

## Appendix-1.1

(Refer: Paragraph 1.3.3; Page-3)

### Statement regarding details of functions devolved to PRIs

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

(Source: Fourth State Finance Commission Report)

## Appendix-1.2

(Refer: Paragraph-1.4.1; Page-4)

### Statement showing Role and Responsibilities of Standing Committees of PRIs

Sl. No.	Category of PRIs	Name of Standing Committee	Roles and Responsibilities
1	Gram Panchayat (GP)	Planning, Co-ordination and Finance Committee	General functions relating to GP, co-ordination of the work of other committees and all residuary function not under charge of other committees.
		Production Committee	Functions relating to agriculture, animal husbandry, dairy, poultry and fisheries, forestry related areas, khadi, village and cottage industries and poverty alleviation programmes.
		Social Justice Committee	(a) promotion of educational, economic, social, cultural and other interests of SCs, STs and other weaker sections (b) protection of such castes and classes from social injustice and all forms of exploitation (c) welfare of women and children
		Education Committee	functions relating to education, including primary, secondary and mass education, libraries and cultural activities
		Committee on Public Health, Family Welfare and Rural Sanitation	Functions relating to public health, family welfare and rural sanitation.
		Public Works Committee	Functions relating to all kinds of constructions and maintenance including rural housing, sources of water supply, roads and other means of communication, rural electrification and related works.
2	Panchayat Samiti (PS)	General Standing Committee	General functions relating to PS including co-ordination of the works of other committees and all residuary functions not under the charge of other Committees.
		Finance, Audit and Planning Committees	Functions relating to finance, audit, budget and planning.
		Production Committee	Functions relating to agriculture, land improvement, minor irrigation and water management, animal husbandry, dairy, poultry and fisheries, forestry-related areas, khadi, village and cottage industries and poverty alleviation programmes.
		Social Justice Committee	Same as in case of GP
		Education Committee	Same as in case of GP
		Committee on Public Health, Family Welfare and Rural Sanitation	Same as in case of GP
		Public Works Committee	Same as in case of GP
3	Zila Parishad (ZP)	General Standing Committee	General functions relating to ZP including establishment matters, coordination and all residuary functions not under the charge of other committees.
		Finance, Audit and Planning Committees	Same as in case of PS
		Production Committee	Same as in case of PS
		Social Justice Committee	Same as in case of GP
		Education Committee	Functions relating to education, including primary, secondary, mass and non-formal education, libraries and cultural activities.
		Committee on Public Health, Family Welfare and Rural Sanitation	Same as in case of GP
		Public Works Committee	Same as in case of GP

(Source: Sections 25, 51 and 78 of BPRA, 2006)

### Appendix-1.3

(Refer: Paragraph-1.5.1; Page-5)

#### List of PRIs audited during 2014-15

Zila Parishad	Panchayat Samiti
Araria, Arwal, Aurangabad, Banka, Bhabhua, Bhagalpur, Begusarai, Bettiah, Bhojpur, Buxar, Darbhanga, Gaya, Gopalganj, Jamui, Jehanabad, Katihar, Khagaria, Kishanganj, Lakhisarai, Madhepura, Madhubani, Motihari, Munger, Muzaffarpur, Nalanda, Nawada, Patna, Purnea, Rohtas, Saharsa, Samastipur, Saran, Sheikhpura, Sheohar, Sitamarhi, Siwan, Supaul and Vaishali (38)	Aurangabad, Agiaon, Aliganj, Amnour, Andhra Tharahi, Areraj, Asarganj, Bahadurganj, Bakhri, Bakhtiyarpur, Balia, Barahat, Barun, Barari, Barhariya, Begusarai, Ben, Bhagawanpur, Bhawanipur, Bhargawa, Bhitaha, Bibhutipur, Bihta, Bind, Birpur, Bodhgaya, Chakki, Chandan, Chandi, Chenari, Chhaurahi, Dandari, Dandkhora, Dariyapur, Dev Dighwara, Dobhi, Ekangarsarai, Ekma, Forbisganj, Gaighat, Gidhour, Goh, Gurua, Halsi, Harlakhi, Harnaut, Hilsa, Hisua, Hulasganj, Islampur, Jalalgarh, Jehanabad, Jokihat, Kahara, Kaler, Karakat, Kargahar, Karaipursurai, Kashichak, Kaswa, Katihar, Katra, Khajouli, Koilwar, Kudra, Kurhani, Kuruksakata, Lahladpur Janta Bazar, Lakhnaur, Lakri Nawiganj, Lauria, Laxmipur, Madanpur, Maharajganj, Mahnar, Mairwa, Marhaura, Majorganj, Manjhi, Manjhaulia, Masaurhi, Masrakh, Mohanpur, Motihari Sadar, Muroul, Nagar, Nagarnausa, Nautan, Nawada, Nawanagar, Nokha, Noorsarai, Nuawon, Navinagar, Pakridayal, Palasi, Panchdevri, Parwalpur, Patahi, Patepur, Patori, Phulwaria, Raghunathpur, Rahui, Rajgir, Ratnifaridpur, Roh, Rohtas, Rupauli, Sahebpur Kamal, Sahar, Samoho Akha Kurha, Sarmera, Sasaram, Shahpur, Sheikhpura, Sherghati, Shrinagar, Sikti, Silao, Sirdala, Siwan, Sono, Tejpur, Ter agachhi, Thakurganj, Ujiarpur, Wajirganj and Warsaliganj (130)

Note - Audit of 882 GPs was conducted during 2014-15

**Appendix – 2.1**

(Refer: Paragraph-2.1.4; Page-17)

**List of units covered under Performance Audit**

Zila Parishad	Panchayat Samiti	Gram Panchayat
Aurangabad	Aurangabad	Ora, Parasdih, Poiwan
	Rafiganj	Bhadwa, Chaubra, Cheo, Dhosila, Lohara
Bhagalpur	Pirpainti	Mohanpur, Olapur, Prاسبanna, Pyalapur, Rani Diyara, Roshanpur
	Rangra Chowk	Baisi Jahangirpur, Rangra
	Shahkund	Dariyapur, Hajipur, Khulni, Makandpur
Bhojpur	Piro	Bharshar, Jamuan, Jitaorajm, Kata, Rajeya
	Sandesh	Ahpura, Sandesh
	Tarari	Bihta, Imadpur, Moapkhurdh, Sedhan
Katihar	Pranpur	Kehunia, Pranpur
	Korha	Bhatwara, Fulwariya, Makhadampur, Rampur
	Kursela	East Muradpur, Uttari Muradpur
Lakhisarai	Chanan	Bhaluee, Lakhochak
	Pipariya	Mohanpur, Saidpura
Madhepura	Alam Nagar	Khapur, Kisanpur Ratwara, Narathua Bhagipur
	Bihariganj	Laxmipur Lalchand, Rajganj
	Puraini	Aurai, Durgapur
Patna	Danapur	Gangharapan, Hathiya Kandh, Mobarakpur Raghurampur
	Dulhin Bazar	Sadhawahdorawa, Sihi, Soniyawa
	Fatuha	Gauripundah, Maujipur, Mohiuddinpur
	Ghoshwari	Kumhara, Pajana
	Patna Sadar	Nakta Diyara, Sonwapur
Saharsa	Banma Itahri	Itahari, Rasalpur
	Sattar kataiya	Patori, Rakiya, Sahpur
Samastipur	Dalsinghsarai	Nagargama, Nabada, Rampur Jalalpur
	Mohiuddinagar	Madudabad, Raspur Pastsiya Paschim, Tetarpur
	Sarairanjan	Bishambharpur Alloth, Gangsara, Hasarpur Barhetta, Jhakhra, Raipur Bujurg
	Singhiya	Mahe, Singhiya III, Barie
Sitamarhi	Nanpur	Janipur, Nanpur North, Sirsi
	Runnisaidpur	Athari, Baghari, Berhetta, Belhi Nilkanth, Dawna Bujurg Giddha Phulwaria, Gausnagar
	Sursand	Banauli, Dadhwari, Maruki, Sursand North
<b>Total - 10 ZPs</b>	<b>30 PSs</b>	<b>96 GPs</b>

## Appendix- 2.2

(Refer: Paragraph-2.1.6.1; Page-19)

## Statement showing short/non release of Development Grants

(₹ in crore)

District	Year	Annual entitlement	Grants received	Short/Non release
1	2	3	4	5 (3-4)
Aurangabad	2010-11	16.76	16.76	0
	2011-12	18.13	12.13	6.00
	2012-13	18.13	7.02	11.11
	2013-14	22.23	10.00	12.23
	2014-15	20.09	0.00	20.09
	<b>Total</b>	<b>95.34</b>	<b>45.91</b>	<b>49.43</b>
Bhagalpur	2010-11	17.19	17.19	0
	2011-12	18.64	3.00	15.64
	2012-13	18.64	11.87	6.77
	2013-14	22.86	10.00	12.86
	2014-15	20.66	0.00	20.66
	<b>Total</b>	<b>97.99</b>	<b>42.06</b>	<b>55.93</b>
Bhojpur	2010-11	16.67	16.67	0
	2011-12	18.01	14.44	3.57
	2012-13	18.01	8.85	9.16
	2013-14	22.09	14.43	7.66
	2014-15	19.96	12.91	7.05
	<b>Total</b>	<b>94.74</b>	<b>67.30</b>	<b>27.44</b>
Katihar	2010-11	17.44	17.44	0
	2011-12	18.95	18.95	0
	2012-13	18.95	7.02	11.93
	2013-14	23.23	20.12	3.11
	2014-15	21.00	11.89	9.11
	<b>Total</b>	<b>99.57</b>	<b>75.42</b>	<b>24.15</b>
Lakhisarai	2010-11	12.69	12.69	0
	2011-12	13.23	13.23	0
	2012-13	13.23	4.91	8.32
	2013-14	16.23	12.12	4.11
	2014-15	14.66	10.49	4.17
	<b>Total</b>	<b>70.04</b>	<b>53.44</b>	<b>16.60</b>
Madhepura	2010-11	14.65	14.65	0
	2011-12	15.60	12.95	2.65
	2012-13	15.60	9.29	6.31
	2013-14	19.13	15.69	3.44
	2014-15	17.29	14.45	2.84
	<b>Total</b>	<b>82.27</b>	<b>67.03</b>	<b>15.24</b>
Patna	2010-11	22.79	22.79	0
	2011-12	25.38	16.62	8.76
	2012-13	25.38	17.05	8.33
	2013-14	31.13	0	31.30
	2014-15	28.13	0	28.13
	<b>Total</b>	<b>132.81</b>	<b>56.46</b>	<b>76.35</b>

Saharsa	2010-11	14.52	14.52	0
	2011-12	15.44	9.35	6.09
	2012-13	15.44	9.63	5.81
	2013-14	22.05	14.60	7.45
	2014-15	17.10	11.45	5.65
	<b>Total</b>	<b>84.55</b>	<b>59.55</b>	<b>25.00</b>
Samastipur	2010-11	19.62	19.62	0
	2011-12	21.56	11.19	10.37
	2012-13	21.56	10.44	11.12
	2013-14	26.45	19.96	6.49
	2014-15	23.90	0	23.90
	<b>Total</b>	<b>113.09</b>	<b>61.21</b>	<b>51.88</b>
Sitamarhi	2010-11	17.63	17.63	0
	2011-12	19.17	15.27	3.90
	2012-13	19.17	7.98	11.19
	2013-14	23.51	19.94	3.57
	2014-15	21.25	0	21.25
	<b>Total</b>	<b>100.73</b>	<b>60.82</b>	<b>39.91</b>
<b>Grand Total</b>		<b>971.13</b>	<b>589.20</b>	<b>381.93</b>

(Source: Information provided by PRD)

**Appendix- 2.3**  
(Refer: Paragraph-2.1.6.1; Page-19)

**Statement showing interest for delay in transfer of Grants by the State Government**

District	Year	MoPR (GoI)		PRD (GoB)			Delay (in days)	Penal interest/ 4% (in ₹)	Remarks
		Grant Sanctioned (₹ in crore)	Date of Sanction	Due date of transfer of to PRIs	Date of release	Amount of Grant released (₹ in crore)			
Aurangabad	2011-12	12.13	14.10.11	29.10.11	29.12.11	12.13	61	810882	
	2012-13	7.02	25.09.12	10.10.12	18.10.12	7.02	8	61546	
	2013-14	10.00	10.02.14	25.02.14	01.08.14	10.00	157	1720549	
	<b>Total</b>	<b>29.15</b>				<b>29.15</b>		<b>2592977</b>	
Bhagalpur	2010-11	4.19	08.07.10	23.07.10	06.08.10	4.19	14	64285	
	2011-12	3.00	21.11.11	06.12.11	30.12.11	3.00	24	78904	
	2012-13	6.31	14.01.13	29.01.13	21.02.13	6.31	23	159047	
	<b>Total</b>	<b>13.50</b>				<b>13.50</b>		<b>302236</b>	
Bhojpur	2010-11	13.33	16.07.10	31.07.10	16.08.10	13.33	16	233732	
	2011-12	14.44	09.01.12	24.01.12	02.02.12	14.44	9	142422	
	2012-13	8.85	31.01.13	15.02.13	05.03.13	8.85	18	174575	
	2014-15	13.00	09.12.14	24.12.14	13.01.15 to 30.01.15	12.91	20 to 37	320592	Excess release of previous year adjusted
	<b>Total</b>	<b>49.62</b>				<b>49.53</b>		<b>871321</b>	
Katihar	2010-11	9.51	31.08.10	15.09.10	07.10.10	9.51	22	229282	
	2011-12	15.01	16.05.12	31.05.12	12.07.12	15.01	42	690871	
	2013-14	20.12	25.09.13	10.10.13	28.11.13	19.79	49	1062696	Excess release of previous year adjusted
	2014-15	11.89	03.11.14	18.11.14	28.11.14	11.89	10	130301	
	<b>Total</b>	<b>56.53</b>				<b>56.2</b>		<b>2113150</b>	
Lakhisarai	2010-11	5.71	6.09.10	21.09.10	11.10.10	5.71	20	125151	
	2011-12	3.68	16.05.12	31.05.12	05.07.12	3.68	35	141151	
	2012-13	4.91	05.02.13	20.02.13	27.02.13	4.91	7	37666	
	<b>Total</b>	<b>14.30</b>				<b>14.30</b>		<b>303968</b>	
Madhepura	2009-10	1.46	30.07.10	14.08.10	19.08.10	1.46	5	8000	The grant for 2009-10 was released in 2010-11
	2010-11	10.47	10.09.10	25.09.10	12.10.10	10.47	17	195058	
	2011-12	12.95	18.10.11	02.11.11	29.12.11	12.95	57	808931	
	2012-13	9.29	25.09.12	10.10.12	18.10.12	9.29	8	81446	
	2013-14	4.63	15.10.13	30.10.13	28.11.13	4.63	29	147146	
	2014-15	14.45	10.10.14	25.10.14	24.11.14	14.45	30	475068	
	<b>Total</b>	<b>53.25</b>				<b>53.25</b>		<b>1715649</b>	
Patna	2009-10	5.61	26.07.10	11.08.10	19.08.10	5.61	20	122959	
	2010-11	12.88	22.03.11	06.04.11	03.08.11	12.88	110	1552657	
	2011-12	16.62	14.10.11	29.10.11	29.12.11	16.62	61	1111036	
	2012-13	5.00	25.09.12	10.10.12	18.10.12	5.00	8	43836	
	<b>Total</b>	<b>40.11</b>				<b>40.11</b>		<b>2830488</b>	

Saharsa	2010-11	9.53	09.06.10, 30.07.10	24.06.10, 14.08.10	10.08.10, 16.08.10	9.53	2 to 47	157983	
	2011-12	9.35	21.11.11	06.12.11	04.01.12	9.35	29	297151	
	2012-13	9.63	26.09.12	11.10.12	18.10.12	9.63	7	73874	
	2013-14	2.18	26.09.13	11.10.13	28.11.13	2.18	48	114674	GoB released funds to the district in advance. Thus Balance amount of 1st instalment of Gen and SC was a case of belated release.
	2014-15	11.45	27.10.14	11.11.14	28.11.14	11.45	17	213315	
	<b>Total</b>	<b>42.14</b>				<b>42.14</b>		<b>856997</b>	
Samastipur	2011-12	11.19	16.12.11	31.12.11	07.01.12	11.19	7	85841	
	2012-13	10.44	31.01.13	15.02.13	03.03.13	10.44	16	183057	
	2013-14	19.96	17.10.13	01.11.13	28.11.13	4.35	27	128712	Out of 19.96 crore ₹ 15.61 crore was released in advance by the GoB
	<b>Total</b>	<b>41.59</b>				<b>25.98</b>		<b>397610</b>	
Sitamarhi	2010-11	4.35	24.08.10	09.09.10	12.10.10	4.35	32	152548	
	2010-11	8.19	10.09.10	25.09.10	12.10.10	8.19	17	152581	
	2011-12	15.27	14.10.11	29.10.11	26.12.11	15.27	58	970586	
	2013-14	2.97	24.09.13	09.10.13	22.11.13	2.97	43	139956	
	<b>Total</b>	<b>30.78</b>				<b>30.78</b>		<b>1415671</b>	
<b>Grand Total</b>	<b>370.97</b>						<b>13400067</b>		

(Source: Sanction and allotment letters of MoPR, GoI and PRD, GoB)

## Appendix - 2.4

(Refer: Paragraph-2.1.6.1; Page-19)

## Details of non-earmarking of five per cent development grant

(₹ in crore)

District	Period	Grant received	Five per cent allocation
Aurangabad	2010-11	21.00	1.05
	2011-12	12.13	0.61
	2012-13	7.02	0.35
	2013-14	10.00	0.50
	2014-15	6.56	0.33
	<b>Total</b>	<b>56.71</b>	<b>2.84</b>
Bhagalpur	2011-12	3.00	0.15
	2012-13	11.87	0.59
	2013-14	12.20	0.61
	2014-15	8.27	0.41
	<b>Total</b>	<b>35.34</b>	<b>1.76</b>
Bhojpur	2010-11	16.67	0.83
	2011-12	14.44	0.72
	2012-13	8.85	0.44
	2013-14	14.43	0.72
	2014-15	12.91	0.65
	<b>Total</b>	<b>67.30</b>	<b>3.36</b>
Katihar	2010-11	17.44	0.87
	2011-12	18.95	0.95
	2012-13	7.35	0.37
	2013-14	19.79	0.99
	2014-15	11.89	0.59
	<b>Total</b>	<b>75.42</b>	<b>3.77</b>
Lakhisarai	2010-11	12.69	0.63
	2011-12	13.23	0.66
	2012-13	4.91	0.25
	2013-14	12.12	0.61
	2014-15	10.49	0.52
	<b>Total</b>	<b>53.44</b>	<b>2.67</b>
Madhepura	2010-11	16.11	0.81
	2011-12	12.95	0.65
	2012-13	9.29	0.46
	2013-14	15.69	0.78
	2014-15	14.45	0.72
	<b>Total</b>	<b>68.49</b>	<b>3.42</b>
Patna	2010-11	15.52	0.78
	2011-12	29.50	1.48
	2012-13	5.00	0.25
	2013-14	31.88	1.59
	<b>Total</b>	<b>81.90</b>	<b>4.10</b>

Saharsa	2010-11	17.30	0.87
	2011-12	9.35	0.47
	2012-13	9.63	0.48
	2013-14	14.60	0.73
	2014-15	11.45	0.57
	<b>Total</b>	<b>62.33</b>	<b>3.12</b>
Samastipur	2010-11	19.62	0.98
	2011-12	11.19	0.56
	2012-13	10.44	0.52
	2013-14	19.96	1.00
	2014-15	9.17	0.46
	<b>Total</b>	<b>70.38</b>	<b>3.52</b>
Sitamarhi	2010-11	12.54	0.63
	2011-12	24.71	1.24
	2012-13	7.98	0.40
	2013-14	19.94	0.99
	2014-15	12.43	0.62
	<b>Total</b>	<b>77.60</b>	<b>3.88</b>
<b>Grand total</b>	<b>648.91</b>	<b>32.44</b>	

(Source: Information provided by PRD, GoB)

### Appendix - 2.5

(Refer: Paragraph-2.1.6.1; Page-20)

#### Statement showing allocation of works to lower level of PRIs

(₹ in crore)

District	No. of works	Amount
Aurangabad	160	2.66
Bhagalpur	163	3.62
Bhojpur	167	3.75
Katihar	53	2.08
Lakhisarai	54	1.94
Madhepura	92	3.07
Patna	133	3.41
Saharsa	42	1.84
Samastipur	263	5.69
Sitamarhi	165	4.80
<b>Total</b>	<b>1292</b>	<b>32.86</b>

(Source: Information provided by ZPs)

## Appendix- 2.6

(Refer: Paragraph-2.1.6.2 to 2.1.6.5, 2.16.7, 2.1.6.8, 2.1.6.10, 2.1.6.11; Page-20 to 24, 26)

## Statement showing release of grants to the lower level of PRIs/ULBs

(₹ in crore)

Sl. No.	Name of unit	Date of receipt of Grant	Grant received	Date of release of Grants to PS and GP	Delay (months)
1.	ZP Aurangabad	23.08.2010	6.44	30.09.2010	1
		29.12.2011	2.44	31.01.2012	1
		18.10.2012	4.36	10.12.12 - 21.03.13	1 - 5
		18.10.2012	1.42	10.12.12 - 21.03.13	1 - 5
		01.08.2014	6.22	10.10.2014	2
		01.08.2014	2.02	10.10.2014	2
		13.01.2015	4.08	09.04.2015	2
		13.01.2015	1.32	09.04.2015	2
	<b>Total</b>	<b>28.30</b>			
2.	ZP Bhagalpur	24.08.2010	7.59	03.11.2010	2
		31.03.2011	7.27	12.05.2011	1
		31.10.2013	7.69	31.12.2013	2
		31.10.2013	0.99	31.12.2013	2
		31.10.2013	0.24	31.12.2013	2
		16.02.2015	5.21	30.03.2015	1
		16.02.2015	0.68	30.03.2015	1
		16.02.2015	0.16	30.03.2015	1
	<b>Total</b>	<b>29.83</b>			
3.	ZP Bhojpur	09.09.2010	15.00	05.12.2010	3
		18.04.2011	3.34	23.09.2011	5
		16.03.2013	8.85	27.04.2013	1
	<b>Total</b>	<b>27.19</b>			
4.	ZP Katihar	03.11.2010	9.51	26.11.2010	1
		21.04.2011	7.85	24.05.2011	1
		21.04.2011	0.08	28.07.2011	3
		01.08.2012	15.01	28.08.2012	1
		22.03.2013	7.35	13.04.2013	1
	<b>Total</b>	<b>39.80</b>			
5.	ZP Madhepura	22.09.2010	1.26	29.10.2010	1
		09.10.2013	7.80	14.11.2013	1
		11.10.2013	1.65	14.11.2013	1
		09.10.2013	0.06	14.11.2013	1
		11.01.2014	3.27	03.02.2014	1
		11.01.2014	0.69	03.02.2014	1
		11.01.2014	0.02	03.02.2014	1
	<b>Total</b>	<b>14.75</b>			
6.	ZP Patna	05.11.2012	5.00	18.12.2012	1
7.	ZP Samastipur	15.02.2014	3.93	24.06.2014	4
8.	ZP Sitamarhi	30.09.2013	16.97	28.10.2013	1
		17.12.2013	2.97	01.03.2014	2
	<b>Total</b>	<b>19.94</b>			

(Source: Information provided by ZPs)

**Appendix - 2.7**

(Refer: Paragraph-2.1.6.2, 2.1.6.4, 2.1.6.5, 2.1.6.8, 2.1.6.9, 2.1.6.11; Page-20, 22, to 25, 27)

**Statement showing non-transfer of grants to the PRIs**

(₹ in lakh)

Sl. No.	District	Name of the unit	Period/ instalment	Non-transfer Amount	Remark
1	Aurangabad	PS Rafiganj	1 <sup>st</sup> SCPSC of 2011-12	5.73	Amount debited from ZP account but not found credited in the bank accounts and cashbook of PRIs
			1 <sup>st</sup> SCPSC of 2012-13	1.29	
		GP Bhadwa	1 <sup>st</sup> SCPSC of 2012-13	0.19	
		GP Chev	1 <sup>st</sup> SCPSC of 2012-13	0.19	
		GP Chowara	1 <sup>st</sup> SCPSC of 2012-13	0.19	
		GP Dhosila	1 <sup>st</sup> SCPSC of 2012-13	0.19	
		GP Lohara	1 <sup>st</sup> SCPSC of 2012-13	0.19	
			1 <sup>st</sup> SCPSC of 2013-14	0.77	
		<b>Total</b>			
2	Bhojpur	PS Piro	2nd instalment of 2010-11	5.41	Amount was not transferred to two PSs and 17 GPs by bank
		PS Udwant Nagar		3.94	
		GP Chhota Sasaram		0.88	
		GP Udwant Nagar		0.88	
		GP Piyaniyan		0.88	
		GP West Babura		0.88	
		GP East Babura		0.88	
		GP Mathurapur		0.88	
		GP Daulat Pur		0.88	
		GP Kayam Nagar		0.88	
		GP Nonuar		0.88	
		GP Majhiaon		0.88	
		GP Ishwarpur		0.88	
		GP Deomalpur Bahudari		0.88	
		GP Gaura		0.88	
		GP Lachhutola Barsingha		0.88	
		GP Majhowa Belwania		0.88	
		GP Bunaria		0.88	
		GP Bahoranpur		0.88	
		<b>2 PSs and 17 GPs</b>			
3.	Katihar	GP Simaria South	2009-10	2.12	The Grant (₹ 2.12 lakh) transferred in 2009-10, but the cheque was not encashed till March 2015, which caused the ZP to take the Grant back into receipt side on 31.03.15

4.	Patna	GP Gangachak Telpa	2 <sup>nd</sup> inst of 2010-11	2.24	
		GP Maner Telpa	2 <sup>nd</sup> inst of 2010-11	2.24	
		GP Naubatpur	2 <sup>nd</sup> inst of 2010-11	2.24	
		GP Nisarpura	2 <sup>nd</sup> inst of 2010-11	2.24	
		NP Barh		24.45	
		NP Masaurhi		22.84	
		NP Bikram		6.81	
		PS Barh		13.43	
		<b>1 PS, 4 GPs and 3 NPs</b>	<b>Total</b>	<b>76.49</b>	
5.	Saharsa	NP Simri Bakhtiyarpur	2012-13	8.09	Two GPs (Bakhtiyarpur north and Bakhtiyarpur south) were merged into NP Simri Bakhtiyarpur but their share was not transferred to NP.
		GP Murli Basantpur	2010-11	1.17	
		GP Barsam	2010-11	2.83	
		<b>1 NP and 2 GPs</b>	<b>Total</b>	<b>12.09</b>	
6.	Sitamarhi	ZP Sitamarhi	2014-15	<b>941.37</b>	Not transferred till May 2015

(Source: Information provided by ZPs)

**Appendix – 2.8**

(Refer: Paragraph-2.1.6.8, 2.1.6.10, 2.1.6.11; Page-24, 26, 27)

**Statement showing excess transfer of grants to the PRIs**

Sl. No.	District	Name of the unit	Period/ instalment	amount to be transferred	Transfer Amount	Excess transfer
1	Patna	PS Patna Sadar	2013-14	792400	1584800	792400
		PS Sampatchak	2013-14	897520	1795040	897520
		PS Mokama	2013-14	1323260	2646520	1323260
		PS Pandarak	2013-14	1467720	2935440	1467720
		PS Ghoshwarai	2013-14	669000	1338000	669000
		PS Masaurhi	2013-14	1845270	3690540	1845270
		PS Dhanarua	2013-14	2052260	4104524	2052264
		PS Punpun	2013-14	1336000	2672000	1336000
		6 GPs	2013-14	1290904	2989808	1290904
				<b>Total</b>		
2	Samastipur	PS Vidyapatinar	2010-11	558000	568000	10000
		PS Sarairanjan	2013-14	640	64000	63360
		PS Patori	2013-14	80	8000	7920
		PS Mouddinagar	2013-14	80	8000	7920
		PS Kalyanpur	2013-14	10	1000	990
		PS Warisnagar	2013-14	1870	187000	185130
		PS Khanpur	2013-14	130	13000	12870
		PS Samastipur	2013-14	3000	300000	297000
		PS Pusa	2013-14	80	8000	7920
		PS Tajpur	2013-14	80	8000	7920
		PS Morwa	2013-14	140	14000	13860
		PS Hasanpur	2013-14	40	4000	3960
		PS Vibhutipur	2013-14	400	40000	39600
		PS Singhiya	2013-14	170	17000	16830
		PS Shivajinagar	2013-14	130	13000	12870
		PS Dalsingsarai	2013-14	24700	2470000	2445300
		PS Ujiyarpur	2013-14	2120	212000	209880
		PS Vidyapatinar	2013-14	320	32000	31680
		<b>Total</b>				<b>3375010</b>
3	Sitamarhi	GP Bathna	2011-12	228216	456432	228216
		GP Harnahiya	2011-12	228216	456432	228216
		GP Janipur	2011-12	324805	649610	324805
		GP Bathna	2012-13	228216	456432	228216
		GP Harnahiya	2012-13	228216	456432	228216
		GP Chorant (N)	2012-13	68051	136102	68051
		GP Amana	2012-13	68051	136102	68051
		GP Koriyahi	2012-13	68051	136102	68051
		GP Kuma	2012-13	68051	136102	68051
		GP PakriMathwa	2013-14	63223	126446	63223
		GP Punaura East	2013-14	361003	722006	361003
		GP HariChhapara	2013-14	361003	722006	361003
		GP Vishnupur	2013-14	361003	722006	361003
				<b>Total</b>		

(Source: Information provided by the ZPs)

### Appendix- 2.9

(Refer: Paragraph-2.1.6.3 and 2.1.6.6; Page -21 and 23)

#### Statement showing irregular transfer of grants to the PRIs

Sl. No.	District	Name of the unit	Period/ instalment	transfer Amount
1.	Bhagalpur	11 GPs of PS Narayanpur, 13 GPs of PS Kharik, 5 GP of PS Ismailpur and 19 of PS Sultanganj	2011-12	93984
			2012-13	362928
			2013-14	376656
			2014-15	255456
		<b>Total</b>		
2	Lakhisarai	7 GPs of PS Barahiya	2011-13	54866
		5 GPs of PS Pipariya	2011-13	39190
		5 GPs of PS Ramgarh Chowk	2011-13	39190
		<b>Total</b>		

(Source: Sanction letter and Information provided by ZPs)

**Appendix – 2.10**  
**(Refer: Paragraph-2.1.6.2 to 2.1.6.10; Page-21 to 26)**  
**Statement regarding submission of Utilisation Certificates**

(₹ in crore)

Name of ZP	Year	Total Grant	Delay in submission of UCs		UC not Submitted	Submission of incorrect UCs			
			Amount	Delay (in Months)		Expenditure reported as per UCs	Expenditure as per CA report	Difference	
								Short	Inflated
Aurangabad	2010-11	21.00	-	-	-	20.11	17.32	0	2.79
	2013-14 (SCPSC)	2.35	-	-	-	1.92	0.74	0	1.18
	<b>Total</b>		-	-	-	<b>22.03</b>	<b>18.06</b>	<b>0</b>	<b>3.97</b>
	2013-14 (Non SCST)	7.64	-	-	-	4.02	6.70	2.68	0
Bhagalpur	2010-11	21.38	-	-	-	21.48	17.83		3.65
	2011-12	3.00	-	-	-	12.45	10.50		1.95
	2013-14	12.20	-	-	12.20	-	-	-	-
	<b>Total</b>				<b>12.20</b>	<b>33.93</b>	<b>28.33</b>		<b>5.60</b>
Bhojpur	2011-12	14.44	-	-	4.46	-	-		
	2012-13	8.85	-	-	8.85	-	-		
	2013-14	14.43	-	-	14.43	-	-		
	2014-15	12.91	-	-	12.91	-	-		
	<b>Total</b>				<b>40.65</b>				
Katihar	2011-12	18.95	-	-	1.17	-	-		
	2013-14	19.79	-	-	9.23	-	-		
	2014-15	11.89	-	-	11.89	-	-		
	<b>Total</b>				<b>22.29</b>				
Lakhisarai	2010-11	12.69	-	-	-	17.45	11.43	0	6.02
	2011-12	13.23			-	16.04	12.00	0	4.04
	2012-13	4.91			-	17.93	9.41	0	8.52
	2013-14	12.12			8.17	15.13	12.45	0	2.68
	2014-15	10.49	-		10.49	0	0	0	0
	<b>Total</b>				<b>18.66</b>	<b>66.55</b>	<b>45.29</b>	<b>0</b>	<b>21.26</b>
Madhepura	2011-12	12.95	-	-	-	17.53	12.62		4.91
	2013-14	0.09	-	-	-	0.16	0.06		0.10
	<b>Total</b>					<b>17.69</b>	<b>12.68</b>		<b>5.01</b>
Patna	2010-11	22.79	22.79	26 - 36	-	-	-	-	-
	2011-12	16.62	16.62	21	0	-	-	-	-
	2012-13	17.05	5.00	21	12.05				
	2013-14	19.83	0	0	19.83	-	-	-	-
	<b>Total</b>		<b>44.41</b>		<b>31.88</b>				
Saharsa	2011-12	9.35	-	-	0.01	-	-	-	-
	2012-13	9.63	-	-	0.03	-	-	-	-
	2013-14	14.60	-	-	7.52	-	-	-	-
	2014-15	11.45	-	-	11.45	-	-	-	-
	<b>Total</b>				<b>19.01</b>				
Samastipur	2010-11	19.62			3.35				
	2011-12	11.19	-	-	11.19	-	-		
	2012-13	10.44	-	-	10.44	-	-		
	2013-14	19.96	-	-	19.96	-	-		
	2014-15	9.17	-	-	9.17	-	-		
	<b>Total</b>				<b>54.11</b>				

(Source: Sanction letter of MoPR, GoI and PRD, GoB)

## Appendix-2.11

(Refer: Paragraph-2.1.7.2, 2.1.7.3, 2.1.7.7 and 2.1.7.10; Page-28 to 31)

## Statement showing top - down planning

(₹ in lakh)

District	Unit	Year	No. of schemes involving top down planning	Estimated Cost	Expenditure	Authority which imposed the scheme
Aurangabad	PS Rafigunj	2013-14	3	8.00	--	DPC
Bhagalpur	PS Shahkund	2011-12	17	22.65	--	DPC
		2013-14	5	2.40	--	DPC
	GP Dariyapur	2012-13	5	6.75	--	DPC
		2013-14	6	6.00	--	DPC
	GP Makandpur	2011-12	2	3.50	--	DPC
		2012-13	5	5.00	--	DPC
		2013-14	3	5.00	--	DPC
	GP Hajipur	2011-12	5	16.00	--	DPC
		2012-13	3	3.00	--	DPC
		2013-14	5	7.00	--	DPC
		2014-15	1	5.00	--	DPC
	GP Khulani	2011-12	3	3.70	--	DPC
		2012-13	2	2.00	--	DPC
		2013-14	4	4.00	--	DPC
	GP Ranipur Diyara	2014-15	5	5.00	--	DPC
	GP Pyalapur	2010-11	1	4.50	--	DPC
2011-12		7	3.50	--	DPC	
2012-13		2	12.00	--	DPC	
2013-14		3	8.00	--	DPC	
2014-15		7	7.00	--	DPC	
<b>Total</b>			<b>91</b>	<b>132.00</b>		
Madhepura	PS Alam Nagar	2013-14	4	12.79	12.79	DPC
Samastipur	GP Raipur Bujurg	2014-15	4	15.24	15.21	ZP

(Source: Information provided by auditee units)

**Appendix-2.12**

(Refer: Paragraph-2.1.7.2 to 2.1.7.6, 2.1.7.8 to 2.1.7.11; Page-28 to 32)

**Statement showing execution of works of previous years AAP without inclusion in current year AAP**

(₹ in lakh)

Sl. No	District	Name of Units	Year of approval in AAP	Works approved in previous years and executed during current year		
				Year of execution	No.	Amount
1	Aurangabad	ZP Aurangabad	2011-12	2012-13	68	165.79
			2011-12	2013-14	1	6.17
			2013-14	2014-15	23	115.70
			<b>Total</b>			<b>92</b>
2	Bhagalpur	ZP Bhagalpur	2013-14	2014-15	4	11.56
3	Bhojpur	GP Imadpur	2011-12	2012-13	1	4.00
			2012-13	2013-14	1	1.89
		GP Bihta	2011-12	2012-13	1	5.00
			2012-13	2013-14	1	2.68
		PS Sandesh	2011-12	2012-13	3	12.87
			2012-13	2013-14	2	8.95
			2013-14	2014-15	4	10.15
		GP Sandesh	2011-12	2012-13	1	4.47
			2012-13	2013-14	1	2.39
		GP Moapkhurd (Tarari)	2011-12	2012-13	1	4.82
			2012-13	2013-14	1	1.15
		GP Sedhan (Tarari)	2012-13	2013-14	1	3.98
		GP Rajeyan (Piro)	2011-12	2013-14	1	5.00
PS Piro	2011-12	2012-13	7	26.08		
	2012-13	2013-14	6	23.52		
<b>Total</b>			<b>32</b>	<b>116.95</b>		
4	Katihar	PS Kodha	2010-11	2012-13	4	19.71
			2011-12	2012-13	1	4.97
			2008-09	2013-14	1	4.99
			2012-13	2013-14	5	21.28
		GP Makhdampur	2008-09	2012-13	1	1.90
			2012-13	2013-14	1	3.35
		GP Phulwaria	2012-13	2013-14	1	5.00
		GP Bhatwara	2012-13	2013-14	1	4.99
		GP Pranpur	2012-13	2013-14	1	5.00
		GP East Muradpur	2009-10	2012-13	2	8.80
<b>Total</b>			<b>18</b>	<b>79.99</b>		
5	Lakhisarai	PS Pipariya	2011-12	2012-13	1	9.99
			2012-13	2013-14	1	5.10
			2013-14	2014-15	2	2.80
		GP Bhaluee	2011-13	2013-14	2	9.01
		<b>Total</b>			<b>6</b>	<b>26.90</b>
6	Patna	PS Patna Sadar	2013-14	2014-15	18	18.81
		GP Sonawa	2011-12	2012-13	1	0.94
		GP Mubarakpur Raghurampur	2013-14	2014-15	2	3.32
				2012-13	3	5.31
		GP Gauripundah	2012-13	2013-14	1	0.99

			2012-13	2014-15	1	0.86
			<b>Total</b>		<b>26</b>	<b>30.23</b>
7	Saharsa	GP Ithari	2011-12	2012-13	2	9.04
			2012-13	2013-14	2	4.84
		GP Rakia	2012-13	2013-14	1	2.58
		GP Shahpur	2011-12	2012-13	2	3.18
			2013-14	2014-15	1	4.08
		GP Patori	2011-12	2012-13	3	14.34
			<b>Total</b>		<b>11</b>	<b>38.06</b>
8	Samastipur	GP Nawada	2012-13	2013-14	1	4.91
		GP Nagargama	2011-12	2012-13	1	3.53
		PS Dalsinghsarai	2013-14	2014-15	7	32.49
		PS Sarairanjan	2011-12	2012-13	3	8.75
			2012-13	2013-14	8	16.05
			2012-13	2014-15	2	4.86
		GP Jhakhara	DNA	2013-14	4	19.26
		GP B. Alloth	2011-12	2012-13	1	4.74
			2012-13	2013-14	1	1.72
			<b>Total</b>		<b>28</b>	<b>96.31</b>
9	Sitamarhi	GP Nanpur North	2012-13	2013-14	1	4.52
		PS Sursand	2011-13	2013-14	3	8.61
		GP Dadhabari	2012-13	2013-14	1	0.73
			2013-14	2014-15	1	1.62
		GP Maruki	2012-13	2013-14	1	4.05
		PS Runnisaidpur	2010-12	2012-13	21	52.20
			2011-13	2013-14	47	69.15
			<b>Total</b>		<b>75</b>	<b>140.88</b>

(Source: Information provided by auditee units)

### Appendix-2.13

(Refer: Paragraph-2.1.8.1 to 2.1.8.10; Page-32 to 40)

#### Statement showing status of works undertaken during 2010-15 in sampled units

(₹ in crore)

District	No. of works approved by DPC	No. of works undertaken	No. of works completed	No. of works incomplete	Amount involved in incomplete works
Aurangabad	1516	376	214	162	2.28
Bhagalpur	1555	401	329	72	1.16
Bhojpur	1670	354	298	56	0.61
Katihar	589	211	195	16	0.22
Lakhisarai	627	204	128	76	2.00
Madhepura	849	326	220	106	3.39
Patna	1437	656	472	184	1.39
Saharsa	412	274	207	67	1.41
Samastipur	912	335	199	136	2.78
Sitamarhi	1294	600	540	60	0.31

(Source: Scheme details of PRIs)

## Appendix-2.14

(Refer: Paragraph-2.1.8.1 to 2.1.8.10; Page-32 to 40)

## Statement showing Non-execution of works despite availability of fund

(₹ in lakh)

Sl. No	District	Name of Unit	Year	Fund available during the year /grants received during the year	No. of schemes approved and available for execution during the year
1.	Aurangabad	ZP Aurangabad	2011-12	111.05	116
2.	Bhagalpur	PS Shahkund	2012-13	13.66	52
		GP Prasbanna	2013-14	4.45	4
		GP Baisi Jahagirpur	2012-13	2.79	1
		<b>Total</b>		<b>20.90</b>	<b>57</b>
3.	Bhojpur	Zila Parishad Bhojpur	2014-15	161.02	220
		PS Piro	2014-15	20.88	29
		GP Katar	2011-12	4.70	2
		PS Tarari	2013-14	30.99	15
		GP Imadpur	2011-12	6.01	2
			2014-15	3.40	2
		GP Bihta	2011-12	4.74	2
		GP MoapKhurd	2011-12	5.99	2
		GP Sedhan	2014-15	2.98	2
		PS Sandesh	2011-12	14.32	5
		GP Aahpura	2014-15	3.40	1
		GP Sandesh	2011-12	3.83	2
		<b>Total</b>		<b>262.26</b>	<b>284</b>
4.	Katihar	GP East Muradpur	2011-12	6.42	5
			2014-15	3.16	3
		GP Bhatwara	2012-13	4.01	2
		GP Phulwaria	2012-13	4.01	2
		GP Makhdampur	2010-11	2.54	5
			2012-13	2.54	26
		GP Kehunia	2010-11	2.54	26
			2012-13	4.01	2
			2014-15	3.16	3
	<b>Total</b>		<b>33.86</b>	<b>50</b>	
5.	Lakhisarai	GP Lakhochak	2012-13	6.42	5
		PS Chanan	2013-14	25.75	29
			2014-15	22.29	18
		<b>Total</b>		<b>54.46</b>	<b>52</b>
6.	Madhepura	GP Khapur	2013-14	4.89	1
		GP Kishanpur Ratwar	2012-13	1.56	2
		GP Narathua Bhagipur	2013-14	0.88	2
		GP Laxmipur Lalchand	2013-14	6.23	2
		GP Rajganj	2013-14	5.34	2
			2010-11	2.75	2
		GP Durgapur	2010-11	2.75	2
			2013-14	5.33	2
	<b>Total</b>		<b>26.98</b>	<b>13</b>	

7.	Patna	GP Sonawa	2013-14	5.45	7
		GP Nakta Diyara	2012-13	0.86	3
		PS Goshwari	2012-13	1.69	12
			2014-15	6.69	10
		GP Paijana	2011-12	6.84	2
			2014-15	3.43	3
		GP Kumhara	2011-12	5.11	3
		PS Danapur	2014-15	17.07	18
		GP Mubarakpur Raghurampur	2013-14	5.45	5
		GP Ganghara	2010-11	6.11	7
		PS Fatuha	2013-14	21.42	14
		GP Maujipur	2013-14	5.45	4
	<b>Total</b>	<b>85.57</b>	<b>88</b>		
8.	Saharsa	PS Sattar Kataiya	2012-13	16.38	27
			2014-15	19.49	20
		GP Patori	2011-12	9.13	2
			<b>Total</b>	<b>45.00</b>	<b>49</b>
9.	Samastipur	ZP Samastipur	2011-12	111.90	235
		GP Nagargama	2010-11	2.20	1
			2011-12	4.08	1
		GP Rampur Jalalpur	2012-13	1.85	1
			2013-14	2.76	2
		GP Harpur Barhetta	2011-12	4.08	1
			2012-13	1.85	1
			2013-14	2.76	2
		GP Jhakhara	2010-11	2.20	1
			2012-13	1.85	2
			2014-15	0.77	3
		GP Raipur Bujurg	2010-11	2.20	1
			2011-12	4.08	1
			2012-13	1.85	2
			2013-14	2.76	1
		GP Gangsara	2011-12	4.08	1
			2014-15	0.77	1
		GP Bishambharpur Alloth	2011-12	3.47	1
		GP Raspur Patasiya Paschim	2012-13	6.10	2
		GP Mahe	2013-14	2.01	1
GP Singhiya III	2012-13	7.24	1		
	<b>Total</b>	<b>170.86</b>	<b>262</b>		
10.	Sitamarhi	GP Janipur	2014-15	0.72	2
		GP Sirsi	2011-12	2.28	3
		GP Sursand North	2011-12	2.28	2
		GP Maruki	2011-12	2.28	6
			2012-13	4.47	3
		GP Devna Bujurg	2011-12	2.28	3
		GP Belahi Nilkanth	2012-13	1.21	4
		GP Athari	2011-12	2.28	7
	<b>Total</b>	<b>17.80</b>	<b>30</b>		

(Source: Information provided by ZPs)

## Appendix-2.15

(Refer: Paragraph-2.1.8.1 to 2.1.8.10; Page-33 to 38, 40)  
Statement showing execution of works beyond AAP

(₹ in lakh)

District	Name of Unit	Year of execution	Number of works	Expenditure
Aurangabad	DE Aurangabad	2010-15	176	402.48
	PS Aurangabad Sadar	2010-15	8	18.35
	PS Rafiganj	2010-11	1	0.48
	GP Ora	2012-15	4	5.00
	GP Parasdih	2010-15	7	14.09
	GP Poiwan	2010-13	3	0.91
	GP Bhadwa	2010-15	3	6.50
	GP Chev	2010-12	3	6.05
	GP Chowara	2010-14	5	8.71
	GP Dhosila	2014-15	1	0.83
	GP Lohra	2010-12	3	7.18
		<b>Total</b>		<b>214</b>
Bhagalpur	PS Pirpaiti	2010-15	13	53.82
	PS Shakhund	2010-11	8	33.56
	PS Rangra Chawk	2010-11	2	4.46
	GP Mohanpur	2012-14	5	3.74
	GP Olapur	2010-14	5	6.56
	GP Prasbanna	2014-15	1	4.07
	GP Pyalapur	2010-14	15	11.08
	GP Ranidiyara	2013-14	6	4.01
	GP Raushanpur	2013-15	5	3.46
	GP Baisi Jahagirpur	2010-14	16	13.25
	GP Rangra	2010-12	11	9.65
	GP Dariyapur	2010-15	8	7.97
	GP Hajipur	2010-14	18	13.92
	GP Khulani	2011-13	6	7.63
	GP Makandpur	2010-15	14	11.84
	<b>Total</b>		<b>133</b>	<b>189.02</b>
Bhojpur	GP Imadpur	2010-11	5	3.89
		2012-13	2	1.55
	GP Bihta	2010-11	1	1.11
	PS Sandesh	2012-13	1	1.59
	GP Sandhes	2010-11	2	1.04
	GP Aahpura	2010-11	10	5.92
	GP Moapkhurd (Tarari)	2010-11	5	4.31
	GP Sedhan (Tarari)	2010-11	2	1.17
		2013-14	1	2.27
	GP Rajeyan (Piro)	2011-12	1	0.82
		2012-13	6	3.81
		2013-14	3	2.40
	GP Katar (Piro)	2012-13	3	2.57
		2013-14	5	4.77
2014-15		3	1.97	
PS Piro	2010-11	1	4.02	
	<b>Total</b>		<b>51</b>	<b>43.21</b>

Katihar	PS Kodha	2013-14	1	4.25
	PS Kursela	2011-12	2	7.39
		2012-13	1	6.59
	GP Kehunia	2011-12	1	4.99
	GP North Muradpur	2010-11	1	4.48
		2011-12	1	1.98
	GP Pranpur	2011-12	1	3.12
	<b>Total</b>	<b>8</b>	<b>32.80</b>	
Lakhisarai	GP Mohanpur	2011-12	5	2.38
		2013-14	6	8.50
	GP Lakhochak	2010-11	1	0.51
		2011-12	2	3.36
		2013-14	3	7.77
	<b>Total</b>	<b>17</b>	<b>22.52</b>	
Madhepura	DE ZP	2010-11	8	32.49
	PS Puraini	2010-13	3	6.09
	GP Khapur	2010-11	2	6.20
	GP Kisanpur Ratwar	2010-11	1	4.98
	GP Narathua Bhagipur	2010-13	13	18.68
	GP Laxmipur Lalchand	2011-13	2	5.92
	GP Rajganj	2010-12	2	8.80
	GP Aurai	2011-12	2	8.17
	GP Durgapur	2011-12	1	1.25
		<b>Total</b>	<b>34</b>	<b>92.58</b>
Patna	PS Fatuha	2010-11	5	19.89
		2011-12	1	0.58
		2012-13	2	4.55
	GP Gauripundah	2010-11	1	0.80
		2013-14	5	4.82
	GP Mohiuddinpur	2010-11	1	3.37
		2011-12	4	3.42
		2013-14	6	5.41
	PS Dulhin Bazar	2010-11	141	15.64
	GP Soniyawan	2010-11	5	3.16
		2011-12	9	3.25
		2013-14	3	2.02
		2014-15	1	2.08
	GP Sinhi	2010-11	9	6.16
		2011-12	5	4.82
		2012-13	4	3.98
		2013-14	3	2.17
		2014-15	1	0.49
	GP Kumhara	2012-13	1	4.98
		2013-14	1	1.00
	GP Paijana	2010-11	2	7.22
		2012-13	1	4.58
		2013-14	4	9.22
PS Patna Sadar	2011-12	2	2.53	
	2012-13	7	4.13	
GP Sonawa	2011-12	5	0.93	
	2012-13	1	4.62	
	<b>Total</b>	<b>230</b>	<b>125.82</b>	

Saharsa	GP Rasalpur	2010-11	8	7.29
	GP Ithari	2010-11	13	11.98
	GP Shahpur	2011-12	1	2.54
	<b>Total</b>		<b>22</b>	<b>21.81</b>
Samastipur	PS Dalsinghsarai	2010-11	1	0.76
	PS Sarairanjan	2010-11	5	17.34
	GP Harpur Barhetta	2014-15	1	2.65
	GP Gangsara	2010-11	1	4.95
	GP Raipur Bujurg	2014-15	4	15.21
	PS Mohiuddin Nagar	2014-15	1	4.90
	PS Singhiya	2012-13	4	17.31
		2013-14	5	14.90
	GP Raspur Pastsiya Paschim	2014-15	1	0.95
	GP Tetarpur	2010-11	1	2.47
	GP Mahe	2014-15	1	4.99
	GP Singhiya III	2013-14	1	4.90
	GP Barie	2010-11	15	11.96
		2013-14	1	4.60
	<b>Total</b>		<b>42</b>	<b>107.89</b>
	Sitamarhi	GP Janipur	2010-11	7
2011-12			2	2.51
2012-13			2	3.85
GP Nanpur North		2010-11	9	5.57
		2011-12	2	1.57
		2012-13	1	1.58
		2013-14	1	0.62
GP Sursand North		2010-11	4	6.10
		2012-13	2	3.94
		2013-14	2	5.50
GP Banauli		2010-11	1	0.63
		2013-14	1	0.69
		2014-15	4	3.51
GP Dadabari		2010-11	2	2.76
		2011-12	7	3.28
		2012-13	1	0.64
PS Sursand		2010-11	3	9.09
		2012-13	5	20.24
GP Devna Bujurg		2010-11	1	0.31
		2012-13	4	3.75
GP Baghari		2010-11	4	2.25
		2012-13	9	5.68
		2013-14	2	1.34
GP Athari	2010-11	17	13.38	
	2012-13	9	5.76	
	2013-14	2	8.00	
GP Belahi Nilkanth	2010-11	8	5.44	
	2013-14	2	4.09	
<b>Total</b>		<b>114</b>	<b>128.07</b>	

(Source: Information provided by auditee units)

**Appendix-2.16**

(Refer: Paragraph-2.1.8.1, 2.1.8.3, 2.1.8.6 to 2.1.8.10; Page-33, 34, 37 to 40)

**Statement showing awarding of more than three works in violation of Government directives**

(₹ in lakh)

Sl. No.	District	Unit	Period	Name of Executing agent	No. of works executed	Expenditure
1.	Aurangabad	ZP Aurangabad	2014-15	Ghanshyam Singh, JE	8	52.95
			2014-15	Suresh Kumar Ram, JE	10	35.66
			2014-15	Upendra Nath Ray, JE	10	54.47
			<b>Total</b>		<b>28</b>	<b>143.08</b>
2.	Bhojpur	ZP Bhojpur	2013-14	Amit Kumar	9	11.60
			2013-14	Ashok Mishra	8	18.85
			2013-14	Dharmendra Kumar	19	56.58
			2013-14	Dinanath	6	23.25
			2013-14	Dwarka Paswan	7	3.88
			2013-14	Shayam Sunder	17	27.07
			2013-14	Sumeshwar Nath	4	8.80
		PS Tarari	2012-13	Ramesh Kr. Singh	6	9.04
			2012-13	Rangnath Singh	4	4.30
			2014-15	Rangnath Singh	5	10.38
<b>Total</b>		<b>85</b>	<b>173.75</b>			
3.	Madhepura	ZP Madhepura	2013-14	Navin Kumar, JE	8	41.11
			2013-14	Arun Kumar, JE	24	99.10
			2014-15	Navin Kumar, JE	8	20.04
			2014-15	Arun Kumar, JE	9	31.51
			<b>Total</b>		<b>49</b>	<b>191.76</b>
4.	Patna	ZP Patna	2011-12	Satyendra Kumar	6	4.02
				Akhilanand	5	1.25
			2012-13	Umakant Sharma	4	5.18
			2013-14	Dinesh Pd Raj	5	17.88
			<b>Total</b>		<b>20</b>	<b>28.33</b>
5.	Saharsa	ZP Saharsa	2012-15	Dayanand Tiwary, AE	60	291.84
		PS Sattar Kataiya	2013-14	Radha Krishna Yadav, PS	4	9.12
				Lal Mohan Jha, PS	16	20.44
		<b>Total</b>		<b>80</b>	<b>321.40</b>	
6.	Samastipur	ZP Samastipur	2012-15	Arvind Kumar	42	123.80
				Satypal Singh	73	226.80
				Kumud Kumar Sinha	40	136.25
			<b>Total</b>		<b>155</b>	<b>486.85</b>
7.	Sitamarhi	ZP Sitamarhi	2010-14	Mahesh Kr Choudhary	162	334.47

(Source: Information provided by auditee units)

## Appendix-2.17

(Refer: Paragraph-2.1.8.3 to 2.1.8.5, 2.1.8.8 to 2.1.8.10, Page-34 to 36, 39, 41)

## Statement showing inadmissible expenditure

Sl. No.	District	unit	Scheme no.	Particulars	Expenditure	Remarks
1.	Bhojpur	ZP Bhojpur	2010-11	BRGF contingencies	18534	Development Grant
			2011-12	BRGF contingencies	26836	Development Grant
			2012-13	Payment to CA	123331	Capacity Building Grant
			2013-14	Payment to CA	136034	Capacity Building Grant
		GP Sedahan	2013-14	Contingency	7500	Capacity Building Grant
		GP Rajeyan	2013-14	Contingency	7500	Capacity Building Grant
		GP Katar	2013-14	Contingency	7000	Capacity Building Grant
		<b>Total</b>				<b>326735</b>
2.	Katihar	ZP Katihar	2012-13	Payment to CA	229755	Development Grant
			2014-15	Payment to CA	79577	Development Grant
			<b>Total</b>			<b>309332</b>
3.	Lakhisarai	PS Pipariya	4/10-11	Construction of Boundary wall	300000	Development Grant
			4/14-15	Construction of Boundary wall	345000	Development Grant
			<b>Total</b>			<b>645000</b>
4.	Saharsa	ZP Saharsa	2010-11	Payment to CA, Mandays payment - Contingencies	161653	Perspective Plan Grant
			2011-12	Payment to CA, Mandays, Contingencies	110364	Perspective Plan Grant
			2012-13	Payment to CA	85697	Perspective Plan Grant
			<b>Total</b>			<b>357714</b>
5.	Samastipur	ZP Samastipur	-	meeting and office contingency	202017	Development Grant
			348/10-11	Boundary wall of Brahmsthan in ward no. 18	137254	Development Grant
		PS Dalsinghsarai	9/2010-11	Beautification of PS Bhawan	76240	Development Grant
		PS Singhiya	2/09-10	Construction of boundary wall of IB	339500	Development Grant (executed in 2010-11)
			4/13-14	Construction of stairs in temple	295705	Development Grant
		<b>Total</b>			<b>1050716</b>	
6.	Sitamarhi	ZP Sitamarhi		Purchase of chairs, Computer table	94305	Capability grant
		PS Sursand	1/10-11	Earth filling and brick soling work in primary health centre	390000	
			5/10-11	Construction of toilet in block office	107936	
			7/10-11	Earthwork and Brick	337071	

			soling in Block office		
		8/10-11	Repair of block office	423000	
		1/11-12	PCC road from Block office to residence of BDO	353075	
		4/11-12	Cleaning of drain in Sursand Panchayat	115120	
		4/13-14	Cleaning of drain in Sursand Panchayat	280650	
		02/13-14	Boundary wall of cremation ground	428415	
	PS Runnisaidpur	05/12-13	Beautification of Block office building	491935	
		06/12-13	Beautification of Primary health centre	400678	
		29/12-13	Beautification of Block office building	499550	
		30/12-13	Beautification of Police station centre	249088	
		<b>Total</b>		<b>4170823</b>	

*(Source: Information provided by auditee units)*

## Appendix-2.18

(Refer: Paragraph-2.1.8.3, 2.1.8.4, 2.1.8.7, 2.1.8.8, 2.1.8.10; Page-35, 36, 38, 39, 41)

## Statement showing splitting of works to avoid sanction of higher authority

District	Name of unit	Name of work	Split scheme	Estimated Cost	Uniform Estimate on taken one scheme
Bhojpur	GP Imadpur	Earth excavation - construction of drain from Main Road to house of Umesh Choubey via Ramji chowk in village Vishanpura	01/10-11	83900	165700
			02/10-11	81800	
		Brick soling and const. of PCC from house of Indradeo Choubey to house of Ram Raj Saw in village Vishanpura	03/10-11	93300	177500
			05/10-11	84200	
		Repair of drain - const. of PCC from Main Road to the door of Vala Arun in village of Vishanpura	06/10-11	99400	395100
			07/10-11	96800	
			08/10-11	100000	
	09/10-11		98900		
	GP Moapkhurd (Tarari)	Construction of PCC from the house of Sri Ram Pravesh Ram to the Community hall in village Sahiyara	03/10-11	99800	299200
			04/10-11	99700	
			05/10-11	99700	
	GP Sedhan (Tarari)	Installation of 17 Solar Street lights	01 to 06/11-12	462400	462400
	GP Rajeyan (Piro)	Installation of 37 Solar Street lights	01 to 05/10-11	408750	1029670
			01 to 06/12-13	380800	
01 to 03/13-14			240120		
GP Katar (Piro)	Installation of 24 Solar Street lights	01 to 08/10-11	652800	652800	
GP Jamuan (Piro)	Installation of 24 Solar Street lights	01 to 04/11-12	655056	655056	
<b>Total</b>		<b>8 works</b>	<b>43 works</b>	<b>3837426</b>	<b>3837426</b>
Katihar	PS Kodha	PCC work from near well to Mahinathpur boundary Bishandeo Paswantola via Rai tola at Shishia in Vishharia Panchayat	01/13-14	499300	752900
			05/13-14	253600	
	PS Pranpur	PCC work from Kast Habar Lofar chowk to the house of Kalimuddin in Sahja Panchayat	01/13-14	499500	1498500
			02/13-14	499500	
			03/13-14	499500	
		PCC work from house of Bhalgaur Sagir to Prime Minister road via house of Mojib	01/14-15	499500	999000
02/14-15	499500				
<b>Total</b>		<b>3 works</b>	<b>7 works</b>	<b>3250400</b>	<b>3250400</b>
Patna	GP Kumhara (Goshwari)	Earth work, Construction of drain and PCC work from Middle school Karkain to present MukhiyaTetri Devi and Jeet Paswan through the house of Shivdani Thakur in GP- Kumhara	01/2012-13	498000	622200
			01/2013-14	124200	
	GP Singhi	Construction of Drain and brick soling from house of Saryu Mochi towards Community hall.	02/2013-14	99900	164700
			03/2013-14	64800	
		Construction of Drain from house of Ravinder Ram to Ram Iqbal Mistri.	02/2011-12	93670	191060
			03/2011-12	97390	
	<b>Total</b>		<b>3 works</b>	<b>6 works</b>	<b>977960</b>
Saharsa	GP Rasalpur	Distribution of hand pumps	01/10-11 to 08/10-11	728750	728750
	GP Ithari	Distribution of hand pumps	04/10-11 to 15/10-11	1192500	1192500

	GP Rakia	Installation of Hand Pumps	01/10-11	98300	684100	
			02/10-11	98300		
			05/10-11	97500		
			06/10-11	97500		
			07/10-11	97500		
			08/10-11	97500		
			09/10-11	97500		
	GP Shahpur	Installation of Hand Pumps	02/10-11	99980	699860	
			03/10-11	99980		
			04/10-11	99980		
			05/10-11	99980		
			06/10-11	99980		
			07/10-11	99980		
			08/10-11	99980		
		PCC work from house of Sadanand Yadav to house of Rodho Yadav	01/12-13	499100	999050	
	02/12-13		499950			
	GP Patori	PCC work from park of Bharat Shah to house of Sanjiv Kr. Karn	01/12-13	499900	1486900	
			02/12-13	499900		
			03/12-13	487100		
	<b>Total</b>		<b>6 works</b>	<b>39 works</b>	<b>5791160</b>	<b>5791160</b>
	Sitamarhi	GP Belahi Nilkanth	Construction of drainage from main road to house of Prem Lal Prasad –Part 1 and 2	01/11-12	99750	199605
02/11-12				99855		
GP Barhetta		PCC work from house of Nasir to house Hafijul	02/11-12	98950	395800	
			PCC work from house of Hafijul to house Akhtar	03/11-12		98950
			PCC work from house of Akhtar to house Gudari Paswan	04/11-12		98950
			PCC work from house of Gudari Paswan to house Naveen Singh	05/11-12		98950
GP Dewana Bujurg		PCC work from house of Lalan Pandit to house Krishna Dev Singh	01/12-13	99170	396680	
			PCC work from house of Krishna Dev Singh to house of Kailash Bhandari	02/12-13		99170
			PCC work from house of Kailash Bhandari to house of Triveni Singh	03/12-13		99170
			PCC work from house of Triveni Singh to house of Kamlu Lal	04/12-13		99170
GP Athari		Construction of drain from house of Jagannath Sah to Bhairo Mahto	01/12-13	94400	535000	
			Construction of drain from house of Bhairo Mahto to Yogi Rai	02/12-13		94400
			Construction of drain from house of Yogi Rai to Munnu Thakur	03/12-13		94400
			Construction of drain from house of Munnu Thakur to Rakesh Thakur	04/12-13		94400
			Construction of drain from house of Rakesh Thakur to Anand Mishra	05/12-13		78700
			Construction of drain from house of Anand Mishra to Mahesh Jha	06/12-13		78700
			<b>Total</b>	<b>4 works</b>		<b>16 works</b>

(Source: Information provided by auditee units)

## Appendix-2.19

(Refer: Paragraph-2.1.8.1 to 2.1.8.3, 2.1.8.5 to 2.1.8.10; Page-33 to 41)

## Statement showing outstanding Advances

(₹ in lakh)

Name of the District	Name of Unit	Year of Advance given	No. of works executed	Amount of advance	Period of unadjusted advance
Aurangabad	ZP Aurangabad	2010-11	6	3.75	Four to four and half years
		2012-13	15	5.74	One to three years
		2014-15	1	0.25	Six months
	PS Aurangabad Sadar	2010-11	3	3.23	Four years
	PS Rafiganj	2010-11	12	5.30	Four and half years
		2011-12	4	3.30	Three years
	GP Ora	2011-12	1	2.88	Three and half years
	GP Parasdih	2010-11	1	0.98	Three years
		2012-13	2	3.08	Two to Two and half year
	GP Poiwan	2010-11	1	0.33	Four and half year
	GP Cheo	2010-11	2	3.60	Four and half year
		2011-12	2	4.52	Three to four years
	GP Chowara	2011-12	3	2.62	Two to three and half year
2012-13		1	3.32	Three years	
	<b>Total</b>		<b>54</b>	<b>42.90</b>	
Bhagalpur	PS Rangara Chowk	2010-11	1	2.28	Four and half years
	GP Rangara	2010-11	1	0.07	Four Years
	GP Makandpur	2010-11	5	2.08	four years
		2013-14	3	3.42	One year
	<b>Total</b>		<b>10</b>	<b>7.85</b>	
Bhojpur	ZP Bhojpur	2013-14	40	49.61	One and half years to two years
	PS Tarari	2011-12	01	1.27	Three years
	GP Ahpura	2010-11	02	1.20	Four years
	PS Piro	2012-13	01	0.07	Three years
		2013-14	03	10.82	One and half year
	<b>Total</b>		<b>47</b>	<b>62.97</b>	
Lakhisarai	ZP Lakhisarai	2010-11	3	4.25	More than four years
		2011-12	9	16.68	More than three years
		2012-13	2	7.00	More than two years
		2013-14	20	61.51	More than one year
	PS Chanan	2010-11	1	2.87	More than four years
		2011-12	1	0.25	More than three years
		2012-13	2	1.88	More than two years
	GP Bhalui	2010-11	1	1.55	More than four years
	GP Saidpura	2011-12	1	3.50	More than three years
	PS Pipariya	2010-11	2	6.76	More than four years
	<b>Total</b>		<b>42</b>	<b>106.25</b>	
Madhepura	DE ZP	2010-11	2	9.28	More than four years
		2012-13	1	5.03	More than two years
		2013-14	14	55.13	More than one year
	PS Alam Nagar	2013-14	1	0.58	More than two years
	PS Bihariganj	2010-11	2	2.25	One to four year
		2013-14	1	4.00	More than one year
	GP Narathua Bhagipur	2010-11	1	4.08	More than four years
		2011-12	11	10.23	More than three years
		2012-13	2	16.47	More than three years
GP Laxmipur Lalchand	2012-13	1	1.08	More than three years	

	GP Durgapur	11-12	1	1.25	More than three years
		<b>Total</b>	<b>37</b>	<b>109.38</b>	
Patna	ZP Patna	2011-12	17	13.93	One to Three years
		2012-13	13	21.61	
		2013-14	21	23.01	
	PS Patna Sadar	2010-11	6	1.0	Four to four and half years
	GP Kumhara	2013-14	1	0.98	Two years
	PS Danapur	2011-12	1	0.08	Three years
	GP HathiyaKandh	2012-13	1	0.98	Two years
	GP Ganghara	2012-13	1	2.58	One to two years
	GP Mubarakpur Raghurampur	2011-12, 2012-13	3	3.70	Two to three years
	PS Dulhin Bazar	2010-11	33	0.99	More than four years
	PS Fatuha	2010-11	1	2.64	More than four years
		2012-13	13	11.22	More than two years
		<b>Total</b>	<b>111</b>	<b>89.92</b>	
Saharsa	ZP Saharsa	2010-11 to 2013-14	13	53.09	One to four years
	PS Banma Ithari	2010-11	1	0.08	Three and half years
		2013-14	1	2.08	One and half year
	GP Ithari	2010-11	2	2.15	Four to five years
		2012-13	1	4.38	Three years
		2013-14	4	0.30	Two and half years
	PS Sattar Kataiya	2010-11	3	3.36	Four years
		2011-12	3	2.83	Two to two and half years
		<b>Total</b>	<b>28</b>	<b>68.27</b>	
Samastipur	ZP Samastipur	2008-10	4	6.23	Five to seven years
		2010-11	46	50.06	Five years
		2012-13	1	2.19	More than two years
		2013-14	21	7.03	More than one year
	PS Dalsingsarai	2012-13	1	4.15	More than two years
		2014-15	2	7.60	One year
	PS Sarairanjan	2013-14	2	0.30	More than one year
	GP Harpur Barhetta	2009-10	1	1.10	More than five years
		2010-11	1	2.03	More than three years
		2014-15	1	2.65	One year
	GP Jhakhara	2013-14	2	10.15	More than one year
	GP Gangsara	2010-11	3	11.75	More than four years
		2012-13	1	1.85	More than two years
		2013-14	1	4.70	More than one year
	PS Singhiya	2010-14	4	6.97	One to four years
GP Barie	2010-11	1	0.20	Four years	
PS Mohiuddin Nagar	2013-14	1	1.25	One and half year	
		<b>Total</b>	<b>93</b>	<b>120.21</b>	
Sitamarhi	ZP Sitamarhi	2010-11	2	1.98	More than four years
		2011-12	2	3.10	More than three years
		2013-14	1	0.66	More than two years
	PS Nanpur	2013-14	3	0.23	More than two years
	GP Giddha Phulwaria	2010-11	4	3.03	More than four years
		2011-12	5	3.55	More than three years
		<b>Total</b>	<b>17</b>	<b>12.55</b>	

(Source: Information provided by auditee units)

## Appendix-2.20

(Refer: Paragraph-2.1.8.3, 2.1.8.4, 2.1.8.8; Page-35, 36, 39)

## Statement showing advances sanctioned in excess of the prescribed limit

(Amount in ₹)

Sl. No.	District	Name of Unit	Scheme No. /Total no. of works	Estimated Cost	Amount of first advance	Range (in percentage)	Remarks
1	Bhojpur	ZP Bhojpur	168	67000 to 734500	18000 to 100000	10 to 90	
		GP Aahpura	1/10-11	111000	25000	--	
			3/10-11	147800	20000	--	
			6/10-11	149400	25000	--	
			5/10-11	27254	20000	73-38	
			9/10-11	27254	25000	91-72	
			10/10-11	27254	20000	73-38	
			2/10-11	54500	15000	27-52	
		GP Bharsar (Piro)	1(a)/13-14	499700	475000	95	₹ 4,75,000 was withdrawn by Panchayat Secretary on 07.05.14 vide cheque No-717402-04
			1/14-15	367800	347000	94	
<b>Total</b>			<b>177 works</b>				
2	Katihar	Zila Parishad	120		40000 to 250000	10 to 44	
		PS Kodha	28		25000		
		GP Bhatwara	3		25000		
			2		100000		
		GP Rampur	3		25000		
			1		125000	32	
		GP Makhdampur	4		25000		
			1		125000	32	
		GP Phulwaria	4		25000		
			1		100000		
		PS Pranpur	12		25000		
GP Kehunia	1		50000				
	5		25000				
<b>Total</b>			<b>185 works</b>				
3	Saharsa	ZP Saharsa	107		96000 to 833000	41 to 70	
		PS Sattar Kataiya	2/10-11	498600	190000	38	
			3/10-11	480000	190000	40	
			4/10-11	480000	190000	40	
			5/10-11	480000	190000	40	
			6/10-11	480000	190000	40	
			7/10-11	240000	96000	40	
			8/10-11	68900	25000	36	
			9/10-11	98700	35000	35	
			10/10-11	160000	60000	38	
			11/10-11	497900	190000	38	
			12/10-11	120000	48000	40	
			13/10-11	120000	48000	40	
			14/10-11	120000	48000	40	

			15/10-11	120000	48000	40	
			16/10-11	200000	80000	40	
			17/10-11	120000	48000	40	
			18/10-11	97800	35000	36	
			19/10-11	480000	190000	40	
			20/10-11	240000	48000	20	
			21/10-11	97800	35000	36	
			22/10-11	240000	80000	33	
			16/11-12	200000	100000	50	
			17/11-12	200000	100000	50	
<b>Total</b>			<b>130 works</b>		<b>25000 to 833000</b>	<b>33 to 70</b>	

*(Sources: Information provided by the audited entities)*

## Appendix-2.21

(Refer: Paragraph-2.1.9; Page-41)

## Statement showing findings of joint physical verification

Sl. No.	District	Name of Unit inspected	Scheme No./year	Name of executing agent <i>Mukhiya</i> at the time of execution of schemes	Remarks
1.	Saharsa	GP Rasalpur (PS Banma Itahari)	01, 02, 06, 07, 08/2010-11	Jyotish Prasad Panchayat Secretary and Usha Devi	44 out of 75 hand pumps distributed were jointly verified, in which 19 hand pumps of ₹ 1.26 lakh (₹ 6,625 x 19) were not received by the beneficiaries and ₹ 1.26 lakh was fraudulently drawn.
2.	Saharsa	GP Itahari (PS Banma Itahari)	04, 05, 06 07, 08, 10, 11 and 12/2010-11	Jyotish Prasad Panchayat Secretary and NagendraPandit.	34 out of 120 hand pumps distributed were jointly verified in which 21 hand pumps of ₹ 1.39 lakh (₹ 6,625 x 21) were not received by the beneficiaries and ₹ 1.39 lakh was fraudulently drawn.
3.	Saharsa	GP Sahpur (PS Satar Kataya)	2, 4/2010-11	Uma Shankar Sharma PS and Kanchan Devi	20 out of 50 hand pumps were jointly inspected and were found installed at different places but, all of them were found inside the premises of people which were against the guideline of BRGF and decision of HPC on BRGF held on 28.04.2010 in which it was directed that hand Pumps can be installed but, at public places.
4.	Bhojpur	GP Sedahan (PS Tarari)	01/10-11	Angad Dubey, Panchayt Sachiv	Out of 12 hand pumps booked in the MB only one found installed at the specified place.
5.	Sitamarhi	GP Banauli	4, 5/11-12, 4, 6, 7/12-13; 01/13-14; 04/14-15	Yogendra Prasad, Dasai Baitha	Out of 29 hand pumps, 16 hand pumps were jointly verified in which 5 hand pumps were found installed in private premises/occupation
6.	Sitamarhi	GP Dadhawari	04/11-12; 05,07/12-13	Upendra Sah, Yogendra Prasad	All the 11 hand pumps were jointly verified in which 4 hand pumps were found installed in private premises /occupation
7.	Sitamarhi	PS Sursand	07, 10/12-13	Upendra Kumar, Ram Jee Ram	Out of 38 hand pumps, 8 hand pumps were jointly verified in which 3 hand pumps were found installed in private premises/occupation
8.	Sitamarhi	GP Belahi Nilkanth	07, 08/10-11; 02/13-14	Raj Narayan Singh	Out of 16 hand pumps, 5 hand pumps were jointly verified in which 3 hand pumps were found installed in private premises/occupation

9.	Sitamarhi	GP Athari	02, 03, 05, 08, 09/10-11; 08, 09/12-13	Raj Narayan Singh, Anil Kumar Singh	Out of 22 hand pumps, 8 hand pumps were jointly verified in which 5 hand pumps were found installed in private premises /occupation
10.	Sitamarhi	PS Runnisaidpur	1,54, 58/13-14	Tribhuvan Singh, Asheshwar Ram	Out of 11 hand pumps, 5 hand pumps were jointly verified in which 3 hand pumps were found installed in private premises/occupation
11.	Sitamarhi	GP Barhetta	6, 7/11-12	Raj Narayan Choudhary	Out of 9 hand pumps, 3 hand pumps were jointly verified in which 2 hand pumps were found installed in private premises/occupation
12.	Sitamarhi	GP Baghari	1, 5, 6/12-13	Jitendra Thakur	Out of 13 hand pumps, 6 hand pumps were jointly verified in which 4 hand pumps were found installed in private premises/occupation
13.	Sitamarhi	GP Gousnagar	3/10-11	Ram Charitra Thakur	All the 2 hand pumps were jointly verified in which 1 hand pumps were found installed in private premises /occupation
14.	Sitamarhi	GP Dewna Bujurg	12/12-13; 64, 65/13-14	Ram Chndra Singh	Out of 12 hand pumps, 4 hand pumps were jointly verified in which 4 hand pumps were found installed in private premises/occupation
15.	Sitamarhi	PS Nanpur	1,3/10-11; 3,30/11-12; 3,5,6,9/12-13	Syam Nandan Choudhary, Ram Kailash Bhagat, Shiv Shankar Pandit, Hari Narayan Rai, Surendra Baitha	Out of 126 hand pumps, 23 hand pumps were jointly verified in which 13 hand pumps were found installed in private premises /occupation
16.	Sitamarhi	GP Sirsi	3/10-11; 4, 5/12-13	Hari Narayan Rai	Out of 12 hand pumps, 5 hand pumps were jointly verified in which 3 hand pumps were found installed in private premises /occupation
17.	Sitamarhi	GP Janipur	4, 5, 6/10-11	Syam Nandan Choudhary	Out of 13 hand pumps, 8 hand pumps were jointly verified in which 3 hand pumps were found installed in private premises/occupation
18.	Sitamarhi	GP Nanpur	2/11-12; 4,5/12-13, 01/13-14; 01/14-15	Hari Narayan Rai, Shiv Shankar Pandit, Dilip Kumar, Vijay Paswan	Out of 26 hand pumps, 8 hand pumps were jointly verified in which 4 hand pumps were found installed in private premises /occupation

(Source: Joint Physical Verification)

## Appendix-2.22

(Refer: Paragraph-2.1.9; Page-41)

## Statement showing findings of Joint physical verification

District	U nit	Details of work	Photograph	Remarks
Samastipur	GP Raipur Bujurg (Date of JPV 24.07.15)	Scheme no.- 02/09-10 Scheme Name - Construction of culvert and drainage near Bathan of Bhagatji in Raipur Bujurg. Estimated Cost - ₹ 3.50 lakh; Expenditure - ₹0.65 lakh		The scheme was abandoned.
Samastipur	GP Gangsara (Date of JPV 24.07.15)	Scheme no- 01/10-11 Scheme Name – Construction of Aanganwadi Kendra no. 113 in Gangsara Estimated Cost - ₹ 5.30 lakh; Expenditure - ₹4.95 lakh		The Aanganwadi Kendra was in abandoned state.
Samastipur	GP Gangsara (Date of JPV 24.07.15)	Scheme no- 02/10-11 Scheme Name – Construction of Rain Basera near house of Jor Asharfi in Gangsara Estimated Cost - ₹ 3.81 lakh; Expenditure – ₹ 3.60 lakh		The Rain Basera was in abandoned state.
Samastipur	GP Gangsara (Date of JPV 24.07.15)	Scheme no- 03/10-11 Scheme Name – Construction of Drain in Gangsara from Ahmadpur Bhuiya Sthan to Pokhar Estimated Cost - ₹ 4.99 lakh; Expenditure – ₹ 3.20 lakh		The construction of drain was left in midway and was in abandoned state.
Samastipu	GP Gangsara (Date of JPV 27.06.15)	Scheme no- 01/12-13 Scheme Name – Construction of PCC from REO road to Haat via Middle School. Estimated Cost - ₹ 4.99 lakh; Expenditure – ₹ 1.85 lakh		The PCC work was in abandoned condition as such the local people was deprived the benefit of the scheme.

Lakhisarai	P.S Chanan (Date of JPV 27.06.15)	Scheme no – 02/12-13 Scheme Name – Construction of P.C.C. in GP Eetouna from house of Rajju Yadav to Naresh Bharti Estimated Cost – ₹ 4.95 lakh; Expenditure – ₹ 4.94 lakh		As per MB P.C.C work was done in a thickness of 5.6'' to 6'' but audit find that the thickness of the P.C.C work was only 2'' to 3'' in entire road. The road was damage in whole length.
Lakhisarai	PS Chanan (Date of JPV 25.06.15)	Scheme no –09/11-12 Scheme Name – Construction of P.C.C Road from Rampur Mushari to Bhaulee Border (Part 2) Estimated Cost – ₹4.94 lakh; Expenditure – ₹4.85 lakh		As per MB 624' P.C.C work was done in 9' to 10' width of thickness of 5'' to 7'' but audit find that the thickness of the PCC work was only 2'' to 3'' in entire road. The road was damage in whole length.
Lakhisarai	PS Chanan (Date of JPV 30.06.15)	Scheme no - 05/11-12 Scheme Name –Construction of P.C.C. road in GP Sangrampur from house of Kamal Yadav to house of Basant Yadav Estimated Cost - ₹4.99 lakh; Expenditure – ₹4.99 lakh		As per MB 985' P.C.C work was done in 8'3'' to 11' width with a thickness of 6'' but audit find that the PCC work was in a width of 8' with a thickness of only 2'' to 3'' in entire road. The road was damage in whole length.
Lakhisarai	ZP Lakhisarai (Date of JPV 25.06.15)	Scheme no - 02/13-14 Scheme Name - PCC from Prabhu Tanti to Ramkishun Tanti in Moulanagar of Panchayat Salempur West Estimated Cost - ₹4.40 lakh; Expenditure – ₹3.08 lakh		As per the MB booked, the thickness of the road was 6 inch however in joint physical verification it was observed that the overall thickness of road was not more than 1.5 - 2 inches through out the road. Thickness measured at different points were as under:- (i) at beginning- 1.5 inch (ii) at 100 ft-1.5 (iii) 150 to 200 ft-1.25 inch.
Lakhisarai	PS Pipariya (Date of JPV 30.06.15)	Scheme no – 05/14-15 Scheme Name – Construction of Toilet and Handpump in village Ramchandrapur in front of house of Manoj Kumar Singh and Chandan Kumar. Estimated Cost – ₹ 2.48 lakh; Expenditure – ₹ 2.15 lakh		The scheme (toilet construction) was being executed in a private house of Sri Manoj Singh.

Patna	PS Dulhinbazar (Date of JPV 30.04.15)	Scheme no – 01/11-12 Scheme Name –Construction of P.C.C. Road from house of Lalan Saw to house of Raja Ram via Masjid in village Dharpur Khadwa Estimated Cost - ₹ 4.11 lakh; Expenditure - ₹4.10 lakh		As per Measurement Book P.C.C work was done with a thickness of 7” to 3” but audit find that the thickness of the P.C.C work was only 4” to 2” in entire road.
Sitamarhi	G.P Sursand North (Date of JPV 05.06.15)	Scheme no- 02/10-11 Scheme Name – Construction of Platform and Brick Soling in the premises of Paswan Estimated Cost – ₹1.35 lakh; Expenditure - ₹1.30 lakh		The construction of Platform was so damaged quality that it was not in a condition to be used.
Patna	ZP Patna (Date of JPV 02.05.15)	Scheme no. – 01/09-11 Scheme Name - Construction of Community hall in village Dumra Harijan tola in Dhanrua Estimated Cost - ₹ 5.80 lakh; Expenditure- ₹4.24 lakh		Work done as per Measurement Book. Flooring, Plastering etc not yet done despite lapse of five years.
Patna	ZP Patna (Date of JPV 02.05.15)	Scheme no. – 99/10-11 Scheme Name - Earth filling and PPC in Dayalchak Harijan tola Maner Estimated Cost- ₹4.21 lakh Expenditure - ₹4.21 lakh		The estimate was revised from initial ₹ 8.28 lakh to ₹ 4.21 lakh. The road was found cracked and damaged at several places. As per the MB thickness of PCC was 6 inches but in the site it was found only 5 inche at side and 2-3 inch in middle
Madhepura	GP Narathua Bhagipur (Date of JPV 19.06.15)	Scheme no. – 02/12-13 Scheme Name - Construction of Library on the building of theatre at Sharswati Sthan Estimated Cost- ₹16.00 lakh; Expenditure - ₹12.09 lakh		The work remained incomplete despite laps of three year. Only brick work and roof casting was done.
Madhepura	GP Narathua Bhagipur (Date of JPV 19.06.15)	Scheme no. – 03/11-12 Scheme Name - Construction of two unit toilets near Bhagipur road in ward no. 4 Estimated Cost- ₹1.00 lakh; Expenditure - ₹0.90 lakh		The outflow pipe was found damaged. Notice board was not found at site. The toilet was not in use despite laps of four year.
Madhepura	GP Aurai (Date of JPV 15.06.15)	Scheme no. – 01/11-12 Scheme Name - Construction of toilet near Vikash Bhawan in East Aurai Estimated Cost- ₹1.32 lakh; Expenditure - ₹1.18 lakh		The work was incomplete and constructed structure was damaged.

(Source: Joint Physical Verification)

**Appendix-2.23**

**(Refer: Paragraph-2.1.10; Page-42)**

**Statement showing Cash Book balance more than Bank balance**

<b>District</b>	<b>Name of unit</b>	<b>Balance as per cash book as on 31 March 2015</b>	<b>Bank Account no.</b>	<b>Balance as per Bank Pass book as on 31 March 2015</b>	<b>Difference</b>
Aurangabad	DE, Aurangabad	8809978	MBGB A/c- 70860100121839	2299909	6510069
Bhagalpur	PS Rangra Chawk	369579	Indian Bank A/c No. 758442573	197349	172230
Madhepura	DE, ZP	5181658	CBI A/c No. 3050681432	4544258	637400
Saharsa	PS Banma Ithari	677053	SBI-0507 UBGB-0056	36253	640800
<b>Total</b>					<b>7960499</b>

*(Source: Cash Book and Bank Pass Book of the units concerned)*

## Appendix-2.24

(Refer: Paragraph-2.1.10, Page-42)

## Statement showing Bank balance more than Cash Book balance

District	Name of unit	Balance as per cash book as on 31 March 2015	Bank Account no.	Balance as per Bank Pass book as on 31 March 2015	Difference
Aurangabad	PS Aurangabad Sadar	1146003	SBI A/c-30361192540	1190184	44181
	PS Rafiganj	3403532	Indian bank A/c-764997163	3856680	453148
<b>Total</b>					<b>497329</b>
Bhagalpur	PS Pirpaiti	1729807	Indian Bank A/c No. 755691838	3322475	1592668
	PS Shakhund	0	Indian Bank A/c No. 751172781	1149	1149
<b>Total</b>					<b>1593817</b>
Bhojpur	ZP Bhojpur	14851441	PNB-4910, MBGB-1144, HDFC-1538	30304196	15452755
	PS Piro	2211515	PNB -0103349798	2334049	122534
	PS Sandesh	1124184	MBGB -73985 and PNB - 546921	2515435	1391251
	PS Tarari	577096	PNB -546958	2118951	1541855
<b>Total</b>					<b>18508395</b>
Katihar	PS Kurshela	18491	Allahabad-8363	147723	129232
	PS Kodha	243243	BOB-4072, Allahabad-6665	258955	15712
	PS Pranpur	357972	Axis -7243364, Allahabad - 9542	6443642	6089670
<b>Total</b>					<b>6234614</b>
Lakhisarai	ZP Lakhisarai	8747056	PNB - 3936000100000033	8707038	15998
			SBI – 30280155176	56016	
	PS Chanan	12137	CBI – 3017169082	2487063	2474926
	PS Pipariya	1782341	BOB - 30430100001751	2115585	333244
<b>Total</b>					<b>2824168</b>
Madhepura	PS Alam Nagar	979708	UBGB A/c No. 1008251010001690	5223644	4243936
	PS Bihariganj	1444363	SBI A/c No. 31099249984	2508260	1063897
	PS Puraini	227292	UBGB A/c No. 1007361010005052	1214400	987108
<b>Total</b>					<b>6294941</b>
<b>Grand total</b>					<b>35953264</b>

(Source: Cash Book and Bank Pass Book of the units concerned)

### Appendix-4.1

(Refer: Paragraph-4.3.2; Page-47)

#### List of 13 functions/subjects carried out by the ULBs

1	Urban Planning including town planning.
2	Planning for economic and social development.
3	Roads and bridges.
4	Water supply for domestic, industrial and commercial purposes.
5	Public health (preventive measure such as Vaccination, spray etc.), Sanitation, Conservancy and Solid Waste management.
6	Slum improvement and up gradation.
7	Urban poverty alleviation.
8	Provision for urban amenities and facilities such as parks, gardens, playgrounds.
9	Burial and burial grounds, cremations, cremation grounds and electric crematoriums.
10	Cattle ponds, prevention of cruelty to animals.
11	Vital statistics including registration of births and deaths.
12	Public amenities including street lighting, parking lots, bus-stops and public conveniences.
13	Regulation of slaughter houses and tanneries.

(Source: information provided by the UD&HD, GoB)

## Appendix-4.2

(Refer: Paragraph-4.8.1.3; Page-53)

## Statement showing Rreceipt and Utilisation of 28 ULBs

(`in crore)

Sl. No.	Name of ULB	FY 2012-13			FY 2013-14			FY 2014-15		
		Opening Balance (OB)	Receipt	Expenditure	Opening Balance (OB)*	Receipt	Expenditure	Opening Balance (OB)	Receipt	Expenditure
1	Patna	64.44	64.43	44.27	84.61	116.52	72.35	128.78	146.84	121.82
2	Danapur	5.59	5.91	4.63	6.87	4.64	2.53	8.98	27.14	10.33
3	Khagaul	0.94	2.80	2.60	1.14	2.99	1.69	2.44	4.79	4.63
4	Phulwarisharif	2.42	4.72	2.57	4.57	6.62	3.39	7.79	5.15	1.85
5	Arrah	10.68	16.24	10.61	16.30	23.80	8.65	31.45	14.07	27.74
6	Begusarai	4.48	3.10	0.99	6.59	1.44	0.45	7.58	4.73	3.50
7	Chhapra	10.37	10.80	7.49	13.68	3.70	7.38	10.00	24.47	10.55
8	Biharsharif	14.31	14.31	11.17	17.45	23.27	17.00	23.73	21.73	19.28
9	Siwan	8.68	8.36	4.49	12.55	8.69	8.64	12.61	12.99	11.77
10	Hajipur	0.74	7.19	3.17	4.76	5.54	5.10	5.19	32.58	14.39
11	Bhagalpur	16.56	12.57	10.33	18.80	16.81	11.66	23.95	30.22	21.80
12	Jamalpur	2.97	15.67	7.83	10.81	11.05	15.39	6.47	4.20	4.77
13	Munger	15.10	16.85	20.59	11.36	32.94	11.27	33.03	43.24	38.87
14	Gaya	20.85	21.33	10.01	32.16	22.25	22.05	32.36	48.08	28.76
15	Aurangabad	3.37	5.34	2.93	5.77	8.69	4.54	9.93	10.52	1.04
16	Bodh Gaya	2.98	1.79	1.53	3.24	4.39	2.21	5.42	6.07	1.54
17	Nawada	5.79	4.37	3.07	7.09	11.84	11.47	7.46	14.23	4.44
18	Sasaram	9.50	7.28	5.73	11.04	18.52	15.26	14.30	14.57	10.89
19	Dehri	5.66	5.53	4.05	7.13	11.91	9.06	9.98	14.89	4.85
20	Kishanganj	13.54	10.80	4.57	19.77	16.97	7.12	29.62	30.90	34.70
21	Katihar	19.57	5.35	5.84	19.08	22.34	10.01	31.41	14.67	16.12
22	Purnea	NA	NA	NA	NA	NA	NA	56.98	40.09	47.11
23	Saharsa	NA	NA	NA	NA	NA	NA	16.09	23.16	25.86
24	Muzaffarpur	30.09	17.91	12.29	39.71	13.54	12.12	41.13	49.20	31.40
25	Darbhanga	21.95	13.26	6.76	28.45	14.78	11.50	31.73	42.85	25.36
26	Motihari	7.68	10.01	5.95	11.74	14.70	3.50	22.94	18.12	17.57
27	Bettiah	13.84	8.84	6.89	15.79	8.35	6.32	17.82	22.70	28.26
28	Sitamarhi	14.88	6.03	1.30	19.62	18.04	15.94	12.72	12.97	20.20
<b>Total</b>		<b>326.98</b>	<b>300.79</b>	<b>201.66</b>	<b>430.08</b>	<b>444.33</b>	<b>296.60</b>	<b>641.89</b>	<b>735.17</b>	<b>589.40</b>

(Source: Information provided by the UD&amp;HD)

NA= Not Available

\* OB not tallied with CB of previous years

**Appendix-5.1**  
(Refer: Paragraph-5.1.2; Page-57)

**Statement showing release of FSFC Grants**

(₹ in crore)

year	High Priority sector	Rest of Share of taxes	Total was to be released	Funds released		Short release	Untied fund to be released	Funds released		Short release
				Amount	Date			Amount	Date	
1	2	3	4 (2+3)	5	6	7 (4-5)	8	9	10	11 (8-9)
2011-12	72.39	99.17	171.56	171.56	22.03.2012 one installment	Nil	27.77 <u>53.30</u> 81.07	27.49 <u>51.97</u> 79.46	22.03.2012 one installment	1.61
2012-13	67.20	144.27	211.47	211.47	11.03.2013 one installment	Nil	53.30	52.80	11.03.2013 one installment	0.50
2013-14	37.20	235.43	272.63	272.32	15.03.2014 one installment	Nil	53.30	53.00	15.03.2014 one installment	0.30
2014-15	37.20	316.29	353.49	176.75	20.03.2015	Nil	53.30	26.60	20.03.2015	0.10
				176.75	25.03.2015			26.60	25.03.2015	
<b>Total</b>	<b>213.99</b>	<b>795.16</b>	<b>1009.15</b>	<b>1009.15</b>			<b>240.97</b>	<b>238.46</b>		<b>2.51</b>

(Source: FSFC report and information provided by the department)

**(A) Important Recommendations of FSFC regarding ULBs**

Para No. of the FSFC Report	Recommendation	Remarks
10.61	Share of Local Bodies should be released on the basis of figures of receipts of immediate preceding year.	Share of Local Bodies was released after taking the figures of receipts of two years back.
13.3	Expenditure on current salary of employees working against sanctioned post of the local body employees should be borne by the Government for another five years without any tapering.	Grants were released for salary of employees of the ULBs.
13.5	Five activities <sup>1</sup> have been identified as high priority for ULBs. These activities can be financed primarily by the devolution of share in State taxes. The estimated amount is ₹251 crore during 2010-15.	Grants were released for high priority sectors as per recommendation.
13.6	A share of 7.5% in State's own tax revenue, net of collection costs should be devolved to the Local Bodies. Further, 70% to be disbursed to PRIs and 30% to ULBs.	The Government accepted the recommendation (August 2011) and released funds accordingly.
13.7	Every year the share of local bodies should be released in two half yearly installments.	The Grants were released in one installment at the end of the financial year (except in 2014-15).
13.14	Arrears of retirement benefit to employees of local bodies should be cleared by giving a one-time lump sum grant-in-aid.	The Government accepted the recommendation and released ₹27.49 crore in March 2012 for retirement benefit.
13.16	The ULBs should be given grants-in-aid from the Consolidated Fund of the State in the following manner:- (i) Patna Municipal Corporation (PMC) - ₹ 5 crore. P.A. (ii) Each Municipal Corporation except PMC- ₹ 1 crore P.A. (iii) Each Municipal Council - ₹ 50 lakh P.A. (iv) Each Nagar Panchayat - ₹ 20 lakh P.A.	Untied grants were released to ULBs as per recommendation.

(Source: FSFC report and information provided by the department)

<sup>1</sup> Manual scavenging, Roads in municipal areas, water supply, public health and sanitation, and street lighting, parking places and public conveniences

## Appendix-5.2

(Refer: Paragraph-5.1.2 and 5.1.9.1; Page-57 and 64)

### Statement regarding sources of revenues

Sl. No.	Taxes	User charges	Fees and Fines
1	Property tax on lands and buildings, (Including vacant land)	Provision of water supply, drainage and sewerage	Sanction of building plans and issue of completion certificates
2	Surcharge on transfer of lands and buildings	Solid waste management	Issue of municipal licenses for various non-residential uses of lands and buildings
3	Tax on deficit in parking spaces in any non - residential building	Parking of different types of vehicles in different areas and for different periods	Licensing
4	Water tax	Stacking of materials or rubbish on public streets for construction, alteration, repair or demolition work of any type	Issue of birth and death certificates.
5	Fire tax	Other specific services rendered in pursuance of the provisions of this Act, at such rates as may be determined from time to time by regulations	
6	Tax on advertisements, other than advertisements published in newspapers		
7	Surcharge on entertainment tax		
8	Surcharge on electricity consumption within the municipal area		
9	Tax on congregations		
10	Tax on pilgrims and tourists		
11	Toll		
12	Communication towers and related structures/ disc antennas.		

(Source: BM Act, 2007)

**Appendix-5.3**

*(Refer: Paragraph-5.1.5; Page-57)*

**List of ULBs selected on the basis of Simple Random Sampling under Stratified Sampling Method**

<b>Nagar Nigam</b>	<b>Nagar Parishad</b>	<b>Nagar Panchayat</b>
Darbhanga	Arwal	Areraj
Biharsharif	Bagha	Bakhari
Munger	Barh	Banka
	Jamui	Bairgania
	Kishanganj	Bikramganj
	Madhepura	Chanpatia
	Mokama	Dighwara
	Jamalpur	Ekma
	Sasaram	Gogri Jamalpur
	Siwan	Jhanjharpur
	Supaul	Kanti
		Kateya
		Koilwar
		Lalganj
		Mahnar
		Mairwa
		Motipur
		Nabinagar
		Nasariganj
		Naubatpur
		Sherghati
		Simri Bakhtiyarpur
<b>Total- 3</b>	<b>11</b>	<b>22</b>

## Appendix-5.4

(Refer: Paragraph-5.1.7.2, 5.1.7.3, 5.1.7.4; Page-59 to 61)

## Statement showing non-remittance of Health Cess and Education Cess in ULBs

(₹ in lakh)

Sl. No.	Name of ULBs	Amount of Health Cess not remitted	Amount of Education Cess not remitted	Total	Remarks
1.	Biharsharif Nigam	136.5	136.5	273.0	1218.00
2.	Darbhanga Nigam	188.0	188.0	376.0	
3.	Munger Nigam	284.5	284.5	569.0	
4.	Bagaha NP	1.39	1.39	2.78	531.83
5.	Barh NP	5.16	5.16	10.32	
6.	Jamalur NP	97.75	95.97	193.72	
7.	Jamui NP	6.68	6.68	13.36	
8.	Kishanganj NP	1.31	5.05	6.36	
9.	Mokama NP	25.46	25.46	50.92	
10.	Sasaram NP	68.09	68.09	136.18	
11.	Siwan NP	41.20	41.20	82.40	
12.	Supaul NP	17.97	17.82	35.79	
13.	Bairgania NPy	0	0.70	0.70	
14.	Bikramganj NPy	7.07	7.07	14.14	
15.	Chanpatia NPy	2.21	2.21	4.42	
16.	Dighwara NPy	3.39	3.39	6.78	
17.	Ekma NPy	0.19	0.19	0.38	
18.	Jhanjharpur NPy	0.54	0.54	1.08	
19.	Kanti NPy	0.91	0.91	1.82	
20.	Kataiya NPy	0.76	0.76	1.52	
21.	Lalganj NPy	2.36	2.36	4.72	
22.	Mahnar NPy	2.00	2.00	4.00	
23.	Mairwa NPy	3.65	3.65	7.30	
24.	Motipur NPy	0.95	0.95	1.90	
25.	Nabinagar NPy	3.67	2.93	6.60	
26.	Nasariganj NPy	0.94	0.94	1.88	
	<b>Total</b>	<b>902.65</b>	<b>904.42</b>	<b>1807.07</b>	<b>1807.07</b>

(Source: Information provided by the audited entities)

**Appendix-5.5**

*(Refer: Paragraph-5.1.7.5; Page-62)*

**Statement showing difference between budgeted and actuals receipt and expenditure in Nigams**

*(₹ in crore)*

Nagar Nigam	Year	Receipt		Variation (Percentage)	Expenditure		Variation (Percentage)
		Budget	Actual	Amount	Budget	Actual	Amount
Biharsharif	2010-11	51.65	10.56	41.09 (80)	2.85	8.09	(-)5.24 (184)
	2011-12	51.65	12.46	39.19 (76)	4.32	13.38	(-)9.06 (210)
	2012-13	62.86	19.68	43.18 (69)	4.31	14.42	(-)10.11 (235)
	2013-14	75.12	35.67	39.45 (53)	6.06	36.94	(-)30.88 (510)
	2014-15	94.42	25.03	69.39 (73)	7.16	17.01	(-)9.85 (138)
Darbhanga	2010-11	47.96	19.59	28.37 (59)	62.63	20.49	42.14 (67)
	2011-12	33.55	21.27	12.28 (37)	68.74	20.39	48.35 (70)
	2012-13	21.04	28.93	(-)7.89 (38)	28.44	21.99	6.45 (23)
	2013-14	20.58	30.75	(-)10.17 (50)	43.80	19.89	23.91 (55)
	2014-15	149.08	34.74	114.34 (77)	172.95	31.90	141.05 (82)
Munger	2010-11	33.57	6.05	27.52 (82)	37.85	8.20	29.65 (78)
	2011-12	36.08	12.79	23.29 (65)	45.57	3.84	41.73 (92)
	2012-13	18.27	32.53	(-)14.26 (78)	24.64	25.56	(-)1.00 (4)
	2013-14	178.55	32.93	145.62 (82)	189.49	16.07	173.42 (92)
	2014-15	62.02	48.86	13.16 (21)	62.02	39.47	22.55 (36)

*(Source: Information provided by the audited entities)*

### Appendix-5.6

(Refer: Paragraph-5.1.7.5; Page-62)

#### Statement showing delay in adoption and submission of Budgets in Nigams

Sl. No.	Nagar Nigam	Period for which Budget prepared	Approval by the board & Submission to the Government/Deptt (Due date 15 <sup>th</sup> March)			
			Actual Date of Approval	Delay in days	Actual Date of submission	Delay in Days
1	Bihar Sharif	2010-11	12.04.2010	28	15.04.2010	31
		2013-14	30.03.2013	15	30.03.2013	15
		2014-15	31.05.2014	77	15.03.2014	16
2	Darbhanga	2010-11	08.04.2010	24	13.05.2010	59
		2011-12	15.06.2011	92	27.07.2011	134
		2013-14	30.03.2013	15	24.05.2013	70
		2014-15	28.02.2014	-	28.05.2014	74
3	Munger	2010-11	09.04.2010	25	09.04.2010	25
		2011-12	13.04.2011	29	13.04.2011	29
		2012-13	02.05.2012	48	02.05.2012	48
		2013-14	30.03.2013	15	28.05.2013	74

(Sources: Information provided by the audited entities)

**Appendix-5.7**

(Refer: Paragraph-5.1.7.5: Page-62)

**Statement showing difference between budgeted and actuals receipt and expenditure in NPs**

(₹ in crore)

Sl No.	Name of Nagar Parishad	Year	Receipt		Variation (Percentage)	Expenditure		Variation (Percentage)
			Budget	Actual	Amount	Budget	Actual	Amount
1.	Arwal	2011-12	0.22	2.44	(-)2.22(1009)	9.30	0.15	9.15(98)
		2012-13	3.00	6.12	(-)3.12(104)	7.93	1.68	6.25(79)
		2013-14	12.27	5.15	7.12(58)	13.26	2.29	10.97(83)
		2014-15	17.15	9.01	8.14(47)	16.77	2.08	14.69(88)
2.	Barh	2010-11	47.87	0.58	47.29(99)	23.77	1.92	21.85(92)
		2011-12	89.50	3.01	86.49(97)	90.81	1.50	89.31(98)
		2012-13	111.88	3.07	108.81(97)	113.80	3.03	110.77(97)
		2013-14	111.12	5.15	105.97(95)	112.71	1.62	111.09(99)
		2014-15	279.42	9.37	(-)270.05(97)	279.42	6.36	273.06(98)
3.	Jamalpur	2010-11	6.63	4.12	2.51 (38)	8.13	2.85	5.28 (65)
		2011-12	3.35	7.51	(-)4.16 (124)	5.35	4.69	0.66 (12)
		2012-13	5.86	16.39	(-)10.53(180)	7.98	8.55	(-)0.57 (7)
		2013-14	9.93	14.04	(-)4.11 (41)	10.35	15.67	(-)5.32 (51)
		2014-15	28.31	19.74	8.57 (30)	28.31	20.54	7.77 (27)
4.	Kishanganj	2010-11	16.35	15.85	0.5(0.03)	18.98	13.12	5.86(31)
		2011-12	16.94	9.60	7.34(43)	25.62	9.02	16.6(65)
		2012-13	16.20	13.74	2.46(15)	25.16	7.33	17.83(71)
		2013-14	33.49	17.78	15.71(47)	34.80	8.73	26.07(75)
		2014-15	104.75	31.11	73.64(70)	104.75	20.39	84.36(81)
5.	Mokama	2010-11	3.60	2.79	0.81 (23)	3.09	3.27	(-)0.18 (6)
		2011-12	13.23	3.34	9.89(75)	13.18	2.66	10.52(80)
		2012-13	13.23	5.13	8.1(61)	13.18	4.62	8.56(65)
		2013-14	7.35	18.57	(-)11.22(153)	7.52	3.59	3.93(52)
		2014-15	88.57	35.17	53.40(60)	88.31	27.04	61.27(69)
6.	Sasaram	2010-11	26.65	6.81	19.84(74)	24.55	3.97	20.58(84)
		2011-12	40.05	7.14	32.91(82)	39.65	4.51	35.14(89)
		2012-13	35.17	9.63	25.54(73)	35.04	8.25	26.79(76)
		2013-14	24.29	14.81	9.48(39)	23.15	10.74	12.41(54)
		2014-15	43.44	17.05	26.39(61)	42.85	15.04	27.81(65)
7.	Siwan	2010-11	15.83	10.68	5.15(10)	15.60	5.48	10.12(65)
		2011-12	26.69	5.43	21.26(80)	29.08	4.13	24.95(86)
		2012-13	15.13	8.40	6.73(44)	29.56	6.40	23.16(78)
		2013-14	17.51	8.68	8.83(50)	29.46	13.65	15.81(54)
		2014-15	21.70	17.41	4.29(20)	34.19	15.85	18.34(54)
8.	Supaul	2010-11	25.74	1.97	23.77(92)	25.93	3.34	22.59(87)
		2012-13	4.09	5.13	(-)1.04(25)	4.36	2.72	1.64(38)
		2013-14	23.27	5.59	17.68(76)	35.02	6.76	28.26(81)
		2014-15	28.95	8.23	20.72(72)	31.83	11.99	19.84(62)

(Source: Information provided by the audited entities)

## Appendix-5.8

(Refer: Paragraph-5.1.7.5; Page-62)

## Statement showing delay in adoption and submission of Budget in NPs

Sl. No.	Nagar Parishad	Period for which Budget prepared	Approval by the board (Due date 15 March every year)		Submission to the Government (Due date 15 March every year)	
			Actual Date of Approval	Delay in days	Actual Date of submission	Delay in Days
1.	Arwal	2011-12	29.08.2011	187	06.09.2011	175
		2012-13	30.03.2012	15	21.04.2012	37
		2013-14	26.03.2013	11	24.04.2013	40
2.	Bagha	2010-11	28.05.2010	73	-	-
		2011-12	02.05.2011	47	30.09.2011	198
		2012-13	15.03.2013	365	-	-
3.	Barh	2012-13	31.03.2012	16	12.04.2012	28
4.	Jamalpur	2011-12	30.03.2011	15	16.05.2011	61
		2013-14	21.03.2013	6	07.05.2013	52
5.	Jamui	2010-11	21.03.2011	371	27.07.2011	499
		2011-12	27.07.2011	134	27.07.2011	134
6.	Kishanganj	2010-11	21.06.2010	98	28.06.2010	105
		2011-12	18.04.2011	34	19.04.2011	35
		2012-13	12.04.2012	28	16.04.2012	32
		2013-14	12.04.2013	28	02.05.2013	48
7.	Madhepura	2014-15	29.03.2014	14	02.04.2014	18
8.	Mokama	2011-12	14.05.2011	76	14.05.2011	76
9.	Sasaram	2011-12	31.03.2011	16	31.03.2011	16
		2014-15	31.03.2014	16	31.03.2014	16
10.	Siwan	2012-13	19.03.2012	4	28.04.2012	44
		2013-14	25.03.2013	10	11.05.2013	57
		2014-15	31.03.2014	16	31.03.2014	16
11.	Supaul	2010-11	28.08.2010	166	30.08.2010	168
		2011-12	31.05.2011	77	05.06.2011	82
		2012-13	03.07.2012	110	04.07.2012	111
		2013-14	30.09.2013	199	01.10.2013	200

(Sources: Information provided by the audited entities)

**Appendix-5.9**

**(Refer: Paragraph-5.1.7.5; Page-63)**

**Details of non-preparation of budget in NPys**

<b>Sl. No.</b>	<b>Nagar Panchayat</b>	<b>Period for which budget was not prepared</b>	<b>Remarks</b>
1.	Bairgania	2010-11 to 2012-13	
2.	Banka	2011-12 to 2014-15	
3.	GogriJamalpur	2010-11 to 2013-14	
4.	Kanti	2010-15	
5.	Nabinagar	2010-11 to 2014-15	
6.	Naubatpur	2010-11 to 2013-14	
7.	Simri Bakhtiyarpur	2012-13 to 2014-15	Since inception from Aug 2012

*(Sources: Information provided by the audited entities)*

## Appendix-5.10

(Refer: Paragraph-5.1.7.5; Page-63)

## Statement showing difference between budgeted and actuals receipt and expenditure in NPys

(₹ in crore)

Sl. No.	Nagar Panchayat	Year	Receipt		Variation (percentage)	Expenditure		Variation (percentage)
			Budget	Actual	Amount	Budget	Actual	Amount
1	Bairgania	2013-14	18.15	3.24	14.91(82)	19.27	2.03	17.24(89)
		2014-15	17.98	2.88	15.10(84)	17.98	2.86	15.12(84)
2	Bakhari	2013-14	28.92	3.59	25.33(88)	30.66	0.31	30.35(99)
		2014-15	72.2	3.52	68.68(95)	73.06	2.60	70.44(96)
3	Bikramganj	2011-12	5.29	2.12	3.17(60)	5.29	1.71	3.58(68)
		2012-13	9.00	1.83	7.17(80)	9.00	2.13	6.87(76)
		2013-14	8.82	8.30	0.52(6)	8.82	2.27	6.55(74)
		2014-15	6.90	4.09	2.81(41)	6.90	10.43	(-3.53(51))
4	Gogri Jamalpur	2014-15	2.64	9.29	(-6.65(252))	6.34	0.62	5.72(90)
5	Koilarwar	2010-11	1.16	1.05	0.11(9)	3.71	0.77	2.94(79)
		2011-12	0.61	1.28	(-0.67(110))	2.54	0.33	2.21(87)
		2012-13	2.00	1.54	0.46(23)	2.27	0.68	1.59(70)
		2013-14	3.64	2.38	1.26(35)	3.89	1.16	2.73(70)
		2014-15	3.82	2.13	1.69(44)	3.82	4.01	(-0.19(5))
6	Lalganj	2010-11	11.68	0.74	10.94(94)	11.61	1.13	10.48(90)
		2011-12	12.51	0.73	11.78(94)	12.90	1.38	11.52(89)
		2012-13	14.68	10.58	4.10(28)	15.35	1.67	13.68(89)
		2013-14	18.56	4.90	13.66(74)	18.5	10.18	8.32(45)
		2014-15	16.22	5.33	10.89(67)	16.19	4.63	11.56(71)
7	Mairwa	2010-11	0.54	0.74	(-0.20(37))	1.91	0.48	1.43(75)
		2011-12	0.98	1.24	(-0.26(26))	1.45	0.41	1.04(72)
		2012-13	1.35	2.04	(-0.69(51))	1.93	0.58	1.35(70)
		2013-14	2.52	0.75	1.77(70)	3.70	0.46	3.24(88)
		2014-15	3.35	1.75	1.60(48)	7.00	1.44	5.56(79)
8	Motipur	2010-11	1.76	0.65	1.11(63)	1.22	0.37	0.85(70)
		2011-12	1.51	1.33	0.18(12)	1.32	0.70	0.62(47)
		2012-13	1.32	1.85	(-0.53(40))	1.18	1.24	(-0.06(5))
		2013-14	3.56	4.52	(-0.96(27))	3.87	1.51	2.36(61)
		2014-15	6.13	4.29	1.84(30)	5.33	2.42	2.91(55)
9	Nasariganj	2011-12	10.78	0.69	10.09(94)	10.78	0.89	9.89(92)
		2012-13	11.65	2.61	9.04(78)	10.94	1.29	9.65(88)
		2014-15	7.71	1.87	5.84(76)	7.71	2.29	5.42(70)
10	Naubatpur	2014-15	1.86	15.44	(-) 13.58 (730)	2.13	16.93	(-)14.80(695)
11	Sherghati	2010-11	1.98	0.90	1.08(55)	4.59	0.24	4.35(95)

(Source: Information provided by the audited entities)

**Appendix-5.11**

*(Refer: Paragraph-5.1.7.5; Page-63)*

**Statement showing delay in adoption and submission of Budget in NPys**

Sl No.	Nagar Panchayat	Period for which Budget prepared	Approval by the board (Due date 15 March)		Submission to the Government (Due date 31 March)	
			Actual Date of Approval	Delay in days	Actual Date of submission	Delay in Days
1	Bakhari	2014-15	15.03.2014	-	02.04.2014	18
2	Bikramganj	2014-15	19.12.2014	279	-	-
3	Gogri Jamalpur	2014-15	24.03.2014	9	30.06.2014	107
4	Koilwar	2012-13	21.03.2013	371	-	-
5	Lalganj	2010-11	03.09.2010	172	10.09.2010	189
		2011-12	16.05.2011	62	16.05.2011	62
		2012-13	31.03.2012	16	01.04.2012	17
		2013-14	22.07.2013	130	24.07.2013	131
		2014-15	29.03.2014	14	31.03.2014	16
6	Mahnar	2011-12	31.03.2011	16	-	-
		2012-13	11.07.2012	118	-	-
7	Mairwa	2010-11	25.05.2010	71	-	-
8	Motipur	2014-15	19.06.2014	96	-	-
9	Nasariganj	2012-13	31.07.2012	138	-	-
		2013-14	30.03.2013	15	-	-
		2014-15	28.03.2014	13	29.03.2014	14
10	Sherghati	2010-11	30.03.2010	15	30.03.2010	15
		2011-12	08.06.2011	85	08.06.2011	85
		2012-13	14.03.2012	-	07.07.2012	114
		2014-15	23.05.2014	69	26.05.2014	72

*(Sources: Information provided by the audited entities)*

### Appendix-5.12

(Refer: Paragraph-5.1.8.2; Page-64)

#### List of works executed from own sources without approval of DPC in NPs

(₹ in lakh)

Sl. No.	Nagar Parishad	No. of works	Expenditure
1.	Bagaha	5	12.08
2.	Jamui	1	21.75
3.	Kishanganj	64	241.38
4.	Madhepura	50	254.50
5.	Sasaram	104	171.90
6.	Siwan	212	497.78
7.	Supaul	10	64.98
<b>Total</b>		<b>446</b>	<b>1264.37</b>

(Sources: Information provided by the audited entities)

### Appendix-5.13

(Refer: Paragraph-5.1.8.3; Page-64)

#### List of works executed from own sources without approval of DPC in NPys

(Amount in ₹)

Sl. No.	Nagar Panchayat	No. of schemes	Expenditure
1.	Bakhari	1	14151
2.	Bikramganj	7	1023500
3.	Chanpatia	2	112785
4.	Koilwar	23	5849137
5.	Lalganj	68	2067997
6.	Mairwa	11	4270379
7.	Motipur	19	2547382
8.	Sherghati	16	2808875
<b>Total</b>		<b>147</b>	<b>18694206</b>

(Sources: Information provided by the audited entities)

**Appendix-5.14**

**(Refer: Paragraph-5.1.9.1; Page-64)**

**Details of taxes and fees/fines imposed by the Nigams**

Sl. No.	Nagar Nigam	Taxes imposed	Fees and Fines imposed
1.	Biharsharif	i. Property tax on lands and buildings, (Including vacant land) ii. Water tax, iii. Communication towers and related structures/disc antennas.	i. Sanction of building plans and issue of completion certificates, ii. Licensing of- various categories of professionals such as plumbers and surveyors; various activities such as sinking of tube wells, sale of meat, fish or poultry, or hawking of articles; carts and carriages; such other activities as require a licence or permission under the provisions of this Act, iii. Issue of birth and death certificates.
2.	Darbhangha	i. Property tax on lands and buildings, (Including vacant land) ii. Surcharge on transfer of lands and buildings, iii. Water tax, iv. Tax on advertisement, other than advertisements published in newspapers, v. Communication towers and related structures/disc antennas.	i. Sanction of building plans and issue of completion certificates, ii. Licensing of-various activities such as sinking of tube wells, sale of meat, fish or poultry, or hawking of articles, Sites used for advertisement or premises used for private markets etc., Animals; carts and carriages; such other activities as require a licence or permission under the provisions of this Act, iii. Issue of birth and death certificates.
3.	Munger	i. Property tax on lands and buildings, (Including vacant land) ii. Surcharge on transfer of lands and buildings, iii. Water tax; iv. Tax on advertisements, other than advertisements published in newspapers, v. Toll (i) on roads, bridges, ferries and navigable channel and (ii) on heavy trucks which shall be heavy goods vehicles, and buses, which shall be heavy passenger motor vehicles, vi. Communication towers and related structures / disc antenna.	i. Sanction of building plans and issue of completion certificates, ii. Issue of municipal licenses for various non-residential uses of lands and buildings, iii. Licensing of- various activities such as sinking of tube wells, sale of meat, fish or poultry, or hawking of articles; such other activities as require a licence or permission under the provisions of this Act, iv. Issue of birth and death certificates.

*(Sources: Information provided by the audited entities)*

## Appendix-5.15

(Refer: Paragraph-5.1.9.2; Page-66)

## Details of taxes and fees/fines imposed in NPs

Sl. No.	Name of Nagar Parishad	Taxes imposed on	Fees and Fines imposed on
1	Arwal	i. Communication towers and related structures /disc antennas.	i. Sanction of building plans and issue of completion certificates. ii. Licensing of-various activities such as sinking of tube wells, sale of meat, fish or poultry, or hawking of articles, sites used for advertisement or premises used for private markets etc, iii. Issue of birth and death certificates.
2	Bagaha	i. Property tax on lands & buildings, (Including vacant land) ii. Communication towers and related structures/ disc antennas.	i. Sanction of building plans and issue of completion certificates, ii. Licensing of-various activities such as sinking of tube-wells, sale of meat, fish or poultry, or hawking of articles, iii. Issue of birth and death certificates.
3	Barh	i. Property tax on lands & buildings, (Including vacant land) ii. Surcharge on transfer of lands and buildings, iii. Water tax, iv. Communication towers and related structures/ disc antennas.	i. Licensing of-sites used for advertisement or premises used for private markets etc., Carts and carriages, such other activities as require a licence or permission under the provisions of this Act, ii. Issue of birth and death certificates.
4	Jamalpur	i. Property tax on lands & buildings, (Including vacant land) ii. Water tax, iii. Toll on heavy trucks which shall be heavy goods vehicles, and buses, which shall be heavy passenger motor vehicles, iv. Communication towers and related structures/disc antennas.	i. Sanction of building plans and issue of completion certificates; ii. Licensing of - carts and carriages; iii. Issue of birth and death certificates.
5	Jamui	i. Property tax on lands & buildings, (Including vacant land) ii. Tax on advertisements, other than advertisements published in newspapers, iii. Communication towers and related structures /disc antennas.	i. Sanction of building plans and issue of completion certificates, ii. Issue of birth and death certificates.
6	Kishanganj	i. Property tax on lands & buildings, (Including vacant land) ii. Surcharge on transfer of lands and buildings, iii. Water tax, iv. Fire tax, v. Surcharge on electricity consumption within the municipal area, vi. Communication towers and related structures/disc antenna	i. Sanction of building plans and issue of completion certificates, ii. Issue of birth and death certificates.
7	Madhepura	i. Property tax on lands & buildings, (Including vacant land) ii. Tax on advertisements, other than advertisements published in	i. Sanction of building plans and issue of completion certificates, ii. Issue of municipal licenses for various non-residential uses of lands & buildings,

		<ul style="list-style-type: none"> <li>iii. newspapers,</li> <li>Communication towers and related structures /disc antennas.</li> </ul>	<ul style="list-style-type: none"> <li>iii. Issue of birth and death certificates.</li> </ul>
8	Mokama	<ul style="list-style-type: none"> <li>i. Property tax on lands &amp; buildings, (Including vacant land)</li> <li>ii. Water tax,</li> <li>iii. Communication towers and related structures/ disc antennas.</li> </ul>	<ul style="list-style-type: none"> <li>i. Sanction of building plans and issue of completion certificates,</li> <li>ii. Licensing of various categories of professionals such as plumbers and surveyors, such other activities as require a licence or permission under the provisions of this Act;</li> <li>iii. Issue of birth and death certificates.</li> </ul>
9	Sasaram	<ul style="list-style-type: none"> <li>i. Property tax on lands &amp; buildings, (Including vacant land)</li> <li>ii. Surcharge on transfer of lands and buildings,</li> <li>iii. Water tax,</li> <li>iv. Communication towers and related structures/disc antennas.</li> </ul>	<ul style="list-style-type: none"> <li>i. Sanction of building plans and issue of completion certificates,</li> <li>ii. Licensing of-sites used for advertisements or premises used for private markets etc., carts and carriages,</li> <li>iii. Issue of birth and death certificates.</li> </ul>
10	Siwan	<ul style="list-style-type: none"> <li>i. Property tax on lands &amp; buildings,(Including vacant land)</li> <li>ii. Surcharge on transfer of lands and buildings,</li> <li>iii. Water tax,</li> <li>iv. Communication towers and related structures/ disc antennas.</li> </ul>	<ul style="list-style-type: none"> <li>i. Sanction of building plans and issue of completion certificates,</li> <li>ii. Licensing of-various activities such as sinking of tube wells, sale of meat, fish or poultry, or hawking of articles, sites used for advertisement or premises used for private markets etc., carts and carriages,</li> <li>iii. Issue of birth death certificates.</li> </ul>
11	Supaul	<ul style="list-style-type: none"> <li>i. Property tax on lands &amp; buildings, (Including vacant land)</li> <li>ii. Tax on advertisements, other than advertisements published in newspapers,</li> <li>iii. Communication towers and related structures /disc antennas.</li> </ul>	<ul style="list-style-type: none"> <li>i. Sanction of building plans and issue of completion certificates,</li> <li>ii. Issue of municipal licenses for various non-residential uses of lands &amp; buildings,</li> <li>iii. Issue of birth death certificates.</li> </ul>

*(Sources: Information provided by the audited entities)*

### Appendix-5.16

(Refer: Paragraph-5.1.9.2; Page-66)

#### Details of non-revision of rates of property tax in NPs

Sl. No.	Nagar Parishad	Year of last revision	Due Year of revision	Period of delay (in year)
1.	Bagaha	1994-95	1999-2000	16
2.	Barh	2008-09	2013-14	2
3.	Jamalpur	1994-95	1999-2000	16
4.	Jamui	2007-08	2012-13	3
5.	Kishanganj	2003-04	2008-09	7
6.	Madhepura	2013-14	1987-88	28
7.	Mokama	2007-08	2012-13	3
8.	Sasaram	2006-07	2011-12	4
9.	Siwan	2015-16	2010-11	5
10.	Supaul	2007-08	2012-13	3

(Sources: Information provided by the audited entities)

**Appendix-5.17**

**(Refer: Paragraph-5.1.9.3; Page-67)**

**Details of taxes and fee/fines imposed by the NPys**

Sl. No.	Nagar Panchayat	Taxes imposed	Fees and Fines imposed
1	Areraj	i. Communication towers and related structures /disc antennas.	Nil
2.	Bairgania	i. Property tax on lands and buildings, (Including vacant land) ii. Toll on roads, bridges, ferries and navigable channel, iii. Communication towers and related structures /disc antennas.	i. Sanction of building plans and issue of completion certificates, ii. Issue of birth and death certificates
3.	Bakhari	i. Communication towers and related structures/disc antennas.	i. Sanction of building plans and issue of completion certificates, ii. Issue of birth and death certificates.
4.	Banka	i. Property tax on lands and buildings, (Including vacant land) ii. Water tax, iii. Toll on heavy trucks which shall be heavy goods vehicles, buses, iv. Communication towers and related structures/disc antennas.	i. Sanction of building plans and issue of completion certificates, ii. Licenses of Carts and carriages, iii. Issue of birth and death certificates.
5.	Bikramganj	i. Property tax on lands and buildings, (Including vacant land) ii. Surcharge on transfer of lands and buildings, iii. Water tax, iv. Communication towers and related structures/disc antennas.	i. Sanction of building plans and issue of completion certificates, ii. Licenses of various activities such as sinking of tube wells, sale of meat, fish or poultry or hawking of articles, carts and carriages, iii. Issue of birth and death certificates
6.	Chanpatia	i. Property tax on lands and buildings, (Including vacant land) ii. Communication towers and related structures/disc antennas.	i. Issue of birth and death certificates
7.	Dighwara	i. Property tax on lands and buildings, (Including vacant land) ii. Communication towers and related structures/disc antennas.	i. Issue of birth and death certificates
8.	Ekma	i. Property tax on lands and buildings (Including vacant land) ii. Communication towers and related structures/disc antennas.	i. Sanction of building plans and issue of completion certificates, ii. Issue of birth and death certificates.
9.	Gogri Jamalpur	i. Property tax on lands and buildings (Including vacant land) ii. Communication towers and related structures/disc antennas.	i. Sanction of building plans and issue of completion certificates, ii. Issue of birth and death certificates
10.	Jhanjharpur	i. Property tax on lands and buildings, ii. Toll on heavy trucks which shall be heavy goods vehicles and buses, iii. Communication towers and related structures/disc antennas.	i. Sanction of building plans and issue of completion certificates, ii. Licenses of various activities such as sinking of tube wells, sale of meat, fish or poultry, or hawking of articles, iii. Issue of birth and death certificates
11.	Kanti	i. Property tax on lands and buildings, (Including vacant land) ii. Communication towers and related structures/disc antennas.	i. Sanction of building plans and issue of completion certificates, ii. Issue of birth and death certificates

12.	Kateya	i. Property tax on lands and buildings, (Including vacant land)	i. Issue of birth and death certificates
13.	Koilwar	i. Communication towers and related structures/disc antenna.	i. Issue of birth and death certificates
14.	Lalganj	i. Property tax on lands and buildings, (Including vacant land) ii. Surcharge on transfer of lands and buildings, iii. Communication towers and related structures/disc antennas.	i. Sanction of building plans and issue of completion certificates, ii. Issue of birth and death certificates.
15.	Mahnar	i. Property tax on lands and buildings, (Including vacant land) ii. Communication towers and related structures/disc antennas.	i. Issue of birth and death certificates
16.	Mairwa	i. Property tax on lands and buildings, (Including vacant land) ii. Communication towers and related structures/disc antennas.	i. Sanction of building plans and issue of completion certificates, ii. Issue of birth and death certificates.
17.	Motipur	i. Property tax on lands and buildings, (Including vacant land) ii. Communication towers and related structures/disc antennas.	i. Sanction of building plans and issue of completion certificates, ii. Licenses of Sites used for advertisements or premises used for private markets etc., iii. Issue of birth and death certificates.
18.	Nabinagar	i. Property tax on lands and buildings, (Including vacant land) ii. Communication towers and related structures/disc antennas.	i. Sanction of building plans and issue of completion certificates, ii. Issue of birth and death certificates.
19.	Nasariganj	i. Property tax on lands and buildings, (Including vacant land) ii. Water tax, iii. Surcharge on electricity consumption within the municipal area, iv. Communication towers and related structures/disc antennas.	i. Sanction of building plans and issue of completion certificates, ii. Issue of birth and death certificates.
20.	Naubatpur	i. Communication towers and related structures/disc antennas.	i. Sanction of building plans and issue of completion certificates (from 2014-15) ii. Issue of municipal licenses for various non-residential uses of lands and buildings (from 2011-12) iii. Issue of birth and death certificates (from 2010-11)
21.	Sherghati	i. Property tax on lands and buildings (including vacant land) ii. Water tax (from 2012-13), iii. Tax on advertisements, other than advertisements published in newspapers (since August 2011), iv. Communication towers and related structures/disc antennas.	i. Sanction of building plans and issue of completion certificates, ii. Issue of municipal licenses for various non-residential uses of lands and buildings (from 2011-12), iii. Licenses of Carts and carriages, iv. Issue of birth and death certificates.
22.	Simri Bakhtiyarpur	i. Surcharge on transfer of lands and buildings (from 2014-15), ii. Communication towers and related structures /disc antennas (from 2012-13).	i. Sanction of building plans and issue of completion certificates (from 2014-15), ii. Issue of birth and death certificates (from 2012-13)

(Sources: Information provided by the audited entities)

**Appendix-5.18**

*(Refer: Paragraph-5.1.9.3; Page-67)*

**Details of non-revision of rates of property tax in NPys**

Sl. No.	Nagar Panchayat	Year of last revision done	Due Year of revision	Period of delay (in year)
1.	Bairgania	1988-89	1993-94	21
2.	Banka	1975-76	1980-81	35
3.	Bikramganj	1992-93	1997-98	18
4.	Chanpatia	2009-10	2014-15	1
5.	Dighwara	2004-05	2009-10	6
6.	Gogri Jamalpur	2006-07	2011-12	3
7.	Kanti	Not done since establishment in 2002	2007-08	8
8.	Kateya	2006-07	2011-12	4
9.	Mahnar	2008-09	2013-14	2
10.	Mairwa	2008-09	2013-14	2
11.	Motipur	2009-10	2014-15	1
12.	Nabinagar	1988-89	1993-94	21
13.	Nasariganj	2008-09	2013-14	2
14.	Sherghati	2011-12	1980-81	31

*(Sources: Information provided by the audited entities)*

## Appendix-5.19

(Refer: Paragraph-5.1.9.3; Page-67)

## Details of non-imposition of User Charges under SWM in NPys

(₹ in lakh)

Sl. No.	Nagar Panchayat	Loss due to non-imposition of user charges under SWM		
		From Residential Holdings	From Non-Residential Holdings	Total
1	2	3	4	5 (3+4)
1.	Areraj	20.40	28.57	48.97
2.	Bairgania	16.51	6.94	23.45
3.	Bakhari	0	3.07	3.07
4.	Banka	57.36	15.57	72.93
5.	Ekma	6.24	13.92	20.16
6.	Gogri Jamalpur	19.92	6.53	26.45
7.	Jhanjharpur	13.82	16.81	30.63
8.	Kateya	18.53	14.57	33.10
9.	Lalganj	30.32	21.12	51.44
10.	Mahnar	20.33	9.93	30.26
11.	Nabinagar	6.19	4.83	11.02
12.	Naubatpur	0	5.23	5.23
13.	Sherghati	9.95	16.76	26.71
14.	Simri Bakhtiyarpur	0	9.61	9.61
<b>Total</b>		<b>219.57</b>	<b>173.46</b>	<b>393.03</b>

(Sources: Information provided by the audited entities)

### Appendix-5.20

(Refer: Paragraph-5.1.10.1; Page-67)

#### Statement showing demand, collection and outstanding revenues of Nigams

(₹ in lakh)

Name of the Nagar Nigam	Property Tax			Mobile Tower Tax			Shop Rent		
	Demand	Collection	Outstanding	Demand	Collection	Outstanding	Demand	Collection	Outstanding
Biharsharif	966.15	642.64	323.51	155.65	39.85	115.80	35.93	13.87	22.06
Darbhanga	2357.41	1512.45	844.96	70.00	9.30	60.70	169.84	64.95	104.89
Munger	1732.19	1517.79	214.40	71.65	30.82	40.83	77.03	15.83	61.20
<b>Total</b>	<b>5055.75</b>	<b>3672.88</b>	<b>1382.87</b>	<b>297.30</b>	<b>79.97</b>	<b>217.33</b>	<b>282.80</b>	<b>94.65</b>	<b>188.15</b>

(Source: Information provided by the audited entities)

### Appendix-5.21

(Refer: Paragraph-5.1.10.2; Page-69)

#### Details of outstanding property tax in NPs

(₹ in lakh)

Sl. No.	Nagar Parishad	Total Demand	Total Collection	Outstanding tax as on 31 March 2015	Percentage of collection
1.	Bagaha	13.40	3.09	10.31	4 – 13
2.	Barh	228.34	178.57	49.77	23 – 68
3.	Jamalpur	554.56	198.91	355.65	7 – 36
4.	Jamui	137.15	53.47	83.68	11- 29
5.	Kishanganj	250.23	196.87	52.56	21 – 52
6.	Mokama	513.17	237.67	275.50	7 – 27
7.	Sasaram	624.74	408.51	216.23	14 – 38
8.	Siwan	293.89	115.59	178.30	9 – 15
9.	Supaul	125.14	97.63	27.51	18 – 45
	<b>Total</b>	<b>2740.62</b>	<b>1490.31</b>	<b>1249.51</b>	

(Sources: Information provided by the audited entities)

## Appendix-5.22

(Refer: Paragraph-5.1.10.2; Page-70)

## Statement showing outstanding amount of Mobile Towers Tax in NPs

(₹ in lakh)

Sl. No.	Nagar Parishad	No. of Mobile Towers installed	Demand as on 01.04.2010	Demand 2010-15	Total Demand	Total collection	Percentage of collection	Outstanding Amount
1	2	3	4	5	6 (4+5)	7	8	9 (6-7)
1	Arwal	24	0.00	18.60	18.60	0.00	0	18.60
2	Bagaha	21	18.20	6.40	24.60	6.00	24	18.60
3	Barh	3	1.40	1.80	3.20	1.20	37	2.00
4	Jamalpur	30	17.70	15.40	33.10	10.40	31	22.70
5	Jamui	24	12.00	11.20	23.20	6.00	26	17.20
6	Kishanganj	43	25.20	19.80	45.00	8.20	18	36.80
7	Madhepura	28	15.20	13.60	28.80	0.00	0	28.80
8	Mokama	23	10.40	12.30	22.70	4.50	20	18.20
9	Sasaram	68	28.29	21.30	49.59	21.27	43	28.32
10	Siwan	24	14.20	12.00	26.20	17.24	66	8.96
11	Supaul	24	16.60	11.90	28.50	10.60	37	17.90
<b>Total</b>			<b>159.19</b>	<b>144.30</b>	<b>303.49</b>	<b>85.41</b>		<b>218.08</b>

(Sources: Information provided by the audited entity)

**Appendix-5.23**

*(Refer: Paragraph-5.1.10.2; Page-70)*

**Statement showing outstanding shop rent in NPs**

*(₹ in lakh)*

Sl. No.	Nagar Parishad	No. of shops	Demand as on 01.04.2010	Demand during 2010-15	Total Demand	Total collection	Outstanding shop rent as on March 2015	Percentage of Collection
1	2	3	4	5	6 (4+5)	7	8	9
1.	Bagaha	23	0.02	6.47	6.49	0.03	6.46	0.46
2.	Jamalpur	111	6.98	20.20	27.18	9.33	17.85	34
3.	Jamui	20	1.88	4.80	6.68	2.51	4.17	38
4.	Kishanganj	309	-	24.76	24.76	12.60	12.16	51
5.	Madhepura	113	18.67	22.66	41.33	11.32	30.01	27
6.	Sasaram	257	29.16	26.84	56.00	0.00	56.00	0
7.	Siwan	414	9.06	34.94	44.00	19.44	24.56	44
8.	Supaul	34	4.74	9.92	14.66	9.31	5.35	64
	<b>Total</b>	<b>1281</b>	<b>70.51</b>	<b>150.59</b>	<b>221.10</b>	<b>64.54</b>	<b>156.56</b>	

*(Sources: Information provided by the audited entities)*

## Appendix-5.24

(Refer: Paragraph-5.1.10.2; Page-70)

## Details of delay in deposit in NPs

(Amount in ₹)

Sl. No.	Name of Nagar Parishad	Amount collected	Period of collection	Amount deposited	Period of deposit	Delay in days
1.	Jamalpur	1,08,92,666	31.05.2010 to 31.03.2015	1,54,409	24.08.2010	71-86
2.	Jamui	30,934	01.04.2013 to 31.10.2013	30,934	01.07.2013 to 31.05.2014	73-231
3.	Kishanganj	55,540	01.05.2013 to 31.08.2013	55,540	01.08.2013 to 31.01.2014	63-205
4.	Mokama	20,82,256	06.04.2011 to 09.09.2014	1,588	16.06.2011	72
5.	Supaul	1,29,870	01.03.2013 to 31.03.2015	1,29,870	01.09.2013 to 31.05.2015	31-700
<b>Total:</b>		<b>1,13,17,266</b>				

(Sources: Information provided by the audited entities)

**Appendix-5.25**

(Refer: Paragraph-5.1.10.2; Page-70)

**Statement showing outstanding settlement amount in NPs**

(Amount in ₹)

Sl. No.	Nagar Parishad	2010-11	2011-12	2012-13	2013-14	2014-15	Total
1.	Bagaha	0	0	4800	2260	7000	14060
2.	Jamalpur	0	0	60000	16000	0	76000
3.	Jamui	27300	5125	0	0	0	32425
4.	Kishanganj	0	3679	173000	401000	177700	755379
5.	Supaul	0	0	0	41303	0	41303
<b>Total</b>		<b>27300</b>	<b>8804</b>	<b>237800</b>	<b>460563</b>	<b>184700</b>	<b>919167</b>

(Sources: Information provided by the audited entities)

**Appendix-5.26**

(Refer: Paragraph-5.1.10.3; Page-71)

**Details of outstanding property tax in NPys**

(₹ in lakh)

Sl. No.	Nagar Panchayat	Total Demand during 2010-15	Total Collection during 2010-15	Outstanding Tax amount as on March 2015	Range of collection of property tax during 2010-15 (in percentage)
1	Bairgania	16.62	8.60	8.02	5 – 43
2	Banka	24.73	11.89	12.84	11 – 27
3	Bikramganj	37.62	31.40	6.22	10 – 62
4	Chanpatia	11.76	5.11	6.65	11 – 26
5	Dighwara	109.77	15.06	94.71	3 – 5
6	Ekma	15.17	1.19	13.98	0 – 8
7	Gogri Jamalpur	31.05	18.99	12.06	13 – 26
8	Jhanjharpur	71.86	4.82	67.04	1- 4
9	Kateya	7.89	3.36	4.53	0 – 24
10	Lalganj	57.20	18.39	38.81	10 – 16
11	Mahnar	56.69	16.04	40.65	2 – 14
12	Mairwa	46.50	8.11	38.39	3 – 9
13	Motipur	16.43	4.23	12.20	6 – 14
14	Nabinagar	14.44	11.42	3.02	5 – 45
15	Nasariganj	11.59	4.40	7.19	3 -20
<b>Total</b>		<b>529.32</b>	<b>163.01</b>	<b>366.31</b>	

(Sources: Information provided by the audited entities)

## Appendix-5.27

(Refer: Paragraph-5.1.10.3; Page-71)

## Statement showing outstanding amount of Mobile Towers Tax in NPys

(₹ in lakh)

Sl. No.	Nagar Panchayat	No. of mobile towers installed	Demand as on 01.04.10	Demand during 2010-15	Total Demand	Total collection	Percentage of collection	Total Outstanding
1	2	3	4	5	6 (4+5)	7	8	9
1.	Areraj	8	3.32	3.72	7.04	1.20	17	5.84
2.	Bairgania	6	2.16	3.00	5.16	0.30	6	4.86
3.	Bakhari	7	0	3.54	3.54	0.68	19	2.86
4.	Banka	19	10.02	7.60	17.62	5.70	32	11.92
5.	Bikramganj	12	1.76	4.64	6.40	1.20	19	5.20
6.	Chanpatia	8	4.40	3.20	7.60	2.00	26	5.60
7.	Dighwara	8	4.64	3.20	7.84	2.00	25	5.84
8.	Ekma	8	0	5.28	5.28	0.90	17	4.38
9.	Gogri Jamalpur	12	5.86	4.94	10.80	4.30	40	6.50
10.	Jhanjharpur	7	3.32	2.86	6.18	0.76	12	5.42
11.	Kanti	7	4.10	2.80	6.90	1.60	23	5.30
12.	Kateya	8	4.32	3.20	7.52	0	0	7.52
13.	Koilwar	6	2.84	2.40	5.24	1.72	33	3.52
14.	Lalganj	14	6.60	5.60	12.20	4.38	36	7.82
15.	Mahnar	8	3.54	3.50	7.04	0.60	8	6.44
16.	Motipur	7	2.62	3.24	5.86	1.54	26	4.32
17.	Nabinagar	6	2.92	2.40	5.32	0.90	17	4.42
18.	Nasariganj	10	4.08	4.52	8.60	0	0	8.60
19.	Naubatpur	5	0	3.10	3.10	0.30	10	2.80
20.	Sherghati	18	4.68	10.08	14.76	5.02	34	9.74
<b>Total</b>		<b>184</b>	<b>71.18</b>	<b>82.82</b>	<b>154.00</b>	<b>35.10</b>		<b>118.90</b>

(Sources: Information provided by the audited entities)

**Appendix-5.28**

**(Refer: Paragraph-5.1.10.3; Page-71)**

**Details of outstanding shop rent in NPys**

(₹ in lakh)

Sl. No.	Nagar Panchayat	No. of shops	Demand as on 01.04.10	Demand during 2010-15	Total Demand	Total collection	Outstanding shop rent as on March 2015	Percentage of collection
1.	Bikramganj	7	1.80	0.93	2.73	0.45	2.28	16
2.	Chanpatia	142	2.18	10.31	12.49	1.08	11.42	9
3.	Lalganj	39	1.55	8.30	9.85	6.85	3.00	70
4.	Motipur	45	4.55	11.22	15.77	6.22	9.55	67
5.	Nasariganj	11	0	2.40	2.40	0.27	2.13	11
6.	Sherghati	234	2.03	71.10	73.13	39.27	33.86	54
	<b>Total</b>	<b>478</b>	<b>12.11</b>	<b>104.26</b>	<b>116.37</b>	<b>54.14</b>	<b>62.24</b>	

(Sources: Information provided by the audited entities)

## Appendix-5.29

(Refer: Paragraph-5.1.10.3; Page-71)

## Details of non/short deposit of collection money in NPys

(Amount in ₹)

Sl. No.	Nagar Panchayat	Period of collection	Amount Collected	Amount Deposited	Non/Short Deposit	Amount directly appropriated	Amount of misappropriation
1	2	3	4	5	6 (4-5)	7	8 (6-7)
1.	Bairgania	October 2012 to March 2015	494489	0	494489	0	494489
2.	Bakhari	December 2014 to March 2015	9146	0	9146	0	9146
3.	Banka	2010-15	2602385	2523344	79041	0	79041
4.	Chanpatia	2011-15	327888	286018	41870	0	41870
5.	Gogri Jamalpur	July 2010 to March 2015	4381704	2807244	1574460	1574460	0
6.	Jhanjharpur	2010-15	1519855	1359594	160261	0	160261
7.	Koilwar	February 2013 to March 2015	945225	0	945225	0	945225
8.	Lalganj	2010-15	379045	337133	41912	0	41912
9.	Nabinagar	January 2012 to March 2015	59085	0	59085	0	59085
10.	Naubatpur	April 2014 to March 2015	2677947	1970004	707943	0	707943
11.	Sherghati	August 2011 to October 2014	559157	0	559157	0	559157
12.	Simri Bakhtiyarpur	April 2014 to March 2015	240000	226906	13094	13094	0
	<b>Total</b>		<b>14195926</b>	<b>9510243</b>	<b>4685683</b>	<b>1587554</b>	<b>3098129</b>

(Sources: Information provided by the audited entities)

**Appendix-5.30**

**(Refer: Paragraph-5.1.10.3; Page-72)**

**Statement showing delay in deposit of collected amount in NPys**

*(Amount in ₹)*

<b>Sl. No.</b>	<b>Nagar Panchayat</b>	<b>Amount collected</b>	<b>Period of collection</b>	<b>Amount deposited</b>	<b>Period of deposit</b>	<b>Delay in days</b>
1.	Banka	2,57,281	01.05.2011 to 29.09.2014	2,57,281	30.05.2011 to 06.12.2014	30-68
2.	Koilwar	8,17,305	28.03.2011 to 24.09.2014	8,17,305	23.01.2012 to 25.06.2015	41-1550
3.	Nabinagar	2591	20.05.2012	2,591	26.12.2013	575-584
4.	Sherghati	4,535	27.09.2013 to 03.02.2014	4,535	21.01.2014 to 07.08.2014	111-187
<b>Total</b>		<b>10,81,712</b>				

*(Sources: Information provided by the audited entities)*

## Appendix-5.31

(Refer: Paragraph-5.1.10.3; Page-72)

## Statement showing outstanding settlement amount in NPys

(Amount in ₹)

Sl. No.	Nagar Panchayat	Outstanding settlement amount					Total
		2010-11	2011-12	2012-13	2013-14	2014-15	
1.	Bairgania	189750	0	0	493402	136760	819912
2.	Bikramganj	159500	96130	139080	0	0	394710
3.	Chanpatia	0	0	0	0	131000	131000
4.	Jhanjharpur	0	0	52700	0	0	52700
5.	Koilwar	817000	518500	0	27775	0	1363275
6.	Lalganj	0	0	7000	12000	12000	31000
7.	Mairwa	16000	0	16500	14500	40800	87800
8.	Nabinagar	0	32550	0	0	0	32550
9.	Naubatpur	0	0	0	0	47000	47000
<b>Total</b>		<b>1182250</b>	<b>647180</b>	<b>215280</b>	<b>547677</b>	<b>367560</b>	<b>2959947</b>

(Sources: Information provided by the audited entities)

**Appendix-5.32**

**(Refer: Paragraph-5.1.10.3; Page-72)**

**Statement showing loss of amount due to non-settlement of *sairat* in NPys**

*(₹ in lakh)*

<b>Sl. No.</b>	<b>Nagar Panchayat</b>	<b>Period</b>	<b>Amount</b>	<b>No. of Sairats</b>
1.	Koilwar	2013-14	9.18	1
2.	Lalganj	2013-14	0.08	1
3.	Mairwa	2010-11 to 2013-14	1.47	4
4.	Sherghati	2011-12	1.47	1
5.	Motipur	2010-12	6.67	2
	<b>Total</b>		<b>18.87</b>	<b>9</b>

*(Sources: Information provided by the audited entities)*

## Appendix-5.33 (A)

(Refer: Paragraph-5.1.12.1; Page-73)

## Details of sanctioned strength and person in position in Nigams

Name of Nagar Nigam	Sanctioned Strength			Person-in-Position			Vacancy in Percentage		
	Total	Tax Collector	Tax Daroga	Total	Tax Collector	Tax Daroga	Total	Tax Collector	Tax Daroga
Biharsharif	430	9	1	208	7	1	52	22	0
Darbhangha	850	23	1	263	12	1	69	48	0
Munger	674	10	1	355	1	1	47	90	0

(Source: Information provided by audited entities)

## Appendix-5.33 (B)

(Refer: Paragraph-5.1.12.1; Page-73)

## Details of sanctioned strength and person in position in NPs

Sl. No.	Nagar Parishad	Sanctioned Strength			Person-in-Position			Vacancy in Percentage		
		Total	Tax Collector	Tax Daroga	Total	Tax Collector	Tax Daroga	Total	Tax Collector	Tax Daroga
1	Arwal	9	0	1	0	0	0	100	0	100
2	Bagaha	10	1	1	5	1	0	50	0	100
3	Barh	128	6	3	49	4	1	62	33	67
4	Jamalpur	290	10	1	146	4	0	50	60	100
5	Jamui	70	3	1	31	1	0	56	67	100
6	Kishanganj	138	7	1	41	3	1	70	57	0
7	Madhepura	47	4	1	10	2	0	79	50	100
8	Mokama	122	7	1	57	6	1	53	14	0
9	Sasaram	342	11	1	92	4	0	73	64	100
10	Siwan	202	8	2	83	2	2	59	75	0
11	Supaul	59	8	1	21	5	0	64	38	100
<b>Total</b>		<b>1417</b>	<b>65</b>	<b>14</b>	<b>535</b>	<b>32</b>	<b>5</b>			

(Sources: Information provided by the audited entities)

**Appendix-5.33 (C)**

*(Refer: Paragraph-5.1.12.1; Page-73)*

**Details of sanctioned strength and person in position in NPys**

Sl. No.	Name of Nagar Panchayat	Sanctioned Strength			Person-in-Position			Vacancy in Percentage		
		Total	Tax Collector	Tax Daroga	Total	Tax Collector	Tax Daroga	Total	Tax Collector	Tax Daroga
1	Areraj	4	0	1	3	0	1	25	0	0
2	Bairgania	9	0	1	8	0	1	11	0	0
3	Bakhari	0	0	0	0	0	0	0	0	0
4	Banka	26	0	1	14	0	1	46	0	0
5	Bikramganj	30	4	2	10	1	1	67	75	50
6	Chanpatia	26	2	1	17	2	1	33	0	0
7	Dighwara	9	0	1	4	0	0	56	0	100
8	Ekma	9	0	1	9	0	1	0	0	0
9	Gogri Jamalpur	9	0	1	4	0	0	56	0	100
10	Jhanjharpur	0	0	0	0	0	0	0	0	0
11	Kanti	9	0	1	0	0	0	100	0	100
12	Kateya	0	0	0	0	0	0	-	-	-
13	Koilwar	3	0	0	3	0	0	0	0	0
14	Lalganj	93	6	1	31	1	1	67	83	0
15	Mahnar	70	10	3	19	0	1	73	100	67
16	Mairwa	11	0	1	4	0	0	64	0	100
17	Motipur	9	0	1	4	0	0	56	0	100
18	Nabinagar	9	0	1	3	0	0	67	0	100
19	Nasariganj	9	0	1	0	0	1	100	0	0
20	Naubatpur	9	0	1	9	0	1	0	0	0
21	Sherghati	9	0	1	5	0	0	44	0	100
22	Simri Bakhtiyarpur	9	0	1	0	0	0	100	0	100
	<b>Total</b>	<b>362</b>	<b>22</b>	<b>21</b>	<b>147</b>	<b>4</b>	<b>10</b>			

*(Sources: Information provided by the audited entities)*

## Appendix-5.34

(Refer: Paragraph-5.1.13.2; Page-74)

## (A) Details of unadjusted advance in Nigams

(Amount in ₹)

Sl. No.	Name of Nagar Nigam	Before 2010-11	2010-11	2011-12	2012-13	2013-14	2014-15	Total
1.	Munger	650477	0	0	0	1400	95000	746867
2.	Darbhanga	34625512	149400	400	97100	104460	4947306	39924178
	<b>Total</b>	<b>35275989</b>	<b>149400</b>	<b>400</b>	<b>97100</b>	<b>105860</b>	<b>5042306</b>	<b>40671055</b>

(Sources: Information provided by the audited entities)

## (B) Details of unadjusted advance in NPs

(Amount in ₹)

Sl. No.	Name of Nagar Parishad	Before 2010-11	2010-11	2011-12	2012-13	2013-14	2014-15	Total
1.	Bagha	126138	00	59243	00	00	00	185381
2.	Jamalpur	1227855	00	00	00	00	00	1227855
3.	Kishanganj	73100	00	9500	35000	118600	37200	273400
4.	Madhepura	322517	82300	178500	8300	35563	1200	628380
5.	Mokama	00	00	00	00	00	145000	145000
6.	Sasaram	00	25000	00	00	00	15000	40000
7.	Siwan	4577106	00	00	00	00	00	4577106
	<b>Total</b>	<b>6326716</b>	<b>107300</b>	<b>247243</b>	<b>43300</b>	<b>154163</b>	<b>198400</b>	<b>7077122</b>

(Sources: Information provided by the audited entities)

## (C) Details of unadjusted advance in NPys

(Amount in ₹)

Sl. No.	Name of Nagar Panchayat	Before 2010-11	2010-11	2011-12	2012-13	2013-14	2014-15	Total
1.	Bairganja	376400	00	00	00	910000	690656	1977056
2.	Ekma	00	00	00	00	00	5301800	5301800
3.	Mahnar	00	00	00	00	00	207000	207000
4.	Mairwa	00	22000	77600	25000	22300	1570500	1717400
5.	Naubatpur	00	00	00	500000	00	00	500000
	<b>Total</b>	<b>376400</b>	<b>22000</b>	<b>77600</b>	<b>525000</b>	<b>932300</b>	<b>7769956</b>	<b>9703256</b>

(Sources: Information provided by the audited entities)

**Appendix-6.1**

(Refer: Paragraph-6.1, Page-77)

**Statement showing status of construction of drain from Patna City chowk to Patna-Fatuha Bye-pass road**

Sl. No.	Particulars	Part-I: RCC drain from Patna City Chowk to Railway Station (500 m*)	Part-II: Mangal Talab area to Guru Govind Singh lane (615 m)	Part-III: Drain from Railway Line to Pahari – Punpun drain via New Bye-Pass road (1700 m)						
				Part – I (0 - 550 m)	Part – II (550 - 1100 m)			Part – III (1100 - 1700 m)		
1.	Agreement value (₹ in lakh)	140.08	40.56	66.72	67.36			61.65		
2.	Date of work order	06.05.2009	16.06.2006	16.06.2006	01.06.2006			07.09.2006		
3.	Due date of completion	05.05.2010	31.05.2007	31.05.2007	31.05.2007			15.02.2007		
4.	Name of the Agency	Sri Manoj Kumar	Sri Manoj Kumar	Sri Arvind Kumar	M/s J P Enterprises			Sri Manoj Kumar		
5.	Value of work done (₹ in lakh)	94.63	38.41	62.05	29.51			32.01		
6.	Payment made (₹ in lakh)	71.02	38.41	62.05	29.51			32.01		
7.	Date of final / last payment	11.09.2012	28.03.2009	05.10.2010	16.05.2008			15.05.2008		
8.	Length of drain (meter)	500	615	550	85	275	190	246	330	24
9.	Physical Progress (meter)	435	615	550	0	275	0	0	330	0
10.	Status of work (June 2015)	Out of 500 m, only 435 m completed.	Complete	Complete	Out of 550 m, only 275 m completed.			Out of 600m, only 330 m completed.		

(Source: Information provided by the BRJP)

Note: \* Original length - 1260 m

\*\* Shaded portion depicts missing links i.e., non-executed parts of drain

## Appendix-6.2

(Refer: Paragraph-6.2, Page-80)

## Details of vehicles and equipment purchased and handed over to NPs

(Amount in ₹)

Sl. No.	Items	Rate per unit	Nagar Parishad Phulwarisharif		Nagar Parishad Khagaul		Nagar Parishad Danapur	
			Quantity	Amount	Quantity	Amount	Quantity	Amount
1	Hand Carts with 6 bins of 35 litre HDPE	11000	40	440000	36	396000	102	1122000
2	Tricycles with 8 bins of 25 litre HDPE	17600	40	704000	36	633600	102	1795200
3	Litter bins (150 litre) for shop and establishments	3500	90	315000	80	280000	230	805000
4	Wheel Barrow for internal road sweeping	3300	6	19800	4	13200	12	39600
5	Wheel Barrow for Nali Desilting	3300	6	19800	4	13200	12	39600
6	Loader Back Hoe Machine	2417800	1	2417800	1	2417800	1	2417800
7	1.1 cum capacity containers	44000	48	2112000	43	1892000	123	5412000
8	14 cum compactors for transportation of waste	2527700	1	2527700	1	2527700	1	2527700
<b>Total</b>			<b>232</b>	<b>8556100</b>	<b>205</b>	<b>8173500</b>	<b>583</b>	<b>14158900</b>

(Source: Information provided by the auditee units)

**Appendix-6.3**

*(Refer: Paragraph-6.2, Page-80)*

**Details of damaged equipment and vehicles**

*(Amount in ₹)*

Sl. No.	Items	Rate per unit	Nagar Parishad Phulwarisharif		Nagar Parishad Khagoul		Nagar Parishad Danapur	
			Quantity damaged	Amount	Quantity damaged	Amount	Quantity Damaged	Amount
1	Hand Carts with 6 bins of 35 litre HDPE	11000	40	440000	36	396000	0	0
2	Tricycles with 8 bins of 25 litre HDPE	17600	40	704000	36	633600	0	0
3	Litter bins (150 litre) for shop & establishments	3500	80	280000	0	0	0	0
4	Wheel Barrow for internal road sweeping	3300	6	19800	0	0	0	0
5	Wheel Barrow for Nali Desilting	3300	6	19800	0	0	0	0
6	Loader Back Hoe Machine	2417800	0	0	0	0	1	2417800
7	1.1 cum capacity containers	44000	33	1452000	43	1892000	0	0
8	14 cum compactors for transportation of waste	2527700	1	2527700	1	2527700	1	2527700
<b>Total</b>			<b>206</b>	<b>5443300</b>	<b>116</b>	<b>5449300</b>	<b>2</b>	<b>4945500</b>

*(Source: Information provided by the auditee units)*

## Appendix-6.4

(Refer: Paragraph-6.2, Page-80)

## Statement showing status of equipment and vehicles not known

(Amount in ₹)

Sl. No.	Items	Rate per unit	Nagar Khagoul	Parishad	Nagar Danapur	Parishad
			Quantity	Amount	Quantity	Amount
1	Hand Carts with 6 bins of 35 liter HDPE	11000	0	0	102	1122000
2	Tricycles with 8 bins of 25 litre HDPE	17600	0	0	102	1795200
3	Litter bins (150 liter) for shop & establishments	3500	29	101500	230	805000
4	Wheel Barrow for internal road sweeping	3300	4	13200	12	39600
5	Wheel Barrow for Nali Desilting	3300	4	13200	12	39600
6	Loader Back Hoe Machine	2417800	0	0	0	0
7	1.1 cum capacity containers	44000	0	0	123	5412000
8	14 cum compactors for transportation of waste	2527700	0	0	0	0
<b>Total</b>			<b>37</b>	<b>127900</b>	<b>581</b>	<b>9213400</b>

(Source: Information provided by the auditee units)

### **Glossary of Abbreviations**

AAP	Annual Action Programme	IDP	Integrated Development Plan
ACP	Assured Career Progression	IR	Inspection Report
BDO	Block Development Officer	JE	Junior Engineer
BFR	Bihar Financial Rules	LBs	Local Bodies
BMA	Bihar Municipal Act	LFA	Local Fund Audit
BMAM	Bihar Municipal Accounting Manual	MAS	Model Accounting System
BPRA	Bihar Panchayat Raj Act	MC	Municipal Commissioner
BPSZP (B&A)	Bihar Panchayat Samitis and Zila Parishads (Budget and Account)	MGNREGS	Mahatma Gandhi National Rural Employment Guarantee Scheme
BRGF	Backward Regions Grant Fund	MIS	Management Information System
BTC	Bihar Treasury Code	MLA	Member of Legislative Assembly
BUDA	Bihar Urban Development Agency	MLC	Member of Legislative Council
BUIDCO	Bihar Urban Infrastructure Development Corporation Ltd.	MMGY	Mukhya Mantri Gramodaya Yojana
C&AG	Comptroller and Auditor General	MoPR	Ministry of Panchayati Raj
CA	Chartered Accountant	MP	Member of Parliament
CAA	Constitutional Amendment Act	NIC	National Informatics Centre
CBG	Capacity Building Grant	NMAM	National Municipal Accounts Manual
CEO	Chief Executive Officer	P.Sy	Panchayat Secretary
CFC	Central Finance Commission	PA	Performance Audit
CSS	Centrally Sponsored Scheme	PAC	Public Accounts Committee
DDC	District Development Commissioner	PF	Provident Fund
DDP	Draft Development Plan	PRD	Panchayati Raj Department
DE	District Engineer	PRI	Panchayati Raj Institution
DEAS	Double Entry Accounting System	PRIASoft	Panchayati Raj Institutions Accounting Software
DG	Development Grant	PS	Panchayat Samiti
DLFA	Director of Local Fund Audit	SC	Schedule Caste
DPC	District Planning Commission	SCPSC	Special Component Programme for Schedule Caste
DUDA	District Urban Development Agency	SFC	State Finance Commission
EA	Executing Agency	SRSWOR	Simple Random Sampling Without Replacement
ELA	Examiner of Local Accounts	ST	Schedule Tribe
EO	Executive Officer	STSP	Schedule Tribe Special Programme
ESC	Empowered Standing Committee	TGS	Technical Guidance and Support
FSFC	Fourth State Finance Commission	ThFC	Thirteenth Finance Commission
GIS	Geographic Information System	UC	Utilisation Certificate
GoB	Government of Bihar	UD&HD	Urban Development and Housing Department
GoI	Government of India	ULBs	Urban Local Bodies
GP	Gram Panchayat	VAT	Value Added Tax
HPC	High Powered Committee	ZP	Zila Parishad
IA	Implementing Agency		