



APPENDICES

Appendix 2.1
(Refer: Paragraph-2.1; Page- 22)
Loss of revenue to ZP, Begusarai

Sl. No.	Scheme No./ Year	Expenditure incurred (₹)	Date of completion	Area of shop/hall as per MB	No. of assets (shop/ hall) constructed	Expected rent of shop on market price	Period of remaining vacant (since completion)	Calculation of expected rent (5 x 6 x 7 x 8) (₹)	Loss of revenue due to non-allotment (₹)
1	2	3	4	5	6	7	8	9	10
Head - Own Resources									
1	01/2017-18	79,64,000	28.01.2019	15' x 10' = 150 sft	30	₹ 10 per sft	February 2019 to September 2021 (32 months)	150 sft x 30 no.x ₹ 10 x 32 months = 14,40,000	14,40,000
2	03/2017-18	79,64,000	19.04.2018	15' x 10' = 150 sft	30	₹ 10 per sft	May 2018 to September 2021 (41 months)	150 sft x 30 no.x ₹ 10 x 41 months=18,45,000	18,45,000
3	04/ 2017-18	32,49,000	10.05.2018	70' x 25' = 1750 sft	01	₹ 10 per sft	June 2018 to September 2021 (40 months)	1750 sft x 01 no.x ₹ 10 x 40 months=7,00,000	7,00,000
4	05/ 2017-18	32,49,000	14.05.2018	70' x 25' = 1750 sft	01	₹ 10 per sft	June 2018 to September 2021 (40 months)	1750 sft x 01 no.x ₹ 10 x 40 months = 7,00,000	7,00,000
5	06/ 2017-18	32,49,000	11.05.2018	70' x 25' = 1750 sft	01	₹ 10 per sft	June 2018 to September 2021 (40 months)	1750 sft x 01 no.x ₹ 10 x 40 months=7,00,000	7,00,000
6	08/ 2017-18	32,49,000	16.05.2018	70' x 25' = 1750 sft	01	₹ 10 per sft	June 2018 to September 2021 (40 months)	1750 sft x 01 no.x ₹ 10 x 40 months =7,00,000	7,00,000
7	09/ 2017-18	61,64,076	20.11.2018	96'-8" x 42' = 4060.14 sft	01	₹ 10 per sft	December 2018 to September 2021 (34 months)	4060 sft x 01 no.x ₹ 10 x 34 months =13,80,400	13,80,400
8	10/ 2017-18	66,43,285	20.11.2018	96'-8" x 66' = 6380.22 sft	01	₹ 10 per sft	December 2018 to September 2021 (34 months)	6380 sft x 01 no.x ₹ 10 x 34 months = 21,69,200	21,69,200
Head – Fifth State Finance Commission									
9	06/ 2017-18	24,23,000	05.11.2018	70' x 25' = 1750 sft	01	₹ 10 per sft	December 2018 to September 2021 (34 months)	1750 sft x 01 no.x ₹ 10 x 34 months = 5,95,000	5,95,000
10	07/ 2017-18	27,27,000	30.12.2018	15' x 10' = 150 sft	15	₹ 10 per sft	January 2019 to September 2021 (33 months)	150 sft x 15 no.x ₹ 10 x 33 months=7,42,500	7,42,500
11	08/ 2017-18	25,35,000	15.12.2017	15' x 10' = 150 sft	13	₹ 10 per sft	January 2018 to September 2021 (45 months)	150 sft x 13 no.x ₹ 10 x 45 months= 8,77,500	8,77,500
12	09/ 2017-18	35,61,000	10.11.2017	15' x 10' = 150 sft	20	₹ 10 per sft	December 2018 to September 2021 (34 months)	150 sft x 20 no.x ₹ 10 x 34 months=10,20,000	10,20,000

Annual Technical Inspection Report (Local Bodies) for the year ended 31 March 2021

Sl. No.	Scheme No./ Year	Expenditure incurred (₹)	Date of completion	Area of shop/hall as per MB	No. of assets (shop/ hall) constructed	Expected rent of shop on market price	Period of remaining vacant (since completion)	Calculation of expected rent (5 x 6 x 7 x 8) (₹)	Loss of revenue due to non-allotment (₹)
13	11/ 2017-18	17,89,000	25.11.2017	15' x 10' = 150 sft	08	₹ 10 per sft	December 2018 to September 2021 (34 months)	150 sft x 08 no.x ₹ 10 x 34 months= 4,08,000	4,08,000
14	12/ 2017-18	36,59,000	20.05.2018	15' x 10' = 150 sft	16	₹ 10 per sft	June 2018 to September 2021 (40 months)	150 sft x 16 no.x ₹ 10 x 40 months=9,60,000	9,60,000
15	25/ 2017-18	81,12,000	08.02.2018	15' x 10' = 150 sft	30	₹ 10 per sft	March 2018 to September 2021 (43 months)	150 sft x 30 no.x ₹ 10 x 43 months=19,35,000	19,35,000
16	29/ 2017-18	40,11,000	30.12.2018	15' x 10' = 150 sft	01	₹ 10 per sft	January 2019 to September 2021 (33 months)	150sft x 01 no.x ₹ 10 x 33 months =49,500	49,500
17	30/ 2017-18	44,24,000	18.04.2019	15' x 10' = 150 sft	10	₹ 10 per sft	May 2019 to September 2021 (29 months)	150 sft x 10 no.x ₹ 10 x 29 months= 4,35,000	4,35,000
18	31/ 2017-18	32,49,000	14.05.2018	70' x 25' = 1750 sft	01	₹ 10 per sft	June 2018 to September 2021 (40 months)	1750 sft x 01 no.x ₹ 10 x 40 months =7,00,000	7,00,000
19	33/ 2017-18	26,05,000	29.12.2018	70' x 25' = 1750 sft	01	₹ 10 per sft	January 2019 to September 2021 (33 months)	1750 sft x 01 no.x ₹ 10 x 33 months =5,77,500	5,77,500
20	34/ 2017-18	26,05,000	29.12.2018	70' x 25' = 1750 sft	01	₹ 10 per sft	January 2019 to September 2021 (33 months)	1750sft x 01 no.x ₹ 10 x 33 months=5,77,500	5,77,500
21	35/ 2017-18	26,05,000	25.12.2018	70' x 25' = 1750 sft	01	₹ 10 per sft	January 2019 to September 2021 (33 months)	1750 sft x 01 no.x ₹ 10 x 33 months =5,77,500	5,77,500
22	36/ 2017-18	26,05,000	29.12.2018	70' x 25' = 1750 sft	01	₹ 10 per sft	January 2019 to September 2021 (33 months)	1750 sft x 01 no.x ₹ 10 x 33 months = 5,77,500	5,77,500
23	38/ 2017-18	56,75,000	20.12.2018	103'-6" x 52'-7" =5442.03 sft	01	₹ 10 per sft	January 2019 to September 2021 (33 months)	5442 sft x 01 no.x ₹ 10 x 33 months =17,95,860	17,95,860
24	39/ 2017-18	64,46,000	28.04.2018	103'-6" x 60'-2" = 6226.56 sft	01	₹ 10 per sft	May 2018 to September 2021 (41 months)	6226 sft x 01 no.x ₹ 10 x 41 months = 25,52,660	25,52,660
Total		10,07,62,361	Total						2,40,15,620

(Source: Information furnished by the ZP)

Appendix 2.2 (A)
(Refer: Paragraph- 2.6; Page-33)
Non-execution of schemes despite grant of advances

Sl. No.	Scheme No.	Nature of work	Estimated Cost (in ₹)	Advance (in ₹)	Excess payment (in ₹)	Status of work	Head
1	07/2013-14	Aanganwadi construction	5,96,500	2,14,800	2,14,800	Work not started	13 th FC
2	08/2013-14	Aanganwadi construction	5,96,500	2,14,000	2,14,000	Work not started	13 th FC
3	53/2013-14	PCC Construction	7,02,100	2,52,600	2,52,600	Work not started	13 th FC
4	55/2013-14	Aanganwadi construction	6,26,400	2,25,000	2,25,000	Work not started	13 th FC
5	01/2015-16	PCC Construction	7,39,800	7,500	7,500	Work not started	13 th FC
6	35/2015-16	PCC Construction	5,87,870	35,000	35,000	Work not started	13 th FC
7	43/2015-16	PCC Construction	7,21,800	4,30,000	4,30,000	Work not started	13 th FC
8	56/2015-16	PCC Construction	6,73,500	4,00,000	4,00,000	Work not started	13 th FC
9	14/2013-14	Brick on Edge Soling	5,51,500	1,98,600	1,98,600	Work not started	4 th SFC
10	17/2013-14	Brick on Edge Soling	5,73,800	2,06,400	2,06,400	Work not started	4 th SFC
11	02/2012-13	Maintenance of Dakbunglow	2,00,000	2,00,000	2,00,000	Work not started	Private Head
12	01/2012-13	Shed Construction	3,92,500	1,41,300	1,41,300	Work not started	B.R.G.F.
13	02/2012-13	Shed Construction	3,92,500	1,41,300	1,41,300	Work not started	B.R.G.F.
14	01/2008-09	Community Hall Construction	5,24,900	2,52,000	2,52,000	Work not started	B.R.G.F.
15	04/2008-09	Community Hall Construction	5,21,400	2,51,000	2,51,000	Work not started	B.R.G.F.
16	07/2009-10	Kisan Bhawan Construction	5,85,800	2,11,000	2,11,000	Work not started	B.R.G.F.
17	08/2009-10	Community Hall Construction	5,85,000	2,11,000	2,11,000	Work not started	B.R.G.F.
Total			95,71,870	35,91,500	35,91,500		

(Source: Information furnished by the ZP, Supaul)

Appendix 2.2 (B)
(Refer: Paragraph- 2.6; Page-33)
Excess payment in completed works

Sl. No.	Scheme No.	Nature of work	Estimated Cost (in ₹)	Advance (in ₹)	M.B. Amount (in ₹)	Excess payment (in ₹)	Status of work	Head
1	17/2013-14	PCC Construction	7,50,000	6,75,000	6,54,732	20,268	Completed	13 th FC
2	27/2013-14	PCC Construction	4,38,500	3,94,500	3,65,155	29,345	Completed	13 th FC
3	36/2013-14	PCC Construction	2,83,300	2,55,300	2,53,806	1,494	Completed	13 th FC
4	09/2009-10	PCC Construction	29,76,900	27,68,914	25,77,561	1,91,353	Completed	B.R.G.F.
Total			44,48,700	40,93,714	38,51,254	2,42,460		

(Source: Information furnished by the ZP, Supaul)

Appendix 2.2 (C)
(Refer: Paragraph- 2.6; Page-33)

Infructuous expenditure and excess payment in incomplete schemes

Sl. No.	Scheme No.	Nature of work	Estimated Cost (in ₹)	Advance (in ₹)	M.B. Amount (in ₹)	Excess payment (in ₹)	Status of work	Head
1	09/2012-13	Aanganwadi construction	5,40,600	1,94,600	1,38,745	55,855	incomplete	13 th FC
2	12/2012-13	Aanganwadi construction	5,40,600	4,44,400	2,95,322	1,49,078	incomplete	13 th FC
3	04/2013-14	Aanganwadi construction	5,96,500	3,58,000	2,50,512	1,07,488	incomplete	13 th FC
4	52/2013-14	PCC Construction	7,49,600	6,74,600	5,53,464	1,21,136	incomplete	13 th FC
5	57/2013-14	PCC Construction	7,48,000	6,73,000	1,94,802	4,78,198	incomplete	13 th FC
6	07/2014-15	PCC Construction	3,70,400	2,23,000	2,06,844	16,156	incomplete	13 th FC
7	21/2014-15	Aanganwadi construction	7,48,000	4,48,000	1,94,802	2,53,198	incomplete	13 th FC
8	28/2015-16	PCC Construction	5,87,870	5,28,000	3,34,497	1,93,503	incomplete	13 th FC
9	36/2015-16	PCC Construction	7,48,140	4,40,000	4,06,143	33,857	incomplete	13 th FC
10	5/2012-13	PCC Construction	2,83,000	3,30,383	2,82,633	47,750	incomplete	4 th SFC
11	08/2013-14	Brick on Edge Soling	6,52,500	6,07,500	5,91,922	15,578	incomplete	4 th SFC
12	03/2012-13	Shed Construction	3,92,500	1,41,300	1,11,066	30,234	incomplete	B.R.G.F.
13	06/2008-09	PCC Construction	5,72,200	2,75,000	1,30,405	1,44,595	incomplete	B.R.G.F.
14	08/2008-09	PCC Construction	5,70,500	2,74,000	1,18,285	1,55,715	incomplete	B.R.G.F.
15	09/2008-09	PCC Construction	7,10,500	7,10,500	5,20,720	1,89,780	incomplete	B.R.G.F.
16	15/2008-09	Community Hall Construction	5,21,400	3,13,000	2,67,800	45,200	incomplete	B.R.G.F.
17	02/2009-10	RCC Culvert	16,21,100	16,05,050	10,00,737	6,04,313	incomplete	B.R.G.F.
18	04/2009-10	RCC Culvert	21,24,168	21,03,140	15,01,571	6,01,569	incomplete	B.R.G.F.
19	06/2009-10	Boundary Wall Construction	12,74,200	12,61,584	11,44,039	1,17,545	incomplete	B.R.G.F.
Total			1,43,51,778	1,16,05,057	82,44,309	33,60,748		

(Source: Information furnished by the ZP, Supaul)

Total No of Schemes = 17+4+19=40

Advances to Executing agents = 35,91,500+40,93,714+1,16,05,057= ₹ 1,92,90,271

Money retained by the Executing agents = 35,91,500+2,42,440+33,60,748= ₹ 71,94,688

Appendix - 3.1
(Refer: Paragraph-3.3.2(i); Page-38)
List of 18 functions/subjects to be carried out by 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- 3.3.2 (iii); Page- 39)
Vacant posts of Executive and technical staff in ULBs

Sl. No.	Designation	Sanctioned Post	Men- in position	Vacancy	Percentage of vacant posts	Remarks
1.	Municipal Commissioner	18	06	12	66	MC, Bhagalpur; MC, Madhubani; MC, Betiah; MC, Sasaram; MC, Motihari; MC, Samastipur; MC, Sitamarhi; MC, Darbhanga; MC, Purnea MC, Ara; MC, Gaya; & MC, Munger, are in additional charge
2.	Sr. Additional Municipal Commissioner	01	00	01	100	The post is in the PMC
3.	Additional Municipal Commissioner	20	00	20	100	Three (03) posts for PMC and one (01) post for other MCs
4.	Joint Municipal Commissioner	02	00	02	100	
5.	Deputy Municipal commissioner	51	18	33	65	Four (04) posts for PMC and three (03) posts for other MCs
6.	Executive Officers +Secretary to authority	253 (246 +7)	130	123	49	83 posts for Nagar Parishad; 157 posts for Nagar Panchayat and 06 posts for the PMC circle
7.	City Manager	391	62 (3 regular & 59 on contract)	329	84	
8.	Project Officer- cum- Additional/Deputy director	18	07	11	61	Project officer -cum- Additional (09)/Deputy (09) Director
9.	Officer posts under the Sanitation & Waste Management section	392	00	392	100	Assistant (286)/Deputy (83)/Public Sanitation & Waste Management officer (23)
10.	Officer posts under the Welfare & Registration section	388	00	388	100	Assistant (281)/ Deputy (83)/Public Welfare & Registration officer (24)
11.	Officer posts under the Revenue & Audit section	388	00	388	100	Assistant (281)/ Additional (83)/ Revenue & Audit officer (24)
12.	Supervisory posts under the Town Planning section	124	00	124	100	Assistant (107) /Deputy town-planning supervisor (17)
13.	Engineer-in-Chief	01	00	01	100	
14.	Chief Engineer (CE)	05	03	02	40	Out of three (03) men-in-position, one (01) is on contractual basis
15.	Superintending Engineer (SE)	21 (Civil-19; Mechanical-02)	15 (Civil-14; Mechanical-01)	06 (Civil-05; Mechanical- 01)	29	Out of 15 men-in-position, 11 posts are on contractual basis
16.	Executive Engineer (EE)	86 (Civil-70; mechanical-06; Electrical-10)	50 (Civil-45; Mechanical-03; Electrical-02)	36 (Civil-25; Mechanical-03 Electrical-08)	42	Both EEs (Electrical) are on deputation
17.	Assistant Engineer (AE)	264 (Civil-193; Mechanical-67; Electrical-04)	164 (Civil-120; Mechanical-42; Electrical-02)	100 (Civil-73; Mechanical-25; Electrical-02)	38	
18.	Junior Engineer (JE)	549 (Civil-429; Mechanical-70; Electrical-50)	71 (Civil-67; Mechanical-04; Electrical-00)	478 (Civil-362; Mechanical-66; Electrical-50)	87	
19.	Assistant Town Planner	10	00	10	100	
Total		2,982	526	2,456	82	

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

Appendix 3.3
(Refer: Paragraph- 3.8.5; Page-53)
Non-preparation of BRS

(₹ in lakh)

Sl. No.	Unit	Whether BRS was Prepared	Difference b/w cash book & pass book	Reply of the unit
1	Nagar Parishad, Buxar	No	₹ 124.61 (as on 31.03.21)	BRS would be prepared in the light of audit objection.
2	Nagar Parishad, Dehri Dalmiyan Nagar	No	₹ 397.49 (as on 31.03.21)	BRS would be prepared in light of audit objection.
3	Nagar Parishad, Piro	No	₹ 46.75 (as on 31.03.21)	BRS would be prepared.
4	Nagar Parishad, Bakhtiyarpur	No	-	BRS would be prepared and communicated to this office.
5	Nagar Nigam, Gaya	No	₹ 136.60 (as on 31.03.21)	No reply was furnished
Total			₹ 705.45	

(Source: Records of Audited units)



GLOSSARY OF ABBREVIATIONS

Glossary of Abbreviations

4 th SFC	Fourth State Finance Commission	GOI	Government of India
5 th SFC	Fifth State Finance Commission	GP	Gram Panchayat
6 th SFC	Sixth State Finance Commission	GPDP	Gram Panchayat Development Plan
13 th FC	Thirteenth Finance Commission	GPMS	Gram Panchayat Management System
14 th FC	Fourteenth Finance Commission	IB	Inspection Bungalow
15 th FC	Fifteenth Finance Commission	IFMIS	Integrated Financial Management Information System
AAP	Annual Audit Plan	IRs	Inspection Reports
AC	Abstract Contingent	IA & AD	Indian Audit & Accounts Department
AE	Assistant Engineer	LB	Local Bodies
AG	Accountant General	LFA	Local Fund Act
ARV	Annual Rental Value	MAS	Model Accounting System
ATIR	Annual Technical Inspection Report	MGNREGS	Mahatma Gandhi National Rural Employment Guarantee Scheme
BDO	Block Development Officer	MMP	Mission Mode Project
BFR	Bihar Financial Rules	MIP	Men In Position
BGSY	Bihar Gram Swaraj Yojna	MSPNY	Mukhyamantri Shahari Payjal Nishchay Yojna
BG	Basic Grant	MoPR	Ministry of Panchayati Raj
BM Act	Bihar Municipal Act	MPR	Monthly Progress Report
BMAR	Bihar Municipal Accounting Rules	NCBF	National Capability Building Framework
BPRA	Bihar Panchayat Raj Act	PAC	Public Accounts Committee
BPRO	Block Panchayat Raj Officer	PES	Panchayat Enterprises Suit
BPS and ZP (B&A) Rule	Bihar Panchayat Samiti and Zila Parishad (Budget & Accounts) Rule	PG	Performance Grant
BRGF	Backward Region Grant Fund	PMC	Patna Municipal Corporation
BTC	Bihar Treasury Code	PRD	Panchayati Raj Department
CA	Chartered Accountant	PRI	Panchayati Raj Institutions
CAA	Constitutional Amendment Act	PRIA Soft	Panchayati Raj Institutions Accounting Software
CAG	Comptroller and Auditor General of India	PS	Panchayat Samiti
CEC	Central Empowered Committee	PSB	Panchayat Sarkar Bhawan
CEO	Chief Executive Officer	RGPSA	Rajeev Gandhi Panchayat Sashaktikaran Abhiyaan
CFC	Central Finance Commission	RAY	Rajeev Awas Yojna
DC	Detailed Contingent	RGSA	Rashtriya Gram Swaraj Abhiyan
DDC	Deputy Development Commissioner	SAS	Social Audit Society
DE	District Engineer	SFC	State Finance Commission
DM	District Magistrate	SLB	Service Level Benchmark
DPRO	District Panchayat Raj Officer	SOTR	State Own Tax Revenue
DPRC	District Panchayat Resource Center	SPRC	State Panchayat Resource Centre

DLFA	Director of Local Fund Audit	SWM	Solid Waste Management
DPC	District Planning Committee	TGS	Technical Guidance and Support
ELA	Examiner of Local Accounts	UC	Utilisation Certificate
ESC	Empowered Standing Committee	UD&HD	Urban Development & Housing Department
EO	Executive Officer	ZP	Zila Parishad
GoB	Government of Bihar		