

## CHAPTER – VIII

### NON- SETTLEMENT OF OUTSTANDING PARAS

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

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

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

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

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

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

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