



APPENDICES

Appendix-1.1

(Refer: Paragraph-1.8.2; page-18)

Statement showing important recommendations of 5th SFC in respect of PRIs and present status of its implementation by the GoB

Sl. No.	Para No.	Recommendations	Status of acceptance by the State Government	The action was taken by the Department in light of the acceptance.
1	8.11.1	Inter-se distribution of Devolved funds among the GP: PS: ZP would be in the ratio of 70:10:20.	Accepted.	Inter-se distribution of Devolved funds among the GP: PS: ZP is being done in the same ratio of 70:10:20.
2.	9.13.1	Salaries of at least the existing staffs of the ZPs must come from their own revenues. State Government could at best meet the arrears.	Accepted	The amount has been allotted in this head.
3.	9.13.2	Funds earmarked for Manpower is only for sanction of new and filling of the vacant positions as per the Model Panchayat Cadre and not for payment of salary <i>etc.</i> , to the existing staff.	Accepted.	Gram Panchayat executive assistant has been appointed on a contractual basis.
4.	9.13.3	Funds for e-Governance must be used for operationalizing e-Panchayat modules in a Mission Mode.	Accepted	Instructions are being given for expenditure of Funds for e-Governance through sanction order.
5	9.6.4	The amount of overall performance grant for the PRIs would supplement “ <i>Mukhyamantri Panchayat Protsahan Yojana</i> ” and be divided among GPs, PSs and ZPs in the ratio of 70:20:10.	Accepted.	It is under process.
6	10.5.5	Strengthen Directorate of Local Fund Audit.	Accepted.	DLFA Bihar, Patna is working under Finance (audit) department, Bihar, Patna. The work of strengthening DLFA is to be done by Finance (audit) department. PRD has requested vide departmental letter no 4255 dated 04.07.2019 & no. 88 dated 04.01.2019 considering the large no of PRIs and for planning to strengthen the PRIs so that timely audit work of a large no of PRIs can be done.
7	10.9.13	Levy Surcharge of 10 <i>per cent</i> on behalf of the LBs on Entertainment Tax and share a reasonable share of the surcharge with the PRIs.	Accepted.	It is under process.
8	10.19.4	Urgently operationalise Ombudsmen separately for the Panchayats to enquire into allegations of corruption, misconduct <i>etc.</i>	Accepted.	Ombudsman has not been appointed but the arrangement of inspection and monitoring is available at the departmental level.

Sl. No.	Para No.	Recommendations	Status of acceptance by the State Government	The action was taken by the Department in light of the acceptance.
9	10.6.6	<ul style="list-style-type: none"> PRD to prepare and circulate a Manual of Panchayat Finance Necessary Rules and Guidelines for the collection of taxes by the PRIs be framed and circulated. Collection of Own Revenue by the Panchayats be incentivized. 	Accepted.	Draft Bihar Panchayat (Gram Panchayat, Audit, Budget & Taxation) Rules is under process
10	2.4.9	<ul style="list-style-type: none"> Overall supervision of Panchayat revenue collection is done by PRD. The proposed TSSP to monitor revenue enhancement steps along with improving the capacity of collection of both tax and non-tax revenues. 	Accepted.	It is under process.
11.	6.2.1	GPs to begin levying Property Tax even at a nominal rate.	Accepted.	It is under process.
12.	10.9.1	Revenue target to be fixed for the PRIs and monitored by PRD.	Accepted.	It is under process.
13.	10.9.11	State Govt. to empower the Panchayats to collect tax on the advertisement.	Accepted.	It is under process.
	Non-Taxes	Net proceeds of land revenue collected from a GP be transferred to the GP.	Accepted.	It is under process.
14.	2.3	Model Panchayat Cadres as recommended by the 5 th SFC be implemented to have requisite professional & technical manpower.	Accepted.	Gram Panchayat executive assistant has been appointed on a contractual basis.
15.	2.3.2 (c)	The PDO (and till PDO is in place, the <i>Panchayat Sachiv</i>) to have control over all GP level contractual staff (like <i>Vikas Mitra, Tola Sahayak, IAY Sahayak etc.</i>). Further, such staff to sign master attendance register kept in PSB.	Accepted.	Letters issued in respect of Panchayat level staffs.
16.	2.2.5.4	Make DPCs effective and functional with the full complement of professional staff and use of Plan Plus & GIS modules of e-Panchayat for planning.	Accepted.	Plan plus is being used for planning through GPDP
17.	10.3.4	<p>The PRIs to prepare outcome-based budget timely as per the Manual, which must be consistent with the long and short term plans that promote the strategic priorities of the communities and be uploaded on the website for citizen's feedback.</p> <ul style="list-style-type: none"> Approved budgets not to show any deficits. 	Accepted.	GPs do not have their own source of revenue as such a budget could not be prepared. However, GPDP is being prepared now and uploaded on the website.

Sl. No.	Para No.	Recommendations	Status of acceptance by the State Government	The action was taken by the Department in light of the acceptance.
18.	10.4.10	<ul style="list-style-type: none"> PRD to have a robust system of supervision and facilitation for maintenance of accounts by the Panchayats. For sustainable improvements, qualified Accountants be appointed regularly apart from contracting CAs (internal auditor) as an interim measure 	Accepted.	<p>PRD has sanctioned 373 posts of Auditors in the Bihar Panchayat Audit service in September 2019.</p> <p>Accountant-cum-IT assistant has been appointed on a contractual basis</p>
19.	10.4.9	All PRIs to use <i>PRIA Soft</i> for accounting urgently and to enable this, State Govt. to urgently provide IT facility and regular Accountants in all the PRIs.	Accepted.	At present, PRIASOFT has been discontinued and state-based GPMS has been adopted as a pilot project in 12 districts of Bihar. Accountant-cum-IT assistant has been appointed on a contractual basis
20.	10.19.1	<ul style="list-style-type: none"> Community be involved in setting key performance indicators (PIs) and actual performances reported back to the community. SLBs be publicized for various services, Citizen's Charter be updated and disseminated regularly 	Accepted.	Complied with GOI plan of GPDP
21.	2.5 & 2.5.1 (ii)	<p>Regular and purposeful meetings of Gram Sabha, Ward Sabha, Standing Committees <i>etc.</i>, be ensured.</p> <p>Social Audit by the Gram Sabha is ensured.</p>	Accepted.	PRD has requested RDD to conduct the social audit with the help of the Social Audit Society and a pilot social audit is being done in the Nalanda district.

(Source: 5th SFC Report and Information furnished by the Department)

Appendix-2.1
(Refer: Paragraph-2.1; Page- 25)

Statement showing status of incomplete Aanganwadi Centres (AWCs)

Sl. No.	Name of PS	Year	No. of total AWCs scheme undertaken	No. of incomplete AWCs scheme	Estimated cost of total schemes	Estimated cost of incomplete scheme	Advance paid on incomplete schemes	Value of work done as per MB
1.	Pakribarawan (Nawada)	2010-16	24	6	12554600	3253200	2212000	2331858
2.	Ramgarhchowk (Lakhisarai)	2010-16	4	1	1175600	587800	357500	243833
3.	Bihta (Patna)	2010-16	36	15	22679000	9522000	6334936	4079386
4.	Maner (Patna)	2010-16	9	4	5946800	2618800	1127894	953170
5.	Gurua (Gaya)	2010-16	32	9	17920350	5357450	3455688	2948593
6.	Barhaiya (Lakhisarai)	2010-16	12	2	6673200	1048800	765000	444050
7.	Dobhi (Gaya)	2010-16	20	5	24543200	2906700	1982500	1698437
Grand Total					91492750	25294750	16235518	12699327
Advance pending					16235518-12699327=3536191			

(Source: Information provided by test checked units)

Appendix-3.1
(Refer: Paragraph-3.3.2; Page-30)

Statement showing a list of 18 functions/subjects to be carried out by the ULBs

Sl. No.	Section of BMA 2007	Functions/Subjects
1.	290	Urban Planning including Town Planning
2.	274A & 275	Regulation of land use and construction of buildings
3.	45	Planning for economic and social development
4.	45	Roads and bridges
5.	45 & 169-192	Water supply for domestic, industrial and commercial purposes
6.	45; 193-203 & 220-230	Public health, sanitation conservancy and solid waste management
7.	45; 250-261 & 262-268	Urban forestry, protection of the environment and promotion of ecological aspects
8.	287	Safeguarding the interests of weaker sections of society, including the handicapped and mentally retarded
9.	287&289	Slum improvement and up-gradation
10.	287	Urban Poverty Alleviation
11.	Chapter XXXII	Provision of urban amenities and facilities such as parks, gardens, playgrounds
12.	45	Promotion of cultural, educational and aesthetic aspects
13.	269-272 & 421	Burials and burial grounds; cremations, cremation grounds and electric crematoriums
14.	249 & 421	Cattle pounds; prevention of cruelty to animals
15.	352-353	Vital statistics including registration of births and deaths
16.	45	Public amenities including street lighting, parking lots, bus stops and public conveniences
17.	245 & 421	Regulation of slaughter houses and tanneries
18.	-	Fire Services

(Source: Bihar Municipal Act 2007 and Twelfth schedule of the Constitution)

Appendix-3.2
(Refer: Paragraph- 3.7.4; Page-40)
Statement showing Target and achievement as indicated in the Service Level Benchmarks by Municipal Corporations of Bihar

Indicator	Target Benchmark	Achievement of Twelve Municipal Corporations (in per cent)*											
		1	2	3	4	5	6	7	8	9	10	11	12
WATER SUPPLY													
Coverage of water supply connections	100%	**NP	22	30	NP	NP	14	under tender	9	18	34	8	NP
Extent of metering	100%	Not Provided											
Continuity of water supplied	24 hrs	Not Provided											
Efficiency in collection of water use charges	90%	Not Provided											
Efficiency in redressal of customer Complaints	80%	Not Provided											
SEWERAGE													
Coverage of Toilets	100%	Not Provided											
Coverage of sewerage Network	100%	Not Provided											
Efficiency in redressal of customer Complaints	80%	Not Provided											
STORM WATER DRAINAGE													
Coverage of storm water drainage network	100%	Not Provided											
Incidence of water logging/flooding	0%	Not Provided											
SOLID WASTE MANAGEMENT													
Household Level Coverage	100%	89	82	65	92	95	62	92	74	62	67	72	78
Efficiency in collection of solid waste	100%	80	62	45	72	75	42	72	54	42	47	52	58
Extent of segregation of Municipal Solid Waste (MSW)	100%	0	0	0	23	60	22	67	24	0	0	15	24
Extent of Scientific Disposal of MSW	100%	0	0	0	22	50	0	40	0	0	0	15	0
Efficiency in redressal of customer Complaints	80%	38	20	15	27	25	25	32	12	15	18	22	42

(Source: Information furnished by UD&HD)

* 1. Patna 2. BiharSharif 3. Arah 4. Gaya 5. Muzaffarpur 6. Begusarai 7. Munger 8. Purnia 9. Katihar 10. Chhapara 11. Darbhanga 12. Bhagalpur

** NP - Not Provided

Appendix-3.3
(Refer: Paragraph-3.8.1.3; Page-43)
Statement showing receipt and expenditure of 35 ULBs

(₹ in lakh)

Particulars	2014-15	2015-16	2016-17	2017-18	2018-19
Revenue Income					
(a) Self-generated Income	1522.07	2179.63	12850.65	14784.76	3426.88
(b) Assigned Income	284.66	176.31	10823.83	17075.03	917.62
(c) Revenue Grants	11885.73	11192.65	57913.36	71007.31	20395.74
(d) Other Income/Receipt	361.97	863.26	2315.49	5063.70	1222.20
Total	14054.43	14411.85	83903.33	107930.80	25962.44
Revenue Expenditure					
(a) Establishment	4206.79	5270.40	27311.26	27165.33	4016.24
(b) Programme	1811.09	2936.65	0	0	417.49
(c) Operation and Maintenance	1095.85	1925.97	5316.37	17727.53	2028.42
(d) Finance/Interest	0.68	0.55	0.02	0.05	0.38
(e) Others	7330.70	9474.68	14798.24	12847.37	1886.70
Total	14445.11	19608.25	47425.89	57740.28	8349.23
Capital Grants	32216.58	34418.31	46637.67	139337.05	26757.05
Capital Expenditure					36275.74

(Source: Information provided by UD&HD, Bihar)

Appendix-3.4 (A)

(Refer: Paragraph-3.8.3; Page-45)

Statement showing non-withdrawal amount of 14th FC grants

Year	Name of ULBs	Allotment No./date	letter no./date	Allotted amount (in ₹)	Non withdrawal amount (in ₹)	Department letter no./date to ULBs
2016-17	Municipal Council, Aurangabad	191/26.12.2016	167,168/2016-17	16295810	16295810	574/31.05.2017
2016-17	Municipal Council, Jehanabad	120/75/25.01.2016	-	10945927	10945927	1298/17.08.19
		120/75/25.01.2016	-	10945927	10945927	
		82/32/31.10.2018	-	11023015	11023015	
		82/32/31.10.2018	-	11023015	11023015	
2017-18	Municipal Council, Mashaurhi	82/31.10.18	-	6248836	6248836	398/30.06.2019
2017-18		82/31.10.18	-	6248836	6248836	
2018-19		120/25.01.2019	-	6205136	6205136	
		120/25.01.2019	-	6205135	6205135	
2017-18	Nagar Panchayat, Mohaniya	82/31.10.2018	-	1972877	1972877	396/06.05.2019
		82/31.10.2018	-	1972876	1972876	
2018-19	Nagar Panchayat, Dumara	82/31.10.2018	-	3252383	3252383	428/25.05.2019
		120/25.01.2019	-	3229639	3229639	
2018-19	Nagar Panchayat Gogri Jamalpur	82/31.10.18	-	8317662	8317662	205/03.07.2019
		120/25.1.19	-	8259494	8259494	
2018-19	Nagar Panchayat, Madhaura	120/25.1.19	-	7160802	7160802	393/24.07.2019
2015-16	Nagar Panchayat Mehsi	75,76/23.12.2015	-	2849004	2849004	1067/30.08.2019
2015-16	Municipal Council, Gopalganj	75/23.12.2015	-	2576041	2576041	952/14.06.2017
		191/26.12.2015	-	4129063	4129063	
2015-16	Nagar Panchayat Mairwa	75/23.12.2015	-	2422625	2422625	800/25.10.2016
2019-20	Municipal Council, Surshand	120/25.01.2019	-	6559622	6559622	2016/29.11.2019
Total				137843725	137843725	

(Source: Information provided by UD&HD, Bihar)

Appendix-3.4 (B)
(Refer: Paragraph-3.8.3; Page-45)
Statement showing non-withdrawal amount of 5th SFC grants

Name of ULBs	Year	Allotment No./date	Allotted amount (in ₹)	Non withdrawal amount (in ₹)	Department letter no./date to ULBs
Municipal Corporation Munger	2017-18	354/29.03.2017	42266800	42266800	511/06.03.2018
		353/29.03.2017	6122361	6122361	
Municipal Council, Mashaurhi	2017-18	21/10.07.2018	13242912	13242912	398/03.06.2019
			13242911	13242911	
	2018-19	15/03.07.2018	12949026	12949026	
			12949025	12949025	
Nagar Panchayat Hisua	2017-18	15/03.07.2018	11459129	11459129	905/07.05.2019
		21/10.07.2018	11719201	11719201	
Municipal Council Hajipur	2017-18	353,354/29.03.2017	58938705	58938705	651/28.03.2018
Nagar Panchayat, Parsa Bazar	2017-18	353/29.03.2017	8054594	8054594	450/20.09.2017
		354/29.03.2017	1054722	1054722	
			5615713	5615713	
Total			197615099	197615099	

(Source: Information provided by UD&HD, Bihar)

Appendix-3.5

(Refer: Paragraph- 3.8.6; Page-46)

Statement showing unit-wise difference between Cashbook and Passbook

(₹ in lakh)

Sl. No.	Unit	Cashbook Balance	Passbook Balance	Difference	Remarks
1	2	3	4	5(4-3)	6
1.	Municipal Corporation Ara	4159.64	4450.22	290.58	As on 31 March 2016
2.	Municipal Corporation Begusarai	7084.14	7203.70	119.56	As on 31 March 2017
3.	Municipal Corporation Muzaffarpur	1551.66	1956.82	405.16	As on 31 March 2018
4.	Municipal Council Aurangabad	-	-	-	BRS not Prepared
5.	Municipal Council Khagaria	1896.04	1917.62	21.58	As on 31 March 2017
6.	Municipal Council Narkatiyaganj	2416.11	2459.38	43.27	As on 31 March 2017
7.	Municipal Council Samastipur	2297.18	2318.83	21.65	As on 31 March 2017
8.	Nagar Panchayat Kasba	-	-	112.95	As on 23 March 2017
Total difference				1014.75	

(Source: Inspection Reports)

Appendix-3.6
(Refer: Paragraph- 3.8.7; Page-47)

Statement showing year-wise details of Adjusted & Unadjusted AC bills

Year	Amount drawn under AC bills (in ₹)	Amount Adjusted by AG (in ₹)	Unadjusted Amount (in ₹)	percentage of unadjusted amount
2003-04	917000	0	917000	100
2004-05	1078000	0	1078000	100
2005-06	200000	0	200000	100
2006-07	2852000	245752	2606248	91
2007-08	151337181	8121840	143215341	95
2008-09	238580	0	238580	100
2009-10	47084160	923562	46160598	98
2010-11	191259853	74187821	117072032	61
2011-12	2683400	0	2683400	100
2012-13	24854190	10553110	14301080	58
2013-14	625000	0	625000	100
2014-15	0	0	0	-
2015-16	0	0	0	-
2016-17	95850723	39047497	56803226	59
2017-18	1000000	619100	380900	38
2018-19	0	0	0	-
Total	519980087	133698682	386281405	74

(Source: Information provided by UD&HD, Bihar)

Appendix-3.7
(Refer: Paragraph- 3.8.8; Page-47)
Statement showing recovery at the instance of audit

Sl. No.	Unit	Type of receipt	Recovery suggested (in ₹)	Amount actually recovered (in ₹)	Recovery period
1.	Municipal Council Bettiah	M-receipt (Miscellaneous Receipt)	1,10,780	1,10,780	September 2017
2.	Municipal Council Farbisganj	M-receipt	7,515	6,885	November 2016
3.	Municipal Council Hilsa	M-receipt	43,522	43,522	September 2017
4.	Municipal Council Nawada	M-receipt	1,44,475	1,44,475	May 2016
5.	Municipal Council Saharsa	M-receipt & H-receipt	2,39,384	2,39,384	April 2016
6.	Municipal Council Sheikhpura	M-receipt	2,04,259	2,04,259	August 2017
7.	Nagar Panchayat Amarpur	H-receipt	64,540	64,540	April 2016
8.	Nagar Panchayat Kanti	M-receipt	10,074	10,074	May 2016
9.	Nagar Panchayat Kateya	H-receipt	38,561	38,561	June 2016
10.	Nagar Panchayat Murliganj	Disaster Advance	33,17,770	1,75,500	February 2016
11.	Nagar Panchayat Nawgachhia	M-receipt & H-receipt	74,685	74,685	April-May 2016
12.	Nagar Panchayat Teghra	M-receipt & H-receipt	20,840	20,840	February 2016
Total			42,76,405	11,33,505	

(Source: Inspection Reports)

Appendix-4.1
(Refer: Paragraph 4.1; Page-49)
Statement showing loss of tax revenue due to non-revision of ARV of holdings
in every five years

(₹ in crore)

Sl. No.	Name of Municipal Corporations	Year	No. of holdings	Collection of the property tax during the year	Property Tax after revision of 15 per cent	Loss of property Tax
1	2	3	4	5	6	7 (6-5)
1.	Begusarai	2015-16	25,478	1.49	1.7135	0.2235
		2016-17	25,478	2.83	3.2545	0.4245
2.	Chhapra	January 2014 to March 2014	29,337	0.50	0.575	0.075
		2014-15	30,151	1.35	1.5525	0.2025
		2015-16	30,246	2.12	2.438	0.318
		2016-17	31,000	1.51	1.7365	0.2265
		2017-18	34,495	2.39	2.7485	0.3585
		2018-19	34,839	2.21	2.5415	0.3315
3.	Darbhanga	January 2014 to March 2014	12,709	0.41	0.4715	0.0615
		2014-15	17,743	2.54	2.921	0.381
		2015-16	16,980	2.62	3.013	0.393
4.	Munger	2016-17	25,438	5.90	6.785	0.885
		2017-18	25,438	4.51	5.1865	0.6765
		2018-19	25,643	6.67	7.6705	1.0005
		2019-20	25,905	5.65	6.4975	0.8475
5.	Patna	January 2014 to March 2014	NA	8.24	9.476	1.236
		2014-15	NA	23.22	26.703	3.483
		2015-16	208981	34.27	39.4105	5.1405
		2016-17	223437	43.82	50.393	6.573
		2017-18	228808	48.01	55.2115	7.2015
		2018-19	186789	82.15	94.4725	12.3225
6.	Purnea	January 2014 to March 2014	33,218	0.15	0.1725	0.0225
		2014-15	35,056	0.81	0.9315	0.1215
Total						52.0335

(Source: Information furnished by test checked MC)

Appendix-4.2

(Refer: Paragraph- 4.7; Page-59)

Statement showing non-deposit of municipal revenue in different ULBs

(Amount in ₹)

SL. No.	Name of ULBs	Period of Collection	Total Amount collected	Amount Deposited	Period of deposit	Short Deposit	Head of Collection
1	2	3	4	5	6	7 (4-5)	8
1.	Nagar Panchayat Jhajha	22.07.2016 to 21.08.2017	261296	216782	01-12-17 to 19-01-18	44514	Holding Receipt
2.	Nagar Panchayat Belsand	08.05.2014 to 14.04.2017	3426576	2902536	14-09-15 to 11-02-21	524040	Holding Receipt & Misc. Receipt
3.	Nagar Panchayat Koilwar	18.02.2013 to 28.01.2017	2033395	1199550	02-04-13 to 24-09-14	833845	Misc. Receipt
4.	Nagar Parishad Jamui	27.03.2015 to 30.08.2017	13291165	11657716	27-03-15 to 27-04-17	1633449	Holding Receipt & Misc. Receipt
		17.03.2016 to 03.10.2016	35995	0	-	35995	Misc. Receipt
Total			19048427	15976584		3071843	

(Source: Inspection Report and information furnished by test checked MCs)

Appendix-4.3
(Refer: Paragraph-4.8; Page-60)
Statement showing unproductive expenditure on procurement of machines

Sl. No.	Date	Cheque No.	Amount (in ₹)	Remarks
1.	24.09.2015	000022	2490000	
2.	23.12.2015	A732534	2490000	
3.	25.01.2016	A732598	1967137	
4.	23.02.2016	A731936	987225	Amount of VAT
5.	09.03.2017	-	365638	5 per cent SD
Total			8300000	

(Source: Inspection Report and information furnished by test checked unit)

