

PREFACE

The Examiner of Local Accounts, Bihar, Patna heads the **Local Audit Department (LAD)** under the supervision of the **Principal Accountant General (Audit), Bihar, Patna**. He is the sole auditor of all the Local Bodies in the State of Bihar. Audit of all the Local Bodies is conducted under his supervision as per the powers vested in the **Examiner of Local Accounts, Bihar** by the **Local Fund Audit (LFA) Act, 1925** of the Bihar State and various other acts of the Bihar Government from time to time.

This report is prepared under the directions of **the Comptroller and Auditor General (C&AG) of India** for submission to the Government of Bihar and copies thereof to all the Urban Local Bodies (**ULBs**). It is a consolidation of important audit findings that were brought out during the course of audit of the accounts of **ULBs** in the state of Bihar for the period ending 31st March 2006.

The purpose of this report is to give an overview of the functioning of **ULBs** in the state of Bihar and to draw the attention of the Executive Departments and Urban Local Bodies for remedial actions for improvement wherever necessary.

This being the first annual audit report for the **ULBs** of the state of Bihar, suggestions for improvement of the same is welcome from the Government of Bihar and all **ULBs**.

OVERVIEW

The Report Contains eight chapters as detailed below:

No. of chapter 1 st chapter	Particulars	No. of Paragraphs
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A synopsis of the findings contained in the reviews and paragraph is presented in this overview:

1. ACCOUNTING PROCEDURES AND FINANCIAL MANAGEMENT.

- 15 Urban Local Bodies did not prepare Budget estimates between 2000-01 and 2004-05.
(Paragraph 2.1)
- Un-authorised expenditure of Rs.27.55 crore was made without making provisions in Budget estimates.
(Paragraph 2.2)
- 26 ULBs did not prepare Annual Accounts ranging from 2 years to 29 years.
(Paragraph 2.3)
- 12 ULBs did not reconcile cash balance with Bank/ Treasury.
(Paragraph 2.4)
- 9 ULBs diverted Grants of Rs.1.11 crore released for specific purposes towards payment of salary
(Paragraph 2.10)
- In 25 ULBs advance of Rs. 18.17 crore granted during 1999-2005 was outstanding for adjustment
(Paragraph 2.11)
- In 27 ULBs and Patna Water Board excess and irregular payment of Rs. 8.78 crore was noticed.
(Paragraph 2.14)
- Most of the ULBs did not maintain Basic records.
(Paragraph 2.15)

2. MUNICIPAL REVENUE

- In 26 ULBs misappropriation of Rs. 3.23 crore in collection account was noticed
(Paragraph 3.1)
- 18 ULBs did not revise assessment list even after 6 to 37 years of it becoming due.
(Paragraph 3.5)
- None of the 27 ULBs prepared Demand and Collection Register of Taxes (Paragraph 3.7)
- Three ULBs made short realisation of Bid money of Rs.21.14 lakh
(Paragraph 3.8)

3. PERFORMANCE REVIEW ON PROPERTY TAX

- By changing situation of road and use of buildings irregularly, underassessment of Rs. 1.01 crore in Patna Municipal Corporation was made.
(Paragraph 4.7.1.)
- Non-levy of Water rates deprived Gaya Municipal Corporation of revenue of Rs. 9.95 crore.
(Paragraph 4.7.3.)
- Due to arbitrary fixation of annual rental value, undervaluation of 63.19 lakh was noticed in two Nagar Parishads
(Paragraph 4.8.1.)

4. ESTABLISHMENT

- Rs. 1.40 crore was spent over unauthorised appointment of Casual Labour in 17 ULBs.
(Paragraph 5.2.)
- Inadmissible/excess payment of pay and allowances amounting to Rs. 34.29 lakh was made in three ULBs
(Paragraph 5.3.)

5. IMPLEMENTATION OF SCHEMES

- Grant of Rs. 7.11 crore received for specific purposes under 11th Finance Commission was spent on inadmissible items by Patna Municipal Corporation.
(Paragraph 6.1.)
- Ineffective execution of schemes of Rs. 54.03 lakh was made in Patna Municipal Corporation.
(Paragraph 6.2.)
- Due to abandonment of works unfruitful expenditure of Rs. 28.72 Lakhs was made in Patna Municipal Corporation.
(Paragraph 6.3.)
- Due to non-refund of loan with interest by Patna Municipal Corporation to HUDCO and HSCL, extra liability of Rs. 4.30 crore was created.
(Paragraph 6.4.)
- Blocking up of Grant of Rs. 2.51 crore received under NSDP was made by Patna Municipal Corporation.
(Paragraph 6.5(I))
- State Development Grant of Rs. 21.43 lakh was not utilised by Patna Municipal Corporation.
(Paragraph 6.5(II))

6. PERFORMANCE REVIEW ON NATIONAL SLUM DEVELOPMENT PROGRAMME

- Excess release of funds of Rs. 8.64 crore to 41 ULBs and Short release of funds of Rs. 8.64 crore to 80 ULBs were noticed (Paragraph 7.8.)

- Blockage of funds of Rs. 84.48 lakh was made by Patna Municipal Corporation.
(Paragraph 7.8.2)
- Diversion of grant of Rs. 39.34 lakh was made by two ULBs.
(Paragraph .7.8.2.1) & (Paragraph 7.8.2.2)
- Selection of schemes without survey of availability of basic services in slum area was made.
(Paragraph 7.9.1.)
- Execution of scheme in non-slum area involving expenditure of Rs. 2.69 crore was made.
(Paragraph 7.10.2.)
- Funds of Rs. 1.16 crore provided for upgradations/construction of houses for urban poors were not utilised
(Paragraph 7.10.3.)
- 55 Schemes amounting to Rs. 34.50 lakh remained incomplete till September 2006
(Paragraph 7.10.4.)

CHAPTER – 1

INTRODUCTION

1.1 BACKGROUND

All thirty-two Nagar Parishads (erstwhile Municipalities) and eighty-five (85) Nagar Panchayats (erstwhile Notified Area Committees) were constituted under the section 4 of the Bihar Municipal Act, 1922 (B.MAct). Five Municipal Corporations (MC) were constituted under section 5 of the Patna Municipal Corporation Act, 1951 (PMC Act). Nagar Parishads (32) and Nagar Panchayats (85) were classified on the basis of the population as ascertained in the preceding census. Municipal Corporations, Nagar Parishads and Nagar Panchayats were divided into a number of wards determined on the basis of total population and notified by the State Government having regard to the population and definite geographical boundary separated by means of natural or artificial objects.

1.2 ORGANISATIONAL SETUP

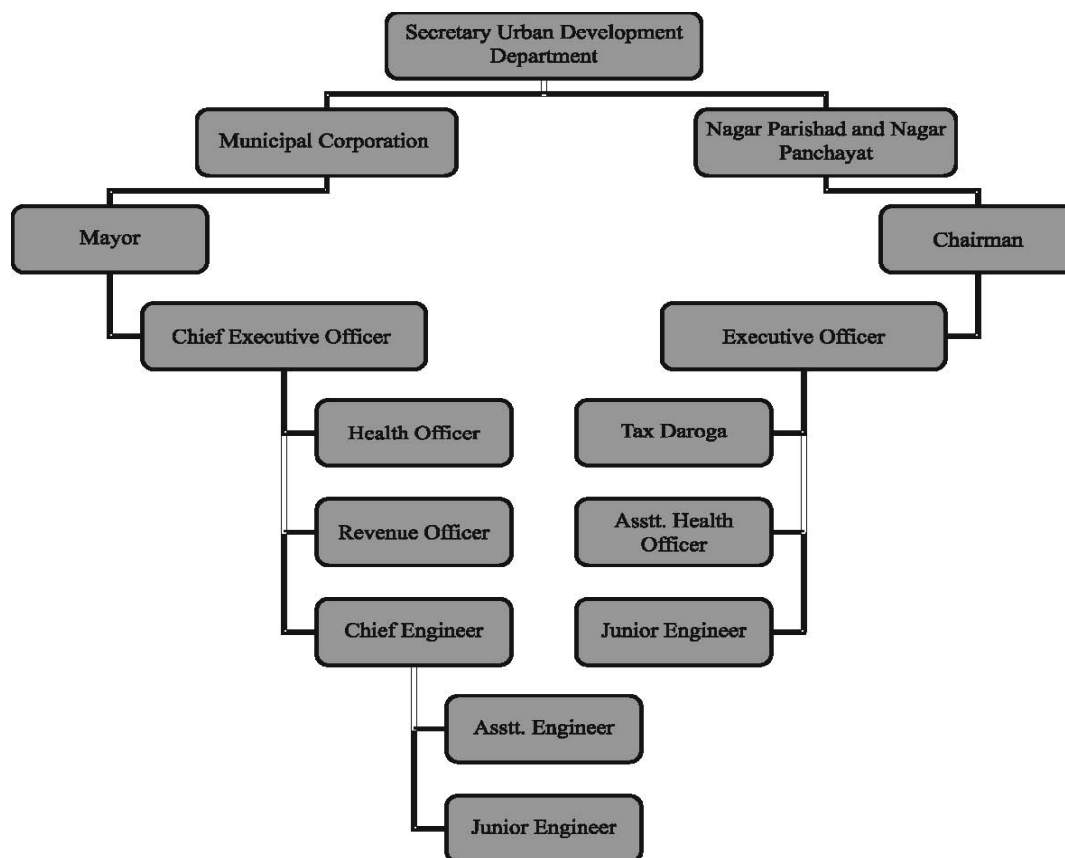
The Municipal Corporation/ Nagar Parishad / Nagar Panchayat is an institution of Self-Government which is a body corporate by the name of the Municipal Corporation/ Commissioners with perpetual succession having a Board of Councilors/Commissioners elected from each ward and ex-officio members of the House of People/Council of State and members of the State Legislative Assembly/Council registered as electors within the Corporation/Municipal area.

The Mayor/Chairman elected by the majority of Councilors/Commissioners is the executive head of the Urban Local Body and presides over the meetings of the Corporation/Municipal Board and is responsible for governance of the body. To assist the Nagar Parishads/Panchayats and Standing Committees and Ward Committees in the case of the Corporation for specified matters there are various committees.

The Chief Executive Officer/Executive Officer appointed by the State Government is a whole time principal executive officer of the Corporation and Nagar Parishads/Panchayat respectively for administrative control of the U.L.B. Other officers are also appointed to discharge specific functions.

Organograph

The following organograph will show the organizational set up-



1.3 FINANCIAL OVERVIEW/PROFILE

The Urban Local Bodies are financed by receipts from their own resources, loans and grants/assistance received from Government or such other institutions.

Under the provisions of the Acts in force, all collections such as tax on holding, water tax, latrine tax, tax on the vehicles, tax on the trades, professions, calling and employments, fee on the registration of vehicles kept or used or plying for hire, professional tax etc are source of tax revenue and building plan sanction fees, mutation of property fees, rent on shops and buildings, tolls and other fees and charges etc, constitute the main source of non-tax revenue receipts. The State Government releases grants-in-aid and loans to the Urban Local Bodies to compensate their establishment expenses. Grant and assistance are received from the State Government and the Central Government for implementation of specific schemes and projects.

Table I below provides abstract of grant released on recommendation of Xth, XIth, & XIIth Finance Commission (F.C.) and other central funds during 2002-05 to 27 ULBs.(Yearwise and unitwise details in Appendix-I)

Table-1: Details of release of Xth, XIth, & XIIth (F.C.) and other central funds.

Nature of release	Year of release	Amount released (Rs. in crore)
Xth	2002-05	Nil
XIth	2002-03	9.92
	2003-04	11.73
	2004-05	4.19
	Total	25.84
Other central funds	2002-03	1.83
	2003-04	3.61
	2004-05	3.95
	Total	9.39

1.4 AUDIT ARRANGEMENT

The accounts of Urban Local Bodies are subject to audit under the Bihar and Orissa Local Fund Audit Act, 1925. Accordingly, the State Government in exercise of the power conferred under section 4 of the Act appointed the Examiner of Local Accounts, Bihar as the Auditor for the audit of the Urban Local Bodies. The Act further envisages that the Auditor shall prepare the report on the accounts examined and audited and shall send report to the local authorities concerned.

1.5 SCOPE OF AUDIT

Scope of audit was restricted to test check of records of 27¹ Urban Local bodies covering financial year 2000-2005.

1.6 RESPONSE TO AUDIT OBSERVATIONS

The Mayor/Chairman of Urban Local Bodies are required to comply with the observations contained in the Audit Reports (ARs) and rectify the defects and omissions and send their compliance report through proper channel to the Examiner of Local Accounts, Bihar within three month from the date of issue of Audit Reports.

The details of ARs and the paragraphs outstanding as of March 2006 are given in table 2 below.

Table 2: Details of audit reports and outstanding paragraphs as on March 2006.

Year of issue	No. of Audit Reports	No. of outstanding paragraphs	Money Value (Rs. in crore)
Upto2000	835	14793	104.08
2000-01	48	1657	27.55
2001-02	41	1291	23.52
2002-03	22	929	25.59
2003-04	26	1091	45.94
2004-05	14	437	8.78
Total	986	20198	235.46

¹ Patna Municipal Corporation, Nagar Parishad at Ara, Begusarai, Chapra, Danapur, Kishanganj, Purnea, Saharsa and Siwan, Nagar Panchayat at Amarpur, Areraj, Bakhtiyarpur, Chakia, Dalsingsarai, Dakha, Janakpur Road, Kanti, Kateya, Makhdumpur, Marhaura, Motipur, Navinagar, Nokha, Rajgir, Sheohar, Sonapur and Narkatiyaganj .

A review of the ARs, which were pending due to non-receipt of replies, revealed that the Heads of the local authorities, whose records and accounts were test audited by the Examiner of the Local Accounts, Bihar, did not send any compliance to audit paragraphs appeared in large number of ARs.

The Secretary to the Government of Bihar, Urban Development Department who were informed from time to time, also failed to ensure that the concerned officers of the U.L.Bs took prompt and timely action.

To ensure settlement of outstanding objections, the Examiner of Local Accounts, Bihar, formed the Departmental Settlement Committee which visited 22 units and on the basis of compliance submitted by ULBs and recommendation of settlement committee 2174 paras were settled.

Important audit findings are discussed in succeeding chapters of the report.

CHAPTER – II

Accounting Procedures and Financial Management

2.1 Budget Estimate

Under Section 71 of Bihar Municipal Act, 1922, the commissioners at a meeting held at least two months before close of the year shall prepare in detail budget estimates showing the probable receipts and expenditures during ensuing year and objects in respect of which it is proposed to incur such expenditure. Further, Section 72 of the Act provides that budget estimates shall be lodged in office of the Commissioner for inspection of the Tax payers and for inviting suggestions from them. Thus, it is directly related to the aspirations of the people of local area.

**Non-preparation
of budget**

It was noticed that out of 27 ULBs audited, 15 ULBs² did not prepare budget between 2000-01 and 2004-05. Budgets of Ara for 2003-05, Saharsa for 2001-02 and 2003-05 and Narkatiyaganj for 2002-05 were only prepared. Three ULBs (Nagar Parishads, at Danapur and Siwan and Nagar Panchayat, Dalsinghsarai) prepared and approved the budget proposal copies of which were sent to the State Government. Due to non-production of records related to budget estimates by six ULBs viz. Patna Municipal Corporation, including Patna Water Board, Nagar Parishads at Begusarai, Chapra, Purnea and Nagar Panchayats at Bakhtiyarpur and Rajgir, the position regarding preparation and sanction of budget proposals could not be ascertained.

2.2 Un-authorised/Excess expenditure over sanctioned budget.

Eighteen ULBs incurred unauthorized expenditure of Rs. 27.55 crore during the years 2000-05 without preparing budget estimates (Appendix-II).

**Expenditure of
Rs. 27.55 crore was
incurred without
provisions in Budget**

2.3 Annual Accounts not prepared.

It was noticed in audit that except Danapur Nagar Parishad, 26 ULBs including Patna Water Board did not prepare annual Accounts for period ranging from 2 years to 29 years.

Due to non-preparation of Annual Accounts, expenditure of Rs.94.48 crore incurred during 1982-2005 by 25 ULBs (data for PMC not made available) could not be vouchsafed. (Appendix-III) Expenditure of Patna Municipal Corporation including Patna Water Board was not ascertainable due to non-totaling of cash books.

² Nagar Parishads at Kishanganj and Nagar Panchayats at Amarpur, Areraj, Chakia Dhaka, Janakpur Road, Kanti, Kateya, Makhdumpur, Marhaura, Motipur, Navinagar, Nokha, Sheohar and Sonapur.

2.4 Non-reconciliation of Cash Balance with bank/treasury.

Cash balance of only six out of 27 ULBs were reconciled with the bank/treasury as of 31 March 2005. Difference of cash balance of Rs.1.65 crore between cash book and bank/treasury in 12 ULBs was not reconciled at the close of the financial year (Appendix IV). Due to non-reconciliation of cash balance, possibility of theft, defalcation and misappropriation of funds could not be ruled out besides the authenticity of cash balance remained doubtful. Even the cash balance of cash book was not worked out by Patna Municipal Corporation and Patna Water Board. The position of reconciliation of cash balance of remaining 8 ULBs was not ascertainable due to non-availability of bank/treasury balance.

**Difference of
Rs. 1.65 crore between
balance as per cash
book and bank**

2.5 Government loans and repayments thereof

- (a) None of the 27 test checked ULBs maintained Loan Registers. As such, upto date position in respect of loans, received, amount of instalments of principal and interests thereon due for repayment, amount repaid and the balance was not verifiable.

However, as per figures furnished by ULBs loans of Rs. 2.95 crore and Rs. 37.21 lakh was received by the Siwan Nagar Parishad and Narkatiyaganj Nagar Panchayat against which Rs. 5.54 crore and 65.40 lakh respectively was due for repayment as of 31 March 2005 and was not repaid. In the case of Purnea Nagar Parishad, loans of Rs. 3.85 crore was received during 1954-2005, but position of repayments was not worked out.

As the repayment of instalments of Govt loans and interests thereon was negligible, the State Government decided to deduct at source 25 percent of sanctioned amount of fresh loan against repayment of previous loans and interests due but not paid. In 14 ULBs Rs. 5.21 crore was deducted at source by the Government from sanctioned loans of Rs. 29.86 crore during 2000-2005 (Appendix V). But, adjustments of deducted amount of Rs. 5.21 crore against previous loans were neither intimated by the State Government nor adjustments exhibited by the ULBs in their accounts/records.

- (b) In PMC, loan of Rs. 1.82 crore was received from Housing and Urban Development Corporation (HUDCO) in 1999-2000 against total sanctioned loan of Rs. 3.26 crore for construction of a commercial complex and model bustee in Yarpur Domkhana. Due to non-repayment of instalments of loans, repayment liability (Principal + interest) went up to Rs. 4.99 crore as of 31 March 2005. As further instalments of loan were not released by the HUDCO, the work could not be completed and the purpose for which the loan was contracted could not also be fulfilled.

2.6 Utilisation of Loans

ULBs did not maintain Loan Appropriation Registers, due to which, amount of loans received by the ULBs was merged in the cash balance. Proper utilization of loans received for specific purpose could not, therefore, be ensured.

Utilisation certificates, if any, furnished to the sanctioning authority, were also not made available to audit.

2.7 Government Grants

Despite repeated comments in successive audit reports, the ULBs failed to maintain grant register exhibiting the position of grants received and spent during the year and balance of unutilized grants at the end of the financial year. In absence of grant register audit checks could be confined to grant files, scheme register and scheme files, so far produced before audit. Audit findings on test check of these records have been dealt with in successive paragraphs.

2.8 Non Utilization of Government grants

Scrutiny of relevant records revealed that government grants, of Rs. 5.93 crore in 23 ULBs released for specific purposes (10th and 11th Finance Commission, Swarna Jayanti Shahri Rojgar Yojna (SJSRY), National Slum Development Programme (NSDP), Integrated Development for small and medium towns (IDSMT) etc. during 1995-2005 were lying unspent as on 31 March 2005 (Appendix-VI). Opening balance of unspent grants was not ascertainable due to non-maintenance of grant register. The ULBs did not review the implementation of the schemes to ascertain reasons for the non-utilization of grants.

Specific grant of Rs. 5.93 crore released by the Govt. not utilised a

Also no action was taken to refund unspent Grants to the Government.

2.9 Non-Submission of Utilisation Certificates.

Utilisation Certificates were not furnished promptly to the Government for grants received for centrally sponsored schemes, Viz. 11th Finance Commission., S.J.S.R.Y, Balika Samridhi Yojna, N.S.D.P etc released to 27 ULB's Utilisation Certificates of Rs.80.39 crore against grants received during 1980-2005 were thus outstanding as on 31st March 2005 (Appendix-VII) to the State Govt.

Utilisation certificate of grant of Rs. 80.39 crore was not furnished

2.10 Diversion of Grants

Grants to the tune of Rs.1.11 crore sanctioned for specific purposes were diverted by 9 ULBs towards payments of salary and allowances to staff and other normal

Grant of Rs. 1.11 crore released by the Govt. for specific purposes was diverted towards payment of salary

expenditure(Table 3).

Table 3: Details of diversion of grants by 9 ULBs during.

Sl. No.	Name of ULB	Purpose for which grant sanctioned	Amount diverted (Rupees in lakh)
1	Water Board, Patna	Water Supply	60.18
2	Purnea	Development Grants	12.21
3	Saharsa	SJSRY/NSDP	19.71
4	Bakhtiyarpur	SJSRY	2.28
5	Chakia	State Dev. Grant	1.33
6	Kanti	SJSRY/NSDP	4.16
7	Kateya	state Dev. Grant	4.37
8	Makhdumpur	NSDP	2.31
9	Motipur	SJSRY	4.42
TOTAL			110.97

Diversion of grants defeated the purpose for which grants were sanctioned and also deprived the tax-payers/beneficiaries of the intended benefits.

2.11 Outstanding advances

None of the 27 ULBs maintained Advance Ledger and Adjustment Register, making the actual position of outstanding advances unascertainable. However, from cash books, related work files and vouchers/adjustment vouchers so far made available to audit, it was observed that advances aggregating to Rs. 18.17 crore granted to 25 ULBs for various purposes between the period 1999-2005 are yet to be adjusted/recovered (Appendix-VIII).

Advance of Rs. 18.17 crore granted during 1999-2005 was outstanding for adjustment

Laxity in adjustment of advances resulted in blocking of funds for 4 years to 13 Years, as would be evident from appendix VIII Non adjustment of advances in a timely manner is fraught with the risk of misappropriation/ embezzlement.

2.12 Non furnishing of records.

Twenty Two ULBs did not produce various records (bill, Vouchers, estimates, measurement books, work registers, stock account, statement of expenditure etc.) to audit for want of which expenditure of Rs 9.47 crore could not be vouched (Appendix-IX).

Relevant records justifying expenditure of Rs. 9.47 crore was not produced

2.13. Position of Surcharge cases

According to the provisions contained in section-9 of Local Fund Audit Act, 1925, payments made contrary to law, excess and irregular payments made due to negligence and misconduct of employees and loss of stores are to be recovered through surcharge from persons responsible. Based on a test check of 6 ULBs 22 cases of surcharge involving Rs. 22.12 lakh were proposed for recovery by audit, as in table below: -

Table 4: Details of Surcharge Proposals issued during.....

Sl. No.	Name of ULB	No. of proposed surcharge cases	Amount involved (Rs. in lakh)
1	Patna Water Board	1	0.12
2	Ara	7	4.91
3	Chapra	4	4.63
4	Purnea	5	9.82
5	Saharsa	3	0.35
6	Bakhtiyarpur	2	2.29
Total		22	22.12

Surcharge notices have been issued to the persons responsible for lapses (Surcharge) through the District Magistrate (DM), but the reports of serving surcharge notices to the surchargees have not been received from the (DMs) despite reminders. For want of service reports and replies of surchargees further processing of surcharge proposals remained pending in all cases.

2.14 Amount suggested for recovery

Besides proposal for recovery by surcharge under Bihar and Orissa Local Fund Audit Act, 1925, as dealtwith in previous paragraph, excess and irregular payment amounting to Rs. 8.78 crore (Appendix X), which were detected in audit in 27 ULBs was suggested for recovery from person(s) responsible.

2.15 Deficiencies in maintenance of records

Non-maintenance of records and irregular maintenance of cashbook as noticed in 27 ULBs are summarized below-

(a) Non-maintenance of basic records.

The prescribed basic records viz Grant Register, Loan Register, Loan Appropriation Register, Asset Register, Demand and collection Register, Advance Register, Adjustment Register, Work Register, Audit Register, Un-paid Bill Register etc. were not being maintained by all the 27 ULBs.

(b) Deficiencies in maintenance of Cash Book

During test checks of cash books of 27 ULBs³, following deficiencies were noticed in 9 ULBs³.

- (i) Receipts were not recorded in the cashbook of Patna Municipal Corporation.

³ Patna Municipal Corporation, Nagar Parishad Begusarai, Chapra, Kishanganj, & Purnea, Nagar Panchayat at Bakhtiyarpur, Janakpur Road, Kanti, and Motipur,

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- (ii) Transactions were not classified under relevant heads of accounts.
 - (iii) Entries of the cashbook were not authenticated by the competent authority.
 - (iv) Cashbook was not closed and balance arrived.
 - (v) Cash in chest was never verified by the competent authority as certificate of cash verification had not been recorded in cash book..

Due to non-maintenance of basic records and irregular maintenance of cash books, possibilities of misappropriation/fraud/embezzlement in ULBs may not be ruled out.

CHAPTER – III

Municipal Revenue

3.1 Misappropriation of revenue collected.

Under Rule 22 of Bihar Municipal Accounts Rules, 1928 the revenue collected is to be deposited in the municipal fund and in no case is to be directly appropriated towards expenditure.

In case of 26 ULBs it was noticed that Tax Collectors, Tax Daroga, Cashier and Head Clerk cum Accountant collected Rs. 34.57 crore on account of taxes, fees and other miscellaneous amounts during 1980-2005, but deposited Rs. 31.34 crore only in Municipal fund, which resulted in misappropriation of collection money of Rs. 3.23 crore. When pointed out in audit, Rs. 0.15 crore was deposited (Appendix-XI) leaving a balance of Rs.3.08 crore for which no action was taken by the authorities of concerned ULBs.

Misappropriation of collection of Rs. 3.23 crore was made

3.2 Direct appropriation of revenue collected.

Instead of depositing revenue collected in the municipal fund, 9 ULBs appropriated Rs. 56.70 lakh directly towards expenditure (Appendix-XII) by the order of the Executive Officer. Further, proper bills/relevant papers in support of expenditure incurred by three ULBs were neither found accounted for in cashbook nor passed by the executives (Sl.No. 3,5 and 6 of Appendix XII). Even details of expenditure incurred were neither made available to audit nor reasons for the same were assigned. Hence, chances of misappropriation of Rs.10.37 lakh could not be ruled out.

Receipt of Rs. 56.70 lakh was directly appropriated towards expenditure

3.3 Non-deposit of Education and Health Cess to Government account.

ULBs were authorized to collect government revenue of Education and Health Cess each at the rate of 50 percent of Holding tax. The revenue so collected was to be deposited in appropriate heads of government account after deducting ten percent of collection charges. But none of 27 ULBs deposited 90 percent of cess amount collected by them. Based on figures made available in audit, 13 ULBs did not deposit Rs. 2.30 crore in government account and appropriated towards payment of salary to staff and other recurring expenditure (Appendix-XIII).

Education cess and Health cess of Rs. 2.30 crore was not deposited into Govt. account

3.4 Non-imposition of taxes

Main source of revenue of ULBs is various taxes viz. holding, latrine and water tax etc, which are imposed on holdings situated in the area. 11 ULBs, even after 11 to 29 years of their constitution did not impose any tax as required under section 82 of Bihar Municipal Act, 1922. No reasons for the same were assigned. This deprived the ULBs of the potential revenue which could be made use of for various welfare purposes (Appendix-XIV).

3.5 Non-revision of taxes

Assessment of the holdings on the basis of which taxes are imposed and realized is required to be revised every five years, as per provisions of section-106 of Bihar Municipal Act, 1922. However, 18 ULBs did not revise the assessment list even after 6 to 37 years of it becoming due. (Appendix-XV)

Thus, ULBs were deprived of potential revenue of their own, which would have been received in shape of increase in demand of taxes after revision of assessment..

3.6 Taxes outstanding against government buildings

Taxes outstanding against government buildings are payable by the State Government. In 10 ULBs, taxes of Rs. 5.30 crore were found outstanding against government buildings (Appendix-XVI). These ULBs have made little effort to recover these due from concerned Deptt./ Authorities.

Taxes of Rs. 5.30 crore dues to ULBs were outstanding against Govt. buildings

3.7 Non-maintenance of Demand and Collection Register of taxes (Holdings, Latrine, Water taxes etc.)

Collection of taxes from tax payers is based on demand and collection register, but none of the 27 ULBs maintained this register properly. As a result of which, position of demand, collection and balance of taxes as on 31 March 2005 was not ascertainable. Further, due to non-maintenance of demand register, chances of leakage of municipal revenue can not be ruled out.

3.8 Non/short realization of bid money

Properties of ULBs viz. Road side land, trees, ponds, ferry, market/that situated on the land of Municipality etc. are leased out annually through open bid and amount of lease money is to be realized from lessees.

In three ULBs Rs. 21.14 lakh (Kishanganj - Rs. 1.72 lakh, Narkatiaganj - Rs. 18.11 lakh and Sheoher - Rs. 1.31 lakh) was not realised from the lessees.

Bid money of Rs. 21.14 lakh was not realised from lessees

CHAPTER – IV

Performance Reviews

REVIEW ON ASSESSMENT AND COLLECTION OF PROPERTY (HOLDING, LATRINE AND WATER) TAXES IN THE STATE OF BIHAR

4.1. HIGHLIGHTS

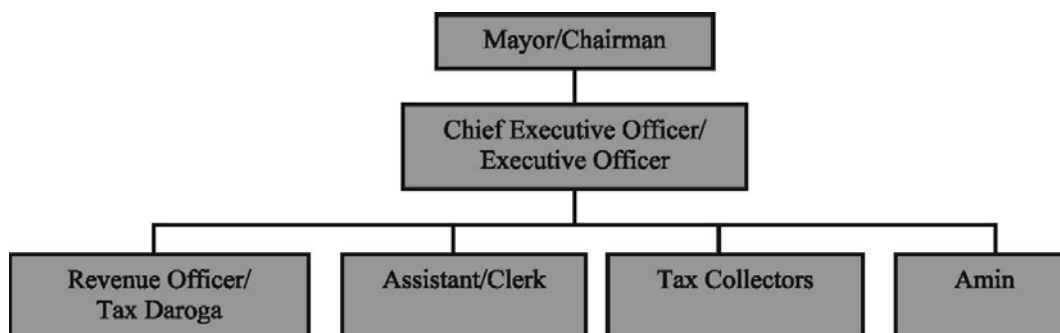
- By changing the situation of road and use of buildings irregularly, Patna Municipal Corporation incurred loss of Rs. 1.01 crore due to under assessment
(Paragraph 4.7.1)
- Non-levy of water rates deprived Gaya Municipal Corporation of revenue of Rs.9.95 Crore.
(Paragraph 4.7.3)
- Sixteen ULBs failed to maintain all the basic records and registers
(Paragraph 4.9.1)
- Two Nagar Parishads incurred a loss of Rs. 63.19 Lakh due to under valuation, consequent to arbitrary fixation of annual rental value. *(Paragraph 4.8.1)*

4.1.1 INTRODUCTION

Assessment and collection of Property (Holding, Latrine and Water taxes) taxes by Urban Local Bodies is governed by provisions contained in Patna Municipal Corporation Act, 1951 and Bihar Municipal Act, 1922. Holding, latrine and water taxes are main sources of revenue of ULBs for which maintenance of records and registers are prescribed under provisions contained in Municipal Accounts Rules (Recovery of taxes) 1951.

4.2. ORGANISATIONAL SET UP

The organisational set up of ULBs for assessment and collection of taxes was as under



4.3. AUDIT OBJECTIVES

Review was conducted with a view to ascertain that:-

Provisions contained in Patna Municipal Corporation Act, 1951, Bihar Municipal Act, 1922 and rules made there under with respect to assessment, demand collection and deposit of property tax were being adhered to effectively and Maintenance of records and registers, as per provisions contained in Municipal Accounts Rule (Recovery of Taxes), 1951, was being done.

4.4. AUDIT CRITERIA

Audit criteria used are: -

- (i) Adherence to provisions of Patna Municipal Corporation Act, 1951, Bihar Municipal Act, 1922, Bihar Municipal Accounts Rule, 1928, Bihar Municipal Accounts (Recovery of Taxes) Rules, 1951 regarding assessment, demand and collection of Holding, Latrine and Water tax.
- (ii) Adherence to Assessment of Annual Rental Value of Holding Rules, 1993.

4.5. AUDIT METHODOLOGY

Audit methodology consisted of: -

- (i) Test check of records/files relating to assessment, collection, deposit of collected amount, Demand Register and internal Control by the executives.
- (ii) Response to questionnaire.

4.6. SCOPE OF AUDIT

The scope of audit was restricted to test check of records pertaining to randomly selected the total of 16 ULBs(⁴Municipal Corporation-5, Nagar Parishad-8 and Nagar Panchayat-3) out of 122 covering the period 2001-06.

4.7 ASSESSMENT OF HOLDINGS IN MUNICIPAL CORPORATIONS

- The State Government in order to manage assessment of holdings properly, framed the Assessment of Annual Rental Value of Holding Rules 1993 in exercise of powers conferred by Section 227 read with sub-section (1) and (2) of Section 130 of Patna Municipal Corporation Act, 1951. These rules provide the following criteria for assessment of holding, fixing of rental value and rate of tax
- Classification of holdings as per situation of the road, use of holding (residential, commercial etc) and type of construction (pucca with R.C.C. roof, pucca with asbestos etc.)
- Methods of calculation of carpet area viz. full measurement of rooms, covered veranda, garage etc.
- Fixing of annual rental value as a multiple of carpet area and rental value fixed as per square feet by the corporation with prior approval of the State Government.

⁴ (Patna, Gaya, Muzaffarpur, Bhagalpur, Darbhanga, Buxar, Biharsharif, Sasaram, Kishanganj, Samastipur, Saharsa, Araria, Aurangabad, Mahnar, Phulwarisharif, Maner)

-
- Rate of tax on annual rental value
Holding Tax-2.5 percent
Water Tax-2 percent
Latrine Tax-2 percent
 - All the five municipal corporations (Patna, Muzaffarpur, Gaya, Bhagalpur, Darbhanga) made assessment of holdings under new rules during the period 2001-06.

4.7.1 LOSS DUE TO UNDER ASSESSMENT BY PMC (Rs. 1.01 CRORE)

Under Rule 3 of Assessment of Annual Rental Value of Holdings Rules, 1993 Patna Municipal Corporation notified (Sept. 1993) classification of different roads of Patna and under Rule-5 ibid notified (Sept.1993) rate per square feet for different holdings, vide details in Appendix-XVII, after obtaining approval from the Government.

Test check of records of assessment revealed that all the four circles of Patna Municipal Corporation made under valuation of annual rental value of holdings as shown in Appendix-XVIII. This deprived the Municipal Corporation of revenue of Rs.1.01 crore.

4.7.2 ASSESSMENT OF HOLDING

Section 139 of Patna Municipal Corporation Act, 1951 empowers the Chief Executive Officer to assess holdings, which became liable for taxation after last general assessment. All the five municipal corporations made assessment of such holdings on the basis of report submitted by tax collectors. The corporation did not develop mechanism to ascertain the new holdings, which are being constructed every year.

Even the Regional Development Authority, which passes building plans for construction of new buildings, did not mention date of completion of building and as such number of buildings completed and not assessed by Municipal Corporation could not be ascertained.

Comparative list showing number of buildings for which building plans were passed by the Regional Development Authority and for which assessment was made by the corporation (Appendix-XIX) was studied in detail in audit. Based on these it was observed that number of buildings assessed by three corporations were much less than the number of buildings for which building plans were passed by the Authority.

Though date of Completion of buildings, for which building plans were passed by the authority, had not been mentioned in building plan register of Authority, yet chances of leakage of revenue in respect of unassessed completed buildings, may not be ruled out.

4.7.3 NON-IMPOSITION OF WATER RATES BY MUNICIPAL CORPORATIONS

Rule 27 of patna Municipal Corporation, Water Works maintenance and House

connection and levy of Water Rate Rules 1972 provides that the water rate which the Water Board shall charge for water supplied in addition to the water Tax assessed on the holding under Section 123 (1) (b) read with section 125 of the Act for domestic and non-domestic purpose shall be as follows-

- (1) at the rate of six percent on the annual valuation of each holding excepting such holdings as beyond 400 Yards of public standpost and in addition to the above at the following rates for houses having water connections:-

Rental Value of Holdings	Water charge to be realised from houses having water connections
Upto Rs.500/-	Rs.3/- per
From 501 to 1000/-	Rs.6/
From 1001 to 2000/	Rs.10/
From 2001 to 3000/	Rs.15/-
From 3001 to 5000/	Rs.20/
From 5001 and above	Rs.25/

However, Gaya Municipal Corporation did not impose above two water rates, as a result of which, the corporation was deprived of revenue of Rs.3.57 crore and Rs.6.38 crore respectively (Total 9.95 crore) (Appendix-XX & XXI).

4.8 ASSESSMENT OF ANNUAL RENTAL VALUE OF HOLDINGS IN NAGAR PARISHADS AND NAGAR PANCHAYATS

Sub-section (1) and (2) of Section 98 of Bihar Municipal Act, 1922 provide for fixing annual rental value of holdings, as detailed below:

- Annual rental value of holdings at which the buildings may reasonably be expected to be let out.
- Annual rental value of such holdings, the actual cost of erection of which can be ascertained or estimated and which is or are not intended for letting or for the residence of the owner himself, to be fixed at the rate of seven and half percent of such cost in addition to a reasonable ground rent comprised in the holding.

4.8.1 LOSS DUE TO UNDER VALUATION

Uniform policy for fixation of annual valuation of holdings based on expected rental value was not framed by any Nagar Parishad and Nagar Panchayat, in the absence of which, chances of under valuation would not be ruled out.

Test check of records of two Nagar Parishads revealed that due to arbitrary fixation of expected annual rental value, there was under valuation of Rs.14.95 lakh was in Buxar Nagar Parishad (Appendix-XXII) and Rs.48.24 lakh in Biharsharif Nagar Parishad (Appendix-XXIII).

4.8.2 NON- PRODUCTION OF RECORDS TO AUDIT

Four Nagar Parishads and Nagar Panchayats did not produce records of assessment to audit, in absence of which, no check could be exercised over these records. (Saharsa,

Araria, Mahnar, Phulwarisarif)

4.8.3 NON-IMPOSITION OF TAX

Section 82, 84, 85 and 86 of Bihar Municipal Act, 1922 provide for imposition of holding, latrine and water taxes on each holding situated in a municipal area, but Aurangabad Nagar Parishad, Mahnar Nagar Panchayat and Phulwari Sharif Nagar Panchayat did not impose water tax and latrine tax and Saharsa Nagar Parishad did not impose water tax for which no reasons were assigned.

Non-imposition of taxes deprived U.L.Bs of revenue realisable in the shape of Taxes.

4.8.4 NON-ASSESSMENT OF NEW HOLDINGS

Section 107 of Bihar Municipal Act, 1922 provides for assessment of such holdings, which become liable for taxation after last general assessment. But, Sasaram Nagar Parishad did not assess 9383 new holdings constructed during 1974-2006 (8388 number holdings in 1973-74 rose to 17771 in 2005-06, as per figure furnished). No reasons for the same were assigned.

Further, Bihar Sharif Nagar Parishad did not assess new holdings during 1994-2006. Actual number of holdings constructed after 1993-94 was not made available, but buildings plan register revealed that permission for construction of new buildings had been granted to 1284 cases during 2001-06.

This deprived U.L.Bs of potential revenue in shape of tax.

4.8.5 NON-MONITORING OF NEWLY CONSTRUCTED BUILDINGS

Nagar Parishads and Nagar Panchayats did not develop any mechanism to ascertain the number of newly constructed buildings. Task was left at the disposal of Tax Collecting Sarkars. Hence, chances of large number of buildings remaining unassessed and thereby leakage of revenue may not be ruled out.

4.9 DEMAND

4.9.1 NON MAINTENANCE OF RECORDS.

As per Rule 10 of Municipal Accounts Rules (Recovery of Taxes) 1951 each U.L.B. is required to maintain the Demand and Collection Register in form "B" in which quarterly demand and collection of Holding, Latrine and Water Taxes are entered. This is the basic record of U.L.B through which collection and balance of taxes are watched.

But, none of the 16 U.L.Bs maintained Demand and Collection Register. In replies to audit query, executives of U.L.Bs stated that collection of taxes is made on the basis of rough demand register lying with tax collecting sarkars. Rule 31 *ibid* provides that collecting sarkars shall not be allowed to have access to official demand and collection register and as such dependence of U.L.Bs on collecting sarkar's rough demand register for collection of Municipal revenue is fraught with risk and even chances of leakage of revenue may not be ruled out.

4.9.2 LIST OF OUTSTANDING TAXES

Rule 39 of Municipal Account Rules (Recovery of Taxes) 1951 provides that the Executive Officer shall periodically and always at the end of every half year cause a list of outstanding taxes of the current and the previous years to be prepared from Demand and Collection Register and the list shall be checked with sarkar's ledger and progress statement.

But, none of the 16 U.L.Bs prepared such list, in absence of which, actual outstanding taxes was not ascertainable.

However, the U.L.Bs furnished figures of Demand, Collection and balance of Taxes on the basis of rough demand register lying with Tax Collectors, the accuracy of which could not be verified in audit. (Appendix-XXIV).

The figures indicate that percentage of collection was very poor (5.74% to 60.47%) and outstanding taxes were accumulating. This happened due to lack of monitoring by executives and due to non-issue of demand notice, distress warrant etc. as per provisions of the Act.

4.9.3. NON-MAINTENANCE OF BASIC RECORDS

All the 16 U.L.Bs did not maintain basic records relating to Demand, Collection and balance of Holding, Latrine & Water taxes. Viz. Demand and collection register, Sarkar's Ledger 'K' and progress statement 'L'. In the absence of these records proper checks over the accounts could not be exercised in audit.

4.10 INTERNAL CONTROL MECHANISM

Internal Controls are intended to provide reasonable assurance of proper enforcement of Acts, Rules and bye-laws. Internal Audit is a vital component of all controls to enable an organisation to assure itself that the prescribed systems are functioning reasonably well. Though, no U.L.Bs have internal audit wing, various internal checks have been provided in Account Rules.

But, executives of none of the 16 U.L.Bs exercised internal checks as provided in the following Account Rules resulting in various types of irregularities in the accounts of collection.

Table 6: Details of the checks to be exercised.

Sl. No.	Rule of Bihar Municipal Accounts, Rules, 1928	Particulars of checks to be exercised
1	20	He shall once at least in every week, examine cashier's cash book together with Pass Book, so as to satisfy himself that all moneys received has been remitted to the treasury without delay and that the cashier does not retain in hand sums of money in excess of security.
	Rule of Municipal Account Rules (Recovery of Taxes), 1951	
2	30	The Tax Daroga/Revenue Officer or his assistant shall check collection account with duplicate receipts daily or every alternative day, if permitted by the E.O. and check totals.
3	13	The Executive Officer shall see that the demand and collection registers are free from erasures and no alteration shall be made in them except under his initial.
4	31	The Executive Officer shall be responsible for seeing that the posting of collection of taxes made in Demand and Collection register
5	32	The Executive Officer shall keep the stock of receipt books in his personal custody under lock and key and they shall only be issued under his orders.
6	39	The Executive Officer shall periodically and always at the end of half year cause a list of outstanding taxes of current and previous years to be prepared from Demand and Collection register.
7	9	Forms and registers to be maintained by U.L.Bs.

4.11 CONCLUSIONS

The procedure of assessment, maintenance of basic records, and collection of taxes of all the ULBs test checked was deficient and ineffective. There was complete lack of monitoring and internal checks by the executives. This resulted in under valuation of holdings, non-levy of water rates, and misappropriation of collected funds.

4.12 RECOMMENDATION

ULBs should take immediate steps for maintenance of basic records and the executives of ULBs should monitor and exercise checks over accounts and records as provided in Municipal Accounts Rules.

CHAPTER – V

Establishment

5.1 Manpower Management

During audit of ULBs it was noticed that manpower management was deficient in many ways. In 13

Nagar Panchayats there was no regular staff. Either no post was sanctioned by the State Government or no appointments were made against sanctioned/vacant posts. In the case of remaining 14 ULBs there was huge shortage of staff due to non-filling of vacant posts by appointments/promotions or due to non-creation/sanction of additional posts as per requirements. This affected the vital functioning of these ULBs as maintenance of accounts and records, levy and collection of municipal revenue, sanitation, execution and supervision of development schemes could not be carried out effectively.

5.2 Unauthorised appointment of casual staff/labour

Despite prohibition on engaging of casual staff, 17 ULBs engaged huge numbers of casual staff/labours without prior sanction of the State Government in addition to regular staff and spent Rs. 1.40 crore irregularly during 1982 to 2005 on their wages (Appendix-XXV).

Rs. 1.40 crore was spent over irregular appointment of casual staff.

5.3 Inadmissible/excess payment of pay and allowances

In three ULBs, inadmissible/excess payment of pay and allowances amounting to Rs.34.29 lakh to staff were (Appendix -XXVI). This caused extra financial strain ULBs.

Excess/irregular payment of Rs. 34.29 lakh was made on salaries to staff

noticed on

⁵ Amarpur, Areraj, Bakhtiyarpur, Dhaka, Kanti, Kateya, Makhdumpur, Marhaura, Motipur, Navinagar, Nokha, Sheohar, and Sonapur.

CHAPTER – VI

Implementation of Schemes

(1) MUNICIPAL CORPORATION, PATNA

6.1 Misutilisation of grant of Rs. 7.11 crores of 11th Finance Commission.

The Corporation received Rs. 19.28 crore from the State Government during 2002-03 (Rs.16.91 crore) and 2003-04 (Rs. 2.37 crore) under the recommendation of 11th Finance Commission. Out of Rs. 19.28 crore, the Corporation transferred Rs. 12.17 crore to the Patna Water Board and balance of Rs. 7.11 crore (Rs.

4.74 crore received in March 2003 and Rs. 2.37 crore received in March 2004) was retained for utilization.

Rs. 7.11 crore received in March 2003 and March 2004 was to be utilized for providing civic amenities like supply of pure drinking water, construction of roads and drainage, construction

of public latrines, disposal of solid waste, construction of Community Hall, Park, Bus stand, establishment of computer cell and other civic services. The corporation was required to prepare separate account in double entry system and to send a list inadmissible items of schemes to the State Govt. for prior approval, which were to be executed within three months. For the receipt of grant the Corporation rendered (April-2005) utilisation certificate to the State Government, which included expenditure on inadmissible items amounting to Rs. 7.11 crore.

Grant of Rs. 7.11 crore was spent on inadmissible items

P.M.C did not prepare separate account of the grant and no scheme register was maintained. Following points were noticed in utilisation of this grant.

- (i) Proposal for implementation of 492 schemes costing Rs. 4.19 crore was sent to the State Govt. for approval which were approved between May 2003 and December 2004. No schemes for the balance grant of Rs. 2.92 crore were proposed.
- (ii) Out of Rs. 4.19 crore, Rs. 2.82 crore pertained to 202 schemes approved in June 2004 but at the time of execution the corporation authorities noticed that in 32 schemes of Rs. 43.11 lakh the work was already done out of District fund/M.P fund etc. Further, the corporation on its own approved 24 new schemes of Rs. 40.87 lakh. Thus the Government approval was for 460 (492-32) schemes at a cost of Rs. 3.76 crore (4.19 crore - 43.11 lakh) for 460 schemes, Against Government approval of Rs. 3.76 crore for 460 schemes the corporation took up 488 schemes at a cost of Rs.4.32 crore vide details below-

Sl. No.	Particulars of work	No. of works	Estimated amount (Rs. in Lakh)	Progress of work	expenditure incurred upto 31.03.06 (Rs. in lakh)
1	Construction/ repairing of drain, road etc.	177	258.89	In progress	214.13
2	Street light	21	23.85	Do	17.79
3	Sinking of Hand Pumps	285	119.60	do	69.44
4	construction of U.G. drains	5	30.07	complete	29.61
		488	432.41		330.97

Works of Sl. No. 1 was taken up departmentally and Sl. No. 2 to 4 was taken up through contractor. From above table it would appear that even after incurring expenditure of Rs. 3.01 crore (Sl. No. 1 to 3) works are still incomplete for which no reasons were assigned to audit. Thus, benefit of Rs.3.01 crore has not yet reached public.

The corporation did not make available required documents showing due date of completion and actual progress of work.

- (iii) As per terms and conditions of grant no expenditure was to be incurred on the purchase of fuel, but the corporation spent Rs. 3.42 crore irregularly over purchase of fuel.
- (iv) Beyond the provision of guidelines of 11th Finance Commission the Corporation incurred expenditure of Rs. 12.69 lakh on repair of machines.

6.2 Ineffective execution of schemes of Rs. 54.03 lakh

As per order of the Honorable Patna High Court in writ petition no. 4460/90, the State Government sanctioned (March 2002) four schemes of Rs. 54.03 lakh for removal of water logging from the campus of Archaeological survey of India, Kumhrar and released Rs. 51.00 lakh (grant of Rs. 30.50 lakh in March 2002 and interest free loan of Rs. 20.50 lakh in March 2003) to the corporation.

Works remained incomplete after incurring expenditure of Rs. 44.60 lakh

Out of the said amount, the corporation took up three schemes for construction of drains and one scheme for construction of Sump House with electric motors at a total estimated cost of Rs. 54.03 lakh.

On scrutiny of payment vouchers and scheme files it was noticed that even after incurring expenditure of Rs.44.60 lakh (Appendix-XXVII) works were incomplete (Jan, 06) for which no reasons were assigned.

Further, work orders, agreements, materials at site account, measurement books in support of work done and muster rolls of construction of sump house (done departmentally) were not made available to audit in absence of which actual status of works could not be ascertained.

6.3 Unfruitful Expenditure of Rs. 28.72 lakh under National Slum Development Programme

A model bustee of 58 one bed room set units to be constructed in slum area at Yarpur Domkhana for sweepers and weaker sections at an estimated cost of Rs. 65.11 lakh was sanctioned by the Govt. (January 2000). The building comprised three floors- 22 sets in each of the ground and first floor and 14 sets in second floor. In order to clear the site for construction, the occupants of land were shifted to Karbigahia by paying assistance of Rs. 1000 to each family.

For the said purpose HUDCO sanctioned grant in aid of Rs. 35.00 lakh against which it released only 1st instalment of Rs. 8.73 lakh in March 2000 and rest amount was not released on the ground that the corporation did not repay instalments of loan of Rs. 67.19 lakh taken for construction of other commercial complex. The State Govt. sanctioned (March 1999) a grant of Rs. 30.11 lakh which was released (Jan 2001) under National Slum Development Programme.

The work was started by the contractor (Sept 2000) under the supervision of the Chief Engineer Main structure of the building was completed and Rs. 28.72 lakh was paid to the contractor between Sept 2000 and June 2001. Further payment, if any, after June 2001 was not ascertainable due to non-availability of cashbook. The work was abandoned due to paucity of fund as HUDCO refused to release further instalments of grant in aid. Remaining works of campus development, electrification, water supply, furniture & fixture etc. were not done. The Chief Engineer of the corporation reported (Sept 2004) that the incomplete structure of the building was damaged and it had been occupied by some unauthorized elements.

Works were abandoned after incurring expenditure of Rs. 28.72 lakh

Thus without foreseeing and ensuring availability of fund the corporation started execution of the work which was abandoned midway. This resulted in wasteful expenditure of Rs. 28.72 lakh besides denial of intended benefit of shelter facilities to the people of slum areas.

6.4 Creation of an extra liability of Rs. 4.30 crore due to incomplete Construction of Commercial Complex.

Plan and estimate of Rs. 6.08 crore for construction of commercial complex at Arya Kumar Road (Ward No. 17) was sanctioned (March 1998) by the State Government. On the guarantee of the State Government, the HUDCO sanctioned (March 1999) loans of Rs. 2.92 crore to PMC and agreement of loan was executed (March 1999). The remaining cost of construction of Rs. 3.16 crore was to be generated by leasing out of the proposed shops/conference hall/professional chambers. Against the sanctioned amount of Rs. 2.92 crore HUDCO released total loan of Rs. 1.73 crore in three instalments. The work was allotted to M/S Hindustan Steel Construction Limited, Patna (HSCL) and agreement was executed in April 1999. The work was to be completed within two years from the date of agreement. HUDCO did not release further instalment of balance loan of Rs. 1.19 crore as the PMC failed to repay the quarterly instalments of loan and interests in time as per agreement. The PMC also failed to generate its

Due to non-payment of loan to HUDCO and HSCL in time extra liability of Rs. 4.30 crore was created

resources to meet the balance cost of construction of Rs. 3.16 crore. The work was ultimately stopped (October 2001) due to paucity of fund. The corporation incurred expenditure of Rs. 2.10 crore (Payment to HSCL Rs. 1.78 crore, Architect fee Rs. 14.98 lakh and Registration fee Rs. 17.44 lakh) on construction work and Rs. 19.10 lakh was paid to HUDCO as repayment of loan and interest. Thus, total expenditure of Rs. 2.10 crore became fruitless as work remained abandoned.

Further, outstanding claims of Rs. 4.30 crore (Rs. 28.50 lakh to M/S HSCL and Rs. 4.02 crore to HUDCO for repayment of loan and interest as of September 2005) could not be paid by the PMC (January 2006) which created an extra liability to the PMC.

6.5 Blocking of grant of Rs.2.51 crore.

- i) The Municipal Corporation, Patna received (April 2004) grant of Rs. 27.50 lakh under NSDP for implementation of development programmes in slum area. However, no plans and estimates were framed to utilise the grant. The State Govt. did not release the grant for the year 2005-06, as the corporation failed to utilize the funds released previously.

Grant of Rs. 27.50 lakh released under NSDP not utilised

Thus, the grant of Rs. 27.50 lakh remained blocked and people of slum area were deprived of the benefit of the schemes under NSDP.

- ii) PMC received (March 2003) the state development grant of Rs. 74.74 lakh for execution of five schemes. (a) Repairing of crematorium at Bansghat (Rs. 15.62 lakh), (b) Repairing of crematorium at Gulbighat (Rs.8.06 lakh), (c) Cleaning of big Nala (Rs. 40.00 lakh) (d) Purchase of insecticide (Rs. 5.00 lakh) and (e) Repairing of Nala (Rs. 6.06 lakh). Separate account of the grant was to be maintained. But separate account was not maintained and the corporation rendered (Nov. 2004), utilisation certificate of Rs. 53.30 lakh. Due to non-maintenance of grant register and work register utilisation of Rs. 53.30 lakh could not be verified. Even the payment vouchers were not made available to audit. Unspent grant of Rs. 21.43 lakh was neither utilized nor refunded to the Government, which remained blocked for more than three years as of March 2006.

- (iii) The State Government released Rs. 96.46 in lakh March, 2003 as interest free loan for installation of Computers in Patna Municipal Corporation. This amount was transferred by the corporation (May 2003) to Patna Regional Development Authority. The PRDA neither utilised the amount nor refunded the same to the corporation. Thus, scheme for installation of Computers in PMC is yet to be implemented and as such purpose of Government loan has been defeated.

State Development Grant of Rs. 21.43 lakh released specific purposes was not utilised
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- (iv) Rs. 1.06 crore was received by the corporation from the State Government under Development Grant during 2003-04. The amount was transferred to Bihar Rajya Jal Parishad (BRJP), Patna in May 2003. The purpose for which the grant was given was not spelt out in the sanction. BRJP treated this amount as untied fund and out of Rs. 1.06 crore, Rs. 70.00 lakh was invested in fixed Deposit which is

still lying in fixed deposit of BRJP. Thus, Government grant of Rs. 1.06 crore was blocked.

CHAPTER – VII

Review of Implementation of NSDP in the State of Bihar

Highlights

- Excess release of funds of Rs.8.64 crore to 41 ULBs and short release of funds of Rs.8.64 crore to 80 ULBs *Paragraph-7.8*
- Blockage of funds of Rs.84.48 lakh by Patna Municipal Corporation. *Paragraph-7.8.2.2*
- Diversion of grant of Rs.39.34 lakh by two ULBs (Muzaffarpur and Kishanganj).
Paragraph-7.8.2.1 and 7.8.2.2
- Selection of schemes without survey of availability of basic services in slum area.
Paragraph-7.9.1
- Execution of works in non-slum area (Rs.2.69 crore) *Paragraph-7.10.2*
- Funds of RS. 1.16 Crore Provided for upgradation construction of houses for urban poor were not utilised. *Paragraph-7.10.3*
- 55 Schemes amounting to Rs.34.50 lakh remained incomplete till September 2006.
Paragraph-7.10.4

Review of National Slum Development Programme

7.1 INTRODUCTION

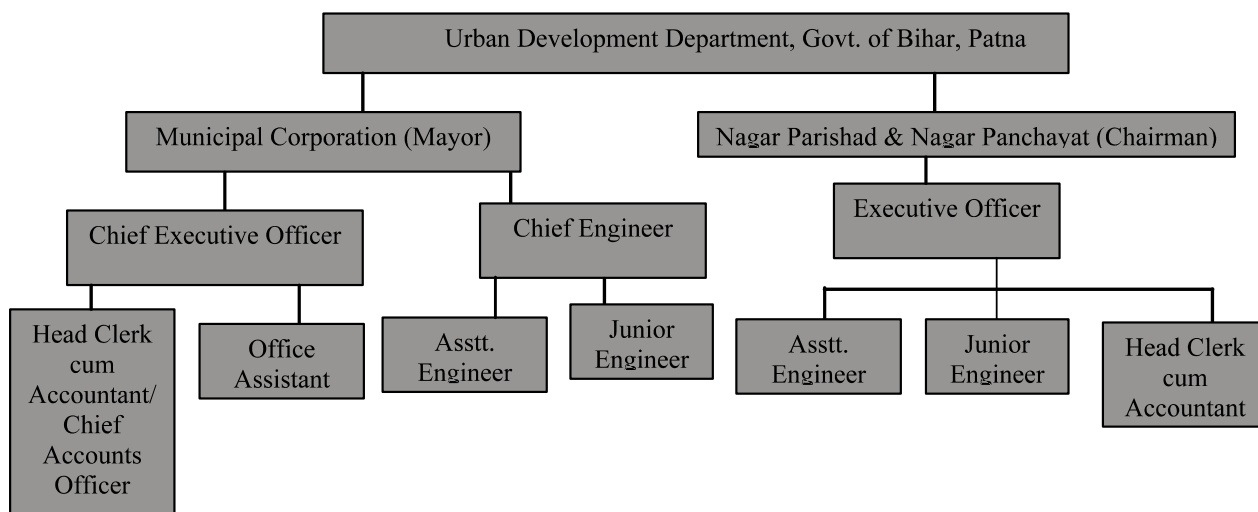
In the light of the constitution 74th (Amendment) Act, and considering the fact that conditions of urban slums in most of the States and towns are extremely unsatisfactory and that the slum population of the country was 46.78 million (1991), it was considered appropriate for the Government of India to introduce a special central assistance to States for upgradation of urban slums under the heading of National Slum Development Programme with the following elements-

- (I) The scheme should be applicable to all the States having an urban population.
- (II) Funds will be allocated to States on the basis of urban slum population.
- (III) For upgradation of Urban Slums the following components of the schemes were decided, vide guidelines of the scheme issued by the Government of India-
 - i) Provision of physical amenities like water supply, storm water, drains, community bath, widening and paving of existing lanes, sewers community latrines, streetlight etc.
 - ii) Community Infrastructure: -Provision of community centres to be used for pre-school education, non-formal education, adult education, recreational activities etc.
 - iii) Community Primary Health Care Centre Buildings can be provided. It is proposed that after creation of infrastructure facilities, the concerned municipalities will seek the support of Registered Medical Practitioner/Government Doctors in the State to man these centres.

- iv) Social amenities like Pre-school education, non-formal education, adult education, maternity, child health and primary health care including immunisation etc.
- v) Provision of shelter.

7.2. ORGANISATIONAL SETUP

Organisational set up of ULBs for implementation of the programme is as under:-



7.3. AUDIT OBJECTIVES

Review of the programme was conducted with a view to ascertain whether-

- Slum Areas have been identified by ULBs.
- Funds allocated to State are as per population of slum areas.
- Funds were released timely by the State Government to ULBs as per population of slum areas.
- Aims and objects of the programme to provide common facilities to persons residing in slum areas have been achieved.
- Proper monitoring and supervision of the programme have been made as per guidelines, and
- Utilisation Certificates have been sent timely by ULBs with full details to the State Government.

7.4 AUDIT CRITERIA

Audit criteria used are: -

- (i) Adherence to Guidelines issued by the Government of India.
- (ii) Adherence to various instructions issued by the State Government regarding identification of slum area, selection of schemes, monitoring and supervision of schemes and furnishing of utilisation certificate.
- (iii) Adherence to instructions issued by the central Government for release of fund.

7.5. SCOPE OF AUDIT

The Scope of audit was restricted to test check of records pertaining to randomly selected 16 ULBs⁶ out of the total 122 covering the period of 2001-06

⁶ Patna, Gaya, Muzaffarpur, Bhagalpur, Darbhanga, Buxar, Biharsharif, Sasaram, Kishanganj, Samastipur, Saharsa, Araria, Aurangabad, Mahnar, Phulwarisharif, Maner)

7.6. AUDIT METHODOLOGY

Audit Methodology Consisted of:-

- (i) Test check of records/files relating to observance of provision of guidelines, identification of slum area, selection of schemes, execution of schemes, bills, vouchers, muster rolls measurement books, monitoring supervision and utilisation certificates.
- (ii) Collection of data through survey questionnaire.

7.7. FLOW OF FUND AND FINANCIAL MANAGEMENT

The Government of India, Ministry of Finance, Department of Expenditure released Rs.72.39 crore under this programme to the State Government during 2002-05. The State Government released this amount to 121 ULBs during 2003-06.

7.8. AUDIT FINDINGS

The total slum population in the State stood at 2636844 and as such grant of Rs.72.39 crore should have been released at the rate of Rs.2562.21 for each slum dweller. However, Rs.8.64 crore was provided in excess to 41 ULBs and less than required funds were provided to 80 ULBs (Appendix-XXVIII).

Further, in the following cases slum population was shown in excess/short in the letter of release of grant to ULBs.

Sl. No.	Name of unit	Slum population shown in survey report of the ULB	Slum population shown in release order of grant	(+)Excess (-) Less
i)	Gaya Municipal Corporation	32600	42679	(+)10,179
ii)	Saharsa Nagar Parishad	47500	37500	(-)10,000
iii)	Phulwarisharif Nagar Panchayat	49079	31098	(-)17,981

7.8.1 GOVERNMENT GRANT

Position of grants received by 16 ULBs and utilisation reported by ULBs are as under: -

Particulars	<u>(Rs. in crore)</u>
Opening balance	1.32
Grants received during 2004-06	19.03
Interest earned	0.19
Total	20.54
Grants reported to be utilised during 2004-06	13.66
Balance on 31 st March 2006	6.88

ULB-wise break up is shown in (Appendix-XXIX).

Utilisation of grants by three ULBs (Aurangabad, Buxar and Darbhanga) ranged from 9.10 percent to 37.50 percent.

7.8.2 BLOCKING OF FUNDS

The State Government released Rs.84.48 lakh during 2003-06 (Rs.20 lakh during 2003-04, Rs.27.5 lakh during 2004-05 and Rs.36.98 lakh during 2005-06) to Patna Municipal Corporation for execution of schemes under N.S.D.P. but the corporation failed to utilise the amount. This amount is still lying unutilised in bank account of corporation (Sept.06).

7.8.2.1 DIVERSION OF FUNDS

Muzaffarpur Municipal Corporation kept Rs.40 lakh in fixed deposit (Oct. 2005) for three months and against its security obtained loan of Rs.30 lakh for payment of salary. On maturity of fixed deposit, Rs.40.15 lakh was credited into account of N.S.D.P. (May 2006) and remaining amount of Rs.84,521 was adjusted towards payment of interest on loan. From available balance of Rs.40.15 lakh, Rs.35 lakh was unauthorisedly spent (Oct'06) on payment of salary of staff for August 2005.

Further, from the amount of interest earned in Savings Bank account, Rs.2.77 lakh was transferred (Oct'05) to P. L. account, which was meant for establishment and other miscellaneous expenses.

Thus, total unauthorised expenditure of N.S.D.P. funds stood at Rs.38.61 (35.00 + 0.84+2.77) lakh, thereby defeating the purpose of the scheme.

7.8.2.2 Nagar Parishad, Kishanganj unauthorisedly spent Rs.0.73 lakh of N.S.D.P. funds towards payment of loan (0.58 lakh) and sinking of hand pump in Hospital Campus (0.15 lakh) during 2005-06.

7.9. IDENTIFICATION OF SLUM AREA

All the sixteen ULBs identified slum areas with ward number, description of area and slum population. Total population of persons residing in slum areas of above 16 units came to 7,88,060.

7.9.1 SELECTION OF SCHEMES

The State Government issued guidelines under which Community Development Societies, after identification of unavailable minimum basic services and required basic services, were required to prepare two lists 'A' and 'B' on priority basis.

In contravention of above order, schemes shown in the table below were selected without identification of unavailable minimum basic services and required basic services in slum area.

Table 7: Details of schemes selected without identification of unavailable minimum basic services

Sl. No.	Name of scheme selected and executed	Numbers of works	Estimated value of work
i)	Construction of PCC road	354	Rs.13.47 crore
ii)	Construction of other Roads	169	Rs.2.27 crore
iii)	Construction of drains	89	Rs.2.73 crore
iv)	Sinking of tubewells	273	Rs.46.35 lakh

v)	Construction of Community Hall and Latrines	9	Rs.4.98 lakh
vi)	Other works of minor nature	103	Rs.1.80 crore

The following components of the schemes were not taken up-

- i) Provision of community bath.
- ii) Community Infrastructure: -Provision of community centers to be used for pre-school education, non-formal education, adult education, recreational activities etc.
- iii) Community Primary Health Care Center Buildings can be provided. It is proposed that after creation of infrastructure facilities the concerned municipalities will seek the support of Registered Medical Practitioner/ Government Doctors in the State to run these centers.
- iv) Social amenities like Pre-school education, non-formal education, adult education, maternity, child health and primary health care including immunisation etc.
- v) Provision of shelter.

Thus, purpose of the scheme for upgradation of urban slum is yet to be achieved.

7.10.1 IMPLEMENTATION OF SCHEME

According to para 6 of the guidelines, schemes should have been implemented at the grass-root level by neighbourhood committee and Community Development Societies but, 13 ULBs (except Aurangabad Nagar Parishad, Biharsharif Nagar Parishad and Mahnar Nagar Panchayat) executed works departmentally This not only violated provisions of Guidelines but also proper selection of schemes was doubtful.

7.10.2 EXECUTION OF WORKS IN NON-SLUM AREA

The following table will show that seven ULBs spent Rs.2.69 crore over execution of works in non-slum areas. This not only contravened provisions of guidelines, but also denied benefit to slum dwellers.

Table 8: Details of the Works executed in non slum area.

Sl. No.	Name of ULB	Amount spent (In Lakh)
1	Muzaffarpur Municipal Corporation	16.41
2	Biharsharif Nagar Parishad	173.47
3	Maner Nagar Panchayat	27.17
4	Kateya Nager Panchayat	23.28
5	Chakia Nager Panchayat	88.00
6	Janakpur Road Nager Panchayat	8.05
7	Begusarai Nagar Parishad	16.27
	Total	268.53

7.10.3 NEGLIGIBLE EXPENDITURE ON SHELTER UPGRADATION

Para 4(v) of the guidelines provides for utilisation of not less than 10 percent of the allotment for construction or upgradation of houses for the urban poor.

But, 6 ULBs did not spend any amount against earmarked amount of Rs.96.11 lakh and 5 ULBs spent Rs.19.71 lakh in short of earmarked amount (Appendix-XXXII).

Thus, earmarked amount of Rs.1.16 crore for construction of houses for urban poor was not utilised.

7.10.4 PHYSICAL PROGRESS OF WORKS

15 ULBs executed 997 schemes during 2004-06 against which 678 schemes were completed and 319 schemes remained incomplete till 31.03.2006(Appendix-XXXIII).

Against target for period of completion ranging from one to six months delay in execution ranged from one month to one year.

Out of 319 incomplete schemes, 55 schemes pertained to 2003-04.

7.10.5 ACCOUNT OF MATERIALS NOT MAINTAINED

Stock and store account of materials purchased by the executing agent in departmental works and materials at site account were not prepared in all 15 ULBs.

7.10.6 MONITORING AND SUPERVISION

No records showing monitoring and supervision of works at higher level as per guidelines were made available to audit.

7.11. UTILISATION CERTIFICATE

Out of 15 ULBs, 8 ULBs having grant of Rs.17.54 crore furnished utilisation certificate of Rs.12.58 crore only ((Appendix-XXXIV).

7.12. CONCLUSIONS

None of the 16 ULBs test checked conducted survey of unavailable minimum basic services and required basic services in slum area. While selecting works, requirement of services in slum area were not taken into account. Even major works like construction of Plain, Concrete, and Cement (P.C.C). roads were executed in non-slum area. Lack of proper monitoring and supervision of works resulted, in several works remaining incomplete even after two years of their commencement.

CHAPTER – VIII

Conclusions

8.1 Finance and Accounts

Non-preparation of budget estimates and financial accounts violated the provisions contained in Bihar Municipal Act 1922 which resulted in unauthorized expenditure of Rs.27.55 crore. U.L.Bs having separate accounting wings failed to prepare proper accounts. Delay in remittance of Govt. dues & excess and irregular payments made, indicate that internal control mechanism was weak and non-functional. Non-preparation of annual accounts & non-maintenance of accounts in double entry system of accounting resulted in lack of transparency of utilization of public funds. Accountability of individual functionaries needs to be fixed for lapses to prevent their recurrence. Accordingly training needs have to be assessed and training imparted to staff involved in the above job.

8.2 Non-maintenance of basic records

Due to non-maintenance of basic records viz. Grant Register, Loan Register, Loan Appropriation Register, Advance Ledger, Annual Accounts register, budget control register, demand and collection register, correct picture of accounts of ULBs could not be ascertained. These records are required to be maintained on priority basis.

8.3 Collection of statutory levies, dues and their remittance

The system of timely collection of taxes, fees and cess on behalf of Government and their remittance by ULBs to respective heads of Municipal fund and Government Accounts needs to be improved as per provisions of Act and Rules to prevent loss of Municipal and Government revenue.

8.4 Implementation of schemes

Poor utilisation of assistance under several schemes indicated the insufficient appreciation of Govt. objectives and policies for providing basic amenities and services. Non/improper implementation of schemes frustrated the objectives for which development grants were released by the Government to the ULBs. Therefore, close monitoring and periodical evaluation of achievements of schemes is needed.

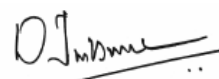
Place : Patna

Date :

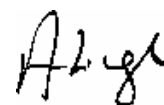
Countersigned

Place : Patna

Date : Principal



(D. JAI SANKAR)
Examiner of Local Accounts
Bihar, Patna



(ARUN KUMAR SINGH)
Accountant General (Audit)

APPENDIX - I
Details of release of grants Referred to in paragraph 1.3
Amount Released to U.L.B

(Rs. in lakh)

Sl. No.	Name of unit	Xth F.C.			XI F.C		XII th F.C.			Other Central Funds	
		2002-03	2003-04	2004-05	2002-03	2003-04	2004-05	2004-05	2002-03	2003-04	2004-05
1	N. P. Kateya			Nil	0.00	7.95	4.98	Nil	0.00	13.32	0.57
2	P.W.B			Nil	803.00	414.00	0.00	Nil	0.00	0.00	0.00
3	N. P. Begusarai			Nil	6.65	26.37	41.30	Nil	4.50	58.46	17.27
4	N. P. Janakpur Road			Nil	0.00	0.00	0.00	Nil	7.16	9.54	0.54
5	N. P. Sheohar			Nil	10.34	5.17	7.69	Nil	0.00	2.60	14.36
6	N. P. Dalsinghsarai			Nil	0.00	6.00	9.40	Nil	0.00	16.74	1.05
7	N.P. Bakhtiyarpur			Nil	0.00	12.22	19.03	Nil	0.00	27.43	18.30
8	N.P. Motipur			Nil	0.00	9.48	5.93	Nil	0.00	0.00	12.64
9	N.P. Areraj			Nil	0.00	7.76	3.89	Nil	0.00	16.48	9.86
10	N.P. Kanti			Nil	0.00	10.26	6.42	Nil	0.00	2.89	9.57
11	N.P. Sonapur			Nil	2.77	10.99	6.88	Nil	0.00	7.55	5.20
12	N.P. Rajgir			Nil	6.05	23.98	15.01	Nil	0.00	0.00	0.00
13	N.P. Arah			Nil	0.00	60.95	38.16	Nil	67.21	7.48	7.70
14	N.P. Kishanganj			Nil	7.79	30.89	19.34	Nil	40.19	4.77	45.42
15	N.P. Makhdumpur			Nil	3.75	14.86	23.05	Nil	0.00	19.95	3.64
16	N.P. Danapur			Nil	9.22	36.53	57.21	Nil	0.00	0.00	0.00
17	N.P. Nokha			Nil	0.00	9.79	6.13	Nil	0.00	0.00	0.39
18	N.P. Dhaka			Nil	3.09	12.23	7.66	Nil	0.00	21.75	11.96
19	N.P. Saharsa			Nil	9.55	37.86	23.70	Nil	53.88	30.44	52.35
20	N.P. Chapra			Nil	12.74	82.00	47.40	Nil	4.02	3.22	73.85
21	N.P. Narkatiyaganj			Nil	3.46	22.27	12.80	Nil	2.3	71.09	41.63
22	N.P. Marhaura			Nil	0.00	12.63	6.32	Nil	0.00	0.63	1.07
23	N.P. Amarpur			Nil	0.00	8.74	5.47	Nil	0.00	0.00	0.05
24	N.P. Purnia			Nil	14.38	57.00	35.69	Nil	1.90	2.25	0.00
25	N.P. Siwan			Nil	0.00	0.00	0.00	Nil	1.5	0.00	46.63

26	P.M.C			Nil	95.54	237.11	0.00	Nil	0.00	27.50	0.00
27	N.P. Chakia			Nil	1.54	6.12	9.53	Nil	0.00	16.58	15.26
28	N.P. Navinagar			Nil	2.67	10.18	6.37	Nil	0.00	0.00	5.68
Total					992.54	1173.34	419.36	Nil	182.66	360.67	394.99

APPENDIX - II
Statement of unauthorised expenditure incurred due to
non-preparation of budget estimates during 2000-05
(Referred to in Paragraph No 2.2)

(Rs. in lakh)

Sl. No.	Name of ULBs	Period	Total expt. incurred
1	Ara	2001-03	492.19
2	Kishanganj	2000-05	1032.13
3	Saharsa	2000-01 & 2002-03	287.39
4	Amarpur	2000-05	16.25
5	Areraj	2000-05	60.14
6	Chakia	2000-05	85.45
7	Dhaka	2000-05	18.36
8	Janakpur Road	2000-05	60.07
9	Kanti	2000-05	43.50
10	Kateya	2000-05	41.88
11	Narkatiyaganj	2000-02	76.03
12	Navinagar	2000-05	50.37
13	Nokha	2000-05	46.61
14	Makhdumpur	2000-05	85.67
15	Marhaura	2000-05	159.93
16	Motipur	2000-05	70.84
17	Sheohar	2000-05	37.98
18	Sonepur	2000-05	90.70
Total			2755.49

APPENDIX - III
Statement of expenditure incurred by ULBs but Annual Account not prepared
(Referred to in Paragraph No 2.3)

(Rs. in lakh)

Sl. No.	Name of ULB	Period of accounts not prepared	Number of accounts	Expenditure incurred
1	Patna Municipal Corporation including Water Board, Patna	1998-2005	7	Not available due to non-totalling of cash book
2	Ara	2001-2005	4	1083.18
3	Begusarai	2000-2005	5	1066.85
4	Chapra	1999-2005	6	1973.64
5	Kishanganj	2000-2005	5	1165.18
6	Purnea	2000-2005	5	746.99
7	Saharsa	2000-2005	5	627.86
8	Siwan	2000-2005	5	785.82
9	Amarpur	1996-2005	9	19.19
10	Areraj	1990-2005	15	60.82
11	Bakhtiarpur	1984-2005	21	213.05
12	Chakia	1976-2005	29	148.52
13	Dalsingsarai	2003-2005	2	51.90
14	Dhaka	1986-2005	19	157.98
15	Janakpur Road	1998-2005	7	67.15
16	Kanti	1993-2005	12	49.75
17	Kateya	1997-2005	8	47.58
18	Makhdumpur	1995-2005	10	89.78
19	Marhaura	1995-2005	10	181.41
20	Motipur	1982-2005	23	86.36
21	Narkatiyaganj	1998-2005	7	339.30
22	Navinagar	1986-2005	19	110.34
23	Nokha	1986-2005	19	69.33
24	Rajgir	1998-2005	7	83.19
25	Sheohar	1994-2005	11	46.17
26	Sonepur	1986-2005	19	176.24
Total				9,447.58

APPENDIX - IV
Statement of non-reconciled difference of
Cash Book balance as of 31st March 2005 not prepared.
(Referred to in Paragraph No 2.4)

(Rs. in lakh)

Sl. No.	Name of ULBs	Cash Book Balance	Treasury/Pass Book balance	Difference
1	Ara	(-) 24.35	106.60	130.95
2	Saharsa	16.59	17.36	0.77
3	Amarpur	5.68	5.10	0.58
4	Dhaka	18.37	16.21	2.16
5	Kateya	13.41	14.61	1.20
6	Makhdumpur	47.19	44.02	3.17
7	Marhaura	17.26	18.34	1.08
8	Navinagar	13.02	9.93	3.09
9	Nokha	32.87	28.20	4.67
10	Rajgir	9.14	2.77	6.37
11	Sheohar	24.50	16.12	8.38
12	Sonepur	18.87	16.02	2.85
Total				165.27

APPENDIX - V
Details of sanctioned amount of loan and
deduction at source against repayment of previous loans during 2000-05.
(Referred to in Paragraph No 2.5 (a))

(Rs. in lakh)

Sl. No.	Name of ULBs	Amount of loan sanctioned	Amount deducted at source
1	Patna	2498.67	398.73
2	Ara	64.88	16.22
3	Begusarai	24.58	6.14
4	Chapra	114.26	28.56
5	Danapur	62.99	15.75
6	Kishanganj	29.73	7.44
7	Purnea	82.81	20.70
8	Saharsa	21.08	5.27
9	Siwan	61.31	15.33
10	Chakia	3.73	0.94
11	Dalsingsarai	1.81	0.45
12	Janakpur Road	3.46	0.86
13	Narkatiyaganj	8.23	2.05
14	Rajgir	8.65	2.16
Total		2986.19	520.60

APPENDIX - VI
Statement of unspent specific grants as of 31.03.2005
(Referred to in Paragraph No 2.8)

(Rs. in lakh)

Sl. No.	Name of ULB	Grants received	Period of receipt	Amount of unspent grant
1	Ara	193.54	2004-2005	28.22
2	Begusarai	190.91	2003-2005	63.12
3	Chapra	886.61	1999-2000 & 2004-05	48.74
4	Danapur	93.74	2004-2005	18.07
5	Purnea	154.19	1999-2004	33.98
6	Saharsa	71.11	2002-2005	48.98
7	Siwan	294.96	2003-2005	46.95
8	Amarpur	22.10	2000-2005	5.85
9	Areraj	55.28	1999-2005	16.01
10	Bakhtiarpur	99.83	1995-2005	25.12
11	Chakia	82.50	1999-2005	20.16
12	Dalsingsarai	22.75	2003-2005	20.23
13	Janakpur Road	21.51	2000-2001	3.61
14	Kanti	55.73	2003-2005	17.51
15	Kateya	56.40	2000-2005	13.36
16	Makhdumpur	81.62	2003-2005	37.02
17	Marhaura	61.62	1999-2005	14.38
18	Motipur	5.94	2004-2005	5.64
19	Narkatiyaganj	191.77	2003-2005	65.73
20	Navinagar	53.12	2001-2005	8.56
21	Nokha	21.82	1999-2003	17.82
22	Rajgir	45.04	2003-2005	21.45
23	Sheohar	42.36	1995-2005	12.07
Total		2804.45		592.58

APPENDIX- VI Continued
Statement of scheme wise details of unspent grant
(Referred to in appendix - VI)

(Rs. in lakh)

Sl. No.	Name of ULB	Name of scheme	Period of receipt of grant	unspent amount of grant
1	Chakia	Balika Samridhi Yojna	1999-2000	0.19
		NSDP	2004-05	0.98
		11 th F.C.	2003-04	4.03
			2004-05	5.70
		NRY/SJSRY	2004-05	7.44
			2003-04	0.32
			2000-01	1.50
2	Kanti	NSDP	2004-05	2.39
		11 th F.C.	2003-04	6.50
			2004-05	6.42
		NRY/SJSRY	2003-04	2.20
3	Rajgir	11 th F.C.	2002-03	6.05
			2004-05	15.01
			2003-04	0.39
4	Marhaura	SJSRY	1999-2000	2.74
		11 th F.C.	2004-05	4.79
		NSDP	2001-02	6.43
		Balika Samridhi Yojna	1999-2000	0.42
5	Sheohar	11 th F.C.	2003-04	0.01
		11 th F.C.	2004-05	7.70
		N.S.D.P	2004-05	1.26
		I.D.S.M.T	1999-2000	0.90
		SJSRY	2003-04	0.34
		10 th F.C.	1997-98	0.30
		NRY	1995-96	0.50
		NRY	1995-96	0.38
		NRY	1996-97	0.68
6	Bakhtiarpur	SJSRY	2004-05	10.04
		11 th F.C.	2004-05	7.57
		NRY	1995-96	3.95
		NSDP	2003-04	3.56
7	Purnea	SJSRY	2000-01	15.61
		Balika Samridhi Yojna	1999-2000	0.69
			1999-2000	0.67
			2002-03	1.09
		NSDP	2002-03	2.75
		11 th F.C.	2003-04	13.17
8	Ara	11 th F.C.	2004-05	14.36
		SJSRY	2004-05	13.86

Sl. No.	Name of ULB	Name of scheme	Period of receipt of grant	unspent amount of grant
9	Begusarai	NSDP	2003-04	19.40
			2004-05	17.27
		11 th F.C.	2004-05	26.45
10	Chapra	BSY	1999-2000	1.34
		11 th F.C.	2004-05	47.40
11	Danapur	11 th F.C.	2004-05	18.07
12	Saharsa	11 th F.C.	2002-03	9.55
			2003-04	15.73
			2004-05	23.70
13	Siwan	SJSRY	2003-04	4.41
			2004-05	3.95
		11 th F.C.	2004-05	15.24
		NSDP	2004-05	23.35
14	Amarpur	11 th F.C.	2003-04	3.31
		SJSRY	2000-01	2.49
		IRD	2004-05	0.05
15	Areraj	11 th F.C.	2004-05	0.20
		BSY	1999-2000	0.18
		NSDP	2003-04	14.08
			2000-01	0.30
		SJSRY	2004-05	0.29
		PMGRY (State Dev. grant)	2004-05	0.57
			2003-04	0.39
16	Dalsingsarai	NSDP	2003-04	16.67
		11 th F.C.	2004-05	3.56
17	Janakpu Road	NSDP	2000-01	2.95
		BSY	2000-01	0.66
18	Keteya	NSDP	2003-04	1.69
			2000-01	5.98
		SJSRY	2001-02	2.74
			2004-05	0.57
		11 th F.C.	2004-05	2.38
19	Makhdumpur	NSDP	2003-04	10.31
		11 th F.C.	2003-04	3.66
			2004-05	23.05
20	Motipur	11 th F.C.	2004-05	5.64
21	Narkatiaganj	IDSMT	2003-04	56.00
		NSDP	2004-05	0.66
		M.P. Fund	2004-05	0.05
		11 th F.C.	2004-05	9.02
22	Navinagar	NRY	2004-05	0.98
			2003-04	0.92
			2002-03	0.66
			2001-02	3.05
		NSDP	2004-05	1.04
		11 th F.C.	2004-05	1.91
23	Nokha	NRY	1999-2000	8.90
			2001-02	3.11
			2002-03	5.81
				592.58

APPENDIX- VII
Statement of non-submission of utilization certificates of specific grants
(Referred to in Paragraph No 2.9)

(Rs. in lakh)

Sl. No.	Name of ULB	Period of accounts not prepared	Amount of grant received
1	Patna	1998-2005	3493.36
2	Ara	2000-2005	299.45
3	Begusarai	2000-2005	210.54
4	Chapra	1999-2005	1044.89
5.	Danapur	2000-2005	105.96
6.	Kishanganj	2000-2005	645.06
7.	Purnea	1999-2004	154.19
8.	Saharsa	2000-2005	453.86
9.	Siwan	2000-2005	294.96
10	Amarpur	1996-2004	22.10
11	Areraj	1999-2005	55.28
12	Bakhtiarpur	1984-2005	136.24
13	Chakia	1980-2005	114.88
14	Dalsingsarai	2003-2005	117.80
15	Dhaka	1986-2005	130.96
16	Janakpur Road	1998-2005	28.46
17	Kanti	1998-2005	55.73
18	Kateya	1997-2005	60.94
19	Makhdumpur	1998-2005	125.83
20	Marhaura	1995-2005	61.62
21	Motipur	1985-2005	70.42
22	Narkatiyaganj	1999-2000	5.00
23	Navinagar	1987-2005	63.12
24	Nokha	1989-2005	64.11
25	Rajgir	1999-2005	50.04
26	Sheohar	1994-2005	56.65
27	Sonepur	1998-2005	117.32
Total			8038.77

APPENDIX- VIII
Statement of outstanding advance as of 31st March 2005
(Referred to in Paragraph No 2.11)

(Rs. in lakh)

Sl. No.	Name of ULB	Period of Advance	Amount of outstanding advance
1.	Municipal Corporation, Patna	N.A.	835.37
2.	Patna Water Board, Patna	1998-2005	73.74
3.	Ara	2001-2005	24.04
4.	Begusarai	2000-2005	31.12
5.	Chapra	1999-2005	58.58
6.	Danapur	N.A.	97.90
7.	Kishanganj	2004-2005	2.58
8.	Purnea	2000-2005	78.59
9.	Saharsa	N.A.	137.38
10	Siwan	2000-2005	125.01
11	Amarpur	N.A.	N.A.
12	Areraj	N.A.	41.34
13	Bakhtiarpur	1993-2005	20.27
14	Chakia	1997-2004	4.42
15	Dalsingsarai	2001-2005	11.25
16	Dhaka	1992-2005	23.14
17	Janakpur Road	1999-2005	23.80
18	Kanti	1993-2005	31.57
19	Kateya	2001-2005	11.38
20	Makhdumpur	N.A.	2.17
21	Marhaura	N.A.	N.A.
22	Motipur	1998-2005	24.46
23	Narkatiyaganj	1998-2005	141.96
24	Navinagar	N.A.	0.58
25	Nokha	N.A.	N.A.
26	Rajgir	1994-2003	6.41
27	Sheohar	1994-2005	8.75
28	Sonepur	N.A.	1.15
Total			1816.96

APPENDIX- IX
Statement of expenditure for which records were not furnished to audit
(Referred to in Paragraph No 2.12)

(Rs. in lakh)

Sl. No.	Name of ULB	Total expenditure incurred	Expenditure incurred for which records were not available	Percentage to total Expenditure
1.	Municipal Corporation, Patna	N.A.	10.83	N.A.
2.	Patna Water Board, Patna	N.A.	403.31	N.A.
3.	Ara	1083.18	14.82	1.37
4.	Begusarai	1066.85	217.78	20.41
5.	Chapra	1973.64	66.02	3.35
6.	Purnea	764.99	38.13	5.10
7.	Saharsa	627.86	47.82	7.62
8.	Siwan	785.82	12.18	1.55
9.	Amarpur	19.19	0.24	1.25
10.	Areraj	60.82	10.40	17.10
11.	Bakhtiarpur	213.05	0.02	0.01
12.	Chakia	148.52	27.26	18.35
13.	Dhaka	157.98	4.10	2.60
14.	Janakpur Road	67.15	4.93	7.34
15.	Kanti	49.75	3.27	6.57
16.	Kateya	47.58	10.42	21.90
17.	Makhdumpur	89.78	6.90	7.69
18.	Motipur	86.36	0.11	0.13
19.	Narkatiyaganj	339.30	42.56	12.54
20.	Nokha	69.33	22.25	32.09
21.	Rajgir	83.19	2.70	3.25
22.	Sheohar	46.17	0.77	1.67
Total		7780.51	946.82	6.86

APPENDIX- X
Statement of amount suggested for recovery
(Referred to in Paragraph No 2.14)

(Rs. in lakh)

Sl. No.	Name of ULB	Period of Audit	Amount suggested for recovery
1.	Municipal Corporation, Patna	1998-2005	251.74
2.	Patna Water Board, Patna	1998-2005	124.77
3.	Ara	2001-2005	67.29
4.	Begusarai	2000-2005	33.55
5.	Chapra	1999-2005	52.17
6.	Danapur	2000-2005	112.22
7.	Kishanganj	2000-2005	32.64
8.	Purnea	2000-2005	34.50
9.	Saharsa	2000-2005	35.25
10.	Siwan	2000-2005	3.82
11.	Amarpur	1996-2005	0.47
12.	Areraj	1990-2005	2.93
13.	Bakhtiarpur	1984-2005	2.90
14.	Chakia	1976-2005	20.00
15.	Dalsingsarai	2003-2005	0.32
16.	Dhaka	1986-2005	16.37
17.	Janakpur Road	1998-2005	27.53
18.	Kanti	1993-2005	0.21
19.	Kateya	1997-2005	0.43
20.	Makhdumpur	1995-2005	7.25
21.	Marhaura	1995-2005	0.72
22.	Motipur	1982-2005	24.55
23.	Narkatiyaganj	1998-2005	12.16
24.	Navinagar	1986-2005	2.13
25.	Nokha	1986-2005	1.40
26.	Rajgir	1998-2005	6.55
27.	Sheohar	1994-2005	1.95
28.	Sonepur	1986-2005	2.53
Total			878.35

APPENDIX- XI
Misappropriation of collection money (Referred to in Paragraph No 3.1)

(Rs. in lakh)

Sl. No.	Name of ULB	Period of Audit	Amount collected	Amount deposited	Non/short deposit	Amount deposited at the instance of audit	Balance
1.	M.C, Patna	1998-05	3102.50	2882.59	219.91	0.18	219.73
2.	P.W.B, Patna	1998-05	36.54	25.55	10.99	Nil	10.99
3.	Ara	2001-05	0.37	0.35	0.02	0.02	Nil
4.	Begusarai	2000-04	16.07	Nil	16.07	0.43	15.64
5.	Chapra	2001-05	1.31	1.19	0.12	0.09	0.03
6.	Danapur	2000-05	0.60	0.11	0.49	Nil	0.49
7.	Kishanganj	2001-05	0.09	0.04	0.05	0.04	0.01
8.	Purnea	2000-05	39.21	13.76	25.45	9.87	15.58
9.	Saharsa	2001-05	85.39	75.41	9.98	Nil	9.98
10.	Siwan	2001-05	3.32	0.45	2.87	2.85	0.02
11.	Chakia	1980-05	10.91	6.78	4.13	Nil	4.13
12.	Dhaka	1988-05	30.88	25.37	5.51	Nil	5.51
13.	Janakpur Road	1998-05	0.78	0.05	0.73	0.45	0.28
14.	Makhdumpur	1995-05	1.91	1.76	0.15	Nil	0.15
15.	Motipur	1982-2000	1.42	0.42	1.00	0.02	0.98
16.	Narkatiyaganj	1997-05	2.11	0.19	1.92	Nil	1.92
17.	Navinagar	1991-05	2.39	2.33	0.06	Nil	0.06
18.	Nokha	2003-05	1.08	0.34	0.74	Nil	0.74
19.	Rajgir	2000-05	4.85	1.03	3.82	Nil	3.82
20.	Darbhanga	2001-06	1.28	Nil	1.28	1.10	0.18
21.	Biharsharif	2000-04 2004-06	0.24 11.77	Nil 11.57	0.24 0.20	Nil 0.15	0.24 0.05
22.	Buxer	2001-06	2.18	1.48	0.70	Nil	0.70
23.	Gaya	2000-06	4.41	0.09	4.32	Nil	4.32
24.	Saharsa	2002-06	92.57	83.41	9.16	Nil	9.16
25.	Mahnar		3.39	0.24	3.15	Nil	3.15
Total			3457.65	3134.59	323.06	15.20	307.86

APPENDIX- XII
Statement of direct appropriation of receipt towards expenditure
(Referred to in Paragraph No 3.2)

(Rs. in lakh)

Sl. No.	Name of ULB	Amount of direct appropriation	Remarks
1.	Municipal Corporation, Patna	2.01	Not entered in cash book
2.	Patna Water Board, Patna	7.63	Entered in the cash book
3.	Purnea	10.00	Bills in support of expenditure incurred
4.	Saharsa	4.60	Not entered in cash book
5.	Chakia	0.59	Expenditure of Rs. 0.25 lakh entered in cash book and bills in support of expenditure incurred of Rs. 0.34 lakh not passed by the executive
6.	Navinagar	0.03	Bills in support of expenditure incurred
7.	Sheohar	0.46	Entered in cash book
8.	Gaya	29.37	Ascertained from review of property Tax
9.	Mahner	2.01	
Total		56.70	

APPENDIX- XIII
Statement of Education and Health cess not remitted to Government revenue
(Referred to in paragraph no 3.3)

(Rs. in lakh)

Sl. No.	Name of ULBs	Period	Education cess realised	Health cess realised	Total cess realised	Amount remit table to Govt.
1.	Ara	2001-2005	33.13	33.13	66.26	59.63
2.	Chapra	1999-2005	12.53	12.53	25.06	22.55
3.	Danapur	1993-2005	27.01	27.77	54.78	49.30
4.	Kishanganj	2000-2005	3.44	Nil	3.44	3.10
5.	Purnea	2000-2005	20.36	20.36	40.72	36.65
6.	Saharsa	2000-2005	8.57	8.57	17.14	15.43
7.	Siwan	2000-2005	6.20	6.20	12.40	11.16
8.	Dalsingsarai	2003-2005	0.45	0.44	0.89	0.80
9.	Dakha	1995-2005	1.51	1.20	2.71	2.44
10.	Janakpur Road	upto 2004-05	4.66	4.66	9.32	8.39
11.	Motipur	1997-2005	3.05	3.04	6.09	5.48
12.	Narkatiaganj	1983-2005	6.53	6.26	12.79	11.51
13.	Rajgir	1998-2005	1.55	1.94	3.49	3.14
Total			128.99	126.10	255.09	229.58

APPENDIX- XIV
Statement of non-imposition of taxes

(Referred to in Paragraph No 3.4)

Sl. No.	Name of ULB	Year of constitution of ULBs
1.	Amarpur	1984-85
2.	Areraj	1990-91
3.	Bakhtiarpur	1984-85
4.	Chakia	1976-77
5.	Dhaka	1986-87
6.	Kanti	1984-85
7.	Kateya	1997-98
8.	Nokha	1986-87
9.	Sheohar	1994-95
10	Sonepur	1986-87
11	Maner	Not available

APPENDIX- XV
Statement of non-revision of taxes

(Referred to in Paragraph No 3.5)

Sl. No.	Name of ULB	Year of last assessment	Year of revision due	Remarks
1.	Chapra	1981-82	1986-87	Detected in course of review of 16 ULBs
2.	Danapur	1976-77	1981-82	
3.	Kishanganj	1989-90	1994-95	
4.	Saharsa	1963-64	1968-69	
5.	Dalsingsarai	1979-80	1984-85	
6.	Motipur	1994-95	1999-2000	
7.	Navinagar	1987-88	1992-93	
8.	Buxar	1990-91	1995-96	
9.	Aurangabad	1979-80	1984-85	
10.	Biharsharif	1993-94	1998-99	
11.	Sasaram	1973-74	1978-79	
12.	Samastipur	1986-87	1991-92	
13.	Araria	1997-98	2002-03	
14.	Phulwarisarif	1992-93	1997-98	
15.	Gaya Mpl. Corporation	1996-97	2001-02	
16.	Bhagalpur Mpl. Corporation	1997-98	2002-03	
17.	Darbhanga Mpl. Corporation	1997-98	2002-03	
18.	Patna Mpl. Corporation	1994-96	1999-04	

APPENDIX- XVI
Statement of outstanding taxes against Government building
(Referred to in Paragraph No 3.6)

Sl. No.	Name of ULB	Taxes outstanding (Rs. In Lakh)	Remarks
1.	Ara	65.59	Ascertained from review of 16 ULBs
2.	Danapur	2.69	
3.	Saharsa	46.41	
4.	Chakia	8.19	
5.	Dhaka	5.41	
6.	Janakpur Road	12.31	
7.	Narkatiyaganj	0.23	
8.	Sasaram	26.25	
9.	Darbhanga Nagar Nigam	328.38	
10.	Gaya Nagar Nigam	34.57	
Total		530.03	

APPENDIX-XVII
Details of rate per square ft for different holding
(Referred to in paragraph 4.7.1)

(A) Location of holdings

- (i) Pradhan Mukhiya Sadak
- (ii) Mukhiya Sadak
- (iii) Holdings located on road other than (i) & (ii)

(B) Use of Holdings

- (i) Completely Residential.
- (ii) Completely Commercial or Industrial.
- (iii) Partly Residential and Partly Commercial/Industrial
- (iv) Holdings used for purpose other than mentioned in (i) (ii) & (iii) above.

(C) Type of Construction

- (i) Pucca buildings with RCC roof
- (ii) Pucca buildings with Asbestos/Corogated sheet roof.
- (iii) Buildings other than (i) & (ii)

Rule 4 of the rules “Fixation of Annual Rental value of holdings Rules 1993” provides method of Calculation of carpet area on the basis of which Annual Rental Value (ARV) of holdings to be fixed.

Carpet area will include the followings.

- (i) Full measurement of inner length and breadth of room.
- (ii) Full measurement of inner length and breadth of covered varandah.
- (iii) 50% of inner length and breadth of Chajja, Passage, Kitchen & Store room.
- (iv) ¼ measurement of inner length and breadth of Garrage.
- (v) Bathroom, lavatory, staircase will not form the part of Carpet Area.

Rule 6 ibid provides rates of Taxes as under:-

Holdings tax - 2.5% of Annual Rental value
 Water tax- 2% of Annual Rental value
 Latrine tax- 2% of Annual Rental value

Rate/Square foot

Sl. No.	Type of Construction	Pradhan Mukhya Sadak			Mukhya Sadak			Other Road		
		Commercial/Industrial	Other use	Residential	Commercial/Industrial	Other use	Residential	Commercial/Industrial	Other use	Residential
1	R.C.C. roof	54	36	18	36	24	12	18	12	6
2	Asbestos/Corrugated	36	24	12	24	16	8	12	8	4
3	Others	18	12	6	12	8	4	6	4	2

Appendix XVIII
Statement of loss of revenue due to under assessment by Patna Municipal Corporation
(Referred to in paragraph 4.7.1)

Sl. No.	Circle No.	Holding No.	Owner's name	Location	Type of construction	Use of holding	Area (sft)	Actual Valuation (Rs)	Valuation by PMC	Date of effect	Under Valuation	Loss of revenue @ 9% P.A as on 31.3.06
1	2	3	4	5	6	7	8	9	10	11	12	13
1	6	477/146	Hotel Chanakya Pvt. Ltd. Freser Road	Pradhan Mukhya Sadak	-RCC-	Commercial Residential	19517 874	1069650	712584	01.01.94	357066	385631.28
2	6	450/131/3	M/s Hotel Chanakya Pvt. Ltd.	Pradhan Mukhya Sadak	-RCC-	Commercial	4575	247050	224974	01.01.94	22676	24490.08
3	6	351/90(C)	Smt. Sheela Gupta	Other Road	-RCC-	Commercial Residential	2162 800	43716	32206	01.04.04	11510	2071.80
4	6	350/90(B)	Sri Akash Gupta	Other Road	-RCC-	Commercial Residential	2162 800	43716	32206	01.04.04	11510	2071.80
5	6	616 to 618	Sri Uday Kr. Singh & others	Mukhya Sadak	-RCC-	Commercial (Hotel Vijay)	2400.5	86418	62544	11.12.01	23874	9668.97
6	6	791/391	Sri Ganesh Kr. Singh	Other Road	-RCC-	Commercial (Hotel)	12945	233010	155340	01.01.94	77670	83883.60
7	6	584/234, 23414, 23415	Smt. Ramsakhi Devi, Sri Birendra Kr. Roy, Sri Narandra Roy	Pradhan Mukhya Sadak	-RCC-	Commercial (Hotel Meghdoot)	5430	294840	195480	29.07.03	99360	26827.20
8	6	342/87	M/s Spinding Developers Pvt. Ltd.	Pradhan Mukhya Sadak	-RCC-	Commercial	3400	183600	122400	01.07.97	61200	49572.00
9	6	1763	State Bank of India, Dak Bunglow Road	Pradhan Mukhya Sadak	-RCC-	Commercial	8128	438912	292608	01.01.94	146304	158008.32
10	6	1766	Dena Bank, Dak Bunglow Road	Pradhan Mukhya Sadak	-RCC-	Commercial	4330	233820	155800	01.01.94	78020	84261.60
11	6	1780	UCO Bank, Dak Bunglow Road	Pradhan Mukhya Sadak	-RCC-	Commercial	7208	389232	259488	01.01.94	129744	104123.52
12	6	1784	Sri Raja Babu Gupta, Dak Bunglow Road	Pradhan Mukhya Sadak	-RCC-	Commercial (3 Shops)	851	45954	15318	01.01.94	30636	33086.08

Sl. No.	Circle No.	Holding No.	Owner's name	Location	Type of construction	Use of holding	Area (sqft)	Actual Valuation (Rs)	Valuation by PMC	Date of effect	Under Valuation	Loss of revenue @ 9% P.A as on 31.3.06
1	2	3	4	5	6	7	8	9	10	11	12	13
13	6	1865	Central Bank of India, Dak Bunglow Road	Pradhan Mukhya Sadak	-RCC-	Commercial	19703	1063962	709308	01.01.94	354654	383026.32
14	6	1568/812	Raja Ramendra Prasad, Station Road	Pradhan Mukhya Sadak	-RCC-	Commercial Shop+Office +Store Palno Guest House	707 746	78462	40734	01.01.94	37728	40746.24
15	6	1571	Raja Ramendra Prasad, Raj Kiran Market, Station Road	Pradhan Mukhya Sadak	-RCC-	Commercial Shop + Guest House	2300	178200	134316	01.01.94	43884	47394.72
16	6	1573	Smt. Malti Devi, Mukhya Sadak	Mukhya Sadak	-RCC-	Commercial Residential	840 1762	49632	22416	01.01.94	27216	29393.28
17	6	640/285	Sri Shailendra Jeet Gandhi, Dak Bunglow Road	Pradhan Mukhya Sadak	-RCC- Asbestos	Commercial 'Hotel Dechi'	1444 715	103716	71196	01.01.94	32520	35121.60
18	6	814	M/s Nutan Construction, Dak Bunglow Road	Pradhan Mukhya Sadak	-RCC-	Residential	12920	232560	201510	01.01.04	31050	5589.00
19	6	410/A/301	Kishore Kamalia White House Apartment Budha Marg	Pradhan Mukhya Sadak	-RCC-	Residential	975.33	17555	10512	01.04.96	7043	6338.70
20	6	410/A/201	Sri Rajeev Kr. Sinha, White House Apartment	Pradhan Mukhya Sadak	-RCC-	Residential	975.33	17555	10512	01.04.96	7043	6338.70
21	6	410/A/501 & 503	Smt Nutan Jain White House Apartment	Pradhan Mukhya Sadak	-RCC-	Residential	1950.66	35111	21024	01.04.96	14087	12678.30
22	6	410/101 B to 104 B	Balmanohar Jalon White House Apartment	Pradhan Mukhya Sadak	-RCC-	Residential	3901.32	70223	42072	01.04.96	28151	25335.90
23	6	410/A/401	Pradeep Jain, White House Apartment	Pradhan Mukhya Sadak	-RCC-	Residential	975.33	17555	10512	01.04.96	7043	6338.70
24	6	410/B/402	Madan Prasad White House Apartment	Pradhan Mukhya Sadak	-RCC-	Residential	975.33	17555	10512	01.04.96	7043	6338.70

Sl. No.	Circle No.	Holding No.	Owner's name	Location	Type of construction	Use of holding	Area (sft)	Actual Valuation (Rs)	Valuation by PMC	Date of effect	Under Valuation	Loss of revenue @ 9% P.A as on 31.3.06
1	2	3	4	5	6	7	8	9	10	11	12	13
25	6	410/A/403	Smt. Shobha Rani, White House Apartment	Pradhan Mukhya Sadak	-RCC-	Residential	975.33	17555	10512	01.04.96	7043	6338.70
26	6	410/A/601	D.C. Suchanti White House Apartment	Pradhan Mukhya Sadak	-RCC-	Residential	975.33	17555	10512	01.04.96	7043	6338.70
27	6	410/A/703	Vishwanath Agrawal White House Apartment	Pradhan Mukhya Sadak	-RCC-	Residential	975.33	17555	10512	01.04.96	7043	6338.70
28	6	410/A/303	Smt. Hansa Maruka White House Apartment	Pradhan Mukhya Sadak	-RCC-	Residential	975.33	17555	10572	01.04.96	7043	6338.70
29	6	410/A/603	Satish Kr. Bhikto White House Apartment	Pradhan Mukhya Sadak	-RCC-	Residential	975.33	17555	10512	01.04.96	7043	6338.70
30	6	410/B/503	Sangita Sanyal White House Apartment	Pradhan Mukhya Sadak	-RCC-	Residential	975.33	17555	10512	01.04.96	7043	6338.70
31	6	410/A/801 & 803	Mumtaj Bano	Pradhan Mukhya Sadak	-RCC-	Residential	1950.66	35111	21036	01.04.96	14075	15201.00
32	6	410/A/701	Ramesh Kr. Agrawal White House Apartment	Pradhan Mukhya Sadak	-RCC-	Residential	975.33	17555	10512	01.04.96	7043	6338.70
33	6	1581	Narayan Prasad, Station Road	Mukhya Sadak	-RCC-	Residential Commercial	4155 2106	125676	100404	08.02.02	25272	9097.92
34	6	1584	Sri Krishnandan Prasad, Station Road	Pradhan Mukhya Sadak	-RCC-	Commercial	2957	159678	131094	01.01.94	28584	30870.72
35	6	1588	Smt Subhdra Devi Jamal Road	Mukhya Sadak	-RCC- -RCC- Asbestos	Commercial Residential Commercial	1480 310 1081	82944	74296	01.01.94	8648	9339.84
36	249	606	Ramesh Prasad Thakur	Pradhan Mukhya Sadak	-RCC-	Commercial (Clinic)	406	21924	14616	01.01.94	7306	7892.64
37	249	689	Smt Meera Prasad Sri Arun Prasad	Other Road	-RCC-	Commercial (Motor Workshop) Tin Shed	3748.5 5300	109873	87382	30.09.01	22491	9108.85

[illegible]

Sl. No.	Circle No.	Holding No.	Owner's name	Location	Type of construction	Use of holding	Area (sft)	Actual Valuation (Rs)	Valuation by PMC	Date of effect	Under Valuation	Loss of revenue @ 9% P.A as on 31.3.06
1	2	3	4	5	6	7	8	9	10	11	12	13
49	249	1564	Sri Basant Suman Dubey	Other Road	-RCC-	Commercial (Clinic) Residential	1723 1532	40206	29868	01.01.94	10338	11165.04
50	249	1155/556A	Dr. Mahendra Narayan	Other Road	-RCC-	Commercial	4237.5	76275	25425	01.01.94	50850	54918
51	249	1203/592	Sri B.K. Gautam	Pradhan Mukhya Sadak	-RCC-	Commercial (Pataliputra Hotel)	4667.29	251547	156762	01.01.94	94785	102368.52
52	249	1208/596	Smt. Sulkha Jha	Other Road	-RCC-	Other Use	2058	24696	12348	01.01.94	12348	13335.84
53	249	1219	A. Kumlam	Pradhan Mukhya Sadak	-RCC-	Commercial (Sri Krinapuri Service Station Petrol Pump) Asbestos	414 879	54000	50066	01.01.94	3934	4248.72
54	249	869/35B	Anand Bihar West Boring Canal Road	Pradhan Mukhya Sadak	-RCC-	Commercial Fitjee Coaching Centre	3370	181980	121320	06.08.05	60660	2729.70
55	249	2053/942	Sri Basist Lal	Other Road	-RCC-	Commercial catering & Cooking Class Residential	900 900	21600	16200	01.01.94	5400	5832.00
56	249	733A/369	Kauslesh Singh	Pradhan Mukhya Sadak	-RCC- -RCC-Asbestos	Commercial (Clinic) Residential Residential	1119 1119 72	81432	61290	01.01.94	20142	21753.36
57	249	1863	Smt. Ila Madhav	Other Road	-RCC-	Commercial (Kirkosker Company godown/ office) Residential	1069 2308	33090	26676	01.01.94	6414	6927.12
58	249	1957	Aditya Narayan Singh, Boring Road	Pradhan Mukhya Sadak	-RCC-	Commercial (Coaching Institute) Residential	781 1555	42174	27990	01.01.94	14058	15182.64
59	249	1977	Smt. Shushila Devi Boring Road	Pradhan Mukhya Sadak	-RCC-	Commercial (Tution Centree Tricon Corporation)	4604	248616	206244	01.01.94	42372	45761.76

Sl. No.	Circle No.	Holding No.	Owner's name	Location	Type of construction	Use of holding	Area (sft)	Actual Valuation (Rs)	Valuation by PMC	Date of effect	Under Valuation	Loss of revenue @ 9% P.A as on 31.3.06
1	2	3	4	5	6	7	8	9	10	11	12	13
60	249	1979	Smt. Smt. Shushila Devi S.K. Puri	Pradhan Mukhya Sadak	-RCC-	Residential Commercial (Prachika Palan)	1693 279	45540	40518	01.01.94	5022	5423.76
61	249	1981	Sri U.N. Sinha	Pradhan Mukhya Sadak	-RCC- Asbestos Asbestos Khaprail - RCC-	Commercial Commercial Residential Residential Residential	831 91 81 126 646	61506	46548	01.01.94	14958	16154.64
62	249	1982	Smt. Savitri Verma	Pradhan Mukhya Sadak	-RCC- Asbestos -RCC-	Commercial (Clinic) Commercial (Clinic) Residential	614 406 614	58824	42904	01.01.94	15920	17193.60
63	249	1989/9235	Ram Kumari Ojha	Pradhan Mukhya Sadak	-RCC- Asbestos	Commercial (Tarabar + Shop) Commercial	1712 308	103536	81624	01.01.94	21912	23664.96
64	249	2003/932	PRDA S.K. Puri	Other Road	-RCC-	Commercial (Coaching Institute)	1226	22068	14712	01.01.94	7356	7944.48
65	249	3134/1496	Smt Sarswati Nath	Mukhya Sadak	-RCC- Asbestos -RCC- Asbestos	Commercial Commercial (Press) Residential Residential	2244 786 2421 120	129660	86640	01.01.94	43020	46461.60
66	249	3138	Pradhan Kailash Pd.	Other Road	-RCC- -RCC- Asbestos	Commercial (Veena State Film Development) Residential Residential	1725 1940 53	42902	32976	01.01.94	9926	10720.08
67	06	1408	Bhawani Pictures	Main Road	-RCC-	Commercial	900	32400	21600	01.01.94	10800	11664.00
68	06	1423	Uma Prasad & others	Pradhan Mukhya Sadak	-RCC-	Commercial (Shop + UCO Bank) Other Use	8500 3256	576216	399300	01.01.94	176916	191069.20
69	06	1426	Divisional Manager, LIC of India Exhibition Road	Pradhan Mukhya Sadak	-RCC-	Commercial	62594	3380076	2203200	01.01.94	1176876	1271026.08

Sl. No.	Circle No.	Holding No.	Owner's name	Location	Type of construction	Use of holding	Area (sqft)	Actual Valuation (Rs)	Valuation by PMC	Date of effect	Under Valuation	Loss of revenue @ 9% P.A as on 31.3.06
1	2	3	4	5	6	7	8	9	10	11	12	13
70	6	1469	Smt Lalita Devi	Pradhan Mukhya Sadak	-RCC-	Commercial (National Institute)	4706	254124	169416	01.01.94	84708	91484.64
71	6	1471	M/s Kumar Buildkon Pvt. Ltd.	Pradhan Mukhya Sadak	-RCC-	Commercial (Café/ Resturent/ Bar Hall/ Hotel)	8735	471690	323980	20.09.01	147710	59882.55
72	6	1240	M/s Indio Machinery Pvt. Ltd.	Pradhan Mukhya Sadak	-RCC-	Commercial	12476	673704	518220	01.01.94	155484	167922.72
73	6	913	Sri Bakshi Ram Gandhi	Pradhan Mukhya Sadak	-RCC-	Commercial (Shop + Hotel)	3339	180306	133614	28.03.96	46692	42022.80
74	6	920	Mohir Jahan Begum	Pradhan Mukhya Sadak	-RCC- Tin -RCC-	Commercial (Petrol pump) Commercial Residential	268 648 56	38808	31032	01.01.94	7776	6398.08
75	9	115	Amarapali Flims Pvt. Ltd., Gandhi Maidan	Pradhan Mukhya Sadak	-RCC- Corogated -RCC- -RCC-	Commercial Commercial Residential Other Use	7148 7922 3395 2052	806166	745812	13.06.95	60354	59750.46
76	9	813	Smt A/c Fatima Hai	Pradhan Mukhya Sadak	-RCC- -RCC- -RCC-	Commercial (SBI) Other Use Residential	15110.41 16190.2 4209.5	1474572	1399248	01.10.93	75324	84739.5
77	238	21	Sujata Hotel	Pradhan Mukhya Sadak	-RCC- Tin Shed	Commercial Commercial	60771 1998	3353562	695700	01.01.94	2657862	2615336.20
78	9	128	Bihar Art Theatre	Pradhan Mukhya Sadak	-RCC- Asbestos Khaprail	Commercial Commercial Commercial	2538 6233 738	374724	249816	31.12.93	124908	140521.50
79	9	942/498	Smt. Mridula Chandra	Pradhan Mukhya Sadak	-RCC-	Commercial (Shop + Vikram Hold)	8036	433944	264024	01.01.94	169920	1835731.60
80	9	863/476	Lolil Interprises Exhibition Road	Pradhan Mukhya Sadak	-RCC- Asbestos -RCC- Asbestos	Commercial Commercial Other Use Other Use	15777.52 6402.25 3060 2335.88	1248688	1087122	01.10.93	161566	181761.75
81	252	1150/390A	Rajiv Narayan Singh	Pradhan Mukhya Sadak	-RCC- Asbestos	Commercial	5878.51 1573.63 2124.64 1342.26	437230	287756	01.01.94 20.09.04	149474	47862
82	251	2/1A	Sri Achi Lal	Pradhan Mukhya Sadak	-RCC- Asbestos Asbestos	Commercial Commercial Residential	5507 1954 620	375162	357222	01.01.96	17940	16146
83	251	149/50	K.D. Awasthi	Pradhan Mukhya Sadak	-RCC-	Commercial	1076	58104	49320	08.05.03	8784	3162.24
84	9	1161/626A	Mithila Properties Pvt. Ltd. (Uma Cinema)	Pradhan Mukhya Sadak	-RCC- Asbestos	Commercial Commercial	12229 11245	1065186	605364	01.01.94	459822	496607.76

Statement of loss of revenue due to under assessment of ARV of holdings

(B) New Capital Circle

Sl. No.	Circle No.	Holding No.	Owner's name	Location	Type of construction	Use of holding	Area (sqft)	Actual Valuation (Rs)	Valuation by PMC	Under Valuation	Date of effect	Loss of revenue as on 31.3.06
1	9	124	Sri Birendra Pd. Gandhi Maidan Road	Pradhan Mukhya Sadak	RCC Asbestos	Commercial Commercial	519 152	33498	11166	22332	01.01.94	24118.56
2	9	125	Sri Birendra Pd. Gandhi Maidan Road	Pradhan Mukhya Sadak	RCC Asbestos	Commercial Commercaill	1539 585	104166	34722	69444	01.01.94	74999.52
3	9	123	Sri Suman Kr. Sinha (Regent Cinema)	Pradhan Mukhya Sadak	RCC Asbestos	Commercial Commercaill	10352 3916	699984	233328	466656	01.01.94	503988.48
4	9	922/492	Sri Anil Vrum Mukherjee	Pradhan Mukhya Sadak	RCC	Commercaill (Private Clinic)	881	47574	31716	15858	01.01.94	17126.64
5	9	1069	Smt Kamla Devi	Pradhan Mukhya Sadak	RCC RCC	Residential Commercaill (Shop + Bank)	1672 2991	230094	189594	40500	06.02.99	25515
6	9	804	M/S Alkane Lab Ltd.	Pradhan Mukhya Sadak	Asbestos RCC RCC	Commercial Commercaill (Godown + Office)	1069 8312	483113	292986	190127	24.05.99	109132.66
7	9	803/434/1	Sri Gaurav Jhunhunwal	Pradhan Mukhya Sadak	RCC	Residential Commercaill (Hotel)	1903.5 4325	233550	155700	77850	01.01.94	76604.40
8	9	803/434/2	Sri Rimmi Jhunhunwala	Pradhan Mukhya Sadak	RCC	Commercaill (Hotel)	3200	172800	115200	57600	01.01.94	6678.40
9	9	1054/549A/1	Shakti Kumar	Pradhan Mukhya Sadak	RCC	Commercaill (Hotel)	980	52920	35080	17640	01.10.00	7955.64
10	9	1054/549A/2	Sanjay Kumar	Pradhan Mukhya Sadak	RCC	Commercaill (Hotel)	980	52920	35280	17640	01.10.00	7955.64
11	9	1054/549A/3	Ashish Kumar	Pradhan Mukhya Sadak	RCC	Commercaill (Hotel)	980	52920	35280	17640	01.10.00	7955.64
12	9	1054/549A/4	Ribsudan Kumar	Pradhan Mukhya Sadak	RCC	Commercaill (Hotel)	980585	52920	35280	17640	01.10.00	7955.64
13	9	1131/124A	Kamlesh Pd.	Pradhan Mukhya Sadak	RCC	Commercaill (Shop+Hotel)	585	31590	27018	4572	18.03.98	3291.84
14	9	131/124B	Keshav Kumar Gupta	Pradhan Mukhya Sadak	RCC	Commercaill (Shop+Hotel)	574	30996	26622	4374	18.03.98	3149.28
15	9	131/124C	Krishna Kumar Gupta	Pradhan Mukhya Sadak	RCC	Commercaill (Shop+Hotel)	574	30996	26622	4374	18.03.98	3147.28
16	9	131/124	Kamlesh Pd. Keshav Pd. Gupta & Krishna Kumar Gupta	Pradhan Mukhya Sadak	RCC	Commercaill (Shop+Hotel)	1128	60912	55926	4986	18.03.98	3589.92

Statement of loss due to under assessment of ARV of holdings

(C) Patna City Circle

Sl. No.	Circle No.	Holding No.	Owner's name	Location	Type of construction	Use of holding	Area (sft)	Actual Valuation (Rs)	Valuation by PMC	Under Valuation	Date of effect	Loss of revenue as on 31.3.06
1	208	38	Marufganj Seva Sadan Trust	Main Road	-RCC-	Commercial Other Use	2468.85 3084.25	162901	125892	37009	01.01.96	33308.10
2	208	42	Sri Yamuna Prasad	Main Road	-RCC-	Commercial (Shop + Godown + Bank of India) Residential	10615.13 8430.65	483313	421080	62233	01.01.96	-56009.70
3	145	119	Md. Sankitik Housing Ltd. Ashok Raj Path	Pradhan Mukhya Sadak	-RCC-	Industrial	128	6912	5184	1728	31.12.98	991.87
4	145	119D/1	Neeraj Rastogi	Pradhan Mukhya Sadak	-RCC-	Commercial	214.56	11586	7724	3862	31.12.98	2216.76
5	145	119D/2	Goberdhan Das Rostogi	Pradhan Mukhya Sadak	-RCC-	Commercial	168.81	9116	6077	3039	31.12.98	1744.40
6	145	119D/3	Vimal Kr. Rastofi	Pradhan Mukhya Sadak	-RCC-	Commercial	168.81	9116	6077	3039	31.12.98	1744.40
7	145	119D/4	Saket Housing Ltd.	Pradhan Mukhya Sadak	-RCC-	Commercial	168.81	9116	6077	3039	31.12.98	1744.40
8	145	119D/5	Vishnu Sharan Sahu	Pradhan Mukhya Sadak	-RCC-	Commercial	168.81	9116	6077	3039	31.12.98	1744.40
9	145	119D/6	Lakhi Prasad Kesri	Pradhan Mukhya Sadak	-RCC-	Commercial	168.81	9116	6077	3039	31.12.98	1744.40
10	145	119D/7	Chandrika Thakur	Pradhan Mukhya Sadak	-RCC-	Commercial	168.81	9116	6077	3039	31.12.98	1744.40

Sl. No.	Circle No.	Holding No.	Owner's name	Location	Type of construction	Use of holding	Area (sft)	Actual Valuation (Rs)	Valuation by PMC	Under Valuation	Date of effect	Loss of revenue as on 31.3.06
11	145	119D/8	Vivek Kumar	Pradhan Mukhya Sadak	-RCC-	Commercial	168.81	9116	6077	3039	31.12.98	1744.40
12	145	119D/9	Shaundra & Sonloy	Pradhan Mukhya Sadak	-RCC-	Commercial	168.81	9116	6077	3039	31.12.98	1744.40
13	145	119D/10	Saket Housing Ltd	Pradhan Mukhya Sadak	-RCC-	Commercial	225.88	12198	7724	4474	31.12.98	2568.09
14	145	119D/11	Saket Housing Ltd	Pradhan Mukhya Sadak	-RCC-	Commercial	175.88	12178	8132	4066	31.12.98	2333.87
15	145	119D/12	Saket Housing Ltd	Pradhan Mukhya Sadak	-RCC-	Commercial	161.88	8742	5828	2914	31.12.98	1672.65
16	145	119D/13	Arbind Kr. Singh	Pradhan Mukhya Sadak	-RCC-	Commercial	161.88	8742	5828	2914	31.12.98	1672.65
17	145	119D/14	Saket Housing Ltd	Pradhan Mukhya Sadak	-RCC-	Commercial	161.88	8742	5828	2914	31.12.98	1672.65
18	145	119D/15	Saket Housing Ltd	Pradhan Mukhya Sadak	RCC	Commercial	161.88	8742	5828	2914	31.12.98	1672.65
19	145	119D/16	Saket Housing Ltd	Pradhan Mukhya Sadak	RCC	Commercial	161.88	8742	5828	2914	31.12.98	1672.65
20	145	119D/17	Saket Housing Ltd	Pradhan Mukhya Sadak	RCC	Commercial	161.88	8742	5828	2914	31.12.98	1672.65
21	145	119D/18	Saket Housing Ltd	Pradhan Mukhya Sadak	RCC	Commercial	161.88	8742	5828	2914	31.12.98	1672.65
22	145	119D/19	Saket Housing Ltd	Pradhan Mukhya Sadak	RCC	Commercial	161.88	8742	5828	2914	31.12.98	1672.65

Sl. No.	Circle No.	Holding No.	Owner's name	Location	Type of construction	Use of holding	Area (sft)	Actual Valuation (Rs)	Valuation by PMC	Under Valuation	Date of effect	Loss of revenue as on 31.3.06
23	145	119D/20	Ramesh Kr. & Santosh Kr.	Pradhan Mukhya Sadak	RCC	Commercial	237.51	12826	5878	6998	31.12.98	4016.88
24	145	119D/21	Smt. Sita Devi Agrawal	Pradhan Mukhya Sadak	RCC	Commercial	161.88	8742	5828	2914	31.12.98	1672.65
25	145	119D/22	Saket Housing Ltd	Pradhan Mukhya Sadak	RCC	Commercial	161.88	8742	5828	2914	31.12.98	1672.65
26	145	119D/23	Saket Housing Ltd	Pradhan Mukhya Sadak	RCC	Commercial	161.88	8742	5828	2914	31.12.98	1672.65
27	145	119D/24	Saket Housing Ltd	Pradhan Mukhya Sadak	RCC	Commercial	161.88	8742	5828	2914	31.12.98	1672.65
28	145	119D/25	Saket Housing Ltd	Pradhan Mukhya Sadak	RCC	Commercial	161.88	8742	5828	2914	31.12.98	1672.65
29	145	119D/26	Saket Housing Ltd	Pradhan Mukhya Sadak	RCC	Commercial	161.88	8742	5828	2914	31.12.98	1672.65
30	145	119D/27	Saket Housing Ltd	Pradhan Mukhya Sadak	RCC	Commercial	161.88	8742	5828	2914	31.12.98	1672.65
31	145	119D/28	Smt Kavita Chakarbarty	Pradhan Mukhya Sadak	RCC	Commercial	161.88	8742	5828	2914	31.12.98	1672.65
32	145	119D/29	Lyorama perfumery	Pradhan Mukhya Sadak	RCC	Commercial	222.56	12018	8012	4006	31.12.98	2299.57
33	145	119D/30	Saket Housing Ltd	Pradhan Mukhya Sadak	RCC	Commercial	171.13	9241	6161	3080	31.12.98	1767.92
34	145	119D/31	Saket Housing Ltd	Pradhan Mukhya Sadak	RCC	Commercial	171.13	9241	6161	3080	31.12.98	1767.92

Sl. No.	Circle No.	Holding No.	Owner's name	Location	Type of construction	Use of holding	Area (sft)	Actual Valuation (Rs)	Valuation by PMC	Under Valuation	Date of effect	Loss of revenue as on 31.3.06
35	145	119D/32	Saket Housing Ltd	Pradhan Mukhya Sadak	RCC	Commercial	171.13	9241	6161	3080	31.12.98	1767.92
36	145	119D/33	Rajesh Kumar	Pradhan Mukhya Sadak	RCC	Commercial	171.13	9241	6161	3080	31.12.98	1767.92
37	145	119D/34	Sri Rakesh Kumar	Pradhan Mukhya Sadak	RCC	Commercial	171.13	9241	6161	3080	31.12.98	1767.92
38	145	119D/35	Saket Housing Ltd	Pradhan Mukhya Sadak	RCC	Commercial	171.13	9241	6161	3080	31.12.98	1767.92
39	145	119D/36	Smt Malti Devi	Pradhan Mukhya Sadak	RCC	Commercial	171.13	9241	6161	3080	31.12.98	1767.92
40	145	119D/37	Saket Housing Ltd	Pradhan Mukhya Sadak	RCC	Commercial	171.13	9241	6161	3080	31.12.98	1767.92
41	145	119D/39	Vivek Kumar	Pradhan Mukhya Sadak	RCC	Commercial (Shop)	167.38	9039	6026	3013	31.12.98	1729.49
42	145	119D/40	Pankaj	Pradhan Mukhya Sadak	RCC	Commercial (Shop)	132.5	7155	4770	2385	31.12.98	1368.99
43	145	119D/41	Balkishan Dorlia	Pradhan Mukhya Sadak	RCC	Commercial (Shop)	132.5	7155	4770	2385	31.12.98	1368.99
44	145	119D/42	Sudhir Kr. Binderia	Pradhan Mukhya Sadak	RCC	Commercial (Shop)	132.5	7155	4770	2385	31.12.98	1368.99
45	145	119D/43	Sahdev Prasad	Pradhan Mukhya Sadak	RCC	Commercial (Shop)	132.5	7155	4770	2385	31.12.98	1368.99
46	145	119D/44	Dharmendra Kr.	Pradhan Mukhya Sadak	RCC	Commercial (Shop)	132.5	7155	4770	2385	31.12.98	1368.99

Sl. No.	Circle No.	Holding No.	Owner's name	Location	Type of construction	Use of holding	Area (sft)	Actual Valuation (Rs)	Valuation by PMC	Under Valuation	Date of effect	Loss of revenue as on 31.3.06
47	145	119D/45	Mrinal Suman	Pradhan Mukhya Sadak	RCC	Commercial (Shop)	132.5	7155	4770	2385	31.12.98	1368.99
48	145	119D/46	Sri Rajesh Kumar	Pradhan Mukhya Sadak	RCC	Commercial (Shop)	132.5	7155	4770	2385	31.12.98	1368.99
49	145	119D/47	Ramesh Pd. Gupta	Pradhan Mukhya Sadak	RCC	Commercial (Shop)	132.5	7155	4770	2385	31.12.98	1368.99
50	145	119D/48	Surendra Kr. Arora	Pradhan Mukhya Sadak	RCC	Commercial (Shop)	137.13	7405	4937	2468	31.12.98	1416.66
51	145	119D/49	Sri Ashok Kumar	Pradhan Mukhya Sadak	RCC	Commercial (Shop)	298.63	16126	10751	5375	31.12.98	3085.25
52	145	119E/1	Ram Sawarup Rewari	Pradhan Mukhya Sadak	RCC	Commercial (Shop)	695.38	37551	25034	12517	31.12.98	7184.73
53	145	119E/2	Saket Housing Ltd	Pradhan Mukhya Sadak	RCC	Commercial (Shop)	635.38	34311	22874	11437	31.12.98	6564.81
54	145	119E/3	Saket Housing Ltd	Pradhan Mukhya Sadak	RCC	Commercial (Shop)	635.38	34311	22874	11437	31.12.98	6564.81
55	145	119E/4	Saket Housing Ltd	Pradhan Mukhya Sadak	RCC	Commercial (Shop)	635.38	34311	22874	11437	31.12.98	6564.81
56	145	119E/5	Smt Kavita Chakarwari	Pradhan Mukhya Sadak	RCC	Commercial (Shop)	728.38	37333	26222	13111	31.12.98	7525.70
57	145	119E/6	Saket Housing Ltd	Pradhan Mukhya Sadak	RCC	Commercial (Shop)	511.56	27625	18416	9207	31.12.98	5285.98
58	145	119E/7	Saket Housing Ltd	Pradhan Mukhya Sadak	RCC	Commercial (Shop)	635.38	34311	22874	11437	31.12.98	6564.81

Sl. No.	Circle No.	Holding No.	Owner's name	Location	Type of construction	Use of holding	Area (sft)	Actual Valuation (Rs)	Valuation by PMC	Under Valuation	Date of effect	Loss of revenue as on 31.3.06
59	145	119E/8	Saket Housing Ltd	Pradhan Mukhya Sadak	RCC	Commercial (Shop)	635.38	34311	22874	11437	31.12.98	6564.81
60	145	119E/9	Saket Housing Ltd	Pradhan Mukhya Sadak	RCC	Commercial (Shop)	635.38	34311	22874	11437	31.12.98	6564.81
61	145	119E/10	Saket Housing Ltd	Pradhan Mukhya Sadak	RCC	Commercial (Shop)	533.13	28789	19193	9596	31.12.98	5508.09
62	145	119E/11	Sri Manju Mishra	Pradhan Mukhya Sadak	RCC	Commercial (Shop)	170.44	9204	6136	3068	31.12.98	1761.06
63	145	119E/12	Awadh Bihari Pandey	Pradhan Mukhya Sadak	RCC	Commercial (Shop)	132.5	7155	4770	2385	31.12.98	1368.99
64	145	119E/13	Basant Kr. Agrawal	Pradhan Mukhya Sadak	RCC	Commercial (Shop)	170.44	9204	4770	4434	31.12.98	2545.13
65	145	119E/14	Smt. Annu Prabha	Pradhan Mukhya Sadak	RCC	Commercial (Shop)	170.44	9204	4770	4434	31.12.98	2545.13
66	145	119E/15	Smt Sarita Modi	Pradhan Mukhya Sadak	RCC	Commercial (Shop)	170.44	9204	4770	4434	31.12.98	2545.13
67	145	119E/16	Smt. Urmila Kisra	Pradhan Mukhya Sadak	RCC	Commercial (Shop)	170.44	9204	4770	4434	31.12.98	2545.13
68	145	119E/17	Saket Housing Ltd	Pradhan Mukhya Sadak	RCC	Commercial (Shop)	132.5	7155	4770	2385	31.12.98	1368.99
69	145	119E/18	Smt Shail Devi	Pradhan Mukhya Sadak	RCC	Commercial (Shop)	132.5	7155	4770	2385	31.12.98	1368.99
70	145	119E/19	Saket Housing Ltd	Pradhan Mukhya Sadak	RCC	Commercial (Shop)	132.5	7155	4770	2385	31.12.98	1368.99

Statement of loss of revenue due to under assessment of ARV of holdings

Sl. No.	Circle No.	Holding No.	Owner's name	Location	Type of construction	Use of holding	Area (sft)	Actual Valuation (Rs)	Valuation by PMC	Under Valuation	Date of effect	Loss of revenue as on 31.3.06
71	145	119E/20	Smt. Puspa Devi	Pradhan Mukhya Sadak	RCC	Commercial (Shop)	131.5	7101	4734	2367	31.12.98	1358.63
72	145	119/21	Sri Raj Kumar Sharma	Pradhan Mukhya Sadak	RCC	Commercial (Shop)	298.63	16126	10751	5375	31.12.98	3085.25
73	145	96C/4	Horizan Jute Import Pvt. Ltd.	Pradhan Mukhya Sadak	RCC	Commercial (Shop)	160	8640	5760	2880	28.08.02	826.56
74	145	96C/5	Horizan Jute Import Pvt. Ltd.	Pradhan Mukhya Sadak	RCC	Commercial (Shop)	160	8640	5760	2880	28.08.02	826.56
75	145	5	Sri Shibala Prasad Choudhary Ashok Raj Path	Pradhan Mukhya Sadak	RCC	Commercial	3252	175608	147182	28426	01.01.96	23309.30
76	210	15	Sri Bihari Jee Milts	Mukhya Sadak	RCC Asbestos RCC	Commercial Commercial Residential	1515 39157 8012	1090452	982632	107820	01.01.96	97038
77	210	96	Shashi Prabha Devi	Pradhan Mukhya Sadak	RCC	Commercial	1577.3	28391	9463.80	18927.6	09.09.96	16183.06
78	92	52	Smt Lalti Devi	Other Road	RCC Corogated Khaprail	Commercial (Vedio Hall) Commercial (Vedio Hall) Commercial (Vedio Hall)	289 382 270	11406	7604	3802	01.01.96	3117.60
79	92	143	Lata Mahto	Pradhan Mukhya Sadak	RCC RCC	Commercial (Shop + Coaching Inst.) Residential	622.61 679	57413	52650	4763	01.01.96	4286.70
80	134	46	Smt Gaya Devi Krishna Cinema	Pradhan Mukhya Sadak	RCC RCC GI Shed	Residential Commercial Commercial	1209.54 1244.43 4068	235419	168019	67400	01.01.96	60660

(D) Kankarbagh Circle

Holding No.	Owner's name	Location	Type of construction	Use of holding	Area (sft)	Actual Valuation (Rs)	Valuation by PMC	Under Valuation	Date of effect	Loss of revenue as on 31.3.06
1517	Dr. Utpal Kant Vidyapuri K. Bagh	Mukhya Sadak	RCC	Commercial (Shop + Private Clinic)	4714.8	169733	116364	53369	01.01.96	48031.92
1521	Dr. Alka Pandey Vidyapuri	Other Road	RCC	Commercial (Private Clinic)	1054	26400	20076	6324	01.01.96	9691.60
			RCC	Residentail	1238					
1565	Dr. Sachidanand Pd. Doctors Colony	Other Road	RCC	Commercial (USG Centre + Clinic)	1353	30552	22434	8118	01.01.96	7306.2
			RCC	Residentail	1033					
1436A	Smt Janki Shukla	Mukhya Sadak	RCC	Commercial (Private Clinic)	2116	110664	61800	48864	04.09.01	15392.16
				Residentail	958					

Statement of loss of revenue due to under assessment by PMC

(E) Bankipur Circle

Sl. No.	Circle No.	Holding No.	Owner's name	Location	Type of construction	Use of holding	Area (sft)	Actual Valuation (Rs)	Valuation by PMC	Date of effect	Under Valuation	Loss of revenue @ 9% P.A as on 31.3.06
1	27	9	Sri Narendra Kr. Jha, Ashok Raj Path	Pradhan Mukhya Sadak	RCC	Commercial (Bank of India)	1015.37	54829	36540	28.08.95	18289	16460.10
2	27	10	Sri Narendra Kr. Jha, Ashok Raj Path	Pradhan Mukhya Sadak	RCC	Commercial (Olij Carrear centre)	1015.37	54829	36540	28.08.95	18289	16460.10
3	27	43	Smt Ram Rani Devi Ashok Raj Path	Pradhan Mukhya Sadak	RCC	Commercial (Shop + Clinic + State bank of India)	4187.65	226133.10	152915.40	28.08.95	73217.7	65895.73
4	27	44	Kamta Prasad Roy	Pradhan Mukhya Sadak	RCC	Commercial (Private Nursing Home)	2913.82	1577346.28	104904	28.08.95	52442.28	47198
5	27	45	Sri Binay Roy	Pradhan Mukhya Sadak	RCC	Commercial (Kalyani Nursing Home)	3139	169506	113004	28.08.95	56502	50851.80
6	27	47	Dr.Shanti Singh	Other Road	RCC	Commercial (Arbind Clinic)	2604	46872	31248	28.08.95	15624	14061.60
7	27	109	Smt Shusma Sinha	Other Road	RCC Asbestos Tin	Commercial (Paramount Institutre)	1118 3600.85 215	131828	81072	28.08.95	50750	45680.40
8	27	265	Smt Sudha Sinha	Mukhya Sadak	RCC	Commercial (Nalanda & Brilliant Coaching Institute)	5724	206064	91512	28.08.95	114552	103096.80

Sl. No.	Circle No.	Holding No.	Owner's name	Location	Type of construction	Use of holding	Area (sft)	Actual Valuation (Rs)	Valuation by PMC	Date of effect	Under Valuation	Loss of revenue @ 9% P.A as on 31.3.06
9	27	327	Smt LeelaPrasad	Pradhan Mukhya Sadak	RCC	Commercial (Shop + Clinic + X Ray + Cabin)	9647	520938	235176	28.03.98	285762	205748.64
10	27	17/15/1	Sri Jagarnath Pd. & others	Pradhan Mukhya Sadak	RCC	Commercial (Bank + Private clinic)	26581.15	1435382	956921	28.11.03	478461	107653.7

Abstract: -

Name of Circle	Loss of Revenue
New Capital Circle (A&B)	8926624.32
Patna City Circle	468791.68
Kankarbagh Circle	80421.88
Bankipur Circle	673106.47
	Rs. 10148944.35

APPENDIX- XIX
Details of Comparing list of building plans passed and building assessed
(Referred to in paragraph 4.7.2)

Sl. No.	Name of Corporation	Year during which building plans were passed by R.D.A.	No. of building for which building plan passed	No. of building assessed by corporation	Year of assessment
1	Darbhanga	2001-02	212	27	2001-02
		2002-03	163	123	2002-03
		2003-04	317	87	2003-04
		2004-05	449	154	2004-05
		2005-06	344	312	2005-06
			1545	703	
2	Muzaffarpur (Assessment revised in 2001-02)	2002-03	879	85	2002-03
		2003-04	967	306	2003-04
		2004-05	985	572	2004-05
		2005-06	854	433	2005-06
			3685	1396	
3	Gaya	2001	372	237	2001-02
		2002	451	32	2002-03
		2003	442	467	2003-04
		2004	444	649	2004-05
		2005	603	1015	2005-06
		2006	394	-	
			2706	2400	

APPENDIX- XX
Details of loss of Revenue of Rs. 3.57 Crore
(Referred to in paragraph no - 4.7.3)

Sl. No.	Range of Annual Valuation	No. of holdings	Rate of water rate per.....	Total period to 2001-02 to 2005-06	Total water rate realisable 2001-02 to 2005-06 (Rs. In lakh)
1	Upto Rs.500	3713	Rs.3/-	Do	6.68
2	501-1000	4612	Rs.6/-	Do	16.60
3	1001-2000	7460	Rs.10/-	Do	44.76
4	2001-3000	6330	Rs.15/-	Do	56.97
5	3001-5000	6547	Rs.20/-	Do	78.56
6	5001 and above	10196	Rs.25/-	Do	152.94
				Rs.	356.51

APPENDIX- XXI
Details of loss of Revenue of Rs.6.38 Crore
(Referred to in paragraph 4.7.3)

Sl. No.	Year	No. of holdings	Total annual valuation of holdings	6% of total annual valuation (Rs. In Lakh)
1	2001-02	36695	2125.63	127.54
2	2002-03	36727	2125.94	127.55
3	2003-04	37194	2128.40	127.70
4	2004-05	37843	2126.86	127.61
5	2005-06	38858	2126.03	127.56
			Total	637.96

APPENDIX- XXII
Basis of fixation Annual/Rental value of holdings as found in
general cases of assessment in Buxar Nagar Parishad.
(Referred to in Paragraph-4.8.1)

Sl. No.	Ward No.	New Holding No./ old Holding No.	House Owner's Name S/Shri	Mohallah	Particular of House	No. of Room	Water connection	Public stand post within radius of 400 yards	Annual valuation fixed by Nagar Parishad	Rate Rs./Room
i)	13	121/107	Ram Nath Singh	Civil Line	Pucca	4	No	No	480	120
ii)	13	368/293	Prayag Prasad	New Bazar	Kaccha	1	No	Yes	60	60
iii)	13	101/90	Kaiso Prasad	New Bazar	Brick tile	2	No	Yes	180	90
iv)	2	208/122	Nawal Kishori Devi	Civil Line	Tin shed	4	Yes	No	720	180
v)	2	17/3	Gita Devi & Urmila Devi	Mathia	Pucca	1	Yes	No	300	300
vi)	2	178/178	Surendra Singh	Mathia	Pucca	1	No	Yes	168	168

Rate of taxation

- i) Holding tax 12.5 % of Annual valuation
- ii) Latrine tax 7.5% of Annual valuation
- iii) Water tax 0%, 6.25%, 12.5% of Annual valuation
 - (a) If water connection is available - 12.5%
 - (b) Water connection is not available but Public stand post within radius of 400 yards 6.25%
 - (c) Neither water connection is available nor within radius of 400 yards public stand post 0%

Continued

Appendix-XXII (Continued)

Sl. No	Ward No.	New Holding no./ Old no.	Owners Name	Mohalla	Details of House	One storyed/ Two storyed	No. of Rooms	Water Connection	Whether within the public water supply	Annual valuation made by Nager Parishad	Actual Valuation	Under Valuation	Rate of taxes	Total Period of valuation	Loss of Total Taxes.	
1.	2.	3.	4.	5.	6.	7.	8.	9.	10	11	12	13	14.	15	16	17
1.	13	126/125	Janern, Kumhar	New Market Lane	R.C.C.	01	07	No	No	360/-	840/-	840/-	20%	15	480x20% x 15	1440.00
2.	13	126/126	Sitaram, Kumhar	New Market Lane	R.C.C.	01	07	No	No	360/-	840/-	840/-	20%	15	480x20% x 15	1440.00
3.	13	134/134	Vishwamath Singh	New Market Lane	Roof Tiles	-	09	No	No	120/-	1080/-	960/-	20%	15	960x20% x 15	2880.00
4.	13	137/137	Md. Khedbi	New Market Lane	R.C.C.	01	05	No	No	360/-	600/-	240/-	20%	15	240x20% x 15	720.00
5.	13	138/138	Kesho Ram	New Market Lane	R.C.C.	01	06	No	No	480/-	720/-	220/-	20%	15	220x20% x 15	660.00
6.	13	142/121	Pratap Chandra Sinha	New Market Lane	Roof Tiles	-	06	No	Yes	360/-	540/-	180/-	26.25%	15	180x26.25% x 15	708.75
7.	13	143/122	Rihit Prasad	New Market Lane	R.C.C.	-	05	No	Yes	360/-	840/-	480/-	26.25%	15	480x26.25% x 15	1890.00
8.	13	146/123	Sidhnath Kayu	New Market Lane	Roof Tiles	-	07	No	Yes	156/-	630/-	474/-	26.25%	15	474x26.25% x 15	1866.50
9.	13	155/130	Manohar Lala	New Market Lane	R.C.C.	-	04	No	Yes	192/-	672/-	480/-	26.25%	15	480x26.25% x 15	1890.00
10	13	159/133	Motilal Sharma	New Market Lane	R.C.C.	01	07	No	Yes	240/-	1176/-	936/-	26.25%	15	936x26.25% x 15	3685.50
11.	13	165/133	Shivjee	New Market Lane	R.C.C.	-	07	No	Yes	360/-	1176/-	816/-	26.25%	15	816x26.25% x 15	3213.00
12.	13	333/446	Vikramaditya Singh	New Market Lane	Roof Tiles	01	05	Yes	Yes	1200/-	1500/-	300/-	32.5%	15	300x32.5% x 15	1462.50
13.	13	376/286	Mangtaram Kumhar	New Market Lane	R.C.C.	01	12	x	x	600/-	840/-	240/-	20%	15	240x20% x 15	720.00
14.	13	436/334	Mir Mohammad	New Market Lane	Roof Tiles	-	07	x	x	192/-	630/-	438/-	20%	15	438x20% x 15	1314.00
15.	13	477/343	Attahar Miya	New Market Lane	R.C.C.	01	06	x	x	192/-	720/-	528/-	20%	15	528x20% x 15	1584.00
16	13	478/363	Vishwanath	New Market Lane	R.C.C.	-	06	No	Yes	300/-	1008/-	708/-	26.25%	15	708x26.25% x 15	2787.75
17.	13	523/401	Md. Aslakho	New Market Lane	Roof Tiles	-	07	No	Yes	156/-	630/-	474/-	26.25%	15	474x26.25%x15	1866.50
18.	13	538/415	Himrat Miya	New Lane Market	Roof Tiles	01	04	No	Yes	156/-	360/-	804/-	26.25%	15	804x26.25% x 15	3165.75
19.	13	541/417	Anvar Ali	New Lane Market	R.C.C.	01	06	No	Yes	240/-	1008/-	768/-	26.25%	15	768x26.25%x15	3024.00
20.	13	560/43	Abdul Gaphar	New Lane Market	Roof Tiles	01	02	No	Yes	62/-	180/-	118/-	26.25%	15	118x26.25%x15	464.50
21.	13	565/436	Kameshar Prasad	New Lane Market	R.C.C.	01	08	Yes	Yes	312/-	2400/-	2088/-	32.5%	15	2088x32.5%x15	10179.00
22.	13	543/419	Gauhar Ali	New Lane Market	R.C.C.	-	02	x	x	228/-	240/-	14/-	20%	15	14 x 20%x15	42.00
23.	13	542/418	Mehbub Ali	New Lane Market	Roof Tiles	-	03	x	x	120/-	270/-	150/-	20%	15	150x20%x15	450.00
24.	13	540/416	Subhan Ansari	New Lane Market	Roof Tiles	-	03	x	X	96/-	270/-	176/-	20%	15	176x20%x15	528.00
25.	13	6/7	Kapil Dev	New Lane Market	R.C.C.	02	08	No	Yes	480/-	1344/-	864/-	26.25%	15	864x26.25%x15	3402.00
26.	13	14/14	Savitri Devi	New Lane Market	R.C.C.	01	08	No	Yes	600/-	1344/-	744/-	26.25%	15	744x26.25%x15	2929.50

Sl. No	Ward No.	New Holding no./ Old no.	Owners Name	Mohalla	Details of House	One storye d/ Two storye d	No. of Rooms	Water Connect ion	Whether within the public water supply	Annual valuation made by Nager Pariahad	Actual Valuat ion	Under Valuation	Rate of taxes	Total Perlo d of valu ation	Loss of Total Taxes.	
1.	2.	3.	4.	5.	6.	7.	8.	9.	10	11	12	13	14.	15	16	17
27.	13	19/18	Pramod Sharan Singh	New Market Lane	R.C.C.	01	06	No	Yes	192/-	1008/-	816/-	26.25%	15	816x26.25%x15	3213.00
28.	13	15/15	Ram Lal Ray	New Market Lane	R.C.C.	01	06	No	Yes	240/-	1008/-	768/-	26.25%	15	768x26.25%x15	3024.00
29.	13	20/19	Surji Devi	New Market Lane	R.C.C.	-	07	No	Yes	168/-	1176/-	1008/-	26.25%	15	1008x26.25% x15	3969.00
30.	13	23/23	Kashinath	New Market Lane	R.C.C.	01	04	Yes	Yes	360/-	1200/-	840/-	32.5%	15	840x32.5% x15	4095.00
31	13	24/24	Gopal Jee Prasad	New Market Lane	R.C.C.	-	04	Yes	Yes	480/-	1200/-	720/-	32.5%	15	720x32.5% x15	3510.00
32.	13	26/26	Nandlal	New Market Lane	R.C.C.	02	06	No	Yes	480/-	1008/-	528/-	26.25%	15	528x26.25% x15	2079.00
33.	13	36/35	Dinanath Kanu	New Market Lane	R.C.C.	-	12	Yes	Yes	192/-	3600/-	3408/-	32.5%	15	3408x32.5% x15	16614.00
34.	13	62/57	Prayag Prasad	New Market Lane	R.C.C.	01	04	Yes	Yes	480/-	1200/-	720/-	32.5%	15	720x32.5% x15	3510.00
35.	13	64/59	Kailash Prasad	New Market Lane	R.C.C.	-	05	No	Yes	252/-	840/-	588/-	26.25%	15	588x26.25% x15	2315.25
36.	13	66/61	Ramdas	New Market Lane	R.C.C.	-	12	Yes	Yes	360/-	3600/-	3240/-	32.5%	15	3240x32.5% x15	15795.00
37.	13	80/69	Moouddin	New Market Lane	Roof Tiles	-	07	Yes	Yes	300/-	630/-	330/-	32.5%	15	330x32.5% x15	1608.75
38.	13	88/71	Sahjahan Begum	New Market Lane	Roof Tiles	-	07	Yes	Yes	192/-	630/-	438/-	32.5%	15	438x32.5% x15	2135.25
39.	13	88/77	Ram Kishun	New Market Lane	R.C.C.	01	09	No	Yes	720/-	1512/-	792/-	26.25%	15	792x26.25% x15	3118.50
40.	13	89/78	Braham Baba	New Market Lane	R.C.C.	-	08	No	Yes	720/-	1344/-	624/-	26.25%	15	624x26.25% x15	2457.00
41.	13	90/79	Rajcandr Prasad	New Market Lane	R.C.C.	-	15	Yes	Yes	1080/-	4500/-	3420/-	32.5%	15	3420x32.5% x15	15795.00
42.	13	95/83	Bansidhar Prasad	New Market Lane	Roof Tiles	-	04	Yes	Yes	168/-	360/-	192/-	32.5%	15	192x32.5% x15	936.00
43.	13	109/109	Abdul Latiph	New Market Lane	Roof Tiles	-	07	No	Yes	192/-	630/-	438/-	26.25%	15	438x26.25% x15	1724.50
44.	13	116/116	Jagdish Sharma	New Market Lane	R.C.C.	-	04	No	Yes	180/-	672/-	492/-	26.25%	15	492x26.25% x15	1937.25
45.	13	117/117	Munni Devi	New Market Lane	R.C.C.	01	04	No	Yes	180/-	672/-	492/-	26.25%	15	492x26.25% x15	1937.25
46.	13	119/119	Halim Churihar	New Market Lane	R.C.C.	-	04	No	Yes	120/-	672/-	552/-	26.25%	15	552x26.25% x15	2178.50
47	13	124/124	Anant Kumhar	New Market Lane	R.C.C.	01	07	No	No	360/-	840/-	480/-	20%	15	480x20% x15	1440.00
48.	04	1/1	Bhagirathi Devi	New Mohalla	R.C.C.	02	06	Yes	Yes	960/-	1800/-	840/-	32.5%	15	840x32.5% x15	4095.00
49.	04	23/21	Vishvanath Prasad	Old Chowk	R.C.C.	02	12	Yes	Yes	1800/-	3600/-	1800/-	32.5%	15	1800x32.5% x15	8775.00
50.	04	28/24	Gupteshvar	Old Chowk	R.C.C.	02	12	Yes	Yes	1200/-	3600/-	2400/-	32.5%	15	2400x32.5% x15	13162.50
51.	04	29/25	Tatkesishvar Prasad	Old Chowk	R.C.C.	02	12	Yes	Yes	1200/-	3600/-	2400/-	32.5%	15	2400x32.5% x15	13162.50

Sl. No	Ward No.	New Holding no./ Old no.	Owners Name	Mohalla	Details of House	One stayed/ Two stayed	No. of Rooms	Water Connection	Whether within the public water supply	Annual valuation made by Nagar Parishad	Actual Valuation	Under Valuation	Rate of taxes	Total Period of valuation	Loss of Total Taxes.	
1.	2.	3.	4.	5.	6.	7.	8.	9.	10	11	12	13	14.	15	16	17
52.	04	7/7	Kedar	New Mohalla	R.C.C.	01	05	No	Yes	360/-	840/-	480/-	26.25%	15	480x26.25%x15	1890.00
53.	04	8/8	Om Prakash	New Mohalla	R.C.C.	02	05	Yes	Yes	600/-	1500/-	900/-	32.5%	15	900x32.5%x15	4387.50
54.	04	9/9	Rameshvar Keshri	New Mohalla	R.C.C.	02	06	Yes	Yes	480/-	1800/-	1320/-	32.5%	15	1320x32.5%x15	6435.00
55.	04	10/10	Badri Prasad Kedar	New Mohalla	R.C.C.	01	05	Yes	Yes	360/-	1500/-	1140/-	32.5%	15	1140x32.5%x15	5557.50
56.	04	13/13	Dwarika Prasad	New Mohalla	R.C.C.	02	12	Yes	Yes	1920/-	3600/-	1680/-	32.5%	15	1680x32.5%x15	8190.00
57.	04	25/25	Bihari Lal Keshri	Old Chowk	R.C.C.	02	06	Yes	Yes	960/-	1800/-	840/-	32.5%	15	840x32.5%x15	4095.00
58.	04	26/	Ramnarayan Keshri	Old Chowk	R.C.C.	02	12	Yes	Yes	1200/-	3600/-	2400/-	32.5%	15	2400x32.5%x15	11700.00
59.	04	30/26	Sidhnath	Old Chowk	R.C.C.	02	03	Yes	Yes	300/-	900/-	600/-	32.5%	15	600x32.5%x15	2925.00
60.	04	31/26	Kashinath	Old Chowk	R.C.C.	02	03	Yes	Yes	300/-	900/-	600/-	32.5%	15	600x32.5%x15	2925.00
61.	04	35/29	Shivsankar	Old Chowk	R.C.C.	02	10	Yes	Yes	360/-	3000/-	2640/-	32.5%	15	2640x32.5%x15	12870.00
62.	04	44/36	Panna Devi	Amla Toli	R.C.C.	02	10	Yes	Yes	480/-	3000/-	2520/-	32.5%	15	2520x32.5%x15	12285.00
63.	04	87/71	Shaukat Ali	Amla Toli	R.C.C.	01	05	Yes	Yes	480/-	1500/-	1020/-	32.5%	15	1020x32.5%x15	4972.50
64.	04	301/249	Shakuntla Devi	Turha Tola	R.C.C.	01	05	Yes	Yes	600/-	1500/-	900/-	32.5%	15	900x32.5%x15	4387.50
65.	04	304/251	Brij Bihari Prasad	Prasad Toli	R.C.C.	01	06	Yes	Yes	480/-	1200/-	720/-	32.5%	15	720x32.5%x15	3510.00
66.	04	315/260	Bihari Lal	Prasad Toli	R.C.C.	01	04	Yes	Yes	300/-	1200/-	900/-	32.5%	15	900x32.5%x15	4387.50
67.	04	331/271	Champa Devi	Prasad Toli	R.C.C.	01	05	Yes	Yes	360/-	1600/-	1140/-	32.5%	15	1140x32.5%x15	5557.50
68.	04	26/32/	Vishvnath Prasad Keshri	Old Chowk	R.C.C.	02	04	Yes	Yes	960/-	1200/-	240/-	32.5%	15	240x32.5%x15	1170.00
69.	04	30/26	Shidhnath	Old Chowk	R.C.C.	02	03	Yes	Yes	300/-	900/-	600/-	32.5%	15	600x32.5%x15	2925.00
70.	8	1/1	Akhauri Ram	Peepar Pantl	R.C.C.	02	05	No	Yes	600/-	840/-	240/-	26.25%	15	240x26.25%x15	945.00
71.	8	8/6	B. Chaurne	Peepar Pantl	R.C.C.	-	10	No	Yes	720/-	680/-	1160/-	26.25%	15	1160x26.25%x15	4567.50
72.	8	7/7	Ramadhar Ram	Peepar Pantl	R.C.C.	02	07	Yes	No	720/-	2100/-	1380/-	32.5%	15	1380x32.5%x15	6727.50
73.	8	10/11	Akhuna Devi	Peepar Pantl	R.C.C.	02	04	Yes	No	720/-	1200/-	480/-	32.5%	15	480x32.5%x15	2340.00
74.	8	12/13	Satyanarayan Prasad	Peepar Pantl	R.C.C.	01	07	Yes	No	720/-	2100/-	1380/-	32.5%	15	1380x32.5%x15	6727.50
75.	8	30/28	B. Devi	Thathari Bazaar	R.C.C.	02	10	Yes	Yes	720/-	3000/-	2280/-	32.5%	15	2280x32.5%x15	11115.00
76.	8	31/29	Triloki Nath Prasad	Thathari Bazaar	R.C.C.	02	08	Yes	Yes	2400/-	2400/-	-	-	15	-	-
77.	8	38/32	Geeta Devi	Thathari Bazaar	R.C.C.	03	11	Yes	Yes	1680/-	3300/-	1620/-	32.5%	15	1620x32.5%x15	7897.50
78.	8	41/38	Shivcharan Kesri	Thathari Bazaar	R.C.C.	02	06	Yes	Yes	480/-	1800/-	1320/-	32.5%	15	1320x32.5%x15	6435.00
79.	8	43/40	Kedarnath	Thathari Bazaar	R.C.C.	03	06	Yes	Yes	720/-	2400/-	1680/-	32.5%	15	1680x32.5%x15	8190.00
80.	8	44/41	Raghunath Prasad	Thathari Bazaar	R.C.C.	03	08	Yes	Yes	720/-	2400/-	1680/-	32.5%	15	1680x32.5%x15	8190.00
81.	8	46/43	Ramvrikash Saraph	Thathari Bazaar	R.C.C.	-	04	Yes	Yes	480/-	1200/-	720/-	32.5%	15	720x32.5%x15	3510.00
82.	8	47/44	Madan Prasad	Thathari Bazaar	R.C.C.	02	07	Yes	Yes	480/-	2100/-	1620/-	32.5%	15	1620x32.5%x15	7897.50
83.	8	60/56	Vishvnath	Thathari Bazaar	R.C.C.	-	10	Yes	Yes	2400/-	3000/-	600/-	32.5%	15	600x32.5%x15	2925.00
84.	8	62/58	B.B. Khatun	Thathari Bazaar	R.C.C.	-	03	Yes	Yes	600/-	900/-	300/-	32.5%	15	300x32.5%x15	1462.50
85.	8	63/59	Radheshyam Gupta	Thathari Bazaar	R.C.C.	03	07	Yes	Yes	1800/-	2100/-	300/-	32.5%	15	300x32.5%x15	1462.50
86.	8	65/61	Jagdish Gupta	Thathari Bazaar	R.C.C.	03	05	Yes	Yes	720/-	1600/-	780/-	32.5%	15	780x32.5%x15	3802.50

Sl. No	Ward No.	New Holding no./ Old no.	Owners Name	Mohalla	Details of House	One storied/ Two storied	No. of Rooms	Water Connect on	Whether within the public water supply	Annual valuation made by Nager Parishad	Actual Valuation	Under Valuation	Rate of taxes	Total Period of valuation	Loss of Total Taxes.	
1.	2.	3.	4.	5.	6.	7.	8.	9.	10	11	12	13	14.	15	16	17
87.	8	68/64	Ramkarval Gupta	Thathari Bazaar	R.C.C.	02	08	Yes	Yes	1800/-	2400/-	600/-	32.5%	15	600x32.5% x15	2925.00
88.	8	69/501	Radha Prasad	Thathari Bazaar	R.C.C.	-	03	Yes	Yes	192/-	900/-	708/-	32.5%	15	708x32.5% x15	3451.50
89.	8	60/65	Md. Ali	Nalband Tal	R.C.C.	02	03	Yes	Yes	300/-	900/-	600/-	32.5%	15	600x32.5% x15	2925.00
90.	8	74/67	Rajesh Das Chandr	Nalband Tal	R.C.C.	02	07	Yes	Yes	480/-	2100/-	1620/-	32.5%	15	1620x32.5% x15	7897.50
91.	8	76/69	Ali Ahmd	Nalband Tal	Tain Shed R.C.C.	-	03	Yes	Yes	480/-	540/-	60/-	32.5%	15	60x32.5% x15	292.50
92.	8	77/60	Md. Zumaran	Nalband Tal	Tain Shed R.C.C.	-	02	Yes	Yes	60/-	360/-	300/-	32.5%	15	300x32.5% x15	1462.50
93.	8	78/60(k)	Md. Nsista Haqu	Nalband Tal	R.C.C.	02	05	No	Yes	480/-	840/-	360/-	26.25%	15	360x26.25% x15	1417.50
94.	8	79/71	Anant Sharma	Nalband Tal	R.C.C.	-	05	Yes	Yes	192/-	1500/-	1308/-	32.5%	15	1308x32.5% x15	6376.50
95.	8	81/72	Md. Jumrati	Nalband Tal	R.C.C.	02	06	Yes	Yes	360/-	1800/-	1440/-	32.5%	15	1440x32.5% x15	7020.00
96.	8	82/63	Krishan Prasad Shivjee	Thathari Bazaar	R.C.C.	-	05	Yes	Yes	420/-	1500/-	1080/-	32.5%	15	1080x32.5% x15	5265.00
97.	8	85/67	Mhabir Bhgat	Thathari Bazaar	R.C.C.	02	06	Yes	Yes	1800/-	1800/-	-	-	-	-	-
98.	8	92/83	Ram Chandr Th	Thathari Bazaar	R.C.C.	-	09	Yes	Yes	1200/-	2700/-	1500/-	32.5%	15	1500x32.5% x15	7312.50
99.	8	103/93	Savitri Devi	Ara Bazaar	R.C.C.	02	18	Yes	Yes	2400/-	5400/-	3000/-	32.5%	15	3000x32.5% x15	14625.00
100.	8	105/94	Khaldaajee	Ara Bazaar	R.C.C.	-	30	Yes	Yes	4800/-	9000/-	4200/-	32.5%	15	4200x32.5% x15	20475.00
101.	8	129/114	Chandravati Devi	Nalband Tal	R.C.C.	-	06	Yes	Yes	480/-	1800/-	1320/-	32.5%	15	1320x32.5% x15	6485.00
102.	8	132/116	Kaushlya Devi	Nalband Tal	R.C.C.	-	04	Yes	Yes	720/-	1200/-	480/-	32.5%	15	480x32.5% x15	2340.00
103.	8	136/546	Raghnath Sah	Nalband Tal	R.C.C.	02	06	Yes	Yes	840/-	1800/-	960/-	32.5%	15	960x32.5% x15	4680.00
104.	8	140/120	Rammath Jmuna	Nalband Tal	R.C.C.	-	06	Yes	Yes	960/-	1800/-	840/-	32.5%	15	840x32.5% x15	4095.00
105.	8	147/123	Murtja Ali	Nalband Tal	R.C.C.	-	04	Yes	Yes	600/-	1200/-	600/-	32.5%	15	600x32.5% x15	2925.00
106.	8	151/496	Kaushalya Devi	Nalband Tal	R.C.C.	02	10	Yes	Yes	1200/-	3000/-	1800/-	32.5%	15	1800x32.5% x15	8775.00
107.	8	153/89	Tetri Devi	Nalband Tal	R.C.C.	02	06	Yes	Yes	900/-	1800/-	900/-	32.5%	15	900x32.5% x15	4387.50
108.	8	156/488	Sudha Devi	Nalband Tal	R.C.C.	04	10	Yes	Yes	1200/-	3000/-	1800/-	32.5%	15	1800x32.5% x15	8775.00
109.	8	157/130(75)	Om Prakash	Nalband Tal	R.C.C.	-	04	Yes	Yes	480/-	1200/-	720/-	32.5%	15	720x32.5% x15	3510.00
110.	8	163/132	Gulmohrmd	Nalband Tal	R.C.C.	-	04	Yes	Yes	360/-	1200/-	840/-	32.5%	15	840x32.5% x15	4095.00
111.	8	165/514	Kamta Prasad	Nalband Tal	R.C.C.	-	04	Yes	Yes	600/-	1200/-	600/-	32.5%	15	600x32.5% x15	2925.00
112.	8	168/127	Girja Devi	Nalband Tal	R.C.C.	02	09	No	Yes	480/-	1512/-	1284/-	26.25%	15	1284x26.25% x15	5055.75
113.	8	162/134	Abdul Sttar	Nalband Tal	R.C.C.	-	03	Yes	Yes	600/-	900/-	300/-	32.5%	15	300x32.5% x15	1462.50
114.	8	175/137	Shanti Devi	Nalband Tal	R.C.C.	-	03	Yes	Yes	480/-	900/-	420/-	32.5%	15	420x32.5% x15	2047.50
115.	8	178/139	Gnesh Jaishwal	Nalband Tal	R.C.C.	02	04	Yes	Yes	480/-	1200/-	720/-	32.5%	15	720x32.5% x15	3510.00
116.	8	183/144	Rbiya	Nalband Tal	R.C.C.	02	05	Yes	Yes	720/-	1500/-	780/-	32.5%	15	780x32.5% x15	3802.00
117.	8	185/146	Ali Husain	Nalband Tal	R.C.C.	-	04	Yes	Yes	180/-	1200/-	1020/-	32.5%	15	1020x32.5% x15	4972.50
118.	8	188/148	Israr Ahmd	Nalband Tal	Tain Shed R.C.C.	02	04	Yes	Yes	480/-	1200/-	720/-	32.5%	15	720x32.5% x15	3510.00
119.	8	196/155	Gomati Devi	Nalband Tal	R.C.C.	02	08	Yes	Yes	1800/-	2400/-	600/-	32.5%	15	600x32.5% x15	2925.00
120.	8	198/156	Shivrl Chaudhri	Nalband Tal	R.C.C.	02	06	Yes	Yes	960/-	1800/-	840/-	32.5%	15	840x32.5% x15	4095.00
121.	8	199/157	Jaso Devi	Nalband Tal	R.C.C.	-	04	Yes	Yes	240/-	1200/-	960/-	32.5%	15	960x32.5% x15	4680.00
122.	8	201/159	Surj Pithera	Nalband Tal	R.C.C.	-	01	Yes	Yes	180/-	300/-	120/-	32.5%	15	120x32.5% x15	585.00
123.	8	205/161	Srdar Augr Singh	Nalband Tal	R.C.C.	02	08	Yes	Yes	960/-	2400/-	1440/-	32.5%	15	1440x32.5% x15	7020.00

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1.	2.	3.	4.	5.	6.	7.	8.	9.	10	11	12	13	14.	15	16	17
124.	8	206/162	Dinanath Sonar	Nalband Tal	R.C.C.	02	08	Yes	Yes	960/-	2400/-	1440/-	32.5%	15	1440x32.5% x15	7020.00
125.	8	212/167	Rekha Ram	Nalband Tal	R.C.C.	02	05	Yes	Yes	720/-	1500/-	780/-	32.5%	15	780x32.5% x15	3602.00
126.	8	226/180	Uma Devi	Nalband Tal	R.C.C.	02	08	Yes	Yes	900/-	2400/-	1500/-	32.5%	15	1500x32.5% x15	7312.00
127.	8	231/284	Manki Halwai	Nalband Tal	R.C.C.	—	06	Yes	Yes	480/-	1800/-	1320/-	32.5%	15	1320x32.5% x15	6435.00
128.	8	248/200	Hawrchamr	Peepar Panti	R.C.C.	03	12	Yes	Yes	2400/-	3600/-	1200/-	32.5%	15	1200x32.5% x15	5850.00
129.	8	250/202	Devki Devi	Peepar Panti	R.C.C.	03	14	Yes	Yes	1500/-	4200/-	2700/-	32.5%	15	2700x32.5% x15	13162.50
130.	8	267/209	Radha Vishwnath	Peepar Panti	R.C.C.	02	12	Yes	Yes	2400/-	3600/-	1200/-	32.5%	15	1200x32.5% x15	5850.00
131.	8	273/220	Llita Devi	Pustkaly Road	R.C.C.	02	14	Yes	Yes	900/-	4200/-	3300/-	32.5%	15	3300x32.5% x15	16087.50
132.	8	275/224	Avdh Bihari Ram	Pustkaly Road	R.C.C.	02	12	Yes	Yes	1200/-	3600/-	2400/-	32.5%	15	2400x32.5% x15	11700.00
133.	8	276/224(k)	Ashok Kumar	Pustkaly Road	R.C.C.	03	15	Yes	Yes	1100/-	4500/-	3400/-	32.5%	15	3400x32.5% x15	16575.00
134.	8	277/225	Sharda Devi	Pustkaly Road	R.C.C.	02	06	Yes	Yes	600/-	1800/-	1200/-	32.5%	15	1200x32.5% x15	5850.00
135.	8	278/226	Jyoti Prkas	Pustkaly Road	R.C.C.	02	06	Yes	Yes	720/-	1800/-	1080/-	32.5%	15	1080x32.5% x15	5625.00
136.	8	280/227	Bhgirthi Devi	Pustkaly Road	R.C.C.	03	09	Yes	Yes	900/-	2700/-	1800/-	32.5%	15	1800x32.5% x15	8775.00
137.	8	292/237	Shankar Prasad	Main Road Bakashr	R.C.C.	02	14	Yes	Yes	1800/-	4200/-	2400/-	32.5%	15	2400x32.5% x15	11700.00
138.	8	326/248	Ram Chbila	Ram bagh	R.C.C.	02	10	Yes	Yes	1200/-	3000/-	1800/-	32.5%	15	1800x32.5% x15	8775.00
139.	8	327/249	Keshri Mishra	Ram bagh	R.C.C.	—	12	Yes	Yes	1200/-	3600/-	2400/-	32.5%	15	2400x32.5% x15	11700.00
140.	8	340/255	Sadhu Ojha	Ram bagh	R.C.C.	02	25	Yes	Yes	2400/-	7500/-	5100/-	32.5%	15	5100x32.5% x15	24862.50
141.	2	3/702	Kmla Devi	Mathiya	R.C.C	01	04	Yes	—	360/-	1200/-	840/-	32.5%	15	840x32.5% x15	4095.00
142.	2	5(55)/628	Reshmi Devi	Mathiya	R.C.C	01	02	Yes	—	480/-	600/-	120/-	32.5%	15	120x32.5% x15	585.00
143.	2	7/657	Klavti Devi	Mathiya	R.C.C	01	04	Yes	—	480/-	1200/-	720/-	32.5%	15	720x32.5% x15	3510.00
144.	2	8/617	Hardwar Sah	Mathiya	Tain Shed R.C.C.	01	06	Yes	—	180/-	1080/-	900/-	32.5%	15	900x32.5% x15	4387.50
145.	2	9/602	Surj Prasad	Mathiya	R.C.C	01	02	Yes	—	480/-	600/-	120/-	32.5%	15	120x32.5% x15	585.00
146.	2	12/715	Klavati Devi	Mathiya	R.C.C	02	08	—	—	480/-	960/-	480/-	20%	15	480x20% x15	1440.00
147.	2	15/1	Ranlal, Girja Shankar	Mathiya	R.C.C	01	12	Yes	—	1500/-	3600/-	2100/-	32.5%	15	2100x32.5% x15	10237.50
148.	2	16/2	Gangotri Devi	Mathiya	R.C.C	01	04	Yes	—	480/-	1200/-	720/-	32.5%	15	720x32.5% x15	3510.00
149.	2	18/4	Shivnathan Teli	Mathiya	R.C.C	02	06	Yes	—	960/-	1800/-	840/-	32.5%	15	840x32.5% x15	4095.00
150.	2	19/5	Shshikati Singh	Mathiya	R.C.C	01	03	Yes	—	360/-	900/-	540/-	32.5%	15	540x32.5% x15	2632.50
151.	2	20/6	„	Mathiya	R.C.C	01	06	—	—	480/-	720/-	240/-	20%	15	240x20% x15	720.00
152.	2	21/7	Reshmi Devi	Civil Line	R.C.C	01	06	Yes	—	1200/-	1800/-	600/-	32.5%	15	600x32.5% x15	2925.00
153.	2	23/608	Jai Mangal Sonar	Civil Line	R.C.C	01	04	Yes	—	480/-	1200/-	720/-	32.5%	15	720x32.5% x15	3510.00
154.	2	25/8	Jgtanand lal	Civil Line	R.C.C	02	07	Yes	—	480/-	2100/-	1620/-	32.5%	15	1620x32.5% x15	7997.50
155.	2	26/8(55)	Badrinarayan	Civil Line	R.C.C	01	04	Yes	—	360/-	1200/-	840/-	32.5%	15	840x32.5% x15	4095.00
156.	2	27/8(55)	Tarkeshwar Tivari	Civil Line	R.C.C	02	06	Yes	—	960/-	1800/-	840/-	32.5%	15	840x32.5% x15	4095.00
157.	2	29/10	Priya Shankar	Civil Line	R.C.C	01	07	No	No	720/-	840/-	120/-	20%	15	120x20% x15	360.00
158.	2	35/14	Annapurna Devi	Civil Line	R.C.C	04	08	Yes	—	1800/-	2400/-	600/-	32.5%	15	600x32.5% x15	2925.00
159.	2	36/687	Brnandan Singh	Civil Line	R.C.C	01	06	Yes	—	720/-	1800/-	1080/-	32.5%	15	1080x32.5% x15	5265.00

Sl. No	Ward No.	New Holding no./ Old no.	Owners Name	Mohalla	Details of House	One stayed/ Two stayed	No. of Rooms	Water Connection	Whether within the public water supply	Annual valuation made by Nager Parishad	Actual Valuation	Under Valuation	Rate of taxes	Total Period of valuation	Loss of Total Taxes.	
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11	12	13	14.	15	16	17
160.	2	37/688	Sunaina Devi	Civil Line	R.C.C	01	05	Yes	-	720/-	1500/-	780/-	32.5%	15	1500x32.5% x15	7312.50
161.	2	38/17	Arun Kumar	Civil Line	R.C.C	01	04	Yes	-	720/-	1200/-	480/-	32.5%	15	480x32.5% x15	2340.00
162.	2	39/18	Mhendralal	Civil Line	R.C.C	02	03	Yes	-	720/-	900/-	180/-	20%	15	180x32.5% x15	877.50
163.	2	42/	Sanjay Kumar	Civil Line	R.C.C	01	02	Yes	-	240/-	600/-	360/-	32.5%	15	360x32.5% x15	1755.00
164.	2	43/597	Vinata Devi	Civil Line	R.C.C	01	02	Yes	-	360/-	600/-	240/-	32.5%	15	240x32.5% x15	1170.00
165.	2	44/598	Dhneswri Devi	Civil Line	R.C.C	01	05	Yes	-	720/-	1500/-	780/-	32.5%	15	780x32.5% x15	3802.50
166.	2	45/685	Shumiti Chandrbala	Civil Line	R.C.C	02	08	Yes	-	1440/-	2400/-	960/-	32.5%	15	960x32.5% x15	4680.00
167.	2	57/26	Jai Prakashlal	Civil Line	R.C.C	02	04	Yes	-	720/-	1200/-	480/-	32.5%	15	480x20% x15	2340.00
168.	2	58/27	Shail Kumari Devi	Civil Line	R.C.C	02	06	Yes	-	720/-	1800/-	1080/-	32.5%	15	1080x32.5% x15	5265.00
169.	2	59/28	Buchi Rani Devi	Civil Line	R.C.C	-	05	Yes	-	480/-	1500/-	1020/-	32.5%	15	1020x32.5% x15	4972.50
170.	2	60/29	Phuleshwri Devi	Civil Line	R.C.C	02	06	Yes	-	1500/-	1800/-	300/-	32.5%	15	300x32.5% x15	1462.50
171.	2	64/38	Dudhmvti Devi	Civil Line	R.C.C	-	04	Yes	-	720/-	1200/-	480/-	32.5%	15	480x32.5% x15	2340.00
172.	2	65/35	Kamla Kant Chaube	Civil Line	R.C.C	-	04	Yes	-	480/-	1200/-	720/-	32.5%	15	720x32.5% x15	3510.00
173.	2	69/37	Ram Jee Dube	Civil Line	R.C.C	02	06	Yes	-	1200/-	1800/-	600/-	32.5%	15	600x32.5% x15	2925.00
174.	2	70/569	Sroj Kumari	Civil Line	R.C.C	02	06	Yes	-	720/-	1800/-	1080/-	32.5%	15	1080x32.5% x15	5265.00
175.	2	71/601	Ramkrt Ram	Civil Line	R.C.C	02	07	Yes	-	480/-	2100/-	1620/-	32.5%	15	1620x32.5% x15	7897.50
176.	2	78/606	Basmti Devi	Civil Line	R.C.C	02	06	Yes	-	960/-	2400/-	1440/-	32.5%	15	1440x32.5% x15	7020.00
177.	2	75/49(अ)	Devrami Devi	Civil Line	R.C.C	02	04	Yes	-	720/-	1200/-	480/-	32.5%	15	480x32.5% x15	2340.00
178.	2	77/600	Taramuni Devi	Civil Line	R.C.C	02	04	Yes	-	720/-	1200/-	480/-	32.5%	15	480x32.5% x15	2340.00
179.	2	68/47	Sukhiya Devi	Civil Line	R.C.C	02	06	Yes	-	480/-	2400/-	1920/-	32.5%	15	1920x32.5% x15	9360.00
180.	2	79/579	Shiv Kumari Devi	Civil Line	R.C.C	02	04	Yes	-	720/-	1200/-	480/-	32.5%	15	480x32.5% x15	2340.00
181.	2	80/47(अ)	Ramjee Prasad	Civil Line	R.C.C	02	04	Yes	-	480/-	1200/-	720/-	32.5%	15	720x32.5% x15	3510.00
182.	2	82/45	Rajenadr Prasad	Civil Line	R.C.C	02	12	Yes	-	1800/-	3600/-	1800/-	32.5%	15	1800x32.5% x15	8775.00
183.	2	87/80	Bashant Kumar	Civil Line	R.C.C	02	10	Yes	-	960/-	3000/-	2040/-	32.5%	15	2040x20% x15	9945.00
184.	2	88/38	Prem Chand Upadhyay	Civil Line	R.C.C	02	18	Yes	-	1800/-	5400/-	3600/-	32.5%	15	3600x32.5% x15	17550.00
185.	2	89/39	Raj Laximi Sinha	Civil Line	R.C.C	02	09	Yes	-	1500/-	2700/-	1200/-	32.5%	15	1200x32.5% x15	5850.00
186.	2	100/53	Surendr Prasad	Civil Line	R.C.C	02	06	Yes	-	1440/-	2400/-	960/-	32.5%	15	960x32.5% x15	4680.00
187.	2	103/54(अ)	Kmala Devi	Civil Line	R.C.C	02	09	Yes	-	480/-	2700/-	2220/-	32.5%	15	2220x32.5% x15	10822.50
188.	2	112/61	Rambachanlal	Civil Line	R.C.C	-	05	Yes	-	1200/-	1500/-	300/-	32.5%	15	300x32.5% x15	1462.50
189.	2	113/62(अ)	Nirvas Pandey	Civil Line	R.C.C	-	05	Yes	-	500/-	1500/-	1000/-	32.5%	15	1000x32.5% x15	4875.00
190.	2	115/62	Duleshwri Devi	Civil Line	R.C.C	-	06	Yes	-	1200/-	1800/-	600/-	32.5%	15	600x32.5% x15	2925.00
191.	2	116/63	Nandkishor Devi	Civil Line	R.C.C	02	15	Yes	-	8600/-	4500/-	900/-	32.5%	15	900x32.5% x15	4387.50
192.	2	117/64	Jgdoyal Duve	Civil Line	R.C.C	02	10	Yes	-	1500/-	3000/-	1500/-	32.5%	15	1500x32.5% x15	7312.50
193.	2	118/65	Harendr Prasad	Civil Line	R.C.C	-	05	Yes	-	720/-	1500/-	780/-	32.5%	15	780x20% x15	3802.50
194.	2	120/67	Ganga Prasad	Civil Line	R.C.C	-	06	Yes	-	720/-	1800/-	1080/-	32.5%	15	1080x32.5% x15	5265.00
195.	2	121/68	S. Nath Thakur	Civil Line	R.C.C	-	05	Yes	-	360/-	1500/-	1140/-	32.5%	15	1140x32.5% x15	5557.50
196.	2	122/69	Shkuntla Devi	Civil Line	R.C.C	02	05	Yes	-	720/-	1500/-	1140/-	32.5%	15	1140x32.5% x15	5557.50
197.	2	129/70	Bhgwti Devi	Civil Line	R.C.C	-	08	Yes	-	720/-	2400/-	1680/-	32.5%	15	1680x32.5% x15	8190.00
198.	2	131/72	Guljari Devi	Civil Line	R.C.C	02	05	Yes	-	720/-	1500/-	780/-	32.5%	15	780x32.5% x15	3802.50
199.	2	135/74	Nihumi Singh	Civil Line	R.C.C	-	05	Yes	-	720/-	1500/-	780/-	32.5%	15	780x32.5% x15	3802.50
200.	2	149/97	Raj Kumari Devi	Civil Line	R.C.C	-	10	Yes	-	1200/-	3000/-	1800/-	32.5%	15	1800x32.5% x15	8775.00

SL No	Ward No.	New Holding no./ Old no.	Owners Name	Mohalla	Details of House	One storyed/ Two storyed	No. of Rooms	Water Connection	Whether within the public water supply	Annual valuation made by Nager Parishad	Actual Valuation	Under Valuation	Rate of taxes	Total Period of valuation	Loss of Total Taxes.	
1.	2.	3.	4.	5.	6.	7.	8.	9.	10	11	12	13	14.	15	16	17
201.	2	169/110	Chandri Prasad Thakur	Civil Line	R.C.C	02	14	Yes	-	720/-	4200/-	3480/-	32.5%	15	3480x32.5% x15	16965.00
202.	2	190/24	Virendr Kumar Singh	Civil Line	R.C.C	-	10	Yes	-	1800/-	3000/-	1100/-	32.5%	15	1100x32.5% x15	5362.50
203.	2	249/141	Munni Pandey	Civil Line	R.C.C	-	10	Yes	-	1200/-	3000/-	1800/-	32.5%	15	1800x32.5% x15	8775.00
204.	2	293/572	Dulhvi Devi	Civil Line	R.C.C	-	12	Yes	-	500/-	3600/-	3100/-	32.5%	15	3100x32.5% x15	15112.50
205.	2	280/159	Medha Pathik	Civil Line	R.C.C	03	12	Yes	-	1200/-	3600/-	2400/-	32.5%	15	2400x32.5% x15	11700.00
206.	2	338/167	Jnadrn Thakur	Civil Line	R.C.C	02	14	Yes	-	1200/-	4200/-	3000/-	32.5%	15	3000x32.5% x15	14625.00
207.	2	139/166	Sravti Devi	Civil Line	R.C.C	02	14	Yes	-	1200/-	4200/-	3000/-	32.5%	15	3000x32.5% x15	14625.00
208.	2	354/229	Chitrnanjan Prasad	Civil Line	R.C.C	02	14	Yes	-	1500/-	4200/-	2700/-	32.5%	15	2700x32.5% x15	13162.50
209.	2	390/224	Bhuneshr Sonar	Civil Line	R.C.C	02	08	Yes	-	720/-	2400/-	1680/-	32.5%	15	1680x32.5% x15	8190.00
210.	2	428/271	Krish Kumar Singh	Civil Line	R.C.C	02	10	Yes	-	1800/-	3000/-	1200/-	32.5%	15	1200x32.5% x15	5850.00
211.	2	469/302	Chandra vti Devi	Civil Line	R.C.C	02	10	Yes	-	1500/-	3000/-	1500/-	32.5%	15	1500x32.5% x15	7312.50
212.	2	537/359	Akhauri virendr narayan	Main Road dadh toli	R.C.C	02	15	Yes	-	960/-	4500/-	3540/-	32.5%	15	3540x32.5% x15	17257.50
213.	2	545/367	Lalnjee Sinha	Drva toil main Road	R.C.C	02	10	Yes	-	1800/-	3000/-	1200/-	32.5%	15	1200x32.5% x15	5850.00
214.	2	548/374	Eandr Prasad	Civil Line	R.C.C	02	10	Yes	-	1800/-	3000/-	1200/-	32.5%	15	1200x32.5% x15	5850.00
215.	2	551/379	Mnorma Devi	Civil Line	R.C.C	02	15	Yes	-	960/-	4500/-	3540/-	32.5%	15	3540x32.5% x15	17257.50
216.	2	561/392	Sureswri Devi	Civil Line	R.C.C	02	05	Yes	-	720/-	1500/-	780/-	32.5%	15	780x32.5% x15	3802.50
217.	2	568/388	Gopal Jee Tiwari	Civil Line	R.C.C	-	05	Yes	-	600/-	1500/-	900/-	32.5%	15	900x32.5% x15	4387.50
218.	2	635/436	Vimla Devi	Civil Line	R.C.C	02	04	Yes	-	300/-	1200/-	900/-	32.5%	15	900x32.5% x15	4387.50
219.	2	641/442	Mhesh Shrrma	Civil Line	R.C.C	02	04	Yes	-	480/-	1200/-	720/-	32.5%	15	720x32.5% x15	3510.00
220.	2	644/671	Bajnath Rai	Civil Line	R.C.C	03	09	Yes	-	1500/-	2700/-	1200/-	32.5%	15	1200x32.5% x15	5850.00
221.	2	650/449	Rnamti Hridwr Prasad	Civil Line	R.C.C	02	06	Yes	-	720/-	1800/-	1080/-	32.5%	15	1800x32.5% x15	8775.00
222.	05	1/1	Gaya Prasad	Hnuman Phatk	R.C.C	02	12	Yes	Yes	960/-	3600/-	2640/-	32.5%	15	2640x32.5% x15	12870.00
223.	05	9/8	Soni Ram Keshri	Hnuman Phatk	R.C.C	02	06	Yes	Yes	600/-	1800/-	1200/-	32.5%	15	1200x32.5% x15	5850.00
224.	05	14/12	Md. Phul Kumari	Hnuman Phatk	R.C.C	02	08	Yes	Yes	192/-	2400/-	2208/-	32.5%	15	2208x32.5% x15	10764.00
225.	05	17/15	Ram dyal Sah	Hnuman Phatk	R.C.C	01	04	Yes	Yes	180/-	240/-	60/-	32.5%	15	60x32.5% x15	292.50
226.	05	23/21	Krishna Prasad	Hnuman Phatk	R.C.C	01	05	No	Yes	480/-	840/-	360/-	26.25%	15	360x26-25% x15	1417.50
227.	05	26/24	Musa Miya	Hnuman Phatk	R.C.C	02	04	Yes	Yes	480/-	1200/-	720/-	32.5%	15	720x32.5% x15	3510.00
228.	05	27/25	Ali Akbar	Hnuman Phatk	R.C.C	01	07	Yes	Yes	360/-	2100/-	1740/-	32.5%	15	1740x32.5% x15	7020.00
229.	05	28/26	B.B. ShPhija	Hnuman Phatk	R.C.C	02	07	Yes	Yes	1200/-	2100/-	900/-	32.5%	15	900x32.5% x15	4387.50
230.	05	38/26	Shahjadi	Kumhar Toli	R.C.C	02	05	Yes	Yes	720/-	1500/-	780/-	32.5%	15	780x32.5% x15	3802.50
231.	05	46/237	Munni Devi	Kumhar Toli	R.C.C	01	05	Yes	Yes	600/-	1500/-	900/-	32.5%	15	900x32.5% x15	4387.50
232.	05	53/53	Madina Begm	Sohni Pti	R.C.C	02	03	Yes	Yes	240/-	900/-	660/-	32.5%	15	660x32.5% x15	3217.50
233.	05	66/50	Bhadur Ram	Sohni Pti	R.C.C	-	04	No	Yes	192/-	240/-	48/-	26.25%	15	48x26-25% x15	189.00
234.	05	67/51	Girwr Kurmi	Sohni Pti	R.C.C	-	04	No	Yes	60/-	240/-	180/-	26.25%	15	180x26-25% x15	708.75
235.	05	98/94	Mnorma Ojha	Sohni Pti	R.C.C	02	04	Yes	Yes	300/-	1200/-	900/-	32.5%	15	900x32.5% x15	4387.50

Sl. No	Ward No.	New Holding no./ Old no.	Owners Name	Mohalla	Details of House	One storyed/ Two storyed	No. of Rooms	Water Connection	Whether within the public water supply	Annual valuation made by Nager Parishad	Actual Valuation	Under Valuation	Rate of taxes	Total Period of valuation	Loss of Total Taxes.	
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.	17.
236.	05	97/78	Bhogendr Nath	Sohni Pti	R.C.C	01	10	Yes	Yes	300/-	3000/-	2700/-	32.5%	15	2700x32.5% x15	13162.50
237.	05	99/261	Tribhuvn Nath	Sohni Pti	R.C.C	01	05	Yes	Yes	448/-	1500/-	1052/-	32.5%	15	1052x32.5% x15	5128.50
238.	05	100/75	Shivdhar Kumbar	Sohni Pti	R.C.C	02	06	Yes	Yes	160/-	1800/-	1640/-	32.5%	15	1640x32.5% x15	7995.00
239.	05	101/76	Mambeiya Devi	Sohni Pti	R.C.C	02	05	Yes	Yes	480/-	1500/-	1020/-	32.5%	15	1020x32.5% x15	4972.50
240.	05	108/83	Govrdhn Shyam	Sohni Pti	R.C.C	01	04	Yes	Yes	192/-	1200/-	1008/-	32.5%	15	1008x32.5% x15	4914.00
241.	05	112/87	Shobhnath Thakur	Sohni Pti	R.C.C	01	05	Yes	Yes	240/-	1500/-	1260/-	32.5%	15	1260x32.5% x15	6142.50
242.	05	115/90	Gnesh ditta	Sohni Pti	R.C.C	01	04	Yes	Yes	240/-	1200/-	960/-	32.5%	15	960x32.5% x15	4680.00
243.	05	127/101	Jgdish Prasad	Sohni Pti	R.C.C	02	05	Yes	Yes	192/-	1500/-	1308/-	32.5%	15	1308x32.5% x15	6376.00
244.	05	130/104	Gopal Prasad	Sohni Pti	R.C.C	02	06	Yes	Yes	720/-	1800/-	1080/-	32.5%	15	1080x32.5% x15	5265.00
245.	05	131/243	Gneshi Devi	Sohni Pti	R.C.C	01	04	Yes	Yes	720/-	1200/-	480/-	32.5%	15	480x32.5% x15	2340.00
246.	05	132/105	Md. Khira Devi	Sohni Pti	R.C.C	02	08	Yes	Yes	156/-	2400/-	2244/-	32.5%	15	2244x32.5% x15	10939.50
247.	05	138/108	Durga Prasad	Sohni Pti	R.C.C	01	04	Yes	Yes	360/-	1200/-	840/-	32.5%	15	840x32.5% x15	4095.00
248.	05	140/113	Kailash Prasad Chaudhri	Sohni Pti	R.C.C	01	05	Yes	Yes	720/-	1500/-	780/-	32.5%	15	780x32.5% x15	3802.50
249.	05	141/114	Ramdhni Sharma	Sohni Pti	R.C.C	-	03	No	Yes	210/-	900/-	690/-	32.5%	15	690x26-25% x15	3363.75
250.	05	142/115	Kailaspti Sah	Sohni Pti	R.C.C	01	04	Yes	Yes	240/-	1200/-	960/-	32.5%	15	960x32.5% x15	4680.00
251.	05	143/116	B.B. Gulsan	Sohni Pti	R.C.C	01	03	No	Yes	240/-	504/-	264/-	26.25%	15	264x26-25% x15	1039.50
252.	05	144/117	Rajvnti Devi	Sohni Pti	R.C.C	01	03	No	Yes	240/-	504/-	264/-	26.25%	15	264x26-25% x15	1039.50
253.	05	148/119	Dhrmdev Pandey	Sohni Pti	R.C.C	02	06	Yes	Yes	300/-	1800/-	1500/-	32.5%	15	1500x32.5% x15	7312.50
254.	05	149/120	Rajendr Pandey	Sohni Pti	R.C.C	02	04	No	Yes	360/-	672/-	312/-	26.25%	15	312x26-25% x15	1228.50
255.	05	152/123	Krishnamand lal	Sohni Pti	R.C.C	-	04	Yes	Yes	480/-	1200/-	720/-	32.5%	15	720x32.5% x15	3610.00
256.	05	158/129	BhJnaso Devi	Sohni Pti	R.C.C	-	04	Yes	Yes	360/-	1200/-	840/-	32.5%	15	840x32.5% x15	4095.00
257.	05	160/131	Gupteshwr Pandey	Sohni Pti	R.C.C	-	05	Yes	Yes	360/-	1500/-	1140/-	32.5%	15	1140x32.5% x15	5557.50
258.	05	161/132	Ram Akashm lal	Sohni Pti	R.C.C	01	06	Yes	Yes	360/-	1800/-	1440/-	32.5%	15	1440x32.5% x15	7020.00
259.	05	162/133	Akhsauri Rameshwr Prasad	Sohni Pti	R.C.C	01	04	Yes	Yes	360/-	1200/-	840/-	32.5%	15	840x32.5% x15	4095.00
260.	05	163/134	Dhrmdev Pandey	Sohni Pti	R.C.C	01	04	Yes	Yes	360/-	1200/-	840/-	32.5%	15	840x32.5% x15	4095.00
261.	05	172/141	Rameshwr Prasad	Sohni Pti	R.C.C	-	05	Yes	Yes	480/-	1500/-	720/-	32.5%	15	720x32.5% x15	3510.00
262.	05	176/145	Bachan lal	Sohni Pti	R.C.C	-	05	Yes	Yes	360/-	1500/-	1140/-	32.5%	15	1140x32.5% x15	5557.50
263.	05	179/148	Chitranjn lal	Sohni Pti	R.C.C	02	07	Yes	Yes	240/-	2100/-	1860/-	32.5%	15	1860x32.5% x15	9067.50
264.	05	180/149	Kailak Pandey	Sohni Pti	R.C.C	02	06	Yes	Yes	600/-	1800/-	1200/-	32.5%	15	1200x32.5% x15	5850.00
265.	05	182/264	Bhimti Amuradha	Sohni Pti	R.C.C	-	06	Yes	Yes	360/-	1800/-	1440/-	32.5%	15	1440x32.5% x15	7020.00
266.	05	183/151	Gangjli Devi	Sohni Pti	R.C.C	-	06	Yes	Yes	300/-	1800/-	1500/-	32.5%	15	1500x32.5% x15	7312.00
267.	05	186/153	Baanti Devi	Sohni Pti	R.C.C	02	07	Yes	Yes	600/-	2100/-	1500/-	32.5%	15	1500x32.5% x15	7312.50
268.	05	187/154	Madn Mohan	Sohni Pti	R.C.C	01	05	Yes	Yes	600/-	1500/-	900/-	32.5%	15	900x32.5% x15	4387.50
269.	05	191/158	Ganga Upadhygy	Sohni Pti	R.C.C	01	13	No	Yes	300/-	2184/-	1884/-	26.25%	15	1884x26.25% x15	7418.25
270.	05	202/166	Chitu abir	Sohni Pti	R.C.C	-	04	No	Yes	60/-	672/-	602/-	26.25%	15	602x26.25% x15	2370.25

SL No	Ward No.	New Holding no./ Old no.	Owners Name	Mohalla	Details of House	One storied/ Two storied	No. of Rooms	Water Connect on	Whether with the public water supply	Annual valuation made by Nager Parishad	Actual Valuation	Under Valuation	Rate of taxes	Total Period of valuation	Loss of Total Taxes.	
1.	2.	3.	4.	5.	6.	7.	8.	9.	10	11	12	13	14.	15	16	17
271.	05	207/256	Shkuntla Devi	Sohni Pti	R.C.C	-	06	No	Yes	300/-	1008/-	708/-	26.25%	15	708x26.25%x15	2787.75
272.	05	209/240	Radhika Devi	Sohni Pti	R.C.C	-	06	No	Yes	240/-	1008/-	768/-	26.25%	15	768x26.25%x15	3024.00
273.	05	211/164	Ashok Kumar	Sohni Pti	R.C.C	-	04	Yes	Yes	480/-	1200/-	720/-	26.25%	15	720x26.25%x15	3510.00
274.	05	115/177	Siddhath Ram	Sohni Pti	R.C.C	01	05	Yes	Yes	300/-	1500/-	1200/-	32.5%	15	1200x32.5%x15	5850.00
275.	05	238/198	Kurmudh nath Upadhyay	Sohni Pti	R.C.C	01	07	Yes	Yes	300/-	2100/-	1800/-	32.5%	15	1800x32.5%x15	8775.00
276.	05	269/244	Ashok Kumar	Sohni Pti	R.C.C	01	05	Yes	Yes	480/-	1500/-	1020/-	32.5%	15	1020x32.5%x15	4972.50
277.	05	270/222	Md. Phatma	Sohni Pti	R.C.C	02	07	Yes	Yes	180/-	2100/-	1920/-	32.5%	15	1920x32.5%x15	9360.00
278.	05	271/223	Vindhyachl Chaudhri	Sohni Pti	R.C.C	01	04	Yes	Yes	360/-	1200/-	840/-	32.5%	15	840x32.5%x15	4095.00
279.	05	273/224	Sirazuddin	Sohni Pti	R.C.C	01	03	Yes	Yes	300/-	900/-	600/-	32.5%	15	600x26.25%x15	2925.00
280.	05	274/225	Maimuniya	Sohni Pti	R.C.C	01	02	Yes	Yes	240/-	600/-	360/-	32.5%	15	360x32.5%x15	1755.00
281.	05	276/227	Taiabv Husain	Sohni Pti	R.C.C	01	02	Yes	Yes	156/-	-	-	32.5%	15	-	-
282.	05	279/230	Palnupt Kurmi	Sohni Pti	R.C.C	01	03	Yes	Yes	192/-	900/-	708/-	32.5%	15	708x32.5%x15	3451.50
283.	05	282/233	KaliKa Rai	Sohni Pti	R.C.C	02	05	Yes	Yes	720/-	1500/-	780/-	32.5%	15	780x32.5%x15	3802.50
284.	05	285/235	Mangla Charn Simha	Sohni Pti	R.C.C	01	05	Yes	Yes	480/-	1500/-	1020/-	32.5%	15	1020x32.5%x15	4972.50
285.	05	295/	Surendr Kumar Thakur	Sohni Pti	R.C.C	01	05	Yes	Yes	360/-	840/-	480/-	26.25%	15	480x26.25%x15	1890.00
286.	05	297/	Rvendr Prasad Kesri	Sohni Pti	R.C.C	01	02	No	Yes	192/-	336/-	144/-	26.25%	15	144x26.25%x15	567.00
287.	05	299/	Premchand Pal	Sohni Pti	R.C.C	01	02	No	Yes	192/-	336/-	144/-	26.25%	15	144x26.25%x15	567.00

APPENDIX- XXIII

Basis of fixation Annual/Rental value of holdings as found in general cases of assessment in Bihar Sharif Nagar Parishad.
(Referred to in paragraph 4.8.1)

Sl. No.	Particulars of Holdings	Annual valuation fixed (In Rs.)
1.	One Pucca Room	1500/-
2.	One Kuccha Room (Khaprail)	1000/-
3.	One Pucca shop	2000/-
4.	One Kuccha shop	1500/-
5.	One Pucca Hall	2500/-
6.	One Kuchha Hall	2000/-
7.	One Pucca godown	4000/-

APPENDIX- XXIV

Statement of outstanding Taxes
(Referred to in paragraph No. 4.9.2.)

Sl. No	Name of the Units	Demand of total tax (Holding, Latrine & Water tax) from 2001-02 to 2005-06)	Total Collection from 2001-02 to 2005-06	Balance taxes on 31.03.06	Percentage of collection
		----- (Rs. In lakh)-----			
1.	Gaya Municipal Corporation	2535.64	560.15	1975.49	22.09
2.	Muzaffarpur Municipal Corporation	2656.71	997.85	1658.86	37.56
3.	Sasaram Nagar Parishad	144.66	23.75	120.91	16.42
4.	Buxar Nagar Parishad.	203.35	157.97	45.38	77.68
5.	Kishanganj Nagar Parishad.	219.28	50.77	168.51	23.15
6.	Aurangabad Nagar Parishad.	52.41	6.75	45.66	12.88
7.	Saharsa Nagar Parishad	652.75	37.46	615.29	5.74
8.	Darbhanga Municipal Corporation	4325.73	645.14	-	14.91
9.	Bhagalpur Municipal Corporation.	2105.33	744.84	1360.49	35.38
10.	Samastipur Nagar Parishad.	129.71	49.36	80.35	38.05
11.	Bihar Sharif Nagar Parishad	1411.79	164.14	1247.65	11.63
12.	Mahnar Nagar Parishad	44.77	9.34	35.44	20.86
13.	Patna Municipal Corporation	9552.65	5776.32	3776.33	60.47
14.	Araria Nagar Parishad.	117.24	29.34	87.90	25.03
15.	Maner Nagar Panchayat.	Tax not imposed			-
16.	Phulwarisharif Nagar Panchayat.	2.57	N.A.	8.24	-

APPENDIX- XXV**Statement of expenditure incurred for engagement of casual staff/labour
(Referred to in Paragraph No 5.2)***(Rs. In Lakh)*

Sl. No.	Name of ULB	Period	Expenditure incurred on casual labour	No. of Casual Labour engaged
1.	Ara	2001-2005	0.89	3
2.	Chapra	1999-2005	12.29	31
3.	Danapur	2000-2005	18.12	N.A.
4.	Kishanganj	2000-2005	26.61	14
5.	Purnea	2000-2005	6.06	N.A.
6.	Saharsa	2000-2005	29.27	69
7.	Siwan	2000-2005	0.74	4
8.	Amarpur	2002-2005	1.12	3
9.	Janakpur Road	1998-2005	1.81	N.A.
10	Kanti	1993-2005	0.47	6
11	Makhdumpur	1995-2005	3.82	N.A.
12	Motipur	1982-2005	2.14	2
13	Narkatiyaganj	1998-2005	22.08	N.A.
14	Navinagar	1986-2005	1.98	4
15	Nokha	1986-2005	1.23	10
16	Rajgir	1998-2005	8.57	27
17	Sheohar	1995-2005	2.54	5
Total			139.74	178

APPENDIX- XXVI**Statement of inadmissible/excess payment & pay and allowance to staff
(Referred to in Paragraph No 5.3)***(Rs. In Lakh)*

Sl. No.	Name of ULB	Period of audit	No. of staff	Post held	Period of payment	Excess amount paid	Remarks
1	Patna Municipal Corporation, Patna	1998-2005	1	Accounts officer	21.12.90 to 31.03.05	1.78	Irregular Promotion
2	Nagar Parishads, Danapur	2000-2005	5 1 1 1 1 2	Tax collector Vaccinator Disinfecter Ward Jamadar Tractor Driver Peon	January 94 to March 2005	31.84	Norms and procedure of appointments not observed
3	Nagar Panchayat, Dhaka	1986-87 to 2004-05	1	Clerk	May 99 to March 2000	0.67	Salary advance paid but not recovered from regular salary bills
Total			13			34.29	

APPENDIX- XXVII
Details of ineffective execution of schemes of Rs. 54.03 lakh
(Referred to in paragraph 6.2 of the report)

Sl. No.	Name of Scheme	Estimated Value	Date of commencement of work	Due date of Completion	Status of work	Total Expenditure incurred	Remarks
		(Rs. In lakh)				(Rs. in lakh)	
1	Providing underground drain from Archaeological Survey of India, Kumhrar to sump house near Panchshil School	24.73	Not furnished	Not furnished	Not furnished	23.24	Taken up first contractor
2	Providing underground drain from Kumhrar Geological Survey of India to AgamKuan Nala of Agam Kuan Bridge (Phase-I) in ward No-35	10.00	29.06.02	Not furnished	Not furnished	9.76	Taken up first contractor
3.	-Do- (2 nd Phase)	9.05	29.04.03	Not furnished	Not furnished	8.43	Taken up first contractor
4.	Construction of 5 meter dia R.C.C. sump and (20' x 12') size pump house with electric pump and motor near Panchshil School, Kumhrar in ward No-35	10.25	Not furnished	Not furnished	Not furnished	3.17	Departmentally
Total		54.03				44.60	

APPENDIX- XXVIII
Statement of Actual Grants released to different U.L.Bs
(Referred to in Paragraph- 7.8)

• **Municipal Corporation**

Sl.No.	Name of Units	District	Population	Grants to be released	Grants released	Excess/Short (+) Excess (-) Short.
1.	2.	3.	4.	5.	6.	7.
1.	Muzaffarpur Municipal Corporation	Muzaffarpur	108000	296.50	274.93	(-) 21.57
2.	Darbhanga Municipal Corporation	Darbhanga	93103	255.60	240.11	(-)15.49
3.	Patna Municipal Corporation along with Patna water board.	Patna	25,000	6864	84.48	(+) 15.84
	(i) Patna city Circle					
	(ii) New Capital Circle					
	(iii) Kankarbag Circle					
	(iv) Bankipur Circle					
4.	Gaya Municipal Corporation with Joint water works.	Gaya	32,600	89.50	109.97	(+) 20.47
5.	Bhagalpur	Bhagalpur	1,12,727	309.48	410.92	(+) 101.44
	Total		371430	1019.72	1120.41	

• Nagar Parishad

Sl.No.	Name of Units	District	Population	Grants to be released	Grants released	Excess/Short (+) Excess (-) Short.
1.	2.	3.	4.	5.	6.	7.
1.	Ara	Bhojpur	14,426	39.61	37.20	(-) 2.41
2.	Aurangabad	Aurangabad	36,200	99.38	93.36	(-) 6.02
3.	Araria	Araria	28,768	78.98	74.19	(-)4.79
4.	Bagha	West Champaran	22,755	62.47	79.16	(+)16.69
5.	Biharsharif	Nalanda	82,099	225.34	322.53	(+)97.19
6.	Buxar	Buxar	25,095	68.98	64.72	(-)4.18
7.	Betiya	Betiya	86,891	238.55	128.51	(-)110.04
8.	Barh	Patna	66,10	18.15	23.00	(+)4.85
9.	Begusari	Begusari	28,375	77.90	115.99	(+)38.09
10	Chapara	Sharan	64,338	176.63	165.93	(-)10.70
11.	Danapur	Patna	20,350	55.87	52.48	(-)3.39
12	Dehri Dalmianagar	Rohatas	14,096	38.70	49.04	(+)10.34
13	Hajipur	Vaishali	26,000	71.38	67.05	(-)4.33
14	Jamalpur	Munger	12,000	32.94	17.75	(-)15.19
15	Jamui	Jamui	18,168	49.88	83.19	(+)33.31
16	Jehanabad	Jehanabad	49,803	136.73	125.51	(-)11.22
17	Kishanganj	Kishanganj	47,612	130.71	206.26	(+)75.55
18	Khagaul	Patna	22,615	62.09	40.88	(-)21.21
19	Lakhisari	Lakhisari	75,975	208.58	190.68	(-)17.90
20	Munger	Munger	22,390	61.47	57.74	(-)3.73
21	Motihari	East Champaran	36,336	99.76	129.32	(+)29.56
22	Madhubani	Madhubani	27,236	74.77	123.78	(+)49.01
23	Mokama	Patna	47,000	129.04	110.21	(-)18.83
24	Nawada	Nawada	24,705	67.83	63.72	(-)4.11
25	Purnia	Purnia	40,000	109.82	59.16	(-)50.66
26	Sharsa	Sharsa	47,500	130.41	107.71	(-)22.70
27	Supaul	Supaul	19,446	53.39	50.15	(-)3.24
28	Sasaram	Sasaram	25,084	68.87	64.70	(-)4.17
29	Sitamarihi	Sitamarihi	42,000	115.31	108.32	(-)6.99
30	Siwan	Siwan	32,396	88.94	94.54	(+)5.60
31	Samastipur	Samastipur	31,344	86.05	105.20	(+)19.15
32	Katihar	Katihar	82,004	225.13	319.36	(+)94.23
		Total		1249.32	1336.17	

• Nagar Panchayat

Sl. No.	Name of Units	District	Population	Grants to be released	Grants released	Excess/Short (+) Excess (-) Short.
1.	2.	3.	4.	5.	6.	7.
1	Fatuha	Patna	23,971	65.81	58.08	(-)7.73
2	Masaurhi	Patna	29,645	81.39	75.92	(-)5.47
3	Maner	Patna	15,549	42.69	64.40	(+)21.71
4	Pulwarishrif	Patna	49,079	134.74	81.11	(-)53.63
5	Baktiarpur	Patna	16,000	43.93	50.45	(+)6.52
6	Rajgir	Nalanda	1,000	2.75	2.58	(-)0.17
7	Hilsa	Nalanda	10,800	29.65	27.85	(-)1.80
8	Ishalampur	Nalanda	30,047	82.49	59.29	(-)23.20
9	Silao	Nalanda	15,175	41.66	38.50	(-)3.16
10	Piro	Bhojpur	824	2.26	1.27	(-)0.99
11	Bihiya	Bhojpur	3821	22.84	17.89	(-)4.95
12	Bikarmganj	Rohtas	6,796	18.66	17.52	(-)1.14
13	Koath	Rohtas	4,800	13.18	12.38	(-)0.80
14	Nokha	Rohtas	15,387	42.24	22.76	(-)19.48
15	Bodh Gaya	Gaya	7,322	20.10	18.88	(-)1.22
16	Sherghati	Gaya	3,568	9.80	12.42	(+)2.62
17	Makhdumpur	Jehanabad	9,989	27.42	34.75	(+)7.33
18.	Rafiganj	Aurangabad	16,920	44.18	37.88	(-)6.30
19	Navinagar	Aurangabad	4,500	12.35	11.61	(-)0.74
20	Warshaliganj	Nawada	7,479	20.53	11.06	(-)9.47
21	Hisua	Nawada	3,630	9.96	9.36	(-)0.60
22	Haveli Khargpur	Munger	2,051	5.63	5.29	(-)0.34
23	Barbigha	Sheikhpura	32150	88.26	59.10	(-)29.16
24	Jhajha	Jamui	34,099	93.61	82.31	(-)11.30
25	Gogrijamalpur	Khagaria	2,051	5.63	28.10	(+)22.47
26	Nawgachhia	Bhagalpur	21,446	58.88	51.97	(-)6.91
27	Sultanganj	Bhagalpur	25,635	70.38	37.91	(-)32.47
28	Amarpur	Banka	Nil			
29	Sonpur	Saran	21,896	60.11	43.09	(-)17.02
30	Dighwara	Saran	33,160	91.04	90.64	(-)0.40
31	Mahawra	Saran	7,113	19.53	10.52	(-)9.01
32	Maharajganj	Siwan	3,098	8.51	7.98	(-)0.53
33	Mirganj	Gopalganj	6,565	18.02	22.84	(+)4.82
34	Barauli	Gopalganj	7,166	19.67	24.93	(+)5.26
35	Katya	Gopalganj	11,916	32.71	30.94	(-)1.77
36	Motipur	Muzaffarpur	10,853	29.80	27.98	(-)1.82
37	Kati	Muzaffarpur	8,700	23.88	22.44	(-)1.44
38	Bairgania	Sitamarhi	19,900	54.63	29.43	(-)25.20
39	Belsand	Sitamarhi	17,851	49.01	30.73	(-)18.28
40	Chakia	East Champaran	13,565	37.24	33.75	(-)3.49
41	Sugauli	East Champaran	9,267	25.44	37.65	(+)12.21
42	Dhaka	East Champaran	10,876	29.86	49.80	(+)19.94
43	Areraj	East Champaran	19,500	53.54	42.92	(-)10.62
44	Chanpatia	West Champaran	15,072	41.38	41.62	(+)0.24
45	Narkatiaganj	West Champaran	21,400	58.75	55.19	(-)3.56
46	Ramnagar	West Champaran	20,800	57.10	53.64	(-)3.46
47	Jay nagar	Madhubani	8,790	24.13	39.65	(+)15.52
48	Jhanjarpur	Madhubani	2,317	6.36	8.07	(+)1.71

Sl. No.	Name of Units	District	Population	Grants to be released	Grants released	Excess/Short (+) Excess (-) Short.
1.	2.	3.	4.	5.	6.	7.
49	Goghoghardia	Madhubani	8,321	22.84	24.32	(+)1.48
50	Dalsinghsarai	Samastipur	11,350	31.16	33.53	(+)2.37
51	Birpur	Supaul	9,800	26.90	14.49	(-)12.41
52	Niramli	Supaul	13,589	37.31	33.88	(-)3.43
53	Murliganj	Madhepura	7,299	20.04	25.40	(+)5.36
54	Kasaba	Purnia	2,591	7.11	6.65	(-)0.46
55	Banmakhi	Purnia	2,027	5.57	5.23	(-)0.34
56	Jogbani	Araria	7,218	19.82	25.12	(+)5.30
57	Bahadurganj	Kishanganj	11,130	30.56	49.47	(+)18.91
58	Thakurganj	Kishanganj	9,200	25.26	37.28	(+)12.02
59	Mnihari	Katihar	3,741	10.27	13.45	(+)3.18
60	Jagdishpur	Bojpur	1,555	4.27	4.01	(-)0.26
61	Dumrao	Buxar	16,100	44.20	23.81	(-)20.39
62	Bhabhua	Kaimur	23,838	65.44	61.48	(-)3.96
63	Tekari	Gaya	15,039	41.29	36.59	(-)4.70
64	Daudnagar	Aurangabad	18,431	50.60	27.26	(-)23.34
65	Barhiya	Lakhisarai	12,873	35.34	58.95	(+)23.61
66	Shekhpura	Shekhpura	17,345	47.62	25-65	(-)21.97
67	Khagria	Khagaria	8,574	23.54	29.83	(+)6.29
68	Khalgaon	Bhagalpur	3,554	9.76	12.37	(+)2.61
69	Banka	Banka	17,715	48.63	29.72	(-)18.91
70	Revilganj	Saran	7,136	19.59	18.39	(-)1.20
71	Gopalganj	Gopalganj	37,650	103.36	97.08	(-)6.28
72	Lalganj	Vaishali	17,887	49.11	51.38	(+)2.27
73	Mahnar	Vaishali	28,300	77.69	112.66	(+)4.97
74	Raxaul	West Champaran	13,688	37.58	20.06	(-)17.52
75	Rosra	Samastipur	16,250	44.61	24.03	(-)20.58
76	Madehpura	Madehpura	4,589	12.60	6.79	(-)5.81
77	Farbisganj	Araria	31,100	85.38	80.51	(-)4.87
78	Mairwa	Siwan	8,652	23.75	22.31	(-)1.44
79	Sheohar	Sheohar	13,050	35.83	33.66	(-)2.17
80	Nasirganj	Rohatas	10,689	29.35	36.64	(+)7.29
81	Khushrupur	Patna	15,500	42.55	38.42	(-)4.13
82	Koilwar	Bhojpur	4,293	11.79	10.60	(-)1.19
83	Shahpur	Bhojpur	54,00	14.83	7.99	(-)6.84
84	Dumra	Sitamarhi	1,236	3.39	1.83	(-)1.56
85	Jakanpur Road	Sitamarhi	1,876	5.15	12.31	(+)7.16
		Total	1105797			

Abstract

● Population

Municipal Corporation: - 371430

Nagar Parishad: - 1159617

Nagar Panchayat: - 1105797

Total **2636844**

APPENDIX- XXIX
Details of grants received and utilised during 2004-05 and 05-06.
(Referred to in para 7.8.1)

Sl. No.	Name of Units	Opening balance	Grants received during 2004-06	Interest earned on deposit in savings Bank Account	Total Grant available	Grants utilised during 2004-06	Balance on 31.03.06	Percentage of utilisation
		(Rs. in Lakh)						
1	Municipal Corporation Patna	N.A	64.48	N.A	64.48	Nil	64.48	Nil
2	Municipal Corporation Gaya	N.A	110.07	N.A	110.07	58.96	51.11	53.56
3	Municipal Corporation Bhagalpur	27.18	287.72	6.87	321.77	192.96	128.81	59.97
4	Municipal Corporation Muzaffarpur	18.67	274.93	2.77	296.37	286.09	10.28	96.53
5	Municipal Corporation Darbhanga	6.72	240.11	N.A	246.83	92.57	154.26	37.50
6	Buxar Nagar Parishad	2.94	64.72	3.18	70.84	20.57	50.27	29.04
7	Sasaram Nagar Parishad	31.77	64.70	3.32	99.79	73.42	26.37	73.57
8	Biharsharif Nagar Parishad	N.A	211.73	N.A	211.73	173.47	38.26	81.93
9	Aurangabad Nagar Parishad	6.72	93.36	N.A	100.08	86.13	13.95	86.06
10	Saharsa Nagar Parishad	22.47	107.71	0.91	131.09	11.93	119.16	9.10
11	Samastipur Nagar Parishad	N.A	46.36	N.A	46.36	37.35	9.01	80.56
12	Kishanganj Nagar Parishad	0.45	109.80	0.31	110.56	102.53	8.03	92.73
13	Araria Nagar Parishad	N.A	74.19	N.A	74.19	73.29	0.90	98.78
14	Maner Nagar Panchayat	N.A	40.10	N.A	40.10	28.53	11.57	71.15
15	Phulwarisharif Nagar Panchayat	3.75	45.99	1.68	51.42	49.56	1.86	96.38
16	Mahner Nagar Panchayat	11.36	67.42	N.A	78.78	78.70	0.08	99.90
Total		132.03	1903.39	19.04	2054.46	1366.06	688.40	
i.e.		1.32 crore	19.03 crore	0.19 crore	20.54 crore	113.66 crore	688.40 crore	

APPENDIX- XXX
Details of number of works taken up
(Referred to in Paragraph 7.9.1)

Sl. No	Name of unit	Construction of P.C.C Road		Earth work and Brick Soling Road with Culvert		Construction of drain		Sinking of Tube wells		Construction of Latrine and community Halls		Other works	
		No.	Estimated amount(Rs in Lakh)	No.	Estimated amount(Rs in Lakh)	No.	Estimated amount(Rs in Lakh)	No.	Estimated amount(Rs in Lakh)	No.	Estimated amount(Rs in Lakh)	No.	Estimated amount(Rs in Lakh)
1	Saharsa (2005-06)	2	3.22	17	25.23	-	-	-	-	-	-		
2	Aurangabad (2004-06)	19	49.12	17	33.02	8	12.24	1	0.39	Nil	Nil		
3	Sasaram (2005-06)	21	35.27	29	27.34	8	13.55	Nil	Nil	Nil	Nil		
4	Buxar (2005-06)	10	14.68	4	6.60	2	2.65	Nil	Nil	Nil	Nil	2	0.97
5	Araria (2004-06)	16	27.84	32	35.89	2	0.78	1	0.60	Nil	Nil	7	9.33
6	Maner (2003-06)	10	58.96	1	4.05	Nil	Nil	16	2.78	Nil	Nil	11	3.72
7	Mahnar (2004-06)	21	61.77	17	7.52	1	0.92	215	28.65	1	1.80	26	3.97
8	Samastipur (2004-06)	31	58.81	03	05.07	10	21.23	1	3.20	Nil	Nil	1	2.98
9	Biharsharif(2004-06)	44	166.75	Nil	Nil	6	15.03	Nil	Nil	Nil	Nil	2	0.89
10	Kishanganj (2004-06)	23	103.37	30	51.15	20	57.73	1	0.18	Nil	Nil	1	5.46
11	Phulwarshierf (2003-06)	15	40.53	4	10.25	2	17.74	7	1.05	6	3.18	22	7.44
12	Drabhanga (2004-06)	16	75.44	2	4.43	4	6.98	17	1.87	Nil	Nil	Nil	Nil
13	Muzaffarpur (2004-06)	55	155.83	11	14.77	10	24.18	4	2.94	2	2.05	12	21.16
14	Gaya (2005-06)	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	10	12.50
15	Bhagalpur (2003-06)	71	350.99	2	0.48	16	52.30	10	4.69	Nil	Nil	09	2.08
	Total	354	1202.58	188	225.80	89	225.33	273	46.35	10	5.23	103	70.50

APPENDIX- XXXI
Details of works executed in non-slum areas
(Referred to in paragraph 7.10.2)

Sl. No.	Name of Unit	Details of works executed in non-slum area	Scheme No.	Amount Spent (Rs. in lakh)	Remarks
1	Muzaffarpur Municipal Corporation	(i) Construction of remaining part of Road from kalambagh chowk to R.D.S. College gate Via Refujee Colony (Ward No. 20) (ii) Construction of drain near Garibasthan (Ward No. 21) (iii) Construction of road from residence of D.S.P (west) to Prag Sweets (Ward No. 1)	7/2004-05 3/2004-05 12/2004-05	5.04 6.87 4.50	
2	Nagar Panchayat Maner	(i) Construction of P.C.C. Road From NH 30 to the house of Surendra Singh (ii) Construction of P.C.C. Road From NH 30 to the house of Surendra Singh in ward No. 1 from Main road big chouraha to embankment (iii) Construction of residence (4) (iv) Construction of P.C.C Road in Ward No. 17 from the house of Sunil Singh to Baleshwar Singh's house (v) Construction of P.C.C Road in Ward No. 11 from Mission Hospital to church (vi) Construction of P.C.C Road in Ward No. 13 from the house of Parashuram Paswan to Panchayat Bhawan	3/2003-04 6/2003-04 1 to 4 of 2004-05 17/05-06 20/05-06 21/05-06	6.63 7.02 1.35 4.99 4.69 2.49	
3	Biharshrif Nagar Parishad	All 52 schemes during 2004-06 were executed in non-slum area		173.47	Not even a single scheme fell in slum area of 5 slum pockets declared by U.L.B
				217.05 crore	

APPENDIX- XXXII
Details of less Expenditure over shelter upgradation
(Referred to in paragraph-7.10.3)

Sl.No.	Name of Units	Grant received during 2004-06	10% earned for shelter upgradation (Rs. in Lakh)	Amount spent over shelter upgradation (Rs. in Lakh)	Amount spent in short (Rs. in lakh)
1	Darbhanga Municipal Corporation	2.40 crore	24.00	-	24.00
2	Gaya Municipal Corporation	1.10 crore	11.00	-	11.00
3	Samastipur Nagar Parishad	46.36 lakh	4.64	-	4.64
4	Biharsharif Nagar Parishad	2.12 crore	21.20	-	21.20
5	Buxar Nagar Parishad	64.72 lakh	6.47	-	6.47
6	Bhagalpur Municipal Corporation	2.88 crore	28.80	-	28.80
7	Maner Nagar Panchayat	64.40 lakh (03-06)	6.44	3.61	2.83
8	Phulwarisharif Nagar Panchayat	81.11 lakh	8.11	7.28	0.83
9	Aurangabad Nagar Parishad	45.17 lakh	4.52	3.07	1.45
10	Muzaffarpur	2.75 crore	27.50	18.68	8.82
11	Saharsa	1.08 crore	10.80	5.00	5.80
Total					19.71

APPENDIX- XXXIII
Details of position of schemes
(Referred to in paragraph-7.10.4)

S. No.	Name of Units	Period of taking up to scheme	No. of Schemes taken up	No. of schemes Completed	No. of incomplete Scheme	Estimated value of incomplete scheme (Rs. in Lakh)	Total expenditure incurred over incomplete Scheme (Rs. in lakh)	Remarks
1	Municipal Corporation Darbhanga	2004-05 2005-06	19 20	19 19	Nil 01	- 0.11	- 0.10	Taken up in June 05 Due date Sep 05
2	Municipal Corporation Muzaffarpur	2004-05 2005-06	28 66	28 66	Nil Nil	- -	- -	
3	Municipal Corporation Gaya	2004-05 2005-06	Nil 10	- Nil	- 10	- 12.50	- 7.60	Taken up in 4.3.06
4	Municipal Corporation Bhagalpur	2004-05 2005-06 On going schemes of 2003-04	Nil 68 40	Nil Nil 38	- 68 02	- 156.98 16.96	- 79.65 11.80	Due date of completed 28.2.06 Not completed till Sept 06 Schemes taken up in Feb 04
5	Samastipur Nagar Parishad	2004-05 2005-06	37 09	36 08	01 01	3.20 1.62	2.90 0.57	
6	Araria Nagar Parishad	2004-05 2005-06	24 34	23 33	01 01	0.21 0.36	0.16 0.27	Due Sep 04 Sep 05
7	Biharsharif Nagar Parishad	2004-05 2005-06	20 32	18 27	02 05	17.45 21.83	6.32 17.74	Due on Aug 04 Due in Oct 05
8	Buxar Nagar Parishad	2005-06	16	6	10	15.48	13	Due date of completion May' 05
9	Aurangabad Nagar Parishad	2004-05 2005-06	23 22	22 10	01 12	1.34 31.02	0.82 19.51	Due in Oct 04 Jan & Feb 06
10	Sasaram Nagar Parishad	2004-05 2005-06	Nil 60	- 29	- 31	- 47.85	- 22.95	Due between May 06& April 06 for the PCC work (3.46 lakh) due date of completion was May 01 Total exp. 0.80 lakh
11	Kishanganj Nagar Parishad	2004-05 2005-06 On going schemes of 2003-04	30 09 36	27 08 Nil	03 01 36	12.42 1.21 110.37	8.30 0.50 20.95	Two abandoned & one incomplete
12	Maner Nagar Panchayat	2003-04 2004-05 2005-06	06 11 21	06 11 21	Nil Nil Nil	Nil Nil Nil	Nil Nil Nil	
13	Phulwarisharif Nagar Panchayat	2003-04 2004-05 2005-06	26 Nil 30	24 - 29	1+1 abandoned - 01	- 0.34	- 0.30	Due date of completion Feb 05 Due date of completion March 06
14	Saharsa Nagar Parishad	2004-05 2005-06	Nil 19	- 10	- 09	- 12.56	- 2.26	Between June 05 & March 06 Due in Sept 04
15	Mahner Nagar Panchayat	2004-05 2005-06	114 167	107 53	07 114	9.65 34.51	2.76 11.77	Due between Sept 05 & Jan 06
Total			997	678	319	508.46	230.52	

APPENDIX- XXXIV
Details of utilisation certificates furnished by ULBs
(Referred to in paragraph-7.11)

Sl. No.	Name of Units	Grants received		Utilisation certificate furnished (Rs. in lakh)	Date of submission	Short (Rs. in lakh)	Remarks
		Period	Amount (Rs. in lakh)				
1	2	3	4	5	6	7	8
1	Municipal Corporation Darbhanga	2004-06 OB	240.11 6.72				
			246.83	61.50	1 st quarter of 2005-06	185.33	
2	Municipal Corporation Muzaffarpur	2004-06 OB	274.93 15.98	103.35 134.75	May 05 July 06		
			290.91	238.10		52.81	
3	Municipal Corporation Gaya	2004-06	110.07	58.96	Nov 06	51.11	
4	Municipal Corporation Bhagalpur	2004-05 2005-06	1.21 crore 1.67 crore	109/- 04.04 95/-	March 05 October 05 April 06	80/-	
			2.88 crore	208/- (i.e 2.08 crore)			
5	Maner Nagar Panchayat	2004-06	40.10	17.10 23/-	Feb 05 Dec 05	Nil	
				40.10			
6	Samastipur Nagar Parishad	2004-06	46.36	Not made available			
7	Phulwarisharif Nagar Panchayat	2004-06	45.99	45.90	Sept 06	Nil	
8	Araria Nagar Parishad	2004-06	74.19	31.64 42.55	May 06 July 06	Nil	
				74.19			
9	Biharsharif Nagar Parishad	2004-06	211.73	88.59 121.39	April 05 July 06		
				209.98		1.75	
10	Buxar Nagar Parishad	2004-06	64.72	64.72	Nov 06	Nil	
11	Aurangabad Nagar Parishad	2001-02 to 05-06	176.47	163.02	April 06	13.45	
12	Sasaram Nagar Parishad	2004-06 OB	64.70 6.56			Nil	
			71.26	71.26	July 06		
13	Mahner Nagar Panchayat	2004-06	67.42	Not made available			
14	Kishanganj Nagar Parishad	2004-06	109.80	39.38 62.93	August 04 January 06		
				102.31		7.49	Grant wise utilisation not furnished
15	Saharsa Nagar Parishad	1999-2000 to 05-06	3.20 crore	2.16 crore	December 05	104/-	

Abstract

Sl.No.	Name of Unit	Grant received (Rs. in lakh)	Utilisation furnished (Rs. in lakh)	Short (Rs. in lakh)
1	Darbhanga	246.83	61.50	185.33
2	Muzaffarpur	290.91	238.10	52.81
3	Gaya	110.07	58.96	51.11
4	Bhagalpur	288/-	208/-	80/-
5	Biharsharif	211.73	209.98	1.75
6	Aurangabad	176.47	163.02	13.45
7	Kishanganj	109.80	102.31	7.49
8	Saharsa	320/-	216/-	104/-
Total (Rs. in Lakh)		1753.81	1257.87	495.94
i.e.		17.54 crore	12.58 crore	4.96 crore

APPENDIX- XXXV
GLOSSARY OF ABBREVIATIONS

C&AG	Comptroller and Auditor General of India.
LAD	Local Audit Department.
ULB	Urban Local Bodies.
LFA	Local Fund Audit.
BM Act	Bihar Municipal Act.
NP	Nager Parishad/ Nager Panchayat.
DMC	Darbhanga Municipal Corporation.
BMC	Bhagalpur Municipal Corporation.
PMC	Patna Municipal Corporation.
GMC	Gaya Municipal Corporation
MMC	Muzaffarpur Municipal Corporation.
PRDA	Patan Regional Development Authority.
BRJP	Bihar Raj Jal Parishad.
PWB	Patna Water Board.
ARs	Audit Reports.
RCC	Reinforced Conrete Cement.
PCC	Plain Concrete Cement
MB	Measurment Book.
FC	Finance Commission.
NSDP	National Slum Development Programme.
NRY	Nehru Rojgar Yojna.
SJSRY	Swarna Jayanti Shahri Rojgar Yojna.
IDSMT	Intregrated Development for Small and Medium Towns.
BSY	Balika Samridhi Yojna.
HUDCO	Housing and Urban Development Corporation.
HSCL	Hindustan Steel Construction Limited.
MP	Member of Parliament.
MLA	Member of Legislative Assembly.
Sft	Square Feet.
NA	Not Applicable.
ARV	Annual Rental Value.
DM	District Magistrate.

**FOR FURTHER SUGGESTIONS AND QUERIES,
PLEASE CONTACT THE FOLLOWING OFFICERS**

Shri Arun Kumar Singh, IA & AS Principal Accountant General (Audit), Bihar Mahalekhakar Bhawan, Birchand Patel Marg, Patna-800 001	Phone No: - 0612 - 2221226 Fax No: - 0612 - 2236223
Shri D. Jai Sankar, IA & AS Examiner of Local Accounts, Bihar, Local Audit Wing, Mahalekhakar Bhawan, 4th Floor, Birchand Patel Marg, Patna - 800001	Phone No: - 0612 - 2223725 Fax No: - 0612 - 2200565