.03	5.94	5.14	8.96	2.02	0.82	23.91	0.51
27	Dham Nagar	Nautan	1.04	6.02	5.38	20.94	4.10	0.96	38.44	1.04	4.49	4.64	20.74	3.58	0.86	35.35	3.09
28	Shampur Kotraha	Nautan	0.	5.99	5.38	6.56	1.50	0.	19.43	0.	5.98	4.09	6.54	0.77	0.	17.38	2.05
29	Machhargawan	Yoga patti	1.04	6.09	4.83	5.83	1.45	0.95	20.19	0.93	5.55	3.11	5.41	1.43	0.93	17.36	2.83
30	Barwa Ojha	Yoga patti	1.04	5.93	5.43	8.63	1.91	0.98	23.92	1.04	5.86	5.13	8.57	1.83	0.98	23.41	0.51
31	Basopatti	Yoga patti	1.04	5.92	5.37	12.21	2.82	0.	27.36	1.04	5.85	5.36	12.20	2.27	0.	26.72	0.64
32	Donvar	Yoga patti	1.04	4.92	5.43	8.23	1.88	0.93	22.43	1.04	4.83	4.71	8.08	1.88	0.90	21.44	0.99
33	Bakhorapur	Barhara	1.04	0.	6.48	9.56	5.83	0.	22.91	1.02	0.	4.87	8.87	2.55	0.	17.31	5.60
34	Naragda	Barhara	1.05	5.91	5.37	10.91	5.32	1.51	30.07	1.05	5.90	4.88	10.90	2.13	1.46	26.32	3.75
35	Khawashpur	Barhara	1.04	5.91	5.30	8.67	5.16	2.28	28.36	1.04	5.91	5.17	8.63	1.31	2.09	24.15	4.21
36	Sohra	Barhara	1.51	6.21	5.32	12.28	5.81	1.80	32.93	1.51	6.17	5.13	11.97	3.40	1.69	29.87	3.06
37	Kaunra	Jagdishpur	1.04	5.97	5.36	11.18	5.39	1.16	30.10	1.04	5.92	5.09	11.15	5.34	1.02	29.56	0.54
38	Shivpur	Jagdishpur	1.05	5.95	5.30	11.91	4.26	1.49	29.96	1.04	5.72	4.91	11.66	4.15	1.48	28.96	1.00
39	Chakwah	Jagdishpur	1.10	5.99	5.32	13.09	6.72	1.09	33.31	1.04	5.80	1.00	11.24	2.95	1.09	23.12	10.19
40	Hardia	Jagdishpur	1.04	6.01	5.34	14.07	5.76	1.34	33.56	1.01	5.87	3.54	13.53	3.60	1.22	28.77	4.79
41	Gidha	Koilwar	1.04	5.97	5.30	16.65	6.38	1.63	36.97	1.03	5.97	2.81	16.57	4.03	1.54	31.95	5.02
42	Rajapur	Koilwar	1.04	6.16	5.32	8.62	3.37	0.	24.51	1.04	6.20	2.61	8.03	0.91	0.	18.79	5.72
43	Jalpura	Koilwar	1.08	5.98	5.32	11.22	5.02	2.19	30.81	1.03	5.86	2.34	11.01	1.26	2.11	23.61	7.20
44	Bhadbar	Koilwar	1.04	6.02	5.37	12.00	5.10	1.27	30.80	1.04	5.93	4.30	11.39	0.82	1.27	24.75	6.05
45	Gopalpur	Koilwar	1.05	6.04	0	12.35	4.71	0	24.15	1.04	5.95	0.	12.34	3.92	0	23.25	0.90
46	Bhadsar	Piro	1.04	6.24	5.31	12.98	0	0.64	26.21	0.97	5.85	5.20	12.79	0.	0.37	25.18	1.03
47	Sukhrauli	Piro	1.04	6.02	5.35	16.42	5.51	0	34.34	0.96	5.94	5.33	16.35	5.46	0	34.04	0.30
48	Ayar	Piro	1.04	5.97	5.30	17.55	6.61	0.15	36.62	1.01	5.86	5.28	17.45	6.56	0.11	36.27	0.35
49	Lathan	Piro	1.04	6.23	5.30	14.56	5.77	0	32.90	0.94	6.20	5.26	14.58	5.72	0	32.70	0.20
50	Sonbarsha	Barouli	1.05	6.05	7.08	17.11	3.84	0	35.13	1.03	5.37	4.91	16.27	0.79	0	28.37	6.76
51	Hasanpur	Barouli	1.04	5.97	7.08	9.18	1.73	0	25.00	1.04	5.85	5.21	9.18	1.53	0	22.81	2.19
52	Baterdeh	Barouli	1.04	6.25	5.31	10.47	2.19	0	25.26	1.03	6.19	5.19	10.11	2.13	0	24.65	0.61
53	Vishunpur	Barouli	1.63	10.02	7.13	8.65	2.26	0.74	30.43	1.30	9.13	5.58	8.23	1.76	0.73	26.73	3.70
54	Sarna	Shahpur	2.55	5.96	5.30	7.62	2.50	0	23.93	2.29	5.91	2.00	7.34	0.91	0	18.45	5.48
55	Bahoranpur	Shahpur	1.06	6.06	5.31	20.29	4.90	0	37.62	1.04	6.05	3.54	20.23	0.48	0	31.34	6.28
56	Khutha	Shahpur	1.04	5.98	5.31	14.65	7.75	0	34.73	1.03	5.96	3.86	14.28	Nil	0	25.13	9.60
57	Prasanda	Shahpur	1.07	6.07	5.30	8.61	3.22	0	24.27	1.07	6.07	1.29	7.60	Nil	0	16.03	8.24
58	Mainikpur	Gopalganj	1.02	7.02	5.33	16.94	3.28	0	33.59	1.00	6.99	5.27	16.92	0.81	0	30.99	2.60
59	Vitvairwa	Gopalganj	1.04	6.04	5.35	19.03	3.92	1.06	34.64	1.04	6.01	3.54	18.34	0.69	0.93	30.55	4.09
60	Basdila	Gopalganj	1.04	6.08	5.34	10.34	2.07	0.62	25.49	1.04	5.88	5.26	10.16	0.59	0.50	23.43	2.06
61	Ekderwa	Gopalganj	1.05	5.98	5.36	10.84	2.03	0.61	25.87	1.03	5.82	5.13	10.42	0.47	0.60	23.47	2.40

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			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	
62	Marihani Nain	Hathua	1.06	6.03	7.11	13.25	2.31	0.53	30.29	1.02	6.01	5.71	11.93	1.31	0.52	26.50	3.79
63	Ratan Chak	Hathua	1.13	2.33	5.33	12.54	2.65	0.65	24.63	1.11	2.26	5.22	9.86	0.18	0.53	19.16	5.47
64	Fatehpur	Hathua	1.06	5.99	5.16	9.62	1.67	0.64	24.14	1.06	5.99	5.08	9.58	1.61	0.62	23.94	0.20
65	Semraw	Hathua	1.06	9.49	7.07	13.15	2.51	0.81	34.09	1.06	9.46	5.22	12.79	0.66	0.75	29.94	4.15
66	Ahirauli Dubauli	Kuchaikot	1.04	5.94	5.31	15.70	3.35	0.71	32.05	1.04	5.91	5.16	15.46	1.68	0.70	29.95	2.10
67	Barhara	Kuchaikot	1.04	5.95	5.31	12.12	2.06	0.70	27.18	1.04	5.88	5.14	11.53	1.56	0.70	25.85	1.33
68	Uchakagaon	Kuchaikot	1.04	7.84	5.17	13.95	2.57	0.54	31.11	1.04	7.75	5.08	13.05	2.49	0.54	29.95	1.16
69	Sangwadih	Kuchaikot	1.04	5.97	5.33	10.21	2.40	0.71	25.66	1.03	5.93	4.91	10.09	2.24	0.71	24.91	0.75
70	Koini	Manjha	1.06	6.03	5.32	13.24	2.72	0.	28.37	1.04	5.97	5.19	13.09	1.15	0.	26.44	1.93
71	Chhavahi Takki	Manjha	1.05	6.01	5.31	11.49	2.66	0.	26.52	1.04	5.93	5.26	10.89	1.35	0.	24.47	2.05
72	Bangra	Manjha	1.04	6.00	5.31	18.36	4.25	0.	34.96	1.04	5.97	5.26	12.47	3.65	0.	28.39	6.57
73	Gaushia	Manjha	1.05	5.98	5.32	9.85	1.98	0.	24.18	1.04	5.97	5.14	9.52	1.70	0.	23.37	0.81
74	Katalpur	Baikunthpur	1.06	6.01	3.55	5.05	2.38	0.64	18.69	1.03	5.53	3.54	4.55	2.06	0.49	17.20	1.49
75	Pyarepur	Baikunthpur	1.41	4.54	5.32	8.26	1.44	0.68	21.65	1.40	4.49	5.19	7.25	1.08	0.65	20.06	1.59
76	Bakhari	Baikunthpur	1.05	5.99	7.08	8.27	2.27	0.15	24.81	1.05	5.97	5.28	8.19	1.81	0.08	22.38	2.43
77	Ajabi Nagar	Baikunthpur	1.05	6.08	5.33	10.94	2.69	0.79	26.88	1.03	5.97	5.23	10.94	2.42	0.77	26.36	0.52
78	Jagdishpur	Vijaipur	1.04	7.73	5.32	20.51	2.45	0.	37.05	1.04	7.70	4.01	20.28	1.97	0.	35.00	2.05
79	Chaumukha	Vijaipur	1.05	6.10	7.18	13.28	3.01	0.	30.62	1.02	5.99	1.92	12.53	1.93	0.	23.39	7.23
80	Belwan	Vijaipur	1.05	6.39	5.32	15.88	2.78	0.53	31.95	1.02	6.11	5.10	15.83	2.19	0.50	30.75	1.20
81	Ahiyapur	Vijaipur	1.06	6.00	4.36	13.39	2.81	0.55	28.17	1.03	5.86	4.25	11.44	2.64	0.55	25.77	2.40
82	Dadhawa	Chakai	1.04	5.67	5.36	36.00	16.94	4.14	69.15	1.01	5.56	5.00	36.00	15.40	4.06	67.03	2.12
83	Chofala	Chakai	1.06	5.43	7.07	34.99	9.35	0.	57.90	1.03	4.69	3.64	33.64	9.19	0.	52.19	5.71
84	Pater Pahari	Chakai	1.04	4.71	5.30	46.14	19.04	3.12	79.35	1.01	4.57	5.02	44.64	18.03	2.76	76.03	3.32
85	Gajhi	Chakai	1.04	5.43	5.30	40.00	16.19	0.	67.96	0.78	5.33	5.09	39.93	14.22	0.	65.35	2.61
86	Bamdah	Chakai	1.04	5.47	5.32	72.67	16.32	4.55	105.37	1.00	5.37	4.33	70.17	12.81	3.75	97.43	7.94
87	Kanan	Jhajha	0	0	7.06	11.61	12.42	0.	31.09	0	0	4.42	11.09	4.16	0.	19.67	11.42
88	Keshopur	Jhajha	0	4.17	0.41	10.49	18.73	0.	33.80	0.	3.27	0.35	10.46	9.38	0.	23.46	10.34
89	Karhara	Jhajha	1.06	4.79	7.12	21.77	0	0.	34.74	0.97	4.29	4.29	19.13	0.	0.	28.68	6.06
90	Khuranda	Jhajha	1.04	5.43	5.29	14.14	19.24	0.	45.14	1.03	4.69	5.17	14.13	14.16	0.	39.18	5.96
91	Mangobander	Khaira	1.04	5.53	5.30	26.71	14.96	2.80	56.34	1.04	5.23	4.18	26.75	3.03	2.71	42.94	13.40
92	Bhimaen	Khaira	1.05	5.54	5.29	25.87	15.13	2.81	55.69	1.00	5.40	5.24	24.84	2.60	2.37	41.45	14.24
93	Kageshwar	Khaira	1.04	5.58	5.31	25.14	16.42	3.12	56.61	1.04	5.45	5.21	25.09	9.61	3.05	49.45	7.16
94	Bela	Khaira	1.07	6.16	7.04	16.81	13.05	2.67	46.80	0.95	5.72	5.72	16.69	4.11	2.47	35.66	11.14
95	Loha	Sono	1.04	5.48	5.30	27.57	15.76	0.	55.15	0.97	5.68	4.51	25.45	11.83	0.	48.44	6.71
96	Sarewad	Sono	1.04	0.	5.32	51.18	24.74	0.	82.28	1.00	0.	4.20	50.93	11.81	0.	67.94	14.34
97	Rajaun	Sono	1.04	1.17	5.42	29.14	21.95	0.	58.72	1.03	1.12	5.31	28.24	17.78	0.	53.48	5.24
98	Belamba	Sono	0.	5.45	5.39	24.97	21.98	0.	57.79	0.	5.34	4.57	24.92	17.17	0.	52.00	5.79
99	Haripur	Alauli	1.04	4.45	5.30	11.67	0	0.64	23.10	1.04	4.40	5.10	11.61	0.	0.58	22.73	0.37

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			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	
100	Simraha	Alauli	1.04	5.44	5.30	20.09	0.	0.61	32.48	0.99	4.64	3.36	19.58	0.	0.55	29.12	3.36
101	Gaurachak	Alauli	1.04	6.01	7.07	30.74	3.43	0.61	48.90	0.97	5.82	5.16	29.57	Nil	0.52	42.04	6.86
102	Anandpur Maran	Alauli	1.04	2.78	5.39	85.36	0	0	94.57	0.92	2.17	5.15	85.11	0.	0.	93.35	1.22
103	North Jamalpur	Gogari	1.10	6.00	7.07	18.34	1.56	0.29	34.36	0.90	5.72	3.40	17.78	1.43	0.25	29.48	4.88
104	Maheshkhunt	Gogari	1.09	1.20	0	32.20	3.98	1.33	39.80	1.06	0.94	0.	31.73	NIL	0.93	34.66	5.14
105	Vasudeopur	Gogari	0	6.02	5.30	12.24	2.24	0	25.80	0.	5.76	5.24	12.21	0.55	0.	23.76	2.04
106	South Jamalpur	Gogari	3.15	5.79	5.33	7.09	2.73	0	24.09	3.04	5.28	1.49	2.22	NIL	0.	12.03	12.06
107	Rani shakarpura	Khagaria	1.04	5.97	7.22	46.20	4.33	0.58	65.34	0.82	4.94	4.16	46.27	1.07	0.46	57.72	7.62
108	Dhusmuri Bishunpur	Khagaria	1.04	5.91	7.08	35.47	3.01	0.37	52.88	0.98	5.86	5.24	35.45	1.99	0.33	49.85	3.03
109	Jalkaura	Khagaria	1.04	6.07	7.07	4.94	1.75	0.	20.87	0.99	2.16	3.10	4.64	NIL	0.	10.89	9.98
110	Tetarabad	Khagaria	1.04	5.96	5.30	26.57	2.16	0.29	41.32	1.03	5.41	4.38	26.09	NIL	NIL	36.91	4.41
111	Bharsaun	Parbatta	1.04	4.70	4.19	19.10	1.26	0.28	30.57	1.03	2.59	3.84	15.41	Nil	Nil	22.87	7.70
112	Pipra Lateph	Parbatta	1.09	6.04	3.55	20.39	0	0.91	31.98	1.04	5.68	3.49	20.36	0.	0.88	31.45	0.53
113	Parbatta	Parbatta	1.07	5.34	0	21.41	2.45	0.28	30.55	-	2.79	0.	20.67	Nil	Nil	23.46	7.09
114	Dariyapur Bhelwa	Parbatta	1.12	1.56	5.37	9.78	0	0.56	18.39	1.07	1.31	5.30	9.77	0.	Nil	17.45	0.94
115	Malliekpur	Azam Nagar	1.04	5.37	5.35	17.02	4.67	0.80	34.25	1.00	5.36	5.31	16.87	2.90	0.75	32.19	2.06
116	Alampur	Azam Nagar	1.04	6.44	5.33	12.24	11.69	0.76	37.50	1.03	5.95	5.30	11.18	3.24	0.46	27.16	10.34
117	Bghowra	Azam Nagar	0	5.99	5.36	11.94	8.68	0.77	32.74	0	5.84	5.26	11.17	3.55	0.74	26.56	6.18
118	Gorakhpur	Azam Nagar	1.05	5.94	5.35	11.48	6.85	0	30.67	1.04	5.93	5.01	11.06	3.00	0	26.04	4.63
119	Mukhria	Azam Nagar	1.04	5.94	5.35	12.04	7.83	0.76	32.96	1.01	5.68	5.27	11.38	3.55	0.74	27.63	5.33
120	Dhaprasia	Kadwa	1.04	7.77	6.34	16.92	4.73	0.82	37.62	1.01	7.77	4.67	14.96	1.12	0.04	29.57	8.05
121	Sikorna	Kadwa	1.04	6.36	5.42	8.76	4.26	0.61	26.45	0.96	6.30	2.37	6.56	3.80	0.57	20.56	5.89
122	Bharri	Kadwa	1.04	6.06	5.40	16.45	3.98	0.66	33.59	0.97	4.12	1.79	16.27	0.32	0.63	24.10	9.49
123	Dhangamma	Kadwa	1.04	5.06	5.33	14.70	4.68	0.68	31.49	0.97	4.73	3.48	13.32	0.80	0.63	23.93	7.56
124	Mahajpura	Bikram	1.04	5.92	5.30	11.82	3.34	0.	27.42	0.98	5.50	5.12	10.11	0.81	0.	22.52	4.90
125	Wazirpur	Bikram	1.04	5.91	5.37	8.75	4.25	0.	25.32	1.02	5.88	5.34	8.49	1.30	0.	22.03	3.29
126	Akhtiyarpur Majhauri	Bikram	1.04	0	5.30	5.82	5.15	2.55	19.86	1.04	0	5.28	5.82	0.57	2.49	15.20	4.66
127	Bani Bigha	Bikram	1.04	6.17	5.34	14.43	4.26	2.77	34.01	1.04	6.12	5.00	13.11	0.55	2.49	28.31	5.70
128	Bihta	Bihta	1.04	5.94	5.30	13.19	4.34	2.63	32.44	1.04	5.93	5.28	12.61	1.50	2.63	28.99	3.45
129	Kunjwa	Bihta	1.04	5.91	5.30	14.07	4.01	0.	30.33	1.03	5.16	2.73	13.58	3.53	0.	26.03	4.30
130	Bishumpura	Bihta	1.04	5.91	5.87	6.34	4.67	2.27	26.10	1.03	5.66	3.63	6.19	2.13	2.23	20.87	5.23
131	Raghopur	Bihta	1.04	5.97	5.30	18.02	5.36	2.66	38.35	1.04	5.97	3.55	17.07	1.65	2.66	31.94	6.41
132	Doma	Bakhtiyarpur	1.04	5.91	5.30	10.46	4.54	0.	27.25	1.04	5.88	5.11	9.77	3.10	0.	24.90	2.35

Sl. No.	Name of Gram panchayat	Panchayat Samities	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	
133	Ghangh	Bakhtiyarpur	1.04	5.91	5.30	17.69	3.84	3.10	36.88	1.04	5.91	5.27	17.69	3.82	3.09	36.82	0.06
134	Kala Diyara	Bakhtiyarpur	1.04	5.92	5.30	17.76	5.82	0.	35.84	1.04	5.92	5.25	17.75	5.81	0.	35.77	0.07
135	Alipur Bihta	Bakhtiyarpur	1.04	5.97	6.02	7.92	4.39	0.	25.34	1.04	4.77	6.00	7.41	4.38	0.	23.60	1.74
136	Karnauti	Bakhtiyarpur	1.04	5.91	5.30	17.08	4.47	0.	33.80	1.04	5.90	5.05	14.66	4.00	0.	30.65	3.15
137	Bahrampur	Dhanarua	1.04	5.91	5.30	10.28	4.27	2.32	29.12	1.04	5.79	5.23	10.28	3.36	2.15	27.85	1.27
138	Varni	Dhanarua	1.04	6.01	5.30	15.50	4.89	0.	32.74	1.03	5.15	5.29	15.33	3.01	0.	29.81	2.93
139	Dhanarua	Dhanarua	1.04	6.14	5.30	15.46	8.15	2.32	38.41	1.04	6.08	5.29	15.46	8.10	2.23	38.20	0.21
140	Moriyamma	Dhanarua	1.06	6.07	5.35	20.06	5.68	1.56	39.78	1.04	6.02	4.79	20.02	0.88	1.51	34.26	5.52
141	Pamerha	Dhanarua	0	0	5.30	8.20	3.94	0	17.44	0	0	4.00	6.53	2.57	0	13.10	4.34
142	Sherpurwest	Maner	1.04	6.10	5.30	19.79	5.94	2.80	40.97	1.01	5.91	5.18	19.75	2.78	2.20	36.83	4.14
143	Kita Chouhatar (Middle)	Maner	1.04	5.93	5.39	9.19	4.15	0	25.70	1.01	5.66	4.54	7.48	0.84	0	19.53	6.17
144	Sadiapur	Maner	1.04	6.01	5.31	16.37	4.58	2.71	36.02	0.99	6.00	4.85	11.80	2.76	2.68	29.08	6.94
145	Darweshpur South	Maner	1.04	5.94	5.63	5.35	5.85	3.68	27.49	1.04	5.93	4.81	4.44	1.23	3.68	21.13	6.36
146	Tenari	Masourdhi	1.07	6.15	5.16	11.81	0	0	24.19	1.05	4.51	4.62	8.24	0	0	18.42	5.77
147	Karay	Masourdhi	1.06	7.86	5.30	22.31	0	0	36.53	1.03	7.83	5.30	22.18	0	0	36.34	0.19
148	Bhadawra	Masourdhi	0	0	5.30	0	3.75	0	9.05	0	0	5.19	0	2.94	0	8.13	0.92
149	Daulatpur	Masourdhi	1.05	6.11	5.30	10.29	5.02	1.71	29.48	1.00	6.09	5.21	10.20	4.97	1.40	28.87	0.61
150	Chesi	Naubatpur	1.06	5.28	5.31	14.63	4.25	2.61	33.14	1.03	5.21	5.23	14.47	0.46	1.51	27.91	5.23
151	Sabarchak	Naubatpur	1.04	5.98	5.31	16.50	3.89	2.18	34.90	1.04	5.95	5.28	15.73	2.09	2.18	32.27	2.63
152	Navdiha	Naubatpur	0	3.40	1.78	9.19	3.75	0	18.12	0	1.41	1.76	8.83	0.62	0	12.62	5.50
153	Bara	Naubatpur	1.04	5.90	5.30	10.89	3.01	2.23	28.37	1.01	5.20	5.30	10.34	1.41	0.43	23.69	4.68
154	Naubatpur	Naubatpur	1.04	5.97	5.30	14.03	4.86	2.59	33.79	1.03	5.97	5.29	14.03	1.78	2.53	30.63	3.16
155	Chiksi	Paliganj	1.04	5.91	5.30	12.03	3.72	2.38	30.38	1.04	5.86	5.10	11.94	3.61	2.21	29.76	0.62
156	Jarkha	Paliganj	1.04	5.91	5.30	7.52	5.22	0	24.99	1.04	5.83	5.27	7.52	5.22	0.	24.88	0.11
157	Nadahri Kodahri	Paliganj	1.04	5.91	0	14.42	0	2.31	23.68	1.04	5.70	0	13.72	0	2.19	22.65	1.03
158	Sarisi Piapardaha	Paliganj	1.04	5.91	5.30	17.48	4.29	1.62	35.64	1.02	5.98	4.80	16.25	2.65	1.62	32.32	3.32
159	Kurkuri	Phulvari Sharif	1.05	7.09	1.76	13.87	4.21	2.99	30.97	1.05	5.74	0.56	12.23	1.76	2.99	24.33	6.64
160	Koriyarwa	Phulvari Sharif	1.05	5.96	0	14.84	4.69	1.23	27.77	1.01	5.94	0	14.13	2.11	1.23	24.42	3.35
161	Maimpuranda	Phulvari Sharif	1.04	6.38	5.30	17.19	4.52	2.51	36.94	1.00	5.91	4.31	15.14	4.52	2.19	33.07	3.87
162	Nohsa	Phulvari Sharif	1.04	5.94	1.76	14.97	6.56	2.65	32.92	1.04	5.94	1.44	13.56	3.48	2.54	28.00	4.92
163	Kurthoal	Phulvari Sharif	1.06	6.13	5.36	14.88	6.07	2.55	36.05	1.02	4.30	5.11	14.76	2.00	2.18	29.37	6.68

Sl. No.	Name of Gram panchayat	Panchayat Samities	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	
164	Belsandi	Bibhutipur	1.04	6.08	5.30	6.83	4.17	0.95	24.37	1.04	6.07	5.27	5.49	0.41	0.94	19.22	5.15
165	Bouria	Bibhutipur	1.06	6.00	5.34	10.57	5.90	1.13	30.00	1.00	5.89	5.28	10.53	0.70	0.99	24.39	5.61
166	Bharpura Punchpara	Bibhutipur	1.04	6.25	5.31	10.73	5.67	1.26	30.26	1.02	6.24	4.67	10.26	0.41	1.32	23.92	6.34
167	Kerai	Bibhutipur	1.16	6.59	5.31	8.89	3.53	1.47	26.95	0.96	5.93	4.30	6.54	NIL	0.82	18.55	8.40
168	Somnaha	Kalyanpur	1.04	6.21	5.30	15.05	7.10	1.13	35.83	0.98	5.46	5.05	13.87	0.46	1.03	26.85	8.98
169	Chak Maheshi	Kalyanpur	1.04	5.91	5.30	15.58	0	1.12	28.95	0.99	4.57	3.50	11.46	0	1.06	21.58	7.37
170	Madhurapur	Kalyanpur	1.04	6.09	5.30	23.03	0	1.25	36.71	1.04	5.90	4.00	15.74	0	1.02	27.70	9.01
171	Saidpur	Kalyanpur	1.04	5.97	5.30	19.74	0	1.10	33.15	1.04	6.04	5.13	18.15	0	1.08	31.44	1.71
172	Bhagirathipur	Kalyanpur	1.05	5.95	3.54	22.97	0	0	33.51	0.85	4.88	3.55	14.23	0	0	23.51	10.00
173	Mordiwa	Samastipur	1.04	6.11	5.30	11.55	0	0.83	24.83	0.97	4.91	4.90	9.78	0	0.61	21.17	3.66
174	Hakimabad	Samastipur	1.04	8.52	5.53	9.83	0	1.15	26.07	1.04	8.50	3.49	8.73	0	1.06	22.82	3.25
175	Jitwarpur Nizamat	Samastipur	1.08	6.21	5.30	13.56	0	0.97	27.12	1.06	5.81	4.64	11.58	0	0.64	23.73	3.39
176	Bishunpura	Samastipur	1.04	8.09	5.33	13.60	0	0.44	28.50	0.54	6.33	5.20	13.24	0	0.04	25.35	3.15
177	Raipur	Ujjiyarpur	1.04	5.91	5.30	16.66	6.98	1.14	37.03	1.04	5.90	5.16	16.66	0.37	1.13	30.26	6.77
178	Mahisari	Ujjiyarpur	1.09	6.13	5.30	12.73	5.63	1.12	32.00	1.04	5.79	4.67	12.66	NIL	0.91	25.07	6.93
179	Lohagir	Ujjiyarpur	1.05	6.18	5.30	12.92	5.50	1.02	31.97	0.99	5.18	4.68	12.38	NIL	0.48	23.71	8.26
180	Belari	Ujjiyarpur	1.19	5.91	5.30	11.64	4.88	1.12	30.04	1.19	5.85	4.18	10.54	NIL	1.12	22.88	7.16
181	Sitalpatti	Bathnaha	1.04	6.00	5.29	16.68	0	0.58	29.59	1.04	5.95	5.26	14.01	0	0.28	26.54	3.05
182	Bakhari	Bathnaha	1.04	5.94	5.30	20.54	2.78	0	35.60	1.04	5.69	3.93	20.51	NIL	0	31.17	4.43
183	Maudah	Bathnaha	1.11	6.07	5.35	15.16	2.68	0.82	31.19	1.05	5.95	4.02	13.17	NIL	0.13	24.32	6.87
184	Rupouli Ruphara	Bathnaha	1.07	6.00	5.34	14.07	2.48	0.58	29.54	1.02	5.95	4.79	9.85	NIL	0.50	22.11	7.43
185	Ranjetpur (East)	Dumra	1.04	7.90	5.37	8.52	2.08	0.54	25.45	1.04	6.78	1.71	5.43	NIL	0.51	15.47	9.98
186	Chak Rajopatti	Dumra	1.04	5.90	5.35	17.98	3.50	0.52	34.29	1.04	5.78	4.93	15.83	NIL	0.48	28.06	6.23
187	MirZapur	Dumra	1.04	6.02	5.39	18.88	0	3.47	34.80	1.04	5.91	4.13	16.18	0	NIL	27.26	7.54
188	Khairwa	Dumra	1.04	6.06	5.38	17.13	2.59	0.52	32.72	0.99	6.05	3.06	13.59	NIL	0.49	24.18	8.54
189	Bela Much Pakauni	Parihar	1.04	0	7.08	14.11	0	0.52	22.75	0.95	0	1.76	10.48	0	0.18	13.37	9.38
190	Baburuan	Parihar	1.04	6.06	5.35	10.75	2.26	0.02	25.48	1.00	5.86	5.03	10.17	NIL	0.02	22.08	3.40
191	Naranga (North)	Parihar	1.81	6.54	5.32	13.58	1.86	0.62	29.73	1.79	6.54	5.21	12.29	NIL	0.62	26.45	3.28
192	Parihar (North)	Parihar	1.04	9.87	5.30	14.55	0.56	0.17	31.49	1.00	7.95	5.27	13.36	NIL	0.09	27.67	3.82
193	Thumma	Runnisaidpur	1.06	6.95	5.86	19.41	2.52	0.71	36.51	0.98	6.95	0.23	16.11	1.66	0.33	26.26	10.25
194	Runnisaidpur (North)	Runnisaidpur	1.04	6.38	5.30	16.35	2.42	0.60	32.09	0.95	3.67	0.64	12.17	NIL	0.17	17.60	14.49
195	Mahesh Farakur	Runnisaidpur	1.06	5.96	5.30	17.74	2.90	0.75	33.71	0.99	5.86	2.51	16.53	NIL	0.55	26.44	7.27
196	Olipur Saihachiy	Runnisaidpur	1.10	6.06	5.38	17.05	1.83	0.70	32.12	0.97	5.98	3.61	14.16	NIL	0.02	24.74	7.38

Total	200.96	1125.86	1040.41	3023.43	868.91	177.48	6437.05	193.13	1060.96	826.25	2829.29	459.20	154.23	5523.06	913.99
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Appendix-VII

Statement showing Details of records not produced before audit (Para no.3.9 Page no.21)

(Rs. in lakh)

Sl. No.	Name of Zila Parishad	Particulars of relevant records not produced	Amount involved
1	Bettiah	Refund Vouchers	4.77
		Legal expense vouchers	1.79
2	Bhagalpur	Contingent purchase vouchers	0.53
3	Bhojpur	Legal expense vouchers	6.69
		Retirement benefits payment vouchers	13.77
4	Gopalganj	Purchase of oil & lubricant vouchers	1.01
		Group insurance deposit receipts	1.17
5	Jamui	Legal expense vouchers	0.55
		Purchase of oil & lubricant vouchers	0.66
6	Katihar	Legal expense vouchers	0.74
7	Khagaria	Retirement benefits payment vouchers	1.77
		Purchase vouchers of plants	9.01
		Civil works vouchers	38.72
8	Motihari	Legal expense vouchers	0.93
		Advertisement payment vouchers	4.28
		Vouchers of Purchase of Solar light, stationery and other items	12.18
		Logbook of vehicles & Generator	3.48
9	Patna	Legal expense vouchers	1.70
		Vouchers of repair of lift	8.72
		Vouchers of purchase of Computers	0.73
10	Purnea	Legal expense vouchers	0.21
		Vouchers of Telephone bills	1.61
		Vouchers of purchase of Contingents items	1.36
		Purchase of oil & lubricant vouchers	0.88
11	Samastipur	Legal expense vouchers	0.02
		Vouchers of Telephone bills	0.28
		Purchase of vouchers Car	1.45
12	Sitamarhi	Service book and personal file	6.13
Total			125.14

Appendix-VIII
Statement showing Position of works executed by Zila Parishad
(Para no.5.2.1, Page no.27)

(Rs. in lakh)

Sl. No.	Name of Zila Parishad	Audit Period	10 th F.C	11 th F.C	12 th F.C	EAS/JRY/SGRY	NR EGP	MP/MLA/MLC	Other Schemes	Total	10 th F.C	11 th F.C	12 th F.C	EAS JRY SG RY	NR EGP	MP MLA MLC	Other Schemes	Total	Total No. of incomplete scheme	Estimated cost	Advance involved
1	Bettiah	2002-03 to 2006-07	24	56	22	2984	0.	0.	0.	3086	19	54	7	2276	0.	0.	0.	2356	730	551.59	177.40
2	Bhagalpur	2003-04 to 2006-07	1	4	21	713	52	0.	7	798	1	4	9	713	39	0.	4	770	28	122.05	97.80
3	Bhojpur	2003-04 to 2006-07	15	32	18	723	Nil	0.	8	796	15	26	02	715	Nil	0.	3	761	35	0.	26.88
4	Gopalganj	2003-04 to 2006-07	2	0.	6	0.	0.	0.	8	16	1	0.	Nil	0.	0.	0.	8	9	7	12.71	9.52
5	Jamui	2004-05 to 2006-07	0.	5	6	0.	0.	0.	30	41	0.	0.	0.	0.	0.	0.	3	3	38	6.80	6.77
6	Katihar	2003-04 to 2006-07	0.	27	0.	476	103	0.	0.	606	0.	0.	18	283	19	0.	0.	320	286	1041.96	589.33
7	Khagaria	2003-04 to 2006-07	2	10	5	0.	13	0.	17	47	2	6	3	0.	Nil	0.	15	26	21	107.89	33.79
8	Motihari	2004-05 to 2006-07	0.	0.	2	0.	0.	0.	0.	2	0.	0.	1	0.	0.	0.	0.	1	1	1.30	0.75
9	Patna	2004-05 to 2006-07	43	66	3	810	268	0.	140	1330	Nil	Nil	Nil	428	0.	0.	77	505	825	1540.58	723.81
10	Purnea	2004-05 to 2006-07	Nil	7	22	0.	0.	0.	0.	29	Nil	4	13	0.	0.	0.	0.	17	12	107.89	33.79
11	Samastipur	2004-05 to 2006-07	0.	0.	0.	1516	97	562	0.	2175	0.	0.	0.	828	Nil	358	0.	1186	989	0.	740.36
12	Sitamarhi	2004-05 to 2006-07	10	2	5	694	0.	0.	0.	711	10	2	0.	456	0.	0.	0.	468	243	1198.62	99.49
TOTAL			97	209	110	7916	533	562	210	9637	48	96	53	5699	58	358	110	6422	3215	4691.39	2539.69

Appendix-IX
Statement showing position of works executed by Panchayat Samities
(Para no.5.2.2, Page no.27)

(Rs. in lakh)

Sl. No.	Name of PS	District	X th FC	XI th FC	XII th FC	SGRY	NR EGP	Other	Total	X th FC	XI th FC	XII th FC	SGRY	NR EGP	Other	Total	Total No. of incomplete scheme	Estimated cost	Advance involved
1	Bagaha 1	West Champaran	4	22	5	232	50	0	313	2	22	2	219	44	0	289	24	21.88	9.80
2	Bagaha 2	West Champaran	2	7	5	313	94	0	421	2	4	1	309	84	0	400	21	28.12	15.92
3	Chanpatia	West Champaran	1	10	3	142	45	0	201	1	10	1	123	43	0	178	23	41.39	23.57
4	Lauria	West Champaran	4	23	7	260	31	0	325	4	22	4	250	Nil	0	280	45	20.75	9.97
5	Majhoulia	West Champaran	Nil	3	Nil	271	31	0	305	Nil	1	Nil	116	2	0	119	186	161.26	74.56
6	Narkatiaganj	West Champaran	1	8	12	235	31	0	287	1	6	11	206	20	0	244	43	59.34	40.78
7	Nautan	West Champaran	1	13	11	168	38	0	231	1	13	5	151	32	0	202	29	24.35	15.64
8	Yogapatti	West Champaran	3	11	0	199	0	0	213	3	10	0	188	0	0	201	12	13.37	9.57
9	Barhara	Bhojpur	6	16	3	304	47	0	376	5	16	3	259	22	0	305	71	63.66	25.13
10	Jagdishpur	Bhojpur	4	10	6	263	39	Nil	322	4	8	6	259	32	Nil	309	13	66.59	16.01
11	Koilwar	Bhojpur	14	19	3	166	49	0	251	14	10	Nil	103	Nil	0	127	124	152.77	96.15
12	Piro	Bhojpur	9	19	6	194	0	0	228	4	14	5	149	0	0	172	56	93.19	71.88
13	Sahpur	Bhojpur	11	24	1	340	25	0	401	10	24	Nil	294	Nil	0	328	73	94.28	45.92
14	Barauli	Gopalganj	3	8	2	243	36	0	292	3	8	1	223	11	0	246	46	48.87	33.45
15	Gopalganj	Gopalganj	1	12	19	320	22	0	374	1	12	19	320	16	0	368	6	5.56	4.25
16	Hathua	Gopalganj	1	13	9	224	44	0	291	1	13	8	166	7	0	195	96	69.40	25.13
17	Kuchaikot	Gopalganj	2	3	2	510	56	0	573	2	3	1	402	52	0	460	113	77.33	40.89
18	Manjha	Gopalganj	2	3	1	194	25	0	225	2	3	1	183	2	0	191	34	34.97	20.14
19	Baikunthpur	Gopalganj	0	7	Nil	368	73	0	448	0	7	Nil	366	73	0	446	2	3.47	2.38
20	Vijaipur	Gopalganj	1	2	7	145	15	0	170	1	2	Nil	101	15	0	119	51	30.39	24.50

Sl. No.	Name of PS	District	X th FC	XI th FC	XII th FC	SGRY	NR EGP	Other	Total	X th FC	XI th FC	XII th FC	SG RY	NR EGP	Other	Total	Total No. of incom plete scheme	Estimated cost	Advance involved
21	Chakai	Jamui	4	20	4	391	681	0	1100	4	20	1	333	358	0	716	384	865.83	285.18
22	Khaira	Jamui	31	63	1	397	69	0	561	13	54	NIL	250	9	0	326	235	421.33	238.50
23	Jhajha	Jamui	1	21	7	240	137	0	406	1	21	5	154	NIL	0	181	225	618.07	171.30
24	Sono	Jamui	2	11	3	278	148	0	442	2	11	NIL	221	NIL	0	234	208	468.19	215.82
25	Alauli	Khagaria	1	4	3	130	13	0	151	1	4	3	105	1	0	114	37	148.42	74.85
26	Gogari	Khagaria	1	4	4	57	12	0	78	NIL	3	3	25	NIL	0	31	47	229.99	96.89
27	Khagaria	Khagaria	NIL	5	3	154	11	0	173	NIL	4	NIL	87	NIL	0	91	82	391.29	226.00
28	Parwatta	Khagaria	NIL	5	4	99	0.	0	108	NIL	3	3	73	0.	0	79	29	137.52	92.97
29	AjamNagar	Katihar	1	31	7	97	28	0	164	1	31	4	93	6	0	135	29	106.19	48.99
30	Barsoi	Katihar	1	11	3	94	38	0	147	1	9	NIL	31	9	0	50	97	375.36	246.97
31	Kadwa	Katihar	1	4	3	114	42	0	164	1	4	NIL	86	6	0	97	67	252.03	89.97
32	Bikram	Patna	32	50	6	577	53	0	718	27	37	6	472	9	0	551	167	61.66	25.93
33	Bihta	Patna	17	17	2	323	116	0	475	11	4	NIL	321	2	0	338	137	146.28	73.95
34	Bakhtiyarpur	Patna	0.	4	4	125	31	0	164	0.	4	3	125	5	0	137	27	53.89	19.82
35	Dhanarua	Patna	22	21	9	267	54	0	373	18	21	9	267	44	0	359	14	25.81	11.92
36	Maner	Patna	46	37	10	187	76	0	356	46	37	8	165	NIL	0	256	100	131.75	45.63
37	Masaudhi	Patna	11	94	7	293	43	0	448	10	77	6	273	41	0	407	41	55.97	36.50
38	Naubatpur	Patna	0.	37	2	248	116	0	403	0.	33	2	205	39	0	279	124	109.68	50.69
39	Paliganj	Patna	1	107	76	415	129	0	728	1	101	69	362	17	0	550	178	252.67	99.57
40	Phulwarisarif	Patna	0.	0.	1	85	79	0	165	0.	0.	1	73	Nil	0	74	91	133.66	35.71
41	Bibhutipur	Samastipur	Nil	5	Nil	154	1	0	160	Nil	4	Nil	74	Nil	0	78	82	142.39	112.11
42	Kalyanpur	Samastipur	25	27	2	91	0.	0	145	25	27	1	86	0.	0	139	6	15.91	10.06
43	Samastipur	Samastipur	7	19	Nil	161	0.	0	187	4	17	Nil	130	0.	0	151	36	45.67	28.09
44	Ujjiarpur	Samastipur	3	2	1	73	11	1	91	Nil	2	Nil	49	Nil	1	52	39	109.96	55.65
45	Bathnaha	Sitamarhi	30	21	Nil	198	Nil	0	249	16	19	Nil	148	Nil	0	183	66	80.31	33.91
46	Parihar	Sitamarhi	Nil	6	Nil	170	0.	0	176	Nil	Nil	Nil	94	0.	0	94	82	137.13	64.36
47	Dumra	Sitamarhi	1	9	8	513	23	0	554	Nil	9	2	196	Nil	0	207	347	251.79	126.76
48	Runisaidpur	Sitamarhi	0	6	1	455	Nil	0	462	0.	6	1	337	Nil	0	344	118	122.75	31.38
Total			308	874	273	11477	2662	1	15595	243	770	195	9222	1001	1	11432	4163	7004.44	3255.12

Appendix-X
Statement showing position of works executed by Gram Panchayats
(Para no.5.2.3, Page no.28)

(Rs. in lakh)

Sl. No.	Name of Gram panchayat	Panchayat Samities	X th	XI th	XII th	SG RY	NRE GP	Other	Total	X th	XI th	XII th	SG RY	NRE GP	Other	Total	Total No. of incomplete scheme	Estimated cost	Advance involved
1	Hardi Nadwa	Bagaha-1	0.	0.	12	35	10	0.	57	0.	0.	12	33	9	0.	54	3	1.22	0.93
2	Kolhua chautarwa	Bagaha-1	3	15	6	45	8	0.	77	3	13	5	41	8	0.	70	7	4.28	1.66
3	Chakhani Rajwari	Bagaha-1	4	14	8	25	5	2	58	4	14	8	25	5	2	58	Nil	Nil	Nil
4	Parsa Banchahrt	Bagaha-1	2	17	8	44	6	0.	77	2	17	8	43	5	0.	75	2	1.91	0.73
5	Bharchhi	Bagaha-2	2	11	5	20	4	0.	42	2	11	5	20	4	0.	42	Nil	Nil	Nil
6	Belhwa Madanpur	Bagaha-2	3	8	8	38	7	0.	64	3	8	8	38	7	0.	64	Nil	Nil	Nil
7	Naurangiya Dadri	Bagaha-2	5	12	4	33	4	0.	58	3	10	2	33	4	0.	52	6	6.23	2.09
8	Bairaty Bairarya	Bagaha-2	2	11	4	41	8	0.	66	2	11	4	41	8	0.	66	Nil	Nil	Nil
9	Bettiah dih	Chanpatia	2	21	6	16	4	0.	49	2	21	5	16	4	0.	48	1	1.65	1.50
10	Ranipur Rampurwa	Chanpatia	1	24	4	23	4	0.	56	1	24	4	19	4	0.	52	4	2.41	1.99
11	Shirishiya	Chanpatia	1	19	6	25	7	0.	58	1	19	6	25	7	0.	58	NIL	Nil	Nil
12	Kharag Pokheria	Chanpatia	2	23	9	38	8	0.	80	2	23	9	37	7	0.	78	2	1.56	1.22
13	Sathi	Lauria	6	32	6	70	4	0.	118	6	32	5	69	4	0.	116	2	1.22	0.67
14	Mathiya	Lauria	3	17	2	30	4	2	58	3	17	1	30	4	2	57	1	0.61	0.10
15	Kataiya	Lauria	2	28	12	47	6	0.	95	2	28	12	47	6	0.	95	Nil	Nil	Nil
16	Lauria	Lauria	3	19	7	31	8	7	75	3	19	5	27	8	7	69	6	3.39	2.12
17	Baithania	Majhoulia	1	9	5	31	1	0.	47	1	6	Nil	28	1	0.	36	11	10.62	4.24
18	Sariswa	Majhoulia	3	11	3	18	0.	0.	35	3	11	3	18	0.	0.	35	Nil	Nil	Nil
19	Chanyan Bandh	Majhoulia	2	10	3	15	5	0.	35	2	10	3	14	4	0.	33	2	0.79	0.03
20	Bakharia	Majhoulia	3	8	5	30	2	2	50	2	6	5	28	2	2	45	5	3.89	3.05
21	Kchunia Royari	Narkatiyagang	3	23	10	29	2	0.	67	3	23	6	24	2	0.	58	9	6.08	4.47
22	Binwalia	Narkatiyagang	2	11	0.	23	4	0.	40	2	11	0.	22	3	0.	38	2	1.78	1.06
23	Chamua	Narkatiyagang	2	6	4	33	6	15	66	2	6	2	30	4	15	59	7	5.93	2.04
24	Manva Parsi	Narkatiyagang	2	12	6	25	2	8	55	2	12	4	25	2	8	53	2	2.84	2.05
25	Bhagwanpur	Nautan	2	20	0.	14	0.	0.	36	2	20	0.	14	0.	0.	36	Nil	Nil	Nil
26	West Noutan	Nautan	3	23	5	32	3	0.	66	3	22	5	31	1	0.	62	4	2.56	1.32
27	Dham Nagar	Nautan	3	11	5	54	8	4	85	3	9	5	54	6	4	81	4	3.48	0.75
28	Shampur Kotraha	Nautan	0.	0.	0.	17	2	0.	19	0.	0.	0.	14	1	0.	15	4	1.30	0.80
29	Machhargawan	Yoga patti	2	23	3	26	1	5	60	2	23	3	26	Nil	5	59	1	1.72	1.43
30	Barwa Ojha	Yoga patti	2	26	3	33	1	2	67	2	26	3	33	1	2	67	Nil	Nil	Nil
31	Basopatti	Yoga patti	1	15	3	42	3	0.	64	1	15	3	39	2	0.	60	4	2.63	1.56
32	Donvar	Yoga patti	2	24	5	31	1	7	70	2	24	5	31	1	7	70	Nil	Nil	Nil
33	Bakhorapur	Barhara	4	0.	9	0.	6	0.	19	4	0.	8	0.	4	0.	16	3	0.82	0.18

Sl. No.	Name of Gram panchayat	Panchayat Samities	X th	XI th	XII th	SG RY	NRE GP	Other	Total	X th	XI th	XII th	SG RY	NRE GP	Other	Total	Total No. of incomplete scheme	Estimated cost	Advance involved
34	Naragda	Barhara	2	22	15	38	4	4	85	2	22	13	38	Nil	4	79	6	3.71	2.18
35	Khawashpur	Barhara	3	27	15	34	5	0.	84	3	27	14	30	1	0.	75	9	7.16	2.17
36	Sohra	Barhara	4	29	16	47	10	1	107	4	29	11	45	8	1	98	9	4.46	2.77
37	Kaunra	Jagdishpur	3	14	24	28	12	7	88	3	14	24	28	12	7	88	Nil	Nil	Nil
38	Shivpur	Jagdishpur	4	12	24	30	15	7	92	4	11	23	30	15	7	90	2	1.48	0.34
39	Chakwah	Jagdishpur	0.	13	5	26	9	6	59	0.	13	1	26	9	6	55	4	2.76	0.28
40	Hardia	Jagdishpur	4	11	8	32	11	5	71	4	11	5	32	6	5	63	8	5.65	2.33
41	Gidha	Koilwar	27	55	1	63	9	0.	155	27	54	Nil	61	7	0.	149	6	3.34	2.11
42	Rajapur	Koilwar	5	44	8	38	3	0.	98	5	41	7	37	1	0.	91	7	1.66	1.32
43	Jalpura	Koilwar	20	58	23	42	3	0.	146	20	57	20	42	2	0.	141	5	1.14	0.34
44	Bhadbar	Koilwar	19	44	19	76	1	0.	159	19	44	18	52	Nil	0.	133	26	6.90	3.49
45	Gopalpur	Koilwar	19	40	30	53	6	0.	148	17	27	3	19	4	0.	70	78	12.78	10.78
46	Bhadsar	Piro	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
47	Sukhrauli	Piro	3	14	10	35	11	0.	73	2	8	6	11	Nil	0.	27	46	24.41	20.81
48	Ayar	Piro	3	12	8	42	14	0.	79	2	8	6	27	6	0.	49	30	20.65	14.65
49	Laathan	Piro	1	19	31	39	11	0.	101	Nil	18	25	27	9	0.	79	22	11.24	7.71
50	Sonbarsha	Barouli	3	18	7	51	2	0.	81	3	18	5	50	1	0.	77	4	3.04	1.96
51	Hasanpur	Barouli	2	28	15	29	3	0.	77	2	28	15	28	3	0.	76	1	0.98	0.20
52	Baterdeh	Barouli	3	20	9	45	5	0.	82	3	20	9	45	5	0.	82	Nil	Nil	Nil
53	Vishunpur	Barouli	2	10	10	29	4	0.	55	2	10	10	28	4	0.	54	1	0.51	0.08
54	Sarna	Shahpur	4	30	5	28	3	0.	70	4	30	4	24	1	0.	63	7	1.41	0.79
55	Bahoranpur	Shahpur	4	8	7	26	1	0.	46	4	5	7	22	1	0.	39	7	3.50	2.63
56	Khutha	Shahpur	3	26	8	51	Nil	0.	88	3	25	7	51	Nil	0.	86	2	0.22	0.14
57	Prasanda	Shahpur	2	18	2	39	Nil	0.	61	2	18	2	39	Nil	0.	61	Nil	Nil	Nil
58	Mainikpur	Gopalganj	2	2	4	3	3	0.	14	2	2	4	3	3	0.	14	Nil	Nil	Nil
59	Vitvairwa	Gopalganj	2	0.	7	48	3	5	65	2	0.	7	48	3	4	64	1	0.22	0.15
60	Basdila	Gopalganj	2	14	9	23	0.	0.	48	2	14	9	18	0.	0.	43	5	2.17	1.49
61	Ekderwa	Gopalganj	5	11	11	45	2	0.	74	5	11	11	45	2	0.	74	Nil	Nil	Nil
62	Marihani Nain	Hathua	2	13	5	0.	3	0.	23	2	13	5	0.	Nil	0.	20	3	2.03	1.27
63	Ratan Chak	Hathua	3	9	14	29	6	1	62	3	9	14	27	6	1	60	2	1.76	0.50
64	Fatehpur	Hathua	2	12	12	20	2	4	52	2	11	12	20	2	4	51	1	0.57	0.32
65	Semraw	Hathua	2	8	11	26	7	7	61	2	7	11	23	7	7	57	4	2.69	1.35
66	Ahirauli Dubauli	Kuchaikot	2	16	7	51	4	6	86	2	16	7	51	4	6	86	Nil	Nil	Nil
67	Barhara	Kuchaikot	2	9	9	42	4	11	77	2	9	9	42	4	11	77	Nil	Nil	Nil
68	Uchakagaon	Kuchaikot	2	19	4	28	5	7	65	2	19	4	28	5	7	65	Nil	Nil	Nil
69	Sangwadih	Kuchaikot	2	10	9	36	3	0.	60	2	10	9	36	3	0.	60	Nil	Nil	Nil
70	Koini	Manjha	3	13	9	48	3	0.	76	3	13	9	48	3	0.	76	Nil	Nil	Nil
71	Chhavahi Takki	Manjha	2	11	6	35	3	0.	57	2	11	6	35	3	0.	57	Nil	Nil	Nil
72	Bangra	Manjha	2	11	15	59	4	0.	91	2	11	15	59	4	0.	91	Nil	Nil	Nil
73	Gaushia	Manjha	2	18	42	8	4	0.	74	2	18	42	8	4	0.	74	Nil	Nil	Nil
74	Katalpur	Baikunthpur	2	19	16	12	5	8	62	2	19	16	12	5	8	62	Nil	Nil	Nil

Sl. No.	Name of Gram panchayat	Panchayat Samities	X th	XI th	XII th	SG RY	NRE GP	Other	Total	X th	XI th	XII th	SG RY	NRE GP	Other	Total	Total No. of incomplete scheme	Estimated cost	Advance involved
75	Pyarepur	Baikunthpur	2	28	15	23	1	12	81	2	28	15	23	1	12	81	Nil	Nil	Nil
76	Bakhari	Baikunthpur	2	17	19	43	4	0.	85	2	17	19	43	4	0.	85	Nil	Nil	Nil
77	Ajabi Nagar	Baikunthpur	2	23	15	49	3	7	99	2	22	15	49	3	7	98	1	0.11	0.05
78	Jagdishpur	Vijaipur	2	9	6	28	2	0.	47	2	9	5	28	2	0.	46	1	0.29	0.17
79	Chaumukha	Vijaipur	3	8	3	30	3	0.	47	2	7	3	30	3	0.	45	2	1.24	0.53
80	Belwan	Vijaipur	2	12	6	30	3	0.	53	2	12	6	29	3	0.	52	1	0.40	0.26
81	Ahiyapur	Vijaipur	3	8	6	29	4	7	57	3	8	6	28	4	7	56	1	0.95	0.62
82	Dadhawa	Chakai	0.	40	41	135	33	0.	249	0.	40	41	125	24	0.	230	19	12.28	3.95
83	Chofala	Chakai	0.	44	31	95	19	0.	189	0.	44	23	87	9	0.	163	26	12.77	5.72
84	Pater Pahari	Chakai	3	48	39	116	43	0.	249	3	45	34	109	25	0.	216	33	18.61	7.08
85	Gajhi	Chakai	4	50	40	180	32	0.	306	4	49	40	114	14	0.	221	85	35.87	15.55
86	Bamdah	Chakai	2	41	39	145	23	3	253	2	41	21	131	20	3	218	35	12.89	8.60
87	Kanan	Jhajha	2	9	34	28	9	0.	82	2	7	34	23	03	0.	69	13	11.99	4.41
88	Keshopur	Jhajha	12	0.	0.	88	26	0.	126	12	0.	0.	81	17	0.	110	16	9.12	5.64
89	Karhara	Jhajha	2	31	36	79	23	0.	171	2	26	Nil	54	Nil	0.	82	89	43.20	19.62
90	Khuranda	Jhajha	5	37	24	63	26	0.	155	5	26	19	59	25	0.	134	21	5.52	3.35
91	Mangobander	Khaira	5	36	22	63	11	5	142	3	29	11	52	Nil	4	99	43	28.39	13.24
92	Bhimaen	Khaira	2	23	35	51	11	7	129	2	21	31	49	Nil	6	109	20	17.61	4.69
93	Kageshwar	Khaira	6	47	13	76	10	5	157	6	47	13	74	4	5	149	8	9.59	5.72
94	Bela	Khaira	2	43	27	35	10	8	125	2	40	23	30	1	6	102	23	16.28	5.84
95	Loha	Sono	1	49	27	58	22	0.	157	1	47	27	45	18	0.	138	19	11.55	5.42
96	Sarewad	Sono	2	47	42	123	25	0.	239	2	36	42	120	25	0.	225	14	3.11	0.74
97	Rajaun	Sono	2	41	38	61	29	0.	171	2	38	37	59	29	0.	165	6	1.84	1.11
98	Belamba	Sono	0.	43	39	54	22	0.	158	0.	38	39	49	22	0.	148	10	3.61	0.91
99	Haripur	Alauli	4	4	4	49	0.	2	63	4	4	4	47	0.	2	61	2	1.58	1.02
100	Simraha	Alauli	1	6	3	69	0.	2	81	1	5	2	57	0.	2	67	14	12.98	2.27
101	Gaurachak	Alauli	1	5	2	41	Nil	2	51	1	5	2	36	Nil	2	46	5	4.60	2.31
102	Anandpur Maran	Alauli	1	5	3	152	0.	0.	161	1	5	3	141	0.	0.	150	11	26.58	19.82
103	North Jamalpur	Gogari	1	5	2	19	0.	0.	27	1	5	2	17	0.	0.	25	2	4.05	2.61
104	Maheshkhunt	Gogari	2	7	0.	55	0.	4	68	2	4	0.	47	0.	3	56	12	8.09	5.42
105	Vasudeopur	Gogari	1	4	1	27	2	0.	35	1	4	1	25	2	0.	33	2	1.02	0.56
106	South Jamalpur	Gogari	1	3	1	27	0.	0.	32	1	3	1	26	0.	0.	31	1	0.20	0.19
107	Rani shakarpura	Khagaria	1	3	3	64	1	0.	72	Nil	3	2	55	0.	0.	60	12	19.88	6.47
108	Dhurmuri Bishunpur	Khagaria	1	6	3	60	2	1	73	1	6	3	59	1	1	71	2	4.89	2.45
109	Jalkaura	Khagaria	1	2	3	7	Nil	0.	13	1	1	1	5	0.	0.	8	5	7.18	3.50
110	Tetarabad	Khagaria	1	7	5	69	Nil	Nil	82	1	5	4	57	Nil	Nil	67	15	9.66	7.32
111	Bharsaun	Parbatta	0.	0.	0.	8	0.	0.	8	0.	0.	0.	7	0.	0.	7	1	0.98	0.07
112	Pipra Lateeph	Parbatta	1	5	6	54	0.	3	69	1	5	6	54	0.	3	69	Nil	Nil	Nil
113	Parbatta	Parbatta	1	4	4	29	Nil	Nil	38	1	4	4	29	Nil	Nil	38	Nil	Nil	Nil
114	Dariyapur Bhelwa	Parbatta	0.	0.	0.	16	0.	0.	16	0.	0.	0.	14	0.	0.	14	2	0.93	0.60

Sl. No.	Name of Gram panchayat	Panchayat Samities	X th	XI th	XII th	SG RY	NRE GP	Other	Total	X th	XI th	XII th	SG RY	NRE GP	Other	Total	Total No. of incomplete scheme	Estimated cost	Advance involved
115	Malliekpur	Azam Nagar	3	12	3	32	8	0.	58	3	12	Nil	32	Nil	0.	47	11	7.70	4.02
116	Alampur	Azam Nagar	2	11	2	49	5	0.	69	2	10	2	40	4	0.	58	11	9.23	6.64
117	Bghowra	Azam Nagar	0.	13	8	24	7	0.	52	0.	13	7	23	Nil	0.	43	9	10.97	7.19
118	Gorakhpur	Azam Nagar	2	10	8	36	5	0.	61	1	9	7	29	Nil	0.	46	15	8.85	5.06
119	Mukhria	Azam Nagar	5	7	8	19	6	0.	45	5	7	7	8	4	0.	31	14	10.20	4.03
120	Dhaprasia	Kadwa	2	9	3	21	4	0.	39	2	9	3	13	Nil	0.	27	12	9.31	4.65
121	Sikorna	Kadwa	1	6	4	15	5	0.	31	1	6	4	14	5	0.	30	1	0.45	0.08
122	Bharri	Kadwa	1	7	3	27	3	0.	41	1	6	3	22	Nil	0.	32	9	6.78	1.48
123	Dhangamma	Kadwa	1	27	6	16	4	0.	54	1	21	6	15	Nil	0.	43	11	8.87	2.42
124	Mahajpura	Bikram	3	18	11	29	4	0.	65	3	17	11	27	3	0.	61	4	2.20	1.60
125	Wazirpur	Bikram	18	24	8	33	3	0.	86	18	22	8	29	3	0.	80	6	3.53	1.53
126	Akhtiyarpur Majhauri	Bikram	3	35	12	57	4	0.	111	3	35	12	55	Nil	0.	105	6	4.33	2.72
127	Bani Bigha	Bikram	17	20	8	35	6	3	89	17	20	7	35	1	3	83	6	4.05	1.68
128	Bihta	Bihta	3	25	6	36	2	0.	72	3	25	6	36	1	0.	71	1	0.85	0.68
129	Kunjwa	Bihta	5	64	5	35	7	0.	116	5	64	5	33	5	0.	112	4	2.83	1.42
130	Bishunpura	Bihta	15	12	50	0.	6	0.	83	15	10	50	0.	1	0.	76	7	4.10	2.64
131	Raghopur	Bihta	2	57	5	46	5	0.	115	2	57	5	44	Nil	0.	108	7	6.83	2.86
132	Doma	Bakhtiyarpur	2	11	11	29	7	0.	60	2	11	11	27	5	0.	56	4	2.47	1.31
133	Ghangh	Bakhtiyarpur	4	16	9	30	6	20	85	4	16	8	30	4	20	82	3	2.12	0.63
134	Kala Diyara	Bakhtiyarpur	2	12	10	29	11	0.	64	2	12	10	27	4	0.	55	9	4.50	2.66
135	Alipur Bihta	Bakhtiyarpur	0.	0.	8	23	6	0.	37	0.	0.	Nil	15	1	0.	16	21	14.32	9.60
136	Karnauti	Bakhtiyarpur	2	10	12	39	7	0.	70	2	10	12	37	7	0.	68	2	1.05	0.75
137	Bahrampur	Dhanarua	14	32	66	55	6	0.	173	14	32	66	55	4	0.	171	2	1.89	1.24
138	Varni	Dhanarua	13	0.	48	53	0.	0.	114	13	0.	48	47	0.	0.	108	6	4.62	2.87
139	Dhanarua	Dhanarua	3	50	56	33	5	15	162	3	50	56	32	5	15	161	1	0.95	0.59
140	Moriyamma	Dhanarua	17	13	20	27	1	10	88	17	13	20	27	Nil	10	87	1	1.00	0.75
141	Pamerha	Dhanarua	0.	0.	62	20	5	Nil	87	0.	0.	62	18	Nil	0.	80	7	6.70	4.71
142	Sherpurwest	Maner	2	29	13	23	9	8	84	2	29	13	12	4	8	68	16	1.91	0.96
143	Kita Chouhatar (Middle)	Maner	12	68	9	0.	9	0.	98	Nil	Nil	Nil	0.	Nil	Nil	Nil	98	16.50	12.60
144	Sadiapur	Maner	10	49	18	14	5	15	111	10	49	17	14	2	15	107	4	3.81	2.93
145	Darweshpur South	Maner	8	49	20	16	3	18	114	Nil	Nil	1	16	1	18	36	78	15.85	15.12
146	Tenari	Masourdhi	10	19	8	24	0.	0.	61	10	4	8	19	0.	0.	41	20	4.76	2.40
147	Karay	Masourdhi	16	13	10	44	0.	0.	83	16	11	9	43	0.	0.	79	4	1.55	0.97
148	Bhadawra	Masourdhi	0.	0.	41	3	0.	0.	44	0.	0.	36	3	0.	0.	39	5	2.35	0.72
149	Daulatpur	Masourdhi	2	23	37	45	7	10	124	2	12	32	26	5	Nil	77	47	22.65	14.73
150	Chesi	Naubatpur	0.	42	36	22	4	12	116	0.	42	36	22	2	12	114	2	0.75	0.40
151	Sabarchak	Naubatpur	4	39	12	39	5	12	111	4	39	12	37	4	12	108	3	4.23	3.69
152	Navdiha	Naubatpur	0.	3	0.	10	0.	0.	13	0.	Nil	0.	3	0.	0.	3	10	6.37	4.30

Sl. No.	Name of Gram panchayat	Panchayat Samities	X th	XI th	XII th	SG RY	NRE GP	Other	Total	X th	XI th	XII th	SG RY	NRE GP	Other	Total	Total No. of incomplete scheme	Estimated cost	Advance involved	
153	Bara	Naubatpur	3	29	12	29	4	9	86	3	29	11	28	Nil	9	80	6	4.71	2.17	
154	Naubatpur	Naubatpur	0.	34	29	53	6	14	136	0.	30	28	53	Nil	14	125	11	5.89	4.31	
155	Chiksi	Paliganj	11	62	35	28	7	12	155	11	62	32	24	5	8	142	13	3.14	1.82	
156	Jarkha	Paliganj	7	32	56	20	15	0.	130	7	29	56	15	2	0.	109	21	9.18	6.91	
157	Nadahri Kodahri	Paliganj	13	31	42	46	17	13	162	13	28	23	44	6	9	123	39	1105	4.08	
158	Sarisi Piapardaha	Paliganj	13	28	36	55	4	9	145	6	11	Nil	20	2	4	43	102	23.41	18.51	
159	Kurkuri	Phulvari Sharif	5	21	15	48	3	11	103	4	21	12	46	3	11	97	6	3.67	1.50	
160	Koriyarwa	Phulvari Sharif	7	30	0.	35	4	6	82	7	30	0.	29	4	6	76	6	3.79	3.02	
161	Maimpuranda	Phulvari Sharif	7	30	16	35	9	8	105	7	30	16	26	9	8	96	9	4.37	3.02	
162	Nohsa	Phulvari Sharif	4	19	20	39	6	10	98	2	13	8	31	5	8	67	31	10.83	6.23	
163	Kurthoal	Phulvari Sharif	5	19	14	31	13	8	90	5	19	14	30	8	8	84	6	1.42	0.51	
164	Belsandi	Bibhutipur	2	21	17	17	2	10	69	2	17	14	12	Nil	3	48	21	7.59	4.26	
165	Bouria	Bibhutipur	4	15	15	12	3	9	58	Nil	12	15	10	Nil	4	41	17	4.83	3.35	
166	Bharpura Punchpara	Bibhutipur	20	21	10	23	2	12	88	19	12	5	18	Nil	12	66	22	12.95	5.12	
167	Kera	Bibhutipur	3	9	0.	13	Nil	8	33	1	1	0.	7	Nil	Nil	9	24	11.92	8.33	
168	Somnaha	Kalyanpur	1	7	4	30	5	7	54	1	7	4	22	1	7	42	12	8.53	5.12	
169	Chak Maheshi	Kalyanpur	2	12	5	28	0.	7	54	2	8	5	20	0.	7	42	12	10.64	3.92	
170	Madhurapur	Kalyanpur	2	6	7	26	0.	12	53	2	5	5	22	0.	12	46	7	7.58	3.49	
171	Saidpur	Kalyanpur	2	11	4	26	0.	5	48	2	10	4	24	0.	4	44	4	4.40	3.88	
172	Bhagirathipur	Kalyanpur	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
173	Mordiwa	Samastipur	2	17	13	17	0.	4	53	2	12	13	15	0.	1	43	10	2.81	1.53	
174	Hakimabad	Samastipur	20	13	5	17	0.	6	61	12	9	4	13	0.	Nil	38	23	6.82	4.60	
175	Jitwarpur Nizamat	Samastipur	3	23	12	23	0.	7	68	3	20	11	18	0.	7	59	9	4.85	3.21	
176	Bishunpura	Samastipur	9	12	7	35	0.	4	67	1	9	7	29	0.	1	47	20	6.85	4.81	
177	Raipur	Ujjiarpur	3	14	9	49	2	0.	77	3	14	9	49	Nil	0.	75	2	1.50	0.30	
178	Mahisari	Ujjiarpur	2	12	13	22	Nil	5	54	2	11	11	22	Nil	5	51	3	2.48	1.78	
179	Lohagir	Ujjiarpur	1	13	8	24	Nil	4	50	1	7	7	24	Nil	Nil	39	11	3.29	1.44	
180	Belari	Ujjiarpur	4	15	9	26	0.	8	62	3	8	8	16	0.	8	43	19	8.55	5.84	
181	Sitalpatti	Bathnaha	2	13	12	38	0.	1	66	2	8	12	34	0.	Nil	56	10	3.22	5.99	
182	Bakhari	Bathnaha	18	32	9	55	0.	0.	114	18	32	9	39	0.	0.	98	16	2.96	4.82	
183	Maudah	Bathnaha	9	12	7	53	0.	0.	81	9	11	6	53	0.	0.	79	2	0.	0.32	
184	Rupouli Ruphara	Bathnaha	30	8	9	39	0.	0.	86	30	8	9	27	0.	0.	74	12	3.64	6.20	
185	Ranjetpur (East)	Dumra	9	22	12	43	2	8	96	9	21	8	42	Nil	8	88	8	2.88	0.52	
186	Chak Rajopatti	Dumra	4	26	11	42	0.	8	91	4	25	11	42	0.	8	90	1	0.	0.	

Sl. No.	Name of Gram panchayat	Panchayat Samities	X th	XI th	XII th	SG RY	NRE GP	Other	Total	X th	XI th	XII th	SG RY	NRE GP	Other	Total	Total No. of incomplete scheme	Estimated cost	Advance involved
187	MirZapur	Dumra	7	40	17	46	0.	0.	110	7	40	17	46	0.	0.	110	Nil	Nil	Nil
188	Khairwa	Dumra	9	56	6	62	Nil	5	138	9	56	5	62	Nil	5	137	1	1.00	0.54
189	Bela Much Pakauni	Parihar	0.	11	2	28	0.	0.	41	0.	4	2	28	0.	0.	34	7	3.96	3.06
190	Baburuan	Parihar	5	22	14	28	Nil	0.	69	4	20	1	16	Nil	0.	41	28	11.58	11.34
191	Naranga (North)	Parihar	4	10	0.	27	Nil	0.	41	4	10	0.	23	Nil	0.	37	4	2.92	0.92
192	Parihar (North)	Parihar	3	17	11	33	Nil	0.	64	3	14	11	20	Nil	0.	48	16	9.55	7.19
193	Thumma	Runnisaidpur	2	16	3	34	0.	0.	55	2	16	1	34	0.	0.	53	2	5.36	0.
194	Runnisaidpur (North)	Runnisaidpur	8	10	1	51	Nil	3	73	8	10	Nil	51	Nil	3	72	1	1.26	0.64
195	Mahesh Farakur	Runnisaidpur	1	11	8	43	Nil	7	70	1	11	6	41	Nil	7	66	4	2.39	1.44
196	Olipur Saihachiya	Runnisaidpur	1	17	7	22	Nil	0.	47	1	17	6	19	Nil	0.	43	4	7.07	1.04
		Total	812	3784	2501	7415	1030	564	16106	744	3398	2144	6646	660	495	14087	2019	2115.42	577.69

Appendix-XI

Statement showing diversion of 22.5% of Grant under SGRY

(Para no.5.4.6, Page no.33)

(Rs. in lakh)

Sl. No.	Name Of Unit	Period	Grant received	Amount of 22.5% earmarked for benefit of SC/ST	Amount utilised	Amount diverted for other purposes
1	Z.P Bettiah	2002-03 to 2005-06	1344.99	302.62	246.77	55.85
2	Z.P Bhagalpur	2003-04 to 2005-06	1685.65	379.27	118.66	260.61
3	Z.P Gopalganj	2003-04 to 2005-06	961.88	216.42	127.13	89.29
4	Z.P Katihar	2003-04 to 2005-06	1475.24	331.93	76.66	255.27
5	Z.P Khagaria	2003-04 to 2005-06	1430.31	321.82	23.08	298.74
6	Z.P Patna	2004-05 to 2005-06	1299.33	292.35	Nil	292.35
7	Z.P Sitamarhi	2004-05 to 2005-06	1405.71	316.29	108.18	208.11
8	P.S Majhoulia	2002-03 to 2006-07	163.18	36.72	10.42	26.30
9	P.S Narkatiaganj	2002-03 to 2006-07	176.37	39.68	10.48	29.20
10	P.S Yogapatti	2002-03 To 2006-07	134.47	30.21	2.70	27.51
11	P.S Jagdishpur	2002-03 to 2006-07	129.95	29.24	14.40	14.84
12	P.S Koilwar	2002-03 to 2006-07	148.67	33.45	14.65	18.80
13	P.S Piro	2001-02 to 2006-07	198.10	44.57	13.67	30.90
14	P.S Gopalganj	2002-03 to 2006-07	98.01	22.05	18.05	4.00
15	P.S Kuchaikot	2002-03 to 2006-07	204.26	45.96	26.46	19.50
16	P.S Vijaipur	2001-02 to 2006-07	172.81	38.88	2.52	36.36
17	P.S Jhajha	2002-03 to 2005-06	236.59	53.23	33.86	19.37
18	P.S Sono	2002-03 to 2005-06	253.40	57.01	48.13	8.88
19	P.S Gogari	2002-03 to 2006-07	292.27	65.76	23.74	42.02
20	P.S Bihta	2001-02 to 2006-07	199.50	44.89	19.95	24.94
21	P.S Paliganj	2002-03 to 2006-07	175.53	39.49	7.28	32.21
22	P.S Chanpatia	2002-03 to 2006-07	138.85	31.24	9.38	21.86
23	P.S Parihar	2001-02 to 2006-07	224.70	50.56	Nil	50.56
Total			12549.77	2823.64	956.17	1867.47

Appendix-XII
Statement showing details of fake issue of food grains
(Para no. 5.4.9.3, Page no.36)

(Rs. in lakh)

Name of Unit	Scheme No.	Quantity of food grains issued (in quintals)	Estiated cost	Payment made
(i) P.S. Manjha	28/05-06	2.00	1.00	1.00
	-do-	6.80		
	25/05-06	15.00	0.80	0.80
	-do-	7.00		
	26/03-04	11.12	0.89	0.89
	48/05-06	6.48	2.02	2.02
	11/05-06	19.00	0.95	0.95
	- do -	35.00 (P/19 of vol.-II)		
	21/05-06	20.00	0.40	0.40
	7/05-06	80.00	0.94	0.94
	19/05-06	40.00	1.41	0.30
	23/05-06	30.00	0.92	0.94
	-do-	85.00		
	34/05-06	2.84	0.97	0.97
	33/05-06	21.60	4.68	4.68
	39/05-06	6.63	1.60	1.60
	-do-	8.00 (Page 65/Vol II)		
		14/05-06	4.95	1.07
	5/05-06	20.00	2.79	2.76
	49/05-06	10.00	1.34	1.34
	Total	431.42		
(ii) P.S. Bihta	11/02-03	75.00	0.39	0.39
	88/03-04	20.92	1.00	1.00
	7/03-04	10.00	2.15	2.14
	55/03-04	1.30	0.22	0.21
	27/03-04	60.00	0.40	NIL
	31/03-04	49.15	0.15	0.15
	65/03-04	5.00	0.63	0.63
	76/03-04	5.00	0.98	0.98
	31/02-03	30.00	2.00	2.00
		Total	256.37	29.70

Appendix-XIII
Statement showing irregular duplication of schemes
(Para no.5.5.1, Page no.38)

Sl. No.	Scheme No.	Name of the work	Estimated Cost (Rs.)	Advance Paid (Rs.)	Findings of Inquiry officer
1	92/06-07	Road work from Karharatarn Pucca road to Paranchi	234500	70000	Work done of Rs. 72400 but not measured.
2	132/06-07	Road work from village Karanchi to Karharatarn	361000	10000	No work done and advance recovered Scheme No. 92 and 132 were cases of doubling
3	58/06-07	Filling earth and Morum in village Asanboni to Durga Tari	268800	218000	Scheme No. 58 and 143 was same and no work done so far
4	143/06-07	Filling earth and Morum from Durga Tari to river bank	256400	69000	-----Do-----
5	72/06-07	Earth Morum road from Kothia village to Chatra	231000	130000	Work in progress work done of Rs. 132360
6	235/06-07	Earth Morum road from Kothia to Chatra village	279000	10000	Work closed and advance refunded. Scheme No. 72 and 235 was case of doubling
7	124/06-07	Road work upto Dholia Mandir	259600	195000	Work done not measured but earth work done in 2200 feet and Morum work in 1100 feet.
8	163/06-07	Earth Morum road from Kohwaratarn to Kokila Tar	230000	10000	No work done. Scheme No. 163 was a case of doubling In Scheme No. 124, 4900 feet road was to be constructed while in Scheme No. 163, 3500 feet road was to be constructed. The actual requirement of work was of 2460 feet only
9	187/06-07	Road work from Andidih to PWD road	292700	10000	No work done but advance recovered.
10	194/06-07	Earth Morum road from Gopidih to Andidihi	495200	10000	No work done. Scheme no. 187 and 194 were same
11	133/06-07	Earth Morum road from Sartarn pucca road to Saughhara.	292700	126000	The villager stated that the work was done by Gram Panchayats. Advance recovered Rs. 10000/-
12	186/06-07	Earth Morum road from Rangamal turning to Nowadih	474000	10000	No work done advance recovered Rs. 10000/-
Total			36,74,900	868000	

Appendix-XIV

Glossary of Abbreviation

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