



APPENDICES



APPENDIX-1.1
(Refer: Paragraph-1.3.; Page 2)
Outstanding Inspection Reports/Paragraphs

(₹ in crore)

Year	General Sector			Social Sector			Economic Sector		
	No. of IRs	No. of Paras	Amount	No. of IRs	No. of Paras	Amount	No. of IRs	No. of Paras	Amount
2008-09	125	424	202.34	458	2,981	3,631.16	340	1,905	2,594.76
2009-10	90	388	368.90	550	3,093	6,201.27	357	1,822	1,763.32
2010-11	85	315	553.49	485	2,550	7,859.02	261	1,295	4,895.21
2011-12	3	15	10.12	83	569	7,132.96	83	536	11,967.18
2012-13	51	393	3,015.98	441	2,690	31,795.40	98	695	7,328.31
2013-14	154	1,150	1,611.16	549	3,300	16,018.60	169	1,168	16,840.80
2014-15	151	794	5,507.82	529	3,526	11,870.35	223	1,434	24,962.54
2015-16	190	976	1,955.32	583	4,405	13,989.42	188	1,293	11,011.16
2016-17	100	661	5,102.62	211	1,892	8,266.25	81	518	8,038.42
Total	949	5,116	18,327.75	3,889	25,006	1,06,764.43	1,800	10,666	89,401.70

APPENDIX-1.2
(Refer: Paragraph-1.3 ; Page 2)
Various types of irregularities in outstanding paragraphs of Inspection Reports

Year	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
		No. of IRs																
			Fraud/ misappropriation/ embezzlement/ losses detected in audit															
			Cases of recoveries and instances of overpayments detected in audit															
			Violation of contractual obligations and undue favours to contractors															
			Avoidable/excess expenditure															
			Wasteful/ infructuous expenditure															
			Expenditure without sanction of competent authority															
			Diversion of funds from one scheme to another or from one object head to another															
			Drawal of funds at the fag end of financial year to avoid lapse of funds															
			Expenditure on banned items or items of special nature without approval of competent authority															
			Purchase of stores/ stock in excess of actual requirements to avoid lapse of funds															
			Idle investment/ idle establishment/ blocking of funds															
			Payment of idle wages to staff															
			Delays in commissioning of equipment/ idle equipment and consequences thereto															
			Non-achievement of objectives/ unfruitful expenditure															
			Miscellaneous observations															
			Total paragraphs															
		Total		6,638	1,184	1,434	2,264	405	1,324	82	145	156	2,917	161	186	2,400	25,356	40,788

APPENDIX-1.3
(Refer: Paragraph-1.5; Page 4)
Status of Audit Memos relating to PAs/ TAs for the Audit Report ending March 2017

Sl. No.	Name of PA/TA:	No. of units audited	No. of unit did not produced certain records	No. of Memos issued	No. of Memos which on full reply received	No. of Memos on which partial reply received	No. of Memos on which reply not received
1.	PA on functioning of Primary Health Centres (PHCs) in Bihar	45	20	276	269	5	2
2.	PA on Management of National Park and Wild Life Sanctuaries in Bihar	13	Nil	32	30	2	Nil
3.	PA on Mukhyamantri Kshetra Vikas Yojana	25	25	429	Nil	334	95
4.	PA on Implementation of RTE, 2009 in Bihar	14	2	293	274	Nil	19
5.	PA on procurement of paddy and delivery of rice in State of Bihar	8	Nil	91	91	Nil	Nil
6.	TA on implementation of e-procurement system in the State of Bihar	2	Nil	38	38	Nil	Nil
7.	TA on implementation of Post-Matric Scholarship Scheme in Bihar	12	12	104	Nil	97	7
8.	TA on functioning of Jails including Follow-up Audit of PA on Jails	16	Nil	66	66	Nil	Nil
9.	TA on Mukhyamantri Bihar Shatabdi Balika Poshak Yojana, Mukhyamantri Balika Cycle Yojana	86	Nil	29	2	21	6
10.	TA on Mukhyamantri Kanya Suraksha Yojana	41	Nil	9	1	6	2
	Total:	262	59	1,367	771	465	131

APPENDIX-1.4
(Refer: Paragraph-1.8; Page 5)
Status of placement of Separate Audit Reports of Autonomous Bodies in the State Legislature

Sl. No.	Name of Autonomous bodies	Status of entrustment	Rendering of accounts to audit		Issuance of SAR		Status of placement of SARs in the Legislature	Remarks
			Year of accounts	Date	Year of accounts	Date		
1	Bihar State Legal Services Authority, Patna	Permanent	2014-15	1/7/2016	2014-15	14/6/2017	Upto 2014-15	Authenticated Annual Accounts from the year 2015-16 onwards have not been received
2	Bihar State Housing Board, Patna	Up to 2015-16	2011-12	3/4/2014	Upto 2008-09	27/8/2014	Not placed in the Legislature	SARs for the period 2009-10 to 2011-12 have not been finalized. Authenticated Annual Accounts from the year 2012-13 onwards have not been received.
3	Bihar State Khadi and Village Industries Board, Patna	2009-10	2009-10	12/9/2013	2009-10	21/4/2014	Upto 2001-02	Entrustment for the period from 2010-11 has not been received and is being pursued. Previous entrustment was under Section 19 (3) for the period from 2003-04 to 2009-10.
4	Rajendra Agriculture University, Pusa, Samastipur	2010-11 ¹	2012-13 2013-14	21/6/2016	2012-13 2013-14	26/7/2017	Upto 2011-12	Entrustment upto 2010-11 received in November 2006. Entrustment extended in March 2016. However, the entrustment period has not been mentioned in entrustment letter and is being pursued. The University has been converted to Dr. Rajendra Prasad Central Agricultural University with effect from 7 October 2016.
5	Bihar Agricultural University, Sabour, Bhagalpur	2014-15	2013-14	13/7/2015	2012-13 2013-14	28/10/2016	Upto 2013-14	Entrustment for the period from 2015-16 has not been received and is being pursued. Approved Annual Account of Financial Year 2014-15 has been called for which is still awaited.

¹ Entrustment extended in March 2016 without mentioning the period of entrustment.

APPENDIX-2.1
(Refer: Paragraph-2.1; Page 7)
National Parks and Wildlife Sanctuaries (WLS) in Bihar

Sl. No.	Sanctuary	Name of Sanctuary	Date of Notification	Notified Area (Sq. Km)	Concerned Divisional Forest office
1	Wildlife Sanctuary	Bhimbandh Wildlife Sanctuary	27/5/1976	680.94	Munger
2		Gautam Buddha Wildlife Sanctuary	14/9/1976	138.34	Gaya
3		Kaimur Wildlife Sanctuary	25/7/1979 and 20/4/2010	1,515.53	Kaimur (986.44 sq.km) and Rohtas (529.09 sq. km)
4		Rajgir Wildlife Sanctuary	25/5/1978	35.84	Nalanda
5		Udaipur Wildlife Sanctuary	5/5/1978	8.87	Bettiah
6		Valmiki Wildlife Sanctuary Valmiki National Park (Further, Valmiki Tiger Reserve including WLS and NP)	10/5/1978 and 6/9/1990 (880.78 sq. km) 5/12/1990 (335.64 sq km) and 26/11/2013 (Total area including WLS and NP = 898.93 sq. km)	898.93	VTR No. 1 and VTR No. 2, Bettiah
Total				3,278.45	
1	Bird Sanctuary	Baraila Salim Ali Bird Sanctuary	28/1/1997	1.98	Vashali
2		Kawar Jhil Bird Sanctuary	20/6/1989	63.12	Begusarai
3		Kusheshwar Asthan Bird Sanctuary	5/7/1994	29.22	Mithila
4		Nagi Dam Bird Sanctuary	27/7/1987	1.92	Jamuai
5		Nakti Dam Bird Sanctuary	22/7/1987	3.33	
Total				99.57	
Grand Total				3,378.02	
1	Dolphin Sanctuary	Vikramshila Gangetic Dolphin Sanctuary	7/8/1991	Stretch of 60 km of River Ganges	Bhagalpur

APPENDIX-2.2

(Refer: Paragraph- 2.8.1; Page-14)

Allotment and expenditure of 12 WLSs during 2012-17

(A) Allotment and expenditure of VTR

(₹ in crore)

Year	Allotment and Expenditure	CSS* (Project Tiger)	13 th Finance comm.	State Plan	State Non-Plan	KOSH	CAMPA	Total
2012-13	Allotment	4.40	0	0	5.38	1.50	0	11.28
	Expenditure	4.34	0	0	5.29	1.50	0	11.13
2013-14	Allotment	4.92	0	0	6.92	7.45	0	19.29
	Expenditure	4.84	0	0	6.90	4.30	0	16.04
2014-15	Allotment	4.71	0.13	2.63	5.31	6.07	1.40	20.25
	Expenditure	4.64	0.13	2.63	5.26	4.70	0.01	17.37
2015-16	Allotment	3.85	0	2.20	5.46	2.09	1.94	15.54
	Expenditure	3.83	0	2.20	5.39	1.33	1.69	14.44
2016-17	Allotment	9.83	0	5.20	5.92	2.74	1.08	24.77
	Expenditure	9.61	0	5.20	5.92	1.94	1.00	23.67
Total	Allotment	27.71	0.13	10.03	28.99	19.85	4.42	91.13
	Expenditure	27.26	0.13	10.03	28.76	13.77	2.70	82.65

(B) Allotment and expenditure of other five WLSs

(₹ in crore)

Name of WLS	Allotment/ Expenditure	CSS*		State Plan	KOSH	CAMPA	Total
		IDWH	IFM				
Bhimbandh	Allotment	1.02	0.36	34.99	0.81	0	37.18
	Expenditure	1.02	0.36	34.93	0.81	0	37.12
Gautam Buddha	Allotment	0	0	0	0.57	0.05	0.62
	Expenditure	0	0	0	0.54	0	0.54
Kaimur	Allotment	4.17	0.51	52.01	2.64	0	59.33
	Expenditure	3.94	0.51	51.98	2.56	0	58.99
Rajgir	Allotment	0	0	0	1.75	0.25	2.00
	Expenditure	0	0	0	1.40	0.23	1.63
Udaipur	Allotment	0	0	0	0.98	0	0.98
	Expenditure	0	0	0	0.85	0	0.85
Total	Allotment	5.19	0.87	87.00	6.75	0.30	100.11
	Expenditure	4.96	0.87	86.91	6.16	0.23	99.13

**(C) Allotment and expenditure of other five Bird Sanctuaries (BSs) and
Dolphin Sanctuary**

(₹ in crore)

Name of Sanctuary	Allotment/ Expenditure	CSS ²	13 th Finance comm.	State Plan	KOSH	CAMPA	Total
Baraila BS ³	Allotment	0	0	0	0.39	0	0.39
	Expenditure	0	0	0	0.39	0	0.39
Kawar Jheel BS	Allotment	0	0.01	0.11	0.26	0.09	0.47
	Expenditure	0	0.01	0.11	0.26	0.09	0.47
Kusheshwar Asthan BS	Allotment	0	0	0	0.19	0.01	0.20
	Expenditure	0	0	0	0.14	0.01	0.15
Nagi Dam BS	Allotment	0	0	0	0.28	0	0.28
	Expenditure	0	0	0	0.28	0	0.28
Nakti Dam BS	Allotment	0	0	0	0.17	0	0.17
	Expenditure	0	0	0	0.17	0	0.17
Total of BS	Allotment	0	0.01	0.11	1.29	0.10	1.51
	Expenditure	0	0.01	0.11	1.24	0.10	1.46
VGDS	Allotment	0	0	0.02	0.32	0.09	0.43
	Expenditure	0	0	0.02	0.21	0.07	0.30

Grand Total of A+B+C - Allotment of fund: ₹ 193.18 crore and Expenditure: ₹ 183.54 crore
(Source: Information provided by the concerned test-checked DFOs)

² Centrally Sponsored Scheme

³ Figures for the years 2012-14 were not made available by the concerned division

APPENDIX-3.1

(Refer: Paragraph-3.1; Page-33)

Year-wise expenditure incurred by three districts and amount of Labour Cess deductible during the period 2010-11 to 2016-17

(₹ in lakh)

Sl. No.	Name of District	Number of Schools	Year-wise expenditure								Total Expenditure	Labour Cess to be deducted @ 1 per cent	Labour Cess deposited in Welfare Board	Labour Cess deductible
			2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17					
1	2	3	4	5	6	7	8	9	10	11	12	13	14 (12-13)	
1	Madhepura	926	0	173.84	1,128.78	5,312.20	1,872.34	3,434.08	1,154.36	13,075.60	130.76	0	130.76	
2	Patna	1272	0	10.43	816.51	4,288.77	2,928.01	2,921.20	2,486.23	13,451.14	134.51	0	134.51	
3	Supaul	989	0	299.33	522.39	3,218.99	1,886.27	2,010.39	1,630.84	9,568.22	95.68	0	95.68	
	Total	3187	0	483.60	2,467.68	12,819.96	6,686.62	8,365.67	5,271.43	36,094.96	360.95	0	360.95	

APPENDIX-3.2

(Refer: Paragraph-3.1; Page-33)

Year wise expenditure incurred by 35 districts and amount of Labour Cess deductible during the period 2010-11 to 2016-17

Sl. No.	Name of District	Year-wise expenditure									Total (Expenditure)	Labour Cess to be deducted @ 1 per cent	Labour Cess deposited in Welfare Board	Labour Cess deductible
		2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17						
1	2	3	4	5	6	7	8	9	10	11	12	13 (11-12)		
1	Araria	1,657.76	3,148.07	4,379.37	10,792.97	1,864.81	3,127.52	2,206.45	27,176.94	271.77	0.00	271.77		
2	Arwal	275.40	1,618.26	2,330.36	741.20	892.22	147.41	59.23	6,064.08	60.64	0.00	60.64		
3	Aurangabad	3,689.54	9,020.65	5,615.73	5,580.55	2,470.88	4,607.17	1,201.89	32,186.41	321.86	24.31	297.55		
4	Banka	2,303.21	2,785.81	1,717.78	1,858.09	2,746.89	132.70	189.51	11,733.97	117.34	0.00	117.34		
5	Begusarai	1,890.35	5,555.74	10,101.14	1,610.70	3,122.61	897.91	511.31	23,689.77	236.90	0.00	236.90		
6	Bhagalpur	1,008.42	3,097.33	2,382.59	4,001.23	2,317.24	3,731.77	2,156.04	18,694.62	186.95	0.00	186.95		
7	Bhojpur	2,909.82	4,403.13	3,585.09	2,121.78	3,174.27	618.13	290.50	17,102.72	171.03	8.32	162.71		
8	Buxer	0.00	7,458.36	2,456.77	4,711.10	1,344.93	2,873.02	1,791.68	20,635.86	206.36	0.00	206.36		
9	Darbhanga	4,524.60	9,528.01	6,747.39	3,637.79	48.45	1,911.52	280.98	26,678.75	266.79	0.00	266.79		
10	E. Champaran	7,234.83	9,006.82	9,006.82	2,921.79	2,656.46	1,496.83	280.19	32,603.73	326.04	0.00	326.04		
11	Gaya	1,699.49	10,719.21	4,317.59	11,675.99	4,029.39	5,144.64	1,084.75	38,671.07	386.71	42.14	344.57		
12	Gopalganj	6,106.31	4,932.75	5,761.14	8,381.34	5,668.31	2,492.17	1,506.82	34,848.84	348.49	0.00	348.49		
13	Jahanabad	1,023.08	3,452.44	835.58	602.07	2,351.00	591.34	1,247.54	10,103.03	101.03	10.82	90.21		
14	Jamui	1,507.90	777.05	1,914.32	3,883.25	2,386.49	978.21	331.52	11,778.74	117.79	0.00	117.79		
15	Kaimur	837.51	6,019.80	3,187.25	3,823.92	1,809.99	1,163.18	351.26	17,192.91	171.93	0.00	171.93		
16	Katihar	2,274.19	44.50	5,377.64	12,679.17	5,958.22	3,337.61	2,173.47	31,844.79	318.45	0.61	317.84		
17	Khagaria	65.80	3,651.92	1,723.12	5,871.40	2,589.90	1,661.13	691.42	16,254.69	162.55	0.00	162.55		
18	Kishanganj	2,014.63	5,495.25	2,543.44	2,475.73	3,505.97	606.89	978.58	17,620.50	176.21	0.00	176.21		

Audit Report (General, Social and Economic Sectors) for the year ended March 2017

Sl. No.	Name of District	Year-wise expenditure									Total (Expenditure)	Labour Cess to be deducted @1 per cent	Labour Cess deposited in Welfare Board	Labour Cess deductible	
		2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	10	11					12
1	2	3	4	5	6	7	8	9	10	11	12	13 (11-12)			
19	Lakhisarai	0.00	3,568.58	1,460.75	2,380.63	1,149.00	3,229.50	336.28	12,124.75	121.25	0.00	121.25			
20	Madhubani	718.80	2,056.69	2,341.91	7,521.22	4,708.14	6,629.70	2,468.93	26,445.39	264.45	15.84	248.61			
21	Munger	809.27	2,168.98	1,696.01	3,074.02	768.32	1,911.74	652.71	11,081.04	110.81	0.00	110.81			
22	Muzaffarpur	1,313.26	6,346.71	3,861.49	8,453.76	3,613.61	5,832.62	1,957.56	31,379.01	313.79	0.00	313.79			
23	Nalanda	1,415.85	0.00	4,438.79	5,801.19	3,335.79	5,932.20	570.18	21,493.98	214.94	0.00	214.94			
24	Nawada	1,384.57	5,837.65	2,270.95	7,536.74	3,125.98	4,815.26	1,640.87	26,612.02	266.12	0.00	266.12			
25	Purnea	1,948.64	14,067.06	3,633.39	10,326.89	3,653.94	4,156.43	1,783.41	39,569.75	395.70	0.00	395.70			
26	Rohtas	2,353.20	10,250.85	4,243.98	6,840.28	2,290.59	4,080.07	578.64	30,637.62	306.38	0.00	306.38			
27	Saharsa	1,254.86	4,105.64	2,821.54	6,685.75	1,593.28	1,874.43	1,233.71	19,569.20	195.69	0.00	195.69			
28	Samastipur	3,878.07	4,231.73	17,364.04	2,720.25	5,294.01	1,119.18	489.50	35,096.79	350.97	1.52	349.45			
29	Saran	0.00	1,201.92	1,963.46	13,686.82	2,481.19	11,225.14	1,659.21	32,217.74	322.18	1.88	320.30			
30	Sheikhpura	537.94	2,748.74	489.37	168.20	720.82	306.58	41.57	5,013.23	50.13	0.00	50.13			
31	Sheohar	298.81	344.35	245.59	1,384.04	766.98	1,050.25	848.76	4,938.78	49.39	0.00	49.39			
32	Sitamarhi	1,679.67	2,725.97	3,552.12	7,682.31	4,284.12	5,999.47	2,282.04	28,205.72	282.06	0.00	282.06			
33	Siwan	530.42	2,368.06	2,504.77	7,950.06	3,907.77	4,969.66	1,886.79	24,117.53	241.18	0.00	241.18			
34	Vaishali	3,413.02	4,666.41	6,207.17	1,575.00	4,524.79	201.04	82.82	20,670.25	206.70	32.65	174.05			
35	W. Champaran	2,232.58	10,628.47	3,919.48	8,094.25	4,027.70	4,961.74	1,011.59	34,875.80	348.76	2.13	346.63			
	Total	64,791.80	1,68,032.91	1,36,997.93	1,89,251.48	99,184.06	1,03,814.16	36,857.71	7,98,930.02	7,989.34	140.22	7,849.12			

APPENDIX-3.3
(Refer: Paragraph-3.2; Page-34)
Year-wise details of grant disbursed to labourers

(₹ in crore)

Year	No. of Beneficiaries for whom grant sanctioned by the Board	Total amount sanctioned/ transferred	Mode of transfer	No. of beneficiaries to whom grant actually disbursed	Total Amount actually disbursed	Balance Amount with the Board/ Districts	Remarks
1	2	3	4	5	6	7(3-6)	8
2011-12	9,718	14.58	Cheque	8,560	12.84	1.74	Balance lying in BOCWWB's Bank A/cs
2012-13	1,068	1.60	Cheque	1,027	1.54	0.06	
2013-14	2,758	4.14	Cheque	2,550	3.82	0.32	
2014-15	3,745	5.62	Cheque to LS ⁴ Gaya	3,380	5.07	0.55	Balance amount lying in BOCWWB's Bank A/cs
	23,752	35.63	NEFT to districts	23,425	35.14	0.49	Balance amount lying in Bank A/cs maintained by LS of districts
2015-16	979	1.47	RTGS to LS	801	1.20	0.27	Balance lying in BOCWWB's Bank A/cs
	4,550	6.82	NEFT to beneficiary by BOCWWB ⁵	4,131	6.20	0.62	Balance amount lying in Bank A/cs maintained by LS of districts
2016-17	7,260	10.89	RTGS to LS & NEFT by LS	7,109	10.66	0.23	Balance amount lying in Bank A/cs maintained by LS of districts.
Total	53,830	80.75		50,983	76.47	4.28	

⁴ Labour Superintendent

⁵ Building and Other Construction Workers Welfare Board

APPENDIX-3.4
(Refer: Paragraph-3.4; Page-38)
Risk and Cost amount of 13 Divisions

(₹ in lakh)

Sl. No.	Name of Divisions	Number of Schemes	Cost of agreement for one work	Total Cost as per old agreement	Value of work already done	Value of incomplete work	Total Amount required as per revised estimate	Difference	Remarks
1	2	3	4	5 (3*4)	6	7(5-6)	8	9 (8-7)	10
(i)	Araria	13		199.94	12.14	187.80	232.83	45.03	
(ii)	Bettiah	6		261.46	114.13	147.33	49.27	114.38	
		11					212.44		
(iii)	Darbhanga	4		169.18	37.85	131.33	41.09	42.56	
		7					132.80		
(iv)	Dhaka	9		215.32	50.14	165.18	153.53	82.55	
		5	15.38				94.20		As the estimate for residuary work was not sanctioned, rate were taken from revised estimate of Khagaria ₹18.84 lakh
(v)	Gopalganj	9		169.18	52.73	116.45	317.23	213.06	
		2					12.28		
(vi)	Khagaria	10		153.80	15.66	138.14	176.71	38.57	
(vii)	Madhubani	13		199.94	7.39	192.55	153.85	-38.70	
(viii)	Motihari	5		107.66	90.78	16.88	16.51	37.31	
		2					37.68		As the estimate for residuary work was not sanctioned, rate were taken from revised estimate of Khagaria ₹18.84 lakh

Sl. No.	Name of Divisions	Number of Schemes	Cost of agreement for one work	Total Cost as per old agreement	Value of work already done	Value of incomplete work	Total Amount required as per revised estimate	Difference	Remarks
1	2	3	4	5 (3*4)	6	7(5-6)	8	9 (8-7)	10
(ix)	Purnea	10		153.80	40.81	112.99	174.99	62.00	
(x)	Saharsa	5		123.04	56.52	66.52	47.92	37.92	
		3					56.52		As the estimate for residuary work was not sanctioned, rates were taken from revised estimate of Khagaria ₹18.84 lakh
(xi)	Samastipur	25	15.38	355.46	225.53	129.93	174.79	44.86	Total cost of old agreement was reduced due to change in quantity of some items (Column. No 5).
(xii)	Sheohar	10		153.80	68.09	85.71	114.75	29.04	
(xiii)	Supaul	8		123.04	54.48	68.56	64.33	-4.23	
	Total	157		2,385.62	826.25	1,559.37	2,263.72	704.35 or 7.04 crore	

APPENDIX-3.5
(Refer: Paragraph-3.4; Page-38)
Risk and Cost amount of remaining 87 works

(₹ in lakh)

Sl. No.	Name of divisions	No. of Unit sanctioned	No of unit on which work started	Work not started	Estimated cost as per old estimate @15.38 lakh	Estimated cost as per new estimate @18.84 lakh ⁶	Difference (7-6)
1	2	3	4	5(3-4)	6	7	8
1	Araria	20	15	5	76.91	94.21	17.30
2	Bettiah	25	17	8	123.05	150.73	27.68
3	Darbhanga	25	11	14	215.34	263.77	48.43
4	Dhaka	15	14	1	15.38	18.84	3.46
5	Gopalganj	20	11	9	138.43	169.57	31.14
6	Khagaria	15	13	2	30.76	37.68	6.92
7	Madhubani	25	21	4	61.53	75.36	13.83
8	Motihari	25	16	9	138.43	169.57	31.14
9	Purnea	25	10	15	230.72	282.62	51.90
10	Saharsa	15	10	5	76.91	94.21	17.30
11	Samastipur	25	25	0	0	0	0
12	Sheohar	20	10	10	153.81	188.41	34.60
13	Supaul	15	10	5	76.91	94.21	17.30
	Total	270	183	87	1,338.18	1,639.18	301.00 or 3.01 crore

⁶ Rate taken from sanctioned estimate of Khagaria Division which was sanctioned after rescission of agreement