

**Stand Alone Report of the Comptroller
and Auditor General of India**

on

**MAHATMA GANDHI NATIONAL RURAL
EMPLOYMENT GUARANTEE SCHEME**

For the year ended 31 March 2012

Government of Bihar

Report No. 4 of the year 2013

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Preface

The Stand Alone Report of the Comptroller and Auditor General of India (C&AG) for the period 2007-12 containing the results of Performance Audit of Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS) has been prepared for submission to the Governor of Bihar under Article 151(2) of the Constitution.

The Government of India requested the Comptroller and Auditor General of India to undertake audit of implementation of Mahatma Gandhi National Rural Employment Guarantee Scheme. Accordingly, Performance Audit was conducted through test check of records of the Rural Development Department (RDD), Government of Bihar and 319 auditable entities/implementing agencies.

The Mahatma Gandhi National Rural Employment Guarantee Scheme, launched in December 2005, is a centrally sponsored programme aimed at providing 100 days employment to enhance livelihood security to rural households.

Audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India, based on the auditing standards of the International Organisation of Supreme Audit Institutions.

At each stage of audit, the findings have been shared with the audited entities. The Report was forwarded to the RDD on 28.09.2012. The partial replies of the department received on 18.10.2012. Further, an exit conference was held with the State Government on 2.11.12. The replies furnished by the State Government have been considered and appropriately incorporated in the Report.

Highlights

The National Rural Employment Guarantee Act (NREGA) enacted on 25 August, 2005 and renamed the Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) on 2 October 2009, includes activities under nine different heads to provide employment to village communities and improve their livelihoods. The scheme was launched as flagship programme of the Central Government in February 2006. This Act guarantees hundred days of employment in unskilled manual labour at a minimum wage to every rural household to enhance livelihood security each financial year. Some of its feature include a time bound employment guarantee and wage payment within 15 days, prohibition of the use of contractor and machinery, facilities to be provided at the work site, a 60:40 wage and materials cost ratio and a mandatory 33 *per cent* participation of women. In Bihar, the scheme could not gain momentum as the percentage of households provided 100 days employment ranged from one to seven *per cent* during 2007-12.

The Scheme is administered by the Ministry of Rural Development, which is responsible for policy formulation, release of funds and also for prescribing a monitoring mechanism for its implementation. At the State level, Rural Development Department (RDD) is the nodal department with the overall responsibility for execution, supervision, monitoring and coordination of MGNREGS. Decision making powers in regard to technical, financial and administrative sanctions to be accorded under the scheme vest in the district and block level functionaries.

During 2007-12, ₹ 8,184.26 crore had been released and against this, an expenditure of ₹ 8,110.84 crore had been incurred leaving unspent balance of ₹ 73.42 crore as on 31st March 2012.

Chapter I of this Report provide background information on the Scheme, audit approach, details of sample selection, criteria and methodology. Chapter III to XII provide overall audit findings on audit objectives dealing with the intent and spirit of the Scheme. Chapter XIII is the conclusion. In the backdrop of the above factors, a performance audit on “MGNREGS” has been conducted by covering 319 units (250 GPs, 54 PS and 15 Districts) during 23.02.2012 to 30.06.12 and 7.8.12 to 21.8.12. Performance Audit of the MGNREGS was conducted under Section-14 of the Comptroller and Auditor General’s (Duties, Power and Conditions of Service), Act, 1971.

Significant audit findings of the current audit are given below;

- Under MGNREGS, 1.34 crore households were registered and jobs were provided to only 35 *per cent* (average of the period 2007-12) registrants. Twenty eight *per cent* jobs were provided to female workers against the stipulated 33 *per cent* and only one to seven *per cent* households were provided 100 days job during 2007-12.

(Paragraph-1.1, 5.2 & 5.3)

- The Annual Plans were prepared with delay and without labour projection. The District Perspective Plans were not prepared. In six districts, works involving expenditure of ₹ 3.76 crore were found executed beyond Annual Plan.

(Paragraph 3.2 & 3.3)

- The number of registered households reported to the government was inflated and households were issued more than one job cards.

(Paragraph 5.1)

- There was decreasing trend in providing jobs under the scheme from 75 *per cent* (2007-08) to 20 *per cent* (2011-12).

(Paragraph 5.1)

- Labour Budget was not prepared in time and in a realistic manner. The state was deprived of grant of ₹ 9684.24 crore during 2007-12 in shape of central share due to less creation of man days, sharp increase in demand for fund without sufficient justification and unspent balance of grant.

(Paragraph 3.5 & 4.2)

- Unspent grant of ₹ 21.48 crore and cost of unutilised quantity of grain amounting to ₹ 77.36 crore of Sampooran Gramin Rojgar Yojna /National Food for Work Programme was not transferred to MGNREGS account. Specific grant of ₹3.29 crore was blocked for more than three years.

(Paragraph 8.1& 8.2)

- The State Government failed in utilising available grants and unspent balance ranged from 26 to 40 *per cent* during 2007-12. At the same time liability of ₹ 79.54 crore on account of payment of wage and pending material bills was created.

(Paragraph 4.1 & 5.8)

- In a beneficiary survey of 1997 beneficiaries, photographs was not found affixed in 37 *per cent* job cards and in 26 *per cent* cases, payment of wages entered in the job cards did not tally with the amount credited into their accounts.

(Paragraph 9.1)

- There were several cases of delayed and non-payment of wages, for which no compensation was paid to the labourers. In three sampled districts, jobs were denied to 12092 households. In almost hundred *per cent* cases, jobs were provided on verbal request of the job seekers, which was not documented.

(Paragraph 5.4.1 & 5.7)

- In selected 15 districts, lowest prioritised sector of works were given highest priority (49 *per cent* works were related to road connectivity) and non permissible works amounting to ₹ 2.11 crore were executed. Of the total 7.44 lakh works undertaken during 2007-12 at state level, only 3.06 lakh works (41 *per cent*) were completed.

(Paragraph 6.1, 6.2 & 6.3)

- In sampled districts, there was ineffective execution of planning as the Panchayat Samitis/ Zila Parishad executed 3964 number of works involving ₹113.80 crore which were not related to more than one Panchayats / Panchayat Samitis.

(Paragraph 3.4)

- In the absence of sufficient protective measures, non-obtaining of NOC and wrong selection of site for plantation, Plantation (1.76 lakh plants) involving expenditure of ₹ 2.07 crore failed.

(Paragraph 6.12)

- There was wide variation between data (expenditure/man days) reported to the State Government through MPR and the entries of Management Information System. Monitoring system was deficient at the State and district levels. Works were not supervised by State level authorities whereas, in nine districts, supervision of works ranged between one and nine *per cent*.

(Paragraph 10.1)

- There was no effective grievance redressal mechanism in the State and districts level. Complaints register was not maintained by Gram Panchayats and Ombudsman at State and district levels was not appointed by the Government.

(Paragraph 10.4)

- Unspent amount of grant, cost of food grain and excess consumption of material over wages caused less creation of 76.42 lakh mandays.

(Paragraph 6.9, 8.1, 6.4 & 4.6)

Chapter – I Introduction

1.1 Background of the scheme

The Mahatma Gandhi National Rural Employment Guarantee Scheme, 2005 (MGNREGS), the biggest anti-poverty programme initially came into force in 200 districts with effect from 2 February 2006 and then extended to additional 130 districts in the financial year 2007-2008. The remaining districts have been notified under the MGNREGA with effect from 1 April 2008 and the scheme covered the entire country with the exception of districts having a hundred *per cent* urban population. The Act provides a legal guarantee of 100 days of wage employment in a financial year to every rural household whose adult members volunteer to do unskilled manual work at the minimum wage rate notified for agricultural labour prescribed in the State or an unemployment allowance. The primary objective of this scheme is to enhance livelihood security to rural household while the auxiliary objectives are protecting the environment, empowering rural women, minimising rural-urban migration, fostering social equity and strengthening rural governance through decentralisation and processes of transparency and accountability.

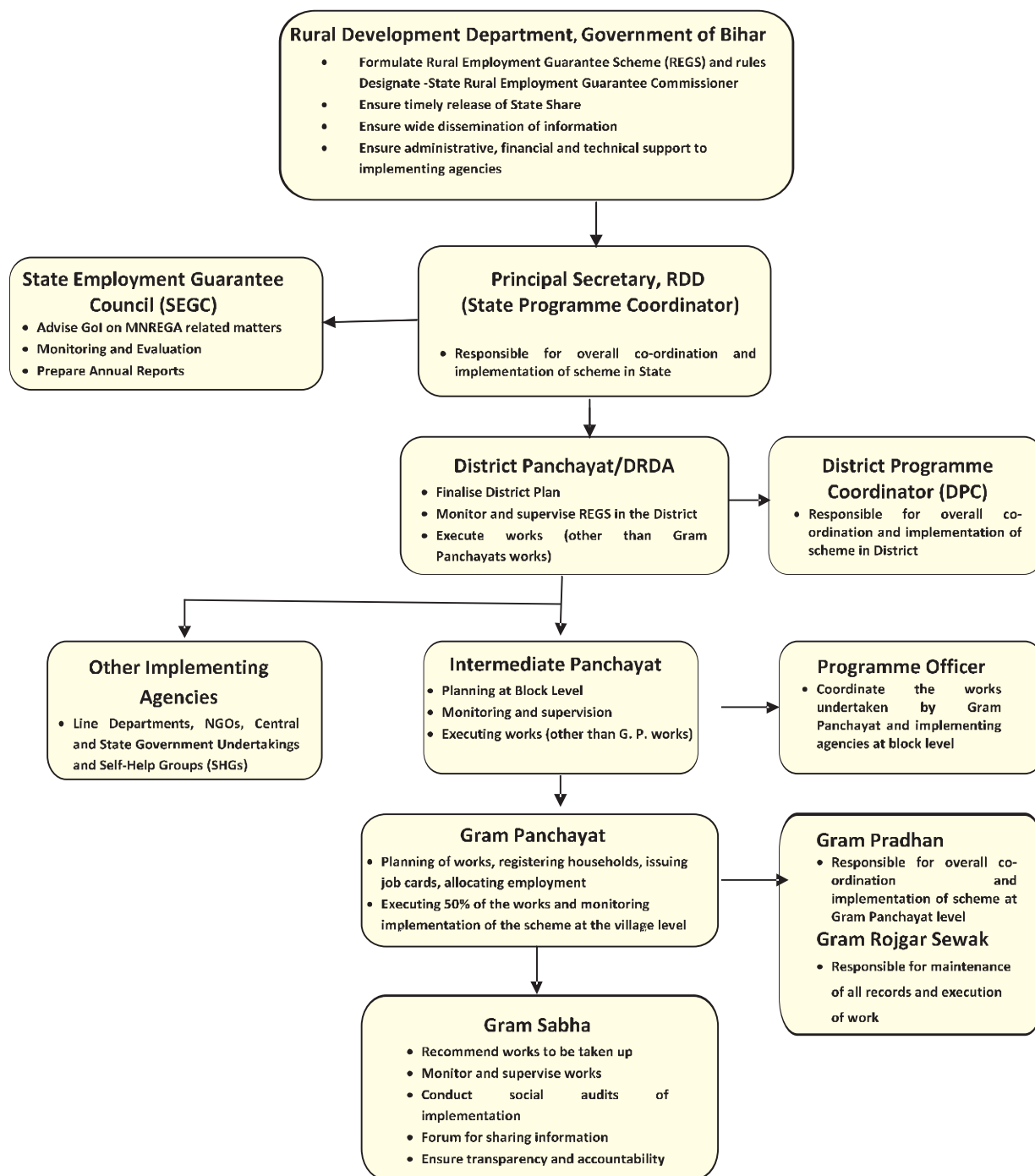
Bihar has a population of 104 million of which 89 *per cent* reside in rural area. The Government of Bihar launched the programme in 23 districts in February 2006 with Central Government funding. Simultaneously, it launched the Bihar Rural Employment Guarantee Scheme (BREGS) in the remaining 15 districts with State Government funding. Both scheme followed the Central MGNREGS guidelines. In the second phase, from April 2007, the scheme was rolled out across the State with central funding. In Bihar during 2007-12, 1.34 crore households were registered under the scheme and total man days creation was 52.97 crore.

1.2 Organisational setup

The Principal Secretary, Rural Development Department (RDD), Bihar designated as State Programme Coordinator, is the administrative head at the state level and is responsible for formulation of policies, programme and their implementation through the department. The State Employment Guarantee Council (SEGC) advises the government on implementation, monitoring and evaluation and preparation of Annual Reports. At the District level, while the Zila Parishad is the Principal Authority for planning and implementation, the District Magistrate is the District Programme Coordinator for implementation of the scheme. At Block level and Village level, the Panchayat Samiti and the Gram Panchayat respectively is the principal Authority for planning and implementation. The Programme Officer at Block level assists the Panchayat Samiti and Gram Panchayats in carrying out their functions under the Scheme.

The organisational structure for implementation of MGNREGS is depicted in chart-1 below:-

Chart-1: Organisational structure



1.3 Audit objectives

The audit objectives for the Performance Audit were to assess whether:

- the structural mechanisms have been put in place and adequate capacity building measures taken by the State Governments for implementation of the Scheme,
- the procedures for preparing perspective and annual plan at different levels for estimating the likely demand for work, and preparing shelf of projects were adequate and effective,
- the funds were released, accounted for and utilised by the State Governments in compliance with the provisions of Scheme/ Guidelines/Rules,
- there was an effective process of registration of households, allotment of job cards, and allocation of employment in compliance with the Operational Guidelines,
- the livelihood security by providing 100 days of annual employment to the targeted population was achieved and the unemployment allowance for inability to provide job-on-demand,
- MGNREGS works were properly planned and economically, efficiently and effectively executed in a timely manner and in compliance with the scheme and the guidelines, and durable assets were created, maintained and properly accounted for,
- the auxiliary objectives of protecting the environment, empowering rural women, reducing rural-urban migration, fostering social equity etc. were effectively achieved,
- the convergence of the scheme with other Rural Development Programmes as envisaged was effectively achieved in ensuring sustainable livelihood to the targeted rural community and improving the overall rural economy,
- all records and data were maintained at various levels and the MGNREGA data automated completely and provides reliable and timely MIS,
- transparency was maintained in implementation of the scheme by involving all stakeholders in various stages of its implementation from planning to monitoring and evaluation,
- there was effective mechanism at State level to assess the impact of MGNREGS on individual households, local labour market, migration cycle and efficacy of assets created.

1.4 Audit criteria

The following audit criteria were adopted for Performance audit:

- NREGA-2005 and amendments thereto.
- Guidelines—Operational Guidelines 2006 and 2008 issued by the Ministry of Rural Development, GOI, regarding NREGA and the circulars issued by MoRD.
- Fund Rules 2006, Financial Rules 2009 and Audit of Scheme Rules 2011.

- Reports of the State/District by National Level Monitors, available with MoRD and respective States' NREGS Commissioners.
- Muster Roll Watch Guidelines.
- Guidelines /Checklist for internal monitoring by states.
- Performance indicators framed by GOI/State Governments.
- MNREGS Vision, Strategic Framework and Plan of Action (2010-2011) by MoRD.
- MGNREGA Works Field Manual.

1.5 Audit scope

The Performance audit covered the period 2007-12 and conducted between February and July, 2012. During the audit, the records of the Rural Development Department (RDD) Government of Bihar, Zila Parishads (ZP), District Rural Development Agencies (DRDA), District Programme Coordinator Offices, 54 Panchayat Samitis (PS) and 250 Gram Panchayats (GP) level offices were test checked.

1.6 Audit sampling

All the 38 districts were divided into four strata based on geographical indicators and number of job cards issued. From each of the stratum 25 *per cent* of the districts were selected and thus 10 districts¹ were selected on the basis of SRSWOR using the random table. Additional five districts² were selected to give geographical balances by covering district from each corner of the state. Further, 25 *per cent* blocks (Panchayat Samitis) from the selected districts and 25 *per cent* Gram Panchayats from selected blocks were selected on the basis of SRSWOR. Within each Gram Panchayat, two villages were randomly selected. From the selected villages 10 registered households were selected for beneficiary survey and another 10 households were selected for job card verification by using random table. Accordingly, 15 districts, 56 blocks and 256 Gram Panchayats were selected for the Performance Audit. But, on account of strike of PRS in one of the selected districts (Nawada) having four Panchayat Samitis and 14 Gram Panchayats, Nawada was replaced by another district (Kishanganj) having two Panchayat Samitis and 10 Gram Panchayats. Thus, 15 districts, 54 blocks and 252 Gram Panchayats were finally selected for audit (Annexure –I).

1.7 Audit methodology

In order to explain the objectives of this audit, its methodology, scope, coverage, focus and to elicit the departmental views/concerns, an entry conference was held with the Principal

¹ Aurangabad, Begusarai, Bhojpur, Darbhanga, Jehanabad, Kishanganj, Madhubani, Munger and Sitamarhi,
² Araria, Banka, Bhabhua, Nalanda and West Champaran

Secretary, Rural Development Department in February 2012. The audit methodology included the updating and consolidation of domain knowledge/information, impact assessment through household beneficiary survey and physical verification of works executed. Audit evidences were collected through replies to audit questionnaire, audit memos, copies of documents and through personal interaction with responsible departmental officials and scheme functionaries.

An exit conference was also held on 2.11.2012 with the Principal Secretary, Rural Development Department (RDD), Government of Bihar and the representatives from the department wherein the audit findings were discussed through power points presentation and the replies of the department have been incorporated in the report at appropriate place.

1.8 Previous audit report

A Performance Audit of wage employment programme including MGNREGS was conducted by the office of the Principal Accountant General (Audit), Bihar for the year 2005-07 between March, 2007 and July, 2007 and findings were reported through the Comptroller and Auditor General's (C&AG) Civil report of the State of Bihar for the year ended 31 March 2007. The main findings contained in the Report were as follows;

- There were deficiencies in planning process and Perspective Plan for five years were not prepared,
- Door to door survey under MGNREGS was not conducted though required for identification and registration of labourer. Duplicate copy of job card was not being maintained,
- Individual/family photographs were not pasted in job card register. Excess reporting of job card to the government,
- Unique identification number was not assigned to work, cases of incomplete and abandoned work and same labourer was recorded twice or thrice on same and different muster rolls of same day/period. Notice board was not displayed at work site,
- Minimum wage was not paid and in several cases, there was delay in payment of wage,
- Administrative expenses incurred in excess of admissible limit,
- Unspent balance of SGRY and NFFWP were not transferred to NREGS account,
- Significant deficiencies were noticed in maintenance of muster roll,
- key records like Application registration register, Employment register, Muster roll register, Complaint register and Asset register were not maintained,
- In sufficient monitoring of schemes and non constitution of Vigilance and Monitoring Committee.

After a gap of five years from the last Performance audit of MGNREGS, the scheme was again reviewed and it was observed that almost all the shortcomings pointed out in the last Audit Report still persist, which have been discussed in foregoing paragraphs.

1.9 Acknowledgements

Audit acknowledges the co-operation and assistance extended by the authorities of RDD, Government of Bihar, DPC and the other scheme functionaries during the course of performance audit.

1.10 Limitations

Replies were furnished by audited entities and State Government against limited audit observations only.

Chapter –II Structural mechanism and capacity building

2.1 Structural mechanism

As per provisions contained in para 3.1.2 of the Operational Guidelines of MGNREGS, every State Government was required to appoint a full-time dedicated Programme Officer (PO) in each Block, with necessary supporting staff for facilitating implementation of the Scheme. The responsibility of the Programme Officer may be discharged by the BDO. In such circumstances, an additional Programme Officer may be appointed. Further, the Central Government notified (July 2011) that Panchayat Development Officer (PDO) may be appointed in panchayat to deal critical issue of the panchayat. However, 20 *per cent* post of Programme Officer was vacant and their functions were performed by the BDO who were already over burdened. This resulted in lack of monitoring of the works and proper maintenance and verification of muster rolls.

Further para 3.1.1 of the operational guidelines also provides that it would be advisable to appoint an “Employment Guarantee Assistant” (EGA) or “Gram Rozgar Sevak” (GRS) in each GP, one Junior Engineer (JE) for 10 panchayats and one Panchayat Technical Assistant (PTA) for eight panchayats in view of the pivotal role of the GP in the implementation of MGNREGS. The State Government could also constitute panels of accredited engineers at the District and Block levels for the purpose of assisting with the estimation and measurement of works. Audit scrutiny revealed that there was shortage of J.E. and P.T.A. up to 24 *per cent* and 43 *per cent* respectively and accredited engineers were not empanelled for technical support to the works which resulted in lack of supervision of work by the JE and payment without measurement of works and affect quality of work.

The State Government could consider appointing Technical Resource Support Groups at the State and District levels to assist in the planning, designing, monitoring, evaluation and quality audit of various initiatives and also assist in training and handholding, with a view to improving the quality and cost effectiveness of the scheme. But, the State Government did not set up a Technical Resources Group (TRG) in the State/district level to assist in successful execution of MGNREGS works as envisaged in para 13.3 of the Operational Guidelines.

Further, scrutiny of records disclosed that the post of Computer Operator, Accountant and Panchayat Rojgar Sahayak up to 40 *per cent*, 32 *per cent* and 14 *per cent* respectively were lying vacant in the selected districts as of 31st March 2012 whereas the post of PDO was not created by the state government so far which caused non-maintenance of key record, delay execution of works, irregularities in execution of schemes, wanting MIS entries (Annexure-II).

The shortage of manpower affected proper implementation of the MGNREGS and intent of this flagship programme is defeated to that extent.

2.2 Training

Para 3.3.1 of the Operational Guidelines stipulates that adequate mechanism is to be established to assess functionaries skill and for the training programme to overcome knowledge gaps. A training calendar was to be prepared at the state level. Priority was to be given for training programme for effective planning, work measurement, public disclosure, social audit and use of Right to Information.

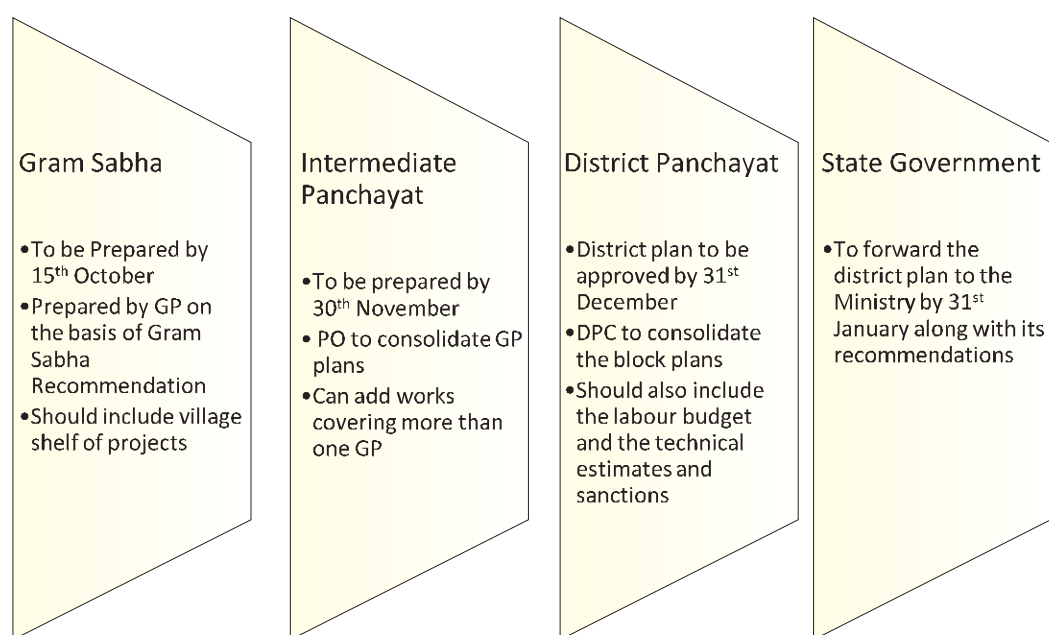
The State Government had not prepared a training calendar and training was also not imparted to MGNREGS functionaries except a one month's training (November 2007) to the staff at GP level.

Recommendation

- The PRS is tasked with the maintenance of the various documents used for the purpose of scheme and working as executing agencies of MGNREGS and as such appointment of PDO is needed. Steps should be taken to fill up the vacant post of all cadres.
- The State Government should take effective steps for imparting regular training to staff especially at GP level staff.

3.1 Introduction

The obligation to provide employment within 15 days necessitates advance planning. The basic aim of the planning process is to ensure that the district is prepared well in advance to offer productive employment on demand. Proper planning is inevitable to achieve the objectives of the MGNREGS. The Guidelines require the implementing agencies to draw up two types of plans – the development plan, which is an annual work plan; and the perspective plan, which attempts to integrate work priorities with the long term strategy of poverty alleviation through employment generation and sustained development. The preparation of plan involves different stages from Gram Sabha level to government level which has been given in pictorial representation below:



3.2 Delay and shortcomings in preparation of Annual Development Plans

As per provisions of the operational guidelines (2008), the Annual Plan was required to be prepared to identify the activities to be taken up on priority basis. Every year, Gram Sabha (GS) on 2 October shall estimate the demand for labour and propose the number and priority of works to be taken up in the next financial year. The Gram

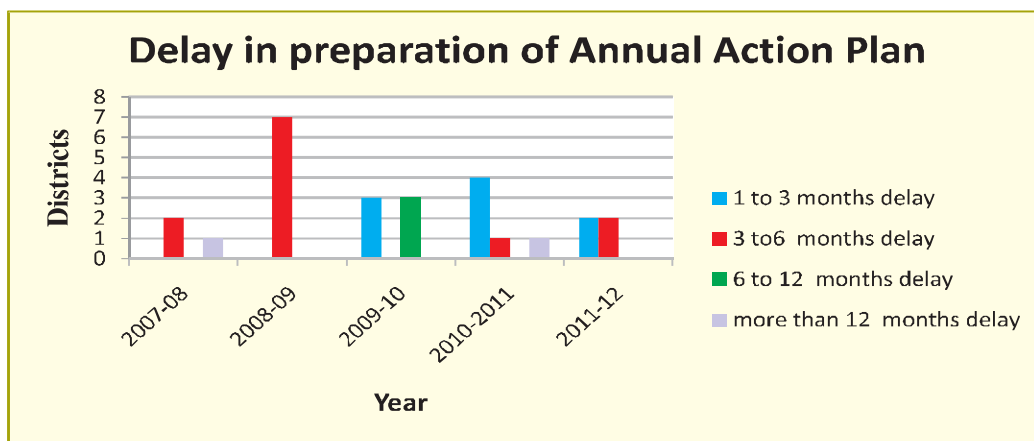
Panchayat (GP) will finalise Annual Plan and forward it to the Programme Officer (PO) by 17 October. This Annual Plan should indicate the existing demand for work, demand in the previous year, works taken up in the previous year, ongoing works, proposed costs, likely costs and proposed implementing agencies. Unique code (Village code/Sector of work/Scheme number/Year) is to be given to each work in the plan.

Thereafter, the PO will scrutinize the technical feasibility for each of the Annual Plans of the GPs and submit a consolidated statement of proposals to the Panchayat Samiti (PS) till 15 November, which will discuss and approve the plan and forward it to the District Programme Coordinator (DPC) till 30 November. The DPC will scrutinise the plan proposals of all PSs, and consolidate them into a District Plan proposal with a block-wise shelf of projects (arranged GP-wise) indicating for each project (a) the time frame (b) the person days to be generated, and (c) the full-cost. This plan will be discussed and approved by the Zila Parishad (ZP) and is to be submitted to the Government till 31 December. At least 50 *per cent* of the works are to be executed by the GPs.

The DPC will also coordinate the preparation of detailed technical estimates and sanctions, with project reports for each approved work specifying technical details as well as the expected outputs and enduring outcomes and entire process is to be completed till 31 December. Audit scrutiny revealed the following facts:-

- The development plan was not prepared within stipulated time *i.e.*, up to 31 December and there was inordinate delay in submission of Plan ranging from 15 days to 12 months in eight³ districts by more than 50 *per cent* of test checked units. Delay in preparation of plan of works affected the finalisation of labour budget which ultimately affected the fund released and caused less creation of mandays as discussed in succeeding paragraphs

Chart-2



(Details in Annexure-III)

³ Aurangabad, Begusarai, Bhabhua, Darbhanga, Madhubani, Munger, Muzaffarpur and West Champaran

- Revenue village wise plan was to be prepared to cover all the villages to provide equal opportunity of job to the household and in respect of asset creation but only one district (Muzaffarpur) prepared the plan revenue village wise and other 14 districts prepared a common plan for all the villages without mentioning estimated cost of work and wage and without showing benefit expected in term of employment generation and creation of assets. Thus, the preparation of plan was not as per MGNREGS guidelines.
- In the Plan, labour projection was not given and works were not identified to meet estimated labour demand. Crop pattern data was not used to prepare the plan. Also unique work code was not found allotted to works in Plan. Unique work code was found generated after completion of works at the time of MIS entry.

The audited units replied that lack of proper training and guidance by the higher authorities regarding preparation of plan was the reasons for shortcomings in plan. However, the department replied that delay in preparation of plan is in decreasing trend.

3.3 Preparation of long term District Perspective Plan (DPP)

As per the operational guidelines, the DPP for the horizon of five years is intended to facilitate advance planning and to provide a development perspective for the district in an integrated manner. The aim was to identify the types of MGNREGS works to be encouraged in the district, the potential linkages between these works and long-term employment generation and sustained development. The Annual Work Plan had to be drawn from the Perspective Plan.

On scrutiny, none of the districts had been able to prepare the DPP even after lapse of five years. The DPP is the important tool of monitoring development in phase manner and non preparation of DPP resulted in execution of works without prioritisation, execution of works beyond plan, less creation of employment. In six districts⁴ works were executed beyond approved development plan. A total number of 144 works involving ₹ 3.76 crore were executed without being passed by the Gram Sabha and actually these works were top driven which resulted in defeating the objective of empowerment of Gram Panchayat. (Annexure- IV).

Further, deficiencies which were noticed in audit are given below:

- The Government released ₹ 90 lakh to nine test checked districts⁵ (₹ 10 lakh for each district) for preparation of DPP for MGNREGS works (December 2005). But, the two districts *i.e.* Jehanabad and Begusarai had diverted entire funds of ₹ 20 lakh earmarked for DPP for execution of MGNREGS.

⁴ Aurangabad, Banka, Darbhanga, Madhubani, Munger and Nalanda

⁵ Aurangabad, Bhabhua, Bhojpur, Begusarai, Jehanabad, Kishanganj Nalanda, Sitamarhi and west Champaran

- In Sitamarhi and Nalanda, the work for preparation of plan was awarded to A. N. Sinha institute, Patna and ₹ 9.87 lakh and ₹ 5.46 lakh respectively was paid to them. The draft DPP was prepared but not submitted to the Government for approval by the DPC and as such, long term plan could not be finalised. Thus, the purpose of grant earmarked for DPP was not served and expenditure incurred became infructuous. The Additional District Programme Coordinator (ADPC) replied that the matter was being reviewed.
- In Aurangabad, the work for preparation of DPP was awarded to Bihar Institute of Economic Studies, Patna (June 2010) but, the plan was not prepared even after lapse of more than two years and incurring expenditure to the tune of ₹ 4.20 lakh.
- In West Champaran, ₹ 5 lakh was paid as advance (February 2007) to A.N. Sinha Institute, Patna against estimated cost of ₹ 9.74 lakh for preparation of perspective plan on MGNREGS with instruction that plan had to be prepared within three months but, the plan was not prepared even after lapse of more than five years and advance given to the firm was pending for adjustment.

The department replied that it had planned together with the A. N. Sinha Institute for the formulation of the DPP (2007-08) that could not be accomplished in the absence of follow up.

Non preparation of perspective plans resulted in lack of advance planning required to identify the types of works to meet the expected demand which were beneficial to the community to provide long term and sustainable development of the area.

3.4 Ineffective execution of planning

As per provisions of the guidelines, in order to properly plan and take such schemes which are beneficial to two or more Gram Panchayats/Panchayat Samitis, the Zila Parishad shall execute works related to more than one panchayat samitis, whereas inter-Gram Panchayat works are to be done by the Panchayat Samitis to ensure larger public benefits. The Zila Parishad/Panchayat Samiti shall not execute works relating to single Panchayat Samiti /Gram Panchayats, respectively.

Contrary to the aforesaid provisions, 419 works involving expenditure of ₹ 30.71 crore related to a single Panchayat Samiti {(Annexure-V (A))} were executed by the Zila Parishad and 3543 works involving expenditure of ₹ 82.95 crore related to a single Gram Panchayat {Annexure-V(B)} were executed by the Panchayat Samitis. Thus, schemes were taken without planning and in contrary to the guidelines which resulted in benefits to single Gram Panchayats or Panchayat Samitis while the larger beneficial planning was compromised and the pre defined functions of the panchayats and planning to make the GP as primary implementing agency were defeated.

3.5 Unrealistic Labour Budget

MGNREGS guidelines stipulate that the District Programme Coordinator shall prepare and finalise till the month of December every year a Labour Budget for the next financial year containing the details of anticipated demand for unskilled manual work with labour projection in the district and plan for engagement of labourers in the works covered under the scheme and is required to be submitted to the RDD, Government of Bihar till 31 December along with Annual Action Plan and to be uploaded to Ministry of Rural Development (MoRD) website. The Labour Budget would be based on a realistic estimate for the number and kind of works to be taken up as derived from the annual shelf of projects. Labour Budget should incorporate unspent balance of fund of previous year and spill over of man days. Peak agricultural season had to be taken into view while preparing budget.

Scrutiny of records disclosed that Labour Budget was not being prepared by using crop pattern data and un-spent balance of grants of previous year were not carried over to next year. There was delay in submission/uploading of labour budget from one to eight months in 12 districts (**Annexure-VI**) whereas, state government submitted Labour Budget to MoRD with delay ranged from 70 to 128 days. There was wide variation between Labour Budget and actuals. The variation in terms of providing job and wage expenditure ranged from (+) 4 to (-) 98 *per cent* and (+) 19 to (-) 98 *per cent* respectively in 13 districts (**Annexure-VII**).

Table-1

Delay in submission of Labour-Budget by State

Sl. No.	Year	Due date of submission of labour-budget to GoI	Actual date of submission	Delay (in days)
1.	2007-08	31.01.2007	11.04.2007	70
2.	2008-09	31.01.2008	02.05.2008	92
3.	2009-10	31.01.2009	27.04.2009	86
4.	2010-11	31.01.2010	05.06.2010	125
5.	2011-12	31.01.2011	08.06.2011	128

Source: Rural Development Department, Bihar

Further, the budget was overstated as the previous year's trend of expenditure and created man days by providing employment were not considered at the time of preparation of budget and instead it was drawn on total number of registered households x 100 days x wage rate. Less number of potential labourers, inflated number of job cards (one household contained more than one cards) and non utilisation of available fund were the reasons for inflated budget which have been discussed in succeeding paragraphs (para 7.1, 8.1).

On being asked, the entities cited non-release of fund as per demand and less number of potential labourers as a reason for wide variation between estimate and actual. However, the department replied that once DPP is prepared Labour Budget get ready as per the previous year expenditure and mandays created. Though, the government accepted the audit contention, yet reply is not acceptable as the Labour Budget had to be based on

previous year trend of employment generation and the entities did not spend the grants available as discussed in para 7.1.

Recommendation

- District Perspective Plan (DPP) needs to be compulsorily prepared in order to avoid execution of works not included in the priority list of works.
- Annual Plans should be comprehensive and prepared well in time and it is to be ensured that no works are executed beyond approved plan.
- Labour Budget should be based on previous year's trend of the district with respect to expenditure and household demand for job. Previous year's balance of funds and availability of potential labourers should be considered for assessing the demand of funds and works.

Chapter –IV Financial Management

The MGNREGS is implemented as a centrally sponsored scheme on a cost sharing basis between Central and State Government in the ratio of 90:10. The Central Government share includes 100 *per cent* wage costs of unskilled workers and 75 *per cent* of the non-wage component, cost of work site facilities and Administrative expenses including salary and allowance of Programme Officer and its support staff. Funds are released directly to districts. The State Government had to bear expenses on unemployment allowances and routine administrative expenses in implementing the scheme apart from bearing 25% cost on material including payment of wages to skilled and semiskilled workers. The state share is to be released within 15 days from the release of the central share.

4.1 Financial outlay and expenditure

During 2007-12, the State Government could utilise ₹ 8,110.84 crore out of the total available funds of ₹ 8,184.26 crore. Year wise release of funds by GOI and State Government for implementation of the scheme in the state and utilisation thereof for the period 2007-12 was under:

Chart-3:

Funding pattern prior to december, 2011

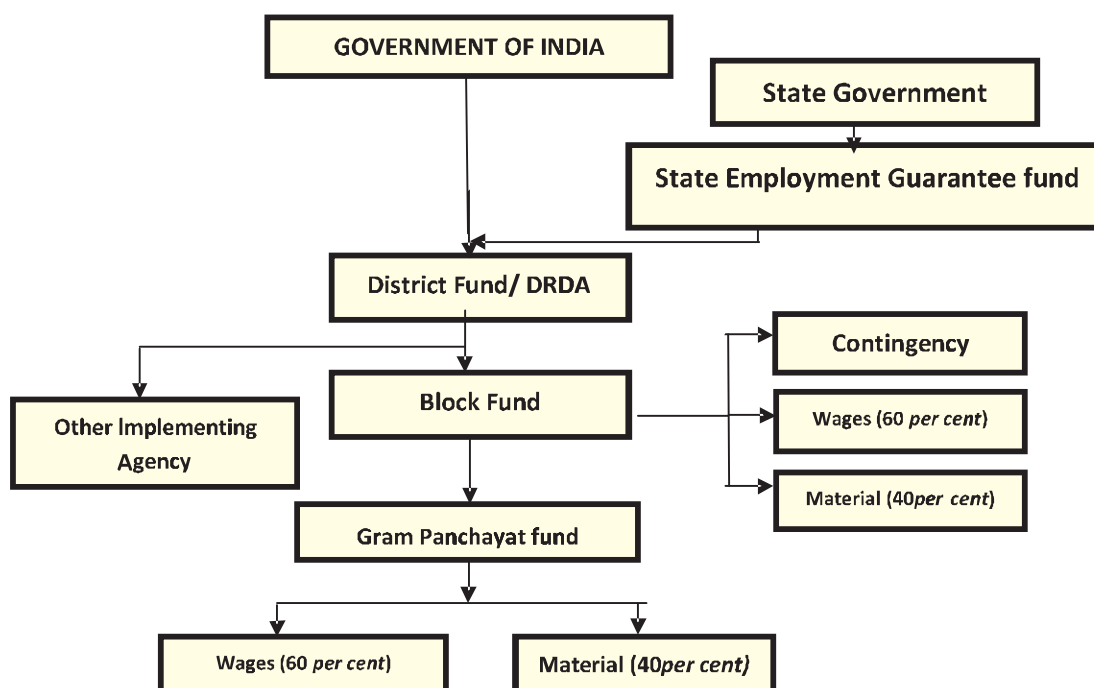


Chart-4

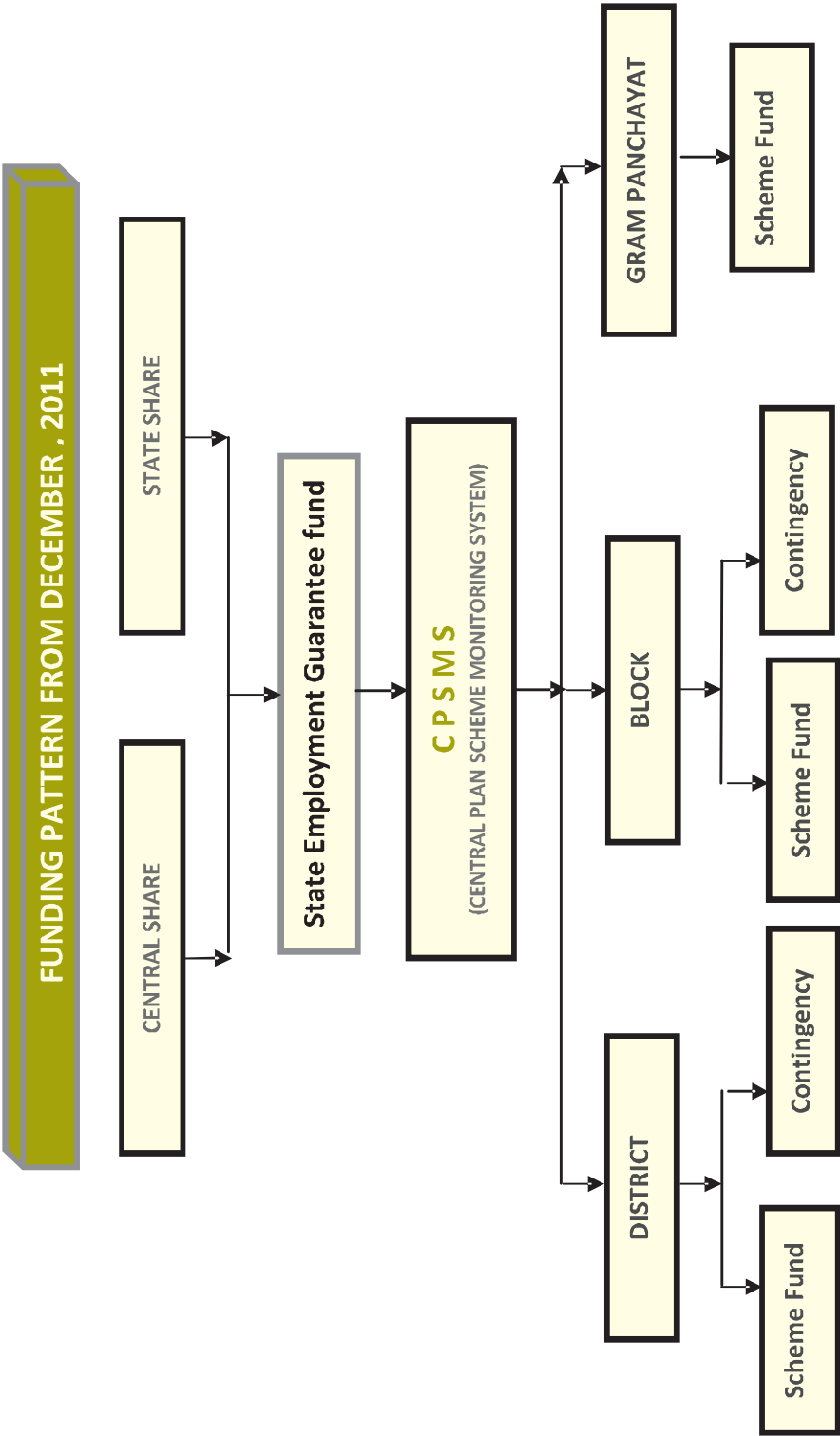


Table-2
Overview of Finances (State)

(₹ in crore)

Year	O.B	Fund of last year received during this year	Received In current year		Misc. receipt	Total fund available	Expenditure	#Percentage of unspent grant	C.B	Fund demanded from Central Government as per labour budget	Short release of Central Grant	Short release of Central Grant (in %)
			Central share	State share								
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		(9)	(10)	(11)=(10-[3+4***])	(12)
07-08	795.35	103.32	465.58	50.07	58.57	1472.88	1053.35	28.48	419.53*	2000.26	1534.68	76.72
08-09	638.30	3.84	1365.58	143.90	25.96	2177.57	1305.85	40.03	871.72*	2411.54	1104.58	45.80
09-10	1201.19**	63.14	890.27	251.85	64.26	2470.71	1621.70	34.36	849.01	3258.94	2226.16	68.30
10-11	849.01**	142.52	2095.00	250.53	67.64	3404.70	2512.92	26.19	891.78	4416.67	2313.02	52.37
11-12	891.78**	8.66	1300.73	17.22	20.27	2238.66	1617.02	27.77	621.64	3298.85	2505.78	75.95
Total		321.48	6117.16	713.57	236.7		8110.84					

Source: RDD, Government of Bihar

Note: * Details of receipt and expenditure for the year 2007-08 and 2008-09 are based on Annual Report on MGNREGS published by RDD, govt. of Bihar whereas the position for the year 2009-12 is based on statement of finance maintained by RDD. In Annual Report, the opening balance is not same as closing balance of previous year.

** The RDD furnished the revised statement of finance for the year 2009-12 which do not tally with finance given in Annual Report.

*** Grant against demand of the year but received in next year has been taken into account in the year of demand.

Further, the total fund received by the sampled districts during the years 2007-12 from the Centre and State Government including miscellaneous receipts was as under: -

Table-3
Overview of Finances (Sampled District)

(₹ in crore)

Name of the unit	Fund Available	Fund utilised	Percentage of fund utilised	Expenditure on wage	Expenditure on material	Administrative expenditure
Darbhanga	507.18	325.95	64.26	205.54	109.04	11.37
Jehanabad	167.91	126.71	75.46	83.82	39.20	3.69
Madhubani	213.61	146.89	68.76	85.31	51.20	10.38
Araria	294.68	199.69	67.76	123.07	71.12	5.50
Aurangabad	350.34	249.83	71.31	151.22	90.22	8.39
Bhabhua	102.56	81.76	79.71	53.43	23.71	4.63
Munger	218.13	152.88	70.08	88.92	59.18	4.78
Muzaffarpur	775.09	646.35	83.39	382.04	240.43	23.88
Sitamarhi	448.90	310.43	69.15	199.39	103.86	7.18
Begusarai	461.50	291.36	63.13	171.49	108.17	11.70
Nalanda	345.68	269.51	77.96	159.69	97.30	12.52
Banka	225.66	188.69	83.61	112.08	70.91	5.70
W. Champaran	344.73	277.41	80.47	176.64	93.31	7.46
Bhojpur	325.19	239.81	73.74	134.76	94.98	10.07
Kishanganj	151.46	118.51	78.24	71.43	41.56	5.52
Total	4932.62	3625.78		2198.83	1294.19	132.77

Source: RDD, Government of Bihar

It would be seen from above tables that the utilisations in the districts were poor as 16 per cent to 35 per cent grants remained unutilised in different districts.

4.2 Short/Non release of Central and State share

- It was observed from the information furnished by the government that the central share was not released as per demand submitted by the state through labour budget. Short release in central share ranged from 46 *per cent* to 77 *per cent* during 2007-12.

Release of central share against Labour Budget mainly depends on past and current year trend of the district with respect to household's demand, sufficient justification in case of sharp increase in demand, unspent balance of fund available with the districts, social audit of all works and submission of authentic MPR.

Scrutiny of records revealed that the labour budget was prepared without including unspent balance and it was not based on previous year trend of expenditure and job provided and delay in submission of labour budget as discussed in para 3.5. Further, the ratio of providing jobs was decreasing year to year and no justification was given for sharp increase of demand which had caused less receipt of central share.

- Section 7.3.11 of MGNREGA stipulates that the state share of fund is to be released by the State Government within 15 days of the release of the central funds. It was observed that in 13 out of 15 test checked districts, state share was released with delay ranging from 9 to 313 days which resulted in creation of less mandays and liability in shape of pending bills of wage and materials (Para 5.8). However, in other two districts, records couldn't be produced to provide information about timely release of state share (**Annexure-VIII**).
- Madhubani district did not receive the state share of ₹ 56 lakh, for the year 2011-12.
- In Munger, Central as well State share could not be released for the year 2009-10 as the district failed in utilising the grant (60 *per cent*) in time.

4.3 Lapses in accounting procedure

As per para 8.6.1 of operational guidelines, to reduce the risk of financial 'leakages' and to promote transparency and fund management, the practice of monthly squaring of accounts under three head viz., (i) money held in bank account, ii) advances to implementing or payment agency and iii) vouchers of actual expenses was to be ensured by the scheme functionaries at district (DPC), block (PO) and GP (PRS) level. However, the monthly squaring of accounts was not done by any of the sampled test checked entities and, not uploaded in MGNREGS website and ultimately not put in public domain.

4.4 Difference between opening and closing balance of MPR, UC and CA report

Monthly Progress Report (MPR) is the important tools of internal control for the government to watch and monitor the progress of the schemes in respect of expenditure towards execution of schemes and position of employment generation of the month. MPR was important record to ascertain the deviations and therefore proper reconciliation and corrective action could be taken every month. The monthly labour budget is to be compared by the RDD with the MPR of that particular month and shortfall, if any, was to be removed by proper monitoring.

Comparison of Opening Balance (OB) and Closing Balance (CB) of MPR and Utilisation certificate for the period 2007-12, revealed that in 14 districts, there was considerable difference between C.B and O.B of the aforesaid two data source. In the Chartered Accountant (CA) report of test checked districts, difference in C.B and O.B was observed in nine districts⁶ ranging from ₹ 2 lakh (minimum in Kishanganj during 2009-10) to ₹43.45 crore (maximum in Muzaffarpur during 2008-09).

The deviations from actual figures in MPR in 60 *per cent* of the test checked districts indicated that data was unreliable and therefore the position of fund utilisation and employment generation was also incorrect (**Annexure-IX**).

4.5 Administrative expenditure in excess of admissible limit

As per para 8.1.1 (iii) of the MNREGS guidelines (2008), the Central Government will bear administrative expenses as may be determined by the Central Government. These will include, *inter alia*, the salary and allowances of Programme Officers and their support staff and for work site facilities. The aim is to enhance development expenditure so that the administrative expenditure is enhanced automatically. The administrative expense is determined as per utilisation of the fund for execution of scheme and the rate was four *per cent* (till March'09) and six *per cent* (*w.e.f.* April 2009) thereafter of the total cost of the expenditure on schemes which includes both Central and State share during 2007-12.

Audit scrutiny revealed that there was excess administrative expenditure in comparison to admissible limit amounting to ₹10.39 crore in seven districts⁷. The variation of expenditure in excess of admissible limit ranged from 7 to 104 *per cent*. This happened due to poor utilisation of grant of ₹ 574 crore (25 *per cent* of the available grants). Excess Administrative expenditure not only caused less utilization of grants for development works but also impacted adversely on creation of mandays (**Annexure-X**).

The ADPC, Begusarai, Bhabhua, Muzaffarpur accepted the audit contention and stated that the excess expenditure beyond permissible limit was incurred and matter is being reviewed. However, the department replied that over all administrative expenditure for the

⁶ Bhojpur, Darbhanga, Jehanabad, Kishanganj, Munger, Muzaffarpur, Nalanda, Sitamarhi & West Champaran

⁷ Banka, Begusarai, Bhabhua, Bhojpur, Madhubani, Munger and Muzaffarpur

state has never exceeded the six *per cent* limit.

The reply is not reasonable as the limit of administrative expenditure had to be maintained in district frame work.

4.6 Diversion of MGNREGS fund

In Araria and Munger, it was observed that ₹ 22 lakh (2008-09) and ₹ 64 lakh (2008-12) respectively meant for execution of MGNREG scheme, was diverted for the purpose of BPL survey work and for contingent expenditure of DRDA (purchase of A.C., fuel for vehicle and payment of rent of DRDA building) and Zila Parishad which not only caused loss of 60,000 mandays but also deprived the grass root level beneficiaries from benefit in terms of employment and asset creation (**Annexure-XI**).

The district authorities Araria replied that the MNREGS fund was temporarily diverted for BPL survey as there was no fund available under BPL survey head and the diverted amount would be recouped as soon as fund would be made available under the BPL head, while DRDA. Munger replied that non availability of fund was the reason for diversion.

The reply is not reasonable as recoupment was not done before closure of the accounts (31 March) and even after lapse of more than four years. If it was temporary diversion, the amount should have been recouped within that financial year from State Budget for the purpose as no recoupment is possible once account is closed. In fact the accounts have wrongly depicted due to diversion of fund.

Recommendation

- The demand for funds submitted to the Central Government should be realistic and steps should be taken for optimum utilisation of the available fund and release of state share on time.
- Monthly labour budget should be compared with the MPR and steps may be taken to remove the gap/shortfall in achieving the intended target.

Chapter –V Registration, Employment and Payment of Wages

5.1 Registration and issue of job cards

Para 5.2 of Operational Guidelines stipulates that households would submit an application or oral request for registration. It was also provided that door-to-door survey would be undertaken to identify persons willing to register under the scheme. The Gram Panchayats would issue Job Cards to every registered household within 15 days from the date of application. Timely issue (within a fortnight of application for registration) of well-designed Job Cards was essential. Photographs of adult member (applicants) should be affixed on the Job Cards. Job Card is the legal document for demanding job and it should be renewed at the interval of five year. The Job Card would be maintained in double copy and a copy should be in the custody of the household to whom it was issued whereas the second copy was required to be kept for office use. Addition and deletion of registrants was to be done at regular interval.

Scrutiny of test checked districts revealed following shortcomings:-

- Registration of the labourer was done on verbal request. Written application prescribed by the government was not used in any of the 15 districts. Further, documentation of verbal application for registration was not done. It was, therefore not possible to verify whether any registration was not done/denied in case of verbal requests particularly from the minorities or weaker sections of the society.
- In eight⁸ districts it was found that large number of households had multiple job cards. More than one Job Card was issued to 2849 households. In some cases, even three or four Job Cards were issued to a single person/household in violation of the Act (**Annexure-XII**).
- In the sampled districts, the trend of percentage of households getting jobs was found decreasing during 2007-12. Although in absolute numbers, it went up continuously during 2007-11(except 2008-09) before falling significantly (24 *per cent*) in 2011-12. One of the main reasons for shortfall in creation of man days was tardy utilisation of available grants and lack of proper monitoring. Providing job was based on the availability of funds not as per demand.

Table-4
Job provided to households (Sampled district)

Year	Number of Cumulative Registered Households	Households provided job	Percentage
2007-08	3003754	1560748	52
2008-09	4206473	1649543	39
2009-10	5121897	2051274	40
2010-11	5426911	2277770	42
2011-12	5538911	1352789	24

(Details are given in **Annexure-XIII**)

⁸ Madhubani, Muzaffarpur, Jehanabad, Bhabhua, Begusarai, Darbhanga, West Champaran and Bhojpur

Table-5
Job provided to households (State)

Year	Households issued job card (cumulative)	Households provided job	Percentage of job provided
2007-08	5295829	3961854	74.81
2008-09	10299609	3842014	37.30
2009-10	12406518	4127311	33.27
2010-11	13044879	4684704	35.91
2011-12	13381535	2679829	20.03

(Source: Rural Development Department, Government of Bihar)

There was remarkable decreasing trend in providing jobs at the state level from 75 (2007-08) to 20 *per cent* (2011-12). Thus, the primary objective of the MGNREGS to provide livelihood facilities was defeated.

- In 82 GPs of four selected⁹ districts, number of registered households reported to the RDD and MoRD was found inflated by 40304 (40 *per cent*) (**Annexure- XIV**).

Door-to-door survey to identify persons willing to register was not conducted by any of the sampled panchayats.

5.2 Employment Generation

The primary objective of MGNREGA is to enhance livelihood security by providing at least 100 days of guaranteed wage employment on demand.

In course of test check of 15 sample districts, it was noticed that maximum 17 *per cent* households were provided 100 days job during 2007-12, in which Madhubani recorded the lowest, which was below one *per cent* while Begusarai registered the highest seventeen *per cent* which is too low (**Annexure- XV**).

However, the state ratio ranged between 1.45 and 6.95 *per cent* it was, therefore, evident that the primary purpose of the scheme *i.e.* to enhance livelihood security by providing at least 100 days of guaranteed wage employment on demand in a year was not achieved.

Table-6
Position of providing 100 days job (State)

Year	Number of Households issued job cards	Households provided job	Man days generated (in crore)	Number of Households provided 100 days job	Percentage of providing 100 days job
2007-08	5295829	3961854	7.04	57593	1.45
2008-09	10299609	3842014	9.92	100891	2.63
2009-10	12406518	4127311	11.38	287019	6.95
2010-11	13044879	4684704	15.97	260919	5.57
2011-12	13381535	2679829	8.66	137649	5.14

(Details are given in **Annexure-XVI**)

⁹ Madhubani, Muzaffarpur, Bhabhua, Bhojpur

Non receipt of demand for job and unavailability of fund was cited the reasons for poor generation of employment. But, the reply is not reasonable as the available fund with the districts was not utilised as discussed in para 4.1.

5.3 Ratio of female worker

As per para 5.5.9 of MGNREGS guidelines while providing employment, priority shall be given to women in such a way that at least one-third of the beneficiaries shall be women who have registered and requested for work under the scheme.

Of the test checked districts, the prescribed ratio was not maintained in six districts¹⁰ (the ratio of providing job ranged from 19 to 31 *per cent*) in any year during 2007-12. Whereas, in other nine districts the ratio ranged from 4 to 50 *per cent* during different years. The lowest and highest percentage observed in Bhojpur (three *per cent*) and Darbhanga (50 *per cent*) district, respectively. At the State level 14.67 crore women person days was created (28 *per cent* of total person days) during 2007-12 (**Annexure-XVII**).

The State Government failed to adhere to the mandatory provision of providing at least one-third jobs to female worker. Although the position of employment provided was reported to the government by the units through MPR yet the government did not take effective step to improve position.

5.4 Employment and payment of wages

Every person working under the MGNREGS was entitled to get wages at the minimum wage rate fixed by the State Government for agricultural labourer under the Minimum Wages Act, 1948. It was essential to ensure that wages were paid on time. Worker were entitled to get payment of wages on a weekly basis and in any case within a fortnight of the date on which work was done, failing which they were entitled to get compensation as per the provisions of the Payment of Wages Act, 1936. To make the payment of wages more transparent, payment of wages through bank/post office made statutory and cash payment is banned since October 2008.

Further, the State Government is required to provide employment to a registered applicant within 15 days of demand, failing which unemployment allowance at stipulated rates was to be paid. The liability of payment of unemployment allowance is to be borne by the State Government. Scrutiny disclosed following points:-

5.4.1 Delay in payment of wage and non-payment of compensation

In sampled test checked works, it was observed that payment was not made in time (within 15 days from day of work) and there was delay in payment of wages ranged from 16 days to 700 days in 657 numbers of works out of total 3743 test checked works amounting to

¹⁰ Araria, Aurangabad, Banka, , Kishanganj, Madhubani and West Champaran

₹ 4.97 crore. No compensation for delay in payment was paid. Delay in payment discourages participation of job seekers in the scheme which was evidenced from decreasing trend of the employment (**Annexure-XVIII**).

The entities replied that the reason for non-payment of compensation was due to non-receipt of the claims by the labourers. The State Government stated that there were bottlenecks from the side of post offices which caused delayed payment of wage 17 to 312 days.

5.4.2 Average wage

Average wage earned per household (which were provided job) annually from MGNREGS in all the sampled districts ranged from ₹ 513 (Begusarai) to ₹ 5407 (Munger) which was very less from the stipulated target. However, the State average ranged between ₹ 1718 and ₹ 3789. It was observed that average wage paid were too low which defeated spirit and intent of the scheme (**Annexure- XIX**).

5.4.3 Less than 26 person days available to a households yearly

Against mandatory provision of providing at least 100 days job to a household in a financial year, less than 26 person days (average of 2007-12) job was provided to a household in Bihar (**Annexure-XX**).

5.4.4 Person days declined sharply

There was sharp decline in providing job in selected 14 districts¹¹ in the year 2011-12 as compared to the year 2010-11 (ranged from 30 to 80 *per cent*) Poor utilisation of fund and lack of proper supervision of MGNREGS (as discuss in para 4.1 and 11.2) were the reasons for shortfall in creation of person days (**Annexure-XXI**).

5.4.5 Payment of wage through personal account of the agencies

Although the payment of wage in the saving account of the labourers through banks and Post Office is mandatory from October 2008 yet in 18 test checked works, payment of wages amounting to ₹ 14.09 lakh was drawn in favour of the working agencies and deposited into their personal account first and subsequently the amount was remitted to the post office through their personal cheques or cash which not only caused delay in payment but also indicatives of wrong intention of the agencies (**Annexure-XXII**).

In Begusarai, it was found that the PRS, the working agent of 10 GPs, remitted 12 personal cheques amounting to ₹ 3.45 lakh to the Post Office during October 2009 and August 2011 for payment of wages to the labourers. The Post Office credited the due amount of wage into labourer's account, however the cheques were subsequently dishonoured due to insufficient balance in the PRS account and all the cheques were lying pending for clearance at Head Post Office, Begusarai for one to two years.

¹¹ Except West Champaran

5.4.6 Non/short payment of wages

It was observed that people who had worked did not get payment amounting to ₹ 79 lakh in 77 works in nine districts (**Annexure-XXIII**) and got short payment of ₹ 38 lakh in 119 works in 10 districts (**Annexure-XXIV**). The consequences of not receiving wages on time are often cycles the debt or migration. Non-opening of accounts by the post office and un-availability of fund were cited as reasons by the audited entities. But, it was noticed that in most of the cases, the amount had already been drawn by the agency and wages were not paid.

5.4.7 Violation of minimum wage rate

The minimum wage rate had been revised by the state government for MGNREGS workers from time to time but, in four districts, the labourers were not paid as per revised rate of wages in eight works. Thus, the minimum wage fixed by the government was violated (**Annexure-XXV**).

5.5 Delay in payment of wage caused by post office

In Darbhanga and Jehanabad district, it was observed that the Post Office did not pay wages to the labourer amounting to ₹ 6.87 lakh despite receiving the amount with list of labourers through combined pay order (advice). FIR was lodged against Postmaster in Jehanabad. (**Annexure-XXVI**) Further in Sitamarhi, it was noticed that there was delay in payment by post offices amounting to ₹ 7.16 lakh. The period of delay ranged from 24 to 106 days in PS Sursand.

The audited entities of Darbhanga (GP-Muraitha and Karba Taliyani) and Jehanabad (GP-Jamanganj and West Saren) replied that in some works, payment of wages to the labourers was not made on time due to lackadaisical attitude of the post office. Further, the Post Master, Sitamarhi replied that delay in payment of wage occurred as huge number of cheques submitted by the Panchayats was pending for clearance from bank due to technical and other reasons.

The reply furnished by the Post Master, Sitamarhi was not acceptable as rolling money amounting to ₹ 3 crore was lying in the post office to avoid delay of payment of wages.

5.6 Unemployment allowance

No sampled districts (except Araria) had paid unemployment allowance on account of non providing of job on demand. However, Beneficiary Survey showed that in 58 *per cent* cases employment was not provided within the stipulated period *i.e.* within 15 days from the date on which work was requested. It was also found that works were given on verbal request and written documentation for demand of work was not found in any of the sampled district. The Employment Register was also not maintained. In Araria district, ₹ 11.27 lakh was to be paid as unemployment allowance to 619 labourers of Panchayat

Samiti Araria but, only ₹ 9.35 lakh was paid to the labourers during 2010-12 and it was stated that ₹ 1.92 lakh could not be paid due to non opening of accounts.

5.7 Jobs were not provided even after demand

Scrutiny of the complaint register maintained by the P.O. Basopatti Block (Madhubani) showed that 105 persons having Job Cards, applied for jobs (Seli Belli Panchayat) on 25.08.11 but, they were not provided job till 24.03.2012. It was also observed that works had been executed in the Panchayat after the date of their application for job. However, unemployment allowance was not paid to them. In Darbhanga and Araria, the jobs were not provided as per demand and there was shortage in providing of jobs to 142 and 11766 households respectively in 2010-11. In Aurangabad, jobs were not provided as demanded to 184 households in 2007-08. Further, it was observed that in the year 2009-10 jobs were provided without demand to 14030 households in Darbhanga.

5.8 Liability for payment of wage and material

Payment of wages to the labourers was to be done within 15 days but it was observed in nine districts¹² that huge liability amounting to ₹ 79.54 crore was created by the districts on account of pending wage and materials bills. The delay from due date of payment ranged between one to five years (**Annexure-XXVII**). The State/District level authorities have failed to take appropriate measures in time to prevent occurrence of such inordinate delay.

Paucity of fund was cited as main reason for incurring liabilities by audited entities. It was also replied that direction of the Government to continue the execution of work even in scarcity of fund was also the reason for liability.

5.9 Execution of works without sanction

In Darbhanga and Nalanda, 77 works amounting to ₹ 71.66 lakh were executed without involvement of Panchayat fund. The execution of work without funding was not explained to audit. Huge liability of wage and material and execution of works without involvement of panchayat fund was indicative of involvement of contractors/middlemen in gross violation (**Annexure-XXVIII**).

Recommendation

- Job Card register should exhibit actual number of registrants and addition and deletion of the households should be done regularly.
- Effective steps should be taken to delete multiple job card issued to households.
- Reasons causing delay in payment of wages by the field authorities need to be addressed. Effective penalty clause for such delay may be framed.
- Payment of wages should be made to the labourers as per minimum wage rate fixed by the government and it is to be ensured that due wage payment is done within stipulated time.

¹² Araria, Begusarai, Bhojpur, Darbhanga, Jehanabad, Madhubani, Muzaffarpur, Nalanda and Sitmarhi

Chapter –VI Execution of works and creation of assets

Schedule I of the Act and MGNREGS guideline provide that the focus of the scheme should be on the following works in their order of priority (i) Water conservation and water harvesting; (ii) Drought proofing (including forestation and tree plantation); (iii) Irrigation canals including micro and minor irrigation works; (iv) Land development facility to SC/ST and other weaker section of the society (v) Renovation of traditional water bodies including desilting of tanks; (vi) Land development; (vii) Flood control and protection works including drainage in water logged areas; (viii) Rural connectivity to provide all-weather access; and (ix) Any other work which may be notified by the Central Government in consultation with the State Government.

Further, as per para 6.1.1 (viii) of the MGNREGS guidelines, no cement concrete roads should be taken. As per para 4.3 (v), each work taken up with unique number (irrespective of the implementing agency) has to be recorded in the Works register to be maintained at GP to enable verification and prevent duplication.

6.1 Lowest prioritised sector of work given highest priority

It was observed that lowest prioritised works (rural connectivity) were given highest priority. In 14 districts¹³, 25701 works out of total 66282 undertaken by sampled units (39 *per cent*) were executed of this sector and a sum of ₹ 365.91 crore (52 *per cent* of the total expenditure) was spent on the works of least priority. The State/District level authorities didn't take effective measures to stop this practice (**Annexure- XXIX & XXX**).

6.1.1 Creation of asset

From MPR through which status of works was reported to the government, it was observed that a total number of 133729 works were completed by the sampled districts during 2007-12. Of the total completed works, 49 *per cent* works involving expenditure of 53 *per cent* were of rural connectivity, though this was the lowest in the list of prioritised works. Works completed and its percentage to total works is given below:

¹³ Except Nalanda

Table-7
Position of completion of work

Total no. of works completed during 07-12	Category of works	No. of works	Percentage of work to total works completed	Expenditure involved (in lakh)	Percentage of expenditure on work
133729	Water Conservation	12346	9.23	16973.23	10.78
	Drought Proofing	10566	7.90	5584.73	3.55
	Micro irrigation	12207	9.13	15467.10	9.82
	Provision of irrigation facility to SC/ST/AY beneficiary	3291	2.46	3155.53	2.00
	Renovation of traditional water body	14341	10.72	14285.04	9.07
	Land Development	5564	4.16	5147.30	3.27
	Flood Control	7965	5.96	10334.00	6.56
	Rural connectivity	64988	48.60	82703.60	52.52
	Any other specified works	2461	1.84	3807.20	2.42
	Total	133729		157457.73	

(Details are given in **Annexure-XXXI**)

6.2 Execution of non-permissible works ₹ 2.11 crore

Scrutiny of records of five test checked districts disclosed that non-permissible works worth ₹ 2.11 crore were executed from the MGNREGS funds. Detail can be seen in the table given below:-

Table-8
Non-permissible works

Name of district	Name of non-permissible work	Expenditure (₹ in crore)
Madhubani	Construction of generator shade	0.03
Darbhanga	Construction of generator shade	
Aurangabad	Construction of pucca platform	0.15
	Construction of RTPS centre	0.30
Bhojpur	Construction of PCC roads	1.58
W.Champaran	Construction of PCC roads	0.05
	Total	2.11

(Source : Scheme files of unit)



Scheme No.- 4/11-12; GP-Dihara, PS-Obra (Aurangabad) Pucca platform was constructed in violation of MGNREGS guidelines.

Execution of non-permissible works was gross violation of the MGNREGS guidelines. Further it was also observed that unique number was not given to any of the works checked in audit.

It was replied that lowest prioritized works were executed as these works were the part of annual plan. Directions contained in Government letter No. 9419 dated 03.07.2008 regarding construction of generator shade was cited as reason for execution of work other than prioritized work. It was replied that RTPS centre in Aurangabad was constructed under instruction of the DPC. In the case of execution of non-permissible works in Bhojpur, reply is awaited.

6.2.1 Construction of earthen road

As per provision contained in schedule I of the Act, the work of rural connectivity to provide all weather access is permissible. Further, as per Field Work Manual, these works were not permissible under MGNREGS. Accordingly, under this field of work, road providing all weather access was to be constructed. But, out of 19822 works completed in test checked districts during 2007-12, a total number of 3213 earthen road works (16 *per cent*) was taken up which were not fit for all weather access as these roads were muddy in rainy season and dusty in summer and were not durable (**Annexure-XXXII**).

6.3 Low percentage of completed works

Creation of durable assets and strengthening the livelihood resource base of the rural poor is the important objectives of the scheme. But, from scrutiny of records of the sampled districts and position furnished by RDD, Bihar, it was observed that percentage of actual completion of works against those taken up during 2007-12 declined during the period and ranged from 49.85 to 28.45 *per cent* and 50.62 to 28.23 *per cent* respectively during 2007-12. Less than 51 *per cent* works were completed in the year in which works were taken up.

Table-9
Position of completed work (sampled districts)

Particulars	2007-08	2008-09	2009-10	2010-11	2011-12
Works taken up	36837	40361	76130	89848	84804
Works completed	18364	18750	34443	38503	24134
Incomplete works	18473	21611	41687	51345	60670
Completion percentage	49.85	46.45	45.24	42.85	28.45

(Details in **Annexure-XXXIII**)

Table-10
Position of completed work (state level)

Particulars	2007-08	2008-09	2009-10	2010-11	2011-12
Works taken up	85277	107865	157866	199959	193342
Works completed	43171	53939	70491	83593	54589
Incomplete works	42106	53926	87375	116366	138753
Completion percentage	50.62	50.01	44.65	41.81	28.23

(Source: Monthly progress report furnished by the DRDA)

The main reasons for low completion of works were attributed to the working agency (PRS) was over burdened with different task at a time, very less percentage of monitoring of work by higher authorities, non functioning of Vigilance and Monitoring Committee, unavailability of fund and non issue of work order with the stipulated date of completion of works. This resulted in less creation of mandays and non creation of durable assets which ultimately deprived the people from benefit of the schemes.

6.4 Non-adherence to wage and material costs ratio

According to para 6.2 of operational guidelines the ratio of wage costs to material costs should be in proportion to 60:40, preferably at the Gram Panchayat, Block and District levels. During the test check of schemes, it was found that Wage: Material ratio was not maintained in 19 GPs and at block level in seven PS. In Banka and in Munger, prescribed ratio of wage and material was not maintained at district level. This resulted in excess consumption of material worth ₹ 7.94 crore over wage which caused less creation of 5.51 lakh mandays (**Annexure-XXXIV**).

Schemes included in the Annual Plan were cited as reasons for non-adherence to the Wage-Material ratio by the audited entities. The replies furnished was not acceptable as the P.O. had to scrutinise the works included in the plan and passed by the GS to ensure that works were technically viable and these were fulfilling the provisions of the guidelines. However, the P.O. did not consider the mandatory adherence of wage material ratio at the time of consolidation of Block Plan.

6.5 Use of Tractor (Wage displacer)

As per the GOI instruction though the use of labour displacing machines was banned for execution of MGNREGS, the State Government allowed use of tractor from (May 2010) with the instruction that the P.O might allow tractor in cases where it was the requirement of the site and wage displacement would not happen *i.e.* ratio of 60:40 would be maintained.

Scrutiny of records disclosed that since the day the Government allowed the use of tractor, it was used frequently by the panchayats. In seven test checked districts¹⁴ tractor was found used in 50 works involving ₹ 22.55 lakh without permission of the PO. Also violation of wage material ratio was found in GP-Kamtaul (42:58) and GP-Bramhpur East (39:61) (PS-Jale) of Darbhanga district due to use of tractor (**Annexure-XXXV**).

6.6 Suspected fraud in execution of MGNREGS

The payment to the tune of ₹ 3.84 lakh was doubtful on execution of 12 numbers of works in the blocks of Darbhanga as payment was made without vouchers and muster rolls, work was not found done at work site during physical verification and two Measurement Books were found for the same work (**Annexure-XXXVI**).

6.7 Less quantity of work done in comparison to payment

Audit scrutiny of schemes files in 12 districts¹⁵ disclosed less quantity of work executed than the payment made to the executing agencies in 546 works. Against payment of ₹7.30 crore, work was executed for ₹ 5.29 crore and balance ₹ 2.01 crore was still lying with the agencies. Although the said works were closed in incomplete state, yet the surplus amount of advance could not be recovered from the agencies (**Annexure-XXXVII**).

Further, during physical verification the actual work was found less in measurement by technical personnel in 112 cases of nine districts. The works were not found executed as per estimate in 54 cases of nine¹⁶ districts.

¹⁴ Madhubani, Muzaffarpur, Sitamarhi, Bhabhua, Darbhanga, Begusrai and West Champaran

¹⁵ Aurangabad, Araria, Bhabhua, Begusarai, Bhojpur, Banka, Jehanabad, Madhubani, Munger, Muzaffarpur, Nalanda, Sitamarhi.

¹⁶ Aurangabad, Banka, Bhabhua, Bhojpur, Darbhanga, Madhubani, Munger, Nalanda and Sitamarhi



Scheme No.8/10-11
PS-Lakhnaur: Foundation was not constructed



Scheme No. 17/11-12
Chahaka (Karha) was digging only in 11000 cft(1100'x10x1'), whereas 40955.79 cft work was shown in the MB.(GP-Baligaon, Rafiganj)

6.8 Measurement of work and Schedule of Rate

Schedule of rates (SOR) for the MGNREGS had to be prepared by the government on the basis of guideline issued in 2008. Since SORs would have horizontal application across the department/agencies, it should be notified by the state. Further, the SOR with standard design should proactively be disclosed and widely published. The SOR would be prepared on the basis of comprehensive work time and motion studies.

Measurement would be recorded in the MB maintained by qualified technical personnel in charge of work site and verification should be done by qualified technical personnel before payment of wage.

Audit scrutiny revealed the following deficiencies:

6.8.1 Non preparation of separate SOR for MGNREGS

The State Government had not devised SOR for works under MGNREGS. The work time and motion studies were not conducted by the Government as required under provision of para 6.7 of the Operational Guidelines.

Minimum wage fixed by the Government was based on inflation in place of productivity norms contrary to the provision of para 6.7.2 of the guidelines.

The same SOR was applicable all over the State and climatic conditions across and within the district was not taken into account for fixing the minimum wage. The SOR of public works department had been followed by the implementing agencies in all the test checked districts. Thus, it was not ascertainable whether the wages paid to the labourers were adequate and appropriate.

6.8.2 Payment without measurement of work and payment in excess to estimate

Scrutiny of records of West Champaran, Madhubani and Aurangabad district revealed that ₹ 67.81 lakh (27 works of the year 2009-11) was paid to the working agency without

measuring the value of work done. Further, in Bhojpur ₹ 30.33 lakh was paid in 37 works during 2010-11 in excess to the estimate (**Annexure-XXXVIII & XXXIX**).

6.8.3 Measurement Books not available

In Aurangabad and Jehanabad, it was observed that in 57 works involving expenditure of ₹ 55.17 lakh, MB were not available and as such the expenditure incurred on execution of these works could not be verified (**Annexure- XL**).

6.9 Works Executed by Line Department/NGO

As per para 6.3.3 of the guidelines, line departments and NGOs having a proven track record of performance may be considered for implementing agencies. The selection of implementing agencies was to be based on technical expertise resources, capacity of handling the work within the given time frame and overall interest of the beneficiaries.

Scrutiny of schemes undertaken by the line departments revealed the following facts:-

- Zila Parishad, Madhubani was appointed as implementing agency for execution of works under MGNREGS during 2007-08 and 2008-09. The Zila Parishad further engaged line departments and programme officers as sub-agency and released ₹ 9.01 crore to them. Of this, ₹ 2.95 crore was utilised for execution of the scheme, ₹ 75 lakh was refunded and balance ₹ 5.31 crore was lying outstanding for the last three years which caused less creation of 3.69 lakh man days.
- Further, in Madhubani, 54 works with estimated cost of ₹ 2.14 crore was awarded to the line departments (14 works) and NGOs (40 works) and half of the estimated cost (₹ 28.60 lakh and ₹ 74.34 lakh respectively) was released. However, the line department and NGOs neither rendered adjustment accounts nor demanded second instalment of fund. The works assigned to them were not executed and amount was still lying with them.
- In Munger, ₹ 1.70 crore was released to Minor Irrigation Department for execution of 34 works and against that only ₹ 1.58 crore was utilised and ₹ 12 lakh was kept blockage by line department for more than two years. (**Annexure- XLI**)

In reply, it was stated by the ADPC, Madhubani that an FIR had been lodged against erring NGOs and a letter was written to the line department for rendering accounts. No reply was received from Munger.

6.10 Payment in excess of muster roll and vouchers

During test check of scheme files, it was observed that in 277 works, ₹ 1.90 crore was outstanding for adjustment against implementing agencies in 12¹⁷ districts (Annexure-XLII).

The working agencies neither rendered accounts against amount paid for execution of the works nor the balance/surplus amount was refunded. Thus, ₹ 1.90 crore stands recoverable from the erring agencies.

6.11 Abandoned/ unfruitful works

In nine districts¹⁸ 753 works were found abandoned. A sum of ₹ 12.64 crore was expended on these works and in most of the abandoned works, pucca work like brick soling, construction of *Pulia/culvert etc.*, were left incomplete. Thus, the intended objectives of the works could not be fulfilled (Annexure-XLIII).

It was replied by the Panchayat Rojgar Sewak (PRS) that due to site dispute, restriction of 60:40 ratio, not taking interest by new elected *Mukhia* in old work and unavailability of fund, the works remained abandoned. However, the department replied that most of the works got dropped in mid of execution due to conflict of interest among villagers.

The reply is not tenable as the scheme functionaries had to take corrective measures to sort out the difficulties in successful implementation of the scheme.

6.12 Wasteful expenditure on plantation schemes



As per para 6.1 of operational guidelines, the drought proofing including afforestations and tree plantations were second in priority list of works. The State Government had given special focus for plantation work in the state. The plantation work was to be executed by the Gram Panchayats except on the land beside National Highway, railway track and river embankment. But, during audit it was observed that the entire plantation work almost failed in the sampled districts as revealed below:

- It was observed that plantation of 176350 numbers of plants done in 12 districts¹⁹ with expenditure of ₹ 2.07 crore were 100 *per cent* dead. Thus, the expenditure incurred on failed plantations proved infructuous. Further, in absence of pits and mounts at the sites plantation work appeared doubtful (Annexure-XLIV).

¹⁷ Aurangabad, Begusarai, Bhojpur, Darbhanga, Jehanabad, Madhubani, Munger, Muzaffarpur, Sitamarhi, West Champaran, Banka and Kishanganj

¹⁸ Araria, Aurangabad, Begusarai, Bhabhua, Jehanabad, Madhubani, Munger, Sitamarhi and West Champaran

¹⁹ Araria, Banka, Begusarai, Bhabhua, Bhojpur, Darbhanga, Madhubani, Muzaffarpur, Munger, Nalanda, Sitamarhi, and West Champaran

<p>The plantation scheme failed in 362 Cases of 12 districts.</p> 	
<p>Jainagar P.S (Dorbar G.P, Madhubani) Out of 200 plants, no plants survived.</p>	<p>P.S. Balia (GP Bhagatpur) BEGUSARAI Plantation (4000 Nos.) at river embankment done but NOC was not obtained, hence plants were uprooted by flood control division.</p>

- In Jainagar (PS) of Madhubani and GP, Dohat Narayat (PS, Baheri, Darbhanga), 3600 Plants involved expenditure of ₹ 8.30 lakh were distributed to BPL families instead of planting, which was in violation of the provision (para 8.2.2) of the guidelines for social forestry. Further, it was observed that all the distributed plants were dead due to insufficient protective measures which resulted in fruitless expenditure to the tune of ₹8.30 lakh.

Two hundred fifty eight units of plantation work amounting to ₹ 4.71 crore were undertaken in eight G.Ps. in Begusarai beside National Highway, Railway track and river embankment without obtaining N.O.C. from concerned department, violating MGNREGA guideline. As a result, in GP-Bhagatpur (Begusarai), 20 units (4000 plants) of plantation were destroyed/uprooted by flood control division during widening of river embankment and the expenditure incurred amounting to ₹ 13.11 lakh also proved infructuous.

The PRS and the POs of the panchayats replied that due to negligence of the *Van-poshak*, flood and disturbance by anti-social elements, the plants were damaged. Further, it was replied by the ADPC, Begusarai that as per instruction of the then Secretary, RDD, Bihar, NOC was not required by any department for execution of plantation work under MGNREGS. However, this instruction was issued in violation of guidelines.

6.13 Exclusive functions of GP performed by Panchayat Samiti

As per provision contained in para 4.6 of the guidelines for social forestry issued by RDD, the plantation work was to be executed by Gram Panchayat and not by the Panchayat Samiti. Contrary to the said provision 53 plantation works involving expenditure of ₹ 46.31 lakh was done by the Panchayat Samiti, Sikti (Araria), Noorsarai (Nalanda) and Runni Saidpur (Sitamarhi)

6.14 Purchase of material and employment of labour after completion of work

During test check of schemes files of Panchayats, it was observed that in 28 works involving expenditure of ₹ 21.71 lakh, materials were purchased after completion of works as vouchers for purchase of materials like bricks, sand, iron, stone chips, cement *etc.* were dated later than the period of engagement of labourers which was indicative of apparently fake claims, wrong booking of MB and possibility of involvement of middleman in execution of works. Similarly it was also noticed that labourers were engaged after the completion (final measurement) of 19 works involving expenditure of ₹ 7.99 lakh of seven districts²⁰ (**Annexure- XLV & XLVI**).

6.15 Project completion report (PCR)

A Project Completion Report (PCR) should be prepared after completion of every work. This report had to be prepared in prescribed format and photographs of the work and VMC report should be attached with the report.

PCR was not found attached in any of the completed scheme in the sampled districts.

The PRS has replied that due to ignorance about the PCR, it could not be prepared and attached with the completed scheme.

6.16 Muster roll

As per para 6.5.1 of operational guidelines, Muster Rolls (MRs) issued by the Programme Officer, each with a unique identity number, were to be maintained by the GPs and other executing agencies, in a pro-forma suggested by the Ministry. Further, photocopies of the MRs were to be kept for data coordination and for public inspection in every GP/Block. Scrutiny of records disclosed following irregularities:-

- In six districts²¹, 159 labourers were shown engaged twice in 13 works during same period (**Annexure-XLVII**).
- In Darbhanga, Muster rolls were found used prior to its issuance by the P.O. in two works of GP Bishath Bathia (Tardih block) and MRs found used without issued by the DRDA/P.O. in 12 works of GPs. Muster Rolls issued to the panchyats were found used by other panchayats and line departments in Darbhanga (**Annexure-XLVIII**).
- In five sampled districts, it was observed that in 10 works, date of payment was prior to the period of Muster Roll *i.e.* wages amounting to ₹ 3.14 lakh were paid to the labourers before being actually employed /start of work. Thus, the engagement of labourers was doubtful (**Annexure-XLIX**).

²⁰ Aurangabad, Begusarai, Darbhanga, Jehanabad, Madhubani, Muzaffarpur and West Champaran.

²¹ Araria, Aurangabad, Bhabua, Bhojpur, Madhubani and Sitamarhi

- In 38 works of five districts, serious tampering in the name of the labourers, period of works, attendance, amount of wages *etc.*, in Muster Roll was found (**Annexure-L**).
- Format of Muster Roll in Jehanabad, Aurangabad and Munger was found defective as it lacked signature of labourers in token of receipt of payment, quantity of work done, amount of wage paid and other necessary columns.
- In Madhubani period of work was not written on Muster Rolls (used in three works) amounting to ₹ 1.29 lakh and in Sitamarhi MRs for four schemes were not signed by any competent authority and a sum of ₹ 83,000 was paid without passing MRs.

6.17 Convergence

As per provision contained in para 14.1 of the operational guidelines, convergence of MGNREGS funds with funds available to panchayats from other sources for the creation of durable assets was to be done for better functioning of the scheme. Further, it was to be ensured that MGNREGS fund did not substitute resources from other sectors or the scheme and all initiatives of convergence would be within the parameters of the scheme.

In all the sampled districts, it was observed that the works taken under MGNREGS were not dovetailed with other rural schemes. Plan for convergence of works was not prepared and the scheme functionaries failed in integrating the MGNREGS with other activities.

6.17.1 Non-tie up of Bharat Nirman Rajeev Gandhi Sewa Kendra (BNRGSK)

As per direction contained in government's notification S.O.2877 (E) dated: 11.11.09, BNRGSK was to be constructed at each Gram Panchayat and Panchayat Samiti at an estimated cost of ₹ 10 lakh and ₹ 25 lakh respectively to create infrastructure and to provide space for greater and more transparent interaction with the citizens. In the labour budget for the year 2010-11, the number of such works was to be estimated on priority basis by indicating their location. Material component was to be met from BRGF and other rural sector scheme.

The construction of Rajeev Gandhi Sewa Kendra was undertaken by only five districts (out of 15 selected districts) in 45 Panchayat Samitis and in 38 GPs. A total number of 83 works involving expenditure of ₹ 6.67 crore were taken up by aforesaid five districts and all the works were going on. Construction of BNRGSK works was not undertaken by remaining 10 districts whereas no MGNREGS building at block and GP level exists and the office is running in the building of some other department with insufficient space. Further, the material component in the undertaken works was not supplemented from other rural sector scheme and convergence as envisaged in the guidelines could not be done (**Annexure-LI**).

Recommendation

- Only permissible works under MGNREGS should be executed.
- The State Government should ensure preparation of separate SOR for MGNREGS by conducting work time and motion study so as the labour could get appropriate wage.

7.1 Fraudulent payment of wage through non-existent Post Office accounts

A total payment of wage amounting to ₹ 28,946/- in scheme no. 491/07-08 executed by the ZP was shown paid to 51 numbers of labourers through advice and shown remitted to Laukahi post office, Madhubani. But on verification, it was observed that these accounts were not maintained by the post office. Further, the Post Master of the head post office, Madhubani also admitted that the said accounts did not exist in the Laukahi post office rather these were maintained by Khajauli (other block headquarter) post office. Thus, fake advice by mentioning non-existent accounts was prepared by the executing agency and amount was drawn in irregular way. When the matter was raised in audit ₹ 19,270/- was refunded by the working agents to MGNREGS account and balances ₹ 9,676/- was yet to be refunded.

7.2 Over payment of wages to the labourers

In Aurangabad, payment of wages to the labourers was not made as per Muster Rolls. In nine works, excess payment of wages to the tune of ₹ 30,616 were made. The amount of wages actually paid as per bank advice was in excess of amount of wages shown in the Muster Rolls (**Annexure LII**).

7.3 Doubtful expenditure

In two blocks (Biroul and Baheri) of Darbhanga, 14 number of scheme files related to execution of works by the Panchayat Samitis were not produced before audit. Thus, expenditure involved in these works amounting to ₹ 33.60 lakh could not be verified.

It was replied by the P.O. Biroul that the files along with Muster Rolls and vouchers were lost. Further, the present PRS of Bhachhi (GP) did not turn up with files and replied that these files were not handed over him by the then PRS. The matter needs to be investigated (**Annexure LIII**).

7.4 Post Master retained a portion of wage in the name of unrecognised charges.

During verification of job card and beneficiary survey of the labourers of GP Lasovaiya (PS Manjhaulia, Dist West Champaran) it came to notice that although the full amount of wages as per advice was credited by the Post office but at the time of drawl of wages by the labourers, the Post Master retained a portion of wage illegally towards *to and fro* carriage charges of the fund. Sri Niranjana Sah (Job card no. 2244) and Sri Shaiyad Nutt (Job card no. 2221) and Sri Pandit Choubey (Job card no. 2238) of the village pointed out the issue to audit in presence of the Programme Officer and the charges leveled were accepted by the Post Master.

7.5 Suspected irregular payment on account of re-measurement of earth works

In Nalanda, scrutiny of scheme files revealed that 28 numbers of earth works of three blocks²² were executed and payment was made to the executing agencies after measurement of works (April to June 2007). However, after lapse of more than one year from the date of measurement and almost two rainy seasons, the works were again re-measured by the order of the DPC (04.12.07) of the district without mentioning reasons for such re-measurement. Instead of decreasing the value of work, the value was increased after re-measurement which was not possible as no addition in work was done after the first measurement and generally earth work reduces after rainy season. Due to this enhancement in the value of work done, a total sum of ₹ 22.84 lakh was paid as difference between first and second measurement. Further, the records to justify re-measurement were also not produced before audit and it appeared the DPC issued order arbitrarily (Annexure-LIV).

7.6 Proper measurement was not done

In West Champaran, proper measurement was not done in five works²³ involving ₹ 33.10 lakh. The measurement was entered in one line in the MB and detail measurement was not shown in case of pond renovation work and in case of construction of *bund*, estimate was prepared as per graphical method but in M.B graphical measurement was not shown. As a result, actual quantity of work done could not be verified from M.B.

Although these irregularities were not found in all the sampled districts, yet these were hurdle in achieving the intended objective of the scheme and as such need to be addressed for the benefit of large section of society.

²² Islampur, Chandi and Noor Sarai

²³ Four works (1, 2, 3 & 4/10-11) of pond renovation and one work (40/07-08) of construction of bund

Chapter –VIII Miscellaneous/other interesting points

8.1 Unspent balances of SGRY/NFFWP and cost of unutilised grain not transferred to MGNREGS account

Consequent upon the closure of Sampoorna Gramin Rojgar Yojana (SGRY) and National Food for Work Programme (NFFWP) schemes, their balance amount was to be transferred to MGNREGS accounts on or before 31.08.07 vide instruction contained in government letter (August 2007). Further, *kuchha* works were to be transferred to MGNREGS and separate demand for fund was to be submitted to the Government for completion of incomplete *pucca* works on the day of closure of the scheme.

Scrutiny of records revealed that in 12 districts²⁴, an unspent amount of ₹ 21.48 crore of SGRY and NFFWP was not transferred to NREGS account and a total number of 1127 incomplete *pucca* works of SGRY scheme remained incomplete. No step was taken for successful closure of these incomplete works. (Annexure-LV) Further, there was unutilised grains costing ₹ 83.15 crore with 3830 Public Distribution System (PDS) dealers in 14 districts²⁵. Against realisable amount of ₹ 83.15 crore, only ₹ 5.79 crore was realised and balance of ₹ 77.36 crore remained unrealised from PDS dealers (Annexure-LVI). Thus, ₹ 77.36 crore could not be transferred to MGNREGS accounts.

Further, a sum of ₹ 1.52 crore was received in Aurangabad during 2005-06 as Central share for handling and transporting of grains of SGRY. Out of this fund, ₹ 50 lakh was paid to District Manager, State Food Corporation and balance amounting to ₹1.02 crore remained unutilised in DRDA account. Thus, the planning of the government to utilise of grain as one of the wage component was not served and non transfer of unspent balance into MGNREGS account resulted in less creation of 66.63 lakh mandays.

The State Government replied that direction had already been issued for transfer of unspent grant and cost of grains of SGRY scheme to MGNREGS account whereas district authorities had stated that FIR had been lodged against 125 dealers and certificate case was initiated against 721 PDS dealers at fault.

8.2 Diversion of Specific Grants

As per instructions contained in Government letter (March 2008), the amount of grant made available for completion of incomplete *pucca* works of SGRY was to be utilised only for the assigned works and unspent balance if any, was necessarily to be refunded to the Government. Scrutiny revealed that specific grant amounting to ₹10.47 crore was received by eight districts. Out of this, ₹ 2.41 crore was diverted for execution of works

²⁴ Araria, Begusarai, Bhabhua, Bhojpur, Darbhanga, Jehanabad, Madhubani, Munger, Muzaffarpur, Nalanda, Sitamarhi and West Champaran

²⁵ All test checked districts except Bhabhua

under MGNREGS in four districts²⁶ and ₹ 3.29 crore remained unutilised with rest four districts²⁷. It was replied by all the four districts that the fund was transferred to MGNREGS account as execution of work with old estimate was not possible.

Lack of proper monitoring of the incomplete works caused failure of plan to complete the 1127 incomplete works of SGRY and intended benefits of scheme could not be achieved in respect of creation of durable assets and grass root level beneficiaries were deprived of the benefit of the grants (**Annexure-LVII**).

²⁶ Araria ,Begusarai ,Bhojpur and Madhubani,

²⁷ Darbhanga Munger, Nalanda, West Champaran

Chapter –IX Finding of physical verification

9.1 Outcome of job card verification

The Gram Panchayat will issue job cards to every registered household. The timely issue of well designed job cards is essential; this is a critical legal document which also helps to ensure transparency and protect labourers against fraud.

In course of joint verification of randomly selected 1997 households from the 250 Gram Panchayats, following facts were revealed:-

- The photographs were not found affixed in registration register in 26 *per cent* cases. Though affixing of photograph was mandatory on the job cards, cases to the extent of 37 *per cent* amongst the verified job cards were found where no photographs affixed.
- In 26 *per cent* cases amount entered into the job cards of the labourers did not tally with the amount found shown in their accounts/pass book which shows financial malpractices by the officials.
- In 53 *per cent* cases, date of registration of the households was not mentioned in the Job cards and therefore it could not be verified and confirmed whether the registration was done within the prescribed period (**Annexure-LVIII**).

The aforesaid irregularities in job card were indicative of lacking at the part of scheme functionaries which have led to over payment of wages and other irregularities as narrated above and these were the hurdle in achieving the objectives of the scheme.

9.2 Physical verification of work site

Out of 13247 number of works executed by the sampled Gram Panchayat during the period 2007-12, 3688 number of works were sampled and the audit party undertook joint physical verification of 3278 works (**Annexure-LIX**) with the technical staff at Panchayat Samiti level.

9.3 Fraudulent drawal of ₹ 5.90 lakh in the name of fake work

During test check of scheme files it was observed that a sum of ₹ 5.90 lakh was withdrawn in five work without doing any work in two districts viz. Madhubani, and Jehanabad. Vouchers for purchase of plant, muster rolls and advice for the payment of *Van-poshaks* and photo were not attached in the scheme files in one case (**Annexure-LX**).

Site verification revealed that execution of work was not found done despite incurring considerable expenditure and booking the value of work done in M.B in seven districts.



**Hariharpur
(Shahpur) 1/10-11**

(i) Brick soling road (length – 235' and width – 8'6") was shown constructed in MB under this scheme which was not found at site.
(ii) Earth filling work done 1'0" instead of 2'6" according to local residential, at present not any work exist.



Jhaunwa Belwania (Shahpur) 3/11-12

Upper width and depth of irrigation drain (Paeen) was found 4' to 6' and 2' respectively instead of 22'3" to 28'3" and 5'6" to 6'3" (Total length – 1300')



**Madhepur (Kaluahi) 7/11-12
G.P P.S,**

Brick soling road was found in place of earth work. Brick soling was done under BRGF scheme but payment was made from MGNREGA fund

9.4 Sign board was not found at site.

To ensure transparency and facilitate social audit, sign board showing estimated cost, date of commencement, completion of work and name of the agency was to be displayed at work site. But, physical verification of site disclosed that out of 3278 works, sign board was not found in 1206 works (37 per cent).

The department replied that sign board installed had been destroyed by anti social elements.

9.5 Impact analysis/ outcome of beneficiary survey

• Individual status of the registrants

Of the total beneficiaries, 54 per cent were illiterate and 51 per cent had kuchha house and annual income of the beneficiaries lied between ₹ 8,000/- to ₹ 25,000/-. Less than 27 per cent of the beneficiaries had necessary household's assets. (Electricity-16 per cent, Fan five per cent, T.V three per cent, Toilet-15 per cent).

• Percentage of the Households having awareness of the following rights/entitlement

Fifty four per cent beneficiaries had knowledge about 100 days employment, 45 per cent of the HHs expressed that they were aware of the provision that payment of wage should

be made within 15 days, 65 *per cent* were aware about demand of job through oral request, 27 *per cent* were aware about demand of job through written request, 93 *per cent* HHs expressed their view that they received job card within 15 days. Eighty three *per cent* beneficiaries possessed job card at the time of interview, only two *per cent* accepted that they had paid the cost of photo and 42 *per cent* accepted that they got job within 15 days from demand.

• Impact on Social Status

More than 50 *per cent* beneficiaries expressed their views that their social status and standard of living had been changed due to implementation of MGNREGS. Fifty One *per cent* beneficiaries said that migration had reduced, 52 *per cent* said that their children were availing better education facilities, 53 *per cent* expressed that they were able to have better medical treatment and 49 *per cent* expressed that the earning of the scheme was helpful in redemption of debts.

• Execution of work

Of the total sampled districts, unemployment allowance was paid in Araria district to 1.11 *per cent* beneficiaries selected for interview. Jobs were provided to all the beneficiaries within 5 K.M and only two *per cent* accepted involvement of contractor in execution of work.

• Work site facilities and Attendance at site

Less than 50 *per cent* of the beneficiaries (shade- 40 *per cent*, Drinking water-47 *per cent*, First Aid-36 *per cent*, crèche- 21 *per cent*) accepted that necessary work site facilities were made available at site. Eighty eight *per cent* beneficiaries stated that Muster Roll was available at site and 92 *per cent* HHs said that they made daily attendance at site.

• Employment and Wage payment

Forty five percent beneficiaries accepted that they got job within 15 days from demand and fifty percent beneficiaries expressed their views that they received wage payment within 15 days and only 14 *per cent* said that they got 100 days. Of the total 1220 beneficiaries, 64 *per cent* expressed that they got payment of wage through Post Office.

- **Discussion of MGNREGS in Gram Sabha**

Of the total 2330 beneficiaries, 75 *per cent* expressed their views that Gram Sabha meeting was held and works taken under the scheme were discussed.

- **Supervision of works by higher authorities**

The works taken under MGNREGS were to be monitored and supervised by the officers of the State to block level in the ratio of two *per cent*, 10 *per cent* and 100 *per cent* respectively. But, none of the beneficiaries stated that supervision was done by state and District level machinery and 35 *per cent* stated that works were supervised by the BDO/PO of the block (***Annexure-LXI***).

Chapter –X Monitoring and internal control

10.1 Monthly progress reports (MPRs) and Management Information System (MIS) entry

The MGNREGA Operational Guidelines prescribe detailed monitoring formats for Monthly Progress Reports (for both physical and financial) in which performance was required to be compiled and sent by the State Government. In addition to ensuring transparency and accountability at the local level, the information furnished by the States is to be consolidated for public information through the Ministry's Internet website.

The MGNREGA Operational Guidelines also require that procedures are to be framed to ensure that data on work requested and allotted by the PO and GP are properly maintained and also for sharing of information on employment allotments between the PO and GP on a weekly basis.

At district and block level, there were instances of excess reporting of person days generated and fund utilized. Comparison of data regarding expenditure and status of jobs included in the MoRD website through MIS and as per MPR, disclosed that there were sizable gaps between aforesaid two data source. Neither the expenditure nor the number of households provided jobs tallied. Inflated data was reported to the government and the reporting system lacked reliability and authenticity.

Comparing of MPR with statement of MIS (both are the tools for reporting the physical and financial performance of the scheme) regarding expenditure and created mandays revealed following discrepancies:

- Variation between MIS entry and MPR in selected 14 districts in terms of expenditure ranged between the minimum of ₹ 28 lakh in Nalanda in the year 2011-12 to the maximum of ₹ 111.59 crore in Muzaffarpur in the year 2010-11 (**Annexure-LXII**).
- In the test checked districts, it was found that the MIS entry for ₹ 8.96 crore was not done by the line departments and Zila Parishad in West Champaran.
- Expenditure shown in MPR was overstated by ₹ 34.19 crore in comparison to C.A report in Munger during 2007-12.(**Annexure-LXIII**).
- In Darbhanga, against total expenditure of ₹ 13.26 crore incurred on execution of those schemes which were executed by the Line departments including Z.P, MIS entry of expenditure to the tune of ₹ 7.83 crore only was done and entry for expenditure of ₹ 5.43 crore was pending.

It was replied by the ADPC; Aurangabad that non entry of expenditure done in the month of April for the works executed in the month of March and non entry of liability was the reason for difference.

The reply is not acceptable as liability on account of due wages should have been entered under the head of "Expenditure in pipe line" in MIS to reflect the total expenditure of the year. For difference in man days, explanation was called for from P.Os concerned and it was replied that compliance would be furnished later on. Rest of the districts did not reply.

Recommendation

Target should be fixed to achieve zero difference between data of MPR and MIS. The time gap between actual expenditure and its entry into MIS needs to be reduced to the minimum.

10.2 Monitoring/inspection of work

MGNREGS Operational Guidelines para-10.3 stipulates the following procedures for monitoring and reporting. Block-level, district-level and state-level officials shall inspect *cent per cent*, *10 per cent* and *two per cent* of works every year respectively. In addition to this, financial audit of all districts would be mandatory and District Internal Audit Cells should be constituted to scrutinise the reports of the Gram Sabhas.

Verification and quality audit by external monitors must be undertaken at the Central, State and District levels through National, State and District Quality Monitors. Terms of reference for quality monitors have been fixed separately by the Ministry.

Local Vigilance and Monitoring committee (VMC), consisting of members elected by the Gram Sabha, should monitor the progress and quality of work while it is in progress. Scrutiny of records disclosed following shortcomings in monitoring/ inspection of works:-

- The works executed under MNREGS were not supervised by the state government authorities and only P.O./B.D.O. of the block had supervised the work. In eight districts, district level authorities supervised one to nine *per cent* of works against stipulated *10 per cent*. Instead of hundred *per cent* supervision of works by block level authorities, only 10 to 97 *per cent* works were supervised. The lowest percentage of supervision of works was in Begusarai (10 *per cent*) and highest was in Sitamarhi (97 *per cent*) district. (Annexure-LXIV)
- Internal Audit Cell at district level was not found constituted in any of the sampled districts.
- Local Vigilance and Monitoring Committee was not constituted for each work in any of the sampled work.
- State as well as District Quality Monitors for verifying the quality of work executed was not appointed by the Government at the State level and in any of the sampled districts.

Recommendation

Monitoring at all levels needs to be strengthened and target of monitoring fixed by the government should be achieved. Documentation of inspection by the higher scheme functionaries may be done to check the compliance of the instructions, if any. Quality monitors may be appointed on priority basis.

10.3 Maintenance of records and registers

Proper maintenance of records is one of the critical success factors in the implementation of MNREGS. Each implementing agency has to maintain the necessary records at their level (**Annexure-LXV**).

Application Registration Register which records applications/ requests for registration of households was not maintained by any of the sampled Gram Panchayats and registration of the households was being done on verbal request. Thus, households denied registration if any, could not be verified.

Employment Register records (for each registered households) details of employment demanded, employment allotted and employment actually taken up was not maintained by any of the Gram Panchayats and P.O. office. Due to non-maintenance of the employment register, it could not be verified as to how many days of employment was actually provided to how many households in a year and how many households actually provided 100 days job in a financial year.

Asset Register: Asset register was not maintained in the sampled districts.

Muster Rolls issue & receipt register: Muster Roll issue and receipt register was to be maintained at each level. In all the sampled districts, issue register was maintained at P.O level but the receipt register was not maintained at G.Ps level.

Complaint Register: The complaint register was to be maintained at district, Panchayat Samiti and Gram Panchayat level to record the complaints made and action taken thereon. But, the Gram Panchayats did not maintain the complaint register.

Non-maintenance of mandatory central registers is the hurdle for successful implementation of the scheme. Maintenance of basic records at the G.P and Block level was poor, as a result of which the authenticity of the figure of employment demanded, employment provided, number of days of employment generated, entitlement for employment allowances could not be verified.

Recommendation

The PRS and other executing agencies need to be explicitly instructed to maintain required basic records as these are means of ensuring transparency and accountability in MGNREGS which would prevent misappropriation and siphoning of fund.

10.4 Social audits, transparency and grievance redressal

MGNREGA gives a central role to “social audits” as a means of continuous public vigilance. The Guidelines indicate two types of social audit; Periodic assemblies in the Gram Sabha for scrutinising details of projects/works (which is referred to as “Social Audit Forum”); and Social audit as a continuous process of public vigilance involving potential beneficiaries and other stakeholders, which covers verification of 11 stages of

implementation right from registration of families through evaluation and the Social Audit Forum and the report of the social audit is to be uploaded on website to bring the entire process in public domain.

Updated data on demand received, registration, number of job cards issued, list of people who demanded and had been given/not given employment, funds received and spent, payments made, works sanctioned and works started, cost of works and details of expenditure on it, duration of work, person-days generated, reports of local communities and copies of muster roll should be made available in a pre-designed format outside offices of all agencies involved in implementing MGNREGS.

Social Audit Forums must be held twice in a year at the Gram Panchayat level for all works done in the preceding year. The State Government would consider for setting up a system of Ombudsman at the State and District levels, using people of proven integrity for grievance redressal.

As far as RTI complaints were concerned, out of 164 cases, 150 cases were disposed off and 584 complaints of general nature were pending till the date of audit (June 2012). In Darbhanga 67 *per cent*, in Madhubani-37 *per cent*, in Jehanabad-70 *per cent*, in Begusarai-15 *per cent*, in Araria-100 *per cent*, in West Champaran seven *per cent*, Kishanganj-89 *per cent*, in Banka-23 *per cent*, Munger four *per cent* and in Sitamarhi 38 *per cent* general complaints were pending. (Annexure-LXVI)

However, at the State level 54 *per cent* general complaints were pending for disposal. Social audit was not conducted as per provisions contained in MGNREGA Operational Guidelines. Of the total selected GPs, only 528 social audits were conducted by 153 GPs and initiative of social audit was not taken by 85 GPs. The reports of the social audit are not found uploaded onto website by any of the G.P and proceeding of social audit did not contain any observations. (Annexure-LXVII)

The state government had not appointed ombudsman at the state and the district level.

Recommendation

- Effective grievance redressal mechanism should be established.
- Ombudsman should be appointed on priority basis.
- Quality monitors at State as well as district level may be appointed to inspect the MGNREGS assets.
- Scheme functionaries should ensure conduction of social audit periodically.

Chapter – XI Audit impact

It was observed in audit that executing agents (PRS) withdrew the amount in his favour for execution of works but, the works were not executed, less quantity of work was done in comparison to amount drawn and due wage was not paid to the labourers which resulted in surplus money lying with them for a long period. In six²⁸ districts, a total sum of ₹ 41.33 lakh was recovered and deposited into respective MGNREGS account at the instance of audit (**Annexure-LXVIII**).

Further, it was intimated by the RDD, Government of Bihar (02.11.2012) that a total sum of ₹ 57.73 lakh was recovered, FIR was lodged against 125 persons at fault for ₹ 1.03 crore, and unpaid wages remitted to the accounts of the labourers to the tune of ₹ 17.37 lakh. Unspent SGRY grant amounting to ₹ 3.01 crore kept blockage, was transferred to MGNREGS account.

Aforesaid were the little effort made by the units/government towards compliance of audit observations. A lot of action is required to be taken for compliance and for successful implementation of the MGNREGS.

²⁸ Aurangabad, Araria, Darbhanga, Jehanabad, Madhubani and West Champaran

Chapter – XII Conclusion

Mahatma Gandhi National Rural Employment Guarantee Scheme is slowly picking up the momentum in the State after initial hiccups. A network of professional agencies for technical support and quality control measures were not established and panel of accredited engineers was not constituted for effective implementation of MGNREGS.

There were deficiencies in planning, execution, fund management, grievance redressal mechanism, monitoring and training in implementation of MGNREGA in the state. The long term District Perspective Plans were not prepared and the Annual Plans were also delayed inordinately. Further the Plans were prepared without labour projection and identification of work to meet demand. There was considerable delay in submitting labour budget and even then the labour budgets were not realistic, resulting in wide variation between actual and the projected demand. Considerable differences were observed between Monthly Progress Reports (MPR) of expenditure and creation of jobs reported to the government and data in Management Information System (MIS).

The primary objective of the scheme to provide 100 days guaranteed employment to every registered applicant on demand was not met as only one to seven *per cent* registrants were provided 100 days employment in the State. Further, the percentage of registrants who were provided job declined from 75 to 20 *per cent* during 2007-12. Female workers were provided only 28 *per cent* job at state level. Also, there were several cases of non and delayed payment of wages ranging from 17 to 660 days in districts. At the Gram Panchayat level, complaint register was not maintained and hence the position of complaints lodged by the workers (if any) whether properly addressed or not, was not ascertainable.

The State Government had not devised Schedule of Rates for MGNREGS works and the lowest prioritised works were given highest priority and top prioritised works were less covered. Unspent balance of grant, non transfer of balance amount of SGRY grants into MGNREGA account and frequent use of machine in works affected creation of mandays.

The works taken under the scheme were not dovetailed with other rural sector scheme and objectives of integrating the MGNREGS with other activities could not be achieved.

Key records such as application register, muster roll register, asset register and employment register were not maintained. The aforesaid shortcomings were the hurdle in achieving the intended objectives of the MGNREGS

The works were not supervised by the State Government and district authorities. Training was not imparted to stakeholders which resulted in major shortcomings in execution of scheme. General and RTI complaints (District and Block level) were not disposed off within prescribed time and 15 to 70 *per cent* complaints were pending for disposal. At Gram Panchayat level complaint register was not maintained and social audit was conducted in limited case.

The State Government not only failed to establish Internal Audit Cell but, also failed to appoint Ombudsman for grievance redressal mechanism. Local Vigilance and Monitoring Committee was not set up in most of the works at village level and Quality Monitors at district and state level were not appointed. MNREGS workers were not covered under Rastriya Swasthya Bima Yojna.

PLACE : PATNA
DATE : 01 May, 2013



(P.K.Singh)
Accountant General (Audit),
Bihar

COUNTERSIGNED

PLACE : NEW DELHI
DATE : 06 May, 2013



(VINOD RAI)
Comptroller and Auditor General of
India

Annexures

Annexure-I
(Reference : Paragraph 1.6; Page-4)
List of selected units

District	No. of PS	Name of Panchayat Samiti	No. of GP	Name of Gram Panchayat
Munger	2	Asarganj	3	Asarganj, Makwa, Chorgaon
		Dharhara	3	Ajimganj, Amari, Matadih
Jehanabad	2	Hulasganj	3	Bouri, Dawdhu, Murgaon
		Makhdumpur	6	Dakra, Jamanganj, Kalanaur, Manjhaus, Saren West, Sumera
Banka	3	Amarpur	5	Garibpur, Gorgama, Bhikhampur, Pawai, Salempur
		Chandan	4	Dhanuvsara, South Kasba Basiala, Kusumjori, Barfara Tetariya
		Shambhuganj	5	Gulni, Jhakhara, Birnaudha, Maldih, Pakaria
Darbhanga ¹	5	Baheri	7	Baghauni, Bhakshi, Dohat Narain, Habidah Centre, Harhaccha, Jorja, Mitunia
		Biraul	7	Afjala, Bairampur, D. Jagarnathpur, Neuri, Patania, Pokhram S., Sonapur Pagari
		H.Nagar	4	Godaipatti, Panchobh, Rampurdih, Sinuara
		Tardihi	3	Vishath Bathiya, Mahtaur, Raja Kharwar
		Jale	7	Ahiyari north, Brahmur east, Doghara, Kamtaul, Massa, Muraita, Ratanpur
Madhubani	5	Basopatti	4	Basopatti West, Birpur, Kataiya, Mahinathpur
		Lakhnaur	4	Balia, Kachua, Lauha, Tamuria
		Bisphi	7	Balha, Chauhatta, Jagwan west, Nahas Rupauli North, Parsauni North, Rathaus, Sadullapur
		Kaluahi	3	Haripur North, Madhepur, Pursaulia
		Jainagar	4	Debdha north, Debdha centre, Dorbar, Belhi east
Begusarai	5	Balia	5	Balia lakhmaniya-I, Balia lakhmaniya-III, Bhagatpur, Nurjamapur, Tajpur
		Navakothi	3	Dafarpur, Maheshwara, Rajakpur
		Dandari	3	Katahari, Katarmala South, Bank
		Khodawandpur	3	Bariyarpur west, Khodabandpur, Bara
		Birpur	3	Birpur west, Genharpur, Bhavanandpur
Bhabhua	3	Kudra	4	Pachpokhara, Meura, Dervan, Chilbill
		Ramgarha	3	Ahivas, Baraura, Sahuka
		Rampur	3	Amanw, Belanw, Kurari
Muzaffarpur	4	Muraul	3	Harsinghpur lautan, Mahmaddpur, Vidhyajhpur
		Mushahari	7	Manika Vishunchand Datt, Dumari, Abdunagar/ Madhopur, Sherpur, Prahaldpur, Bhagwanpur, Patahi
		Sahebganj	6	Navanagar Nijamat ² , Halimpur, Madhopur Hazari, Jagdihpur, Saraiya, Parsauni Rasesi
		Saraiya	8	Bahilwara Repanath N., Bahilwara Rupnath South, Chakana, Datapur Pachbhira, Madawa Pakar, Ramkrishna Duviyahi, Rampur Balli, Rewa Basantpur North
Bhojpur	4	Bihia	4	Ghagha, P. Chkash Mahuav, Pipra Jagdishpur, Shivpur
		Odwantnagar	4	Akauna, Bakari, Kusumbi, Sarthua
		Sahpur	5	Khutahan, Sarana, Suhiya, Hariharpur, Jhanva Belvaniya
		Sandesh	3	Ahpura, Jamuanw, Sandesh
Nalanda	5	Chandi	4	Madhopur, Rukhai, Gangaur, Sartha
		Harnaut	4	Basaniawan, Kolawan, Powari, Telmar
		Islampur	5	Weswak, Sanda, Ranipur, Sakri, Bhauridih
		Noorsarai	4	Andhanna, Jagdishpur Tiya, Nirpur, Rasalpur
		Rahui	4	Pesaur, Rahui, Sosandi, Supasang
Aurangabad	3	Obra	5	Bharub, Dihra, Kanchanpur, Obra, Rattanpur
		Haspura	4	Dindir, Tal, Ahiapur, Ghusari
		Rafiganj	6	Kajpa, Baliganj, Bhduki Kala, Toshila, Sihuli, Balar
Araria	2	Sikti	4	Kuchhha, Muraripur, Rokantari, Bhidbhidi
		Jokihat	7	Simaria, Sisuna, Kursail, Bhagwanpur, Chirah, Dubhra, Matiyari
Sitamarhi	4	Bajpatti	5	Bajpatti, Bargaon South, Humayupur, Madhuban Basaha East, Ratwara
		Nanpur	4	Bath Asali, Janipur, Nanpur South, Sirsi
		Runnisaidpur	8	Gurdah, Bagahi Ramnagar, Gidha Phulwaria, Athari, Barheta, Balua, Dewana Bujurg, Mehsha Pharakpur
		Sursand	5	Banauli, Diwari Malauna, Malahi, Patanpura, Virakh
W. Champaran	5	Baria	5	Siswa Saraia, Bhithaha, Bagahi Rattanpur, Phulia Khand, Baria
		Bhithan	3	Hathuahwa, Machhahan, Semanwari
		Lauria	5	Baghi Baswaria, Lakar Sisre, Siswana, Lauria, Gobraraura
		Majhulia	7	Raja Bhar, Lala Saria, Mahanawa Rampurwa, Mahnagni, Mohdipur, Ratanmala, Narkatiyaganj
		Narkatiyaganj	7	Hardi Terha, Sikaarpur, Kesaria, Purania Hasri, Paroraha, Barwa Barauli, Gokula
Kishanganj	2	Dighalbank	4	Patharghati, Tarabari Padampur, Mangura, Singhimari,
		Pothia	6	Koltha, Sarogora, Panasi, Chhattarghachh, Jahangirpur, Udgara
Total	54		252	

¹ Scheme file of GPs-1.Pokhram South (Biraul)-38 works 2. Raja Kharwar (Tardihi)-26 works could not be checked due to production of records at the last day. GP-Sonpur Pagari (Biraul)-21 works, did not turn up till closure of audit. Physical verification of GP-Raja Kharwar (Tardihi), Bairampur, Sonpur Pagari and Dekuli Jagarnathpur (Biraul) could not be done as there records produced in the last week of audit period.

² Due to conversion of Gram Panchayat to Nagar Panchayat the unit was excluded from the list of selected units to be audited.

Annexure-II

(Reference : Paragraph 2.1; Page-7)

Shortage of manpower

District	P.O.			J.E.			PTA			Computer Operator			Accountant			PRS		
	Sanctioned Strength	Men-in-position	Shortage	Sanctioned Strength	Men-in-position	Shortage	Sanctioned Strength	Men-in-position	Shortage	Sanctioned Strength	Men-in-position	Shortage	Sanctioned Strength	Men-in-position	Shortage	Sanctioned Strength	Men-in-position	Shortage
Aurangabad	13	11	2	20	15	5	53	36	17	11	7	4	11	7	4	213	206	7
Munger	11	8	3	12	8	4	27	17	10	9	5	4	9	6	3	106	81	25
Begusarai	22	18	4	26	25	1	67	45	22	18	8	10	18	11	7	270	231	39
Sitamarhi	20	14	6	31	21	10	71	37	34	17	6	11	17	14	3	287	237	50
Muzaffarpur	20	16	4	39	29	10	101	69	32	16	9	7	16	9	7	406	369	37
Araria	11	9	2	23	15	8	56	30	26	9	9	0	9	5	04	229	197	32
Nalanda	24	19	5	25	17	8	66	43	23	20	14	6	20	14	6	261	230	31
Madhubani	25	20	5	42	27	15	106	61	45	21	16	5	21	17	04	418	357	61
Darbhanga	22	18	4	38	30	8	85	35	50	18	9	9	18	16	2	347	259	88
Jehanabad	8	7	1	11	8	3	25	7	18	7	3	4	7	7	0	98	79	19
Kaimur	13	12	1	15	14	1	39	25	14	11	11	0	11	7	04	159	157	2
Bhojpur	17	14	3	23	17	6	61	38	23	14	6	8	14	10	04	239	226	13
West Champaran	22	17	5	35	27	8	82	34	48	18	9	9	18	6	12	331	267	64
Kishanganj	8	7	1	12	11	1	33	17	16	7	6	1	7	6	1	132	99	33
Banka	13	9	4	24	21	3	48	34	14	11	7	04	11	6	5	194	173	21
Total	249	199	50	376	285	91	920	528	392	207	125	82	207	141	66	3690	3168	522
State Level	640	504	136				2218									8886	6965	1921

Annexure-III
(Reference : Paragraph 3.2; Page-10)

Delay in submission of annual plan

Sl. No.	District	Year	Due date of submission of Plan	Actual date of submission	Delay
1	Darbhanga	2007-08	31 st Dec'06	10.04.2007	More than 3 months
		2008-09	31 st Dec'07	27.05.2008	More than 4 months
		2009-10	31 st Dec'08	18.08.2009	More than 7 months
		2010-11	31 st Dec'09	29.03.2010	3 months
2	Madhubani	2008-09	31 st Dec'07	08.04.2008	More than 3 months
		2009-10	31 st Dec'08	12.09.2009	More than 8 months
		2010-11	31 st Dec'09	16.04.2010	More than 3 months
		2011-12	31 st Dec'10	25.04.2011	More than 3 months
3	Aurangabad	2007-08	31 st Dec'06	02.04.2007	More than 3 months
		2008-09	31 st Dec'07	12.04.2008	More than 3 months
		2010-11	31 st Dec'09	15.01.2010	15 days
4	Munger	2007-08	31 st Dec'06	Not Passed by ZP	-
		2008-09	31 st Dec'07	09.05.2008	More than 4 months
		2009-10	31 st Dec'08	02.03.2009	More than 2 months
		2010-11	31 st Dec'09	Not Passed by ZP	-
5	Begusarai	2007-08	31 st Dec'06	23.01.2008	More than 1 year
		2008-09	31 st Dec'07	20.05.2008	More than 4 months
6	Muzaffarpur	2008-09	31 st Dec'07	10.04.2008	More than 3 months
		2009-10	31 st Dec'08	22.01.2009	22 days
		2010-11	31 st Dec'09	23.01.2010	23 days
		2011-12	31 st Dec'10	17.02.2011	More than 1 month
7	Bhabhua	2009-10	31 st Dec'08	07.02.2009	More than 1 month
		2010-11	31 st Dec'09	25.01.2010	25 days
		2011-12	31 st Dec'10	25.05.2011	More than 4 months
8	W. Champaran	2008-09	31 st Dec'07	17.06.2008	More than 5 months
		2009-10	31 st Dec'08	14.07.2009	More than 6 months
		2010-11	31 st Dec'09	27.02.2010	More than 1 month
		2011-12	31 st Dec'10	25.02.2011	More than 1 month

Annexure-IV
(Reference : Paragraph 3.3; Page-11)

Works executed beyond plan

Sl No.	District	No. of works	Estimated cost (in lakh)	Work done as per MB (in Lakh)	Remarks
1	Darbhanga	31	516.10	262.61	Works were executed beyond Annual Plan
2	Munger	5	50.76	27.13	-do-
3	Madhubani	67	88.89	56.63	-do-
4	Banka	2	12.09	4.67	-do-
5	Aurangabad	3	0.10	0.06	Unit replied that these schemes were taken up on the oral instruction of P.O., Obra
6	Nalanda	36	102.86	25.15	
Total		144	770.80	376.25	

Annexure-V (A)

(Reference : Paragraph 3.4; Page-12)

Detail of schemes not connecting two Panchayat Samitis

Name of Zila Parishad	Year	Total no. of works executed	No. of works connected two PSs	No. of works not connected two PSs	Expenditure on non inter-panchayat works (In lakh)
1	2	3	4	5 (3-4)	6
Begusarai	2007-08	67	38	29	372.22
	2008-09	36	22	14	371.21
	2009-10	8	5	3	50.07
	2010-11	41	32	9	260.30
Araria	2007-08	102	56	46	255.70
	2008-09	44	41	3	10.06
	2009-10	51	18	33	148.19
Nalanda	2007-08	58	52	6	44.66
	2008-09	105	97	8	26.81
	2009-10	80	74	6	32.80
Madhubani	2007-08	96	0	96	441.62
Jehanabad	2007-08	105	27	78	260.53
	2008-09	26	10	16	45.16
West Champaran	2007-08	102	70	32	231.40
	2008-09	10	7	3	46.60
	2009-10	39	30	9	133.26
	2010-11	101	73	28	340.70
Total		1071	652	419	3071.29

Annexure-V(B)

(Reference : Paragraph 3.4; Page-12)

Detail of schemes not connecting two Gram Panchayats

District	Name of Panchayat Samiti	Year	Total No. of schemes executed	No. of inter-panchayat works	No. of works not connected two GPs	Expenditure on non-inter panchayat works (in lakh)
1	2	3	4	5	6 (4-5)	7
Aurangabad	Obra	2007-08	119	50	69	85.34
		2008-09	77	45	32	81.77
		2010-11	49	21	28	104.07
	Haspura	2007-08	84	33	51	58.27
		2008-09	41	39	2	6.61
		2010-11	23	20	3	14.12
	Rafiganj	2007-08	54	1	53	135.32
		2008-09	36	26	10	31.49
		2009-10	42	30	12	45.66
		2010-11	74	63	11	46.46
Munger	Asarganj	2007-08	14	0	14	49.59
	Dharahara	2007-08	78	0	78	243.50
Begusarai	Nawkothe	2007-08	8	2	6	10.10
		2008-09	5	3	2	5.54
		2009-10	6	3	3	10.82
		2010-11	10	7	3	19.44
	Veerpur	2007-08	10	9	1	4.55
		2008-09	22	9	13	47.54
		2009-10	12	7	5	21.86
		2010-11	15	9	6	20.00
	Dandari	2007-08	11	0	11	14.02
		2008-09	9	0	9	1.35
		2009-10	6	0	6	1.06
		2010-11	16	0	16	17.85
	Khodawandpur	2007-08	11	6	5	5.00
		2008-09	14	1	13	10.54
		2009-10	6	5	1	2.78
		2010-11	13	12	1	3.33
Sitamarhi	Sursand	2007-08	47	44	3	3.92
		2008-09	42	41	1	0.86
		2009-10	49	48	1	1.35
		2010-11	24	20	4	9.31
	Nanpur	2007-08	71	70	1	3.58
		2009-10	64	59	5	8.49
	Runni Saidpur	2007-08	47	42	5	4.53
		2008-09	123	116	7	13.65
Araria	Jokihat	2007-08	25	5	20	68.90
		2008-09	42	11	31	77.33
		2009-10	39	12	27	66.44
		2010-11	79	41	38	57.47
	Sikti	2007-08	8	4	4	3.00
		2008-09	76	45	31	25.68
		2009-10	106	99	7	11.94
		2010-11	47	6	41	70.75
Banka	Amarpur	2008-09	50	12	38	116.70
		2009-10	20	5	15	41.53
		2010-11	47	6	41	70.75
	Chandan	2008-09	83	16	67	110.27
		2009-10	38	5	33	42.69
		2010-11	93	8	85	114.50

	Shambhuganj	2008-09	59	9	50	205.25
		2010-11	67	9	58	92.53
Kishanganj	Dhigalbank	2007-08	6	1	5	28.36
		2008-09	22	0	22	75.32
		2009-10	24	7	17	84.94
		2010-11	21	1	20	55.83
		2007-08	29	4	25	106.84
	Pothia	2008-09	26	3	23	49.55
		2009-10	30	22	8	34.70
		2010-11	28	9	19	70.76
Muzaffarpur	Sahebganj	2007-08	47	0	47	77.08
		2008-09	36	0	36	96.44
		2009-10	91	0	91	347.72
		2010-11	54	0	54	188.22
	Muraul	2007-08	21	0	21	17.85
		2008-09	11	0	11	25.05
		2009-10	92	0	92	205.71
		2010-11	10	0	10	31.08
	Mushahari	2007-08	37	0	37	20.81
		2008-09	24	0	24	16.77
		2009-10	73	0	73	159.43
		2010-11	84	0	84	176.12
	Saraiya	2011-12	1	0	1	9.98
		2007-08	168	3	165	262.66
		2008-09	244	0	244	589.83
		2007-08	25	9	16	28.72
Bhojpur	Odwant Nagar	2008-09	70	11	59	145.85
		2009-10	19	3	16	45.19
		2010-11	9	1	8	42.08
	Sandesh	2007-08	2	0	2	7.33
		2008-09	18	1	17	33.70
		2009-10	52	0	52	107.55
		2010-11	22	0	22	66.62
	Bihiya	2007-08	5	0	5	6.07
		2008-09	45	12	33	83.48
		2009-10	27	9	18	44.24
		2010-11	22	10	12	47.18
Bhabhua	Kudra	2007-08	4	0	4	12.20
	Ramgarh	2007-08	8	0	8	12.85
		2008-09	14	9	5	8.10
		2010-11	22	18	4	14.32
Madhubani	Jainagar	2008-09	44	0	44	77.79
		2009-10	2	0	2	3.10
	Kaluahi	2008-09	17	0	17	39.56
		2009-10	7	0	7	14.07
		2010-11	2	0	2	6.28
	Lakhnaur	2007-08	1	0	1	2.80
		2008-09	18	0	18	50.76
		2009-10	4	0	4	4.25
		2010-11	10	3	7	13.87

Darbhanga	Biraul	2007-08	37	11	26	72.65	
		2008-09	40	7	33	91.53	
		2009-10	36	15	21	89.45	
		2010-11	47	32	15	35.58	
	Jale	2007-08	31	2	29	67.91	
		2008-09	25	1	24	47.30	
		2009-10	57	17	40	130.49	
		2010-11	15	8	7	16.42	
	Baheri	2007-08	49	44	5	14.17	
		2008-09	31	28	3	16.12	
		2009-10	48	43	5	13.18	
		2010-11	103	94	9	30.19	
	Hanuman Nagar	2007-08	27	8	19	66.34	
		2008-09	65	3	62	143.71	
		2009-10	83	22	61	119.92	
	Tardih	2007-08	21	17	4	9.17	
		2008-09	36	21	15	43.36	
		2009-10	61	59	2	7.01	
		2010-11	52	50	2	8.16	
	Jehanabad	Makhdumpur	2009-10	26	10	16	46.18
2010-11			29	15	14	35.49	
Hulasganj		2007-08	65	22	43	64.89	
		2008-09	6	0	6	8.88	
		2009-10	40	2	38	62.71	
Nalanda	Rahui	2010-11	34	3	31	51.03	
		2007-08	64	26	38	48.09	
		2008-09	34	5	29	46.80	
		2009-10	51	12	39	71.38	
	Noorsarai	2010-11	26	10	16	43.33	
		2008-09	44	38	6	35.72	
	Chandi	2008-09	40	37	3	4.86	
	Islampur	2007-08	16	11	5	11.38	
		2008-09	18	13	5	13.17	
		2009-10	22	17	5	21.79	
		2010-11	18	13	5	30.23	
	West Chaparan	Bairia	2009-10	8	6	2	1.91
			2010-11	117	92	25	32.33
			2007-08	22	4	18	62.52
Bhithahan		2010-11	39	17	22	15.01	
		2007-08	38	5	33	89.94	
Narkatiaganj		2008-09	7	2	5	21.84	
		2009-10	5	0	5	18.76	
		2010-11	89	11	78	288.82	
Lauria		2007-08	29	0	29	64.24	
		2009-10	21	0	21	24.22	
		2010-11	65	3	62	120.70	
Manjhaulia		2007-08	40	39	1	3.04	
		2009-10	1	0	1	2.38	
		2010-11	157	145	12	33.18	
		Total	5847	2304	3543	8295.14	

Annexure-VI

(Reference : Paragraph 3.5; Page-13)

Delay in submission of labour budget

Sl No.	District	Year	Due date of submission of labour budget	Actual date of submission	Delay
1	Darbhanga	2008-09	31 st Dec'07	30.08.2008	8 months
		2010-11	31 st Dec'09	08.03.2010	2 months
2	Madhubani	2008-09	31 st Dec'07	08.04.2008	3 months
		2011-12	31 st Dec'10	15.04.2011	3.5 months
3	Munger	2009-10	31 st Dec'08	26.02.2009	2 months
4	Aurangabad	2009-10	31 st Dec'08	19.01.2009	19 days
		2010-11	31 st Dec'09	13.02.2010	1 month
		2011-12	31 st Dec'10	11.02.2011	1 month
5	Begusarai	2008-09	31 st Dec'07	27.03.2008	3 months
		2009-10	31 st Dec'08	26.02.2009	2 months
6	Muzaffarpur	2008-09	31 st Dec'07	10.04.2008	3 months
		2009-10	31 st Dec'08	22.01.2009	22 days
		2010-11	31 st Dec'09	23.01.2010	23 days
		2011-12	31 st Dec'10	17.02.2011	1.5 months
7	Bhabhua	2009-10	31 st Dec'08	07.02.2009	1.5 months
		2010-11	31 st Dec'09	25.01.2010	25 days
		2011-12	31 st Dec'10	25.05.2011	4.5 months
8	Sitamarhi	2008-09	31 st Dec'07	05.04.2008	3 months
		2011-12	31 st Dec'10	03.03.2011	2 months
9	Araria	2008-09	31 st Dec'07	06.03.2008	2 months
		2009-10	31 st Dec'08	25.02.2009	2 months
		2010-11	31 st Dec'09	09.03.2010	2 months
10	Banka	2008-09	31 st Dec'07	16.04.2008	3.5 months
		2009-10	31 st Dec'08	26.02.2009	2 months
		2010-11	31 st Dec'09	06.03.2010	2 months
		2011-12	31 st Dec'10	18.02.2011	2 months
11	West Champaran	2008-09	31 st Dec'07	27.03.2008	3 months
		2009-10	31 st Dec'08	26.02.2009	2 months
		2010-11	31 st Dec'09	04.03.2010	2 months
		2011-12	31 st Dec'10	21.02.2011	2 months
12	Nalanda	2008-09	31 st Dec'07	05.02.2008	1 month
		2009-10	31 st Dec'08	03.02.2009	1 month
		2011-12	31 st Dec'10	05.03.2011	2 months

Annexure- VII

(Reference : Paragraph 3.5; Page-13)

Variation between estimate and actuals in terms of expenditure and creation of mandays

District	Year	Estimated man days (in Lakh)	Actual mandays created (in lakh)	Variation of projected mandays to actual created (in per cent)	Estimated expenditure on unskilled labourers (₹ in lakh)	Actual expenditure on wage (₹ in lakh)	Variation in estimated and actual expenditure (in per cent)
Darbhanga	2008-09	104.75	48.57	(-)54	9630.21	4047.00	(-) 58
	2009-10	82.16	45.85	(-)44	7312.48	4507.44	(-) 38
	2010-11	86.48	63.15	(-)27	8993.81	6135.99	(-) 32
	2011-12	108.51	29.43	(-)73	13620.45	3281.56	(-) 76
Munger	2009-10	52.75	14.35	(-)73	4694.75	1431.96	(-) 69
	2010-11	66.74	17.08	(-)74	6941.04	1946.57	(-) 72
	2011-12	79.72	6.19	(-)92	9598.22	799.78	(-) 92
Aurangabad	2009-10	117.51	36.90	(-)69	10458.39	3531.87	(-) 66
	2010-11	128.91	37.20	(-)71	13406.64	4148.93	(-) 69
	2011-12	110.02	25.90	(-)76	13666.27	3332.23	(-) 76
Jehanabad	2008-09	47.25	22.06	(-)53	3200.00	2060.33	(-) 36
	2009-10	44.98	17.47	(-)61	4003.00	1712.11	(-) 57
	2010-11	56.10	22.27	(-)60	5835.00	1472.15	(-) 75
	2011-12	55.17	11.05	(-)80	6466.19	1417.57	(-) 78
Madhubani	2008-09	308.65	21.20	(-) 93	25308.97	1626.43	(-) 94
	2009-10	465.24	17.53	(-) 96	41406.60	1686.61	(-) 95
	2010-11	191.96	21.96	(-) 89	3675.83	1748.12	(-) 44
	2011-12	650.77	12.45	(-)98	73198.31	1637.02	(-) 98
Begusarai	2008-09	94.86	29.71	(-) 69	12964.29	2588.08	(-) 80
	2009-10	82.76	45.10	(-) 46	12275.09	4619.65	(-) 62
	2010-11	225.07	62.94	(-) 72	39012.13	6816.76	(-) 83
	2011-12	172.28	20.39	(-) 88	37218.81	2094.46	(-) 94
Muzaffarpur	2008-09	334.47	47.05	(-) 86	27092.15	4187.98	(-) 85
	2009-10	92.31	96.21	(+) 4	8218.03	9812.96	(+)19
	2010-11	440.10	139.24	(-) 68	48518.87	14808.94	(-) 69
	2011-12	425.80	50.22	(-) 88	54165.21	4574.63	(-) 92
Bhabhua	2009-10	34.01	9.17	(-) 73	3027.19	746.15	(-) 75
	2010-11	232.25	19.77	(-) 91	22644.84	1798.14	(-) 92
	2011-12	134.82	9.98	(-) 93	16178.04	1092.46	(-) 93
Sitamarhi	2008-09	59.60	31.63	(-) 47	4872.12	2579.86	(-)47
	2009-10	100.57	63.91	(-) 36	8456.79	6393.30	(-)24
	2010-11	124.02	68.36	(-) 45	12898.55	6239.80	(-)52
	2011-12	169.64	28.13	(-) 83	25061.86	3103.29	(-)88
Araria	2008-09	211.55	25.05	(-) 88	17291.13	2131.81	(-)88
	2009-10	65.17	25.87	(-) 60	5800.34	1896.29	(-)67
	2010-11	79.71	30.39	(-) 62	12520.01	3062.54	(-)76
	2011-12	550.55	19.65	(-) 96	51472.35	2251.62	(-)96
Banka	2008-09	30.25	NA	NA	2550.00	1791.30	(-)30
	2009-10	67.71	27.90	(-)59	6026.19	2485.29	(-)59
	2010-11	173.40	43.24	(-)75	18033.60	3015.28	(-)83
	2011-12	193.09	28.02	(-)85	23170.80	2272.65	(-)90
West Champan	2008-09	42.36	26.02	(-)39	NA	2024.68	NA
	2009-10	114.14	30.20	(-)74	14721.79	2985.73	(-)80
	2010-11	160.94	48.70	(-)70	29569.46	5589.42	(-)81
	2011-12	190.50	48.02	(-)75	40385.46	5348.64	(-)87
Nalanda	2008-09	80.77	35.38	(-)56	21151.34	2815.68	(-)87
	2009-10	120.15	38.80	(-)68	10693.78	4129.63	(-)61
	2011-12	207.86	11.65	(-)94	NA	1675.28	-
State	2011-12	NA	NA	NA	1700.00	866.38	(-) 49

Source: Labour Budget and MPR; NA=Data Not Available

Annexure-VIII
(Reference : Paragraph 4.2; Page-18)
Delay in receipt of state share

District	year	Date of release of central share	amount (in lakh)	Date of release of State share	Amount (in lakh)	Delay (days)	Remarks
Aurangabad	07-08	09.04.07	89.58	04.06.07	9.95	42	Data based on utilization certificate
		20.12.07	1152.06	25.01.08	128.01	21	
	09-10	28.04.09	164.01	28.05.09	18.22	15	
	10-11	01.07.10	2069.15	04.02.11	229.91	203	
Munger	10-11	20.04.10	960.12	25.05.10	106.68	20	
		03.08.10	333.36	22.09.10	37.04	34	
Banka	08-09	04.04.08	240.00	14.05.08	26.72	25	
		30.03.09	2000.00	28.05.09	222.22	45	
Nalanda	08-09	04.04.08	452.88	14.05.08	50.32	25	
	09-10	28.04.09	2289.17	25.05.09	254.35	12	
	10-11	31.03.10	282.60	26.11.10	31.40	225	
		20.04.10	2833.67	26.11.10	92.017	205	
				14.03.11	222.84	313	
		01.07.10	1700.39	14.03.11	188.93	242	
		26.10.10	3000.00	14.03.11	333.33	124	
Sitamarhi	07-08	31.03.07	400.00	14.06.07	44.44	60	
Kishanganj	07-08	20.12.07	651.80	25.01.08	72.42	21	
	10-11	01.7.10	2126.85	16.08.10	236.32	31	
Bhabua	08-09	04.04.08	285.39	14.05.08	31.71	25	
	09-10	25.03.09	450.00	28.05.09	50.00	49	
		22.01.10	119.95	17.02.10	13.32	11	
	10-11	20.04.10	630.27	25.05.10	70.03	20	
		01.07.10	1917.23	16.08.10	213.03	31	
Muzaffarpur	08-09	04.05.08	5170.21	26.06.08	574.47	38	
		24.03.09	1500.00	28.05.09	166.67	50	
	09-10	28.04.09	997.78	28.07.09	110.86	76	
	10-11	20.04.10	5268.80	25.05.10	585.42	20	
		01.07.10	4006.93	16.08.10	445.21	31	
	11-12	01.04.11	4674.60	17.10.11	519.40	184	
Jehanabad	07-08	27.02.08	500.00	27.03.08	55.55	13	Data based on utilization certificate
	08-09	04.04.08	139.25	14.05.08	15.47	25	
	09-10	30.03.09	200.00	28.05.09	22.22	44	
		26.05.09	1032.10	22.06.09	114.68	12	
Araria	07-08	06.02.08	2364.00	07.03.08	262.67	13	
	09-10	28.04.09	247.38	28.05.09	27.49	15	
Bhojpur	08-09	04.04.08	262.46	14.05.08	29.16	25	
	09-10	28.04.09	190.58	28.05.09	21.18	15	
Madhubani	09-10	12.08.09	500.00	19.09.09	55.56	23	Data based on cash book.
		07.12.09	800.00	12.01.10	88.89	21	
West Champaran	07-08	07.06.07	900.00	04.07.07	252.66	12	Data based on utilization certificate
		07.06.07	900.00	04.07.07	44.44	12	
	08-09	04.04.08	1595.32	14.05.08	177.26	25	
	09-10	15.09.09	1200.00	15.10.09	133.33	30	
	10-11	20.04.10	1919.93	25.05.10	213.33	35	
		01.07.10	4311.69	16.08.10	476.08	46	
		18.02.11	241.89	14.03.11	580.00	9	

Annexure-IX
(Reference : Paragraph 4.4; Page-19)

Variation between figures of Opening Balance and Closing Balance

District	Year	Opening Balance (in Lakh)			Closing Balance (in Lakh)		
		CA Report	MPR	U.C.	CA Report	MPR	U.C.
Jehanabad	2007-08	3337.21	3337.21	3337.21	2177.55	986.34	2177.55
	2008-09	2014.46	2177.55	2177.55	634.25	1182.38	637.83
	2009-10	797.34	797.34	815.55	918.70	1043.83	1031.90
	2010-11	474.69	1018.69	1031.90	332.36	474.80	445.56
	2011-12	DNA	445.57	445.56	DNA	182.55	554.36
Darbhanga	2007-08	4093.37	3568.46	4093.37	1924.06	1236.01	1924.06
	2008-09	2036.55	2036.55	2036.55	8801.75	8834.03	8801.75
	2009-10	8801.75	8801.75	DNA	3261.75	2547.26	DNA
	2010-11	3261.75	2547.26	3261.75	3772.21	2207.06	3772.21
Aurangabad	2007-08	2160.38	2160.38	2160.38	1144.66	1129.57	1144.67
	2008-09	1144.66	1144.67	1144.67	4984.20	4999.05	4984.20
	2009-10	4984.20	4999.05	4999.05	960.34	876.09	1943.96
	2010-11	960.34	848.07	848.07	2037.40	1887.72	2037.40
Munger	2007-08	3355.39	3201.16	3918.44	1723.96	355.269	1723.96
	2008-09	1724.32	355.27	1723.69	5175.99	3566.00	5176.00
	2009-10	5176.00	3565.96	5176.00	1525.91	1419.14	1525.91
	2010-11	1525.91	1419.14	1535.91	948.67	780.73	998.49
	2011-12	-	998.49	998.49	-	403.50	403.50
Banka	2008-09	1136.14	744.32	1136.14	864.30	30.20	864.30
	2009-10	864.30	30.20	864.30	1263.89	783.71	1263.89
	2010-11	1263.89	1718.34	1263.89	1588.49	1226.34	1588.49
West Champaran	2007-08	NIL	412.22	1233.89	1613.00	748.83	2790.43
	2008-09	1613.00	1729.23	2790.43	1988.60	1774.39	2751.54
	2009-10	2440.69	2751.54	2751.54	1410.37	1281.80	1774.68
	2010-11	1410.37	1774.68	1774.68	1001.22	780.48	1427.10
	2011-12	DNA	1427.10	1427.10	DNA	2146.85	1812.21
Begusarai	2007-08	442.00	1823.87	442.00	4734.05	3551.66	4734.05
	2008-09	4734.05	3551.66	4734.05	3009.81	1446.78	3009.81
	2009-10	3009.81	3009.81	3009.81	4062.56	605.27	4229.23
	2010-11	4062.56	4229.23	4229.23	4675.40	3618.90	4940.72
	2011-12	-	4940.72	4940.72	-	2524.13	2524.13
Kisanganj	2007-08	1247.98	948.32	NA	1282.51	1190.21	NA
	2008-09	1282.52	482.33	NA	3394.60	1554.93	NA
	2009-10	3436.99	3394.60	3436.99	1522.72	729.39	1525.00
	2010-11	1525.02	824.36	1525.02	910.70	757.74	910.70
Bhabhua	2007-08	158.98	1213.03	DNA	404.21	DNA	DNA
	2008-09	404.21	231.88	844.91	514.59	316.46	712.95
	2009-10	514.59	552.09	712.95	626.86	505.38	905.07
	2010-11	626.86	505.35	905.07	608.12	526.85	1032.67
Bhojpur	2007-08	43.13	1479.94	2226.18	245.23	560.60	1118.53
	2008-09	245.23	560.60	1118.53	1191.95	3670.68	5176.42
	2009-10	1191.95	4072.45	5176.42	433.03	407.12	2225.82
	2010-11	469.49*	2225.82	2225.82	1979.09	2492.28	5053.85
Muzaffarpur	2007-08	1370.43	5884.87	5884.87	701.26	556.00	3028.29
	2008-09	701.26	3028.29	3028.29	2431.93	5257.09	6777.76
	2009-10	6777.76	6777.76	8287.47	3512.43	865.98	5022.13
	2010-11	3512.43	3512.43	3512.43	5019.51	2686.88	2342.76
	2011-12	N.A	6529.72	6529.72	N.A	3568.04	3568.03
Sitamarhi	2007-08	0	1382.89	0	3009.74	2440.96	3009.74
	2008-09	3009.74	2440.96	3009.74	7635.09	5567.12	7633.58
	2009-10	7495.34	7633.58	7366.57	9097.85	1783.64	9237.59
	2010-11	9239.18	3219.94	9237.59	6934.63	234.29	6934.62
Araria	2007-08	3930.31	DNA	3925.65	3909.17	DNA	3904.52
	2008-09	3909.17	DNA	3904.52	6203.16	DNA	6192.50
	2009-10	6203.16	3683.70	6192.50	3384.78	820.44	3320.12
	2010-11	3384.78	820.44	3384.32	4205.63	1823.81	4205.13
	2011-12	DNA	3050.01	DNA	DNA	1131.79	DNA
Nalanda	2007-08	1662.67	DNA	1662.68	1685.39	DNA	1342.44
	2008-09	1519.62	1519.61	1519.62	1646.40	1553.55	1915.75
	2009-10	1646.40	1646.40	1646.40	1302.87	1239.05	1302.87
	2010-11	1302.87	1239.05	1302.87	1518.43	1057.33	1518.19
	2011-12	DNA	1518.19	1518.19	DNA	1323.66	1323.76

*O.B. is inflated because the amount of SGRY ₹ 3646153 is added in C.B. of previous year (BHOJPUR)

Annexure-X

(Reference : Paragraph 4.5; Page-19)

Administrative expenditure in excess of admissible limit

(₹ in Lakh)

Sl No .	District	Year	Grants utilized	Amount of Admissible Administrative expenditure	Amount spent on Administrative expenditure	Excess expenditure	Excess in Percentage
1	2	3	4	5	6	7 (7-6)	8
1	Bhabhua	07-08 to 11-12	4321.76	243.81	488.60	244.79	100
2	Madhubani	08-09 to 10-11	8410.52	439.58	897.34	457.76	104
3	Begusarai	07-08 to 08-09	5299.26	211.97	327.10	115.13	54
4	Banka	2007-08	585.02	23.41	44.00	20.59	88
5	Bhojpur	2007-08	52.00	2.08	3.82	1.74	84
		2009-10	2109.45	126.57	175.59	49.02	39
6	Munger	2009-10	3679.87	220.79	239.78	18.99	9
		2011-12	1421.06	85.26	128.22	42.96	50
7	Muzaffarpur	2007-08	3375.67	135.03	145.01	9.98	7
		2008-09	4718.64	188.75	266.80	78.05	41
	TOTAL			1677.25	2716.26	1039.01	

Annexure-XI

(Reference : Paragraph 4.6; Page-20)

Payment from MGNREGS fund to meet DRDA's administrative expenditure

(Amount in ₹)				
Name of Unit	Purpose of expenditure	No. of voucher	amount	Reply of DRDA
Araria	BPL survey	04	2200000	If amount available in BPL fund, it will be transferred to MNREGA fund
DRDA Munger	Transfer to commissioner's & other offices	28	845000	For monitoring and supervision of MNREGA and other purposes
	Rent of DRDA office	01	141172	Non-availability of fund in DRDA Administration head
	Payment of fuel for vehicles & generator of DRDA office	36	1840194	
	Payment on telephones of DRDA office	14	336927	
	Payment on purchase of A.C.	01	85260	
	Payment on purchase of computer, Xerox, projector, handicom etc. for confidential cell of DRDA office	02	830287	
	Payment on lunch, dinner & refreshment	33	366461	
	Payment on advertisement	23	206176	
ZP Munger	Beautification of meeting hall, Fuel for vehicle of Chairman/Vice chairman, installation of offset machine & routine office expenses	122	1711739	
Total			8563216	

Annexure-XII

(Reference : Paragraph 5.1; Page-21)

More than one job card issued to one household

Sl No.	District	Name of unit	No. of H/H to whom more than one job card issued	No. of job cards	Remarks
1	Madhubani	G.P.-tamuria	07	15	In one case three job cards were issued. Registration No.-1960, 1964 & 64. Nine families were provided more than one job cards and all the job cards were in use. All the job cards were having different numbers.
		G.P.-jagwan west	02	04	
2	Muzaffarpur	23 G.Ps	226	494	Triplicacy and quadruplicacy of Job Cards was also observed.
3	Jchanabad	PS-Hulasganj (9GPs)	424	848	More than one Job Cards in one family
		PS-Makhdumpur (13 GPs)	607	1214	
4	Bhabua	3 G.Ps	47	95	Triplicacy of Job Cards in one case was also observed.
5	Darbhanga	4 G.Ps	395	790	More than one Job Cards in one family
6	Bhojpur	Jamuaon	10	20	
		Sandesh	09	18	
		Ahpura	09	18	
		Akauna	05	10	
		Bakri	08	16	
		Sarthua	07	14	
		Kusumha	29	62	
		Sarna	09	19	
		Hariharpur	09	18	
		Shivpur	08	16	
		Jhanwa Belwania	16	33	
	Ghagha	7	14		
7	Begusarai	GP, Bhawanandpur	3	6	More than one Job Cards in one family
		GP, Baunk	1	2	
8	West Champaran	GP Bairia/ Bairia	32	64	More than one Job Cards in one family
		GP Bhitaha	13	26	
		GP Siswa Sariya	8	16	
		GP Baghi Ratanpur	81	162	
		GP Fulia Khand	46	92	
		GP Shikarpur/ Narkatiyaganj	13	26	
		GP Kesharia	21	42	
		GP Harditedha	64	128	
		GP Gokhula	39	78	
		GP Barwa Barauli	23	46	
		GP Siswania/Lauria	51	102	
		GP Lakar sisai	04	08	
		GP Baghi Baswaria	01	02	
		GP Lauria	15	30	
		GP Hathuahwa/Bhithhan	56	112	
		GP Semarwari	20	40	
		GP Ratanmala/ Manjhaulia	164	328	
		GP Mahodipur	164	328	
		GP Rulhi	33	66	
		GP Rajabhar	25	50	
		GP Mahanagani	14	28	
		GP Rampurwa Mahanwa	12	24	
		GP Lal Saraiya	112	224	
		Total	2849	5748	

Annexure-XIII
(Reference : Paragraph 5.1; Page-21)

Status of job provided to registered households

District	Year	Number of registered households	No. of H/H provided employment	Percentage of job provided	Remarks
Madhubani	2007-08	314399	150631	47.91	There was decreasing trend in providing jobs to registered households from 47% to 6%. Jobs were provided on the basis of oral application by the job seekers.
	2008-09	508061	152927	30.10	
	2009-10	628059	131460	20.93	
	2010-11	640080	109953	17.18	
	2011-12	661773	43716	6.61	
Muzaffarpur	2007-08	342162	136864	40.00	Range of job provided to the registered households varied between 32.02% to 69.3%.
	2008-09	434607	180320	41.49	
	2009-10	635145	349541	55.03	
	2010-11	684421	474328	69.3	
	2011-12	692293	221656	32.02	
Sitamarhi	2007-08	270535	104600	38.66	Range of job provided to the registered households varied between 38.66% to 72.9%.
	2008-09	325918	153510	47.10	
	2009-10	377542	275350	72.90	
	2010-11	445718	307950	69.09	
	2011-12	455556	275470	60.46	
Jehanabad	2007-08	91138	76480	83.92	Range of jobs provided to the registered households varied between 30% to 84%. Providing the job was based on the availability of funds not as per demand.
	2008-09	103371	39565	38.27	
	2009-10	118209	68615	58.05	
	2010-11	124272	51051	41.08	
	2011-12	128351	38700	30.15	
Bhabhua	2007-08	120755	18452	15.28	Range of job provided to the registered households varied between 15.20% to 22.70%.
	2008-09	177430	27774	15.65	
	2009-10	214615	32629	15.20	
	2010-11	217609	49405	22.70	
	2011-12	214345	35562	16.59	
Darbhanga	2007-08	325177	170120	52.32	During the last three years there was a decreasing trend from 13%% to 52%.
	2008-09	373075	130792	35.06	
	2009-10	442499	218456	49.37	
	2010-11	468047	128613	27.48	
	2011-12	474152	63984	13.49	
Begusarai	2007-08	249500	201000	80.56	There was a decreasing trend from 80.56% to 18.79% in last five years.
	2008-09	293265	97600	33.29	
	2009-10	324300	124000	38.23	
	2010-11	330900	131000	39.58	
	2011-12	331536	62300	18.79	
West champaran	2007-08	331612	207379	62.54	Jobs Provided to registered households were ranged from 47% to 78%. All the jobs were provided on the basis of oral application by the job seekers.
	2008-09	348135	272182	78.18	
	2009-10	354536	166104	46.85	
	2010-11	365608	265472	72.61	
	2011-12	389844	221270	56.76	
Kishanganj	2007-08	199104	59924	30.09	Range of job provided to the registered households varied between 10% to 33%.
	2008-09	206457	52052	25.21	
	2009-10	218980	61931	28.28	
	2010-11	247602	81469	32.90	
	2011-12	253911	25731	10.13	

Bhojpur	2007-08	170054	109577	64.43	Range of job provided to the registered households varied between 23% to 64%
	2008-09	7987	113611	47.73	
	2009-10	313941	137722	43.86	
	2010-11	320462	181744	56.71	
	2011-12	321222	74549	23.20	
Nalanda	2007-08	291969	133040	45.57	Percentage of job provided fell sharply from 45.57% to 11.01% in 2011-12
	2008-09	306188	85766	28.01	
	2009-10	377356	99449	26.35	
	2010-11	398080	116530	29.27	
	2011-12	402464	44309	11.01	
Araria	2007-08	242540	109887	45.31	Percentage of job provided fell sharply from 45.31% to 15.27% in 2011-12
	2008-09	278451	70175	25.20	
	2009-10	363965	87409	24.01	
	2010-11	398800	103731	26.01	
	2011-12	416318	63575	15.27	
Aurangabad	2007-08	160735	100230	62.36	There was a decreasing trend from 62% to 20 %.
	2008-09	269973	159352	59.03	
	2009-10	296054	139048	46.97	
	2010-11	306470	119074	38.85	
	2011-12	314949	64494	20.48	
Munger	2007-08	136614	92451	67.67	There was a decreasing trend from 68% to 11 %.
	2008-09	153057	45834	29.95	
	2009-10	167631	44491	26.54	
	2010-11	177393	36004	20.30	
	2011-12	180748	20654	11.43	
Banka	2007-08	0	0	DNA	During 08-09 to 11-12 jobs provided to registered households remained between 30% to 40 %.
	2008-09	190498	68083	35.74	
	2009-10	289065	115069	39.81	
	2010-11	301449	121446	40.29	
	2011-12	301449	96819	32.12	

Annexure-XIV
(Reference: Paragraph 5.1; Page- 22)

Inflated number of job card

District	Panchayat Samiti	Name of GP	No. of job card holder as per Job Card Application Register	No. of job card holder as reported	No. of inflated job cards
1	2	3	4	5	6 (5-4)
Bhojpur	Owdwantnagar	Akauna	959	1367	408
		Kushuma	1278	1285	7
		Sarathua	1585	1595	10
	Sandesh	Sandesh	1440	1876	436
		Jamuaon	1510	1920	410
		Ahpura	1212	1825	613
	Behiya	Pipra-Jagdishpur	1019	1344	325
		Ghagha	484	596	112
	Shahpur	Jhauan-Belwaniya	1621	1688	67
		Hariharpur	840	1692	852
		Khuthan	720	1799	1079
		Suhiya	1099	1445	346
Bhabhua	Ramgarh	Ahiwas	1392	1405	13
		Pachpokhari	1151	1330	179
	Kudra	Derwan	1195	1410	215
Muzaffarpur	Mushahari	Prahaladpur	1878	1927	49
		Sherpur	840	992	152
		Bhagwanpur	677	755	78
	Saraiya	Bahilwara Rupnath (N)	992	1235	243
		Chakna	813	1035	222
		Datapur Pachbhidwa	1488	1675	187
		Ramkrishna Dubiyahi	1165	1685	520
		Basantpur (N)	2220	2601	381
	Muraul	Vidya jhap	1117	1497	380
		Mohmadpur Badal	1117	1215	98
	Sahebganj	Madhopur Hajari	1800	1865	65
		Parsauni Raisi	1648	1722	74
Madhubani	Jainagar, Kaluahi, Lakhnaur	11 GPs	15348	18242	2894
	PS-Bisfi	28 GPs	32706	51754	19048
	PS-Basopatti	15 GPs	17933	28495	10562
Total		82 GPs	100213	140517	40304

Annexure-XV

(Reference : Paragraph 5.2; Page-22)

Position of 100 days works provided to the labourers

District	Period	Total no. of H/H provided Job	No. of H/H provided 100 days job	Percentage of 100 days job provided
Madhubani	07-08 to 11-12	612028	17	0.10
Muzaffarpur	07-08 to 11-12	1362709	73883	5.42
Bhabhua	07-08 to 11-12	163822	2506	1.52
Darbhanga	07-08 to 11-12	541844	17869	3.29
Araria	07-08 to 11-12	434777	7970	1.83
Sitamarhi	09-10 to 11-12	1130184	13595	1.20
Begusarai	07-08 to 11-12	615900	107255	17.41
Banka	07-08 to 11-12	401417	26654	6.64
Bhojpur	07-08 to 11-12	617203	19362	3.13
West Champaran	07-08 to 11-12	1132407	55652	4.91
Kishanganj	07-08 to 11-12	281107	2982	1.06
Nalanda	07-08 to 11-12	479094	38100	7.95
Jehanabad	07-08 to 11-12	565391	12287	2.17
Aurangabad	07-08 to 11-12	1348181	24157	1.79
Munger	07-08 to 11-12	815443	11119	1.36
Bihar State	07-08 to 11-12	192.95 lakh	8.44 lakh	4.37

Annexure- XVI
(Reference : Paragraph 5.2; Page-22)

Physical performance (State)

Year	Total no. of HH registered (Cumulative)	Total no. of HH provided employment	Total no. of HH provided 100 days job	Total no. of person days created				Women person days (in lakh)
				SC person days (in lakh)	ST person days (in lakh)	Others person days (in lakh)	Total person days created (in lakh)	
07-08	5295829	3961854	57593	324.96	22.24	356.92	704.12	113.90
08-09	10299609	3842014	100891	495.72	26.50	469.00	991.22	296.09
09-10	12406518	4127311	287019	515.06	24.60	597.87	1137.54	341.32
10-11	13044879	4684704	260919	723.82	34.12	839.55	1597.49	472.68
11-12	13381535	2679829	137649	376.90	19.01	470.48	866.38	243.91
Total		19295712	844071	2436.46	126.47	2733.82	5296.75	1467.90

Annexure-XVII

(Reference : Paragraph 5.3; Page-23)

Ratio of female workers

Sl No.	District	Year	Total Mandays (in lakh)	Female Mandays (in lakh)	Percentage of female mandays
1	Darbhanga	2007-08	31.49	9.45	30
		2008-09	48.57	16.51	34
		2009-10	45.85	22.73	50
		2010-11	63.15	20.58	33
		2011-12	29.43	10.86	37
2	Madhubani	2007-08	16.74	3.57	21
		2008-09	21.20	6.34	30
		2009-10	17.51	5.49	31
		2010-11	21.96	6.83	31
		2011-12	9.07	2.73	30
3	Jehanabad	2007-08	21.71	5.47	25
		2008-09	22.07	9.35	42
		2009-10	17.47	5.79	33
		2010-11	22.47	7.63	34
		2011-12	11.05	3.88	35
4	Aurangabad	2007-08	20.37	4.27	21
		2008-09	29.62	6.96	23
		2009-10	36.90	10.76	29
		2010-11	37.20	11.20	30
		2011-12	25.90	7.79	30
5	Munger	2007-08	35.26	11.70	33
		2008-09	19.90	6.63	33
		2009-10	14.35	4.87	34
		2010-11	17.07	4.43	26
		2011-12	6.19	1.83	30
6	Araria	2007-08	19.96	5.69	29
		2008-09	20.44	5.84	29
		2009-10	23.19	6.00	26
		2010-11	28.83	6.14	21
		2011-12	19.65	4.47	23
7	Sitamarhi	2007-08	20.28	4.09	20
		2008-09	31.63	8.69	27
		2009-10	63.92	21.86	34
		2010-11	68.36	21.36	31
		2011-12	37.70	13.19	35
8	Muzaffarpur	2007-08	45.67	17.35	38
		2008-09	47.05	15.53	33
		2009-10	96.21	30.79	32
		2010-11	139.24	44.56	32
		2011-12	50.22	15.33	31
9	Bhabhua	2007-08	NA	2.21	NA
		2008-09	6.45	1.99	31
		2009-10	9.17	3.27	36
		2010-11	19.77	4.78	24
		2011-12	9.98	2.42	24

10	Begusarai	2007-08	14.61	2.60	18
		2008-09	29.71	9.10	31
		2009-10	45.10	15.06	33
		2010-11	62.94	22.28	35
		2011-12	20.39	8.31	41
11	Banka	2009-10	27.90	7.28	26
		2010-11	43.24	11.77	27
		2011-12	28.02	7.44	27
12	Bhojpur	2007-08	12.83	0.41	3
		2008-09	23.73	4.42	19
		2009-10	33.18	9.53	29
		2010-11	72.09	30.36	42
		2011-12	14.50	4.20	29
13	W. Champaran	2007-08	26.55	6.35	24
		2008-09	26.02	5.17	20
		2009-10	30.20	9.08	30
		2010-11	48.70	13.86	28
		2011-12	48.02	9.08	19
14	Kishanganj	2007-08	09.03	1.77	20
		2008-09	10.01	2.71	27
		2009-10	17.06	5.17	30
		2010-11	25.55	7.30	29
		2011-12	8.87	2.45	28
15	Nalanda	2007-08	39.63	1.50	4
		2008-09	35.38	17.53	49
		2009-10	38.80	14.71	38
		2010-11	45.66	17.89	39
		2011-12	11.64	4.39	38

Annexure-XVIII
(Reference : Paragraph 5.4.i; Page-24)
Delay in payment of wages

District	Name of unit	No. of works	Scheme no./year	Period of work	Amount of wages	Date of payment	Delay in payment (in days)
Madhubani	GP: Balha (Bisfi)	01	02/11-12	06.06.11 to 11.06.11	61300	06.01.12	205 to 210
	GP: Parsauni north (Bisfi)	02	04/09-10, 02/10-11	07.02.10 to 07.10.10	67124	09.03.10 to 18.07.11	90 to 300
	GP: Ratus (Bisfi)	05	02/9-10; 02.08.12/10-11, 05/11-12	11.06.09 to 24.03.11	355962	31.07.09 to 20.02.12	90 to 180
	GP: Nahan rupauli (Bisfi)	04	01. 03/09-10; 01/10-11, 02/11-12	24.05.09 to 16.12.11	272067	04.08.09 to 14.02.12	90 to 150
	GP: sadullahpur	01	01/11-12	05.08.11 to 17.08.11	9460	05.01.12	108 to 120
	GP: Birpur (Basopatti)	01	03/10-11	22.02.11 to 05.03.11	40680	03.08.11	120 to 180
	GP: Kariya (Basopatti)	03	11/08-09, 03.04/10-11	01.06.09 to 16.09.11	246660	08.12.09 to 11.12.10	90 to 330
	GP: Mahanathpur (Basopatti)	02	03/09-10, 01/11-12	04.06.09 to 27.11.11	30049	20.01.10 to 05.03.12	160 to 180
	GP: Pa'aulia (Kaluahi)	02	01/09-10, 01/10-11	31.05.09 to 18.09.10	333502	21.11.09 to 19.02.11	120 to 210
	PS: Kaluahi	03	03/09-10, 01.02/10-11	22.06.09 to 18.09.10	829956	05.11.09 to 30.07.11	180 to 270
	GP: Madhepur (Kaluahi)	01	03/09-10	03.11.09 to 09.11.09	18670	20.02.10	84 to 90
	GP: Dorwar (Jai Nagar)	01	07/10-11	05.03.11 to 31.03.11	134760	02.11.11	185 to 210
	GP: Debdia north (Jai Nagar)	01	03/10-11	06.09.10 to 28.09.10	87352	12.01.11	98 to 120
	GP: Debdia middle (Jai Nagar)	04	01.04.05/09-10, 04/10-11	10.03.10 to 27.09.10	123046	28.04.10 to 01.02.11	30 to 150
	GP: Balia (Lakhnaur)	02	01.05/10-11	30.10.10 to 26.03.11	178672	12.03.11 to 24.10.11	120 to 280
	GP: Harsing pur Lattan (Murauli)	08	05, 14, 20, 23, 25/09-10; 11, 12, 16/10-11	02.08.09 to 01.05.11	676942	09.11.09 to 21.06.11	11 to 228
	GP: Mahanadpur Badal (Murauli)	03	14, 18/09-10; 3/10-11	31.08.09 to 28.06.10	75720	14.11.09 to 14.12.10	25 to 237
	GP: Pralhadpur (Mushahri)	02	03/08-09, 15/09-10	09.02.09 to 29.05.10	77411	15.07.09 to 03.07.10	113 to 309
	GP: Dumari (Mushahri)	04	03, 05, 08, 14/09-10	01.04.10 to 07.05.11	290358	19.05.11 to 11.09.11	06 to 514
	GP: Bhagwanpur (Mushahri)	05	01/8-9, 03, 07, 08/09-10, 02/10-11	05.08.11 to 17.08.11	208890	30.04.09 to 05.11.11	06 to 548
	GP: Sheerpur (Mushahri)	02	01/09-10, 02/09-10	10.08.09 to 08.12.11	289588	21.10.09 to 06.03.12	4 to 123
Muzaffarpur	GP: Manika B. Chand (Mushahri)	03	26, 29/09-10, 06/10-11	01.04.10 to 16.07.10	220362	09.10.10 to 26.03.11	156 to 251
	Abdul Nagar, Madhopur (Mus)	04	01/09-10; 04, 05, 09/10-11	20.08.09 to 18.05.11	270934	13.10.09 to 09.01.12	3 to 399
	GP: Patahi (Mushahri)	03	08, 09/09-10, 02/10-11	04.08.09 to 18.05.10	117658	13.10.09 to 14.03.11	11 to 304
	GP: Chakana (Saraiya)	04	03, 04, 08, 15/09-10	01.04.10 to 18.05.11	435950	14.08.10 to 07.12.11	52 to 364
	Bahilwara Rupnath N. (Saraiya)	07	02, 03, 16, 19, 21/09-10, 02, 05/11-12 (30.10.09 to 14.10.11	168846	01.04.10 to 14.02.12	22 to 198
	GP: Rampur Balii (Saraiya)	06	03, 07, 09/08-09; 04.07/09-10, 1/10-11	01.04.09 to 07.05.11	384573	18.08.09 to 25.02.12	59 to 347
	GP: Madvapakar (Saraiya)	09	10/08-09; 2,05,10,12, 14/09-10; 9,10,11/10-11	09.02.09 to 15.06.11	582865	21.10.09 to 03.11.11	18 to 642
	GP: Basantpur North (Saraiya)	06	02.03/08-09; 02.11, 15, 17/09-10	29.12.08 to 29.06.10	871244	04.04.09 to 0.06.11	39 to 352
	GP: Basantpur North (Saraiya)	07	02, 03.05, 10, 14, 24/09-10; 1/11-12	14.07.08 to 06.10.11	470810	13.03.10 to 05.03.12	22 to 198
	GP: Babliwara Rupnath South (Saraiya)	04	05.08/08-09; 01.05/09-10	03.01.09 to 30.04.10	354444	28.03.09 to 21.08.10	43 to 142
	GP: Dalapur Pachvirwa (Saraiya)	05	Planation; 01, 09, 15, 16, 19/09-10,	31.08.09 to 31.07.11	302568	05.05.10 to 20.09.11	28 to 501
	GP: Jagadishpur (Sababganj)	09	1/08-09; 2,8, 11, 14, 19, 22/09-10; 1,2/10-11	10.01.09 to 01.05.11	1312906	06.04.09 to 22.10.11	29 to 407
	GP: Panchvirwa (Saraiya)	05	Planation; 01, 07, 10, 15, 19/09-10,	10.08.09 to 20.10.11	286670	18.11.09 to 10.12.11	33 to 524
	GP: Jagadishpur (Sababganj)	05	05.06, 13, 14, 15/09-10,	15.11.09 to 05.11.10	725971	26.05.10 to 09.05.11	61 to 324
	GP: Panchvirwa (Saraiya)	07	Planation; 08,12/09-10,	02.01.11 to 10.11.11	140400	28.07.11 to 16.02.12	83 to 192
	GP: Jagadishpur (Sababganj)	05	03, 15, 34, 36/09-10; 06/10-11	16.01.10 to 01.04.11	205432	13.03.10 to 29.04.11	28 to 324
	GP: Panchvirwa (Sababganj)	07	02.17/08-09, 15, 19, 25/09-10, 01.07/10-11	08.08.08 to 08.12.10	473037	07.02.09 to 18.04.11	25 to 167
	Modhopur Hazari (Sababganj)	02	49,54/09-10	06.01.10 to 20.10.11	702718	07.04.10 to 17.02.12	105 to 386
	GP: Saraiya (Sababganj)	13	01.07/08-09, 04, 06.07, 10, 15, 20, 27, 28, 29, 38/09-10, 04/10-11	15.03.09 to 17.11.11	797527	13.03.10 to 29.04.11	06 to 440
	GP: Halinpur (Sababganj)	01	05/07-08	17.04.08 to 23.04.08	13038	03.02.09	270 to 276

Sitamarhi	PS: Bajpatti	02	09 / 10-11; 07 / 08-09		09.05.09 to 15.06.10	570620	09.07.09 to 8.02.11	40 to 223
	GP: Raj Bajpatti	05	05.10/ 09-10; 02, 03, 04/10-11		16.08.09 to 18.01.11	832890	04.01.10 to 11.11.11	8 to 447
	GP: Bangson South	01	09/10-11		30.05.10 to 13.06.10	33744	30.08.10	63 to 69
	GP: Humampur	05	03, 05/09-10; 09, 12, 15/10-11		18.05.09 to 09.01.11	249196	06.07.09 to 27.02.11	21 to 203
	GP: Madhuban Basaiha	01	14/10-11		17.02.11 to 04.03.11	18620	04.06.11	63 to 75
		01	17/10-11		19.02.11 to 04.03.11	87900	04.06.11	63 to 75
	GP: Athri	01	05/10-11		10.12.10 to 15.01.11	255694	04.02.11 to 02.04.11	5 to 35
	GP: Gausd Nagar	06	04, 11, 27, 30, 37, 38/10-11		02.04.10 to 31.12.10	565584	12.10.10 to 09.06.11	30 to 164
	GP: Dev Nagar Bujurga	01	16/08-09		10.02.09 to 31.03.09	21486	07.05.09 to 07.05.09	53 to 68
	GP: Bacheta	01	09/09-10		23.08.09 to 07.01.12	258120	27.12.09	14 to 190
	GP: Baghai Ram Nagar	01	01/10-11		11.05.10 to 14.06.10	66768	18.10.10	115 to 136
	G. P. Balua	02	05, 28/08-09		01.02.09 to 29.05.10	116773	02.08.09 & 20.09.10	99 to 155
	G. P. Malahi	02	10/10-11; 26/09-10		03.11.10 to 12.12.10	232238	27.05.10 to 27.05.11	21 to 82
	GP: Diwari matauma	06	01, 02, 08, 15/10-11; 26, 30/09-10		05.02.10 to 28.02.11	473124	30.03.10 to 30.04.11	2 to 95
		08	2, 3, 4/08-09; 4, 8, 9/09-10; 1, 10/10-11		02.05.09 to 24.04.11	622868	19.06.09 to 15.06.11	16 to 131
	G. P. Bath Asli	02	34, 36/09-10		08.12.09 to 24.04.10	486824	12.01.10 to 06.08.10	16 to 172
	GP: Manjhaus (Makhdumpur)	01	07/08-09		18.05.09 to 27.06.09	76540	11.02.10 to 15.01.10	180 to 210
	GP: West Soren (Makhdumpur)	01	09/10-11; 08/11-12		04.09.10 to 10.12.11	185836	15.06.10 to 12.04.12	120 to 210
	GP: KalaNAur (Makhdumpur)	04	30, 44/09-10; 14, 18/10-11		12.05.10 to 31.10.10	194844	24.08.10 to 26.12.11	90 to 510
	GP: Dakra (Makhdumpur)	06	01, 08, 10, 17, 18, 20/10-11		05.07.10 to 14.12.10	193224	16.03.11 to 22.10.11	180 to 540
	GP: Sumera (Makhdumpur)	02	10.11/10-11		12.07.10 to 31.07.10	42626	08.03.11	210 to 240
	GP: Murgao (Hulasganj)	01	02/10-11		04.08.10 to 29.08.10	96666	16.03.11 to 21.04.11	180 to 240
Bhabhua	GP: Banara (Ramgarh)	06	04, 06/09-10; 11, 12, 16/10-11, 04/11-12		02.08.09 to 31.08.11	277219	26.02.10 to 30.09.11	11 to 386
	GP: Sahuka (Ramgarh)	02	03/09-10; 14/10-11		01.12.09 to 29.02.11	91197	27.04.10 to 18.05.11	01 to 133
Darbhanga	GP: Ahiwans (Ramgarh)	07	01/08-09; 01, 06/09-10; 05, 07, 23, 31/10-11		01.01.09 to 19.07.11	361014	08.07.09 to 30.09.11	18 to 178
	Bhacchi/ Baheri	03	04/09-10; 04/10-11; 03/11-12		01.03.11 to 17.12.11	311182	05.12.11 to 21.03.12	90 to 570
	Jorja/ Baheri	02	05, 06/10-11		22.06.10 to 24.01.11	504898	07.08.10 to 11.04.11	60 to 90
	D. Narayan/ Baheri	03	02/07-08; 04, 08/10-11		08.12.10 to 22.01.11	366541	27.12.10 to 12.01.12	90 to 360
	Harhaccha/ Baheri	06	02/08-09; 04/09-10; 08, 13, 14, 18/10-11		22.05.09 to 30.05.11	625906	08.08.09 to 19.05.12	90 to 390
	Habidhi C./ Baheri	02	10, 11/10-11		21.05.10 to 01.07.10	446862	05.05.10 to 18.04.11	120 to 300
	Mitunia/ Baheri	05	01/8-9; 01, 02, 03/10-11; 01/11-12		10.01.10 to 12.06.11	931029	04.05.10 to 28.03.12	90 to 270
	Afzala/ Biraul	01	10/10-11		22.04.10 to 28.04.10	99800	20.12.10	240
	Neuri/ Biraul	05	13, 15, 17, 18/10-11; 01/11-12		10.10.10 to 15.07.11	635934	21.02.11 to 12.04.12	90 to 270
	Manthaur/ Tardih	02	18/08-09; 22/10-11		25.12.08 to 07.03.11	70966	31.07.10 to 19.11.11	90 to 510
	Bishath Bahia/ Tardih	04	09/10-11		24.01.11 to 06.02.11	61632	14.01.12	330
	Massa/ Jale	03	08, 17/09-10; 17/10-11		21.11.09 to 26.02.11	167456	20.07.10 to 21.02.12	90 to 360
	Ratanpur/ Jale	04	02/07-08; 16/09-10; 01, 04/10-11		01.05.08 to 23.04.11	568274	15.07.09 to 19.01.11	120 to 420
	Muraitha/ Jale	05	01, 02, 03/09-10; 01, 03/10-11		18.01.10 to 13.06.10	562944	18.09.10 to 28.01.11	90 to 210
	Bramipur East/ Jale	05	23, 25, 26, 28/10-11; 03/11-12		23.07.11 to 15.01.12	394262	12.09.11-25.04.12	90 to 120
	Godapatti/ H. Nagar	03	04/09-10; 02, 06/10-11		17.11.09 to 26.02.11	106728	04.03.10-08.05.12	120 to 420
	Rampurdhi/ H. Nagar	03	07/09-10; 02, 04/10-11		06.03.10 to 26.12.10	385692	31.07.10-05.03.11	60 to 180
	Panchobh/ H. Nagar	03	01, 03/10-11; 01/11-12		21.08.10-26.05.11	181837	03.12.10-17.02.12	90 to 240
	Sinuaar/ H. Nagar	04	02, 07/09-10; 12/10-11; 01/11-12		23.05.09-17.12.11	294342	13.09.09-03.04.12	90 to 300

Munger	GP Makwa	01	02/09-10		02.04.10 to 28.04.10	66736	17.07.10	80
		01	01/09-10		03.01.10 to 06.02.11	239293	16.03.10 to 30.03.11	49 to 77
		01	08/10-11		05.11.10 to 27.01.11	89892	14.03.11	47
		01	05/10-11		24.11.10 to 26.01.11	62334	14.03.11 to 30.03.11	63 to 75
	GP Asarganj	01	01/09-10		30.01.10 to 16.02.10	0	08.05.10	82
		01	07/10-11		03.09.10 to 06.11.10	99855	04.11.10 to 01.11.10	36 to 55
	GP Chorgawn	01	01/08-09		30.05.09 to 15.06.09	71795	13.07.09	18
		01	01/09-10		31.05.09 to 14.06.09	24338	21.07.09	37
	GP Azimganj	01	02/11-12		17.10.11 to 30.10.11	40840	18.11.11	18 to 30
		01	08/09-10		18.06.10 to 16.07.10	147060	16.03.11	242
	GP Matadli	01	06/09-10		16.03.10 to 29.03.10	11752	16.03.11 to 29.03.11	359 to 365
		01	06/08-09		01.06.09 to 13.06.09	30883	04.08.09	21 to 28
	GP Amari	01	01/11-12		02.04.11 to 11.05.11	15000	21.06.11	40
		01	02/10-11		25.05.10 to 20.01.11	15996	13.07.10 to 15.03.11	47 to 53
		01	03/11-12		01.09.10 to 12.09.10	7200	04.11.11	159
		01	10/10-11		15.09.10 to 02.10.10	11316	18.02.11	140
Aurangabad	GP- Dhosi'a (Rafiganj)	01	04/09-10		16.04.10 to 29.04.10	20650	25.05.10 to 24.07.10	35 to 85
		01	06/11-12		21.10.11 to 05.11.11	41338	16.01.12	71
	GP- Kaipa (Rafiganj)	01	14/09-10		18.04.11 to 19.05.11	135810	07.07.11 to 07.08.11	57 to 81
		01	07/09-10		11.11.09 to 13.12.09	47331	27.03.10	106 to 133
	GP-Dindir (Haspura)	01	21/08-09		04.03.09 to 16.03.09	99380	15.07.09	132
		01	25/08-09		25.03.09 to 30.03.09	2830	10.06.09	71
		01	13/10-11		08.09.10 to 22.09.10	57456	08.09.10 to 22.09.10	33
		01	15/10-11		05.09.10 to 13.11.10	61930	06.10.10 to 21.01.11	21 to 70
	GP-Dhusari (Rafiganj)	01	09/09-10		06.06.09 to 17.07.09	81000	22.10.09	84 to 119
		01	02/09-10		06.06.09 to 25.11.09	40908	24.06.09 to 13.03.10	97 to 108
		01	15/08-09		02.02.09 to 28.02.09	13036	29.06.09	118 to 140
		01	03/10-11		13.07.10 to 08.08.10	53094	14.09.10 to 09.10.10	50 to 60
	GP- Tal (Haspura)	01	20/10-11		13.09.10 to 02.10.10	43092	11.10.10 to 01.11.10	25 to 30
		01	21/10-11		02.11.10 to 30.11.10	80712	07.01.11 to 05.03.11	54 to 95
		01	25/10-11		16.03.11 to 31.03.11	69654	10.05.11	40 to 41
		01	17/08-09		04.06.09 to 07.06.09	10288	14.08.09	67
	GP- Ahiyapur	01	02/09-10		18.06.09 to 23.06.09	55464	14.09.09	82
		01	12/09-10		10.09.09 to 28.11.09	8160	24.02.10	89
		01	11/10-11		06.08.10 to 09.08.10	1356	15.12.11	462
		01	40/10-11		15.02.11 to 14.04.11	281468	12.03.11 to 15.05.11	19 to 62
Bhadrachalam	GP- Ahiyapur	01	37/10-11		21.04.11 to 17.05.11	156480	01.08.11 to 07.09.10	82 to 96
		01	36/10-11		02.03.11 to 07.03.11	22116	02.04.11	89
		01	15/08-09		07.06.09 to 10.07.09	52572	30.08.09	50 to 85
		01	20/09-10		01.04.10 to 17.05.10	86616	01.05.10 to 12.07.10	19 to 56
	GP- Bhadrachalam	01	24/10-11		01.03.11 to 13.03.11	40014	06.04.11	24 to 31
		01	03/10-11		05.06.10 to 14.06.10	13527	06.08.10	53
		01	04/10-12		25.08.11 to 20.09.11	12876	15.12.11	60 to 106
		01	25/10-11		25.02.11 to 13.05.11	157020	10.05.11 to 24.06.11	34 to 69
	GP Bhadrachalam	01	30/10-11		16.05.11 to 01.06.11	49130	25.07.11	55
		01	01/10-11		10.05.10 to 21.5.10	25152	06.07.10	46

Araria	GP Kanchanpur	01	18/08-09	16.06.09 to 30.06.09	85170	01.08.09 & 13.08.09	31 to 44
		01	15/08-09	24.04.09 to 31.05.09	35333	21.08.09 to 17.04.10	102 to 322
		01	27/11-12	03.02.12 to 09.02.12	49824	07.04.12	47
		01	07/09-10	31.05.09 to 31.06.09	34087	21.08.09	51
		01	04/11-12	25.06.11 to 05.07.11	10208	18.10.11 to 28.10.11	115 to 125
		01	10/10-11	19.02.11 to 04.04.11	38640	03.06.11 to 02.07.11	88 to 97
		01	22/09-10	18.04.10 to 02.05.10	23400	13.10.10 to 26.10.10	163 to 176
		01	09/10-11	15.12.10 to 22.01.11	71136	07.03.11	45
		01	07/09-10	19.11.09 to 24.11.09	6576	16.03.10	112
		01	13/09-10	15.02.10 to 07.03.10	19436	21.04.10	45
Araria	G. P. Mharipur (Sikti)	01	20/09-10	06.05.10 to 20.05.10	14996	29.06.10 to 14.07.10	39 to 54
		01	02/11-12	11.08.11 to 01.09.11	19608	26.03.12 to 17.04.12	205 to 227
		01	06/08-09	12.01.09 to 29.01.09	9261	21.05.09	111
		08	08/11-12	24.7.11 to 29.07.11	4320	02.01.12/17.01.12	157 to 162
		07/09-10	14.06.09 to 04.07.09	22572	13.08.10/17.08.10	394 to 414	
		05/11-12	24.07.11 to 29.07.11	4320	02.01.12/17.01.12	151 to 162	
		03/11-12	24.07.11 to 29.07.11	4320	01.01.12/17.01.12	157 to 162	
		16/08-09	14.04.09 to 22.07.09	8900	09.12.09 to 13.12.09	147 to 223	
		13/08-09	14.04.09 to 22.07.09	20300	27.12.10/01.01.11	512 to 610	
		11/08-09	14.04.09 to 30.10.09	11400	09.12.09 to 15.02.11	147 to 570	
Araria	G. P. Blairburi, (Sikti)	03	01/09-10	14.04.09 to 22.07.09	8900	09.12.09 to 31.12.09	86 to 230
		03/09-10	08.06.09 to 30.11.10	157176	23.08.10 to 16.05.11	53 to 416	
		03/10-11	15.04.11 to 04.05.11	24000	23.08.10 to 27.12.10	55 to 427	
		03	32/09-10	26.06.09 to 02.07.09	100926	8.7.11/9.7.11	51 to 70
		39/09-10	19.08.09 to 08.09.09	104664	13.11.09	134 to 140	
		05/09-10	09.06.09 to 22.06.09	14952	14.11.09	67 to 78	
		03/09-10	10.06.09 to 23.06.09	24030	04.12.09	165 to 178	
		01	03/09-10	05.04.09 to 11.04.09	10584	09.01.10	180 to 198
		01	02/08-09	31.1.09 to 20.02.09	26700	12.03.10	327 to 333
		01	16/10-11	02.12.10 to 28.12.10	25650	06.06.09	106 to 126
Begusarai	G.P. Chirah	01	19/10-11	07.12.10 to 03.01.11	39900	20.02.11 to 18.11.11	55 to 352
		01	21/10-11	26.01.11 to 17.04.11	115540	12.01.11 to 20.02.11	25 to 64
		01	01/09-10	05.04.09 to 19.04.09	51175	27.03.11 to 18.08.11	36 to 140
		01	11/10-11	04.12.10 to 19.12.10	196308	20.06.09 to 25.06.09	56 to 82
		01	01/11-12	08.01.11 to 09.10.11	88605	15.05.11 to 18.05.11	146 to 166
		01	1/09-10	26.5.09 to 3.6.09	38090	06.01.12	90 to 121
		01	19/10-11	5.2.11 to 11.2.11	8092	25.1.2010 to 27.3.10	210 to 297
		01	09/08-09	1.5.09 to 15.05.09	57802	19.05.11	96
		02	7/11-12, 10/08-09	07.03.10 to 29.02.12	374528	6.6.09	22
		03	02/09-10; 05/09-10; 13/10-11	18.06.09 to 25.04.11	295945	15.03.12	15 to 180
Kishanganj	GP: Genahar pur	03	01/09-10; 14/10-11; 05/08-09	20.05.09 to 14.07.11	164840	31.08.09 to 12.07.11	60 to 250
		03	09/10-11; 17/10-11; 01/09-10	02.12.09 to 08.05.11	209568	29.07.09 to 01.09.11	33 to 69
		01	10/08-09	04.04.09 to 02.05.09	226772	05.02.10 to 12.12.11	51 to 244
		01	10/08-09	06.03.09 to 27.05.09	254724	09.06.09 to 24.06.09	38 to 52
		01	18/10-11	01.06.09 to 28.06.11	51840	18.11.09	160 to 241
		05	03, 11, 20, 21, 25/10-11;	16.02.10 to 27.03.11	436134	20.07.11	22 to 37
						24.09.10 to 23.05.11	30 to 60

Bhojpur	GP: Hariharpur (Shahpur)	09	1,5/09-10; 1,05,06,10, 11/10-11, 01,03/11-12	26.05.09 to 3.01.12	356836	25.08.10 to 21.02.12	34 to 312
	GP: Jhanwa Belwaria (Shahpur)	06	01,02, 11/09-10; 02, 18/10-11, 03/11-12	02.08.09 to 2.12.11	442818	24.09.09 to 29.03.12	01 to 142
	GP: Sarna (Shahpur)	05	01/8-09, 01,05/10-11, 01,05/11-12	01.02.09 to 1.03.12	386837	16.10.09 to 14.06.12	20 to 506
	GP: Khuthan (Shahpur)	06	01,11/9-10, 03,14/10-11, 02/11-12	19.05.09 to 0.10.11	147710	15.03.10 to 16.04.12	84 to 285
	GP: Subiya (Shahpur)	06	02/08-09; 07,08/09-10, 04,11/10-11, 01/11-12	10.08.09 to 8.12.11	175682	07.01.10 to 07.02.12	04 to 170
	GP: Shivpur (Bihia)	03	01,02, 11/10-11	29.11.10 to 7.04.11	255862	02.02.11 to 24.05.11	13 to 76
	GP: Pipra jagdishpur (Bihia)	05	02,05/9-10; 02,05/10-11, 01/11-12	21.05.09 to 1.09.11	114556	23.07.09 to 24.12.11	19 to 273
	GP: Chakwasah (Bihia)	08	03,07/09-10; 04,08,09,11/10-11, 12,13/11-12	20.05.09 to 2.04.11	292769	01.07.09 to 07.06.12	8 to 323
	GP: Ghgha (Bihia)	08	3/08-09, 1,5/09-10; 1,3, 06/10-11; 01,03/11-12	06.02.09 to 4.12.11	396539	27.07.09 to 19.04.12	15 to 410
	GP: Ahpura (Sandesh)	01	07/10-11	05.08.11 to 2.08.11	6895	03.10.11 to 23.11.11	35 to 84
	GP: Sandesh (Sandesh)	06	03,05/09-10, 03,09,11,15/10-11	26.05.09 to 4.07.11	460736	24.06.09 to 10.01.12	06 to 178
	GP: Jamuaon (Sandesh)	05	01,10, 11/9-10, 01/10-11, 07/11-12	22.05.09 to 6.02.12	240467	28.07.09 to 16.05.12	33 to 210
	GP: Bakari (Odwanpur)	04	03/8-9, 01/9-10; 02/10-11, 1/11-12	06.05.09 to 8.12.11	109953	02.09.09 to 18.01.12	11 to 73
	GP: Akama (Odwanpur)	02	03/08-09, 03/10-11	08.03.09 to 0.10.11	98056	07.06.10 to 23.05.12	53 to 410
	GP: Kusumbi (Odwanpur)	01	05/10-11	21.04.10 to 7.05.10	60192	31.07.10	60 to 86
Nalanda	GP: Rahui (Rahui)	07	04, 11/08-09; 01,04/09-1; 06, 07, 27/10-11,	2.2.09 to 28.12.10	271640	10.7.09 to 28.2.11	48 to 144
	GP: Sakri (Islampur)	03	01/08-09,02/10-11, 02/08-09	8.05.09 to 9.10.10	62154	19.08.09 to 25.11.10	90 to 540
	GP: Beswak (Islampur)	02	7/10-11, 1/11-12	14.05.11 to 7.04.12	63066	10.04.12 to 11.02.12	60 to 240
	GP: Rukhai (Chandi)	01	11/07-08	10.05.07 to 07.06.07	41503	25.06.08	369 to 398
	GP: Sarda (Islampur)	06	06/07-08; 05/08-09, 01/09-10; 02, 09, 11/10-11	21.01.08 to 13.01.11	570358	07.03.08 to 19.04.11	14 to 180
	GP: Madhopur (Chandi)	05	06/07-08, 20/09-10, 01, 02/08-09, 02/10-11,	08.03.08 to 09.10.10	118482	25.02.09 to 25.11.10	150 to 180
	GP: Rampur (Islampur)	04	06/10-11, 05/8-9, 02/08-09, 01/09-10	19.02.09 to 05.09.10	333336	10.06.09 to 18.01.11	90 to 270
	GP: Gangaur (Chandi)	03	10/09-10, 07/10-11, 10/10-11	25.09.10 to 26.05.11	165854	08.12.10 to 30.09.11	30 to 120
	GP: Rahui (Rahui)	03	10/10-11, 13/07-08, 06/10-11	08.05.07 to 11.03.11	174525	14.03.09 to 05.04.11	30 to 660
	GP: Susandi (Rahui)	02	10/10-11, 03/09-10	15.04.10 to 28.12.11	140046	13.03.12 to 22.11.10	90 to 420
	GP: Jagdishpur Tiyan (Noorsarai)	02	11/10-11, 13/10-11	18.08.10-25.08.10	73466	23.02.11 to 10.10.11	30 to 180
	GP: Powari (Harnaut)	03	25/07-08, 04/11-12, 03/11-12	24.03.08 to 28.11.11	165790	30.09.08 to 30.03.12	90 to 180
	GP: Basniwan (Harnaut)	03	03/09-10, 09/10-11, 07/09-10	08.05.09 to 27.05.09	377922	5.11.09 to 28.09.10	60 to 240
	GP: Nirpur (Noorsarai)	02	05/11-12, 01/10-11	09.07.10 to 04.12.11	95598	28.08.10 to 23.1.12	4 to 19
	GP: Rasalpur (Noorsarai)	02	09/10-11, 18/08-09	03.12.09 to 22.03.12	180664	24.04.10 to 13.04.12	4 to 90
	GP: Andhana (Noorsarai)	02	01/08-09, 11/08-09	19.02.09 to 25.02.09	119268	09.04.09 to 13.08.09	30 to 150
	G.P. - Kolawan (Harnaut)	1	04/11-12	31.10.11 to 27.11.11	30507	09.02.12	6 to 90
West champan	G P Siswaria (Lauria)	1	01/08-09	12.02.09 to 30.03.09	84550	09.06.09 to 11.08.09	86-133
		1	01/10-11	18.04.10 to 12.05.10	38896	14.05.10 to 24.07.10	20-72
		1	01/09-10	02.07.09 to 07.09.10	65059	14.08.09	23-37
		1	10/11-12	14.11.11 to 26.11.11	38889	11.02.12	45-53
		1	02/10-11	05-05-10 to 10-05-10	22464	29-05-10	18
		1	14/11-12	21-11-11 to 03-12-11	48771	13-02-12	71
		1	03/11-12	06-06-11 to 18-06-11	56280	18-08-11	60
		1	08/09-10	01.06.09 to 15.06.09	102101	13.03.09 to 14.07.09	30-37
		1	03/10-11	29-10-10 to 24-11-10	79693	13-01-11	50
		1	02/10-11	04-12-10 to 14-01-11	51068	07-03-11	45
		1	05/10-11	01-02-11 to 09-03-11	54600	04-10-11	75
		1	01/11-12	22.11.11 to 29.02.12	344160	18-05-12	150
		1	02/11-12	22.11.11 to 19.02.12	919866	20.03.12 to 18.05.12	80 to 90

G P Lauria (Lauria)	1	03/10-11	04-10-10 to 09-10-10	10579	24-12-10	75
	1	01/09-10	29-08-09 to 01-08-11	78738	25-01-10 to 08-10-11	38 to 166
G P Gobauria (Lauria)	1	02/08-09	01-03-09 to 28-03-09	212847	03-07-09 to 12-07-10	105
G P Lakar Sisai (Lauria)	1	01/07-08	02-02-09 to 28-02-09	107156	08-05-09	68-81
	1	02/08-09	03-03-09 to 30-03-09	112748	20-05-09 to 22-07-09	64-114
G P Machhahan (Bhithahan)	1	02/07-08	01-06-08 to 15-06-09	10146	27-06-09	181
	1	02/10-11	02-05-11 to 15-06-11	95760	22-02-12 to 24-03-12	250
G P Bairia (Bairia)	1	02/10-11	03-06-10 to 15-06-10	27846	28-09-10	104-111
	1	03/10-11	08-12-10 to 14-12-10	9348	04-04-11	110
	1	05/10-11	03-06-10 to 22-06-10	21960	28-09-10	98-112
	1	12/10-12	08-12-10 to 14-12-10	18126	04-04-11	111
	1	08/09-10	05-06-09 (1 DAY)	16198	12-10-09	128
	1	10/09-10	01-06-09 to 15-06-09	22506	21-10-09 to 06-09-10	128-448
	1	15/09-10	01-12-09 to 15-03-10	28391	06-09-10	82
	1	23/09-10	27-02-10 to 12-03-10	15496	03-05-10	51
	1	06/10-11	03-06-10 to 15-06-10	45144	16-10-10	122
	1	20/09-10	11-09-09 to 23-11-10	47130	12-05-11	170
G P Bhithahan (Bairia)	1	03/10-11	08-06-10 to 17-06-10	17575	06-10-10	110
	1	01/08-09	19-06-08 to 03-11-08	7905	21-02-09	110
G P Baghi Ratanpur (Bairia)	1	06/08-09	19-03-09 to 20-06-09	118439	17-07-09 to 20-02-10	120-240
	1	10/11-12	08-02-11 to 20-02-11	120240	12-05-11	90
G P Rulhi (Manjhaulia)	1	03/08-09	01-03-09 to 20-04-09	17444	08-05-10	380
	1	01/09-10	25-05-09 to 30-06-09	53400	13-11-09	130
	1	02/09-10	21-05-09 to 10-06-09	36045	27-11-09	160
	1	07/09-10	15-05-10 to 06-06-10	29952	01-11-10	145
G P Mahodipur (Manjhaulia)	1	03/09-10	10-03-10 to 22-03-10	7488	28-06-10	90
	1	01/08-09	06-12-08 to 12-12-08	23491	01-08-09	210
G P Ratanmala (Manjhaulia)	1	10/09-10	13-06-09 to 15-06-10	205446	30-09-09 to 05-10-10	90-480
	1	15/09-10	21-05-09 to 15-06-09	107374	16-07-10 to 28-08-10	380-420
	1	04/09-10	16-03-10 to 12-05-10	28188	07-02-12	600-700
	1	08/09-10	21-05-09 to 19-06-09	188898	17-04-10 to 15-02-12	115-540
	1	27/09-10	14-01-10 to 07-02-10	12064	15-12-10	305
	1	03/10-11	16-07-10 to 05-08-10	30567	26-04-11	236-240
	1	18/10-11	14-02-11 to 01-03-11	78960	16-04-12	395
	1	01/11-12	25-11-11 to 14-02-12	449457	03-03-12 to 24-05-12	35-90
G P Kesaria (Narkatiaganj)	1	01/10-11	29-05-10 to 26-07-10	84896	31-08-10	35-80
G P Paroraha (Narkatiaganj)	1	02/07-08	26-02-08 to 29-02-08	8667	14-04-08	44
G P Barwa Barauli (Narkatiaganj)	1	08/09-10	17-02-11 to 27-03-11	22200	10-05-11	43-70
	1	05/11-12	17-02-12 to 21-03-12	76024	13-04-12 to 04-05-12	29-45
G P Hardi Terha (Narkatiaganj)	1	06/10-11	15-09-10 to 14-10-10	16539	07-03-11	143-159
	1	02/10-11	01-08-10 to 11-09-10	30156	16-12-10	95-124
	1	03/08-09	09-01-09 to 08-03-09	45726	01-04-09	23-75
	1	03/08-09	18-05-09 to 24-05-09	19763	09-07-09	46
G P Sikarpur (Narkatiaganj)	1	05/10-11	14-02-11 to 19-02-11	4470	09-05-11	80
	1	08/10-11	15-02-11 to 06-03-11	31635	10-05-11	64-81

G P Lauria (Lauria)	1	03/10-11	04-10-10 to 09-10-10	10579	24-12-10	75
	1	01/09-10	29-08-09 to 01-08-11	78738	25-01-10 to 08-10-11	38 to 166
G P Gobaura (Lauria)	1	02/08-09	01-03-09 to 28-03-09	212847	03-07-09 to 12-07-10	105
G P Lakar Sisai (Lauria)	1	01/07-08	02-02-09 to 28-02-09	107156	08-05-09	68-81
	1	02/08-09	03-03-09 to 30-03-09	112748	20-05-09 to 22-07-09	64-114
G P Machhahan (Bhithahan)	1	02/07-08	01-06-08 to 15-06-09	10146	27-06-09	181
	1	02/10-11	02-05-11 to 15-06-11	95760	22-02-12 to 24-03-12	250
G P Bairia (Bairia)	1	02/10-11	03-06-10 to 15-06-10	27846	28-09-10	104-111
	1	03/10-11	08-12-10 to 14-12-10	9348	04-04-11	110
	1	05/10-11	03-06-10 to 22-06-10	21960	28-09-10	98-112
	1	12/10-12	08-12-10 to 14-12-10	18126	04-04-11	111
	1	08/09-10	05-06-09 (1 DAY)	16198	12-10-09	128
	1	10/09-10	01-06-09 to 15-06-09	22506	21-10-09 to 06-09-10	128-448
	1	15/09-10	01-12-09 to 15-03-10	28391	06-09-10	82
	1	23/09-10	27-02-10 to 12-03-10	15496	03-05-10	51
	1	06/10-11	03-06-10 to 15-06-10	45144	16-10-10	122
	1	20/09-10	11-09-09 to 23-11-10	47130	12-05-11	170
G P Bhithahan (Bairia)	1	03/10-11	08-06-10 to 17-06-10	17575	06-10-10	110
G P Baghi Ratanpur (Bairia)	1	01/08-09	19-06-08 to 03-11-08	7905	21-02-09	110
	1	06/08-09	19-03-09 to 20-06-09	118439	17-07-09 to 20-02-10	120-240
	1	10/11-12	08-02-11 to 20-02-11	120240	12-05-11	90
G P Rulhi (Manjhaulia)	1	03/08-09	01-03-09 to 20-04-09	17444	08-05-10	380
	1	01/09-10	25-05-09 to 30-06-09	53400	13-11-09	130
	1	02/09-10	21-05-09 to 10-06-09	36045	27-11-09	160
G P Mahodipur (Manjhaulia)	1	07/09-10	15-05-10 to 06-06-10	29952	01-11-10	145
	1	03/09-10	10-03-10 to 22-03-10	7488	28-06-10	90
G P Ratanmala (Manjhaulia)	1	01/08-09	06-12-08 to 12-12-08	23491	01-08-09	210
	1	10/09-10	13-06-09 to 15-06-10	205446	30-09-09 to 05-10-10	90-480
	1	15/09-10	21-05-09 to 15-06-09	107374	16-07-10 to 28-08-10	380-420
	1	04/09-10	16-03-10 to 12-05-10	28188	07-02-12	600-700
	1	08/09-10	21-05-09 to 19-06-09	188898	17-04-10 to 15-02-12	115-540
	1	27/09-10	14-01-10 to 07-02-10	12064	15-12-10	305
	1	03/10-11	16-07-10 to 05-08-10	30567	26-04-11	236-240
	1	18/10-11	14-02-11 to 01-03-11	78960	16-04-12	395
G P Kesaria (Narkatiaganj)	1	01/11-12	25-11-11 to 14-02-12	449457	03-03-12 to 24-05-12	35-90
G P Pauraha (Narkatiaganj)	1	01/10-11	29-05-10 to 26-07-10	84896	31-08-10	35-80
G P Barwa Barauli (Narkatiaganj)	1	02/07-08	26-02-08 to 29-02-08	8667	14-04-08	44
	1	08/09-10	17-03-11 to 27-03-11	22200	10-05-11	43-70
G P Hardi Terha (Narkatiaganj)	1	05/11-12	17-02-12 to 21-03-12	76024	13-04-12 to 04-05-12	29-45
	1	06/10-11	15-09-10 to 14-10-10	16539	07-03-11	143-159
	1	02/10-11	01-08-10 to 11-09-10	30156	16-12-10	95-124
	1	03/08-09	09-01-09 to 08-03-09	45726	01-04-09	23-75
G P Sikarpur (Narkatiaganj)	1	03/08-09	18-05-09 to 24-05-09	19763	09-07-09	46
	1	05/10-11	14-02-11 to 19-02-11	4470	09-05-11	80
	1	08/10-11	15-02-11 to 06-03-11	31635	10-05-11	64-81

	Distt. Fisheries Deptt., Bettiah (Line Department)	1	01/10-11		06-06-10 to 30-06-10	285134	16-08-10	46
		1	02/10-11		06-06-10 to 18-07-10	172482	12-08-10	23
		1	03/10-11		06-06-10 to 02-08-10	564300	18-06-11 to 04.08.11	48-366
		1	04/10-11		16-06-10 to 15-07-10	332196	27-12-10	164
Banka	Water Resources & Drainage Deptt., Bhikhanpur, Amarpur, Banka	1	01/07-08		01-12-07 to 15-05-08	2529954	Cash Payment	23 to 87
		7	1, 4, 6/08-09; 2/11-12; 4, 8, 11/2010-11		05.12.08 to 14.02.12	314392	20.02.09 to 31.03.12	30 to 147
	Garibpur, Amarpur, Banka	2	01/2009-10; 10/2010-11		11.12.09 to 09.02.12	20766	02.03.10 to 24.03.12	28 to 147
	Gorgama, Amarpur, Banka	5	02, 08, 10, 14/2008-09;		02.04.09 to 14.05.11	180887	13.01.10 to 27.09.11	40 to 291
	Pawai, Amarpur, Banka	5	04, 08/2008-09; 02, 07, 08/2010-11;		20.01.09 to 02.06.11	184391	16.06.09 to 20.07.11	32 to 223
	Salampur, Amarpur, Banka	3	02/2008-09; 01, 03/2011-12		27.01.09 to 02.11.11	213245	22.09.09 to 16.05.12	91 to 188
	Berjira Tetariya, Chandan, Banka	1	08/10-11		30.04.11 to 27.05.11	83880	15.10.11	125 to 139
	Dhanub'sar, Chandan, Banka	5	10, 17, 23, 25/2008-09; 27/10-11		27.01.09 to 05.02.12	245503	31.03.09 to 17.03.12	31 to 250
	Kusumjori, Chandan, Banka	5	18/10-11; 01, 05, 09, 15/09-10		20.08.09 to 31.10.11	230694	11.12.09 to 20.03.12	34 to 161
	South Kasba Basila, Chandan,	3	03, 07, 10/2010-11		15.09.10 to 28.11.10	201810	30.12.10 to 08.06.12	38 to 619
	Gulni Kusba, Shambhuganj, Banka	3	03/09-10; 03/08-09; 04/10-11		08.06.09 to 28.07.10	118546	15.03.10 to 19.11.10	56 to 244
	Birnaudha, Shambhuganj, Banka	1	09-10-2011		04.04.11 to 01.05.11	88880	08.09.11	114 to 128
	Jhakra, Shambhuganj, Banka	5	02, 05/09-10; 01, 04/10-11; 03/08-09		01.03.09 to 28.03.09	85087	17.06.09 to 26.05.11	50 to 82
	Maldih, Shambhuganj, Banka	6	05, 12, 16, 24/2008-09; 28, 29/10-11		10.02.09 to 29.05.09	594992	11.07.09 to 25.03.12	85 to 284
	Pakariya, Shambhuganj, Banka	6	04, 06, 12/8-9; 01, 03/09-10; 04/10-11		24.01.09 to 14.05.11	232069	21.04.09 to 13.10.11	31 to 136
	Total	657				49782985		

Annexure-XIX

(Reference : Paragraph 5.4.2; Page-24)

Average wage earned per household annually

District	Year	Household provided employment	Expenditure on Wages (₹ in lakh)	Range of average wage (amount in ₹)
Madhubani	2007-08	150631	1832.50	1216.55
	2008-09	152927	1626.43	1063.53
	2009-10	131460	1686.61	1282.98
	2010-11	109953	1748.12	1589.88
	2011-12	43716	1104.90	2527.45
Muzaffarpur	2007-08	136864	3608.07	2636.24
	2008-09	180320	4187.98	2322.53
	2009-10	349541	9812.96	2807.38
	2010-11	474328	14808.94	3122.09
	2011-12	221656	4574.63	2063.84
Bhabhua	2007-08	18452	658.86	3570.67
	2008-09	27774	537.73	1936.09
	2009-10	32629	746.15	2286.77
	2010-11	49405	1798.14	3639.59
	2011-12	35562	1092.46	3071.99
Darbhanga	2007-08	170120	2624.75	1542.88
	2008-09	130792	4047.00	3094.23
	2009-10	218456	4507.44	2063.32
	2010-11	128613	6135.99	4770.89
	2011-12	63984	3281.56	5128.72
Jehanabad	2007-08	76480	1719.95	2248.89
	2008-09	39565	2060.33	5207.46
	2009-10	68615	1712.11	2495.24
	2010-11	51051	1472.15	2883.68
	2011-12	38700	1417.57	3662.97
Munger	2007-08	92451	3035.73	3283.61
	2008-09	45834	1678.39	3661.89
	2009-10	44491	1431.96	3218.54
	2010-11	36004	1946.56	5406.51
	2011-12	20654	799.78	3872.28
Aurangabad	2007-08	100230	1600.70	1597.03
	2008-09	159352	2508.75	1574.34
	2009-10	139048	3531.87	2540.04
	2010-11	119074	4148.93	3484.33
	2011-12	64494	3332.23	5166.73
Sitamarhi	2007-08	104600	1622.50	1551.15
	2008-09	153514	2579.86	1680.54
	2009-10	275350	6393.30	2321.88
	2010-11	307950	6239.80	2026.24
	2011-12	288770	3103.29	1074.66
Araria	2007-08	109887	1736.39	1580.16
	2008-09	70175	2132.81	3039.27
	2009-10	87409	1896.29	2169.44
	2010-11	103731	3062.54	2952.39
	2011-12	63575	2251.62	3541.68

Begusarai	2007-08	201000	1030.41	512.64
	2008-09	97600	2588.08	2651.72
	2009-10	124000	4619.66	3725.53
	2010-11	131000	6816.76	5203.63
	2011-12	62300	2094.47	3361.91
Banka	2007-08	NA	NA	NA
	2008-09	68083	1791.30	2631.05
	2009-10	115069	2496.96	2169.97
	2010-11	121446	3716.52	3060.22
	2011-12	96819	2272.65	2347.32
W. Champaran	2007-08	207379	1715.33	827.15
	2008-09	272182	2024.68	743.87
	2009-10	166104	2985.73	1797.51
	2010-11	265472	5589.42	2105.47
	2011-12	221270	5348.64	2417.25
Kishanganj	2007-08	59924	735.84	1227.96
	2008-09	52052	891.61	1712.93
	2009-10	61931	1396.08	2254.25
	2010-11	81469	2998.76	3680.86
	2011-12	25731	1115.42	4334.93
Bhojpur	2007-08	109577	1002.15	914.56
	2008-09	113611	2036.47	1792.49
	2009-10	137722	2837.45	2060.27
	2010-11	181744	5072.71	2791.13
	2011-12	74549	2104.52	2823.00
Nalanda	2007-08	133040	1905.38	1432.19
	2008-09	85766	2972.65	3466.00
	2009-10	99449	4095.52	4118.21
	2010-11	116530	5320.16	4565.49
	2011-12	44309	1675.28	3780.90
Bihar	2007-08	3961854	68057.22	1717.81
	2008-09	3842014	83956.79	2185.23
	2009-10	4127311	110872.83	2686.32
	2010-11	4684704	160033.49	3416.09
	2011-12	2679829	101533.90	3788.82

Annexure-XX
(Reference : Paragraph 5.4.3; Page-24)
Person days provided to a household

District	Year	Mandays created (in lakh)	Household provided employment (in Lakh)	Persondays provided to a household (in Lakh)
Madhubani	2007-08	17.68	1.51	11.71
	2008-09	21.20	1.53	13.86
	2009-10	17.51	1.31	13.37
	2010-11	21.96	1.10	19.96
	2011-12	12.44	0.67	18.57
Jehanabad	2007-08	21.71	0.76	28.57
	2008-09	22.06	0.40	55.15
	2009-10	17.47	0.69	25.32
	2010-11	22.27	0.51	43.67
	2011-12	11.05	0.39	28.33
Darbhanga	2007-08	31.49	1.70	18.52
	2008-09	48.57	1.31	37.08
	2009-10	45.85	2.18	21.03
	2010-11	63.15	1.29	48.95
	2011-12	29.43	0.64	45.98
Aurangabad	2007-08	20.37	1.00	20.37
	2008-09	29.62	1.59	18.62
	2009-10	36.90	1.39	26.55
	2010-11	37.20	1.19	31.26
	2011-12	25.90	0.64	40.47
Munger	2007-08	35.26	0.92	38.32
	2008-09	19.90	0.46	43.27
	2009-10	14.35	0.44	32.61
	2010-11	17.07	0.36	47.43
	2011-12	6.19	0.21	29.48
West Champaran	2007-08	26.55	2.07	12.83
	2008-09	26.02	2.72	9.57
	2009-10	30.20	1.66	18.19
	2010-11	48.70	2.65	18.38
	2011-12	48.02	2.21	21.73
Banka	2008-09	20.15	0.68	29.63
	2009-10	27.90	1.15	24.26
	2010-11	43.24	1.21	35.73
	2011-12	28.03	0.97	28.89
Begusarai	2007-08	14.61	2.01	7.26
	2008-09	29.71	0.98	30.32
	2009-10	45.10	1.24	36.37
	2010-11	62.94	1.31	48.04
	2011-12	20.39	0.62	32.88
Kishanganj	2007-08	9.04	0.60	15.07
	2008-09	10.02	0.52	19.27
	2009-10	17.06	0.62	27.52
	2010-11	25.56	0.81	31.56
	2011-12	8.88	0.26	34.15

Muzaffarpur	2007-08	45.67	1.37	33.37
	2008-09	47.05	1.80	26.09
	2009-10	96.21	3.50	27.52
	2010-11	139.24	4.74	29.36
	2011-12	50.22	2.22	22.66
Bhabua	2008-09	6.45	0.28	23.22
	2009-10	9.17	0.33	28.10
	2010-11	19.77	0.49	40.02
	2011-12	9.98	0.36	28.06
Bhojpur	2007-08	12.83	1.10	11.71
	2008-09	23.73	1.14	20.89
	2009-10	33.18	1.38	24.09
	2010-11	72.09	1.82	39.66
	2011-12	14.50	0.75	19.45
Sitamarhi	2007-08	20.28	1.05	19.31
	2008-09	31.63	1.54	20.54
	2009-10	63.91	2.75	23.24
	2010-11	68.36	3.08	22.19
	2011-12	37.70	2.89	13.04
Araria	2007-08	19.96	1.10	18.15
	2008-09	20.44	0.70	29.2
	2009-10	23.19	0.87	26.66
	2010-11	28.83	1.04	27.72
	2011-12	19.65	0.64	30.70
Nalanda	2007-08	24.01	1.33	18.05
	2008-09	35.38	0.86	41.14
	2009-10	38.80	0.99	39.19
	2010-11	45.66	1.17	39.03
	2011-12	11.65	0.44	26.48
Total		2258.26	90.21	25.03*

***Average 26 mandays provided during 2007-08 to 2011-12 in sampled 15 districts.**

Annexure-XXI*(Reference : Paragraph 5.4.4; Page-24)***Person days declined from the year 2010-11 to 2011-12**

District	Person days created during 2010-11 (In lakh)	Person days created during 2011-12 (In lakh)	Percentage decline in respect of 2010-11
Madhubani	21.96	12.44	43.35
Jehanabad	22.27	11.05	50.38
Darbhanga	63.15	29.43	53.40
Aurangabad	37.20	25.90	30.38
Munger	17.08	6.19	63.74
Banka	43.24	28.03	35.18
Begusarai	62.94	20.39	67.60
Kishanganj	25.56	8.88	65.26
Muzaffarpur	139.24	50.22	63.93
Bhabhua	19.77	9.98	49.52
Bhojpur	72.09	14.50	79.89
Sitamarhi	68.36	37.70	44.85
Araria	28.83	19.65	31.84
Nalanda	45.66	11.65	74.49

Annexure-XXII

(Reference : Paragraph 5.4.5; Page-24)

Advice sent to post office through cash/through personal cheques

District	GP/PS	No. of works	Scheme no.	Advice sent to Post Office		Remarks	
				Date	amount		
Darbhanga	Mitunia/ Baheri	2	02/09-10	25.05.10-27.08.10	109792	PRS/Agency drew amount through chcque in their favour at first and deposited in their personal account and then sent advice to the post office in cash. But, the deposit slip was not found. Overwriting in date of receiving was detected on the advices. The Post Office did not mention the amount received.	
			01/09-10	02.02.10-07.03.11	266406	PRS/Agency drew amount through cheque at first and deposited in their personal account and then sent advice to the post office in cash. But, the deposit slip was not found.	
	Rampurdi/ H. Nagar	2	4/10-11	05.03.11 & 18.03.11	96060	At first amount was deposited in his personal account and then remitted to the post Office by the agency.	
			7/09-10	31.07.10 & 06.08.10	102816	At first amount was deposited in his personal account and then remitted to the post Office by the agency.	
	Sinuara/ H. Nagar	3	2/09-10	13.09.09 & 23.11.09	38278	Amount was remitted to the P.O in cash	
			7/09-10	19.09.09	38454	-Do-	
				18.08.09	42738	-Do-	
				08/09-10	18.08.09	21216	-Do-
	Bishath Bathia/ Tardih	1	04/11-12	12.01.12 to 28.01.12	94336	At first amount was deposited in his personal account and then remitted to the post Office by the agency.	
	Begusarai	GP: Bhawanandpur	1	1/09-10	09.04.10	71258	
					18.04.10	32448	
		GP: Genherpur	3	8/08-09	10.05.10	19444	
04.05.10					54106		
9/07-08					31.03.09	27482	
31.03.09					4806		
3/08-09					28.02.09	81921	
					16.03.09	86994	
					04.08.09	15744	
GP: Noorjamapur		2	8/10-11	24.08.10	20000		
			2/10-11	01.09.10	19722		
GP: Rajakpur		2	3/09-10	13.04.10	18200		
				28.04.10	33023	-	
				5/08-09	17.06.09	32704	
GP: Dafarpur		2	2/07-08	19.12.08	36757		
	2/08-09		04.03.09	44411			
Total		18			1409116		

Annexure-XXIII
(Reference: Paragraph 5.4.6; Page-25)

Non Payment of Wages

District	Name of unit GP/PS	No. of works	Scheme no.	Period of engagement of labourers	Amount of wages to be paid
Madhubani	Sadullahpur/Bisfi	2	02,03/11-12	12.12.11 to 17.12.11	24048
	P.S.-Bisfi	19	01, 04, 07, 09, 17, 18, 25, 27, 28, 29, 30, 31,32,33, 35, 41, 42, 44, 48/08-09	03 05 08 to 17.06.08	1864886
	Dorwar/Jai Nagar	2	03, 05/10-11	25.06.10 to 11.09.10	76220
	Belhi East /Jai Nagar	2	03, 04/10-11	30.11.11 to 22.02.11	97200
	Balia/Lakhnaur	2	01, 02/09-10	28.06.10 to 21.10.10	35758
Muzaffarpur	Harsinghpur Lautan /Muraul	2	10/11-12; 1/11-12	14.07.11 to 21.10.11	24000
	Rampur Balli/Saraiya	3	03, 05, 14/10-11	01.04.11 to 15.06.11	394070
	Jagdishpur/ Sahebganj	4	05, 15, 16, 19/09-10	12.03.10 to 28.03.12	617830
		6	07, 08, 16, 17, 20, 21/11-12	16.08.11 to 22.03.12	196704
Sitamarhi	P. S. Bajpatti	1	07/ 08-09	16.05.09 to 05.06.09	88359
	G. P. Raj Bajpatti	1	10/ 10-11	12.02.11 to 22.02.11	10690
Bhabhua	Ahiwas/ ramgarh	1	18/10-11	26.11.10 to 06.12.10	4637
Begusarai	GP Katahari	1	11/2011-12	12.11.11 to 09.02.12	12672
	GP Baunk	5	3, 5, 8, 10, 16/2011-12	01.12.11 to 29.02.12	64800
	GP Bala	1	10/10-11	29.09.10 to 30.09.10	10716
Darbhanga	D.JagarNath/ Biraul	1	12/10-11	28.07.10 to 03.08.10	22230
	Afzala/ Biraul	1	03/11-12	23.01.12 to 29.01.12	46284
	Doghara/ Jale	1	06/10-11	24.01.11 to 29.01.11	34224
	Ratanpur/ Jale	1	06/11-12	20.02.12 to 30.03.12	104232
	Godaipatti /H. Nagar	5	10/09-10; 02/10-11; 03, 09, 15/11-12	16.04.10 to 10.03.12	226952
	Baghauni/ Bahcri	1	02/09-10	20.01.10 to 26.01.10	28680
	Flood control Deptt.	5	01, 02, 03, 04, 05/08-09	NA	3282984
W. Champaran	Distt. Fishery Deptt.	1	04/10-11	01-07-10 to 02-08-10	432174
Bhojpur	Sarana (Sahpur)	3	02, 09, 10/11-12	12.02.12 to 31.05.12	84550
	Khuthan (Sahpur)	3	07/09-10; 05, 07/10-11	19.10.09 to 12.02.11	32550
	GP: Pipra Jagdishpur (Bihia)	1	05/10-11	07.03.11 to 13.03.11	5130
Munger	GP: Amari	1	09/10-11	02.09.10 to 30.04.11	92400
	(Dharahara)	1	03/11-12	08.08.11 to 14.08.11	7200
Total		77			7922180

Annexure-XXIV

(Reference: Paragraph 5.4.6; Page-25)

Short Payment of Wages

District	Name of unit	No. of works	Scheme no.	Period of engagement of labour	Wages to be paid (₹)	wages paid (₹)	Short payment (₹)
1	2	3	4	5	6	7	8 (7-6)
Madhubani	GP: Laufa (Lakhnaur)	3	07/8-9, 01/09-10, 03/10-11	16.03.09 to 28.11.10	171601	82967	88634
	GP: Tamuria (Lakhnaur)	2	03/08-09, 02/09-10	12.02.09 to 19.06.09	135191	41830	93361
	PS: Lakhnaur	1	06/10-11	25.03.11 to 31.03.11	129278	109040	20238
	GP: Kataiya (Basopatti)	2	02,11/08-09	29.05.08 to 07.06.09	143038	96862	46176
	GP: Mahinathpur (Basopatti)	2	01/09-10, 04/10-11	10.06.09 to 03.10.10	66574	9167	57407
	PS: Kaluahi	4	01,03,06/08-09 & 07/09-10	31.05.08 to 21.11.09	763604	333893	429711
Muzaffarpur	GP: Prahladpur (Musahari)	2	15/09-10, 6/10-11	16.04.10 to 29.05.10	103064	43630	59434
	GP: Jagdishpur (Sahebganj)	1	03/09-10	24.06.10 to 30.09.10	10400	8400	2000
Bhabhua	GP: Belaon (Rampur)	1	01/09-10		107182	94785	12397
Begusarai	GP: Bhawa- Nandpur	1	1/2009-10	25.03.10 to 14.04.10	108816	103706	5110
	GP Katarmala South	2	04/09-10, 01/10-11	-	616566	384172	232394
Jehanabad	GP: Kalanaur (Makhdumpur)	2	18/10-11 & 09/11-12	26.10.10 to 06.03.12	245710	95320	150390
		2	14, 33/10-11	22.05.10 to 20.03.11	138260	48044	90216
	GP: Dakra (Makhdumpur)	3	03, 07/09-10; 10/10-11	18.10.10 to 07.11.10	347436	339021	8415
	GP: W. Saren (Makhdumpur)	3	04,05,06/11-12	11.07.11 to 07.02.11	111840	87840	24000
	GP: Jamanganj (Makhdumpur)	5	05, 12/08-09; 02, 12/09-10; 08/10-11	03.03.09 to 21.10.12	339710	275809	63901
Darbhanga	Jorja/Baheri	1	01/08-09	23.05.09- 05.06.09	76926	71020	5906
	D.Narayan/ Baheri	3	01/8-9; 01/09-10; 04/10-11	08.12.09-17.02.10	832995	696651	136344
	Harhaccha/ Baheri	4	02/08-09; 03, 13, 18/10-11	18.01.10- 03.06.11	533322	303404	229918
	Habidih Central/ Baheri	8	03/08-09; 08/09-10; 01, 10, 11, 16, 18/10-11; 02/11-12	22.05.09- 14.03.12	776604	622756	153848
	Mitunia/ Baheri	3	01, 02, 03/10-11	23.06.10-11.07.10	661640	639776	21864
	Mahthaur/ Tardih	1	05/11-12	02.04.12-22.04.12	128916	95220	33696
	Massa/ Jale	2	17/10-11; 05/11-12	21.02.11-27.03.12	102279	30052	72227
	Abiari N./ Jale	3	01/09-10; 03, 05/11-12	08.12.09-07.04.12	427568	327423	100145
	Muraitha/ Jale	2	02/09-10; 02/11-12	08.03.10-17.10.11	290623	26760	263863
	Bramhpur East/ Jale	2	01/09-10; 03/11-12	28.05.09-15.01.12	423918	137970	285948
	Panchobh/ H. Nagar	3	01/10-11; 01, 17/11-12	21.08.10-21.04.12	208821	171445	37376
	Sinuara/ H. Nagar	3	09, 12/10-11; 08/11-12	18.04.11-14.04.12	897333	713443	183890
	Patania/ Biraul	5	25,30, 32, 56, 62/10-11	24.01.11-22.04.11	165600	76320	89280
	NREP	1	01/08-09	-	578749	53040	525709

Kishanganj	GP: Jahangirpur (Pothia)	2	09/09-11; 11/10-11	01.01.11-04.02.11	277200	263340	13860
	GP: Koltha	3	05/08-09; 01/09-10; 09/10-11	05.05.09-22.01.11	545310	502952	42358
	GP: Panasi	3	01, 07/10-11; 02/11-12	05.04.10-18.05.10	266772	244402	22370
	GP: Chhatergachh	3	05/09-10; 09, 11/10-11	15.01.11-28.01.11	107278	100268	7010
	GP: Sarogora	2	05/09-10; 11/10-11	26.03.10-12.01.11	73878	68348	5530
	GP: Udgada	1	01/09-10	12.09.09-25.09.09	21114	18423	2691
	GP: Mangura (Dighalbank)	1	08/10-11	03.01.11-30.01.11	6720	6384	336
	GP: Tarabari Padampur	1	03/09-10	03.04.10-09.04.10	12768	11648	1120
	GP: Patherghatti	4	10, 11, 18, 27/10-11	02.01.11-14.11.11	188496	175980	12516
	GP: Singhimari	2	25/10-11 & 02/10-11	10.10.11-15.10.11	95040	79200	15840
		1	02/09-10	25.05.10-07.06.10	74214	67704	6510
Bhojpur	GP: Sarana (Sahpur)	1	01/10-11	02.04.10 to 19.05.10	261402	175290	86112
Nalanda	GP: Beswak	2	07, 19/10-11	14.05.11 to 07.04.12	108016	101932	6084
	GP: Jagdishpur Tiaryi	1	03/08-09	24.06.08 to 12.07.08	57486	42486	15000
	GP: Supasang	1	01/08-09	19.02.09 to 24.02.09	43788	38974	4814
	GP: Rukhai	1	04/08-09	20.02.09 to 30.04.09	67284	50552	16732
	GP: Telmar	2	01, 03/08-09	22.04.08 to 21.05.08	167608	156000	11608
Aurangabad	GP: Dindir (Hasura)	4	01/7-08, 01/08-09; 05/09-10	-	312991	264564	48427
	GP: Dhusri (Haspura)	1	02/09-10	18.06.09 to 18.11.09	48354	48150	204
	GP: Obra (Obra)	2	07, 15/08-09	28.12.08 to 22.06.09	40817	21266	19551
	GP: Bharub	1	02/11-12	01.09.11 to 17.03.12	12216	12000	216
Total		119			12432322	8569676	3862687

Annexure No -XXV
(Reference : Paragraph 5.4.7; Page-25)
Violation of minimum wage

(Amount in ₹)							
District	GP (PS)	Scheme no.	Period of engagement of labour	No. of labourers (person days)	Amount to be paid	Amount paid	Less payment
1	2	3	4	5	6	7	8 (6-7)
Madhubani	Belhi East (Jainagar)	03/11-12	18.11.11 to 30.11.11	270	38880 (270x 144/-)	32400 (270x 120/-)	6480
Jehanabad	Murgao (Hulasganj)	20/10-11	10.09.11 to 19.09.11	54	6480 (54x 120/-)	6156 (54x 114/-)	324
Begusarai	Hasanpur Bazar (Navkothi)	01/10-11	11.05.10 to 17.05.10	177	18408 (177 x 104/-)	13275 (177 x75/-)	5133
Banka	Jhakra (Shambhuganj)	05/09-10	06.05.10 to 09.06.2010	650	74100 (650 x 114/-)	67600 (650x 104/-)	6500
	South Kasba Basila (Chandan)	16/10-11	18.10.11 to 31.10.11	720	103680 (720 x144/-)	86400 (720 x 120/-)	17280
	South Kasba Basila (Chandan)	10/08-09	09.04.10 to 30.04.10	1350	153900 (1350 x114/-)	140400 (1350 x104/-)	13500
	Gorgama (Amarpur)	01/09-10	15.03.10 to 27.03.10	171	19494 (171 x 114/-)	17784 (171 x 104/-)	1710
	Gulni (Shambhuganj)	02/09-10	08.04.10 to 06.06.10	1378	157092 (1378 x 114/-)	143312 (1378 x104/-)	13780
	Total						64707

Annexure-XXVI

(Reference : Paragraph 5.5; Page-25)

(A) Non-payment of wages to the labourers due to dilly- daily attitude of the post office

(Amount in ₹)

District	Name of GP (PS)	Scheme No.	Amount of wages due	Amount remitted to Post office vide ch. No./date	Remarks
Darbhanga	Muraitha (Jale)	1,2,3,4,5/11-12	49000	264198/28.03.12	Plantation work
	Karba Taliani (Jale)	01 to 25/11-12 (GP)	98000	009077/14.11.11	Plantation work
			98000	009078/14.11.11	Plantation work
			49000	009079/14.11.11	Plantation work
			51450	029033/15.03.12	Earth work
		48/09-10(PS)	13075	51029035/30.03.12	Earth work and Brick soling
	Total		358525		

(B) Amount of cheque was debited by the postmaster from the panchayat account but not paid to the labourers

(Amount in ₹)

District	Name of Unit	Scheme No.	Period of engagement of labourers	Amount of wages	Particulars of the case
Jehanabad	GP-Jamanganj (Makhdumpur)	07/11-12	15.03.12 to 29.03.12	40320	Cheque No. 0553653 dt:31.03.12 was issued by the Panchayat and debited by the Post Office on 09.04.12 but not paid to the labourers till the close of the audit.
		09/11-12	12.03.12 to 03.04.12	60480	Cheque No. 0553654 dt:31.03.12 was issued by the Panchayat and debited by the Post Office on 09.04.12 but not paid to the labourers till close of the audit.
	GP-Uttar Seradhu (Kako)	--	--	16073	Cheque No. 914585 dt: 04.04.12; was issued by the Panchayat and debited by the Post Office but not paid to the labourers.
		--	--	28560	Cheque No. 914580 dt: 04.04.12; was issued by the Panchayat and debited by the Post Office but not paid to the labourers.
		--	--	83796	Cheque No. 914581 dt: 04.04.12; was issued by the Panchayat and debited by the Post Office but not paid to the labourers.
		--	--	98810	Cheque No. 914579 dt: 29.03.12; was issued by the Panchayat and debited by the Post Office but not paid to the labourers.
	Total			328039	

A+B= 686564 (358525+328039)

Annexure- XXVII

(Reference : Paragraph 5.8; Page-26)

Liability for payment of wages and material

(Amount in ₹)

District	Name of Unit	No. of works	Total Liability	Wages due	Payment of Material due	Remarks
Darbhanga	ZP:Darbhanga	03	831324	667686	163638	Liability in the scheme of 10-11
	PS: Baheri	14	3655468	1870258	1785210	Liability in the scheme of 09-10 and 10-11
	PS: Jale	07	1041678			Liability in the scheme of 08-09 to 11-12
	GP: Muraita (Jale)	02	316683			Liability in the scheme of 09-10
	GP: Pokhram South (Biraul)	36	2071274	-	-	Liability in the scheme of 10-11
	GP: Neuri (Biraul)	18	1117008	-	-	Liability in the scheme of 10-11 and 11-12
	PS: Biraul	25	2299433	-	-	Liability in the scheme of 09-10, 10-11 and 11-12
	GP: Bishath Bathia (Tardih)	09	735904	486392	249512	Liability in the scheme of 10-11 and 11-12
	GP: Dohat Narayan (Baheri)	05	446941	403582	43359	Liability in the scheme of 10-11
	GP: Godaipatti (Hanuman Nagar)	10	1184147	-	-	Liability in the scheme of 10-11/11-12
	GP: Patania (Biraul)	35	1658136	-	-	Liability in the scheme of 10-11 and 11-12
	PS-Taradih	35	7024292	-	-	Liability in the scheme of 09-10, 10-11 and 11-12
Muzaffarpur	Muzaffarpur	-	500000000			Liability for three months
Madhubani	Madhubani	-	31783000			one year and more
Jehanabad	Jehanabad	-	32615000			Liability in the schemes of period prior to 2010, 10-11 and 11-12
Begusarai	GP: Balia lakhminia-1 (Balia)	27	455190	455190		Liability in the scheme of 10-11 (Plantation)
Bhojpur	GP: Suhiya	2	131068	-	131068	Liability in the scheme of 08-09 and 09-10
Nalanda	Nalanda		176700000			
Sitamarhi	ZP: Sitamarhi	27	6319249			Liability in the scheme of 07-08 to 10-11
	PS: Runnisaidpur	96	19199272			Liability in the scheme of 07-08 to 10-11
Araria	PS: Sikti	73	4744082			Liability in the scheme of 07-08 to 09-10
	PS: Jokihat	25	1022809			Liability in the scheme of 07-08 to 09-10
	Total		795351958			

Annexure –XXVIII

(Reference : Paragraph 5.9; Page-26)

Work was found done/in progress without involvement of panchayat fund

(Amount in ₹)

District	Name of GP (PS)	No. of Schemes	Value of work done as per M.B	Payment made	Amount of liability	Remarks
Darbhanga	Pokhran South (Biraul)	30	1450110	Nil	1450110	Works were executed without involvement of Panchayat Fund
	Godaipatti (H. Nagar)	04	624386	Nil	624386	-Do-
	PS-Jale	02	446454	Nil	446454	-Do-
	Patania (Biraul)	21	334682	Nil	334682	-Do-
	PS-Baheri	11	1477235	Nil	1477235	-Do-
Nalanda	ZP-Nalanda	09	2833091	Nil	2833091	Works were executed without involvement of Zila Parishad Fund
	Total	77	7165958		7165958	

Annexure –XXIX

(Reference : Paragraph 6.1; Page-27)

Lowest Prioritised sector of work given highest priority

District	Name of units	Period	Total no. of works	Works of rural connectivity (priority list-8)	Water conservation (priority list-1)	Forestry (priority list- 2)	Sectorwise percentage
Madhubani	All the 22 selected GPs	07-08 to 11-12	413	345	8	23	Sector-8: 83.54%; sector-1: 1.94%; Sector-2: 5.57%
Muzaffarpur	All the 23 selected GPs	07-08 to 11-12	1228	449	39	548	Sector 1=3.18% ; Sector 2 = 44.63% ; Sector 8=36.56%
Sitamarhi	All the selected GPs	07-08 to 11-12	1515	312	00	00	Sector 8=20.59%
Bhabhua	All the 10 selected GPs	07-08 to 11-12	344	158	20	08	Sector 1=5.81% ; Sector 2=2.33% ; Sector 8=45.93%
Darbhanga	27 GPs	07-08 to 11-12	1368	756	42	173	Sector 1= 3.07%; Sector 2= 12.65%; Sector 8=55.26%
Jehanabad	All the selected 9 GPs	07-08 to 11-12	563	129	177	44	Sector 1=31.44%; Sector 2=7.82%; Sector 8=22.91%
Aurangabad	District	07-08 to 11-12	14853	5923	1169	478	Sector 1=7.82% ; Sector 2=3.22% ; Sector 8=39.88%
Munger	District	07-08 to 11-12	5766	1251	925	285	Sector 1=16.04% ; Sector 2=21.70% ; Sector 8=21.70%
Araria	All the 11 selected GP	07-08 to 11-12	524	228	23	210	Sector 1=4.39% ; Sector 2=40.08% ; Sector 8=43.51%
Begusarai	15 GP	07-08 to 11-12	696	225	07	380	Sector 8=32.33% ; Sector 1=0.01%; Sector 2=54.60%
W.champaran	District	07-08 to 11-12	30216	11147	309	17555	Sector 8=36.89% ; Sector 1=1.02%; Sector 2=58.10%
Kishanganj	District	07-08 to 11-12	7592	4214	55	00	Sector 1=0.72% ; Sector 8=55.51%
Bhojpur	16 GP	07-08 to 11-12	564	315	12	52	Sector 1=2.13% ; Sector 2=9.22% ; Sector 8=55.85%
Banka	13 GPs	07-08 to 11-12	640	249	169	46	Sector 1=26.41% ; Sector 2=7.19%; Sector 8=39.91%
Total			66282	25701	2955	19802	

Annexure –XXX

(Reference : Paragraph 6.1; Page-27)

Major portion of grant utilised for lowest prioritised sector of works

Name of the district	Name of units	Period	Total expenditure (in lakh)	Works of rural connectivity (priority list- 8) (in lakh)	Water conservation work (priority list- 1) (in lakh)	Forestry (priority list- 2) (in lakh)	Sectorwise percentage
Madhubani	All the 22 selected GPs	07-08 to 11-12	372.50	326.91	9.77	23.22	Sector-8: 87.76%; sector-1: 2.62% Sector-2: 6.23%
Muzaffarpur	All the 23 selected GPs	07-08 to 11-12	1770.90	851.98	50.78	539.57	Sector 1=2.87%; Sector 2=30.47% Sector 8=48.11%
Bhabhua	All the 10 selected GPs	07-08 to 11-12	428.41	225.51	33.45	8.64	Sector 1=7.81% ; Sector 2=2.02% Sector 8=52.64%
Darbhanga	All the 27 GPs	07-08 to 11-12	1781.52	1204.70	89.52	98.22	Sector 1=5.02% ; Sector 2=5.51% Sector 8=67.62%
Jehanabad	All the selected 9 GPs	07-08 to 11-12	505.38	151.28	168.12	1.35	Sector 1=33.27%; Sector 2=0.27% Sector 8=29.93%
Aurangabad	District	07-08 to 11-12	12721.34	6420.11	1424.26	202.83	Sector 1=11.20%; Sector 2=1.59% Sector 8=50.47%
Munger	District	07-08 to 11-12	9172.84	2055.62	1667.20	503.66	Sector 1=18.18%; Sector 2=5.49% Sector 8=22.41%
Araria	11 GPs	07-08 to 11-12	429.15	211.61	15.93	67.80	Sector 1=3.71%; Sector 2=15.80% Sector 8=49.31%
Sitamarhi	22 GPs	07-08 to 11-12	2348.31	1226.60	00	00	Sector 8=52.23%
Begusarai	15 GPs	07-08 to 11-12	921.12	345.99	19.15	392.71	Sector 1=2.07%; Sector 2=42.63% Sector 8=37.56%
W.Champaran	District	07-08 to 11-12	27654.95	15354.86	600.19	8949.78	Sector 1=2.17%; Sector 2=32.36% Sector 8=55.52%
Kishanganj	District	07-08 to 11-12	10340.68	7381.48	114.71	00	Sector 1=1.11% ; Sector 8=71.38%
Bhojpur	16 GPs	07-08 to 11-12	693.53	445.70	14.53	49.63	Sector 1=2.1%; Sector 2=7.16% Sector 8=64.27%
Banka	13 GPs	07-08 to 11-12	921.34	388.62	290.97	23.24	Sector 1=31.58%; Sector 2=2.52% Sector 8 =42.18%
	Total		70061.97	36590.97	4498.58	10860.65	

Annexure –XXXI
(Reference : Paragraph 6.1.1; Page-28)

Asset creation

District	Period	Total no. of works	Water conservation		Drought proofing (Plantation)		Micro Irrigation		Irrigation facility (SC, ST, JAY)		Renovation of traditional water bodies		Land development		Flood control and protection		Rural connectivity		Any other (Approved by MRD)	
			No. of works	Total expenditure (lakh)	No. of works	Total expenditure (lakh)	No. of works	Total expenditure (lakh)	No. of works	Total expenditure (lakh)	No. of works	Total expenditure (lakh)	No. of works	Total expenditure (lakh)	No. of works	Total expenditure (lakh)	No. of works	Total expenditure (lakh)	No. of works	Total expenditure (lakh)
Madhubani	07-08	1915	88	211.45	134	110.35	34	351.50	49	10.35	148	287.48	42	35.60	312	172.36	995	996.72	113	215.60
	08-09	1577	47	46.64	9	8.17	81	87.49	10	9.482	171	250.97	23	16.26	67	46.34	1169	768.35	0	0
	09-10	1856	22	32.43	97	121.40	19	9.21	7	14.84	141	150.55	40	30.58	143	129.68	1387	1262.17	0	0
	10-11	1944	47	85.03	85	54.83	25	43.19	35	25.84	66	134.93	85	53.94	96	119.57	1505	1572.09	0	0
	11-12	1393	19	40.66	204	28.99	3	4.48	33	45.74	26	46.33	76	68.61	41	51.31	991	1176.93	0	0
Jehanabad	07-08	1292	154	368.46	109	396.89	397	307.65	0	0	0	0	25	83.13	0	0	201	376.18	406	798.00
	08-09	782	99	231.69	0	0	150	179.09	6	14.81	195	262.49	30	58.70	37	98.49	265	209.51	0	0
	09-10	1655	265	160.60	0	0	247	83.33	73	43.44	392	194.50	30	11.55	140	104.23	508	218.45	0	0
	10-11	1144	236	163.80	0	0	21	42.68	78	35.51	268	176.11	84	14.20	44	10.68	413	364.24	0	0
	11-12	1596	362	201.64	0	0	140	87.55	62	45.54	411	255.80	32	17.85	36	38.40	553	372.40	0	0
Darbhanga	07-08	1944	320	640.98	0	0	0	0	0	0	205	420.40	142	575.11	160	289.89	599	895.48	518	518.80
	09-10	4513	365	321.40	750	450.30	174	261.60	156	289.60	230	256.56	310	142.94	408	276.76	2120	2135.48	0	0
	10-11	3892	143	93.63	815	728.32	105	138.95	103	88.93	216	205.36	623	595.40	137	206.68	1750	3658.40	0	0
	11-12	3181	319	225.63	198	282.86	266	182.85	490	495.40	327	85.23	258	285.25	233	108.53	1090	1591.71	0	0
Arrangabad	07-08	2022	36	34.80	34	17.06	208	110.80	86	20.59	798	215.45	28	18.80	84	45.92	746	846.66	2	1.79
	08-09	2422	150	107.76	1	0.52	391	258.93	121	14.45	693	433.50	39	29.00	90	58.84	937	749.79	0	0
	09-10	4152	331	446.43	241	43.45	429	387.18	43	26.57	742	597.39	94	72.43	171	118.15	2101	1742.24	0	0
	10-11	3617	358	429.48	153	103.63	364	334.82	69	28.31	528	535.71	553	213.78	80	101.03	1512	1627.96	0	0
Munger	11-12	2640	294	405.79	49	38.17	272	382.14	27	37.30	369	389.74	211	205.68	45	36.92	1373	1453.46	0	0
	07-08	1661	173	431.03	28	128.63	195	325.22	92	158.95	397	725.15	151	225.15	284	394.28	316	525.25	25	7.25
	08-09	1139	191	316.32	147	193.25	138	188.21	94	112.51	78	108.32	119	136.25	142	129.65	230	311.45	0	0
	09-10	964	187	244.97	26	29.76	123	150.05	37	47.77	96	114.79	105	94.99	102	129.54	288	283.99	0	0
	10-11	1668	322	555.49	84	152.03	278	327.57	88	195.63	189	329.72	210	317.98	160	263.61	337	751.25	0	0
Begusarai	11-12	334	52	119.39	0	0	57	130.88	25	57.40	40	91.84	45	103.32	35	80.36	80	183.68	0	0
	07-08	1010	71	129.47	31	13.47	64	63.37	44	24.61	6	7.14	0	0	135	153.80	659	322.89	0	0
	08-09	2385	321	569.38	147	69.49	52	46.88	324	96.68	93	123.76	43	44.78	387	388.68	1018	1901.15	0	0
	09-10	1768	117	192.52	519	769.64	29	37.29	123	386.22	73	79.82	93	169.02	49	96.69	765	1337.55	0	0
	10-11	2023	71	169.88	129	194.97	56	59.88	98	138.79	95	176.99	96	186.88	67	146.56	1411	2390.00	0	0
	11-12	643	56	70.54	60	123.56	4	7.32	5	15.23	8	12.68	37	45.35	16	22.56	457	674.68	0	0

Sitamarhi	07-08	678	39	44.61	0	0	100	135.02	9	11.05	38	56.50	3	3.39	28	44.28	457	487.59	4	4.84
	08-09	1681	30	30.54	0	0	203	163.12	13	2.54	242	212.14	23	5.83	55	45.106	1115	811.89	0	0
	09-10	3285	120	261.91	148	98.15	191	304.07	65	125.08	480	768.86	92	169.62	74	167.31	2115	3160.92	0	0
	10-11	812	29	69.71	0	0	39	83.01	12	32.56	166	294.09	39	77.86	36	111.80	491	932.96	0	0
West Champaran	11-12	1060	29	9.18	390	4.23	25	13.40	5	1.19	36	17.66	42	17.63	18	7.2	515	349.47	0	0
	07-08	1241	90	137.83	6	4.16	93	193.58	0	0	193	281.03	1	2.36	54	105.57	804	81.69	0	0
	08-09	1182	59	120.05	1	3.58	57	55.41	0	0	18	68.61	7	0.82	112	81.36	928	942.27	0	0
	09-10	1173	53	107.69	0	0	21	30.65	17	12.44	53	114.67	1	2.4	33	95.27	995	1884.67	0	0
Kishanganj	10-11	2081	35	50.68	0	0	15	29.80	0	0	34	31.53	3	0.3	21	31.15	1973	5177.09	0	0
	11-12	1465	23	24.73	0	0	12	9.27	0	0	19	16.37	0	0	6	35.07	1400	1339.46	5	125
	07-08	534	26	46.74	1	0.92	1	6.54	0	0	3	5.56	3	17.8	17	42.1	483	698.43	0	0
	08-09	501	15	24.6	3	DNA	8	14.36	0	0	9	10	2	2.23	97	89.04	340	378.18	27	34.72
Banka	09-10	715	18	14.78	0	0	6	7.62	0	0	9	21.06	16	25.77	79	234.94	586	1516.47	1	0.50
	10-11	1156	27	58.65	0	0	13	27.66	107	118.43	23	58.15	15	38.76	112	215.55	859	1975.43	0	0
	11-12	700	8	5.26	0	0	5	2.87	78	40.02	4	5.77	23	6.31	27	22.38	555	299.61	0	0
	08-09	703	248	327.23	0	0	3	26.2	14	DNA	241	174.55	0	0	0	0	197	166.71	0	0
Bhojpur	09-10	1683	297	DNA	114	DNA	252	DNA	102	DNA	324	DNA	48	DNA	81	DNA	386	DNA	79	DNA
	10-11	1713	319	DNA	162	DNA	258	DNA	81	DNA	250	DNA	48	DNA	81	DNA	365	DNA	149	DNA
	11-12	1830	424	DNA	125	DNA	353	DNA	73	DNA	319	DNA	39	DNA	44	DNA	273	DNA	180	DNA
	07-08	1038	127	99.87	30	19.85	177	87.39	30	42.93	188	131.08	30	28.91	3	11.87	430	429.86	23	6.27
Bhubbua	08-09	1369	230	209.75	0	0	398	352.87	0	0	137	194.15	26	36.07	86	106.38	492	617.55	0	0
	09-10	2310	238	318.34	1	0.77	418	517.99	1	0.6	388	478.96	23	20.71	7	11.88	1234	1500.25	0	0
	10-11	2645	445	1327.69	0	0	468	1352.28	0	0	408	866.61	20	38.49	2	2.13	1302	3129.26	0	0
	11-12	1212	196	385.28	9	11.93	209	382.24	0	0	195	33.15	21	38.45	1	10.64	581	1845.02	0	0
Muzaffarpur	07-08	908	74	66.84	44	35.4	211	197.28	63	52.22	158	107.56	68	39.61	0	0	265	192.26	25	15.56
	08-09	628	44	31.34	25	14.72	152	150.62	71	54.65	148	81.36	58	34.48	0	0	118	91.7	12	8.38
	09-10	826	67	71.374	7	11.32	201	112.46	66	27.06	131	87.78	71	63.29	0	0	257	218.32	26	21.27
	10-11	2038	110	140.95	13	4.75	534	450.98	11	8.12	352	375.61	104	88.32	0	0	887	818.62	27	32.08
Araria	11-12	1025	67	108.76	2	4.11	199	183.47	9	4.50	280	203.87	43	48.76	1	1.3	420	379.11	4	2.58
	07-08	2191	0	0	0	0	52	97.36	9	18.85	0	0	0	0	0	0	2130	5672.76	0	0
	08-09	1324	87	328.32	0	0	72	264.35	0	0	0	0	281	42.22	72	568.32	812	1238.32	0	0
	09-10	3491	385	1366.38	678	462.62	284	1092.65	0	0	0	0	0	0	158	1388.95	1986	3194.32	0	0
Nalanda	10-11	6217	512	2025.47	0	0	385	1165.35	0	0	654	1396.57	0	0	152	952.45	3758	3856.45	756	1958.6
	11-12	2660	240	342.39	36	112.67	141	1314.17	45	53.65	130	83.68	284	DNA	59	25.33	1649	826.78	76	53.84
	09-10	1590	24	37.04	8	1.98	40	60.41	2	1.84	36	44.15	6	6.75	51	71.28	1423	1515.77	0	0
	10-11	2268	10	13.54	803	204.06	5	8.21	0	0	15	16.47	30	33.49	48	65.53	1357	1127.68	0	0
Total	11-12	2848	48	52.52	1660	280.56	11	11.88	1	0.03	48	45.37	53	47.05	47	55.92	980	851.26	0	0
	07-08	1633	642	151.15	14	2.24	246	229.14	0	0	223	111.64	30	19.95	216	97.62	259	134.92	3	2.2
	08-09	3028	527	284.71	63	28.25	691	398.01	0	0	379	241.02	1	0.12	649	341.22	718	375.81	0	0
	09-10	4451	561	469.52	406	58.42	644	610.41	5	5.64	515	356.41	100	90.87	1049	760.76	1171	821.68	0	0
Percentage	10-11	4959	418	591.09	1473	140.87	504	574.94	16	40.56	342	431.35	216	200.66	490	561.22	1500	1939.32	0	0
	11-12	1745	189	169.48	294	19.44	188	157.94	8	21.03	152	194.04	70	44.23	198	153.82	646	1023.68	0	0
Total		133729	12346	16973.23	10566	5584.73	12207	15467.1	3291	3155.53	14341	14285.04	5564	5147.30	7965	10334	64988	82703.60	2461	3807.2
Percentage			9.23	10.78	7.90	3.55	9.13	9.82	2.46	2.00	10.72	9.07	4.16	3.27	5.96	6.56	48.60	52.52	1.84	2.42

Annexure-XXXII

(Reference : Paragraph 6.2.1; Page-29)

Earthen road work

District	Units	Total no. of schemes	No. of earthen road works	Expenditure on earthen road works (In lakh)
Aurangabad	3 PS & 15GPs	2004	285	512.01
Munger	2 PS & 6 GPs	342	26	77.79
Dharbhanga	3 PS & 24 GPs	2258	393	659.76
Jehanabad	2 PS & 7 GPs	692	55	80.63
Madhubani	3 PS & 19 GPs	488	163	161.54
Bhojpur	3 PS & 16 GPs	885	49	85.07
Bhabua	3 PS & 10 GPs	440	129	227.38
Muzaffarpur	4 PS & 23 GPs	2624	349	752.32
Banka	3 PS & 15 GPs	1127	24	59.00
Begusarai	5 PS & 11 GPs	831	49	77.70
Nalanda	5 PS & 21 GPs	2075	261	325.22
Araria	2 PS & 11 GPs	1028	250	307.49
Sitamarhi	4 PS & 22 GPs	2041	513	563.84
Kisanganj	2 PS & 10 GPs	629	428	848.02
W. Champaran	5 PS & 27 GPs	2356	239	365.83
Total		19820	3213	5103.60

Annexure-XXXIII
(Reference : Paragraph 6.3; Page-30)

Position of works

Name of district	Year	Total works taken up	No. of works completed	Percentage of completion	No. of incomplete works
1	2	3	4	5	6 (3-4)
Madhubani	2007-08	3872	1915	49.46	1957
	2008-09	2638	1577	59.78	1061
	2009-10	2385	1856	77.82	529
	2010-11	2784	1944	69.83	840
	2011-12	2892	1393	48.17	1499
Jehanabad	2007-08	1945	1292	66.43	653
	2008-09	2741	782	28.53	1959
	2009-10	3253	1655	50.88	1598
	2010-11	2726	1144	41.97	1582
	2011-12	2933	1596	54.42	1337
Darbhanga	2007-08	3483	1944	55.81	1539
	2009-10	5967	4513	75.63	1454
	2010-11	6358	3892	61.21	2466
	2011-12	5502	3181	57.82	2321
Aurangabad	2007-08	3887	2022	52.02	1865
	2008-09	6252	2422	38.74	3830
	2009-10	6193	4152	67.04	2041
	2010-11	5799	3617	62.37	2182
	2011-12	4645	2640	56.84	2005
Munger	2007-08	2688	1661	61.79	1027
	2008-09	2385	1139	47.76	1246
	2009-10	1822	964	52.91	858
	2010-11	1940	1668	85.98	272
	2011-12	619	334	53.96	285
West Champaran	2007-08	1939	1241	64.00	698
	2008-09	1852	1182	63.82	670
	2009-10	5364	1173	21.87	4191
	2010-11	8056	2081	25.83	5975
	2011-12	13005	1465	11.26	11540
Banka	2008-09	1406	703	50.00	703
	2009-10	3704	1683	45.44	2021
	2010-11	4248	1713	40.32	2535
	2011-12	4498	1830	40.68	2668
Begusarai	2007-08	3290	1010	30.70	2280
	2008-09	3050	2385	78.20	665
	2009-10	3926	1768	45.03	2158
	2010-11	6153	2023	32.88	4130
	2011-12	5686	643	11.31	5043
Kishanganj	2007-08	1196	831	69.48	365
	2008-09	1041	530	50.91	511
	2009-10	1147	726	63.30	421
	2010-11	2354	1482	62.96	872
	2011-12	1854	502	27.08	1352

Muzaffarpur	2007-08	2817	2191	77.78	626
	2008-09	4179	1324	31.68	2855
	2009-10	11592	3491	30.12	8101
	2010-11	18115	6217	34.32	11898
	2011-12	16025	2660	16.60	13365
Bhabhua	2007-08	1626	908	55.84	718
	2008-09	1453	628	43.22	825
	2009-10	1531	826	53.95	705
	2010-11	3292	2038	61.91	1254
	2011-12	2015	1025	50.87	990
Bhojpur	2007-08	1799	1038	57.70	761
	2008-09	2920	1369	46.88	1551
	2009-10	3348	2310	69.00	1038
	2010-11	3456	2645	76.53	811
	2011-12	3210	1212	37.76	1998
Sitamarhi	2007-08	2641	678	25.67	1963
	2008-09	4579	1681	36.71	2898
	2009-10	14055	3285	23.37	10770
	2010-11	9327	812	8.71	8515
	2011-12	10697	1060	9.91	9637
Araria	2009-10	3467	1590	45.86	1877
	2010-11	7389	2268	30.69	5121
	2011-12	7640	2848	37.28	4792
Nalanda	2007-08	5654	1633	28.88	4021
	2008-09	5865	3028	51.63	2837
	2009-10	8376	4451	53.14	3925
	2010-11	7851	4959	63.16	2892
	2011-12	3583	1745	48.70	1838
Total		327980	134194	40.92	193786

Annexure-XXXIV

(Reference : Paragraph 6.4; Page-30)

Violation of Wage Material ratio

(Amount in ₹)

Name of the District	Name of Unit	year	Total Expenditure	Expenditure on wages		Expenditure on Material	
				Amount	Percent age	Amount	Percentage
Madhubani	PS: Basopatti	2011-12	5360000	2690000	50.18	2670000	49.82
	PS: jai Nagar	2010-11	14483000	7990000	55.16	6493000	44.84
	PS: Lakhnaur	2010-11	15793000	6653000	42.12	9140000	57.88
	PS: Kaluahi	2011-12	3382000	1605000	47.50	1777000	52.50
Sitamarhi	GP: Nanpur South	2010-11	1065259	496938	46.65	568321	53.35
	GP: Ratwara	2010-11	1620236	742511	45.84	877725	54.16
	GP: Raj Bajpatti	2010-11	1535387	820316	53.43	715071	46.57
	GP: Madhuban Basaha	2010-11	2731678	630964	23.1	2100714	76.90
	GP: Janipur	2008-09	1179931	581094	49.25	598837	50.75
		2010-11	3022193	1064117	35.21	1958076	64.79
	GP: Bath Asli	2010-11	2707016	892536	32.97	1814480	67.03
	PS: Nanpur	2010-11	16933396	9710018	57.34	7223378	42.66
Darbhanga	GP: Dekuli Jagaranathpur (Biraul)	2008-09	473170	220095	47	253075	53.00
		2009-10	476647	225879	47	250768	53.00
Banka	GP: Bhikhanpur (Amarpur)	2010-11	602595	179595	29.80	423000	70.20
	GP: Garibpur (Amarpur)	2010-11	644374	221520	34.38	422854	65.62
		2011-12	668976	372678	55.71	296298	44.29
	GP: Gorgama (Amarpur)	2008-09	471950	76950	16.30	395000	83.70
	GP: Pawai (Amarpur)	2008-09	882227	400227	45.37	482000	54.63
		2010-11	357500	154734	43.28	202766	56.72
	GP : Salempur (Amarpur)	2011-12	1238606	621696	50.19	616910	49.81
	GP: Dhanubisar (Chandan)	2010-11	2156438	1141166	52.92	1015272	47.08
	GP: South Basila Kasba (Chandan)	2010-11	804077	146286	18.19	657791	81.81
	GP: Birnaudha (Shambhuganj)	2007-08	276600	58492	21.15	218108	78.85
	GP : Gulni Kusha (Shambhuganj)	2011-12	1739000	798000	45.89	941000	54.11
	GP : Jhakra (Shambhuganj)	2007-08	111000	53000	47.75	58000	52.25
		2008-09	679000	289000	42.56	390000	57.44
		2010-11	1830000	837000	45.74	993000	54.26
	GP : Maldih (Shambhuganj)	2008-09	2313969	998283	43.14	1315686	56.86
		2010-11	1518047	618146	40.72	899901	59.28
	GP : Pakariya (Shambhuganj)	2008-09	415233	162562	39.15	252671	60.85
		2011-12	1451845	815058	56.14	636787	43.86
	PS : Chandan	2011-12	4202942	2202516	52.40	2000426	47.60
	PS : Shambhuganj,	2010-11	51295000	29695000	57.89	21600000	42.11
	Dist: Banka	2009-10	488577000	249696000	51.10	238881000	48.90
Munger	Dist: Munger	2010-11	344890300	194656500	56.44	150233800	43.56
		2011-12	151928300	79977600	52.64	71950700	47.36

40 % of total expenditure of ₹ 1129817892

= 451927157

Expenditure on material

= 531323415

Excess material Consumption

= 79396258

Annexure-XXXV
(Reference : Paragraph 6.5; Page-31)
Use of heavy machinery (tractor)

District	Name of GP (PS)	No. of works	Scheme no.	Amount (in ₹)	Remarks
Madhubani	Debdha north (Jai Nagar)	03	02,03/10-11, 02/11-12	109377	Date of engagement of Tractor was not mentioned in the vouchers. No specific order as prescribed was given by the P.O. for use of Tractor.
	Debdha central (Jai Nagar)	03	03,04/10-11, 02/11-12	77691	
	Belhi east (Jai Nagar)	02	4/10-11, 1/11-12	100400	
	Kachua (Lakhnaur)	01	06/10-11	40000	
	Haripur N. (Kaluahi)	02	01,04/10-11	110334	
	Madhepur (Kaluahi)	02	03,07/10-11	106714	
	Katiya (Basopatti)	01	01/11-12	32890	
	Mahinathpur (Basopatti)	02	4/10-11, 1/11-12	34250	
Sitamarhi	Nanpur South	01	12/10-11	40568	Tractor was used
Muzaffarpur	Saraiya	01	3/07-08	11700	
	Bahilwara Rupnath North	01	1/10-11	136148	
	Chakna	01	15/09-10	158912	
	Repura Rampur Balli	01	2/08-09	119450	
	Abdul Nagar Uri Madhopur	01	17/11-12	64336	
Bhabhua	Derwan (Kudra)	01	10/11-12	76440	Date of use of tractor was not mentioned in the voucher. No specific order was given by the P.O. for use of Tractor
Darbhanga	Godaipatti/ H. Nagar	02	06, 09/10-11	10597	Tractor was without specific order of P.O.
	Rampudi/ H. Nagar	02	04, 06/11-12;	25811	Tractor was without specific order of P.O.
	Panchobh/ H. Nagar	01	10/10-11	10741	Tractor was without specific order of P.O. No village portion in the road.
	Sinura/ H. Nagar	02	07,08/11-12	111040	Payment made on Hand Receipt. Period & quantity of work done by tractor not found.
	Kamtaul/ Jale	01	15/10-11	54991	Tractor was without specific order of P.O. Wage displacement (42:58). Period of use of tractor not found.
	Ahiari N./ Jale	03	05/10-11; 01, 02, 05/11-12	107269	Tractor was without specific order of P.O. Payment was made on Hand Receipt. Date of payment, period & quantity of work done by tractor not found.
	Bramhpur E./ Jale	01	07/10-11	21998	Tractor was without specific order of P.O. Wage displacement (39:61). Period of use of tractor not found.
	Mahthaur/ Tardih	01	05/11-12	35000	Payment made on Hand Receipt. Period & quantity of work done by tractor not found.
	Jorja/ Baheri	02	6/10-11; 4/11-12	154550	Tractor was without specific order of P.O.
	D.Narayan/ Baheri	01	01/11-12	55055	Tractor was without specific order of P.O.
	Harhaccha/ Baheri	02	03, 08/10-11	104554	Tractor was used without specific order of the P.O. Date & period of use of tractor not found.
	Habidah C./ Baheri	01	04/10-11	229005	
	Muraitha/ Jale	01	08/11-12	13464	Tractor was without specific order of P.O.
Begusarai	GP: Bhawandpur	1	2/2008-09	25236	Tractor was without specific order of P.O.
	GP: Genherpur	1	1/2009-10	29415	Tractor was without specific order of P.O.
	GP: Rajakpur	1	3/09-10	23218	Tractor was without specific order of P.O.
	GP: Maheshwara (Navakothi)	3	03, 10/09-10; 2/10-11,	16213	Tractor was used without specific order of P.O (BR93763), (BR 310586)
West Champaran	Barwa Barauli (Narkatiaganj)	1	01/08-09	7359	Date of engagement of Tractor was not mentioned in the voucher. No specific order as prescribed was given by the P.O. for use of Tractor.
		50		2254726	

Annexure-XXXVI

(Reference : Paragraph 6.6; Page-31)

Suspected fraud in execution of MGNREGS scheme (₹ 3.84 lakh)

District	Name of Unit	Scheme No.	Amount (In lakh)	Particulars of the case
Darbhanga	Bishath Bathia (Tardih)	16/09-10	0.40	₹ 0.40 lakh was fraudulently drawn by PRS by showing fake engagement of 3 Vanposak.
	Mahthaur (Tardih)	16, 22, 26, 25, 37, 39, 40/09-10	0.36	₹ 0.36 lakh was drawn by the PRS for payment of Van-poshak but Muster roll and advice of payment to the Van-poshak was not found.
	Mahthaur (Tardih)	14/10-11	0.61	A total sum of ₹ 0.61 lakh was withdrawn by the working agency in the name of land development of SC community but, in actual, work was not found done. There was 5 to 7 feet ditch existed on entire area of the site.
	Mitunia (Baheri)	01/11-12	1.64	MB was booked for ₹ 1.64 lakh in 2 nd bill but the muster roll was not found in support of engagement of labourers.
	Muraitha (Jale)	03/09-10	-	Amount drawn fraudulently by booking excess M.B of 382'. Actual amount could not be ascertained.
	PS- Hanuman Nagar	20/08-09	0.83	In the scheme, NGO was the working agency and for the scheme two MB were maintained. In one MB ₹ 2.77 lakh was booked by the JE and in other ₹ 1.97 lakh was booked by the JE and countersigned by the AE. Further, MR attached in the file was according to 1 st on A/c bill (₹ 1.14 lakh) but ₹ 1.97 lakh was paid to the agency. Thus, ₹ 0.83 lakh was irregularly paid. Execution of the scheme was doubtful.
	Total		3.84	

Annexure –XXXVII

(Reference : Paragraph 6.7; Page-31)

Less quantity of work done in comparison to payment

Name of the District	Name of unit	No. of works	Scheme no.	Payment made	Measured value of work	Difference
1	2	3	4	5	6	7 (5-6)
Madhubani	PS:Jai Nagar	1	37/08-09	75000	52261	22739
	GP: Kachua (Lakhnaur)	5	01/07-08; 04, 05, 07, 10/10-11	919978	190519	729459
	GP: Pursaulia (Kaluahi)	2	03/07-08; 03/09-10	108874	30554	78320
	GP: Mahinathpur (Basopatti)	1	01/11-12	100856	17856	83000
	GP: Pursaulia (Kaluahi)	1	04/10-11	182000	174875	7125
	GP: Mahinathpur (Basopatti)	1	03/07-08	142300	88956	53344
	PS: Basopatti	2	01, 22/08-09	327050	247050	80000
	PS: Bisfi	5	05, 10, 34, 37, 43/08-09	1460000	1106784	353216
Sitamarhi	GP: Giddha Fulwaria	10	15,18,23,27,28,29,30,32, 33,35/09-10	97500	0	97500
	GP: Birrakh	1	02/09-10	31548	15532	16016
	PS: Sursand	8	05, 06, 07, 08, 10,11,12,13, /09-10	141322	36322	105000
	GP: Athri	1	11/10-11	253834	243880	9954
Jehanabad	Zila Parishad	32	32 works of 07-08	15516718	13798865	1717853
	GP: Manjhaus (Makhdumpur)	1	04/07-08	47500	19830	27670
	Kalanaur (Makhdumpur)	3	09, 11/07-08; 37/09-10	161156	136072	25084
	PS: Makhdumpur	2	16/09-10; 22/10-11	365069	317066	48003
Bhabhua	Kudari (Rampur)	3	01/09-10, 03,04/11-12	16100	0	16100
		4	02, 03,04,08/10-11	898562	770236	128326
	Amawon (Rampur)	1	10/10-11	4000	0	4000
	Belaon (Rampur)	1	05/10-11	50213	0	50213
		6	06,12,14,15,19,23/10-11	968644	815891	152753
	Braura (Ramgarh)	2	02/07-08; 04/09-10	219862	64600	155262
	Ahiwans (Ramgarh)	3	02, 03/08-09, 30/10-11	52500	0	52500
	Panchpokhri (Kudra)	3	11/10-11, 06,07/11-12	14500	0	14500
Muzaffarpur	Chilbilli (Kudra)	4	02,03/07-08, 07, 08/11-12	52000	0	52000
	GP: Hainghpur Lautan (Muraul)	4	08, 20, 21, 22/10-11	1371679	1227989	143690
	GP: Bhagwanpur (Musahari)	1	08/09-10	416856	400769	16087
	GP: Patahi (Musahari)	1	01/10-11	531296	471296	60000
Begusarai	PS: Khodawandpur	2	14, 15/08-09	55000	0	55000
	PS: Balia	13	4, 5, 10, 11, 21, 27/07-08; 18, 28, 30/08-09; 15, 19, 25, 27/10-11	130000	0	130000
	PS: Dandari	5	6B/07-08; 4,8/08-09; 3/09-10; 15/10-11	62500	0	62500
	PS: Beerpur	10	10, 11, 13/07-08; 10, 11/09-10; 9,16, 17, 21, 22/10-11	557500	0	557500
	GP: Beerpur west	3	9/08-09; 28, 30/10-11	68802	61360	7442
	GP: Bhagatpur	2	5-E/08-09; 2/07-08	336443	302348	34095
	GP: Bhawanandpur	11	7/09-10; 7, 8, 10, 11, 12, 14, 15/08-09; 16, 21, 33/10-11	450864	76030	374834
	GP: Tajpur	9	6,7/08-09; 1,2,12/09-10; 13,15,16/10-11; 3/11-12	275662	141670	133992
	GP: Bara	3	10/10-11; 9, 11/10-11	530298	476993	53305
	GP: Bariyarpur west	6	4, 6/10-11; 4/09-10; 8, 9, 11/10-11	920973	798973	122000
	GP: Khodawandpur	1	2/10-11	10548	9648	900
	GP: Maheshwara	6	4,5/07-08; 5 to 8/09-10	45300	0	45300
	GP: Daffarpur	2	2, 3/11-12	4551	0	4551

	GP: Balialakhminia-I	20	1/07-08; 2,4,9/08-09; 1/09-10; 12, 13, 9A, B, 2(K to O), 5(P) to (s); 4, 6,8,10,11/10-11	960471	609186	351285
	GP: Balialakhminia_III	4	3/08-09, 2/09-10; 7,10/10-11	90000	0	90000
	GP: Noorjamapur	2	4,8/10-11	45000	0	45000
	GP: Katahari	1	3/10-11	58000	0	58000
	GP: Beerpur west	2	28, 30/10-11	6000	0	6000
	GP: Genaharpur	3	6/08-09; 34, 35/10-11	22500	0	22500
Bhojpur	GP:Kushumha	2	12/08-09; 3/10-11	192664	188664	4000
Nalanda	GP:JagdishpurTiyari	7	16, 18, 19, 21, 25/07-08; 8,10/10-11	632328	444942	187386
	GP:Telmar	10	7/07-08	190500	97690	92810
	GP: Nirpur	6	5,6/07-08; 1, 2/09-10; 2, 5/11-12	942081	755649	186432
	GP: Madhopur	5	1, 2, 3, 4, 5/11-12	766664	0	766664
	GP: Bauridih	1	10/10-11	190224	189624	600
	GP: Rasalpur	1	8/10-11	55340	35340	20000
	GP: Sanda	9	27/09-10; 12,15,17/10-11; 1,2,3, 4/11-12	31500	0	31500
	GP: Rahui	3	22/09-10; 05,10/10-11	328122	305857	22265
	GP: Sakri	1	5/10-11	351632	331632	20000
	GP: Sosandi	1	6/07-08	100442	99442	1000
	PS: Chandi	5	07, 33/07-08; 16, 17/08-09; 18/10-11	397500	215518	181982
	PS: Islampur	3	11/07-08; 04, 14/08-09	240178	191000	49178
	PS: Harnaut	7	13,17,23,48/07-08; 28,34/08-09; 9/09-10	776400	584891	191509
	PS Haspura	3	19, 31, 84/07-08	289500	239292	50208
Aurangabad	Dinder (PS- Haspura)	8	18, 19, 24, 26/08-09; 13, 17, 23/10-11; 17/11-12	441258	361197	80061
	GP: Ghusari (Haspura)	3	04, 07, 09/09-10;	614056	518717	95339
	GP: Tal (Haspura)	25	11/08-09; 01,04, 05, 09,10,12,13,16, 19/07-08; 02, 05, 07, 09, 11, 13, 21, 25, 37/08-09; 01, 07, 10, 17, 18, 19/09-10; 01/10-11	1380591	954576	426015
	GP: Ahiyapur (Haspura)	2	05/07-08, 21/10-11	277814	257410	20404
	PS: Rafiganj	35	05, 12, 13, 16, 20, 23, 26, 27,28,31, 32,33, 39, 43,50/07-08; 01, 02, 08, 09, 12, 16, 17, 20, 24, 34,35/08-09; 02, 15, 22, 28/09-10; 22, 26, 42, 43, 71/10-11	9552387	8546697	1005690
	Sihuli (Rafiganj)	3	01/07-08; 07, 10A/08-09	276543	223837	52706
	Bhaduki kala (Rafiganj)	1	16/08-09	55000	0	55000
	PS: Obra	14	10, 15, 38, 69, 70, 71, 99/07-08; 01,15,43,44,55/08-09; 43/10-11	1524862	1109095	415767
	GP: Obra (Obra)	1	08/10-11	234610	234018	592
	GP: Bharub (Obra)	3	09,36/08-09; 15/09-10	138916	137845	1071
	GP: Kanchanpur	14	01, 02/07-08; 03, 12,15, 17,18/ 08-09; 01, 08, 19/09-10; 18, 19, 20, 21/10-11	986406	864573	121833
	GP: Ratanpur	1	13/07-08	44076	27326	16750
Munger	PS: Dharhara	9	25//07-08	1682500	1043254	639246
Araria	ZP: Araria	17	17 works of 08-09 to 09-10	8162378	4264370	3898008
	PS: Sikti	51	3 works of 07-08; 10 works in 08-09, 38 works in 09-10	7200900	4458056	2742844
	PS: Jokihat	59	1 work in 07-08, 1 work in 08-09, 9 works in 09-10, 43 works in 10-11, 5 works in 11-12	4245074	2749404	1495670
	GP: Bokantari	11	1 work in 07-08, 2 works in 08-09, 3 work in 09-10, 5 works in 10-11	377010	0	377010
	GP: Chirah	9	2 works of 08-09, 2 works of 10-11, 5 works of 11-12	590500	300699	289801
Banka	GP: Gorgama	1	01/09-10	325899	299849	26050
	GP: BarferaTetria	1	10/10-11	230604	193210	37394
Total		546		72983788	52927085	20056703

Annexure – XXXVIII

(Reference : Paragraph 6.8.2; Page-33)

Payment without measurement of work

(Amount in ₹)

District	Name of unit	No. of works	Scheme No.	Payment made
West Champaran	ZP: Bettiah	7	22,24,34,35,56,62,97/10-11	4565000
	PS: Lauria	2	14/07-08, 46/10-11	289290
	GP: Lakar Sisai	2	01, 03/10-11	383555
	GP: Baghi Baswaria	1	03/10-11	197309
Aurangabad	GP: Ahiapur	3	11,13,14/11-12	56160
	GP: Dindir	4	27,23,04,22/11-12	194106
Madhubani	GP: Nahas rupauli north (bisfi)	4	02, 03/09-10; 01,02/10-11	706029
	GP: Kachua (Lakhnaur)	4	04, 05, 06, 07/10-11	389928
Total		27		6781377

Annexure – XXXIX
(Reference : Paragraph 6.8.2; Page-33)

Payment in excess to estimate

(Amount in ₹)

District	Scheme No/Year	Estimated Cost	Expenditure as per scheme register	Excess payment
1	2	3	4	5 (4-3)
Bhojpur	01./10-11	1881300	2247500	366200
	04./10-11	2637263	2799371	162108
	08./10-11	1300785	1357500	56715
	13./10-11	957396	1045443	88047
	14./10-11	870955	945955	75000
	15./10-11	1300288	1384500	84212
	17./10-11	868235	899118	30883
	18./10-11	828200	838995	10795
	21./10-11	1570540	1627500	56960
	22./10-11	1473000	1517500	44500
	24./10-11	752706	782500	29794
	29./10-11	851864	932381	80517
	34./10-11	2844302	3017488	173186
	39./10-11	713344	807500	94156
	41./10-11	1274808	1324000	49192
	43./10-11	1216368	1257500	41132
	44./10-11	1178530	1227500	48970
	54./10-11	486340	506887	20547
	71./10-11	1051351	1175000	123649
	78./10-11	2523344	2857500	334156
	79./10-11	1498504	1627500	128996
	80./10-11	442464	532500	90036
	83./10-11	1443800	1507500	63700
	84./10-11	1203958	1257500	53542
	91./10-11	487082	614635	127553
	92./10-11	109182	151298	42116
	94./10-11	93566	105983	12417
	95./10-11	361929	395500	33571
	96./10-11	211887	222313	10426
	97./10-11	165477	219089	53612
	99./10-11	199306	208920	9614
	100./10-11	247261	333266	86005
	107./10-11	1391708	1483500	91792
	110./10-11	527600	660506	132906
	115./10-11	991700	1047500	55800
	116./10-11	2132615	2147312	14697
	135./10-11	2230339	2285357	55018
Total	37 Works			3032520

Annexure - XL

(Reference : Paragraph 6.8.3; Page-33)

Measurement Books not available

District	Name of unit	No. of works	Scheme no.	Amount of payment (₹)
Madhubani	GP: Nahas Rupauli North (Bisfi)	4	02, 03/09-10; 01, 02/10-11	796029
	GP: Kachua (Lakhnaur)	2	04, 05/10-11	192188
Jehanabad	GP: Dakra (Makhdumpur)	4	03/09-10; 04/08-09; 01,10/10-11;	583639
	GP: West Saren (Makhdumpur)	5	08/10-11; 04, 05, 06, 08/11-12	466305
	GP: Kalanaur (Makhdumpur)	1	14/10-11	48044
Aurangabad	GP: Ratanpur (Obra)	24	04,05,06/09-10; 10, 12,13, 14, 15/10-11; 01,02,03, 04, 05,06,07, 10,12,13,14,15,16 17,18/11-12	2579445
	GP: Bharub (Obra)	8	06,10,11 /09-10; 02,03,04, 05,06/11-12	537072
	GP: Kanchanpur	2	09/08-09,11/10-11	69000
	GP: Dihra	7	02,06,16,17,18,24,25/11-12	245748
Total		57		5517470

Annexure- XLI
(Reference : Paragraph 6.9; Page-33)
Works executed by line department/NGOs

(₹ in lakh)

District	Name of the Agency	No. of works awarded	Estimated Cost	Amount released (07-12)	Amount Refund	Amount utilised	Balance
Madhubani	Secretary, Gramin Samagra Vikas Parishad, Shivpatti (Madhubani)	15	68.99	34.50	0	0	34.50
	Sakti Mahila Vikash Sah Swawlamban Sansthan, Town Club (Madhubani)	25	79.67	39.84	0	0	39.84
	Executive Engineer Gramin Karya Vibhag Benipatti	14	65.50	28.60	0	0	28.60
	Executive Engineer Gramin Karya Vibhag Sp. Div. Rahika	DNA	DNA	148.89	23.44	0	125.45
	BDO, Jhanjharpur	DNA	DNA	9.24	6.52	0	2.72
	BDO, Madhepur	DNA	DNA	4.83	0	0	4.83
	BDO, Lakhnour	DNA	DNA	5.04	0	0	5.04
	District Fishery Officer	DNA	DNA	113.08	45.44	0	67.64
	P.O. Madhepur	DNA	DNA	5.09	0	0	5.09
	P.O. Jhanjharpur	DNA	DNA	5.64	0	0	5.64
	P.O. Ladania	DNA	DNA	1.00	0	0	1.00
	P.O. Rahika	DNA	DNA	1.00	0	0	1.00
	P.O. Lakhanaur	DNA	DNA	1.00	0	0	1.00
	P.O. Basopatti	DNA	DNA	1.00	0	0	1.00
	P.O. Kaluahi	DNA	DNA	1.00	0	0	1.00
	P.O. Bisfi	DNA	DNA	1.00	0	0	1.00
	P.O. Harlakhi	DNA	DNA	1.00	0	0	1.00
	P.O. Rajnagar	DNA	DNA	1.00	0	0	1.00
	P.O. MGNREGA DRDA	DNA	DNA	498.93	0	295.84	203.09
Munger	E.E. Minor Irrigation (Munger)	34	378.11	169.70	0	157.81	11.89
	Total	88	592.27	1071.38	75.40	453.65	542.33

DNA-Data Not Available; The position has been ascertained from the Cash Book

Annexure-XLII
(Reference : Paragraph 6.10; Page-34)
Payment in excess of Muster Roll and Vouchers

(Amount in ₹)						
District	Name of unit	No. of works	Scheme no./ Year	Advance	Amount of M.R. & vouchers	Excess payment
1	2	3	4	5	6	7 (5-6)
Madhubani	GP: Parsauni north (Bisfi)	2	01,04/09-	474998	426683	48315
	PS: Jai Nagar	8	02,03,05,06,10, 17, 41 /08-09 & 01/09-10	1036454	691586	344868
	PS: Lakhnaur	8	05, 07, 09, 10, 15/08-09; 05, 07, 09/10-11	1297500	565060	732440
	GP: Basopatti W. (Basopatti)	3	01,06,08/08-09	51450	48120	3330
	PS: Basopatti	2	03/08-09; 01/10-11	585320	520585	64735
	GP: Tamuria (Lakhnaur)	1	03/10-11	331828	275517	56311
	GP: Kachua (Lakhnaur)	1	04/10-11	87500	0	87500
	PS: Bisfi	12	04, 09,22, 25, 40, 47, 05, 10, 34, 37, 43/08-09 & 10/07-08	3665419	2547375	1118044
Muzaffarpur	GP: Bidyajhap (Muraul)	1	01/08-09, 21/09-10	273319	260265	13054
	GP: Mahmadpur Badal (Muraul)	2	03/07-08, 03/10-11	726636	699523	27113
	GP: Bhagwanpur (Musahari)	1	08/09-10	416856	400769	16087
Sitamarhi	PS: Bajpatti	8	42,43/10-11; 07, 08, 13, 23/08-09,17, 30/09-10	2735431	2514601	220830
	GP: Ratwara	1	05/10-11	108488	96700	11788
	GP: Humayunpur	1	1P/09-10	68768	65521	3247
	GP: Bajpatti	1	10P/09-10	162509	155471	7038
Jehanabad	GP: Dawdhu (Hulasganj)	3	12,13,14/09-10	271667	79386	192281
	GP: Manjhaus (Makhdumpur)	1	03/08-09	90309	73916	16393
Begusarai	GP: Katarmala south	9	4, 5, 10, 11, 18, 24, 25/2011-12, 8,4/09-10	738638	304962	433676
	Baunk	1	4/2009-10	82000	0	82000
	GP: Beerpur West	4	9, 11, 17, 22/2010-11	438188	240900	197288
	Genherpur	12	14,17,31,18, 23/2010-11; 1,5,7, 10/2010-11; 1/2009-10, 5,10/2008-09	2892219	2552971	339248
	Bhagatpur	2	2/2007-08; 9/2009-10	291860	275835	16025
	Balia Lakhminia-3	4	2/10-11 (Part D & E); 1/10-11 Part C; 3/2010-11 Part B&C	40000	0	40000
	GP: Bara	2	6/2010-11; 2/2009-10	214958	120798	94160
West Champaran	GP: Siswania (Lauria)	1	01/09-10	236663	213464	23199
	GP: Kesaria (Narkatiaganj)	2	05/07-08; 02/09-10	923792	808375	115417
	GP: Harditerha (Narkatiaganj)	2	01/10-11; 03/08-09	660431	654243	6188

	GP: Purania Harsari (Narkatiaganj)	1	06/08-09	152054	136430	15624
	GP: Lal Saraiya (Manjhaulia)	4	01/07-08; 01,05/09-10, 01/10-11	846263	710258	136005
	GP: Mahanagni (Manjhaulia)	1	01/07-08	164200	162597	1603
	GP: Rulahi (Manjhaulia)	2	02/07-08; 03/08-09	360260	346296	13964
	GP: Rajabhar (Manjhaulia)	2	07/09-10; 01/10-11	900699	838521	62178
	GP: Bairia (Bairia)	4	01/10-11; 08,10,20/09-10	158178	141304	16874
	GP: Bhithaha (Bairia)	1	01/08-09	96976	41311	55665
	GP: Baghi Baswaria (Lauria)	1	02/11-12	309717	91986	217731
Bhojpur	GP: Sarna	1	1/08-09	475536	314281	161255
	GP: Ahpura	3	1/09-10, 1/10-11 & 7/10-11	231726	191034	40692
	GP: Ghagha	1	1/11-12	360055	347786	12269
	GP: Khutha	1	11/09-10	371191	363708	7483
	GP: Chakwath	1	4/10-11	115494	73943	41551
	GP: Shivpur	2	14/08-09, 3/09-10	496074	461848	34226
Aurangabad	PS: Rafiganj	3	41, 44/07-08; 52/10-11	862972	736496	126476
	Sihuli (Rafiganj)	8	04/07-08; 06/08-09; 4A, 11, 15/09-10; 06, 15/10-11; 06/11-12	882002	790039	91963
	Dhoshila	2	03/10-11; 06/11-12	683483	546146	137337
	GP: Baligaon	7	06/07-08; 07/08-09; 01, 02/09-10; 02, 12, 13/10-11	788801	693897	94904
	Kajpa (Rafiganj)	1	14/09-10	138510	136410	2100
	Bhadhuki Kala (Rafiganj)	13	01, 02, 03, 04, 05, 06, 07/07-08; 02, 13/08-09; 02, 07, 14, 15/09-10	709570	209221	500349
	Balar (Rafiganj)	8	01/07-08; 04/08-09; 06, 11, 12, 13/09-10; 23/11-12	1834857	1533838	301019
	GP: Dindir (Haspura)	3	14, 21/08-08; 05/09-10	256116	248830	7286
	GP: Dhsari (Haspura)	7	04/07-08; 07, 09, 15,16/08-09; 09/09-10; 21/10-11	897271	640603	256668
	GP: Tal (Haspura)	8	08, 08/08-09; 09, 10, 12/09-10; 11, 36, 40/10-11	650556	528942	121614
	PS: Obra	6	20, 32, 42/08-09; 16, 25/09-10; 36/10-11	1575558	1500709	74849
	GP: Ratanpur(Obra)	4	01, 07,10/09-10; 11/10-11	654282	623320	30962
	GP: Obra (Obra)	2	01, 15/08-09	110904	82818	28086
	GP: Dihra (Obra)	8	01,05/08-09; 06, 07, 13, 14/09-10; 12/10-11; 04/11-12	704752	600917	103835
	GP: Bharub (Obra)	5	15, 25/08-09; 19/09-10; 15, 30/10-11	337226	286135	51091
	GP: Kanchanpur (Obra)	1	19/08-09	120000	72500	47500
Munger	PS: Dharhara	16	01,03,07, 08,16,17,20,26,32,38,49,77, 05,19, 44,62/07-08	3719500	413237	3306263
Kishanganj	GP: Koltha	1	01/08-09	337500	309684	27816
Banka	GP: Pawai	1	08/08-09	161120	155539	5581
	BarferaTetria	5	06/07-08,23/08-09 ,01,08,11/10-11	1339952	991554	348398
	GP: Maldih	2	04,15/08-09	1380714	832162	548552
Darbhanga	PS: Baheri	23	35, 38, 41/07-08; 02, 04, 05, 27, 30/08-09; 14,19, 26, 27, 29, 36, 46/09-10; 01, 02, 21, 22, 27, 105, 106, 112/10-11	7260489	2693789	4566700
	GP: Rampurdih (Hanuman Nagar)	3	01/07-08; 01/08-09; 02/10-11	595848	395176	200672
	PS: Hanuman Nagar	4	11, 19, 31/07-08; 20/08-09	824292	656238	168054
	PS: Jale	16	24, 28, 31, 34, 37, 38, 39/07-08; 02, 12, 13, 15, 20, 21, 22, 24, 25/08-09	2697413	0	2697413
	Total	277				18973183

Annexure-XLIII

(Reference : Paragraph 6.11; Page-34)

Expenditure on incomplete/abandoned works

District	Name of unit	No. of works	Scheme no.	Estimated cost (₹)	Work done as per M.B. (₹)
Madhubani	GP: Nahas rupauli N. (Bisfi)	4	01,02,03/09-10 & 01/11-12	1235770	765639
	GP: Haripur north (Kaluahi)	3	03/09-10; 01,03/10-11	802459	212948
	GP: Madhepur (Kaluahi)	5	01, 05/07-08; 03, 04, 07/10-11	788066	544965
	PS: Lakhsaur	13	04,05,06, 07, 09, 10, 11, 14, 17/08-09; 03/09-10; 04, 06,10/10-11	6178690	2994506
	Birpur (Basopatti)	1	02/10-11	427400	190807
	GP: Kataiya (Basopatti)	3	01/11-12, 03,04/10-11	1274487	603112
	GP: Mahinathpur (Basopatti)	2	01/08-09 & 03/09-10	186446	29734
Sitamarhi	PS: Bajpatti	26	16, 28/07-08; 1,7,13, 22/08-09; 03, 17/09-10; 02,05,08, 12, 13, 19, 21,22, 28, 30, 33, 39, 41,43,44, 45, 46/10-11; 01/11-12	1427780	6860946
	GP: Raj Bajpatti	2	02/07-08 & 06/10-11	636600	378256
	GP: Balua	2	20 & 24/10-11	294700	113796
	GP: Gausnagar	20	21, 22, 27, 29/08-09; 01, 37, 84/09-10; 03, 18, 34, 35, 36, 46/10-11; 31, 32, 27, 28, 29, 30, 11/11-12	3020750	590605
	GP: Barheta	3	24, 25, 28/10-11	602700	182562
	GP: Balua	5	5, 6, 07/08-09; 33, 34/09-10	935400	534389
	GP: Athri	1	11/10-11	767800	243880
	GP: Banauli	1	24/10-11	948000	734661
	GP: Malahi	4	3, 10, 12, 13/10-11	1640700	661423
	GP: Birrakh	3	09,10/10-11; 02/09-10	985600	404758
	PS: Srsand	64	33, 32, 31, 30, 29, 27, 26, 25, 23, 22, 18, 16, 17, 15, 12, 9, 7, 5, 4, 2/10-11; 56, 49, 48, 47, 39, 37, 32, 28, 27, 22, 15, 14, 13, 12, 5, 3, 1 /09-10; 45, 43, 42, 40, 39, 36, 34, 33, 32, 31, 29, 27, 15, 6, 3, 23, 25, 21, 16, 14, 10, 5, 2/08-09; 45, 1/07-08	28964870	10529061
	Zila Parishad, Sitamarhi	132	02, 21, 22, 24, 25, 27, 28, 30, 31, 32, 42, 43, 47, 48, 49, 51, 52, 53, 54, 55, 56, 57, 63, 66, 69, 73, 76, 81, 82, 86, 91, 100, 103, 104,105, 106, 111, 114, 122, 123, 124, 125, 128, 130, 131, 132,140, 148, 149, 152, 164, 165, 168, 169, 170, 173, 175, 176, 178, 179, 181, 186, 187, 189, 190, 191, 193, 196, 199, 200, 205, 207, 208, 209, 214, 216, 219, 221, 223, 226, 147, 146, 228, 229, 230, 238, 239, 241/07-08; 1, 2, 3, 4, 6, 8, 12, 39, 45/08-09; 2, 26, 29, 31, 32, 33, 41, 43, 51, 53, 54/09-10; 1, 14, 16, 19, 20, 21, 22, 23, 25, 26, 27, 37, 40, 43, 44, 50, 53, 54, 59, 63, 64,68,71,72/10-11	51087945	27248346
Jehanabad	GP: Murgao (Hulasganj)	1	02/10-11	497200	96666
	GP: Sumera (Makhdumpur)	2	05/09-10; 06/10-11	668000	489033

Bhabhua	Sahuka (Ramgarh)	1	03/09-10	196182	84832
	GP: Meura (Kudra)	1	02/07-08	72600	25900
	Braura (Ramgarh)	1	01/08-09	349900	44900
	Ahiwans Ramgarh)	1	11/10-11	71900	8094
Begusarai	GP: Baunk	3	01, 02, 03/09-10	540240	102912
	GP: Bhawanandpur	1	14/2010-11	310650	288278
	GP: Noorjamapur	5	06, 08/10-11, 2,3/09-10, 5/08-09	1216700	103781
	Tajpur	7	1(B), 2A/10-11; 3(C) 4(A), 4B/09-10, 4(B), 5(B), 5 (C)/09-10	1319833	20286
	GP: Balia Lakhminia-I	5	2(I), 2(J), 2(L), 9(A),9(B)/10-11, 2(L)/10-11,	979000	97000
	GP: Dafarpur	1	2/08-09	218420	52184
	GP: Maheshwara	1	04/11-12	64840	5100
West Champaran	Water Resources & Drainage Deptt.	2	03/07-08; 01/08-09	2594800	869231
	NREP, Bettiah	1	33/07-08	1445715	722284
	Zila Parishad	8	91,14,20,22,81,87,105/07-08; 06/08-09	3739000	2067723
	Barwa Barauli (Narkatiaganj)	2	04/08-09; 04/10-11	645400	325639
Araria	Zila Parishad	33	1,5,6,10,12,15,16,20,22,23,24,25,27,28,32,33,34, 42/08-09 ;04,05,06,07, 14,15,24,27 ,29 , 30,33,35,36,39,43/09-10	23303400	9671457
	PS: Sikti	72	2,4,7/07-08; 11,12,16,24,25,26,30,60,61,63,72, 73, 75/08-09 ; 03,04,05,06,08,09,10,11, 15,17, 19, 20,22,23,26,28,31,35,36,37,38,41,42,43,44,47,48, 49,50,51,53,55,56,58,60,66,68,69,74,75,76,77,79, 80,83,84,87,89,90,91,92,93,94,100,102,103/09-10	27912775	9456885
	PS: Jokihat	38	14/07-08; 08,23,42/08-09: 01,12,28,29,36,38, 41/09-10; 01,02,06,07,10,12,13,15,22,27, 32,34, 35, 36,38,43,44,45,46,50,51,54,55, 57,58,60, 83/10-11	16024400	4788268
	GP: Simaria	5	11,12,13,14,15/10-11	1578100	169760
	GP: Kuchaha	11	3,5,6,8,9/08-09;3,5,6,7/09-10;7,8/10-11	1261000	638000
	PS: Obra	78	02,04,05,08,09,14,15,20,21,22,23,24,25,26,28,29, 33,34,36, 37,38,41,42,43,45, 48,50, 51, 52,53,54, 58,63,67,69,70,71,72, 76,81, 83,84, 90,92,96,99, 103, 104, 110,111,113, 116,118, 119/07-08; 13,14,16,20,27,32, 39, 40,46,47, 58,67,74/08-09; 14,16/09-10; 01,02,13,19,20,36,43,48,49/10-11	19883722	9041784
Aurangabad	GP: Kanchanpur	3	04,05,16/08-09	281220	73510
	GP: Dihra	2	01,06/08-09	180780	87299
	GP: Bharub	10	01,06,17,20,21,23/08-09, 15/09-10; 10,11,15/10-11	772746	341342
	GP: Ratanpur	3	17/08-09,09/08-09,01/09-10	584820	168600
	PS: Rafiganj	45	10,11,16,20,23,27,28,31,32,52,54/07-08; 01,12,17,19, 24,34, 35/08-09; 11,14,16,17, 18,20,22,24,27,29,31,32,41,42/09-10; 03,15, 18,22,23,26, 30,34, 41,42,43,44, 55/10-11	17859700	9224114
	GP: Sihuli	2	03/08-09,02/10-11	136600	68468
	GP: Dhosila	3	13,15,16/09-10	1006200	326356
	PS: Haspura	48	04,06,08,11,12,13,17,23,25,29,31,34,37,40,41,44, 45,46,47, 56,57,58, 60,61, 62,64,68,73, 74,76,78,79,81,82,83/07-08: 07,09,12,14,15, 24,25,28,30,36, 38,39/08-09; 01/09-10	15055595	7337458
	GP: Tal	9	15/07-08; 02,10,12,23,27/08-09; 17,18/09-10; 03/11-12	1535960	485086

Munger	GP: Ahiyapur	2	12/08-09; 21/10-11	296730	138274
	GP: Dhusari	7	04,07,05/07-08; 07,11,16/08-09; 05/09-10	752360	398703
	PS: Asarganj	7	07,11/07-08 , 02,04,08/08-09, 01,03/09-10	6890300	2667616
	PS: Dharhara	22	05,16,17,25,26,30,32,38,42,44,46,50,52,55, 56,61,62,65,76,77, 78/07-08: 01/10-11	9929900	4486869
	GP: Amari	3	07/08-09, 10/10-11, 03/11-12	823400	167090
	Minor irrigation	13	01,02,06/07-08: 05,06,07,08,10,11,12, 13, 14,16/08-09	14430600	7440763
Total		753			126405939

Annexure –XLIV
(Reference : Paragraph 6.12; Page-34)
Wasteful expenditure on Plantation works

(Amount in ₹)

Name of the District	Name of Unit	No. of works	Scheme no.	No. of plants were to be planted	No. of plants survived	Amount drawn in the name of plantation
Madhubani	Dorwar (Jai Nagar)	4	01, 02/09-10; 04,05/10-11	800	0	283580
	Debdha M. (Jai Nagar)	2	01, 02/09-10	400	0	184316
	Debdha N. (Jai Nagar)	3	01, 02, 03/09-10	600	0	272338
	PS-Jai Nagar	1	01/09-10	400	0	185000
	Belhi East (Jai Nagar)	1	01/09-10	200	0	82962
	Haripur North (Kaluahi)	1	02/09-10	150	0	38638
Sitamarhi	GP: Devna Bujurga	3	06/09-10; 02, 06/11-12	1000	0	38483
	G. P. Bagahi Ramnagar	1	11/09-10	600	0	98118
	G. P. Ratwara	4	18, 21, 22, 24/09-10	1000	0	172123
	G. P. Humayunpur	2	1P, 4P/09-10	800	0	127536
	G. P. Gausnagar	15	10, 12, 13, 14, 15, 16, 21, 23, 24, 25, 26, 27, 29, 30, 34/09-10	6000	0	1423181
	G. P. Balua	20	4, 5, 6, 7, 8, 9, 11, 12, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 37, 38/09-10	8800	0	687140
	G. P. Giddha Fulwaria	14	10, 11, 12, 15, 16, 17, 19, 20, 21, 22, 24, 25, 26, 31/09-10	6200	0	430319
	G. P. Barheta	12	1, 2, 3, 4, 5, 6, 14, 15, 16, 17, 18, 19/09-10	2600	0	367401
Muzaffarpur	G. P. Mahehsa Farakpur	7	05, 07, 13, 22, 23, 24, 25/09-10	4200	0	1012138
	Dumri	2	2/8-9; 3/09-10	600	0	147568
	Bhagwanpur	1	3/09-10	200	0	77852
	Mahammadpur Badal	2	14, 18/09-10	400	0	41546
	Bidyajhap	2	13, 16/09-10	1200	0	20502
	Datapur Pachbhirwa	2	8/9-10; 11/11-12	1200	0	129374
	Marwa Pakar	4	1/11-12; 3, 5, 14/09-10	1400	0	378682
	Rewa Basantpur North	2	1, 09/09-10	800	0	215740
	Bahilwara Rupnath South	1	19/09-10	400	0	29153
	Repura Rampur Balli	2	2, 10/09-10	400	0	89714
Bhabhua	GP: Derwan (Kudra)	1	01/07-08	200	0	27500
W.Champaran	Lalsaraiya (Manjhaulia)	4	6 to 9/09-10	3000	0	340000
	Rajabhar (Manjhaulia)	6	1 to 6/09-10	5800	0	286200
	Rampurwa M. (Manjhaulioia)	12	12 works	2400	0	308520
	PS: Narkatiaganj	2	1 to 2/10-11	800	0	76024
	GP: Bairia (Bairia)	13	16-20/09-10; 6-13/10-11	5000	0	405778
	GP: Siswa Saraia (Bairia)	45	45 works	9000	0	829232
	PS: Bhithahan	16	16 works	3200	0	180520
	Machhahan (Bhithahan)	26	26 works	13200	0	673647
	Semarwari (Bhithahan)	33	33 works	16200	0	993579
Bhojpur	GP Jamuawan	1	11/09-10	200	0	37536
	GP Hariharpur	2	3, 5/11-12	400	0	137578
Begusarai	GP Rajakpur	1	7/11-12	200	0	4608
	GP Bara	1	32/11-12	200	0	23320
	Katarmala South	2	10, 11/11-12.	400	0	55214

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Nalanda	GP Pesaur	16	3, 4, 5, 6, 7, 8, 9, 11, 12, 13, 14, 15, 16, 17, 18, 19/09-10	3200	0	309128
	GP Telmar	22	1, 2, 3, 4, 5, 6, 7, 8, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24/09-10	5000	0	758030
	GP Kolawan	27	14 to 40/09-10	5400	0	553162
	GP Sanda	20	03 to 22/09-10	4000	0	816352
	GP Rasalpur	30	02 to 31/09-10	6000	0	623820
	GP Rahui	12	05, 06, 07, 11, 12, 13, 14, 15, 16, 17, 18, 19/09-10	2400	0	273778
Darbhanga	Habidah C./ baheri	6	02,03,04,05,06,07/09-10	1200	0	400900
	Sinuara /H. Nagar	7	16, 17,18, 19,20,21, 22/09-10	1400	0	194000
	Mahthaur/ Tardih	30	12 to 41/09-10;	6000	0	872324
	Bramhpur E./ Jale	13	01 to 13/09-10	2600	0	180132
	Muraitha/ Jale	5	01,02,03,04,05/09-10	1000	0	186940
	Ratanpur/ Jalc	10	02/09-10 to 11/09-10	2000	0	295835
	Massa/ Jale	5	02, 03, 04, 05,06/09-10;	1000	0	114060
	Doghara/ Jale	1	01/11-12	200	0	30800
	D.Narayan/Baheri	1	02/09-10	200	0	90220
Araria	G.P. Sisauna	1	1/10-11	200	0	11666
	G. P. Murari pur	23	04, 05,06,07,08,11,12,13, 14,15, 16, 17, 18, 19, 20, 21, 23, 24, 25, 27, 28, 29, 30/08-09	4600	0	1008400
	G. P. Bhirbhiri	23	09 to 31/09-10	4600	0	575000
	G. P. Simaria	3	5, 6, 7/10-11	600	0	141655
	G. P. Kursel	15	09/09-10; 02, 03, 04, 05, 08,09, 10, 11,12,13,14,15, 16, 27/10-11	3000	0	378608
	G. P. Dabhra	3	04, 09, 13/10-11	600	0	50880
	G. P. Bhagwanpur	4	07, 15, 18, 21/10-11	800	0	76502
	G .P Matiari	19	02,03,04,10/09-10; 01 to 15/10-11	3800	0	636912
Munger	GP Matadih	1	01/07-08	5000	0	301500
	GP Azimganj	1	12/07-08	5000	0	345000
	GP Amari	1	07/07-08	5000	0	302000
Banka	GP : Dhanubar (Chandan)	1	07/09-10	200	0	10445
	Kusumjori (Chandan)	2	05, 15/09-10	400	0	183509
	Pakariya/ Shambhuganj	1	01/09-10	200	0	52546
	GP : Salempur (Amarpur)	1	03/09-10	200	0	43039
Total		577		176350	0	20729803

Annexure-XLV

(Reference : Paragraph 6.14; Page-36)

Purchase of material after completion of work

(Amount in ₹)

Name of the District	Name of unit	Scheme no.	Period of muster roll	Date of final measurement	Date of purchase	Amount	Particulars of material
Madhubani	GP: Belhi east (Jai Nagar)	03/09-10	13.02.10-23.02.10	20.03.10	18.03.11	85908	Bricks, sand
		02/08-09	22.05.08-04.06.08	12.06.08	18.06.08	40169	Cement, sand
		04/08-09	01.03.09-14.03.09	28.02.09	29.03.09	13469	Local sand
	GP: Puṛaulia (Kaluahi)	01/07-08	-	27.11.07	12.02.08	6240	Bricks
Muzaffarpur	GP: Bidyajhap (Muraul)	25/09-10	25.03.10-31.03.10	31.03.10	23.04.10	1300	Sand (300cft)
		24/09-10	18.03.10-24.03.10	24.03.10	14.04.10	1300	Sand (300cft)
	GP: Bhagwanpur (Musahari)	02/08-09	14.02.09-07.03.09	16.10.09	15.03.09-26.10.09	76950	Bricks (9450), cement, sand, stone chips
Darbhanga	GP: Jorja (Baheri)	02/11-12		16.12.11	02.01.12	106942	Brick, Cement
	GP: Bacchi (Baheri)	03/11-12		17.12.11	20.11.12	300000	Brick (70094)
	GP: Dohat Narayan (Baheri)	02/07-08		10.12.10	27.01.11; 28.01.11	63840	Cement, sand, iron, bricks, stone chips
	GP: Mahthaur (Tardih)	18/09-10		28.12.08 to 16.02.09	13.01.10	37950	Bricks (11500)
					16.01.10	22390	Sand, Cement
	GP: Ratanpur (Jale)	16/09-10		09.01.10	25.03.10	76862	Bricks
	GP: Ahiari North (Jale)	01/09-10		23.03.10	04.06.10	65095	Sand, stone, chips, steel, cement
Begusarai	GP: Genherpur	3/08-09		11.04.09	20.08.09	92800	Bricks
		7/10-11		29.02.12	15.03.12	6160	Local Sand
		5/08-09		28.04.10	02.06.12	4000	Bricks
					15.12.11	32240	Bricks
					10.05.10	52386	Bricks, soil, stationary
					06.12.12	11760	Local sand
		1/09-10	26.03.10-29.03.10	-	02.04.10	41898	Bricks
	GP: Bariyarpur west	2/10-11		21.11.11	26.12.11	30778	Cement, sand, chips
		6/10-11		23.11.10	29.12.10	371592	Cement, sand, chips
		4/10-11		19.09.10	02.12.10	184270	Cement, sand, chips
Aurangabad	GP: Balar (Rafiganj)	10/10-11	28.12.10 (date of MR)		06.02.11	45649	Bricks
					04.02.11	40590	Bricks
					05.02.11	20295	Bricks
					03.02.11	20295	Bricks
					02.02.11	20295	Bricks
					02.01.11-20.01.11	33987	Sand
	GP: Ahiyapur (Haspura)	04/11-12	25.08.11-20.09.11		10.10.11	28985	Cement, bricks
		20/09-10	1.04.10-17.05.10	17.05.10	25.05.10-07.06.10	19460	Sand
	GP: Dihra (Obra)	04/11-12		05.07.11	25.07.11	13500	Sand
					28.07.11	13750	Iron rod
					15.09.11	18060	Cement
					10.10.11	5600	Stone chips
					27.03.12	9216	Cement
					28.03.12	4000	Sand
	GP: Obra (Obra)	11/09-10		03.07.10	22.08.10	31500	Sand
Kishanganj	GP: Chhattargachh	02/10-11	12.08.10-22.12.10	25.12.10	15.01.11	81010	
Munger	GP: Azimganj	17/07-08	08.09.07-01.10.07	08.09.07	07.09.08	38722	Bolder, sand, metal, cement
		28 works			Total	2171213	

Annexure-XLVI

(Reference : Paragraph 6.14; Page-36)

Employment of labour after completion of work

(Amount in ₹)

District	Name of unit	Scheme no.	M.B. on	Period of muster roll	Amount
Madhubani	GP: Belhi east (Jai Nagar)	04/08-09	28.02.09	01.03.09-14.03.09	12333
	GP: Sadullahpur (Bisfi)	02/09-10	06.03.10	08.03.10-14.03.10	10412
Muzaffarpur	GP: Rampur Balli (Sraiya)	10/08-09	15.06.09	17.06.09 -06.07.09	10502
Jehanabad	GP: Dakra (Makhdumpur)	18/10-11	08.09.10	09.09.10-17.09.10	77782
		17/10-11	08.08.10	22.09.10-28.09.10	80860
		08/10-11	04.09.10	25.10.10-07.11.10	60340
Darbhanga	GP: Dohat Narain (Baheri)	06/10-11	08.06.10	05.06.10-09.06.10	32886
		04/07-08	28.05.08	30.05.08-11.06.08	68634
West Champaran	Siswania	01/09-10	20.07.09	16.07.09-21.07.09	1500
	Lauria	01/07-08	09.12.07	10.12.07-11.12.07	6642
	Kesaria	01/09-10	20.06.09	23.06.09-05.07.09	40035
	Hardi Tedha	05/07-08	05.03.08	06.03.08-10.03.08	10125
	Lal saraiya	02/10-11	21.12.10	23.12.10-28.12.10	22686
	Mahodipur	05/08-09	10.03.09	10.04.09 onwards	47615
Begusarai	GP: Baunk	01/07-08	21.02.08	21.02.08	89872
		04/07-08	15.04.08	16.04.08	177168
Aurangabad	GP: Dhusari (Haspura)	17/08-09	15.06.09	24.06.09-29.06.09	23824
		25/10-11	29.03.11	30.03.11-31.03.11	4104
	GP: Tal (Haspura)	02/09-10	26.05.10	29.06.10-04.07.10	21216
	Total	19 works			798536

Annexure -XLVII
(Reference : Paragraph 6.16; Page-36)

Same labour at different serial number on same day

(Amount in ₹)

District	Name of unit	Scheme no.	Serial no. of muster roll	Job card no.	Amount	Date of work
Madhubani	GP: Sadullahpur (Bisfi)	01/09-10	46 & 61	379	832	09.12.09-15.12.09
			117 & 141	543	1448	15.12.09-21.12.09
			113 & 143, 114 & 144	627	2896	15.12.09-21.12.09
			106 & 145, 107 & 146	571	2896	15.12.09-21.12.09
			105 & 147, 104 & 148	578	2912	15.12.09-21.12.09
			102 & 149	480	1456	15.12.09-21.12.09
			103 & 150	432	1456	15.12.09-21.12.09
			100 & 151	168	1456	15.12.09-21.12.09
			99 & 152, 98 & 153	414	2912	15.12.09-21.12.09
			96 & 155, 95 & 156	409	2912	15.12.09-21.12.09
Sitamarhi	GP: Sirsi	03/07-08	164392 & 164405 164406 & 164394	249013, 249137	1968	20.03.08-26.03.08
		03/07-08 & 07/07-08	164400 (03/07-08) 164650 (07/07-08)	143111		27.03.08-02.04.08
			164399 (03/07-08) 164651 (07/07-08)	41857		
	Zila Parishad (63 labourers appeared twice)	20/10-11	NA	655, 398, 432, 327, 724, 424, 421, 1139, 394, 1145, 293, 386, 296, 434, 284, 163, 1263, 1142, 418, 317, 1123, 400, 1117, 325, 1089, 436, 432, 1108, 1144, 288, 456, 301, 311, 1138, 117, 439, 426, 461, 810, 314, 361, 446, 295, 1311, 1096, 652, 292, 363, 1248, 423, 366, 294, 367, 298, 405, 446, 435, 422, 295, 293, 291, 290, 319	31096	24.05.10-29.05.10
Bhabhua	GP: Amaon (Rampur)	01/07-08	36039 & 36344	716, 413, 408, 332	1944	08.02.08-13.02.08
	GP: Pachpokhri (Kudra)	05/08-09	114759 & 114760	220	328	05.06.08-08.06.08
Aurangabad	GP: Ahiyapur	20/09-10	20533 & 20532	01, 240, 208, 365, 206, 550, 1147, 352, 848, 154, 241, 382, 376, 238	19604	25.04.10-07.05.10
Bhojpur	GP: Shivpur (Bihiya)	3/07-08	3 & 14, 4 & 15, 5 & 16, 6 & 17, 7 & 18, 8 & 19, 9 & 20, 10 & 21, 11 & 22, 12 & 23, 13 & 24	139, 137, 138, 603, 511, 150, 138, 497, 602, 141, 506	5412	22.02.08-26.02.08
			18, 31 & 44; 24, 38 & 45; 37 & 40, 39 & 43	594, 595, 136, 177	2952	01.03.08-07.03.08
Araria	GP: Sisauna (Jokihat)	7/07-08 & 8/07-08	200659-200661 (Scheme no. 7/07-08) 200676- 200678 (Scheme no. 8/07-08)	136, 138, 140, 142, 135, 129, 124, 118, 109	3690	7/07-08(12.03.08-18.03.08) 8/07-08(14.03.08-20.03.08)
	GP: Kursel	1. 6/09-10	495505 & 495546	0567	1246	16.05.09-22.05.09
	GP: Bhirbhiri	07/08-09	497402 – 09	148, 167, 82, 131, 133, 22, 6, 113, 99, 33, 297, 40, 32, 31, 30, 29, 28, 27, 26, 154, 155, 156, 157, 158, 159, 160, 161, 162, 170, 147, 169, 146, 145, 166, 164, 142, 163, 36, 34, 35	14240	03.03.09-08.03.09 05.03.09-10.03.09
	9 GP, 1 ZP	13 works	104 MR	159 laborers	103656	

Annexure -XLVIII

(Reference : Paragraph 6.16; Page-36)

Unauthorised use of muster roll in Darbhanga

Name of GP/PS	Scheme No.	M.R. No.	Remarks
Bishath Bathia/ Tardih	09/10-11	289601 to 289610	MR used prior to its issuance
	04/08-09	409676 to 409692	MR used which were not issued by DRDA
	10/09-10	187551; 187643 to 187649	MR used prior to its issuance
Sinuara / H. Nagar	02/09-10	11301 to 11306	MR used without issuance by the P.O
	07/09-10	40108 to 40115	-Do-
	09/10-11	256001 to 256095	-Do-
	07/09-10	380953 to 380959	-Do-
Ratanpur/ Jale	01/09-10	20821 to 20855	-Do-
Muraitha/ Jale	01/10-11	182908 to 182927	-Do-
Bhacchi/ Baheri	04/09-10; 03, 04/10-11; 01, 03/11-12	-	-Do-
Doghara/ Jale	01, 05/07-08	303001-304000	These MRs were issued to Sighwara Block on 30.12.10 by the DRDA. The same Muster Roll was found used in Scheme no. 05/07-08 and 01/07-08 in GP-Doghara (Jale)
	06/10-11	183001-184000	These MRs were issued to Sighwara Block on 21.11.09 by the DRDA. The same Muster Roll was found used in Scheme no. 06/10-11 in GP-Doghara (Jale)
PS-Singhwara	01/08-09	380101 to 380200	Issued to Singhwara block by the DRDA on 14.06.09 but found used in GP- Sinuara /H.Nagar. Matter is under vigilance deptt.
	01/08-09	381001 to 381100	Issued to Taradih block by the DRDA but found used in GP- Sinuara /H.Nagar. Matter is under vigilance deptt.
PS-Jale	01/08-09	193042 to 193092	Issued to Jale block by the DRDA on 30.07.10 but found used in GP- Afzala /Biraul in scheme no. 01/08-09. Further scrutiny revealed that Afzala used this MR by backdating to avoid the payment to the labourers through Bank/Post Office A/c
Hanuman nagar	01/08-09	335991, 93, 94, 95, 97 & 98	Issued to H. Nagar Block on 02.02.11 by the DRDA. The same was found used in Benipur by NREP department in scheme no. 01/08-09. The same Muster Roll was also found issued to Sinuara Panchayat under H. Nagar block in scheme no. 01/11-12
12 works			

Annexure -XLIX
(Reference : Paragraph 6.16; Page-36)
Doubtful Engagement of Labourers

(Amount in ₹)

Name of the District	Name of unit	Scheme no.	Period of muster roll	Amount of muster roll	Date of payment	Amount of payment
Madhubani	GP: Tamuria (Lakhnaur)	03/09-10	13.03.10-19.03.10	22214	07.05.10	20482
					20.01.10	2231
					29.12.09	5481
		04/10-11	08.10.10 - 14.10.10, 15.07.10 - 21.07.10, 22.07.10 - 27.07.10	-	06.09.10	11285
					13.09.10	11172
Muzaffarpur	GP: Ha ^ॠ ingh pur Lautan (Muraul)	17/09-10	09.05.10 - 15.05.10	6656	07.05.10	6656
	GP: Madhopur Hazari (Sahebganj)	04/08-09	21.04.09 - 04.05.09	-	05.03.09	50196
		01/09-10	05.04.09 - 18.04.09	-	06.03.09	77016
Sitamarhi	GP: Janipur	06/08-09	14.02.09 - 20.03.09	57260	10.03.09	42050
Kishanganj	GP: Udgara (Pothia)	01/09-10	12.09.09 - 25.09.09	18423	03.07.09	18423
	GP: Patherghatti (Dighalbank)	04/08-09	22.12.08 - 04.01.09	39872	02.01.09	39872
Bhojpur	GP: Sarthua (Odwantnagar)	5/08-09	23.03.09 - 29.03.09	4094	22.03.09	4094
	GP: Suhiya (shahpur)	1/09-10	29.06.09 - 25.07.09	17444	28.06.09	17444
Total						314114

Annexure-L
(Reference : Paragraph 6.16; Page-37)

Serious tempering in muster rolls

District	Name of GP (PS)	Scheme no.	Muster roll No./ Period of work	Amount (in ₹)	Irregularities found
Darbhanga	D. Jagannathpur (Biraul)	06/10-11	22.08.10 - 27.08.10	NA	Signature/ Thumb impression of labourers not found on the MRs
	Mahthaur (Taradih)	03/09-10	15262	NA	Tampering in attendance of labourers
	Ratanpur (Jale)	04/10-11	234510	NA	Whitener was used to change name, attendance, work done and payment details of labourers.
		07/10-11	274766	NA	Tampering was done in name, attendance and payment details of labourers.
	Muraitha (Jale)	01/10-11	182916-20; 182922; 182924	NA	Signature/ Thumb impression of labourers. not found on the MRs
	Godaipatti (H. Nagar)	10, 04/09-10	17.11.09-14.12.09 16.04.10-27.04.10	NA	Quantity of work done by the labourers. not written on MRs
	Harhaccha (Baheri)	01/11-12	330434-37	NA	Period of work not indicated in MRs
	Habidah Central (Baheri)	03/08-09	54986 & 54992; 54987 & 54993; 54989 & 54995; 54999 & 54996	NA	Doubling of Muster roll. Same labourers were shown engaged in the same period. Tampering was found in MR no. 54994 & 54997
Jehanabad	Dakra (Makhdumpur)	04/08-09; 17/09-10	36499, 36500, 36301-2, 35414, 36421, 36436, 36442, 36443, 106174-75	NA	Name, father's name, registration no., signature of the labourers were entered in the M.R. but their attendance, volume of work done and amount of wages paid were not marked. Signature of any inspecting officer was not found on these M.R.s
	Dawdhu (Hulasganj)	11/11-12	224763 and 224767	NA	Tempering in the names of labourers was found.
	Murgao (Hulasganj)	20/10-11	220556-58 & 220546-48	NA	Signature of PTA and PRS not found.
	Kalanaur (Makhdumpur)	47/09-10	59483	NA	Details of name, work done, wages paid, signature and other details of Shri Amit Kumar was strike out.
		04/10-11	108069, 337740-51, 37758-69	NA	Overwriting in period of work
	Manjhaus (Makhdumpur)	07/08-09	36141, 38400	NA	Overwriting in name and attendance of labourers
		09/10-11	265936-37, 269462-63	NA	Overwriting in name and attendance of labourers
Aurangabad	Bharub (Obra)	25/08-09	05.04.09 - 30.04.09	42809	Cutting, Overwriting & whitener was used on muster roll.
		15/09-10	13.05.10 - 18.05.10	6240	
			19.05.10 - 24.05.10	6240	
			13.05.10 - 18.05.10	6336	
			19.05.10 - 24.05.10	6336	
	Dhira (Obra)	04/11-12	25.06.11 - 04.07.11	7776	Tempering of Attendance
		13/09-10	15.02.10 - 02.03.10	13868	Cutting, Overwriting & whitener was used on muster roll.

	Obra (Obra)	11/09-10	08.06.10 - 22.06.10	26370	Cutting, Overwriting & whitener was used on muster roll.
	Ratanpur (Obra)	26/08-09	15.07.09 - 07.08.09	54054	Cutting, Overwriting & whitener was used on muster roll.
Banka	Salempur (Amarpur)	04/07-08, 01/11-12	3316, 427505 - 427508	136252	Name of the labouers were changed by using whitener.
	Berfera Tetariya (Chandan)	06/2007-08	221962, 201155	9840	Signature/Thumb Impression of the labouers was not found against the attendance.
	Dhanubsar (Chandan)	03/07-08	221873, 221884, 221 844, 221842	27552	Name of the labouers were changed by using whitener. Signature/Thumb Impression of the labouers was not found against the attendance.
	Birnaudha (Shambhuganj)	09/2010-11 04/10-11 04/09-10	374506-374508, 3808818, 372859-372862, 372854-372855, 123772, 123108, 123106, 123114	157058	Name of the labouers were changed by using whitener. Signature/Thumb Impression of labouers were not found against their names.
Bhojpur	Sarna (Sahpur)	01/10-11	2040-2058/ 24.04.10 - 07.05.10	68754	Period of work was tampered
			2070-2079/ 14.05.09 - 19.05.09	17472	MR no and period of work was tampered.
	Sandesh (Sandesh)	3/09-10; 9/10-11	15541-42, 15344- 47, 3525-3539 / 14.12.10- 19.12.10, 26.05.09 - 15.06.09	61567	Period of work and MR no. was tampered.
	Ghagha (Behiya)	1/11-12	5504-5518 / 03.08.11 - 30.08.11	52440	Period of work and MR no. was tampered.
	Jamuaon (Sandesh)	11/09-10	915 /14.03.10 - 20.03.10	2080	Period of work, MR no. of work order was tampered. MR was also not signed by PO.
		06/09-10	3958-3963/ 02.08.09 - 15.08.09	16134	Period of work was tampered and MR was not signed by PO.
		10/09-10	900 - 902/ 11.03.10 - 17.03.10	10312	MR no was tampered and MR was also not signed by PO.
		01/09-10	3828 - 3845 / 15.05.09 - 16.06.09	54733	Period of work was tampered and MR was not signed by PO.
		38 works		784223	

Annexure –LI

(Reference : Paragraph 6.17.1; Page-37)

Rajiv Gandhi Seva Kendra

District	Unit	No. of work commenced	No. of work completed	Expenditure on completed works	No. of work in progress	Expenditure on progressed work (In lakh)
Aurangabad	PS	11	Nil	Nil	11	83.17
Darbhanga	PS	05	Nil	Nil	05	17.45
	GP	03	Nil	Nil	03	0
Jehanabad	PS	02	Nil	Nil	02	0
West Champaran	PS	08	Nil	Nil	08	126.07
	GP	35	Nil	Nil	35	113.54
Nalanda	PS	19	Nil	Nil	19	326.54
Total		83	00	00	83	666.77

Annexure –LII
(Reference : Paragraph 7.2; Page-39)

Overpayment to labourers

(Amount in ₹)

District	Name of Unit	Scheme No.	Amount of Muster Roll	Amount of Advice	Excess payment
1	2	3	4	5	6 (5-4)
Aurangabad	GP: Bharub (Obra)	01/10-11	67552	67652	100
		06/09-10	6120	8120	2000
	GP: Kanchanpur (Obra)	18/10-11	98268	110042	11774
	GP: Ratanpur (Obra)	11/10-11	23262	25998	2736
	GP: Ahiyapur	25/10-11	2160	4320	2160
	GP: Dihra	20/09-10	4284	4788	504
		06/11-12	2760	3600	840
	GP: Obra	07/08-09	3731	14233	10502
Total					30616

Annexure –LIII
(Reference : Paragraph 7.3; Page-39)

Scheme files not available

(Amount in ₹)			
District	Name of unit	Scheme no.	Amount of payment
Darbhanga	PS: Biraul	03/08-09	417847
		07/08-09	333724
		13/08-09	268098
		16/08-09	158140
		17/08-09	108346
		22/08-09	104336
		29/08-09	88600
		44/08-09	209377
		47/08-09	251119
	GP: Bhacchi (Baheri)	02/07-08	88700
		04/07-08	132954
		01/08-09	480639
		02/08-09	421584
		01/09-10	296917
Total		14 works	3360381

Annexure –LIV
(Reference : Paragraph 7.5; Page-40)

Excess payment on account of remeasurement

(Amount in ₹)

District	Name of the unit	Scheme No.	Executing Agent	Estimated Cost	Amount per Previous measurement	Date of previous measurement	Period of Roll	Muster	Amount after remeasurement	Date of remeasurement	Difference of Measurement value
1	2	3	4	5	6	7	8		9	10	11 (9-6)
Nalanda	PS: Islampur	16/06-07	Hriday Choudhary, BAO	271700	208637	15.05.07	10.02.07 to 29.03.07		231446	03.02.08	22809
		27/06-07	Hriday Choudhary, BAO	510400	245713	20.03.07	04.02.07 to 09.03.07		431671	29.02.08	183958
		47/06-07	Hriday Choudhary, BAO	287000	100100	16.04.07	18.03.07 to 15.04.07		113528	03.01.08	13428
		77/06-07	Azad Paswan	66900	42812	24.05.07	25.04.07 to 01.05.07		62246	03.02.08	19434
		02/06-07	Arvind Kumar	152300	63448	30.03.07	09.02.07 to 16.03.07		108446	03.03.08	44998
		25/06-07	Surendra Ram	164500	61985	28.05.07	18.01.07 to 07.02.07		118687	26.02.08	56702
		68/06-07	Rama Prasad.	236400	137894	15.05.07	16.03.07 to 30.04.07		173896	06.02.08	35912
		31/06-07	Surendra Ram	166880	66220	28.05.07	24.01.07 to 08.02.07		73642	22.02.08	7422
		70/06-07	Rama Prasad	152000	53484	18.06.07	02.05.07 to 24.05.07		106675	26.02.08	53191
		76/06-07	Hriday Choudhary	234500	144991	30.05.07	20.03.07 to 09.04.07		185358	07.07.08	40367
		30/06-07	Bharat Choudhary Amin	430000	139832	30.04.07	03.02.07 to 18.04.07		428244	20.02.08	288412
		02/06-07	Birendra Pd., Janschwak	249500	64056	12.05.06	05.05.06 to 11.05.06		230316	02.05.08	166260
		09/06-07	O.P. Sisaudiya, P.S	321400	72425	20.02.07	19.12.06 to 31.12.06		302850	12.04.08/ 30.06.08	230425
		12/06-07	Nand lal Pd., PS	395400	25296	18.03.07	06.01.07 to 26.02.07		259798	15.03.08	234502
		38/06-07	Manoj Kumar.P.S.	313700	119427	25.04.07	01.03.07 to 22.03.07		224831	06.04.08	105404
		39/06-07	Mathura Prasad.P.S.	391900	279510	12.04.07	01.02.07 to 27.02.07		328328	27.03.09	48818
		68/06-07	Vijendra Pd.	458600	157465	14.04.07	MR not available		358127	10.05.08	200662
		71/06-07	Umakant singh	464300	273504	15.04.07	20.03.07 to 02.04.07		374220	15.02.08	100716
		74/06-07	Ajay Kr.	419500	185185	30.08.07	15.03.07 to 28.03.07		255114	03.05.08	69929
	PS : Chandi	19/37/06-07	Shankar Rajak,P.S.	238000	125849	20.03.07	19-01-07 to 20-03-07		154335	15.03.08	28486
		17/30/06-07	Shivcharn Choudhary	251000	114012	28.03.07	17.3.07 to 4.3.07		142961	02.02.08	28949
		55/16/06-07	Upendra Pd.	160000	78430	15.03.07	MR not available		117414	14.02.08	38984
		54/4/06-07	-do-	160000	30675	22.02.07	MR not available		81697	12.02.08	51022
		12/21/06-07	Anil Sharma	166000	35250	13.02.07	MR not available		52725	04.03.08	17475
		05/28/06-07	Shankar Rajak	71000	30071	24.03.07	MR not available		44737	05.03.08	14666
		29/17/06-07	Rajendra Kr.	236000	123080	20.03.07	MR not available		183022	18.02.08	59942
		8/13/06-07	Balmiki Pd.	133000	88496	23.03.07	29.1.07 to 8.3.07		113175	15.03.08	24679
		31/23/06-07	Vinod Pd. Singh	352000	180493	5.6.07	29.1.07 to 15.5.07		274890	26.03.08	94397
	Total	28 works									2283949

Annexure-LV

(Reference : Paragraph 8.1; Page-41)

**Unspent amount of SGRY/NFFWP not transferred to MGNREGS
account as on 31.03.2011**

(₹ In crores)

Sl No.	District	Amount to be transferred	Incomplete pucca works of SGRY
1	Madhubani	0.27	113
2	Jehanabad	0.99	11
3	Araria	3.55	-
4	Darbhanga	1.58	-
5	Begusarai	1.47	934
6	Muzaffarpur	0.92	-
7	Bhabhua	0.26	-
8	Bhojpur	2.94	-
9	West Champaran	1.71	-
10	Nalanda	6.63	-
11	Munger	0	69
12	Sitamarhi	1.16	-
	Total	21.48	1127

Note: The position of unspent balance has been taken from CA report.

Annexure-LVI

(Reference : Paragraph 8.1; Page-41)

Cost of grains not transferred to MGNREGS account

(₹ in crore)

Sl No.	District	No. of PDS dealers at fault	No. of dealers against whom action was taken	Amount realized	Amount to be realized
1	Madhubani	263	171	0.60	2.17
2	Darbhanga	399	103	0.88	2.28
3	Begusarai	292	38	0.27	5.99
4	Jehanabad	39	28	0.08	0.77
5	Munger	106	61	0.06	16.68
6	Aurangabad	267	0	0.33	1.57
7	Muzaffarpur	848	253	1.47	9.26
8	Sitamarhi	110	0	0.35	0.63
9	Araria	339	41	0.05	15.12
10	Banka	43	43	0.30	2.18
11	Kisanganj	137	115	0.15	0.20
12	Bhojpur	300	143	0.57	3.95
13	W. Champaran	442	13	0.60	5.03
14	Nalanda	245	6	0.08	11.53
	TOTAL	3830	1015	5.79	77.36

Annexure-LVII

(Reference : Paragraph 8.2; Page-42)

Diversion of Specific Grant

(₹ in crore)

Sl No.	District	Grants received for completion of incomplete SGRY works	Grants utilised for SGRY works	Grants utilised for MGNREGA	Blockage of fund
1	Madhubani	1.28	0.41	0.87	0
2	Begusarai	1.23	0.60	0.63	0
3	Araria	0.78	0.15	0.63	0
4	Munger	1.15	0.22	0	0.93
5	Darbhanga	2.26	0.46	0	1.95*
6	Bhojpur	0.28	0	0.28	0
7	Nalanda	2.22	2.09	0	0.13
8	West champaran	1.27	1.04	0	0.28*
	TOTAL	10.47	4.97	2.41	3.29

*Including interest

Annexure-LVIII
(Reference : Paragraph 9.1; Page-43)

Findings of job card verification

Sl No .	District	No. of job cards verified	No. of cases in which no photograph was found on job card	No. of cases in which no photograph found on registration register	No. of cases in which date of registration found	No. of cases in which signature of PRS & date not mentioned in registration register	No. of cases in which payment recorded in the job card was not tallied with Pass Book	No. of cases in which accounts not opened
1	Darbhanga	210	78	40	5	02	103	50
2	Jehanabad	90	30	53	90	14	35	DNA
3	Begusarai	167	21	DNA	DNA	DNA	47	DNA
4	Aurangabad	150	63	119	5	22	126	DNA
5	Munger	60	4	2	7	16	33	DNA
6	Madhubani	20	8	5	DNA	DNA	5	DNA
7	Bhabhua	100	62	DNA	DNA	DNA	39	DNA
8	Kisanganj	100	85	DNA	88	DNA	100	DNA
9	West Champaran	269	83	186	DNA	269	DNA	DNA
10	Bhojpur	110	90	110	110	12	CNV	CNV
11	Nalanda	420	108	DNA	419	Nil	17	DNA
12	Araria	220	82	DNA	220	DNA	DNA	DNA
13	Banka	81	17	DNA	DNA	DNA	18	DNA
	Total	1997	731	515	944	335	523	50

DNA – Data Not Available; CNV-Could Not Verified

Annexure -LIX
(Reference : Paragraph 9.2; Page-43)

Shortcomings noticed during site verification of schemes

District	Total no. of works in sampled G.P.	No. of sampled works	No. of works physically verified	Sign Board not found	Fraudulent drawn in fake works	Less work done in comparison to MB	Work not done as per Estimate	Damaged works	Dead Plantation	works not found at site	Non utility of works	Overlapped works	Other Misc. finding
Sitamarhi	1240	269	269	190	0	0	1	7	30	0	0	0	0
Araria	681	190	190	39	0	0	0	7	2	0	1	2	0
Nalanda	1614	396	396	77	0	0	6	8	48	0	2	5	0
Madhubani	413	218	218	28	3	2	4	0	23	0	0	0	0
Jehanabad	564	143	143	29	4	0	0	2	5	0	1	0	0
Darbhanga	1448	408	341	28	2	1	18	1	30	0	1	0	0
Muzaffarpur	1185	323	321	228	4	3	0	6	40	0	3	3	44
Bhabhua	355	105	105	79	4	22	2	1	6	0	3	3	7
Bhojpur	565	174	173	124	7	35	1	12	9	0	2	10	33
Banka	685	185	185	52	0	0	1	0	11	0	14	1	0
Begusarai	793	262	124	78	0	0	0	0	0	0	2	0	0
Kisanganj	471	129	120	46	0	3	0	6	1	0	1	0	0
Munger	224	69	69	21	0	9	5	0	0	0	0	1	0
Aurangabad	1321	322	322	55	0	36	16	13	0	0	2	0	13
West Champaran	1688	495	302	132	0	1	0	2	157	1	0	0	0
Total	13247	3688	3278	1206	24	112	54	65	362	1	32	25	97

Annexure - LX
(Reference : Paragraph 9.3; Page-43)

Fraudulent drawal of ₹ 5.90 lakh in the name of fake work

(Amount in ₹)

District	Name of unit	Scheme no.	Estimated cost	Amount drawn	Remarks
Madhubani	GP: Haripur North (Kaluahi)	No work	Estimate not prepared	57500	Advance was withdrawn without any work. First and second advance was paid without any work. When the matter was pointed out by the audit party the amount was deposited along with interest amounting to ₹ 58,729.00 on 16.03.12
	GP: Madhepur (Kaluahi)	08/10-11	270600	249490	The work was not done. Finding is based on the physical verification of site.
		03/10-11	218357	77530	The work was not done. Only piling of earth at site was found. Findings in physical verification of site.
		07/10-11	98600	64732	The work was not done. Only paper for drawal of money was prepared. The work was already executed by Mukhiya under some other scheme.
Jehanabad	GP: Sumera (Makhdumpur)	03/11-12	216879	4660	Advance was withdrawn without any work. No vouchers for purchase of plant, payment of van-poshak & photo not found in the scheme file.
	GP: West Saren (Makhdumpur)	08/10-11	342000	136036	During Physical verification it was found that the work was not executed.
	Total			589948	

Annexure-LXI

(Reference : Paragraph 9.5; Page-46)

Beneficiary Survey

Sl No.	Particulars	Total No. of beneficiaries	No. of Beneficiary	Percentage
Individual Status				
1	Illiterate	2950	1606	54.44
2	Dwelling in Kuchcha House	2950	1689	57.25
3	Electricity	2950	462	15.66
4	Fan	1840	101	5.48
5	T.V	1840	60	3.26
6	Toilet	2950	442	14.98
General Awareness				
1	100 days of Employment	2950	1591	53.86
2	Wages within 15 days of Employment	2950	1327	45.00
3	Oral request for Job	2950	1929	65.38
4	Written request for Job	2950	789	26.74
5	Received Job Card within 15 days of Application	2950	2743	93.00
6	Job Card Not in Personal Custody	2950	89	3.02
7	Money paid for the Photograph	2950	51	1.72
8	Got Job within 15 days from demand	2950	1239	42.00
Execution of Work				
1	Work through Contractor	2950	56	1.90
Worksite Facilities and Attendance				
1	Shade	2950	1180 (Ycs)	40.00
2	Drinking Water	2950	1391 (Yes)	47.15
3	First Aid	2950	1049 (Yes)	35.56
4	Creche	2950	619 (Yes)	21.00
5	Muster Roll not at Worksite	2950	366	12.41
6	Not marking attendance daily	2950	236	8.00
Gram Sabha				
1	Discussion of Mnregs in Gram Sabha	2950	2213	75.00
Employment and Wage Payment				
1	Got Job within 15 days from demand	2950	1416	48.00
2	Payment within 15 days of work	2950	1386	47.00
3	Received 100 days of employment	2950	324	11.00
4	Payment through Post Offices	1840	1188	64.46
Impact Analysis				
1	Checked Migration	2950	1504	51.00
2	Better Education Facilities	2950	1534	52.00
3	Better Medical Facilities	2950	1563	53.00
4	Redemption of Debts	2950	1445	49.00
Monitoring				
1	Supervision by BDO/PO	2950	1032	35.00

Annexure-LXII
(Reference : Paragraph 10.1; Page-47)

Difference between MPR and MIS

District	Year	Total expenditure as per MPR (In lakh)	Expenditure as per MIS (In lakh)	Difference (in lakh)	Mandays as per MPR (In lakh)	Mandays as per MIS (In lakh)	difference (in lakh)
Darbhanga	10-11	9316.12	8800.88	515.24	63.15	50.86	12.29
Jehanabad	11-12	2292.22	1622.96	669.26	11.05	8.58	2.47
Aurangabad	10-11	6952.45	7237.05	284.6	37.20	27.80	9.40
	11-12	5686.56	5751.84	65.28	25.90	18.64	7.26
Munger	10-11	3393.17	3265.58	127.59	17.08	13.79	3.29
	11-12	1549.28	1485.58	63.70	6.20	4.34	1.86
West Champaran	10-11	9095.47	8863.67	231.8	48.70	31.31	17.39
	11-12	7437.21	6950.91	486.3	48.02	25.13	22.89
Begusarai	10-11	9698.61	8994.65	703.96	62.94	29.99	32.95
	11-12	3644.05	3752.80	108.75	20.39	11.60	8.79
Kishanganj	10-11	4467.07	3912.15	554.92	25.56	18.47	7.09
	11-12	1618.00	1565.61	52.39	8.88	7.63	1.25
Muzaffarpur	10-11	25020.80	13861.07	11159.73	139.24	91.86	47.38
	11-12	10999.44	9148.19	1851.25	70.75	66.99	3.76
Bhabhua	10-11	3189.05	0	0	19.78	17.69	2.09
	11-12	1752.12	1425.32	326.8	9.98	7.64	2.34
Bhojpur	10-11	8059.94	4286.61	3773.33	72.10	15.10	57.00
	11-12	5015.46	4504.05	511.41	14.50	10.78	3.72
Nalanda	10-11	9804.52	10206.66	402.14	45.66	38.48	7.18
	11-12	4148.44	4120.69	27.75	11.65	11.44	0.21
Araria	09-10	3645.64	3762.99	117.35	0	0	0
	10-11	5211.58	5557.96	346.38	0	0	0
Sitamarhi	10-11	9897.29	10323.44	426.15	0	0	0
	11-12	3443.29	4125.90	682.61	0	0	0
Banka	10-11	6068.97	4363.49	1705.48	43.24	28.72	14.52
	11-12	3545.07	3084.16	460.91	28.03	18.27	9.76
Total		164951.82	140974.21	25655.08	830	555.11	274.89

Annexure-LXIII

(Reference : Paragraph 10.1; Page-47)

Variation between figures of expenditure

Name of Unit	Year	Expenditure (In lakh)			Contingency expenditure as per CA Audit Report	Percentage of Contingency Expenditure	Remarks
		U.C.	MPR	CA Audit Report			
Munger	2007-08	4612.70	4602.70	4612.70	135.18	2.93	Expenditure of MPR was overstated ₹ 3419.47 lakh during 07-08 to 11-12
	2008-09	2829.66	6281.70	2829.66	62.92	2.22	
	2009-10	3919.65	3919.65	3919.65	239.78	6.12	
	2010-11	3425.74	3393.17	3415.74	127.81	3.74	
	2011-12	1549.28	1549.28	1549.28 (as per UC)	128.22	8.27	
	Total	16337.03	19746.50	16327.03	693.91		

Annexure-LXIV
(Reference : Paragraph 10.2; Page-48)

Monitoring of works

District	Year	Total no. of work	Monitoring at state level (No. of works)	Percentage	Monitoring at dist. Level (No. of works)	Percentage	Monitoring By P.O. Level (No. of works)	Percentage
Begusarai	08-09	3050	-	-	255	8.36	548	17.97
	09-10	3926	--	-	341	8.69	1560	39.74
	11-12	5686	-	-	209	3.68	581	10.22
West Champaran	08-09	1852	-	-	107	5.77	915	49.40
	09-10	5364	-	-	88	1.64	2981	55.57
	10-11	8056	-	-	112	1.39	4414	54.79
	11-12	13005	-	-	334	2.57	3683	28.32
Aurangabad	08-09	6252	-	-	231	3.69	3291	51.03
	09-10	6193	-	-	106	1.71	5518	89.10
	10-11	5799	-	-	487	8.39	2357	40.64
Munger	09-10	1822	-	-	16	0.88	761	41.76
	10-11	1940	-	-	29	1.49	625	32.21
Bhojpur	09-10	1797	-	-	DNA	-	1569	87.31
	10-11	1849	-	-	DNA	-	495	26.77
Bhabhua	07-08	1600	-	-	54	3.38	0	-
	08-09	1450	-	-	54	3.72	0	-
	09-10	1530	-	-	40	2.61	0	-
	10-11	3990	-	-	80	2.01	0	-
	11-12	2010	-	-	44	2.19	0	-
Muzaffarpur	11-12	16660	-	-	978	5.87	0	-
Sitamarhi	09-10	10547	-	-	599	5.68	10223	96.93
	11-12	9603	-	-	68	0.70	3746	39.01
Total		113981			4232		43267	

Annexure-LXV
(Reference : Paragraph 10.3; Page-49)

List of records to be maintained

Sl. No.	Name of the records	Format No.	Level at which Register is to be maintained
1	Muster Roll Issue Register	B-4	Programme Officer at the Block level
2	Muster Roll Receipt Register	B-5	Gram Panchayat
3	Muster Roll Receipt Register	B-6	Implementing Agency other than Gram Panchayat
4	Job Card Application Register	B-7	Gram Panchayat/Programme Officer
5	Job Card Register	B-8	Gram Panchayat/Programme Officer
6	Employment Register	B-9	Gram Panchayat/Programme Officer
7	Works Register	B-10(i)	Programme Officer/Gram Panchayat/Other Implementing Agencies
8	Assets Register	B10(ii)	Programme Officer/Gram Panchayat/Other Implementing Agencies
9	Complaints Register	B-11	Programme Officer/DPC/Gram Panchayat/Other Implementing Agencies
10	Monthly Allotment and Utilization Certificate Watch Register	B-16(A)	Programme Officer/DPC/Gram Panchayat/Other Implementing Agencies

Annexure-LXVI
(Reference : Paragraph 10.4; Page-50)

Status of complaint and its disposal

(A) GENERAL COMPLAINTS

Sl No.	District	Year	No. of complaints received	No. of complaints disposed off	Pending	Remarks
1	2	3	4	5	6 (4-5)	7
1	Darbhanga	07-08 to 11-12	39	13	26	67% complaints still pending
2	Begusarai	07-08 to 11-12	431	367	64	15% complaints still pending; 85% complaints disposed after 30 days
3	Jehanabad	07-08 to 11-12	128	37	91	37 complaints were disposed off after 15 days 70% complaints still pending
4	Sitamarhi	07-08 to 11-12	250	154	96	154 complaints were disposed after 30 days
5	Araria	07-08 to 11-12	67	0	67	All Complaints of 2008-09
6	Madhubani	07-08 to 11-12	98	61	37	59% cases disposed off after 15 days 37% cases were pending Only 3% cases disposed off within 15 days
7	West Champaran	07-08 to 11-12	597	553	44	89.28% cases disposed off beyond 30 days 7% cases were still pending.
8	Kishanganj	07-08 to 11-12	18	02	16	11% cases disposed off after 15 days 88.88% cases are still pending.
9	Banka	07-08 to 11-12	588	451	137	23.30% are still pending
10	Aurangabad	07-08 to 11-12	63	63	0	76% cases disposed off beyond 15 days
11	Munger	07-08 to 11-12	140	134	6	100% complaints disposed after 15 days 4.29% cases are still pending.
Total			2419	1835	584	

(B) RTI Complaints

Sl No.	District	Year	No. of complaints Received	No. of complaints disposed off	No. of pending complaints	Remarks
1	2	3	4	5	6 (4-5)	7
1	Begusarai	07-08 to 11-12	88	88	0	
2	Jehanabad	07-08 to 11-12	20	10	10	50% complaints still pending ; Only 20% complaints disposed off within 15 days
3	Madhubani	07-08 to 11-12	56	52	04	
			164	150	14	

Annexure –LXVII

(Reference : Paragraph 10.4; Page-50)

Social Audit

District	Total no. of GPs	No. of Social audit to be held	No. of Social audit held	Percentage	No. of GPs where social audit never held
Begusarai	17	170	35	21	0
Kishanganj	10	100	29	29	2
Sitamarhi	22	220	39	18	0
Araria	11	110	45	41	4
Nalanda	21	210	0	-	NA
Aurangabad	15	150	186*	124	0
Munger	6	60	44	73	0
West champaran	27	270	0	0	27
Banka	02**	20	10	50	0
Madhubani	22	220	9	4	18
Jehanabad	9	90	21	23	3
Darbhanga	27	270	88	33	9
Bhojpur	16 [#]	160	4	-	10
Kaimur (Bhabhua)	10 ^{##}	100	18	-	0
Muzaffarpur	23 ^{###}	230	0	-	12
Total	238	2380	528		85

Note-

*In Aurangabad, social audit meeting was initiated from 2009-10

**Out of total 14 GPs, data of only two GPs were made available.

Data was not made available for 5 GPs

Data was not made available for 7 GPs

Data was not made available for 11 GPs

Annexure -LXVIII
(Reference : Paragraph 11.1; Page-51)
Recovery at the instance of Audit

(Amount in ₹)

District	Name of Unit	Particulars of the case	Amount suggested for recovery	Amount deposited	Date of deposit	Balance amount to be recovered
1	2	4	5	6	7	8 (5-6)
Madhubani	GP-Laufa (Lakhnaur)	Surplus advance in scheme no.-02/10-11	13150	13150	13.03.12	Nil
	GP-Laufa (Lakhnaur)	Surplus advance in scheme no.-01/09-10	22606	22606	30.03.12	Nil
	GP-Tamuria (Lakhnaur)	Surplus advance in scheme no.-04/10-11 & 05/10-11	9040	9040	09.03.12	Nil
	GP-Balia (Lakhnaur)	Surplus advance in scheme no.-07/07-08	4020	4020	29.03.12	Nil
	GP-Kachua (Lakhnaur)	Advance drawn but work not started in scheme no.-08/10-11 & 09/10-11	10500	10500	27.03.12 & 29.03.12	Nil
	PS-Jai Nagar	Payment in excess of M.R. & Vrs in scheme no-41/08-09	12140	12140	27.03.12	Nil
	PS-Jai Nagar	Work was not done despite advances drawn in scheme no.-33/08-09	32165	32165	29.03.12	Nil
	GP-Dorwar (Jai Nagar)	Non-payment of wages to labourers in scheme no-03/10-11 & 05/10-11	75096	75096	26.03.12	Nil
	GP-Pursaulia (Kaluahi)	Surplus advance in scheme no.-07/07-08	9150	3125	24.03.12	6025
	GP-Haripur N. (Kaluahi)	Fraudulent drawal of money without opening of scheme	58729	58729	16.03.12	Nil
	GP-Mahinathpur (Basopatti)	Non-payment of wages to labourers in scheme no-03/10-11 & 04/10-11	47880	47880	31.03.12	Nil
	Zila Parishad, Madhubani	Fraudulent payment by line department in scheme no.491/07-08	19270	19270	31.03.12	Nil
	Zila Parishad, Madhubani	Work was not done despite advances drawn by line department in scheme no.337/07-08 & 1028/07-08	89079	89079	Cheque no. 0212297 dt: 4.03.12	Nil
	Zila Parishad, Madhubani	Work was not done despite advances drawn by R.E.O.Div.II Basopatti.	397268	397268	Cheque no. 465039 dt: 28.03.12	Nil
	DRDA, Madhubani	Work was not done despite advances drawn by line department in 12 works of 08-09	807300	807300	Cheque no. 011702 dt: 20.03.12	Nil
	GP-Kachua (Lakhnaur)	Drawal of amount on fake vouchers	40000	40000	03.04.12	Nil
	PS-Lakhnaur	Advance drawn but works not executed	2116564	7500	03.04.12	2109064

	DRDA, Madhubani	Work was not done despite advances drawn by the line department in 12 works of 08-09	1102000	1102000	Cheque no. 021951 Dt: 4.04.12	Nil
Darbhanga	PS-Hanuman Nagar	Surplus advance in scheme	62762	45762	19.06.12	17000
	NREP	Amount drawn but advice not sent	53040	53040	28.06.12	Nil
	NREP		49504	49504	16.07.12	Nil
Jehanabad	kalanour, Makhdumpur		5280	5280	15.5.12	Nil
	PS Hulasganj		20000	20000	15.5.12	Nil
			25000	25000	15.05.12	Nil
	PS-Hulasganj		213031	65000	08.06.12	148031
	PS- Makhdumpur		48003	45000	21.07.12	3003
West champaran	Water resourece & Draingae deptt.		722700	722700	15.06.12	Nil
	District fisheries deptt.		255525	255525	30.06.12	Nil
	NREP, Bettiah		25487	25487	04.07.12	Nil
Aurangabad	PS- Obra		22500	22500	26.04.12	Nil
			14000	14000	26.04.12	Nil
			9000	9000	26.04.12	Nil
Araria	GP-Kuchha, (Sikti)		24000	24000	11.05.12	Nil
Total			6415794	4132672		2283122

Glossary of Abbreviation

AAP	Annual Action Plan
ADPC	Additional District Programme Co-ordinator
AE	Assistant Engineer
BDO	Block Development Officer
BPL	Below Poverty Line
CEGC	Central Employment Guarantee Council
CEO	Chief Executive Officer
CPSMS	Central Plan Scheme Monitoring System
DC	District Collector
DDC	Deputy Development Commissioner
DPC	District Programme Coordinator
DPP	District Perspective Plan
DQM	District Quality Monitors
DRDA	District Rural Development Agency
EGA/GRS	Employment Guarantee Assistant/ Gram Rozgar Sewak
EGC	Employment Guarantee Commissioners
GoI	Government of India
GP	Gram Panchayat
GS	Gram Sabha
IA	Implementing Agency
IAY	Indira Awas Yojana
IP	Intermediate Panchayat
JE	Junior Engineer
MIS	Management Information System
MB	Measurement Book
MoRD	Ministry of Rural Development
MPR	Monthly Progress Report
MR	Muster Roll
NFFWP	National Food For Work Programme
NEGF	National Employment Guarantee Fund
NGO	Non Government Organisations
NREGA	National Rural Employment Guarantee Act
PCR	Project Completion Report
PO	Programme Officer
PDR	Public Demand Recovery
PDS	Public Distribution System
PS	Panchayat Samiti
PRIs	Panchayat Raj Institutions
PWD	Public Works Department
RTPS	Right to Public Service
SC	Schedule Cast
ST	Schedule Tribe
SEGC	State Employment Guarantee Fund
SGRY	Sampoorn Gramin Rozgar Yojana
SQM	State Quality Monitor
SREGC	State Rural Employment Guarantee Commissioner
SREGS	State Rural Employment Guarantee Scheme
SRSWOR	Simple Random Sampling Without Replacement
TRSG	Technical Resource Support Group
UC	Utilisation Certificate
UID	Unique Identification Number
VLDC	Village Level Development Councils
VMC	Vigilance and Monitoring Committee
ZP	Zila Parishad