

## **PREFACE**

The **Examiner of Local Accounts, (ELA) 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 **ELA, Bihar** by the **Local Fund Audit (LFA) Act, 1925** and various other Acts of the Government of Bihar 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 2008.

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 Executives of the Department and **ULBs** for remedial actions for improvement wherever necessary.

## **OVERVIEW**

The report contains nine chapters. A synopsis of the findings contained in paragraphs is presented in this overview:-

### **1. INTRODUCTION TO ULB IN THE STATE OF BIHAR**

- Despite comments in previous annual audit reports and decisions taken in Steering Committee meetings, the accounts of ULBs are still prepared and maintained in single entry system. The new National Municipal Accounting Manual and double entry system of accounting is yet to be implemented.

**(Paragraph-1.8)**

### **2. BUDGET AND FINANCIAL MANAGEMENT**

- Due to non-reconciliation of Cash Book balances with Treasury/Bank balances, the unreconciled difference stood at Rs. 7.59 Crore in 32 ULBs.

**(Paragraph-2.5)**

- A total sum of Rs.16.48 Crore of specific grants sanctioned by the Government was diverted, by 17 ULBs, towards payment of salary and allowances to staff and other recurring expenses.

**(Paragraph-2.11)**

- Advance aggregating to Rs. 38.66 Crore granted by 37 ULBs for various purposes remained unadjusted.

**(Paragraph - 2.12)**

- Vouchers worth Rs. 17.68 Crore were not produced before audit for necessary checks.

**(Paragraph -2.14)**

### **3. MAJOR IRREGULARITIES IN REVENUE MANAGEMENT**

- The Patna Municipal Corporation (PMC) sustained loss to the tune of Rs. 1.62 Crore due to under assessment of Holding Tax.

**(Paragraph- 3.2.1)**

- Due to undervaluation of Annual Value of Holdings, the Bihar Sharif Nagar Nigam suffered loss of revenue to the tune of Rs. 50.80 Lakh.

**(Paragraph - 3.2.2)**

- In 39 ULBs the Tax Collectors, Tax Darogas, Cashiers, Accountants and other collecting staffs either failed to deposit or short deposited Rs. 80.70 Lakh being the collection amount on account of tax, fees and other miscellaneous revenues.

**(Paragraph-3.3(a))**

- Collection money to the tune of Rs.79.24 Lakh was retained by the cashier of 3 Nagar Parishad - Bettiah, Begusarai and Jamalpur.

**(Paragraph -3.3 (b))**

- The State Government was deprived of revenue to the tune of Rs. 25.43 Crore due to non-deposit of Education and Health Cess in Government Account by 32 ULBs.

**(Paragraph -3.8)**

- Loss to the tune of Rs. 1.18 Crore was incurred in 28 ULBs due to non/short realisation of bid money on account of settlement of properties.

**(Paragraph -3.11)**

#### **4. *LAPSES IN HUMAN RESOURCE MANAGEMENT***

- The Bettiah Nagar Parishad paid Rs. 14.04 Lakh on account of salaries and allowances to staff irregularly due to retention in service beyond the date of superannuation/maximum length of service of 40 years.

**(Paragraph -4.1)**

- Interim Relief amounting to Rs. 72.56 Lakh was paid irregularly to staff/employees of Gaya Nagar Nigam.

**(Paragraph-4.2)**

- Casual labours were paid Rs. 4.26 Crore by 24 ULBs despite ban on engagement of casual labours on daily wage basis by the State Government.

**(Paragraph -4.5)**

#### **5. *MAJOR IRREGULARITIES IN IMPLEMENTATION OF SCHEMES***

- Huge amount of Rs. 10.04 Crore was involved in incomplete schemes in 37 ULBs.

**(Paragraph -5.1)**

- Fund to the tune of Rs. 4.29 Crore remained blocked in PMC and Muzaffarpur Nagar Nigam (MNN) meant for purchase of chlorinator, computerisation of PMC and Solid Waste Management (SWM).

**(Paragraph -5.2 (a), (b), (c))**

- Camp Road Sweeper Machine purchased at a price of Rs. 13.41 Lakh was lying idle in MNN.

**(Paragraph -5.7)**

- A total amount of Rs. 1.25 Crore was paid on hand receipts in 4 ULBs.

**(Paragraph -5.11)**

#### **6. RECOVERY AT THE INSTANCE OF AUDIT**

- A total sum of Rs. 14.66 Lakh representing non/short credit, rent outstanding, bid money dues etc. was recovered at the instance of audit in 30 ULBs.

**(Paragraph -6.1)**

#### **7. STATUS OF RECOVERY BY SURCHARGE/CERTIFICATE PROCEEDINGS**

- 48 cases of surcharge involving Rs. 1.19 Crore were proposed and notices were issued for recovery by the ELA, Bihar in 17 ULBs.

**(Paragraph -7.1)**

- 8 Surcharge Orders were issued in 4 ULBs amounting to Rs. 20.76 Lakh during 2007-08.

**(Paragraph -7.2)**

- ELA Bihar has sent six Certificate Requisitions amounting to Rs. 6.07 Lakh in 3 ULBs to respective District Certificate Officers for filing Certificate Cases under Section 5 of Public Demand Recovery Act, (PDRA) 1914 during 2008-09.

**(Paragraph -7.3)**

#### **8. STATUS OF COMPLIANCE OF AUDIT REPORTS**

- Compliances to 19890 paras involving Rs. 332.62 Crore were not submitted by the ULBs upto 31.03.2008.

**(Paragraph -8.1)**

## **CHAPTER - I**

### **INTRODUCTION TO ULB IN THE STATE OF BIHAR**

#### ***1.1 Constitutional Background***

The Urban Local Bodies (ULBs) came into existence as institutions of local self-governance in 1920. Under the Bihar and Orissa Municipal Act (B&OMA), 1922 various Municipalities/ Notified Area Committees were constituted. Patna Municipal Act. (PMC), 1951 paved way for constitution of five Municipal Corporations in the State.

The 74th Constitutional Amendment Act provided the State Governments sufficient authority to make the ULBs full-fledged, vibrant institutions of local self-governance by vesting them with powers, functions and responsibilities of various departments of the State Government. Accordingly, the ULBs were reorganised into three tier system, namely Nagar Nigams/Municipal Corporations, Nagar Parishads/Municipal Councils (erstwhile Municipalities) and Nagar Panchayats (erstwhile Notified Area Committees). After the 74th Constitutional Amendment first election for constitution of elected bodies in ULBs was held in the year 2002 and subsequently in 2007 in Bihar State. A new Bihar Municipal Act (BMA), 2007 was enacted in January 2007 replacing all prevailing acts.

At present, there are seven Nagar Nigams/Municipal Corporations, 42 Nagar Parishads/Municipal Councils and 79 Nagar Panchayats in the State of Bihar. Each ULB is divided into number of wards with a minimum of 10 wards and a maximum of 75 depending upon its population.

#### ***1.2 Powers, Functions and Functionaries of ULBs***

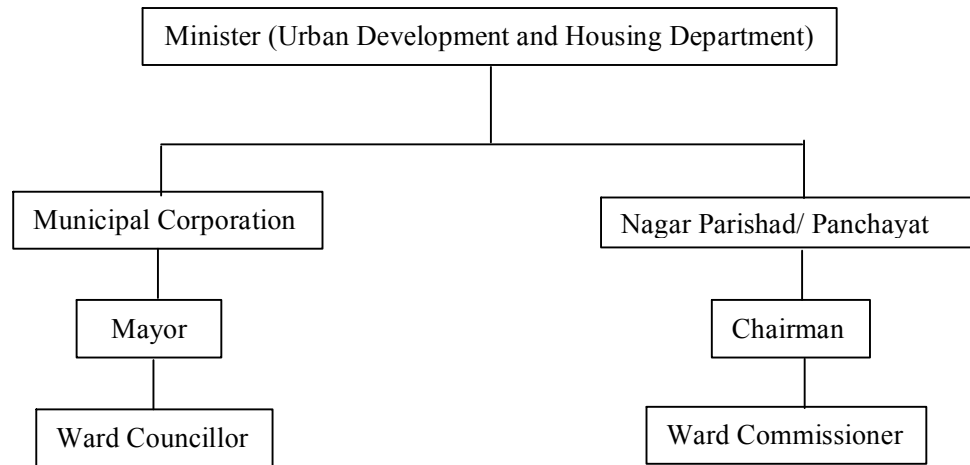
Article 243W of the Constitution enables the State Government to empower the ULBs with such powers and authority, by enacting law, to function as institution of self-governance. The transfer of powers, functions and functionaries to ULBs is yet to be done in Bihar.

#### ***1.3 Organisational Structure of ULBs***

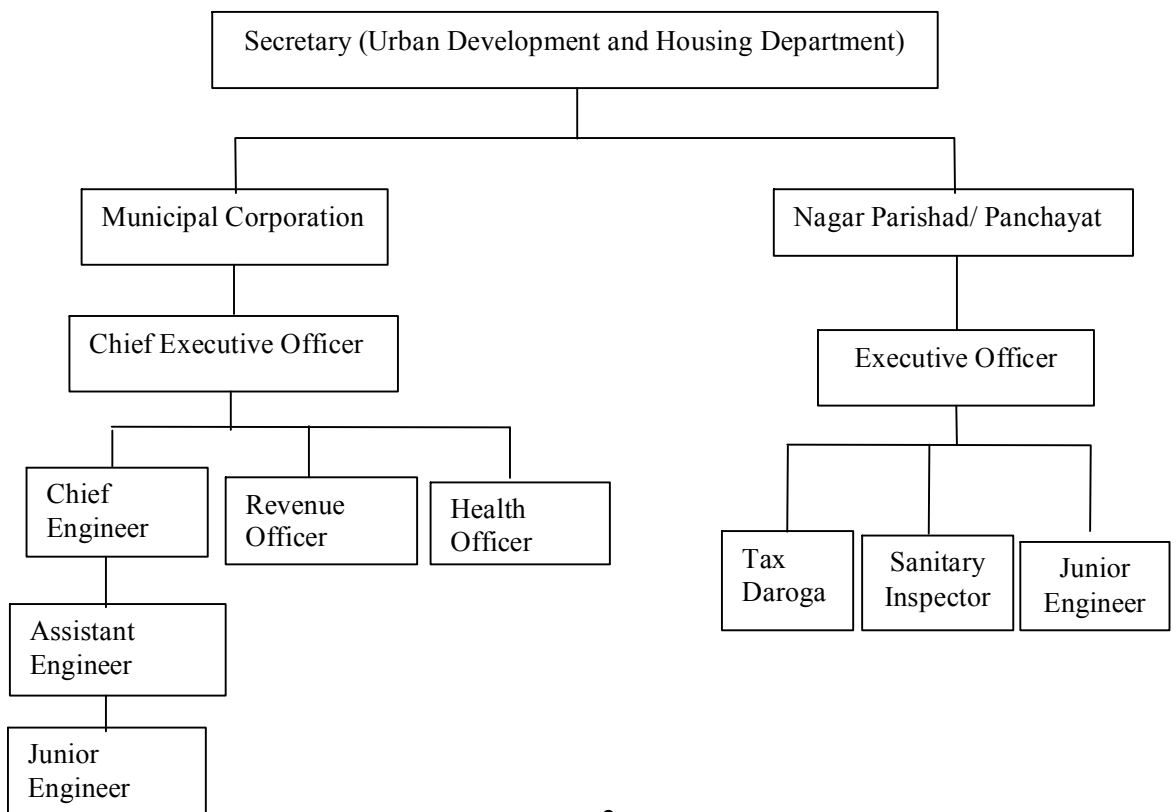
The Chairman/ Mayor elected by the majority of Councillors/Commissioners, is the executive head of the ULB and presides over the meetings of the Board. The executive power of a ULB is exercised by the Board. To assist the Board, various Committees and Ward Committees are functioning.

The Chief Executive Officer/ Executive Officer appointed by the State Government is a whole time officer of the Corporation/ Nagar Parishad/ Nagar Panchayat for the purpose of administrative control of the ULB. Other officers are also appointed to discharge specific functions.

### Elected Body



### Administrative Setup



#### **1.4 Financial Profile**

The ULBs are financed by receipts from their own resources, loans raised and grants and assistance received from Central/State Governments or from any other institutions. Under the provisions of the acts in force, all collections such as tax on holdings, water tax, latrine tax, tax on vehicle, trades, professions, calling and employments, fees on the registration of vehicles kept or used or plying for hire, rent on shops and buildings, tolls and other fees and charges, etc. constitute the main source of revenue. The State Government releases grants-in-aid and loans to the ULBs to compensate their establishment expenses. Grants and assistance are received from the Central/State Government for implementation of specific schemes and projects.

#### **1.5 State Finance Commission (SFC)**

The first State Finance Commission constituted in April 1994 did not make any recommendation. Second SFC constituted in June 1999 submitted five interim reports between September 2001 to November 2003. The commission made the following important recommendations:-

1. Devolution of funds of the State Government to the ULBs should be assessed by taking into account the resources and requirement of the ULBs together with the capacities of the State Government to spare fund. The Municipal Annual Budget should be made the document for assessing the resources and responsibilities of the ULBs.
2. The Eleventh Finance Commission (EFC) Grant may be distributed amongst the ULBs as per following principle.
  - 20 percent on the basis of area
  - 80 percent on the basis of population as per census figure of 2001
3. Urban Development Department (UDD) should work out acceptable and equitable indices regarding (a) provision of basic civic services and (b) revenue generation efforts of ULBs and put the ULBs on notice that after two years; the distribution formula of EFC grant shall take the performances on these two points into account.

The third SFC was constituted in June 2004 submitted the following recommendations in November 2004.

1. The entire salary and retirement liability of local bodies may be borne by the local bodies themselves.
2. An amount not exceeding 3 percent of the state's total tax revenue from its own taxes shall be set apart in the annual budget for providing matching grants to ULBs and Zila Parishads. The distribution shall be made on the basis of total resources raised from own sources in the preceding financial year.
3. The State Government should ensure close supervision and provide help to the local bodies to raise and enhance their resources towards self reliance.
4. Patna Model of the holding tax assessment rates may be applied by the state.
5. The local bodies may seek financial helps for creating revenue generating assets from the financial institutions without Government grants.
6. Actual salary requirements of regular employees working in local bodies against sanctioned post should be borne by the State Government in the first year and afterwards 20 percent cost should be made in each year so that at the end of 5th year the assistance may be stopped.
7. The ULBs may be paid one time grant for developing database and manpower requirements as per following details:-

	<b>(Rs. In Lakh)</b>
Patna Municipal Corporation(PMC)	15.00
Other Municipal Corporation	10.00
Nagar Parishad	2.50
Nagar Panchayat	0.50

Out of above seven recommendations made by the SFC, only four recommendations (serial no. 2, 4, 6 and 7 above) have been accepted and implemented by the State Government.



### **1.6 Application of Funds**

As per section 67 and 68 of B&OMA, 1922, the Municipal Fund is applicable to:-

- (a) firstly, for payment of liabilities and obligations arising from a trust legally imposed upon or accepted by the Government.
- (b) secondly, for repayment of loan and interest under the provisions of the Local Authorities Loan Act (LALA), 1914; and
- (c) thirdly, for payment of salaries and allowances of their own establishment.

Section 74 of BMA, 2007 states that the Municipal Fund shall be applied for payment of all sums, charges and costs necessary for carrying out the purposes of this act and the rules and the regulations made there under and for payment of all sums payable out of the Municipal Fund under any other law for the time being in force.

### **1.7 Role of Empowered Standing Committees with respect to Audit Reports**

As per Section 91 (6) of BMA, 2007 the Empowered Standing Committee (ESC) was required to consider the Audit Report as early as possible and if necessary, to take prompt action therein and shall also, if necessary, to surcharge the amount of any illegal payment on the person making or authorising it and to charge against any person responsible therein for the amount of any deficiency or loss incurred by negligence or misconduct of such person or any amount which ought to have been but is not brought into account by such person to certify the amount due from such person. However, constitution of ESC as required under Section 21 (1) was reported by only 5 ULBs (Table - 1).

**Table -1**

#### **Constitution of Empowered Standing Committees in ULBs**

Sl.No.	Name of ULB	Date of constitution of Empowered Standing Committee	No. of meetings held	Position as on
	Chakia Nagar Panchayat	23.06.07	3	12.05.2008
	Sasaram Nagar Parishad	28.08.07	9	14.05.2008
	Madhepura Nagar Parishad	24.07.07	3	02.06.2008
	Buxar Nagar Parishad	15.06.07	1	27.08.2008
	Motipur Nagar Panchayat	18.07.07	5	07.05.2008

Source: File No. L.A. Sur-13893

Status of constitution of ESCs in remaining ULBs was not ascertainable as they did not reply to our queries. Similar comments were also made in last Annual Audit Report.

### **1.8 Accounting Arrangements**

Under Section 87 of the BMA, 2007 the State Government is required to prepare and maintain a manual to be called Municipal Accounting Manual containing details of all financial matters and procedures relating thereto in respect of municipality. This manual is yet to be prepared. Section 88 and 89 *ibid*, provides for preparation of Annual Financial Statements containing Income and Expenditure Account and Balance Sheet in the formats to be notified by the Government of Bihar. These statements are yet to be prepared by ULBs, rather all the ULBs are maintaining records as per provisions contained in old Bihar Municipal Accounts Rules (BMAR), 1928.

However, a MoU has been signed between the Urban Development and Housing Department (UD & HD), State of Bihar and Planning & Resources on Urban Development Affairs (PRUDA) of All India Institute of Local Self Government for preparation of Municipal Accounts Code and training and implementation of Accrual Based Double Entry Accounting System in 49 ULBs on 05.12.2007. The work is in progress.

### **1.9 Audit Arrangements**

The Accounts of ULBs are subject to audit under the Bihar and Orissa Local Fund Audit (LFA) Act, 1925. The Act also provides for the Examiner of Local Accounts (ELA), Bihar as the sole auditor to carry out the mandate. With the enactment of BMA, 2007 and provisions there under, the State Government, in exercise of power conferred under Section 91 (1) of the act, appointed the ELA, Bihar as Auditor of the ULBs and the audit is to be conducted under the provisions of the LFA Act, 1925. Accordingly, the ELA, Bihar functions as the sole auditor of ULBs under the supervision of the Principal Accountant General (Audit), Bihar. The ELA is assisted by the Local Audit Department (LAD) to discharge his duties and responsibilities.

### **1.10 Audit Coverage**

Out of 122 ULBs, audit of 43 ULBs<sup>1</sup> covering the financial year upto 2006-07 was conducted during the year 2007-08. This Annual Report discusses the important audit findings in 43 ULBs audited during the year 2007-08.

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<sup>1</sup> **Nagar Nigam-** Ara, Bhagalpur, Biharsharif, Darbhanga, Gaya, Muzaffarpur, Patna. **Nagar Parishad-** Barahia, Begusarai, Bettiah, Danapur, Fulwarisharif, Jainagar, Jamalpur, Kishanganj,

## CHAPTER - II

### BUDGET AND FINANCIAL MANAGEMENT

#### 2.1 Status of Budget Preparation

Under section 71 of B&OMA, 1922 the Commissioners at a meeting held at least two months before close of the year, shall prepare detailed budget estimates showing probable receipt and expenditure for ensuing year. The Municipal Board is authorised to prepare and pass the budget.

Out of 43 ULBs test checked, 10 ULBs did not prepare budget estimates at all for varying periods. Without preparation of budget estimates, 10 ULBs incurred expenditure of Rs. 26.02 crore (Table-2).

**Table -2**  
**ULBs Where Budget Was Not Prepared**

(Rs. in lakh)

Sl. No.	Name of ULB	Period for which budget estimates not prepared	Expenditure incurred without budget
1	Barahia	2001-02 to 2006-07	108.93
2	Bettiah	2000-01 to 2006-07	890.17
3	Dighwara	2001-02 to 2006-07	23.01
4	Haveli Kharagpur	2001-02 to 2006-07	114.13
5	Hilsa	2001-02 to 2006-07	148.60
6	Islampur	2001-02 to 2006-07	386.64
7	Koilwar	2001-02 to 2006-07	45.55
8	Maner	2003-04 to 2006-07	217.72
9	Nasriganj	2003-04 to 2006-07	55.00
10	Samastipur	2001-02 to 2006-07	612.63
<b>Total</b>			<b>2602.38</b>

The position of 13<sup>2</sup> ULBs regarding preparation of budget could not be ascertained due to non production of records. The budget estimates prepared by remaining 20<sup>3</sup> ULBs contained many shortcomings. Some of them are as follows:-

1. Budget was not prepared in prescribed format.

Koilwar, Madhubani, Mokama, Munger, Purnea, Saharsa, Samastipur, Siwan. **Nagar Panchayat**- Bairania, Banka, Bikramganj, Bodhgaya, Chanpatia, Dighwara, Farbishganj, Haveli Kharagpur, Hilsa, Hisua, Islampur, Jagdishpur, Jogbani, Koath, Maner, Nasriganj, Rafiganj, Ramnagar, Sherghati, Warsaliganj.

<sup>2</sup> **Nagar Nigam**- Ara, **Nagar Parishad**- Jainagar, Kishanganj, Munger, Purnea, Saharsa, **Nagar Panchayat**- Bairania, Bikramganj, Bodhgaya, Farbishganj, Jogbani, Koath, Warsaliganj.

<sup>3</sup> **Nagar Nigam**- Bhagalpur, Biharsharif, Darbhanga, Gaya, Muzaffarpur, Patna **Nagar Parishad**- Begusarai, Danapur, Fulwarisharif, Jamalpur, Madhubani, Mokama, Siwan. **Nagar Panchayat**- Banka, Chanpatia, Hisua, Jagdishpur, Rafiganj, Ramnagar, Sherghati.

2. Time schedule for budget preparation and its passing by the Board and onward transmission to Government was not adhered to.
3. Wide variance between actual receipts and expenditure and budget estimate was observed.

The Executive Officers of the ULBs are primarily responsible for preparation of budget and assisting the Board in scrutinizing and approving the same. The above position indicates that the Executive Officers in these ULBs failed to effectively discharge their responsibilities.

### **2.2 Non- Maintenance of Basic Records**

The prescribed basic records as contained in BMAR, 1928 and Municipal Accounts Rules (Recovery of Taxes), 1951 viz. Government Grant Register, Loan Register, Loan Appropriation Register, Asset Register, Demand and Collection Register, Sarkar's Ledger, 'K' progress statement, 'L' list of outstanding taxes, Advance Ledger, Adjustment Register, Work Register, Audit Register, Unpaid Bill Register etc. were not being maintained properly by any of the 43 test checked ULBs.

Due to non-maintenance of above records and registers actual financial status of ULBs could not be ascertained.

### **2.3 Deficiencies in Maintenance of Cash Book**

During test check of Cash Books of 43 ULBs, following deficiencies were noticed in all the units.

1. Transactions were not classified under relevant heads of accounts.
2. Entries of the Cash Book were not authenticated by the competent authority.
3. Cash Book was not closed and balance not arrived at.
4. Cash in chest was never verified by the competent authority and certificate of cash verification had not been recorded in Cash Book.

Due to irregular maintenance of Cash Books, possibilities of misappropriation/ fraud/embezzlement could not be ruled out.

#### **2.4 Non-Preparation of Annual Accounts**

As per Rules 82 to 84 of BMAR, 1928 every ULB is required to prepare Annual Accounts. But out of 43 ULBs test checked in audit, none of the ULBs prepared Annual Accounts for the period under audit.

Due to non-preparation of Annual Accounts, headwise receipts and expenditure could not be authenticated.

#### **2.5 Non-reconciliation of Cash Book with Treasury/Bank Passbook**

The Cash Book balances of 32 ULBs test checked were not reconciled with those of Treasury/Bank Pass Books. As on 31st March 2007, the unreconciled difference stood at Rs. 7.59 crore as detailed in **Appendix-I**.

The position in other ULBs could not be ascertained due to non production of records. Due to non-reconciliation of Cash Book balances with those of Treasury/Bank Pass Books misappropriation of municipal finances could not be ruled out.

#### **2.6 Tardy Utilization of Loans**

As per Rule 89 of BMAR, 1928. Loan Appropriation Registers was to be maintained by the ULBs in form XXIA which was not being maintained. Hence, an amount of loan of Rs. 3.31 crore received by 28 ULBs was found merged in the cash balance. Position of remaining 15 ULBs could not be ascertained.

As such, proper utilization of loan received for specific purposes could not, therefore, be ensured. Utilization Certificates if any, furnished to the sanctioning authority, were not made available to audit.

#### **2.7 Non-repayment of Loans of Rs. 3.31 Crore in 28 ULBs**

None of the 43 ULBs test checked, maintained Loan Registers as per Rule 88 of BMAR, 1928 (Form XXI). Hence, the amount of loans received, amount of instalments of principal and interest due thereon for repayment, amount repaid and balance as on 31st March 2007 was not ascertainable. However, from Cash Book it was noticed that 28 ULBs received Rs.3.31 crores as Government loan during the period under audit.

Due to non-repayment of loan by ULBs, the State Government deducted Rs. 45.60 lakh from 15 ULBs from subsequently sanctioned amount of loans. Position of deduction at source of 25% of sanctioned loan in remaining 13 ULBs could not be ascertained as detailed in **Appendix-II**.

Non-repayment of loans by ULBs reflects poor financial management in these bodies.

## 2.8 Eleventh Finance Commission Grants

A sum of Rs. 8.78 crore (Table-3) was received in 32 ULBs as Eleventh Finance Commission Grant. But Utilization Certificates were not made available to audit.

**Table-3**  
Grants Received under XI Finance Commission

(Rs. in lakh)

Sl.No.	Name of ULB	XI FC	Sl.No.	Name of ULB	XI FC
1	Ara	16.20	17	Jagdishpur	00.11
2	Bairgania	24.82	18	Jainagar	15.75
3	Banka	28.42	19	Jamalpur	78.09
4	Barahia	51.13	20	Jogbani	34.35
5	Bettiah	60.04	21	Kishanganj	00.02
6	Biharsharif	61.91	22	Koath	10.90
7	Bikramganj	41.25	23	Madhubani	10.98
8	Bodhgaya	38.83	24	Maner	09.77
9	Chanpatia	22.21	25	Mokama	29.08
10	Dighwara	13.77	26	Muzaffarpur	00.69
11	Farbisganj	34.22	27	Nasriganj	11.90
12	Fulwarisharif	39.60	28	Rafiganj	20.95
13	Haveli Kharagpur	17.71	29	Ramnagar	41.40
14	Hilsa	44.60	30	Samastipur	38.80
15	Hisua	13.47	31	Sherghati	29.44
16	Islampur	17.65	32	Warsaliganj	19.45
<b>Total</b>					<b>877.51</b>

## 2.9 Twelfth Finance Commission Grants

A sum of Rs. 50.96 crore (Table-4) was received in 42 ULBs as Twelfth Finance Commission Grant. But Utilization Certificates were not made available to audit.

**Table - 4**  
Grants Received under XII Finance Commission

(Rs. in lakh)

Sl.No.	Name of ULB	XII FC	Sl.No.	Name of ULB	XII FC
1	Ara	79.15	22	Jagdishpur	7.04
2	Bairgania	16.71	23	Jainagar	6.07
3	Banka	26.61	24	Jamalpur	36.18
4	Barahia	22.65	25	Jogbani	15.36
5	Begusarai	34.50	26	Kishanganj	59.48
6	Bettiah	66.24	27	Koath	7.37
7	Bhagalpur	109.75	28	Madhubani	36.71
8	Biharsharif	86.12	29	Maner	13.24
9	Bikramganj	18.37	30	Mokama	36.67
10	Bodhgaya	17.24	31	Munger	68.40
11	Chanpatia	14.79	32	Muzaffarpur	150.71
12	Danapur	47.83	33	Nasriganj	9.21
13	Darbhangha	40.64	34	Patna	2871.31
14	Dighwara	35.80	35	Purnea	816.47
15	Farbisganj	26.44	36	Rafiganj	15.74
16	Fulwarisharif	20.12	37	Ramnagar	18.62
17	Gaya	58.48	38	Saharsa	49.05
18	Haveli Kharagpur	13.69	39	Samastipur	19.87
19	Hilsa	17.12	40	Sherghati	20.20
20	Hisua	10.63	41	Siwan	40.59
21	Islampur	19.84	42	Warsaliganj	15.12
<b>Total</b>					<b>5096.13</b>

### **2.10 Non-Utilization of Specific Government Grants - Rs.2.14 Crore in 5 ULBs**

Government Grant of Rs. 2.14 crore (Table-5) released for specific purposes during 1972-73 to 2002-03 were lying unspent as on 31st March 2007 in 5 ULBs as per detail below-

**Table-5**  
**Details of Unspent Grant in 5 ULBs**

(Rs. in lakh)			
Sl.No.	Name of ULB	Amount	Unutilized since
1	Bettiah	44.91	1977-78 to 2006-07
2	Bodhgaya	0.39	1977 to 2006-07
3	Gaya	71.60	1990-91 to 2006-07
4	Madhubani	9.79	2001-02 to 2006-07
5	Siwan	87.75	1973 to 2006-07
<b>Total</b>		<b>214.44</b>	

Thus not only the capital was blocked but it also hampered development works which was to be executed through those grants, resulting in deprivation of amenities even after release of fund from the Government.

### **2.11 Diversion of Grants - Rs. 16.48 Crore in 17 ULBs**

A total sum of Rs. 16.48 crore of specific grants sanctioned by Government was diverted by 17 ULBs towards payment of salary and allowances to staff, other recurring and establishment expenses and other purposes thus defeating the very purpose for which the grants were sanctioned.

**Table-6**  
**Details of Diversion of Grant in 17 ULBs**

(Rs. in lakh)					
Sl.No.	Name of ULB	Amount of Diversion	Sl.No.	Name of ULB	Amount of Diversion
1	Banka	2.90	10	Farbisganj	13.36
2	Barahia	10.74	11	Hilsa	0.30
3	Begusarai	37.22	12	Kishanganj	67.84
4	Bettiah	54.80	13	Madhubani	2.00
5	Bhagalpur	0.16	14	Mokama	23.36
6	Biharsharif	58.63	15	Muzaffarpur	196.27
7	Bikramganj	0.53	16	Patna	1094.81
8	Bodhgaya	2.57	17	Samastipur	12.65
9	Darbhanga	69.54		<b>Total</b>	<b>1647.68</b>

(Detail vide Appendix - III)

## 2.12 Advances Outstanding - Rs. 38.66 Crore in 37 ULBs

None of 43 ULBs maintained Advance Ledger and Adjustment Register as required under Rule 74 of BMAR, 1928, as such, actual position of advances outstanding was not ascertainable.

As per the Cash Book, work files and vouchers made available to audit, it was observed that advances aggregating to Rs. 38.66 crore granted to 37 ULBs for various purposes remained unadjusted (Table-7).

**Table-7**  
**Advances Outstanding in 37 ULBs as on 31st March 2007**

(Rs. in lakh)

Sl.No.	Name of ULB	Amount	Sl.No.	Name of ULB	Amount
1	Ara	6.83	20	Jamalpur	8.01
2	Banka	2.87	21	Jogbani	54.78
3	Barahia	5.75	22	Kishanganj	2.40
4	Begusarai	115.56	23	Koath	2.72
5	Bettiah	4.60	24	Madhubani	149.27
6	Bhagalpur	233.90	25	Maner	3.37
7	Biharsharif	408.46	26	Mokama	6.95
8	Bodhgaya	30.52	27	Munger	162.33
9	Danapur	131.17	28	Muzaffarpur	105.42
10	Darbhanga	465.77	29	Nasriganj	21.27
11	Dighwara	255.59	30	Patna	808.96
12	Farbisganj	58.63	31	Purnea	72.48
13	Gaya	335.18	32	Rafiganj	76.83
14	Haveli Kharagpur	1.90	33	Ramnagar	43.48
15	Hilsa	9.00	34	Saharsa	19.15
16	Hisua	1.74	35	Samastipur	6.94
17	Islampur	0.46	36	Sherghati	53.56
18	Jagdishpur	2.67	37	Siwan	159.06
19	Jainagar	38.40		<b>Total</b>	<b>3865.98</b>

Further, time barred advances worth Rs. 20.37 lakh were also not recovered in 6 ULBs (Table -8).

**Table -8**  
**Time Barred Advances in 6 ULBs**

(Rs. in lakh)

Sl.No.	Name of ULB	Amount
1	Banka	10.05
2	Bikramganj	0.29
3	Jainagar	0.11
4	Mokama	0.09
5	Muzaffarpur	0.50
6	Samastipur	9.33
	<b>Total</b>	<b>20.37</b>



Thus, due to laxity by authorities in adjustment of advances the proper utilisation of advances could not be vouched in audit. Further, non-adjustment of advances in timely manner is fraught with risk of misappropriation/embezzlement.

### **2.13 Non-Production of Records**

Twenty three ULBs failed to produce relevant records, viz bills, estimates, measurement books of various schemes, Case Files, Stock Registers, Log Book etc to audit as such, expenditure of Rs.8.59 crore could not be vouched as detailed in **Appendix-IV**.

### **2.14 Vouchers not Produced - Rs. 17.68 Crore**

In 26 ULBs, vouchers worth Rs. 17.68 crore (Table -9) were not produced before audit as such the genuineness of expenditure could not be verified.

**Table - 9  
Vouchers not Produced**

(Rs. in lakh)

Sl.No.	Name of ULB	Amount	Sl.No.	Name of ULB	Amount
1	Banka	4.02	14	Jainagar	1.95
2	Barahia	55.12	15	Jamalpur	5.19
3	Begusarai	11.82	16	Jogbani	72.61
4	Bettiah	10.93	17	Koath	2.59
5	Biharsharif	103.33	18	Maner	30.36
6	Bikramganj	3.84	19	Mokama	0.64
7	Chanpatia	52.90	20	Munger	0.64
8	Danapur	12.02	21	Muzaffarpur	305.95
9	Dighwara	217.26	22	Patna	478.03
10	Farbisganj	242.51	23	Rafiganj	0.28
11	Fulwarisharif	6.43	24	Ramnagar	11.62
12	Gaya	58.07	25	Saharsa	73.32
13	Hisua	4.52	26	Samastipur	2.31
<b>Total</b>					<b>1768.26</b>

### **2.15 Overall Financial Position of ULBs**

The details of available fund (comprising opening balance and receipt during audit period), amount spent and unutilised balance of different ULBs under different schemes viz Xth FC, XIth FC, XIIth FC, NSDP, SJSRY etc is detailed in **Appendix-V**.

However, the overall position of fund available, expenditure and unutilised balance in 20 ULBs as shown in appendix could not be arrived at, due to non availability of proper information on opening balance and expenditure which denotes weak financial reporting practices.

**CHAPTER-III**  
**MAJOR IRREGULARITIES IN REVENUE MANAGEMENT**

**3.1 Non Revision of Assessment of Holdings**

As per provision contained in Section 106 of BMA, 1922 and Section 138 (1) of Patna Municipal Corporation Act (PMCA), 1951, revision of assessment of the holding is required to be done in every five years. Out of 43 ULBs test checked during 2007-08, revision of assessment of holding was not found done in 17 ULBs (Table -10) and status of the same was not made available in 26 ULBs<sup>4</sup>. Only in Jamalpur Nagar Parishad (2006-07) and Danapur Nagar Parishad (2007) revision of assessment of holding was done in due time. Due to non-revision of assessment, which was long due, ULBs were deprived of huge additional revenue.

**Table-10**  
**Year of Last Assessment**

Sl.No.	Name of ULB	Year of last assessment	Sl.No.	Name of ULB	Year of last assessment
1	Ara	1993-94	10	Jamalpur	2006-07
2	Bettiah	1994	11	Jogbani	1973
3	Biharsharif	1994-95	12	Koath	1975-76
4	Chanpatia	1992-93	13	Mokama	1974-75
5	Danapur	2007	14	Munger	1997
6	Haveli Kharagpur	1983-84	15	Ramnagar	1982-83
7	Hilsa	1976	16	Samastipur	1986
8	Hisua	1991-92	17	Sherghati	Not done till date
9	Jagdishpur	1997			

**3.2.1 Loss of Revenue due to Under Assessment of Holding Tax in PMC - Rs. 1.62 Crore**

As per Section 106(i) of B&OMA, 1922 re-assessment of holding tax is to be done every five years. Last assessment of holding tax was done in 1994 in PMC.

Under Rule 3 of Assessment of Annual Rental Value (ARV) 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

<sup>4</sup>**Nagar Nigam-** Bhagalpur, Darbhanga, Gaya, Muzaffarpur, Patna, **Nagar Parishad-** Barahia, Begusarai, Fulwarisharif, Jainagar, Kishanganj, Koilwar, Madhubani, Purnea, Saharsa, Siwan. **Nagar Panchayat-** Bairgania, Banka, Bikramganj, Bodhgaya, Dighwara, Farbishganj, Islampur, Maner, Nasriganj, Rafiganj, Warsaliganj,

square foot for different holdings as detailed in **Appendix-VI** after obtaining approval from the Government.

Test check of records of assessment revealed that all the four circles of PMC made under valuation of ARV of holdings. This had resulted in a revenue loss of Rs. 1.62 crore in PMC as detailed in **Appendix-VII**.

### ***3.2.2 Loss of Revenue Due to Undervaluation of Annual Value of Holdings - Rs.50.80 Lakh in Biharsharif Nagar Nigam***

Uniform policy for fixation of Annual Valuation (AV) of holdings, based on expected rental value was not framed by Biharsharif Nagar Nigam. In the absence of this, chances of under valuation of AV of holdings cannot be ruled out.

Test check of Assessment Register of Property Taxes (holding tax, latrine tax, water tax) along with relevant records revealed that arbitrary fixation of expected annual rental value was made on several holdings under Biharsharif Nagar Nigam. As a result Biharsharif Nagar Nigam sustained loss of revenue to the tune of Rs.50.80 lakh in the shape of holding tax, latrine tax and water tax etc. during the period 1994-95 to 2006-07 as detailed in **Appendix-VIII**.

The reason for arbitrary fixation of expected ARV of holdings which resulted in loss of Rs.50.80 lakh to the Nagar Nigam was not explained in audit.

### ***3.3 (a) Non/Short Credit of Revenue Collected - Rs. 80.70 Lakh***

**Test check of records of revenue collection of ULBs revealed that the officials engaged in tax collection remitted money in part into the Municipal Fund instead of depositing the entire collection amount.**

**In 39 ULBs the Tax Collectors, Tax Darogas, Cashiers, Accountants and other collecting staff either failed to deposit or short deposited Rs. 80.70 lakh, being the collection of taxes, fees and other miscellaneous revenues as detailed in Appendix-IX.**

**This was apparently a case of misappropriation. However, Rs. 8.36 lakh was deposited at the instance of audit, and a sum of Rs. 72.34 lakh remained to be deposited as on 31st March, 2008.**

**The above misappropriation was rendered possible due to non-observance of Rule 20 of BMAR, 1928 by the Executives of ULBs and Rule 30 of MAR (Recovery of Taxes), 1951 by Tax Daroga/ Revenue Officers.**

**3.3 (b) Huge Amount of Collection Money Retained by Individuals - Rs. 79.24 Lakh.**

A sum of Rs. 79.24 lakh (Table -11) was either not deposited or deposited in short by the collecting staff, Cashiers, Head Assistant on account of collection money received in the form of Holding Tax, Professional Tax, Miscellaneous Receipt etc. in 3 ULBs.

**Table -11  
Huge Amount of Collection Money Retained by Individuals**

				(Rs. in lakh)
Sl.No	Name of ULB	Name and designation of staff	Non/short deposit	Remarks
1	Bettiah Nagar Parishad	Sri Ram Ayodhya Prasad, Cashier	49.17	Departmental action wanting
		Sri Abdullah Wahab, Cashier	1.43	
2	Begusarai Nagar Parishad	Vinay Kumar Verma, Head Assistant	7.84	FIR lodged
		Shiv Nandan Sahu, Cashier	7.15	FIR lodged
		Madan Mohan Prasad, Cashier	2.98	Departmental action wanting
3	Jamalpur Nagar Parishad	Late Shankar Prasad Sinha, Cashier	10.67	Departmental action wanting
<b>Total</b>			<b>79.24</b>	

This was rendered possible due to non-observance of Rule 20 of BMAR, 1928 by the Executives of ULBs and Rule 30 of MAR (Recovery of Taxes), 1951 by Tax Daroga/ Revenue Officers.

**3.4 Fraud in Holding Tax Collection by Tampering of Duplicate 'H' Receipt in Begusarai Nagar Parishad**

Sri Rajesh Kumar, Tax Collector (Commission Agent) short deposited the collection amount by Rs. 31,038/- which was noticed in test check of Holding Receipt i.e. 'H' Receipts.

The modus operandi adopted by Sri Kumar was fraudulent one. The amount booked by him on 22 original 'H' receipts differed from the amount entered in carbon copies of 'H' receipts. A total of Rs. 35,600/- was booked on 22 original 'H' receipts. However, only Rs. 4,562/- was entered in carbon copies. This was an obvious case of fraud. The case was referred (June 2008) to the Secretary, UD&HD and the State Vigilance Commissioner for necessary action. The results of departmental action/investigation are yet to be intimated to this office.

### **3.5 Loss of Revenue Due to Waiving of Latrine Tax by Siwan Nagar Parishad - Rs. 19.03 Lakh**

In an ordinary meeting of the board at Siwan Nagar Parishad on 13.07.06 it was resolved vide proposal no. 7 (xvi) to waive of latrine tax in the Nagar Parishad area during 2005-06 to 2006-07 resulting in revenue loss of Rs. 19.03 lakh as per detail below:

**Table -12**  
**Demand and Collection of Latrine Tax**  
(Rs. in lakh)

Year	Demand	Collection	Balance
2005-06	9.87	0.54	9.33
2006-07	9.87	0.17	9.70
<b>Total</b>	<b>19.74</b>	<b>0.71</b>	<b>19.03</b>

As per Section 82(1) of B&OMA, 1922 the commissioner at a meeting convened expressively for the purpose may impose taxes and fees within the limits of the municipality with the sanction of the State Government. Thus, waiver of any tax too requires Government's approval. No such approval of the State Government was taken in this regard and Nagar Parishad is deprived of sizable revenue through this tax.

### **3.6 Direct Appropriation of Revenue Collected - Rs. 15.93 Lakh**

As per rule 22 of BMAR, 1928, all money received by the municipality shall be remitted intact to the treasury as often as can be conveniently managed and shall on no account be appropriated towards expenditure. In six test checked ULBs, instead of depositing the revenue collected into the Municipal Fund Rs.15.93 lakh was directly appropriated towards expenditure as per detail below:

**Table-13**  
**Receipts Appropriated Directly Towards Expenditure**  
(Rs. in lakh)

Sl. No.	Name of ULB	Amount	Period of Audit
1	Bettiah	1.29	2000-01 to 2006-07
2	Chanpatia	0.60	2001-02 to 2006-07
3	Fulwarisharif	2.99	2002-03 to 2006-07
4	Haveli Kharagpur	6.14	2001-02 to 2006-07
5	Koath	0.08	2001-02 to 2006-07
6	Madhubani	3.89	2004-05 to 2006-07
7	Patna (Water Board)	0.94	2005-06 to 2006-07
<b>Total</b>		<b>15.93</b>	

Necessary order of the Executive Officer for such expenditure was not made available to audit. Besides, violation of rules, direct appropriation indicates lack

of control over revenues as per rule 20, 30, 64, 69 and 79 of BMAR, 1928 and defeats the purpose of budgetary exercise.

### **3.7 Short Realisation of Education Cess - Rs. 7.97 Lakh**

Under the Bihar Primary Education (Amendment) Act (BPEAA), 1959, education cess was levied by the State Government from the year 1959 at the rate of 6.25% of holding tax, which was revised from time to time to 50% on 1st April 1982. In three ULBs, education cess was realised in short to the tune of Rs.7.97 lakh (Table-14).

**Table -14**  
**Short Realisation of Education Cess in Three ULBs**

(Rs. in lakh)					
Sl. No.	Name of ULB	Period of collection	Amount to be collected	Amount actually collected	Short realisation
1	Bikramganj	2001-02 to 2006-07	3.88	2.91	0.97
2	Hisua	1995-96 to 2006-07	1.74	1.39	0.35
3	Kishanganj	2005-06 to 2006-07	7.60	0.95	6.65
<b>Total</b>			<b>13.22</b>	<b>5.25</b>	<b>7.97</b>

### **3.8 Non-Deposit of Education and Health Cess to Government Account - Rs.25.43 Crore**

ULBs were authorised to collect education and health cess at the rate of 50% on holding tax. The revenue so collected was to be deposited in appropriate heads of Government account after deducting ten percent (10%) as collection charge. Out of 43 test checked ULBs, 32 ULBs did not deposit 90 percent of cess in Government account. However, Banka Nagar Parishad deposited partially Rs. 0.68 lakh during 2006-07. Based on records made available to audit, 32 ULBs did not deposit Rs.25.43 crore, as detailed in **Appendix-X**, in Government account and appropriated the same towards payment of salary to staff and meeting other recurring expenditure which was highly irregular. Despite being pointed out in the previous Annual Reports this practice still persists in ULBs.

### **3.9 Non Realisation of Taxes Outstanding against Government Buildings - Rs.10.31 Crore**

Out of 43 test checked ULBs, taxes of Rs.10.31 crore were outstanding against Government buildings in 14 ULBs (Table-15). Position of remaining 29 ULBs was not furnished by the units.

**Table -15****Details of Taxes Outstanding Against Government Buildings upto March, 2007 in 14 ULBs**

(Rs. in lakh)

Sl.No.	Name of ULB	Amount	Sl.No.	Name of ULB	Amount
1	Ara	73.92	8	Kishanganj	6.46
2	Banka	26.87	9	Madhubani	42.39
3	Bhagalpur	293.89	10	Mokama	15.21
4	Biharsharif	70.67	11	Munger	67.12
5	Chanpatia	3.14	12	Ramnagar	4.63
6	Darbhangha	293.20	13	Saharsa	46.27
7	Hisua	0.57	14	Siwan	87.02
<b>Total</b>					<b>1031.36</b>

No effort was made by the ULBs to recover these dues from concerned department/ authorities resulting in deprivation of potential revenue to the ULBs.

**3.10 Rents Outstanding - Rs.6.54 Crore.**

In 19 ULBs, shops/markets rent amounting to Rs.6.54 crore was found outstanding for varying periods as on 31st March 2007 as per detail below:

**Table -16****Details of Rent Outstanding against Shops/Markets - Rs.6.54 Crore in 19 ULBs**

(Rs. In lakh)

Sl. No.	Name of ULB	Audit period	Outstanding shop rent on 31.03.07	Sl. No.	Name of ULB	Audit period	Outstanding shop rent on 31.03.07
1	Ara	2005-06 to 2006-07	19.62	11	Kishanganj	2005-06 to 2006-07	5.01
2	Begusarai	2005-06 to 2006-07	4.28	12	Madhubani	2004-05 to 2006-07	19.69
3	Bettiah	2000-01 to 2006-07	1.04	13	Munger	2006-07	10.78
4	Bodhgaya	2001-02 to 2006-07	10.05	14	Muzaffarpur	2005-06 to 2006-07	37.41
5	Danapur	2005-06 to 2006-07	0.29	15	Patna	2005-06 to 2006-07	380.23
6	Darbhangha	2006-07	68.71	16	Purnea	2005-06 to 2006-07	36.82
7	Farbisganj	2001-02 to 2006-07	2.45	17	Rafiganj	2003-04 to 2006-07	3.82
8	Hisua	2001-02 to 2006-07	1.98	18	Samastipur	2001-02 to 2006-07	23.14
9	Islampur	2001-02 to 2006-07	1.38	19	Sherghati	2003-04 to 2006-07	21.63
10	Jamalpur	2002-03 to 2006-07	6.03	<b>Total</b>			<b>654.36</b>

Non-realisation of rent from tenants deprived the ULBs of their own revenue in time. The ULBs also failed in taking any effective step to realise the outstanding dues.

**3.11 Non/Short Realisation of Bid Amount of Rs.1.18 Crore on Account of Settlement of Properties**

Properties of ULBs viz road side land, ferry market, bus stand etc situated on the lands of ULBs are leased out annually through open bid and the amount of lease is to be realised from lessees within the stipulated time period i.e. within the year of settlement. In 28 out of 43 test checked ULBs, Rs.1.18 crore was not realised from the lessees as detailed in **Appendix-XI** despite the lapse of bid period. Legal action, if any, taken to recover the amount was not made available to audit.

**3.12 Short-deduction and Non remittance of Sales Tax, VAT, Royalty etc. - Rs. 92.20 Lakh**

As per provisions, Sales Tax, VAT and Royalty deducted at source from schemes/work executed is to be credited to the concerned Government head of account. However, in 25 ULBs Sales Tax, VAT and Royalty amounting to Rs.36.64 lakh was short deducted while in 18 ULBs, an amount deducted to the tune of Rs.55.56 lakh was not remitted to concerned Government account as detailed in **Appendix-XII**. To that extent the State Government is deprived of the revenue from this source.

**3.13 Revenue Loss of Rs.18.89 Lakh on Transmission Towers**

In a meeting under the chairmanship of Principal Secretary, UD&HD on 20.12.07 (Resolution 12), it was decided to impose tax on mobile towers under the municipal area at the rate of Rs.2000 per meter of height of the tower per year from ground level and also imposing commercial tax on holdings where the towers are located.

Out of 43 ULBs test checked, records were made available in only four ULBs which revealed that due to non-imposition of tax, revenue loss to the tune of Rs.18.89 lakh (Table-17) was incurred.

**Table - 17**  
**Loss of Revenue of Tax on Transmission Towers Due to Non-Realisation in 4 ULBs**

(Rs. In lakh)

Sl.No.	Name of ULB	Amount	Period of Audit
1	Jamalpur	0.47	2002-03 to 2006-07
2	Mokama	0.30	2004-05 to 2006-07
3	Siwan	15.40	2005-06 to 2006-07
4	Sherghati	2.72	2003-04 to 2006-07
Total		18.89	



**3.14 Non-recovery of Rs.67.86 Lakh in Certificate Cases due to Non Deposit of Court Fees by Gaya Nagar Nigam**

As per provisions contained in Section 216 of PMCA, 1951, 1468 Certificate Cases were lodged pertaining to period 1983-84 to 2006-07 for recovery of Rs. 133.29 lakh under Public Demand Recovery Act (PDRA), 1914. Out of these, a total no. of 1101 cases was disposed off and Rs.65.43 lakh was recovered. The District Certificate Officer (DCO) informed the Administrator, Gaya Nagar Nigam vide letter no. 1567 dt. 28.11.98 that those cases in which court fees were not deposited would not be considered.

Thus, upto March' 07 Rs.67.86 lakh was pending for recovery in 367 Certificate Cases due to non-deposit of court fees which was clearly avoidable.

**3.15 Irregular Expenditure of Rs.15.85 Lakh on Mobile Phones**

As per UDD, Government of Bihar letter no. 204/76/521/NVV/Patna of 27th January, 1979, an expenditure on provision of phone is to be treated as misutilisation of Municipal Fund and as such, it is to be recovered from persons at fault. Further prior sanction of the State Government as required under Section 63 (a) (a) (a) of PMCA, 1951 was mandatory for such expenditure.

In contravention to these provisions, expenditure on payment for mobile phones and recharge coupons amounting to Rs.15.85 lakh (Table-18) were made in five ULBs without obtaining required permission from the State Government during the period 2004-05 to 2007-08 which clearly indicates lapses in control by the Executive Officers of the ULBs.

**Table - 18**  
**Irregular Expenditure on Mobile Phones to the tune**  
**of Rs. 15.85 Lakh**

(Rs. In lakh)			
Sl.No.	Name of ULB	Audit period	Amount
1	Darbhanga	2006-07	2.58
2	Madhubani	2004-05 to 2006-07	0.28
3	Muzaffarpur	2005-06 to 2006-07	10.79
4	Patna	2005-06 to 2006-07	1.92
5	Siwan	2005-06 to 2006-07	0.28
<b>Total</b>			<b>15.85</b>

## CHAPTER-IV

### LAPSES IN HUMAN RESOURCE MANAGEMENT

#### 4.1 *Unauthorised Payment of Salary and Allowances to Staff, due to Retention in Service beyond the Date of Superannuation/ Maximum Length of Service of 40 years in Bettiah Nagar Parishad - Rs.14.04 Lakh*

As per the State Government Letter dated 06.01.1997 the employees would have to retire on reaching the age of 58 years or 40 years of service whichever is earlier. But in contravention to the above direction seven employees who should have retired on reaching the age of 58 years were irregularly allowed to continue in service and retired on 01.06.2000 (F/N) resulting in unauthorised payment of Rs.3.54 lakh as per detail below:

**Table-19**  
**Payment to Employees after Date of Superannuation**

(Rupees in lakh)			
Sl. No.	Name of staff	Period of service beyond superannuation	Amount
1	Sri Shiv Kant Dubey	01.02.98 to 31.05.2000	0.53
2	Smt. Kushmi Mehtarani	01.04.98 to 31.05.2000	0.49
3	Sri Bijli Mallick	01.12.98 to 31.05.2000	0.20
4	Sri Anshik Miyan	01.05.98 to 31.05.2000	0.47
5	Sri Ram Dhovi Mahto	01.10.97 to 31.05.2000	0.61
6	Sri Jokhan Rauf	01.12.98 to 31.05.2000	0.46
7	Smt.Kalawati Mehtarani	01.01.97 to 31.05.2000	0.78
Total			3.54

Further 11 employees continued in service after completing 40 years of service which was irregular. This resulted in unauthorised payment of Rs.10.50 lakh as per detail below:

**Table -20**  
**Payment to Employees after Completion of 40 Years of Service**

(Rupees in lakh)			
Sl. No.	Name of staff	Period of service after completion of 40 years of service	Amount
1	Sri Binda Mallick	13.02.01 to 30.06.06	0.11
2	Sri Chandra Mallick	01.07.02 to 30.09.06	1.57
3	Smt. Phall Jharia Mehtarani	01.12.05 to 30.09.06	0.41
4	Smt. Raj Kalia Mehtarani	01.12.05 to 30.09.06	1.71
5	Smt. Kalpalia Mehtarani	01.10.02 to 30.09.06	1.71
6	Smt Budhia Mehtarani	01.11.05 to 30.09.06	0.40
7	Smt Bhikharnia Mehtarani	01.02.03 to 30.09.06	1.41
8	Smt. Lilawati Mehtarani	01.02.04 to 30.09.06	1.25
9	Sri Bhoj Mallick	01.02.06 to 30.09.06	0.53
10	Smt. Radhika Mehtarani	01.08.06 to 30.09.06	0.74
11	Smt. Meera Mehtarani	01.04.06 to 30.09.06	0.66
Total			10.50

Thus total irregular payment of Rs.14.04 lakh was made to the staff of Bettiah Nagar Parishad by keeping them on roll even after attaining 58 years of age or 40

years of service. Reasons for such irregular continuation of these employees beyond the date of superannuation/maximum service were not explained to audit.

#### **4.2 Irregular Payment of Interim Relief to Staff/Employees in Gaya Nagar Nigam - Rs. 72.56 Lakh**

The Gaya Nagar Nigam Board decided to implement the Sixth Pay Revision in its meeting dated: 19.04.05 as adopted by State Government. This decision was again reiterated in Board's meeting dated: 14.03.07.

The Nagar Nigam irregularly paid Rs.72.56 lakh (interim relief) from January 2004 to July 2004 to its 691 employees in lieu of implementation of Sixth Pay Revision without obtaining sanction of the State Government. The payment of interim relief was not approved by the State Government as of 31.03.2007 which needs to be regularised.

#### **4.3 Irregular Payment of Pay and Allowances to Staff for Periods Prior to Joining PMC - Rs.2.38 Lakh**

A sum of Rs.2.38 lakh (Table -21) was paid to following officers out of Patna Municipal Corporation (PMC) fund for the period prior to their joining in PMC.

**Table-21  
Details of Payment Before Joining PMC**

(Rupees in lakh)					
Sl. No.	Name of officers/ Designation	Date of joining PMC	Work place prior to joining in PMC	Amount paid	Ref. of order of deptt.
1	Dr. Sudhir Kr. Sinha, AMO	08.05.02	Health Deptt. 01.11.01 to 03.01.02	0.34	Vide letter no. 71/NVV dt. 08.01.04
			UDD 04.01.02 to 07.05.02	0.72	
2	Dr. Mahendra Singh. MO	08.05.02	Health Deptt. 22.12.01 to 31.12.01 leave 01.01.02 to 06.01.02	0.06	Vide letter no. 82/NVV dt. 31.03.05
			UDD 07.01.02 to 07.05.02	0.76	
3	Anay Kr. Choudhary Addl. Commissioner	17.09.05	Joining Time 30.07.05 to 01.08.05 waiting for deputation	0.02	Vide letter no. 2155/Patna dt. 06.03.06
			UDD 02.08.05 to 16.09.05	0.48	
<b>Total</b>				<b>2.38</b>	

The amount of Rs.2.38 lakh paid as pay and allowances for periods prior to rendering service in PMC was irregular and needs to be recouped from concerned department. Action taken, if any, to recover the amounts was not shown to audit.

#### **4.4 Payment of Salary to the Staff Appointed Irregularly in PMC**

The Govt. of Bihar, UDD directed the PMC vide D.O letter no. Audit 106/ 2001-3007 NVV dated: 25.10.02 and reminder letter no. 461/NVV dated: 11.02.2003 to

dismiss those employees who were irregularly appointed and to recover the amount paid to them in compliance to objection raised in Audit Report for the year 1994-95. The Corporation complied with the directives partially and dismissed 8 employees but retained the remaining 15 irregularly appointed employees. The Corporation paid Rs.25.71 lakh on account of pay and allowances to the said 15 employees and no recovery was effected from the persons dismissed from service.

Reasons for continuing those employees irregularly appointed were not furnished to audit.

#### **4.5 Unauthorised Payment of Rs.4.26 Crore to Casual Labourers**

The Government of Bihar, UDD, Patna in their letter no. 4410 UDD dated 01.08.1974, 4/71-01-60/-2/76-9827 dated 20.12.1976, 4/7-1-80/79-288 dated 03.02.1981 etc. strictly prohibited engagement of persons on daily wages. Despite prohibition on engaging of casual labourers on daily wage basis, 24 ULBs engaged huge number of casual labourers without prior sanction of the State Government. During the period under audit, 24 ULBs spent a total sum of Rs.4.26 crore irregularly on their wages. (Table-22).

**Table -22**  
**Unauthorised Payment to Casual Labourers - Rs. 4.26 Crore**  
**(Rupees in lakh)**

Sl.No.	Name of ULB	Audit period	Amount	Sl.No.	Name of ULB	Audit period	Amount
1	Banka	2001-02 to 2006-07	4.32	13	Jainagar	2001-02 to 2006-07	6.77
2	Bettiah	2000-01 to 2006-07	42.86	14	Jamalpur	2002-03 to 2006-07	2.07
3	Bhagalpur	2006-07	30.47	15	Jogbani	2001-02 to 2006-07	3.91
4	Biharsharif	2004-05 to 2006-07	3.32	16	Madhubani	2004-05 to 2006-07	2.62
5	Bodhgaya	2001-02 to 2006-07	24.29	17	Maner	2003-04 to 2006-07	7.03
6	Chanpatia	2001-02 to 2006-07	6.69	18	Muzaffarpur	2005-06 to 2006-07	91.85
7	Danapur	2005-06 to 2006-07	11.71	19	Patna	2005-06 to 2006-07	47.13
8	Darbhanga	2006-07	20.20	20	Purnea	2005-06 to 2006-07	11.83
9	Farbisganj	2001-02 to 2006-07	7.98	21	Ramnagar	2001-02 to 2006-07	8.21
10	Fulwarisharif	2002-03 to 2006-07	37.28	22	Saharsa	2005-06 to 2006-07	23.74
11	Haveli Kharagpur	2001-02 to 2006-07	11.90	23	Sherghati	2003-04 to 2006-07	9.56
12	Hilsa	2001-02 to 2006-07	5.26	24	Siwan	2005-06 to 2006-07	5.28
<b>Total</b>							<b>426.28</b>

#### **4.6 Non-Deposit of P.F. Deductions into Employees Accounts**

As per Rule 6 of Model Rules for the Management of P.F, 1933, deductions under Rule 2 and contribution under Rule 5 is to be paid to the Post Master for credit into the individual account of employee in Provident Fund in the Post Office. The

remittance of the same was to be made between the 1st and 4th of each month in order that interest may accrue for the month of deposit. However, test check in 8 ULBs revealed P.F deductions amounting to Rs.1.40 crore were not deposited into the account (Table-23) of the individual concerned thereby violating the rules resulting in loss of interest to individual concerned. The reason for non deposit of PF deductions into individual accounts was not explained to audit.

**Table-23**  
**Non Deposit of P.F. into Concerned Account**  
(Rupees in lakh)

Sl.No.	Name of ULB	Non deposit of PF in concerned account	Period
1	Bhagalpur	17.92	March'84 to December'98 & January'07 to March'07
2	Chanpatia	0.08	September'04 to October'07
3	Fulwarisharif	0.57	February'02 to January'07
4	Jamalpur	5.08	April'02 to February'07
5	Mokama	1.86	July'02 to March'04
6	Munger	91.28	1987-88 to 2003-04
7	Muzaffarpur	23.12	June'05 to March'07
8	Rafiganj	0.21	January'06 to February'07
<b>Total</b>		<b>140.12</b>	

## **CHAPTER- V**

### **MAJOR IRREGULARITIES IN IMPLEMENTATION OF SCHEMES**

#### ***5.1 Schemes Remained Incomplete Despite Expenditure - Rs.10.04 Crore***

The ULBs executed schemes out of Finance Commission Grants, NSDP, SJSRY, IDSMT, MP/MLA Fund etc. On the basis of figures of execution of schemes made available to audit it was noticed that 4066 schemes were undertaken for execution by 37 ULBs during various period ranging from 2001-02 to 2006-07, but only 3080 schemes were got completed and 1043 (986+57<sup>5</sup>) schemes remained incomplete after due date of completion despite incurring expenditure of Rs.10.04 crore as detailed in **Appendix-XIII**.

It was rendered possible due to weak monitoring and supervision by the Executives of the ULBs.

#### ***5.2(a) Blocking of Fund of Rs.3.11 Crore in PWB meant for Purchase of Chlorinator***

The UDD sanctioned Rs. 3.23 crore vide letter no. 1097 for purchase of Chlorinators to PMC. Rs.3.22 crore was transferred to Patna Water Board (PWB) by the Chief Executive officer, PMC vide letter no. 891 dt. 08.05.06 (Cheque no. 203831 dt. 10.04.06) for effecting the purchase following due procedures.

In the meantime, a meeting under the Chairmanship of Commissioner and Secretary of UDD was held on 11.06.06 for solving the problem of cleaning and water logging in Kankarbagh/ Hanuman Nagar area of Patna. As per resolution no. 5 of the meeting, the Chief Engineer, PWB was directed to purchase 13 chlorinators immediately for use in these areas. Accordingly, PWB issued supply order to M/s Herambh Pvt. Ltd, Varanasi without any tender/quotation on the ground that Gaya Water Board purchased Chlorinator of the Capacity of 50000 gallons @ 64290/- each from the same firm. 16 Chlorinators were purchased (June, 2006) at a cost of Rs.11.57 lakh.

Apart from this the remaining amount of Rs.3.11 crore (Rs.310.87 lakh with PWB and Rs.0.50 lakh with PMC) was lying idle since then without any use resulting in

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<sup>5</sup> In 57 schemes only figures regarding amount involved in incomplete schemes are found available whereas positions with regard to number of schemes taken up, completed etc. was not found in audit report, so the number of incomplete schemes is shown as 1043 instead of 986.

blocking of funds. The matter was referred to PMC (February 2008) but no reply has been received yet.

**5.2(b) Blocking of fund of Rs.96.46 Lakh meant for Computerization of Patna Municipal Corporation**

The UDD, Government of Bihar vide letter no. 2;ks-uk &1&01/2002/828/NVV dt. 22.03.03 sanctioned Rs.5.33 crore to PMC. Out of this amount Rs. 96.46 lakh was for computerization of PMC. This work was delegated to the Patna Regional Development Authority (PRDA), by the PMC. The PMC transferred Rs.96.46 lakh to PRDA vide letter no. 178 dt. 02.06.2003 for the aforesaid work. Even after a lapse of more than three years PRDA could not take up computerisation of PMC and refunded Rs.41.49 lakh (August 2006) to PMC. The balance amount was not refunded by the Authority.

Hence, despite Government sanction for Rs.96.46 lakh, the work of computerization of PMC was not done even after lapse of six years since allotment.

**5.2(c) Fruitless Expenditure over Construction of Workshop and Store - Rs.21.49 Lakh in Muzaffarpur Nagar Nigam**

Under the scheme "Solid Waste Management" five schemes relating to construction of godown, store, tool room, service station building, PVC water tank, parking shed etc were undertaken by Muzaffarpur Nagar Nigam at an estimated cost of Rs.28.97 lakh and expenditure incurred was Rs.21.49 lakh as shown in Table -24.

**Table -24  
Details of Expenditure Incurred Under the Schemes of SWM**

(Rupees in lakh)			
Sl. No.	Name of scheme	Estimated cost	Total expenditure upto 2006-07
1	Construction of Store Room, Godown, & Tool Room at Bahalkhana	7.60	6.72
2	Construction of Service Station building	9.99	6.80
3	Construction of Service Station clinic and office building	6.34	4.24
4	Construction of Parking shed Garage, Guard Room & boundary wall	4.06	2.85
5	Boring with IHP Motor and PVC tank	0.98	0.88
<b>Total</b>		<b>28.97</b>	<b>21.49</b>

Sri Kaishar Ali, J.E was appointed as executing agent for schemes at Sl. No. 1 to 4 which commenced in October 2006 and a sum of Rs.20.62 lakh was spent on the work upto February 2007. The Government of Bihar, Nagar Vikash Vibhag vide its letter no. 1549 dated 13.04.07 directed the Nagar Nigam not to entrust any work to those engineers against whom enquiry of serious allegation was going on

by the vigilance and get the work executed by some engineers from the DM office.

As the vigilance enquiry was going on against Sri Kaishar Ali, JE the work was stopped in incomplete stage. The D.M Muzaffarpur was requested vide L. No. 72V dt. 15.05.07 i.e. after one month from the date of receipt of Government directions to depute four Junior Engineers (Civil) and two Assistant Engineers so that the incomplete work may be completed. A reminder to this effect was sent to the D.M after two months vide L. No. 96 dt. 23.07.07 but in vain and the works remained incomplete.

The work at Sl. No. 5 entrusted to Shri K.K. Singh, AE was completed at a total cost of Rs.0.88 lakh but the PVC tank could not be fixed and the 1HP Motor could not be commissioned due to non-completion of building work.

Thus, due to non-completion of work, expenditure incurred amounting to Rs.21.49 lakh became fruitless.

### ***5.3 Irregular Expenditure on Execution of Schemes in Bettiah Nagar Parishad - Rs. 14.13 Lakh***

Six schemes of NSDP were taken up by Bettiah Nagar Parishad for execution without administrative approval of any authority which was to be accorded by the DDC West Champaran.

The schemes were undertaken at an estimated cost of Rs.14.63 lakh in the year 2002-03 and a total sum of Rs.14.13 lakh was spent over them (March 2007). The above schemes were sent to DDC, West Champaran for approval but DDC ordered for enquiry of the work. No enquiry report was submitted and administrative approval was, therefore, not accorded by the DDC. Thus, a sum of Rs.14.13 lakh was spent on schemes without administrative approval of the DDC which was highly irregular and resulted in blockage of fund. This was possible due to weak administrative and financial control on the part of Executives of Bettiah Nagar Parishad.

### ***5.4 Estimate Prepared and Work Executed on the Rate Other Than Government Approved Rate in Bairania Nagar Panchayat***

The UDD sanctioned Rs.1.47 crore to Bairania Nagar Panchayat in March' 2006 for construction of roads and drains in areas under Bairania Nagar Panchayat. However, only Rs. 1.17 crore was actually released to the Nagar Panchayat through bank drafts in March' 06.



The Nagar Panchayat took up 52 schemes of construction of road, drain, etc. at an estimated cost of Rs.1.22 crore. The estimates of these schemes were prepared by the Junior Engineer, Bairgania Block. The estimate was prepared without deducting contractor's profit. On discussion, the Junior Engineer informed that the estimate was not prepared on Government approved rate, rather the engineers prepared a new rate themselves which was not approved by the Government/competent engineering authority.

On the unapproved rate, 40 schemes at an estimated cost of Rs.1.04 crore, were executed and completed. A total of Rs.1.01 crore was spent on these schemes.

Thus execution of schemes on the rate other than the Government approved rate worth crores of rupees was highly irregular. Ex-post facto approval of competent authority is required to be obtained and action against those responsible for execution of work on unapproved rate is required to be taken.

#### **5.5 Estimate Split up to Avoid Higher Level Sanction By Danapur Nagar Parishad**

The Board of Danapur Nagar Parishad in its meeting dated 30.12.03 decided to construct a Market Complex at Nagar Parishad's office premises for the purpose of generating additional revenue to local body. The work was divided into four (4) parts, the details are given below:

**Table -25  
Division of Works into Four Parts**

(Rupees in lakh)								
Sl. No.	Name of work	Estt. cost	Tech. sanction by	Admn. approval	Letter no/ date	Value of work as per M.B	Amt. paid	Comp. date
1	Market Complex, Part A (West)	17.20	EE,NCEP, Patna	17.20	397/NVV dt. 29.01.04	14.81	14.81	08.05.05
2	Market Complex, Part B (East)	17.46	-Do-	17.46	395/NVV dt. 25.01.04	17.46	17.46	15.06.05
3	Market Complex, 1 <sup>st</sup> Floor	25.00	-Do-	25.00	N.A	25.00	25.00	05.06.05
4	Development of sides of Market Complex	5.91	-Do-	5.91	694 (5) NVV dt. 17.12.03	5.91	5.91	08.06.05
Total		<b>65.57</b>		<b>65.57</b>		<b>63.18</b>	<b>63.18</b>	

As per work order issued in the month of January' 04, all works (except M. Complex, 1<sup>st</sup> Floor) were to be completed upto March' 04, but they were completed in May/June'05.

As the estimated cost of the work was more than Rs.50.00 lakh, the technical sanction was required from the Chief Engineer level as per Government Letter no. 116/96 - 1662 dated 25.02.97, but in order to avoid higher technical sanction, this work was split into four (4) parts and technical sanction of Executive Engineer was taken, which was irregular. Thus, scrutiny of the estimate by higher officers was not done. Danapur Nagar Parishad was deprived of valuable suggestions and directions of higher engineering officials and the benefit of competitive rate due to bulk order.

#### ***5.6 Non/Short Utilisation of Earmarked Amount of Construction/Upgradation of House under NSDP- Rs.1.21 Crore***

As per provision contained in para 4 (V) of the guidelines, not less than ten percent of allotment of NSDP fund was required to be utilised for construction or upgradation of houses for the urban poor. The total grant received was Rs.34.74 crore by 35 ULBs against which Rs.3.47 crore was to be utilised for construction/upgradation of houses. Rs.1.21 crore was either not utilised or short utilised by 17 ULBs against the earmarked amount of Rs.2.69 crore. Figure of utilisation /short utilisation was not found available in 18 ULBs against the earmarked amount of Rs.78.64 lakh.

Thus, Rs.1.21 crore earmarked for construction of house for urban poor was either not utilised or short utilised, thereby denying the benefits to deprived poor as detailed in **Appendix - XIV**.

#### ***5.7 Idle Investment of Rs.13.41 Lakh on Camp Road Sweeper in Muzaffarpur Nagar Nigam***

Administrative approval was accorded by the Government of Bihar vide letter no. 557 dated 25.02.2006 for purchase of one Camp Road Sweeper Machine. On the basis of lowest tender of Rs.13.41 lakh, supply order was placed with M/s R.K. Enterprises, Patna vide letter No. 1237/V dated. 28.07.2006. In response to the supply order the firm supplied the machine and submitted its bill for payment.

As per log book the Camp Road Sweeper Machine was used for a maximum period of 30 to 35 hours during the period 05.10.2006 to 30.05.2007 that too on testing of machine. Despite the machine being in working order, it is lying idle since May 2007 resulting in idle investment of Rs.13.41 lakh.

### 5.8 Expenditure under XIIth F.C.

A total sum of Rs.50.96 crore was received by 42 ULBs under 12th Finance Commission. As per Para 5 of the grant sanctioning letter, 50% of grant was to be utilised for Solid Waste Management (SWM) which would include collection, ramification and transportation of waste.

The remaining 50% of grant was to be utilised on the following scheme.

**Table-26**  
**Break up of Remaining 50% expenditure**

Sl.No.	Allocation head	Allocation
1	Urban Management	1%
2	E-Governance such as double entry system account, development of data base	1% to 3%
3	Civic amenities viz supply of drinking water, road construction, construction of drain, street lighting etc.	46%

Source: Grant Sanctioning letter of 12th F.C.

Test check of records in 17 ULBs revealed following irregularities.

(1) In 13 ULBs no expenditure was incurred under SWM, only four ULBs incurred expenditure under E-governance (Rs. 3.97 lakh).

**Table -27**  
**Expenditure on e- governance**  
(Rupees in lakh)

Sl.No.	Name of ULB	Expenditure	Period of Expenditure
1	Banka	0.39	2005-06 to 2006-07
2	Danapur	0.92	2005-06 to 2006-07
3	Mokama	0.63	2005-06 to 2006-07
4	Muzaffarpur	2.03	2005-06 to 2006-07
	<b>Total</b>	<b>3.97</b>	

No ULB spent any amount on Urban Management.

(2). Diversion of different components amount into civic amenities-

In three ULBs expenditure to the tune of Rs.3.43 lakh was incurred in excess of 46% of fund allocated under civic amenities as per detail below:

**Table-28**  
**Excess Expenditure under Civic Amenities**  
(Rupees in lakh)

Sl.No.	Name of ULB	Allocation Receipt	Expenditure	Difference
1	Banka	13.09	15.76	2.67
2	Danapur	22.01	22.67	0.66
3	Muzaffarpur	16.87	16.97	0.10
	<b>Total</b>			<b>3.43</b>

Thus, funds of different components were encroached upon to get the civic amenities work completed.

### ***5.9 Creation of Liability of Rs.11.85 Lakh in Samastipur Nagar Parishad***

It was decided to construct a shop in Gudri Bazar in Ward No. 16 under self financing scheme by Samastipur Nagar Parishad. Administrative approval for Rs. 9.73 lakh was accorded by the Board in its meeting dated 09.12.2005.

It was decided to invite applications from public for allotment of shops. Out of applications received, 21 applications were selected on lottery system and Rs. 11.50 lakh was collected as "Deposit Reserve". The amount was credited in P/L account on 05.11.2005.

The construction work was entrusted to Sri Arvind Kumar, JE vide work order no. 44 dated 30.01.2006 and the construction work was to be completed by 01.08.2006. The executing agency was granted first advance of Rs. 15000/- vide Cheque no.464067 dated 04.02.2006 and on 14.02.2006, he further requested for advance of Rs.2.50 lakh. The notes in file dated 14.02.2006 of the Accountant indicated that balance amount of Rs.11.35 lakh was not available in Nagar Parishad Fund rather diverted for establishment expenditure. Thus the construction work was deferred due to paucity of fund, no further progress was recorded in file in respect of construction work.

No action was taken for wiping out the liability till the date of audit (28.09.2007). Immediate steps may be taken for wiping out the liability so that construction work could be completed.

### ***5.10 Avoidable Payment of Interest of Rs.2.90 Lakh by Munger Nagar Parishad***

The bills of M/s B.B. Sharma Engineering Works, Bekapur on account of repair of water supply motor/ machines, etc. pertaining to the period August 1990 to March 1997 for Rs. 2.04 lakh was not paid by the Nagar Parishad despite repeated request made by the firm. The reasons for non payment was not provided to audit.

At last, the firm filed a CWJC 14178/04 in Patna High Court. The Hon'ble High Court ordered to pay the pending bills together with interest, but the Nagar Parishad did not comply court's order. The firm again filed a MJC 1250/05 in the High Court and the Hon'ble court directed the Nagar Parishad to comply the order passed in CWJC 14178/04 passed on 04.05.05.

Complying with court's order, the Nagar Parishad paid the outstanding bills of the firm and also interest of Rs.2.90 lakh.

Thus, timely payment of bills could have avoided the Nagar Parishad from payment of interest of Rs.2.90 lakh.

The avoidable payment of Rs.2.90 Lakh is recoverable from persons responsible.

#### **5.11 Payment on Hand Receipt in four ULBs - Rs.1.25 Crore**

In contravention of Rule 200 of PWD a total sum of Rs.1.25 crore was paid to different Executing Agents in four ULBs against hand receipts, which was irregular as per detail below:-

**Table-29**  
**Payment on Hand Receipt**  
(Rupees in lakh)

Sl.No.	Name of ULB	Amount	Period of audit
1	Begusarai	1.54	2005-06 to 2006-07
2	Maner	85.90	2003-04 to 2006-07
3	Mokama	30.02	2004-05 to 2006-07
4	Saharsa	7.19	2005-06 to 2006-07
<b>Total</b>		<b>124.65</b>	

#### **5.12 Land and Property of Danapur Nagar Parishad Not Traceable**

Land and Property Register was produced in audit, but it was not maintained properly. On query, whereabouts of various land and property were not pointed out, the details of such land and property is given in **Appendix-XV**.

Due to improper maintenance of Land and Property Register, assets worth Crores of rupees of Danapur Nagar Parishad remained unascertainable/untraceable.

**CHAPTER-VI**  
**RECOVERY AT THE INSTANCE OF AUDIT**

**6.1 Recovery at the Instance of Audit**

A total sum of Rs.14.66 lakh representing non/short credit, rent outstanding, bid money, etc. was recovered at the instance of audit in 30 ULBs (Table-30). These amounts were remitted to the accounts of respective ULBs during the period of audit.

**Table-30**  
**Recovery at the Instance of Audit**  
**(Rupees in lakh)**

Sl.No.	Unit	Amount
1	Ara	0.02
2	Banka	0.19
3	Barahia	0.46
4	Begusarai	0.46
5	Bhagalpur	0.07
6	Biharsharif	1.88
7	Bikramganj	0.89
8	Bodhgaya	0.13
9	Chanpatia	0.35
10	Danapur	0.75
11	Darbhanga	0.35
12	Farbisganj	0.51
13	Fulwarisharif	0.53
14	Gaya	0.04
15	Islampur	0.45
16	Jagdishpur	0.03
17	Jainagar	0.24
18	Jamalpur	0.50
19	Kishanganj	0.30
20	Koath	0.11
21	Madhubani	0.14
22	Mokama	1.31
23	Munger	0.25
24	Muzaffarpur	0.18
25	Patna	1.04
26	Purnea	1.10
27	Ramnagar	0.02
28	Samstipur	1.35
29	Siwan	0.76
30	Warsaliganj	0.25
<b>Total</b>		<b>14.66</b>

**CHAPTER-VII**  
**STATUS OF RECOVERY BY SURCHARGE/CERTIFICATE**  
**PROCEEDINGS**

**7.1 Status of Issue of Surcharge Notices**

As per provisions contained in Section 9 of (B&O LFAA), 1925, the ELA, Bihar is empowered to order recovery of any loss due to negligence and misconduct of employees and loss of stores through surcharge from persons responsible. In 17 ULBs, 48 cases of surcharge involving Rs.1.19 crore were proposed and notices were issued for recovery by the ELA, Bihar (Table-31).

**Table -31**  
**Surcharge Notices Issued During 2007-08**

(Rupees in lakh)

Sl.No.	Name of ULB	Period	No. of Surcharge Notices	Amount
1	Nagar Panchayat, Revelganj	2000-01 to 2005-06	2	1.84
2	Nagar Parishad, Buxar	2000-01 to 2005-06	3	0.97
3	Nagar Parishad, Supaul	2003-04 to 2005-06	4	70.32
4	Nagar Parishad, Dehri Dalmianagar	2002-03 to 2005-06	1	3.84
5	Nagar Panchayat, Sugauli	2000-01 to 2005-06	1	0.11
6	Nagar Parishad, Barh	2003-04 to 2005-06	1	3.27
7	Nagar Panchayat, Rosera	2000-01 to 2005-06	1	0.21
8	Darbhanga Municipal Corporation	2000-01 to 2005-06	1	0.05
9	Nagar Parishad, Hazipur	2002-03 to 2005-06	2	1.76
10	Bhagalpur Municipal Corporation	2000-01 to 2005-06	1	0.25
11	Gaya Municipal Corporation	2004-05 to 2005-06	2	14.69
12	Ara Municipal Corporation	2001-02 to 2004-05	7	4.91
13	Nagar Panchayat, Bakhtiyarpur	1984-85 to 2004-05	2	2.29
14	Nagar Parishad, Chapra	1999-2000 to 2004-05	11	4.63
15	Nagar Parishad, Purnia	2000-01 to 2004-05	5	9.82
16	Patna Municipal Corporation	1998-99 to 2004-05	1	0.12
17	Nagar Parishad, Saharsa	2000-01 to 2004-05	3	0.35
<b>Total</b>			<b>48</b>	<b>119.43</b>

Surcharge notices have been issued to the persons responsible for lapses through the District Magistrates (D.M) but reports of serving the surcharge notices have been received only in ten<sup>6</sup> cases.

**7.2 Status of Issue of Surcharge Orders**

Eight Surcharge Orders were issued in four ULBs amounting to Rs.20.76 Lakh during 2007-08 (Table-32) giving one month time for repayment of indicated

<sup>6</sup> Buxar (3), Darbhanga (1), Hazipur (1), Bhagalpur (1), Gaya (2), Bakhtiyarpur (1), Patna (1)

amount in the concerned accounts of ULBs. However, till the end of 31.03.2009 these orders have not been complied with by the individuals concerned.

**Table -32**  
**Surcharge Orders issued during 2007-08**

(Rupees in lakh)

Sl.No.	Name of ULB	Period	No. of Surcharge Notices	Amount
1	Nagar Parishad, Buxar	2000-01 to 2005-06	3	00.97
2	Gaya Municipal Corporation	2004-05 to 2005-06	2	14.69
3	Nagar Parishad, Barh	2003-04 to 2005-06	1	03.26
4	Nagar Panchayat, Revelganj	2000-01 to 2005-06	2	01.84
<b>Total</b>			<b>8</b>	<b>20.76</b>

### 7.3 Status of Certificate Cases

The ELA, Bihar has sent six Certificate Requisitions amounting to Rs.6.07 lakh in three ULBs to respective District Certificate Officer for filing Certificate cases during 2008-09 (Table-33) under Section 5 of PDRA, 1914 as per provision. Status of filing of cases in the courts of DCO is yet to be known.

**Table -33**  
**Certificates Requisition issued**

(Rupees in lakh)

Sl. No.	Name of ULB	Period	Certificate Requisitions sent	Date of Issue	Amount
1	Nagar Parishad, Buxar	2000-01 to 2005-06	3	07.05.08	0.97
2	Nagar Parishad, Barh	2003-04 to 2005-06	1	10.11.08	3.26
3	Nagar Panchayat, Revelganj	2000-01 to 2005-06	2	10.11.08	1.84
<b>Total</b>			<b>6</b>	<b>-</b>	<b>6.07</b>



## CHAPTER-VIII

### STATUS OF COMPLIANCE OF AUDIT REPORTS

#### 8.1 Compliance of Audit Reports

Compliance Report on observations made in the Audit Report was required to be sent to the ELA, Bihar within three months from the date of receipt of the Audit Report by the ULBs. However this was not being adhered to by the ULBs as a total of 19890 paras involving Rs.332.62 crore were outstanding as on 31.03.08 (Table- 34).

**Table-34**  
**Position of Para Outstanding on 31.03.08**  
(Rupees in crore)

	No. of Para Outstanding	Amount
Para Outstanding	33019	356.14
Para settled as on 31-3-2008	13129	23.52
<b>Balance Outstanding</b>	<b>19890</b>	<b>332.62</b>

As the head of the auditee units failed to send compliance to audit paragraphs contained in different Audit Reports, delay in compliance of Audit Reports not only defeated the purpose of audit, but also helped the defaulters go scot-free. Thus, accountability of the Executives of local bodies is far from satisfactory.

The Principal Secretary UD&HD, Government of Bihar was informed from time to time to ensure prompt and timely action to comply with audit paras by concerning ULBs but its progress is not satisfactory.

## **CHAPTER-IX**

### **CONCLUSIONS AND RECOMMENDATIONS**

#### ***9.1 Finance and Accounts***

Non preparation of Budget Estimates and Financial Accounts violated the provisions contained in BMA 1922 resulting in unauthorised expenditure of Rs.26.02 crore. Improper maintenance of Cash Book and non-reconciliation of Bank Pass Book, loss of interest on Provident Fund, non-adjustment of huge advances indicated inadequate internal control and monitoring did not ensure proper accounting of public money.

Internal control and monitoring needs to be strengthened to ensure proper realisation of revenue, accounting of expenditure, reconciliation of accounts, adjustment of outstanding advances.

#### ***9.2 Non-maintenance of Basic Records***

As most of the ULBs did not maintain basic records viz Grant Register, Loan Register, Loan Appropriation Register, Advance Ledger, Annual Account Register, Budget Control Register, Demand and Collection Register, indicative of proper accountability structure not in place in ULBs.

Maintenance of basic records should be ensured in all ULBs.

#### ***9.3 Revenue Receipt***

Loss of revenue due to delay in assessment/underassessment of taxes, non/short account of huge municipal receipts and non recovery of lease money reflects non observance of provisions of Municipal Acts and Financial Rules. Lack of monitoring over realization of taxes outstanding against Government building, shop rent, transmission tower resulted in shortfall of revenue collection which adversely affected the financial capability of ULBs to provide services to their tax payers.

In order to enhance revenue of ULBs collection of various taxes is to be improved. Proper assessment procedure be followed to avoid non/short assessment. There is an urgent need to make the collection agents responsible for the delays in order to ensure that the revenue collected is deposited into the ULBs accounts immediately within the prescribed period instead of being misappropriated at least temporarily.

#### **9.4 Establishment**

Engagement of staff without approval of the Government and appointment of casual labourers/staff was irregular and indicative of lack of manpower in ULBs. Payment of pay and allowances to the staff appointed without approval and continuation of staff after retirement added additional financial burden on ULBs thus depriving the tax payers the benefit of obligatory and discretionary services.

Enhancement of manpower through devolution of functionaries from other departments, regular appointment against vacant posts and proper training to the staff will certainly improve the work culture of ULBs.

#### **9.5 Implementation of Schemes**

Infructuous/unfruitful expenditure on incomplete works and poor utilisation of grant, blockage of public money were noticed. This resulted in providing services to the beneficiaries, belatedly defeating the objectives for which the development grants were released by the Government.

Execution of schemes needs to be improved by scrupulously following the scheme guidelines. Proper scrutiny of bills may be made to prevent irregular/excess payment and diversion of funds. Timely completion of works should be ensured to pass on the benefits to the public.

The State Government may be impressed upon to take effective step to strengthen the internal audit. Steps are required to be taken for compliance to Audit Reports which will be a stepping stone to check financial irregularities in the ULBs.

**Place: Patna**

**Date:**

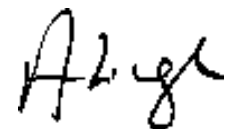
**Countersigned**

**Place: Patna**

**Date:**



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



**(ARUN KUMAR SINGH)**  
**Pr. Accountant General (Audit)**  
**Bihar, Patna**

### Appendix- I

#### Statement showing details of non reconciliation of cash book with bank/treasury pass book at the end of 31st March 2007 in 32 ULBs

(Reference to paragraph no. 2.5 and page no. 9)

(in Rupees)

Sl. No.	Name of ULB	Cash book balance	Treasury/Pass book balance	Difference	Remarks
1	Ara	1114360.00	2076290.00	961930.00	OB of PL A/c(General) not ascertainable, bank balance Rs. 1958765.37
2	Bairgania	2752511.21	1820983.14	931528.07	
3	Barahia	1921984.23	1731291.28	190692.95	
4	Begusarai	6721848.08	7486528.33	764680.25	Treasury Pass Book not made available, Cash Book balance Rs.7494711.20
5	Bhagalpur	35567671.38	13458976.09	22108695.29	
6	Biharsharif	28685377.00	29134476.00	449099.00	Treasury Pass book not made available, Cash Book balance Rs.75174067.05, NSDP Pass book not upto date, totalling and balancing of cash book of some not done.
7	Bikramganj	3009503.83	2301476.05	708027.78	
8	Chanpatia	5788399.67	5807634.67	19235.00	Out of Rs. 19235 explanation furnished for Rs. 9234 only.
9	Darbhanga	103431524.05	110284453.30	6852929.25	
10	Dighwara	72859.00	118572.00	45713.00	Regarding NSDP only
11	Farbisganj	7367297.39	8941334.37	1574036.98	
12	Gaya	6538134.36	2144697.30	4393437.06	
13	Haveli Kharagpur	2799909.87	2846531.87	46622.00	
14	Hilsa	9894826.44	9894826.04	0.40	
15	Hisua	3989606.40	4929566.40	939960.00	
16	Islampur	6465047.62	6350692.24	114355.38	
17	Jagdishpur	4038301.27	4038301.62	0.35	
18	Jainagar	13950649.79	13662216.90	288432.89	
19	Jamalpur	14600116.97	14691682.46	91565.49	
20	Kishanganj	82032.55	118265.33	36232.78	For NSDP Treasury Pass book of PL A/c not made available, cash book balance Rs. 7546125.65
21	Koath	1249043.53	517659.82	731383.71	
22	Koilwar	332153.00	382832.04	50679.04	
23	Maner	5994490.90	5090789.40	903701.50	
24	Mokama	8630231.38	9168034.01	537802.63	
25	Muzaffarpur	51219667.36	70863360.71	19643693.35	
26	Nasriganj	886433.58	560328.72	326104.86	
27	Rafiganj	9226600.84	9404896.84	178296.00	
28	Ramnagar	8645509.71	9059535.75	414026.04	
29	Saharsa	26104940.81	18519349.26	7585591.55	
30	Samastipur	6006000.00	5912095.00	93905.00	
31	Sherghati	4238232.10	4155438.95	82793.15	
32	Siwan	52355569.33	47475260.13	4880309.20	
<b>Total</b>				<b>75945459.95</b>	

## Appendix - II

### Statement showing details of loans sanctioned and deducted at source against non repayment of previous loans in 28 ULBs

(Reference to paragraph no. 2.7 and page no.9)

(Rupees in lakh)

Sl. No.	Name of ULB	Audit Period	Amount of loan sanctioned	Amount deducted at source
1	Ara*	2005-06 to 2006-07	20.22	NA
2	Bairgania	2001-02 to 2006-07	2.48	NA
3	Begusarai	2005-06 to 2006-07	7.07	1.77
4	Bettiah*	2000-01 to 2006-07	29.80	NA
5	Bikramganj#	2001-02 to 2006-07	3.86	0.96
6	Chanpatia	2001-02 to 2006-07	7.63	1.91
7	Danapur	2005-06 to 2006-07	11.05	NA
8	Farbisganj	2001-02 to 2006-07	32.30	8.07
9	Fulwarisharif	2002-03 to 2006-07	0.48	NA
10	Haveli Kharagpur*	2001-02 to 2006-07	2.62	NA
11	Hilsa <sup>1</sup>	2001-02 to 2006-07	2.36	0.46
12	Islampur*	2001-02 to 2006-07	1.46	NA
13	Jainagar	2001-02 to 2006-07	14.56	3.64
14	Jamalpur	2002-03 to 2006-07	58.90	14.72
15	Jogbani	2001-02 to 2006-07	3.27	0.82
16	Kishanganj	2005-06 to 2006-07	6.10	1.52
17	Koath <sup>2</sup>	2001-02 to 2006-07	0.81	0.20
18	Koilwar*	2001-02 to 2006-07	1.28	NA
19	Madhubani	2004-05 to 2006-07	15.68	3.92
20	Mokama	2004-05 to 2006-07	7.69	1.92
21	Purnea	2005-06 to 2006-07	17.14	4.28
22	Rafiganj	2003-04 to 2006-07	2.34	NA
23	Ramnagar	2001-02 to 2006-07	1.60	0.40
24	Saharsa	2005-06 to 2006-07	4.04	1.01
25	Samastipur*	2001-02 to 2006-07	63.79	NA
26	Sherghati	2003-04 to 2006-07	1.19	NA
27	Siwan	2005-06 to 2006-07	9.69	NA
28	Warsaliganj*	2001-02 to 2006-07	1.93	NA
<b>Total</b>			<b>331.34</b>	<b>45.60</b>

\* Total amount received

# Could not be ascertained fully

1. No deduction was made from the loan amount of Rs.49994/- released in 2005-06

2. Figures of loan sanctioned in 2002-03 and 2005-06 were not made available.

**Appendix - III**  
**Statement showing details of diversion of Government grant in 17 ULBs**  
**(Reference to paragraph no. 2.11 and page no.11)**

(in Rupees)

Sl. No.	Name of ULB	Name of grant/fund from where diverted	Amount of diversion	Where diverted
1	Banka	Developmental schemes	289663	Salary and allowances
2	Barahia	SJSRY	237345	XI FC
		SJSRY	547665	XII FC
		NSDP	111391	Salary payment
		NSDP	160517	XI FC
		NSDP	17500	Others
3	Begusarai	State Govt. (non plan)	3721617	Establishment
4	Bettiah	XI FC	665900	Payment of salary
		SJSRY	2571542	Other purposes
		Various grants	2242370	Salary and other miscellaneous expenditure
5	Bhagalpur	XII FC	15500	TA head
6	Biharsharif	Various grants	5221720	Establishment and recurring charges
		Various grants	151981	XI FC
		NSDP	280000	Establishment
		NSDP	209604	Recurring charges (energy charges)
7	Bikramganj	SJSRY	52847	For purchase of tractor
8	Bodhgaya	NSDP	257119	Rs.80000- Sanitation work in Budhha Mahotsava, Rs. 122332 - Salary for daily wages, Rs. 54787- repairing of vapour lamps
9	Darbhanga	Various grants	6511000	Salary
		NSDP	443146	NA
10	Farbisganj	NSDP	1091461	Salary
		SJSRY & NSDP	244887	for loan repayment and other requirements
11	Hilsa	XI FC	30000	Scheme no. 17/03-04 of SJSRY
12	Kishanganj	SJSRY	1629387	Construction purposes
		Different schemes	5154144	NSDP
13	Madhubani	XI FC	200000	Salary
14	Mokama	ISMEDT	2217904	Establishment
		NSDP	118242	Other schemes
15	Muzaffarpur	Govt. grant	15626881	Other purposes
		NSDP	4000000	Other purposes
16	Patna	XII FC	106595000	Salary payment
		XI FC (Int.)	2886325	Salary and repair works
17	Samastipur	XI FC	130000	Pay and allowances
		Construction of shops	1135000	Recurring and establishment expenses
<b>Total</b>			<b>164767658</b>	

### Appendix - IV

**Statement showing list of ULBs where records (other than vouchers) were not produced/maintained and incurred expenditure held under objection**

**(Reference to paragraph no. 2.13 and page no.13)**

**(Rupees in Lakh)**

Sl. No.	Name of ULB	Records not produced	Amount
1	Ara	Non production of proper records	0.21
		Records regarding retirement benefits	5.60
2	Bairgania	Non production of proper records	5.00
3	Banka	Supporting vouchers for schemes executed departmentally	4.03
4	Barahia	Records regarding XI F.C.	48.98
5	Begusarai	Records regarding NSDP	5.58
6	Bettiah	MB and vouchers regarding SJSRY	12.30
		MB and vouchers regarding NSDP	16.77
		Records regarding purchase of Demand Register	0.12
		Records regarding repair of JCB machine	1.55
		Records regarding payment of gratuity (Service Book not shown)	10.39
7	Bhagalpur	Stock entry not shown	3.20
		Stock entry (50 metal garbage container)	9.00
		Stock entry for two water container	1.18
		Account of distribution among polling parties	5.98
		Stock entry for excavator cum loader	17.92
		Stock entry regarding purchase of tractors	13.98
8	Biharsharif	Requisition, stock entry of utensils etc	0.42
		Records regarding retirement benefits	6.03
		Records regarding payment of pension	49.25
		Suit register	0.32
		Log book, stock register regarding purchase of fuel	24.40
		Log book et al (hire charges of tractors)	1.83
9	Chanpatia	Records regarding sanction of tour	0.32
		Records regarding stationary articles	0.01
		Records regarding expenditure on fuel, log book not maintained	0.94
		Payee receipt (Scavenger salary)	2.71
		Records regarding security money returned under Balmiki Ambedkar Awas Yojna	1.88
10	Darbhanga	Records regarding expenditure incurred on public work	24.36
		Records regarding rate of advertisement	0.40
		Records regarding expenditure on fuel, log book not maintained	9.70
		Records regarding litigation	1.48
		Records regarding pensionary purposes	52.26
11	Farbisganj	MB and other records	269.67
		Records regarding tractor fare	2.87

Sl. No.	Name of ULB	Records not produced	Amount
12	Fulwarisharif	Stock entry regarding purchase of cement	3.58
13	Hilsa	Relevant records not shown	3.31
14	Hisua	Records regarding refund of earnest money to contractors	5.37
		Payment for sanitation work without sanction	2.03
		Taxi fare and fuel without budgetary provision	0.97
		records regarding arrear payment to NP staff	1.17
		Records regarding subsidy payment (SJSRY)	1.62
15	Jamalpur	Pension papers, Service Book etc	4.87
		Vouchers related to material	2.15
16	Jogbani	Stock register etc not properly maintained	4.58
17	Kishanganj	Records regarding purchase of materials	1.40
18	Madhubani	Records regarding payment to lawyers (Suit register)	0.37
		Records regarding expenditure on advertisement	0.98
		Records regarding subsidy payment (SJSRY)	1.89
		Records regarding printing/publication	0.60
		Records regarding Hand Pump Scheme	2.23
		Records regarding Fogging machine	6.18
19	Muzaffarpur	Records regarding mosquito eradication	4.75
		Records regarding purchase of pump set	3.83
		Records regarding street/road lighting	30.34
		Records regarding purchase of fuel	42.62
		Records regarding drain cleaning	8.89
20	Patna	Records regarding various schemes (MB, vouchers etc.)	24.24
		Records regarding rate fixation of hired vehicle	0.45
		Pension papers, Service Book etc	24.52
		Suit register and other related records	13.23
		Records regarding payment made to retired employees (PWB)	18.49
		Records regarding repair of motor rewinding (PWB)	11.08
21	Ramnagar	Records regarding purchase of stationaries	20.11
22	Saharsa	Records regarding gratuity	1.80
23	Siwan	Records regarding court cases	0.69
<b>Total</b>			<b>858.98</b>



## Appendix - V

### Statement showing details of grants received, spent and unutilized balance as on 31.03.2007 in 43 ULBs

(Reference to paragraph no. 2.15 and page no.13)

(Rupees in Lakh)

Sl. No.	Name of ULB	Audit period	Grant/Fund	Opening balance	Amount received	Amount spent	Unutilised balance
1	Ara	2005-06 to 2006-07	XI FC	14.36	16.20	24.98	5.58
			NSDP	16.35	21.37	32.15	5.57
			SJSRY	23.00	15.39	19.99	18.40
			XII FC	Nil	79.15	38.07	41.08
2	Bairgania	2001-02 to 2006-07	XI FC	Nil	24.82	22.50	2.32
			XII FC	Nil	16.71	7.98	8.74
			SJSRY	NA	7.55	NA	NA
			NSDP	25.73	48.73	57.79	16.67
3	Banka	2001-02 to 2006-07	XII FC	Nil	28.47	26.61	1.86
			SJSRY	NA	17.76	17.94	NA
			NSDP	NA	34.67	40.80	NA
			IDSMT	NA	1.27	1.38	NA
4	Barahia	2001-02 to 2006-07	XI FC	Nil	51.13	48.98	2.15
			XII FC	Nil	22.65	NA	NA
			SJSRY	5.97	50.36	43.83	12.50
			NSDP	9.61	103.21	109.67	3.15
5	Begusarai	2005-06 to 2006-07	SJSRY	0.14	8.49	2.95	5.68
			NSDP	7.55	44.05	38.89	12.71
			XI FC	NA	14.65	40.78	NA
			XII FC	Nil	34.50	13.65	20.85
			MLA Fund	1.47	0.11	Nil	1.58
			MLC Fund	0.03	Nil	Nil	0.04
6	Bettiah	2000-01 to 2006-07	XI FC	Nil	60.04	54.99	5.05
			XII FC	Nil	66.24	57.41	8.83
			SJSRY	Nil	63.94	Nil	63.94
			IDSMT	Nil	125.00	92.93	32.07
			Grant for construction and renovation of road	Nil	100.00	90.77	9.23
			Grant for Health and Sanitation	Nil	23.40	1.11	22.29
7	Bhagalpur	2006-07	SJSRY	31.93	156.11	42.08	145.96
			NSDP	132.55	20.10	94.81	57.84
			X FC	2.33	0.10	0.66	1.77
			XII FC	1.85	109.75	36.78	74.82
8	Biharsharif	2004-05 to 2006-07	SJSRY	13.66	137.99	25.95	125.70
			NSDP	101.83	370.73	466.75	5.81
			XI FC	15.11	108.00	117.07	6.04
			XII FC	Nil	86.12	42.40	43.72
			Construction of drain, main road and Adharbhoot Sanrachna	Nil	593.22	327.97	265.25
			Adharbhoot Sanrachna	Nil	46.13	37.11	9.02
			MP Fund	21.87	24.92	34.21	12.58
			Water Supply	Nil	830.37	400.00	430.37
			Master Plan (DPR)	Nil	11.22	Nil	11.22
Construction of storm drainage	Nil	288.29	2.38	285.92			

Sl. No.	Name of ULB	Audit period	Grant/Fund	Opening balance	Amount received	Amount spent	Unutilised balance
			Purchase of machine and equipment	Nil	34.25	Nil	34.25
9	Bikramganj	2001-02 to 2006-07	XI FC	Nil	41.25	37.94	3.31
			XII FC	Nil	18.37	4.82	13.55
			SJSRY	4.94	9.88	10.66	4.16
			NSDP	13.59	17.52	26.78	4.33
			Purchase of tractor	Nil	4.25	Nil	4.25
			DPR	Nil	0.25	Nil	0.25
10	Bodhgaya	2001-02 to 2006-07	XI FC	Nil	38.83	38.05	0.78
			XII FC	Nil	17.24	11.04	6.19
			NSDP	13.71	19.43	30.49	2.65
			Sanitation	Nil	5.00	3.19	1.81
			Purchase of hydrolic tractor	Nil	4.25	Nil	4.25
11	Chanpatia	2001-02 to 2006-07	NSDP	Nil	41.62	36.85	4.77
			XI FC	Nil	22.21	22.03	0.18
			XII FC	Nil	14.79	5.93	8.86
			State Dev. Grant	Nil	158.23	109.59	48.64
			SJSRY	NA	16.01	NA	NA
			MP Fund	NA	15.36	14.99	NA
12	Danapur	2005-06 to 2006-07	XII FC	Nil	47.84	41.25	6.58
			IDSMT	Nil	51.00	1.00	50.00
			Purchase of equipment	Nil	34.25	Nil	34.25
13	Darbhanga	2006-07	NSDP	154.26	1.09	119.09	36.26
			XI FC	6.48	Nil	0.58	5.90
			XII FC	55.68	40.64	68.45	27.87
			SJSRY	26.40	24.04	6.30	44.14
			IDSMT	-0.37	19.29	10.18	8.74
			X FC	2.41	Nil	Nil	2.41
			Balika Samridhi	0.89	Nil	Nil	0.89
			Repair of road	1.67	Nil	Nil	1.67
			MP/MLC Fund	16.99	6.25	7.48	15.76
			Water Supply, SWM etc	10.00	Nil	5.00	5.00
			Construction of road	120.00	Nil	30.00	90.00
			Civic amenities	40.00	Nil	10.00	30.00
			Water supply (XII FC)	400.00	Nil	Nil	400.00
			Construction of drain	300.00	Nil	30.00	270.00
			Purchase of machine for cleaning purposes	Nil	18.75	Nil	18.75
Master Plan	Nil	1.22	Nil	1.22			
14	Dighwara	2001-02 to 2006-07	XI & XII FC	Nil	49.56	36.72	12.85
			SJSRY	0.41	36.22	27.26	9.37
			NSDP	5.11	98.64	103.02	0.73
			IDSMT	Nil	29.91	19.76	10.15
			SJSRY	11.93	30.46	29.50	12.89
15	Farbisganj	2001-02 to 2006-07	XI FC	Nil	34.22	34.22	0.00
			XII FC	Nil	26.44	20.00	6.44
			IDSMT	Nil	147.06	140.77	6.28
			NSDP	34.51	108.49	130.92	12.08
			Construction of road	Nil	58.78	35.05	23.73
			Construction of drain	Nil	18.73	13.02	5.71
			DPR	Nil	0.25	Nil	0.25
			Purchase of tractor	Nil	4.25	Nil	4.25
			Balika Samridhi	0.50	Nil	Nil	0.50
			16	Fulwarisharif	2002-03 to 2006-07	XI FC	Nil
XII FC	20.73	20.12				19.93	20.92
NSDP	10.60	83.10				93.41	0.29

Sl. No.	Name of ULB	Audit period	Grant/Fund	Opening balance	Amount received	Amount spent	Unutilised balance
			SJSRY	6.41	30.37	21.86	14.92
17	Gaya	2006-07	NSDP	115.65	0.60	75.25	41.00
			SJSRY	54.26	0.70	30.92	24.04
			XI FC	30.17	Nil	22.41	7.76
			XII FC	76.07	58.48	50.14	84.41
			Master Plan	10.00	1.22	Nil	11.22
			SWM	400.00	Nil	320.00	80.00
			Water Supply	400.00	450.00	400.00	450.00
			Purchase of Loader machine	Nil	18.75	Nil	18.75
18	Haveli Kharagpur	2001-02 to 2006-07	XI FC	Nil	17.71	NA	NA
			XII FC	Nil	13.69	NA	NA
			IDSMT	NA	0.25	NA	NA
19	Hilsa	2001-02 to 2006-07	NSDP	5.06	27.90	25.28	7.68
			SJSRY	7.96	21.44	13.76	15.64
			XI FC	Nil	44.60	44.47	0.13
			XII FC	Nil	17.12	9.70	7.41
			Urban infrastructure development for small and medium town	Nil	30.00	Nil	30.00
			Supply of modern machines and tools	Nil	4.25	Nil	4.25
			Renovation and repair of roads	Nil	28.50	Nil	28.50
			Balika Samridhi	0.34	Nil	0.23	0.11
20	Hisua	2001-02 to 2006-07	XII FC	Nil	10.63	5.76	4.87
			NSDP	7.26	9.36	16.30	0.32
			XI FC	Nil	13.47	NA	NA
			SJSRY	Nil	11.65	NA	NA
			XI FC	Nil	17.65	6.13	11.52
21	Islampur	2001-02 to 2006-07	XII FC	Nil	19.84	12.60	7.23
			SJSRY	NA	20.28	26.26	NA
			NSDP	NA	59.29	184.74	NA
			IDSMT	NA	76.25	2.73	NA
			XII FC	Nil	7.04	1.40	5.63
22	Jagdishpur	2006-07	XI FC	2.04	0.11	0.44	1.71
			NSDP	3.64	0.12	0.57	3.19
			SJSRY	4.48	Nil	1.90	2.58
			XII FC	Nil	6.07	1.76	4.31
23	Jainagar	2001-02 to 2006-07	SJSRY	NA	11.42	10.69	0.73
			NSDP	NA	78.09	93.14	NA
			XI FC	Nil	78.09	74.97	3.12
24	Jamalpur	2002-03 to 2006-07	XII FC	Nil	36.19	10.14	26.05
			NSDP	Nil	17.75	17.00	0.75
			SJSRY	Nil	10.50	2.69	7.81
			Water supply	Nil	100.00	Nil	100.00
			Purchase of tractor	Nil	4.25	Nil	4.25
			NSDP	14.44	25.12	38.26	1.30
25	Jogbani	2001-02 to 2006-07	XI FC	Nil	34.35	33.99	NA
			XII FC	Nil	15.36	NA	NA
			SJSRY	NA	7.91	NA	NA
			Mulbhoot Nagrik Adharik Sanrachna	NA	12.00	NA	NA

Sl. No.	Name of ULB	Audit period	Grant/Fund	Opening balance	Amount received	Amount spent	Unutilised balance
			Purchase of tractor	Nil	4.25	Nil	4.25
			DPR	Nil	0.25	Nil	0.25
26	Kishanganj	2005-06 to 2006-07	XII FC	Nil	59.48	NA	NA
			XI FC	1.16	0.02	0.46	0.72
			SJSRY	1.06	42.59	16.29	27.36
			NSDP	0.81	141.38	141.10	1.09
			MLA/MP Fund	1.96	81.04	75.02	7.98
			XI FC	Nil	10.90	10.80	0.10
27	Koath	2001-02 to 2006-07	XII FC	Nil	7.37	Nil	7.37
			SJSRY	NA	4.54	8.53	NA
			NSDP	Nil	21.98	19.64	2.34
			DPR	Nil	0.25	Nil	0.25
			Sanitary Equipment	Nil	4.25	Nil	4.25
			SJSRY	2.32	8.08	9.36	1.04
28	Koilwar	2001-02 to 2006-07	NSDP	3.04	16.40	18.57	0.87
			SJSRY	NA	6.63	5.62	NA
29	Madhubani	2004-05 to 2006-07	NSDP	NA	70.24	NA	NA
			XI FC	NA	10.98	NA	NA
			XII FC	Nil	36.71	NA	NA
			Purchase of hydrolic tractor and sanitary equipment	Nil	14.08	Nil	14.08
			Construction of road and canal	Nil	56.10	Nil	56.10
			XI FC	NA	26.80	25.67	NA
30	Maner	2003-04 to 2006-07	SJSRY	0.78	2.38	2.31	0.85
			IDSMT	Nil	28.57	Nil	28.57
			Road construction	Nil	37.10	12.75	24.35
			XII FC	Nil	13.24	3.44	NA
			XI FC	23.32	29.08	52.40	0.00
31	Mokama	2004-05 to 2006-07	XII FC	Nil	36.67	25.75	10.93
			SJSRY	2.40	0.96	2.60	0.76
			NSDP	1.54	112.78	112.56	1.76
			IDSMT	Nil	50.00	Nil	50.00
			Repair of road	Nil	57.38	20.25	37.13
			DPR	Nil	0.50	Nil	0.50
			SJSRY	9.65	2.04	2.17	9.52
32	Munger	2006-07	MLA/MLC Fund	4.49	0.23	1.56	3.16
			XII FC	40.03	68.40	9.96	98.47
			XI FC	9.95	Nil	Nil	9.95
			NSDP	19.08	Nil	Nil	19.08
			Water Supply	Nil	640.24	Nil	640.24
			Sanitary Equipment	Nil	34.25	Nil	34.25
			NSDP	28.30	206.75	195.67	39.38
33	Muzaffarpur	2005-06 to 2006-07	XII FC	Nil	150.71	85.56	65.14
			XI FC	2.93	0.69	3.57	0.05
			SJSRY	0.10	143.50	5.46	138.14
			SWM	Nil	300.00	147.46	152.54
			MP Fund	0.03	1.48	1.00	0.51
			MLA Fund	0.78	4.00	4.00	0.78
			XI FC	Nil	11.90	11.66	NA
34	Nasriganj	08.03.02 to 2006-07	XII FC	Nil	9.21	5.00	4.21
			NSDP	NA	36.79	34.26	NA
			SJSRY	NA	2.00	1.97	NA

Sl. No.	Name of ULB	Audit period	Grant/Fund	Opening balance	Amount received	Amount spent	Unutilised balance
			DPR	Nil	0.25	Nil	0.25
35	Patna	2005-06 to 2006-07	Specific Grant from State Govt.	NA	5724.95	NA	NA
			XII FC	Nil	2871.31	506.42	2364.88
			NSDP	Nil	64.48	Nil	64.48
36	Purnea	2005-06 to 2006-07	NSDP	NA	59.16	NA	NA
			SJSRY	NA	17.21	NA	NA
			XII FC	Nil	816.47	NA	NA
37	Rafiganj	2003-04 to 2006-07	XI FC	NA	20.95	19.47	NA
			XII FC	Nil	15.74	6.59	9.15
			SJSRY	NA	32.04	22.23	NA
			NSDP	NA	37.88	36.18	NA
			Construction of hand pump	Nil	44.24	29.31	14.93
			Construction of drain	Nil	70.86	54.32	16.54
			Construction and repair of road	Nil	35.87	31.23	4.64
			Hydrolic tractor	Nil	4.24	Nil	4.24
			MLA Fund	Nil	22.94	10.61	12.33
			38	Ramnagar	2001-02 to 2006-07	NSDP	NA
XI FC	Nil	41.40				41.73	NA
XII FC	Nil	18.62				7.16	11.46
SJSRY	Nil	20.15				6.13	14.02
Construction of road	Nil	29.25				6.15	23.10
Purchase of tractor	Nil	4.25				4.01	0.24
39	Saharsa	2005-06 to 2006-07	XII FC	Nil	49.05	9.27	39.78
			NSDP	109.05	55.48	48.49	116.04
			SJSRY	6.21	8.33	3.93	10.61
			XI FC	48.98	Nil	32.84	16.14
			Balika Samridhi	3.10	0.51	3.10	0.51
			MLA Fund	16.74	9.06	9.06	16.74
			MP Fund	33.18	Nil	21.21	11.97
			Purchase of sanitary equipment	2.09	34.25	Nil	36.34
40	Samastipur	2001-02 to 2006-07	NSDP	Nil	165.28	161.25	4.03
			XI FC	Nil	38.80	35.82	2.98
			XII FC	Nil	19.87	9.50	10.37
			SJSRY	Nil	11.04	7.78	3.26
41	Sherghati	2003-04 to 2006-07	XI FC	NA	29.44	49.12	NA
			XII FC	Nil	20.20	9.15	11.05
			NSDP	4.42	13.85	14.65	3.62
			SJSRY	NA	4.06	4.21	NA
			Purchase of tractor	Nil	4.25	Nil	4.25
42	Siwan	2005-06 to 2006-07	XI FC	13.94	Nil	7.89	6.05
			XII FC	Nil	40.59	10.88	29.71
			SJSRY	9.92	9.77	14.97	4.72
			NSDP	11.92	47.91	42.90	16.93
			PCC road construction	Nil	63.80	Nil	63.80
43	Warsaliganj	2001-02 to 2006-07	XI FC	Nil	19.45	16.60	2.85
			XII FC	Nil	15.12	Nil	15.12
			NSDP	Nil	11.06	Nil	11.06
			Purchase of tractor	Nil	4.25	Nil	4.25

## APPENDIX-VI

### Statement showing details of rate per square feet for different holdings

(Reference to paragraph no. 3.2.1 and page no.15)

#### (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 verandah.
- (iii) 50% of inner length and breadth of Chajja, Passage, Kitchen & Store room.
- (iv) ¼ measurement of inner length and breadth of Garage.
- (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- VII**  
**Statement showing details of loss of revenue due to underassessment by PMC**  
**(Reference to paragraph no. 3.2.1 and page no.15)**

(in Rupees)

Sl. No.	Circle No.	Holding No.	Owner's Name	Status of Holding	Use of Holding	Type of Construction	Area (Sq. ft.)	Actual Assessment	Assessment by M.C.	Short Assessment	Year of Assessment	Loss of revenue till 31.03.07
1	2	3	4	5	6	7	8	9	10	11	12	13
<b>Nutan Rajdhani Anchal</b>												
1	6	619/257	Nemtull-ah Hotel Capital	PMR	Part Commercial, Part Residential	R.C.C	1856+456	108432.00	72432.00	36000.00	27.12.97	29970.00
2	6	624/261	Sri Shyam Singh & Others (Line Hotel)	PMR	Commercial	RCC	3456	186624.00	133884.00	52800.00	20.9.96	49896.00
3	6	629/268	Sri Ajay Prasad & Sri Narayan Singh, Fraser Road Patna	PMR	Part Commercial & Part Residential	RCC	850+700	58500.00	39000.00	19500.00	1996-97	17550.00
4	6	806/402 & 813/406 B	Sri Sushma Mehrotra and Others	PMR	Commercial, Residential & Others	RCC	9333+4581 +5696	791496.00	501204.00	290292.00	1.1.94	346173.21
5	6	586/234	Srimati Ramsakhi Devi, Hotel Meghdoot, Fraser Road	PMR	Commercial	RCC	1810	97740.00	65160.00	32580.00	29.07.03	10995.75
6	6	586/234/4	Sri Birendra Kumar Rai, Hotel Meghdoot, Fraser Road	PMR	Commercial	RCC	1810	97740.00	65160.00	32580.00	29.7.03	10995.75
7	6	586/234/5	Sri Narendra Kumar Ram, Hotel Meghdoot, Fraser Road	PMR	Commercial	RCC	1810	97740.00	65160.00	32580.00	29.7.03	10995.75
8	6	679A/313A	Srimati Usha Kiran and Others, Babas hotel	MR	Commercial	RCC	6020	216720.00	158928.00	57792.00	1.10.93	18204.48
9	6	1853/108/13	NABARD, Dak Bunglow Road	PMR	Commercial	RCC	34126	1842804.00	1228536.00	614268.00	1.1.94	732514.59
10	6	608/250	Srimati Sunita Narayan, Indrasan Hotel, Fraser Road	MR	Commercial	RCC	5253	189108.00	126072.00	63036.00	27.1.05	12764.79
11	6	477/146	Hotel Chanakya Pvt. Ltd., Fraser Road	PMR	Commercial and residential	RCC	19517+874	1069650.00	712584.00	357066.00	1.1.94	425801.20
12	6	450/131/3	M/S Hotel Chanakya Pvt. Ltd.	PMR	Commercial	RCC	4575	247050.00	224974.00	22676.00	1.1.94	27041.13
13	6	350/90 B	Sri Akash Gupta	OR	Commercial and Residential	RCC	2162+800	43716.00	32206.00	11510.00	1.4.04	3107.70
14	6	351/90 C	Srimati Sheela Gupta	OR	Commercial and Residential	RCC	2162+800	43716.00	32206.00	11510.00	1.4.04	3107.70
15	6	616 to 618	Sri Udai Kumar Singh and others	MR	Commercial	RCC	2400.5	86418.00	62544.00	23874.00	11.12.01	11280.46
16	6	791/339	Sri Ganesh Kumar Singh	OR	Commercial ( Hotel)	RCC	12945	233010.00	155340.00	77670.00	1.1.94	92621.47
17	6	342/87	M/S Spinding Pvt. Ltd.	PMR	Commercial (Hotel)	RCC	3400	183600.00	122400.00	61200.00	1.7.97	53703.00
18	6	1763	SBI, Dak Bunglow Road	PMR	Commercial	RCC	8128	438912.00	292608.00	146304.00	1.1.94	174467.52
19	6	1766	Dena Bank Dak Bunglow Road	PMR	Commercial	RCC	4330	233820.00	155800.00	78020.00	1.1.94	93038.85
20	6	1780	Uco Bank, Dak Bunglow Road	PMR	Commercial	RCC	7208	389232.00	259488.00	129744.00	1.1.94	154719.72
21	6	1784	Sri Raja Babu Gupta, Dak Bunglow Road	PMR	Commercial (Shop)	RCC	851	45954.00	15318.00	30636.00	1.1.94	36533.43
22	6	1865	Central Bank of India, Dak	PMR	Commercial	RCC	19703	1063962.00	709308.00	354654.00	1.1.94	422924.90

Sl. No.	Circle No.	Holding No.	Owner's Name	Status of Holding	Use of Holding	Type of Construction	Area (Sq. ft.)	Actual Assessment	Assessment by M.C.	Short Assessment	Year of Assessment	Loss of revenue till 31.03.07
1	2	3	4	5	6	7	8	9	10	11	12	13
			Bungalow Road									
23	6	1568/812	Raja Ravindra Prasad , Station Road	PMR	Commercial (shop)	RCC	1453	78462.00	40734	37728.00	1.1.94	44990.64
24	6	1571	Raja Ravindra Prasad , Station Road (Raj Kiran Store)	PMR	Commercial	RCC	2300	178200.00	134316.00	43884.00	1.1.94	52331.67
25	6	1573	Srimati Malti Devi	MR	Commercial, Residential	RCC	840+1762	51384.00	49632.00	28968.00	1.1.94	34544.34
26	6	640/285	Shailendra Gandhi, Dak Buglow Road	PMR	Commercial	RCC & Asbestos	1444+715	103716.00	71196.00	32520.00	1.1.94	38780.10
27	6	814	Nutan Construction, Dak Bungalow Road	PMR	Residential	RCC	12920	232560.00	201510.00	31050.00	1.1.04	9082.12
28	6	410/A/301	Kishore Kamla Apartment, Budh Marg	PMR	Residential	RCC	975.33	17555.00	10512.00	7043.00	1.4.96	6972.57
29	6	410/A/501 to 503	Nutan Jain White House Apartment, Budha Marg	PMR	Residential	RCC	1950.66	35111.00	21024.00	14087.00	1.4.96	13946.13
30	6	410/A/201	Sri Rajiv Kumar Sinha, White Hose Apartment	PMR	Residential	RCC	975.33	17555.00	10512.00	7043.00	1.4.96	6972.57
31	6	410/101 B to 104 B	Bal Manohar Jalan , White House Apartment	PMR	Residential	RCC	3901.32	70223.00	42072.00	28151.00	1.4.96	27869.49
32	6	410/A/401	Padeep Jain, White House Apartment,	PMR	Residential	RCC	975.33	17555.00	10512.00	7043.00	1.4.96	6972.57
33	6	410/B/402	Madan Prasad, White House Apartment	PMR	Residential	RCC	975.33	17555.00	10512.00	7043.00	1.4.96	6972.57
34	6	410/A/403	Srimati Sobha Rani, White House Apartment	PMR	Residential	RCC	975.33	17555.00	10512.00	7043.00	1.4.96	6972.57
35	6	410/A/601	DC Sushanti, White House Apartment	PMR	Residential	RCC	975.33	17555.00	10512.00	7043.00	1.4.96	6972.57
36	6	410/A/703	Vishwanath Agrawal, White House Apartment	PMR	Residential	RCC	975.33	17555.00	10512.00	7043.00	1.4.96	6972.57
37	6	1588	Subhdra Devi, Jamal Road	MR	Commercial & Residential	RCC	1480+310	82944.00	74296.00	8648.00	1.1.94	10312.74
38	6	1584	Sri Krishna Nandan Prasad, Station Road	PMR	Commercial	RCC	2957	159678.00	131094.00	28584.00	1.1.94	34086.42
39	6	1581	Narayan Prasad, Station Road,	MR	Commercial & Residential	RCC	4155+2106	125676.00	100404.00	25272.00	8.2.02	11372.40
40	6	410/A/303	Srimati Hans Marukh, White House Apartment	PMR	Residential	RCC	975.33	17555.00	10512.00	7043.00	1.4.96	6972.57
41	6	410/A/603	Satish Kumar Bhokta, White House Apartment	PMR	Residential	RCC	975.33	17555.00	10512.00	7043.00	1.4.96	6972.57
42	6	410/B/503	Srimati Sangeeta Sanyal, White House Apartment	PMR	Residential	RCC	975.33	17555.00	10512.00	7043.00	1.4.96	6972.57
43	6	410/A/603	Satish Kumar Bhokta, White House Apartment	PMR	Residential	RCC	975.33	17555.00	10512.00	7043.00	1.4.96	6972.57



Sl. No.	Circle No.	Holding No.	Owner's Name	Status of Holding	Use of Holding	Type of Construction	Area (Sq. ft.)	Actual Assessment	Assessment by M.C.	Short Assessment	Year of Assessment	Loss of revenue till 31.03.07
1	2	3	4	5	6	7	8	9	10	11	12	13
44	6	410/A/303	Srimati Hans Marukh, White House Apartment	PMR	Residential	RCC	975.33	17555.00	10512.00	7043.00	1.4.96	6972.57
45	6	1408	Bhawani Pictures	MR	Commercial	RCC & Asbestos	900+53	32400.00	21600.00	10800.00	1.1.94	12879.00
46	6	1423	Uma Prasad and Others	PMR	Commercial (Shop and Bank)	RCC & Asbestos	8500+3256	576216.00	399300.00	176916.00	1.1.94	210972.33
47	6	1426	Divisional Manager, LIC, Exhibition Road	PMR	Commercial	RCC	62594	3380076.00	2203200.00	1176876.00	1.1.94	1403424.63
48	6	1469	Srimati Lalita Devi	PMR	Commercial	RCC	4706	254124.00	169416.00	84708.00	1.1.94	101014.29
49	6	1471	M/S Kumar Buildcon Pvt Ltd.	PMR	Commercial	RCC	8735	471690.00	323980.00	147710.00	20.9.01	73116.45
50	6	1240	M/S India Machinery Pvt.Ltd.	PMR	Commercial	RCC	12476	673704.00	518220.00	155484.00	1.1.94	185414.65
51	6	913	Sri Bakshi Ram Gandhi	PMR	Commercial (Shop & Hotel)	RCC	3339	180306	133614.00	46692.00	28.3.96	46225.08
52	6	920	Mohir Jahan Begum	PMR	Commercial (Petrol Pump), Commercial and Residential	RCC, Tin, RCC	268+648+56	38808.00	31032.00	7776.00	1.1.94	9272.88
53	9	115	Amrapali Films Pvt. Ltd.	PMR	Commercial, Commercial, Residential, Others	RCC, Categorized, RCC, RCC	7148+7922+3395+2052	806166.00	745812.00	60354.00	13.6.95	63824.55
54	9	128/121/A	Bihar Art Thatre Kali Das Sansthan	PMR	Commercial	RCC, Asbestos, Khaprail	2538+6233+738	374724.00	249816.00	124908.00	1.1.94	148952.79
55	9	116/104/77	Sri Kedar Jhunjhunwala, Eastern Gandhi Maidan	PMR	Commercial	RCC	4399	237546.00	158364.00	79182.00	1.1.94	94424.53
56	9	103/01/76/54	Sri Narendra Shah, Bakar Ganj, Patna	MR	Residential	RCC	1342	16104.00	8052.00	8052.00	1.1.94	9602.01
57	9	803/203	Hotel Vijai Sri Deluxe, Exhibition Road	PMR	Commercial	RCC	165	8910	2976.00	5934.00	2.8.06	400.54
58	9	803/103	Hotel Vijai Sri Deluxe, Exhibition Road	PMR	Commercial	RCC	165	8910	2976.00	5934.00	2.8.06	400.54
59	9	803/104	Hotel Vijai Sri Deluxe, Exhibition Road	PMR	Commercial	RCC	163	8802.00	5868.00	2934.00	2.8.06	198.04
60	9	803/313	Hotel Vijai Sri Deluxe, Exhibition Road	PMR	Commercial	RCC	637	34398.00	22932.00	11468.00	2.8.06	773.95
61	9	896/486/702	Balaji Word Trade Roling Pvt Ltd. Lav Kush Tower	PMR	Commercial	RCC	1047	56538.00	37692.00	18846.00	18.8.94	22049.82
62	9	1418/805 A	Srimati Santi Rani Sinha	OR	Commercial	RCC	10119	182142.00	121428.00	60714.00	25.9.06	4098.00
63	9	15/15	Sri Shafi Ur Rahman, Bakar Ganj	MR	Commercial, Residential, Residential, Residential	RCC, RCC, Asbestos, Khaprail	230.4+2032.42+152+314.75	35945.00	17545.00	18400.00	1.4.94	21942.16

Sl. No.	Circle No.	Holding No.	Owner's Name	Status of Holding	Use of Holding	Type of Construction	Area (Sq. ft.)	Actual Assessment	Assessment by M.C.	Short Assessment	Year of Assessment	Loss of revenue till 31.03.07
1	2	3	4	5	6	7	8	9	10	11	12	13
64	9	27/25	Sri Sharma, Bakarganj, Gola Road	MR	Commercial, Residential	RCC,RCC	298+162	12672.00	6384.00	6288.00	1.1.94	7498.44
65	9	48 A/48/36	Md. Azhar Hussain	MR	Commercial, Residential	RCC,RCC	210+210	10080.00	5040.00	5040.00	28.10.06	340.20
66	9	48B	Srimati Bibha Khatun	MR	Residential	RCC	576	6912.00	3456.00	3456.00	28.10.96	233.28
67	9	1002/523	Srimati Asha Devi, Rajendra Path	PMR	Commercial	RCC	900	48600.00	16200.00	32400.00	1.4.97	29160.00
68	9	1010/523/41	P S Chopra	PMR	Commercial	RCC	1050	56700.00	18900.00	37800.00	1.1.94	45076.50
69	9	1047/543	R P Sinha, Bhattacharya Road	PMR	Commercial, Residential	RCC, RCC	3064+2178	204660.00	194832.00	9828.00	1.1.94	11719.89
70	9	1062/555	Road Transport Corporation, Bhattacharya Road	PMR	Commercial, Commercial, Residential	RCC, Asbestos, Asbestos	1476+12265+502	527268.00	450807.00	76461.00	1.1.94	91779.74
71	9	1064/556	Sri Yaduvanshi Tiwari	PMR	Commercial, Commercial, Residential, Residential	Asbestos, RCC, RCC, Asbestos	2842+619+112+96	138906.00	36825.00	102081.00	1.1.94	121731.00
72	9	942/498	Sri M Chandra (Vikram Hotel and Shop)	PMR	Commercial	RCC	8036	433944.00	264024.00	169920.00	1.1.94	202629.60
73	9	863/476	L. Enterprises, Exhibition Road	PMR	Commercial, Commercial, Other uses, Other uses	RCC, Asbestos, RCC, Asbestos	15772.52+6402.25+3060.00+2335.88	1248688.00	1087122.00	161566.00	1.10.93	196302.00
74	9	1161/626 A	Mithila Property Pvt. Ltd. (Uma Cinema)	PMR	Commercial, Commercial	RCC, Asbestos	12229+11245	1065186.00	605364.00	459882.00	1.1.94	548337.00
75	9	123	Sri Suman Kumar Sinha (Regent Cinema)	PMR	Commercial, Commercial	RCC, Asbestos	10352+3916	699984.00	233328.00	466656.00	1.1.94	556487.28
76	9	124	Sri Dharendra Prasad, Gandhi Maidan Road	PMR	Commercial, Commercial	RCC, Asbestos	519+152	33498.00	11166.00	22332.00	1.1.94	26630.91
77	9	125	Sri Dharendra Prasad, Gandhi Maidan Road	PMR	Commercial, Commercial	RCC, Asbestos	1539+585	104166.00	34722.00	69444.00	1.1.94	82811.97
78	9	922/492	Sri Anil Mukherjee	PMR	Commercial (Private Clinic)	RCC	881	47574.00	31716.00	15858.00	1.1.94	18910.66
79	9	1069	Srimati Kamla Devi	PMR	Residential, Commercial	RCC, RCC	1672+2991	230094.00	189594.00	40500.00	6.2.99	29160.00
80	9	804	M/S Alchem Lab Ltd.	PMR	Commercial, Commercial	Asbestos, RCC	1069+8312	483113.00	292986.00	190127.00	24.5.99	115502.21
81	9	803/434/1	Sri Gaurav Jhunjunwala	PMR	Residential, Commercial (Hotel)	RCC, RCC	1903.5+4325	233550.00	155700.00	77850.00	1.1.94	92836.12
82	9	803/434/2	Sri D Jhunjunwala	PMR	Commercial	RCC	3200	172800.00	115200.00	57600.00	1.1.94	68688.00
83	9	1054/549A/1	Sri Shakti Kumar	PMR	Commercial (Hotel)	RCC	980	52920.00	35280.00	17640.00	1.10.2000	10319.40
84	9	1054/549A/2	Sri Sanjay Kumar	PMR	Commercial (Hotel)	RCC	980	52920.00	35280.00	17640.00	1.10.2000	10319.40
85	9	1054/549A/	Sri Ashish Kumar	PMR	Commercial (Hotel)	RCC	980	52920.00	35280.00	17640.00	1.10.2000	10319.40

Sl. No.	Circle No.	Holding No.	Owner's Name	Status of Holding	Use of Holding	Type of Construction	Area (Sq. ft.)	Actual Assessment	Assessment by M.C.	Short Assessment	Year of Assessment	Loss of revenue till 31.03.07
1	2	3	4	5	6	7	8	9	10	11	12	13
		3									0	
86	9	1054/549A/4	Sri Ribu Sudan Kumar	PMR	Commercial (Hotel)	RCC	980	52920.00	35280.00	17640.00	1.10.2000	10319.40
87	249	1253/549/2	Sri Sachidanand Ram	PMR	Commercial	RCC	209	11286.00	4104.00	7182.00	12.1.94	6463.80
88	249	895/1	Srimati Prema Sinha	PMR	Commercial	RCC	854	46116.00	5124.00	40992.00	14.8.97	35048.16
89	249	1193/4	Srimati Bina Singh, Boring, Canal Road	PMR	Commercial	RCC	150	8100.00	5400.00	2700.00	30.6.95	2855.25
90	249	1193/3	Chandra Sales Pvt. Ltd., Kumar Tower, Boring Canal Road	PMR	Commercial	RCC	1400	70200.00	50400.00	19800.00	2.7.04	4900.50
91	249	1193/5	Sri Narendra Kumar, Director Buildcon Pvt. Ltd.	PMR	Commercial	RCC	3500	189000.00	126000.00	63000.00	31.3.01	34020.00
92	249	1193/6	Sri Narendra Kumar, Director Buildcon Pvt. Ltd.	PMR	Commercial	RCC	979	52866.00	35244.00	17622.00	31.3.01	9515.88
93	249	365 A	Raj Incorg Project India Ltd, Boring Canal Road	PMR	Commercial	RCC	529	28566.00	19044.00	9522.00	30.9.95	10069.50
94	249	1193/30	Srimati Bina Singh, W/O Sri B P Singh, Saran Ho. Pvt. Ltd., East Boring Canal Road	PMR	Commercial	RCC	6020	325080.00	216720.00	108360.00	5.1.04	31695.30
95	249	894A/9	Srimati Nirbhanjana Singh, Jagat Amravati Apartment, Mahesh Nagar, Beli Road	PMR	Residential	RCC	660	11880.00	3960.00	7920.00	25.8.97	6771.60
96	249	894A/10	Srimati Nirbhanjana Singh, Flat No. A-57, Jagat Amravati Apartment, Mahesh Nagar, Beli Road	PMR	Residential	RCC	660	11880.00	3960.00	7920.00	25.8.97	6771.60
97	249	3103 B/1495	Sri Krishna Kumar	MR	Residential	RCC	951	11412.00	5706.0	5706.00	31.3.07	3081.24
98	249	606	Ramesh Prasad Thakur	PMR	Commercial (Clinic)	RCC	406	21924.00	14616.00	7308.00	1.1.94	8712.40
99	249	689	Srimati Mira Prasad and Others	OR	Commercial, Commercial	RCC, Tin shed	3748.5+5300	109873.00	87382.00	22491.00	30.09.	11133.04
100	249	693/351 B	Sri Surendra Narayan Singh	OR	Commercial	RCC	2393	43074.00	29688.00	13416.00	1.1.94	15998.58
101	249	723/341 A	Sayed Abdur Rahman	PMR	Commercial	RCC	1431.6	77277.00	68634.00	8643.00	1.1.94	10306.77
102	249	800/306 A	Dr. Anjani Singh	PMR	Commercial (Clinic)	RCC	512	27648.00	18432.00	9216.00	1.1.94	10990.08
103	249	1400	Srimati Sunita Devi	MR	Commercial, Residential	RCC, RCC	1831+3662	109860.00	87888.00	21972.00	1.1.94	26201.61
104	249	1400 A/619	Srimati Asha Devi	MR	Commercial, Residential	RCC, RCC	1831+3662	109860.00	87888.00	21972.00	1.1.94	26201.61
105	249	1441/628	Srimati Kamini Devi	OR	Commercial, Residential	RCC	1273.5+888	28251.00	20610.00	7641.00	1.1.94	9111.89
106	249	1448	Sri P K Sinha	PMR	Commercial	RCC	3028	163512.00	130752.00	32760.00	1.1.94	39066.30
107	249	1447/632 A	Sri Arjun Mishra	PMR	Commercial, Residential, Other uses	RCC, RCC, RCC	1378+316+495	97974.00	89280.00	8694.00	1.1.94	10367.60

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1	2	3	4	5	6	7	8	9	10	11	12	13
108	249	1208/596	Srimati Sukha Jha	OR	Other uses	RCC	2058	24896.00	12348.00	12348.00	1.1.94	14724.99
109	249	1506	Sri Chandr Eshwar Prasad Yadav	OR	Residential	RCC	2745	16470.00	14850.0	1620.00	1.1.94	1931.85
110	249	1219	A Kumlun	PMR	Commercial (Petrol Pump)	RCC, Asbestos	414+879	54000.00	50066.00	3934.00	1.1.94	4691.30
111	249	1447A/632 A	Srimati S Devi, W/o Arjun Mishra	PMR	Commercial, Residential, Other uses	RCC	1281.38+807.75+702	109006.00	38574.00	70432.00	1.1.94	83990.16
112	249	1559	Sri Saryug Prasad	OR	Commercial (Bank), Residential	RCC	696.5+2256	26073.00	21894.00	4179.00	1.1.94	4983.45
113	249	1564	Sri Basant Suman Dubey	OR	Commercial (Clinic), Residential	RCC	1723+1532	40206.00	29868.00	10338.00	1.1.94	12328.06
114	249	1155/556A	Dr. Mahendra Narayan	OR	Commercial	RCC	4237.5	76275.00	25425.00	50850.00	1.1.94	60638.62
115	249	1203/592	Sri B K Gautam	PMR	Commercial (Patliputra Hotel)	RCC	4667.29	251547.00	156762.00	94785.00	1.1.94	113031.11
116	249	1863	Srimati Ila Madhir	OR	Commercial (Kiroskar), Residential	RCC	1069+2308	33090.00	26676.00	6414.00	1.1.94	7648.69
117	249	733A/369	Koushlesh Singh	PMR	Commercial, Residential, Residential	RCC, RCC, Asbestos	119+119+72	81432.00	61290.00	20142.00	1.1.94	24019.33
118	249	2053/542	Sri Vishistha Lal	OR	Commercial, Residential	RCC	900+900	21600.00	16200.00	5400.00	1.1.94	6439.50
119	249	869/35 B	Anand Bihar, West Boring Canal Road	PMR	Commercial (FIITJEE)	RCC	3370	181980.00	121320.00	60600.0	6.85	8735.04
120	249	1863	Aditya Narayan Singh, Boring Road	PMR	Commercial (Coaching Institute), Residential	RCC	781+1555	70164.00	27990.00	42174.00	1.1.94	50292.50
121	249	1977	Srimati Sushila Devi, Boring Road	PMR	Commercial	RCC	4604	248616.00	206244.00	42372.00	1.1.94	50528.61
122	249	1979	Srimati Sushila Devi, SK Puri	PMR	Commercial, Residential	RCC	279+1673	45540.00	40518.00	5022.00	1.1.94	5988.73
123	249	1981	Sri U N Sinha	PMR	Commercial, Commercial, Residential, Residential	RCC, Asbestos, Asbestos, Khaprail, RCC	831+91+81+126+646	61506.00	46548.00	14958.00	1.1.94	17834.41
124	249	2003/932	PRDA, S K Puri	OR	Commercial	RCC	1226	22068.00	14712.00	7356.00	1.1.94	8772.03
125	249	1989/923C	Ram Kumari Ojha	PMR	Commercial, Commercial	RCC, Asbestos	1712+308	103536.00	81624.0	21912.00	1.1.94	26130.06
126	249	1982	Srimati Savitri Verma	PMR	Commercial, Commercial, Residential	RCC, Asbestos, RCC	614+406+614	58824.00	42904.00	15920.00	1.1.94	18984.60
127	249	3134/1496	Srimati Saraswati Nath	MR	Commercial, Commercial, Residential, Residential	RCC, Asbestos, RCC, Asbestos	2244+786+2421+120	129660.00	86640.00	43020.00	1.1.94	51301.35
128	249	3138	Pradhan Kailash Prasad	OR	Commercial, Residential, Residential	RCC, Asbestos,	1725+1540+63	42902.00	32976.00	9526.00	1.1.94	11836.75

Sl. No.	Circle No.	Holding No.	Owner's Name	Status of Holding	Use of Holding	Type of Construction	Area (Sq. ft.)	Actual Assessment	Assessment by M.C.	Short Assessment	Year of Assessment	Loss of revenue till 31.03.07
1	2	3	4	5	6	7	8	9	10	11	12	13
						RCC						
129	249	286/586	Sri Satyendra Pratap Singh	MR	Residential	RCC	657	7884.00	6120.00	1764.00	9.8.06	158.76
130	249	1/1	Sri Uttam Prasad	MR	Commercial, Residential	RCC, RCC	4157+3607	289404.00	288200.00	1204.00	15.2.03	433.44
131	249	1248/469	Md. Akhtar Khan	PMR	Commercial	RCC	1659	89586.0	77796.00	11790.0	03-04	4309.20
132	249	1150/390A	Rajiv Narayan Singh	PMR	Commercial, Commercial	RCC, Asbestos	6452.27+2466.90	437230.00	287756.00	149474.00	1.1.94	178247.75
133	249	211A	Sri Achlal	PMR	Commercial, Commercial, Residential	RCC, Asbestos, Asbestos	5507+1954+620	375162.00	357222.00	17940.00	1.1.96	18164.25
134	249	149/50	K D Awasthi	PMR	Commercial	RCC	1076	58104.00	49320.00	8784.00	8.5.03	2964.60
135	249	21	Sujata Hotel	PMR	Commercial, Commercial	RCC, Tin shed	60771+1998	3353562.00	695700.00	2657862.00	1.1.94	3169500.44
136	249	1/9	Sri Ramchandra Sahu, R Block	PMR	Commercial, Residential	RCC, RCC	124.86+428.47	14455.44	4818.00	9637.44	1.1.94	11492.64
137	249	2487/1194J	Dr. Mumtaz and others, Kalpana Market, Boring Road	PMR	Commercial	RCC	1579	85266.00	80442.00	4824.00	19.9.05	694.65
138	249	2487/2/1194J	Sri Farhat Hassan	PMR	Commercial (Beauty parlour)	RCC	4204	227016.00	200160.00	26856.00	19.9.05	3867.26
139	249	869/493 /35 B	Sri Arjun Prasad Gupta, West Boring Canal Road, Anand Vihar, Patna	PMR	Commercial (FIIT JEE)	RCC	3370	181980.00	121320.00	60660.00	25.7.05	9826.92
140	249	661/340 C	Srimati Bhatni Devi, C/o Sri Satya Narayan Singh, Boring Road, Patna	PMR	Commercial (Coaching & Lab), Residential, Residential	RCC, RCC, Karkat	1828+190+230	104892.00	88332.00	16560.00	21.9.05	2384.64
<b>Patna City Anchal</b>												
141	227	53/73/72	Sri Ranjan Kumar and others	PMR	Commercial, Residential	RCC, RCC	172.74+1070.82	28603.00	12309.00	16294.00	31.1.04	2932.92
142	174	159/148/129	Sri Manju Lal Sinhania	PMR	Commercial, Residential, Residential;	RCC, Corrogated, RCC	610.84+296.00+882.5	34845.24	32509.24	2836.00	1.1.96	2871.45
143	145	5/3/2	Sri Bala Prasad Choudhary, Ashok Rajpath	PMR	Commercial	RCC	3247.83	175382.82	147182.00	28206.82	1.1.96	28558.58
144	103	12/9	Srimati Pushpa Devi, D/O Raghurai	PMR	Commercial (Shop)	RCC	193.15	10430.00	3848.00	6582.00	20.4.05	1184.76
145	145	1145/1147	Srimati Lilawati Devi, Machharhatta, Ashok Rajpath	PMR	Commercial	RCC, Asbestos	940.60+281.25	60917.40	20817.00	40917.40	1.1.96	41428.46
146	103	3/9 B	Sri Mo. Vasi Mistri, Gandhi Setu Road	PMR	Commercial, Commercial	RCC	896.62	48417.48	3770.00	10647.48	1.1.96	10780.08
147	62	12/10/9	Administrator, Tripolia, Special Service Chi. Ashok	PMR	Commercial, Residential	RCC, RCC	48652.58+10389.87	2814256.98	1938510.46	875746.52	1.1.96	886612.93

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1	2	3	4	5	6	7	8	9	10	11	12	13
			Rajpath									
148	103	301/289/1	Sri Ashutosh Kumar, Agamkuan, Pahari Road	PMR	Commercial, Residential	RCC, RCC	1194.61+432.09	72286.56	24094.98	48191.58	1.1.96	48793.38
149	103	303/292A	Sri Mahavir Steel Rolling Mills, Agamkuan, Pahari Road	MR	Commercial, Residential	Asbestos, RCC	8592.05+811.05	215941.80	110749.56	105192.24	1.1.96	106507.14
150	103	1200/236	Superintendent, Nalanda Medical College & Hospital	MR	Commercial, Residential	RCC, RCC	99749+40578.79	4077909.48	2828926.28	1196983.00	1.1.96	1211945.49
151	174	129/116/105	Sri Ashok Kumar Shroff	PMR	Commercial, Residential	RCC, RCC	1840.33+1584.84	127904.94	116670.42	11234.52	1.1.96	11374.42
152	210	15	Sri Bihariji Mill	MR	Commercial, Commercial, Residential	RCC, Asbestos, RCC	1515+39157+8012	1090452.00	982632.00	107820.00	1.1.96	109167.75
153	210	96	Shashi Prabha Devi, Ashok Rajpath	PMR	Commercial	RCC	1577.3	28391.40	9463.80	18927.60	1.1.96	17886.58
154	92	52	Srimati Lalti Devi	OR	Commercial, Commercial, Commercial	RCC, Asbestos, Khaprail	289+382+270	11406.00	7604.00	3802.00	1.1.96	3449.52
155	92	143	Sri Lala Mahto	PMR	Commercial, Residential	RCC, RCC	622.61+679	57413.0	52650.00	4763.00	1.1.96	4822.53
156	134	46	Srimati Gaya Devi	PMR	Residential, Commercial, Commercial	RCC, RCC, Tin Shed	1209.54+1244.43+4068.00	235419.00	168019.00	67400.00	1.1.96	68242.50
157	208	38	Maruphganj Seva Sadan Trust	MR	Commercial, Others uses	RCC, RCC	2468.85+3084.25	162901.00	125892.00	37009.00	1.1.96	37471.61
158	208	42	Sri Yamuna Prasad	MR	Commercial, Residential	RCC, RCC	10615.13+8430.65	483313.00	421080.00	62233.00	1.1.96	63010.91
159	145	5	Sri Shivala Pra. Cho.	PMR	Commercial, Commercial,	RCC, RCC	3252	175608.00	147182.00	28426.00	1.1.96	28781.32
160	145	119 E/2	Sri Ram Swarup	PMR	Commercial	RCC	695.38	37551.00	25034.00	12517.00	31.12.98	9293.87
<b>Bankipur Anchal</b>												
161	28	03	Md Usman	PMR	Commercial, Residential	RCC	137.62+972.46	24935.76	15433	9502.76	4.4.95	9835.00
162	27	14/8	Jagdish Prasad Verma, Ashok Rajpath	PMR	Residential	RCC	548.6	98749	95406	3343	28.8.95	3486.00
163	27	30/19 A	Srimati Manorama Devi, Ashok Rajpath	PMR	Commercial, Residential	RCC	4650.50+214.63	256070	202158	53912	28.8.95	56203.56
164	27	41/28 A	Kamta Prasad, Ashok Rajpath	PMR	Commercial	RCC	2913.82	157316.28	109897.52	52448.76	28.8.95	54671.00
165	27	40/28	Srimati Ramrani Devi, Ashok Rajpath	PMR	Commercial	RCC	4187.65	226138.10	152915.40	73217.40	28.8.95	73034.60
166	27	42/28 (B)	Binay Ram	PMR	Commercial	RCC	3139.00	169506.00	113004.00	56502.00	28.8.95	56360.75
167	27	44/30	Dr. Shanti Singh, Yadunath Pandit Road	OR	Commercial	RCC	3581.30	64463.40	42975.60	21487.80	28.8.95	22401.00
168	28	245	Srimati Parvati Devi, Nala	PMR	Commercial, Residential	RCC	1309+964.50	88047	58140.00	29907.00	14.9.95	31065.90

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1	2	3	4	5	6	7	8	9	10	11	12	13
			Road									
169	28	249	Vivekanand, Nala Road	PMR	Commercial, Residential	RCC	144+1557	35502	23868.00	11934.00	14.9.95	12396.45
170	28	250	Dashrath Prasad Mehta, Nala Road	PMR	Commercial, Residential	RCC	670+1483.46	62882.28	43368.00	19514.28	14.9.95	20270.35
171	28	251	Narsingh Mehta, Nala Road	PMR	Commercial	RCC	2296.75	124024.50	82656.0	41368.50	14.9.95	42971.45
172	28	252 (A)	Vinay Kumar Mehta, Nala Road	PMR	Commercial, Residential	RCC	775.75+1548.50	69763.50	65472.00	4291.50	14.9.95	4457.90
173	28	255	Mithilesh Kumar Sinha, Nala Road	PMR	Commercial, Residential	RCC	1086+1934	93456.00	62304.00	31152.00	14.9.05	32359.14
174	23	418 (A)	Bimal Kumar, Ashok Rajpath	PMR	Commercial	RCC	1081.92	58423.68	38949.12	19474.56	30.9.95	20156.11
175	22	37	Srimati Ram Gupta, Ashok Rajpath	PMR	Commercial, Residential	RCC	305.55+1981.17	52161.00	28116.00	24045.00	12.9.93	-
176	28	59 B	Srimati Indu Devi and others, Ashok Rajpath	PMR	Commercial, Residential	RCC	216.50+1070.63	30978.54	29291.04	1687.50	9.9.05	1746.47
177	27	03/3	Srimati Chanda Devi and Others, Ashok Rajpath	PMR	Commercial, Residential	RCC	120.00+1418.92	32020.56	29898.00	2122.56	28.8.95	2212.70
178	28	164/144	Srimati Shakuntala Devi, Arya Kumar Road	PMR	Commercial, Residential	RCC	435.25+1937.81	58384.08	46623.00	11761.08	12.9.95	12216.40
179	25	61	Bibi Roshan Ara, Ashok Rajpath	PMR	Commercial	RCC	1117.13	60305.02	49565.52	10759.30	20.11.02	4115.47
<b><u>Kankarbagh Anchal</u></b>												
180	8 A	2787/2304	Late Krishna Murari Pandey, Kankarbagh	PMR	Commercial, Residential	RCC	10504+2451	611334	415800	195534	1.1.96	197978.00
181	8 A	2878/2374 A	Kumkum Akhouri, Patrakar Nagar	MR	Commercial, Residential	RCC	3160+2496	143712	106716	36996	1.1.96	37463.00
182	8 A	3327/2673	Sammi Mohammad, Kankarbagh	PMR	Commercial, Residential	RCC	472+706	38196	35280	2916	1.1.96	2948.00
183	50 A	1502 A/-	-	PMR	Commercial	RCC	17886.36+23848.06	965864+1287795	643909+858530	321955+429265	30.12.03 to 25.12.06, 25.12.06 to 31.03.07	86928.00+9659.00
184	50 A	1429/559/8/236	Lal Babu Sinha	MR	Commercial, Residential	RCC	108+1862.34	26236	24984	1248	1.1.96	1260.00
185	50 A	1578/588/499/1	Brij Nandan Prasad Rai, Bidyapuri	OR	Commercial	RCC	7870.55	141670	94447	47223	1.1.96	47813.00
186	50 A	1579/588 A	Dr. Shanti Rai, Bidyapuri	OR	Commercial, Residential	RCC	3180+2314	71124	52044	19080	1.1.96	19318.00
187	8 A	2786/2303	Late Krishna Murari Pandey	PMR	Commercial, Residential	RCC	5625+1676	333918	277758	56160	1.1.96	56858.00
188	8A	2789/2319	Ram Nandan Singh and Others	PMR	Commercial, Commercial, Commercial, Residential	RCC, Karkat,	1641+6204+353+203	319530	199268	199268	1.1.96	121765.00

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1	2	3	4	5	6	7	8	9	10	11	12	13
						Khaprail, Kahprail						
189	8 A	2794/2323C/1	M/s Auto Distributors, Sudhir Poddar	PMR	Commercial, Commercial	RCC, Karkat	929+4495	211986	154134	57852	1.1.96	58575.00
190	8 A	2802/2323C/2	Kailash Chandra Gupta	PMR	Commercial, Residential	Karkat, Karkat	3038+268	112584	80796	31788	1.1.96	32186.00
191	8A	2808/2328	Sunil Kumar Choudhary	PMR	Commercial, Residential, Commercial, Residential	RCC,RCC, Karkat,Karkat	722+323+1875+375	116802	80334	36468	1.1.96	36923.00
192	8A	2812/2332	Govind Mehta	PMR	Commercial	RCC	1442.21	77868	68904	8964	1.1.96	9076.00
193	8 A	2983/2459	Shiv Chandra Singh	PMR	Commercial, Residential, Commercial, Residential	RCC, RCC, Karkat, Khaprail	72+253.50+2396+437.50	97332	61032	36300	1.1.96	36754.00
194	8A	2987/2314	Sunil Kumar, Kankarbagh Road	PMR	Commercial, Residential	RCC	2160+1040	135360	98406	36954	1.1.96	37416.00
195	8A	2988/2315	Saraswati Devi, Kankarbagh Road	PMR	Commercial, Residential	RCC	2439+849	146988	102402	44586	1.1.96	45143
196	8 A	2989/2315 A	Sumitra Devi, Kankarbagh Road	PMR	Commercial, Residential	RCC	2949+191	162684	107208	55476	1.1.96	56169.00

**Total Rs. 16150958.88**



**Appendix - VIII**  
**Statement showing details of loss due to under valuation of ARV of holdings in Bihar Sharif Nagar Nigam**

(Reference to paragraph no.3.2.2 and page no.15)

(in Rupees)

Sl. no	Ward No. / Holdings	Name of holder	Description of holdings	Rate of Annual valuation	Total annual valuation	Total annual valuation made	Amount of under valuation	Amount of revenue lost due to under valuation @ 32.5%	Period from 1994-95 to 2006-07	Total loss due to under valuation	Place
(Amount in Rupees)											
1.	29/04	Ram Kishan Tamoli	Pucca Room-8	1,500	12,000	6,000	6,000	1,950.00	13 Yr.	25,350	Parunabag
2.	29/35	Belpati Devi	Pucca Room-9	1,500	15,500	12,000	3,500	1,137.50	13 Yr.	14,787	Parunabag
			Pucca Shop-1	2,000							
3.	29/47	Kaushalya Devi	Pucca Room-6	1,500	9,000	6,500	2,500	812.50	13 Yr.	10,562	Parunabag
4.	29/86	Subodh Kumar	Pucca Room-8	1,500	12,000	8,000	4,000	1,300.00	13 Yr.	16,900	Parunabag
5.	29/50	Sumitra Devi	Pucca Room-7	1,500	24,500	20,000	4,500	1,462.0	13 Yr.	19,012	Parunabag
			Pucca Shop-5	2,000							
			Godown-1	4,000							
6.	29/151	Narayan Mahto	Pucca Room-2	1,500	9,500	7,000	2,500	812.50	13 Yr.	10,562	Parunabag
			Pucca Shop-2	2,000							
			Pucca Hall-1	2,500							
7.	29/167	Sitaram Vasta	Pucca Room-9 (On rate @ Rs. 1200 per month)	11,400	14,400	12,000	2,400	780.00	13 Yr.	10,140	Parunabag
8.	29/168	Reshmi Devi	Pucca Room-8	1,500	1,200	6,000	6,000	1,950.00	13 Yr.	25,350	Parunabag
9.	29/193	Chandramani Kumar	Pucca Roo-8	1,500	12,000	10,000	2,000	650.00	13 Yr.	8,450	Parunabag
10.	29/239	Shivaji Prasad	Pucca Shop-19	2,000	4,2,500	38,000	4,500	1,462.50	13 Yr.	19,012	Parunabag
			Pucca Hall-3	1,500							
11.	29/240	Ramji Prasad	Pucca Room-6	1,500	19,000	15,000	4,000	1,300.00	13 Yr.	16,900	Parunabag
			Pucca Hall-4	2,500							
12.	29/241	Vinod Kumar Vasta	Pucca Room-6 Amount @ 1350 per month)	16,200	16,200	13,500	2,700	877.50	13 Yr.	12,707	Parunabag
13.	29/246	Fakir Chandra Prasad	Kuchha Shop-8	1,500	20,000	16,500	3,500	1,137.50	13 Yr.	14,787	Parunabag
			Kuchha Hall-3	2,000							
			Kuchha Room-2	1,600							

Sl. no	Ward No. / Holdings	Name of holder	Description of holdings	Rate of Annual valuation	Total annual valuation	Total annual valuation made	Amount of under valuation	Amount of revenue lost due to under valuation @ 32.5%	Period from 1994-95 to 2006-07	Total loss due to under valuation	Place	
				(Amount in Rupees)								
14.	29/252	Tarkeshwar Prasad	Pucca Room-15	1,500	28,500	25,000	3,500	1,137.50	13 Yr.	14,787	Parunabag	
			Pucca Shop-3	2,000								
15.	29/269	Jaggu Chaudhary	Pucca Room-7	1,500	15,000	12,500	2,500	812.50	13 Yr.	10,562	Parunabag	
			Pucca Shop-1	2,000								
			Pucca Hall-1	2,500								
16.	29/279	Nathun Mahto	Pucca Hall-2	2,500	19,000	16,000	3,000	975.00	13 Yr.	12,675	Parunabag	
			Pucca Shop-3	2,000								
			Pucca Godown-2	4,000								
17.	29/342	Ajay Kr. Sharma	Pucca Room-18	1,500	32,000	30,000	2,000	650.00	13 Yr.	8,450	Parunabag	
			Pucca Hall-2	2,500								
18.	29/343	Nathun Prasad	Pucca Shop-9	2,000	24,000	20,000	4,000	1,300.00	13 Yr.	16,900	Parunabag	
			Pucca Room-4	1,500								
19.	29/347	Shyam Narayan Prasad	Pucca Shop-2	2,000	20,000	13,000	7,000	2,275.00	13 Yr.	29,575	Parunabag	
			Pucca Room-4	1,500								
			Pucca Hall-4	2,500								
20.	29/365	Vinay Prasad	Pucca Room-12	1,500	34,000	32,000	2,000	975.00	13 Yr.	12,675	Parunabag	
			Pucca Hall-4	2,500								
			Pucca Shop-3	2,000								
21.	29/399	Ramji Prasad	Pucca Room-4	1,500	16,000	14,000	2,000	975.00	13 Yr.	12,695	Parunabag	
			Pucca Hall-4	2,500								
22.	29/445	Brijendra Prasad	Pucca Room-4	1,500	17,500	13,500	4,000	1,300.00	13 Yr.	16,900	Parunabag	
			Pucca Godown-1	4,000								
			Pucca Hall-3	2,500								
23.	29/649	Vishun Prasad	Pucca Room-9	1,500	15,500	12,000	3,500	1,137.50	13 Yr.	14,787	Sohsarai	
			Pucca Shop-1	2,000								
24.	29/650	Vajjnath Prasad	Pucca Room-9	1,500	15,500	12,000	3,500	1,137.50	13 Yr.	14,787	Sohsarai	
			Pucca Shop-1	2,000								
25.	29/331	Mangala Cold Storage	Cold Storage	1,25,000 (29/369, Kishan Cold Storage	1,25,000	70,000	55,000	17,875.00	13 Yr.	2,32,375	Sohsarai	
26.	30/230	Md. Salimuddin	Pucca Room-5	1,500	7,500	6,500	1,000	325.00	13 Yr.	4,225	Sohsarai	

Sl. no	Ward No. / Holdings	Name of holder	Description of holdings	Rate of Annual valuation	Total annual valuation	Total annual valuation made	Amount of under valuation	Amount of revenue lost due to under valuation @ 32.5%	Period from 1994-95 to 2006-07	Total loss due to under valuation	Place
(Amount in Rupees)											
27.	30/238	Hari Prasad	Pucca Room-3	1,500	9,500	8,500	1,000	325.00	13 Yr.	4,225	Sohsarai
			Pucca Hall-2	2,500							
28.	30/284	Mithilesh Kumar	Pucca Room-6	1,500	13,000	12,000	1,000	325.00	13 Yr.	4,225	Sohsarai
			Pucca Shop-2	2,000							
29.	30/286	Vidyadhari Devi	Pucca Room-11	1,500	19,000	18,000	1,000	325.00	13 Yr.	4,225	Sohsarai
			Pucca Hall-1	2,500							
30.	30/397	Ram Chandra Shav	Pucca Room-4	1,500	10,000	Nil	10,000	3,250.00	13 Yr.	42,250	Sohsarai
			Pucca Shop-2	2,000							
31.	30/298	Balika High School	Pucca Hall-4	2,500	10,000	8,000	2,000	650.00	13 Yr.	8,450	Sohsarai
32.	30/313	Ghanshyam Mahto	Pucca Room-5	1,500	23,000	21,000	2,000	650.00	13 Yr.	8,450	Sohsarai
			Pucca Shop-4	2,000							
			Pucca Hall-3	2,500							
33.	30/315	Om Prakash	Pucca Shop-9	2,000	18,000	15,000	3,000	975.00	13 Yr.	12,695	Sohsarai
34.	30/316	Sri Ganesh Cold Storage	Cold Storage	(1,25,000 29/369- Kisan Cold Storage)	1,25,000	1,00,000	20,000	8,125.00	13 Yr.	1,06,275	Sohsarai
35.	30/546	Sahu Cold Storage	Cold Storage	1,25,000 (29/369-Kisan Cold Storage)	1,25,000	85,000	40,000	13,000.00	13 Yr.	1,69,000	Sohsarai
36.	30/562	Savitri Devi	Pucca Hall-4	2,500	10,000	6,000	4,000	1,300.00	13 Yr.	16,900	Sohsarai
37.	30/584	Ashok Kumar	Pucca Hall-12	1,500	18,000	12,000	6,000	1,950.00	13 Yr.	25,350	Sohsarai
38.	30/585	Awadh Mahto	Pucca Shop-3	2,000	14,500	12,000	2,500	812.50	13 Yr.	10,562	Sohsarai
			Pucca Room-3	1,500							
39.	30/584	Arun Kumar	Pucca Room-4	1,500	19,000	16,200	2,800	910.00	13 Yr.	11,830	Sohsarai
			Pucca Shop-6	2,000							
			Kuchha Room-1	1,000							
40.	30/593	Arjun Singh Yadav	Pucca Shop-1	2,000	5,000	5,000	Nil	Nil	---	---	Sohsarai
			Pucca Room-2	1,500							
41.	30/624	Khirichandra Mahto	Pucca Room-3	1,500	18,500	14,500	4,000	1,300.00	13 Yr.	16,900	Sohsarai
			Pucca Shop-3	2,000							
			Pucca Godown-2	4,000							
42.	30/654	Saraswati Devi	Pucca Shop-6	2,000	13,000	10,000	3,000	975.00	13 Yr.	12,695	Sohsarai
			Kuchha Shop-1	1,000							

Sl. no	Ward No. / Holdings	Name of holder	Description of holdings	Rate of Annual valuation	Total annual valuation	Total annual valuation made	Amount of under valuation	Amount of revenue lost due to under valuation @ 32.5%	Period from 1994-95 to 2006-07	Total loss due to under valuation	Place
(Amount in Rupees)											
43.	30/658	Dwarika Prasad	Pucca Shop-4	2,000	13,500	11,500	2,000	650.00	13 Yr.	8,450	Sohsarai
			Pucca Room-2	1,500							
			Pucca Hall-1	2,500							Sohsarai
44.	30/676	Devendra Prasad	Pucca Hall-5	2,500	18,500	16,000	2,500	812.50	13 Yr.	10,562	Sohsarai
			Pucca Room-4	1,500							
45.	30/332	Hari Prasad Arya	Pucca Room-6	1,500	9,000	Nil	9,000	2,925.00	13 Yr.	38,675	Sohsarai
46.	30/733	Rameshwar Prasad	Pucca Room-6	1,500	9,000	Nil	9,000	2,925.00	13 Yr.	38,675	Sohsarai
47.	30/787	Sitaram Pandey	Pucca Room-9	1,500	22,500	18,000	4,500	1,462.50	13 Yr.	19,012	Sohsarai
			Kuchha Room-9	1,000							
48.	16/05	Abdul Kayum	Pucca Room-24	1,500	36,000	10,000	26,000	8,450.00	13 Yr.	8,463	Bhaisasur
49.	16/12	Ramjani Sah	Pucca Room-4	1,500	6,000	2,000	4,000	1,300.00	13 Yr.	16,900	Bhaisasur
50.	16/14	Kivi Jaibun	Pucca Room-6	1,500	9,000	3,000	6,000	1,950.00	13 Yr.	25,350	Bhaisasur
51.	16/16	Pukre Alam	Pucca Room-7	1,500	10,500	3,000	7,500	2,437.50	13 Yr.	31,687	Bhaisasur
52.	16/18	Sohaila Khatoun	Pucca Room-6	1,500	9,000	5,000	4,000	1,300.00	13 Yr.	16,900	Bhaisasur
53.	16/19	Akul Ahad	Pucca Room-7	1,500	10,500	4,000	6,500	2,112.50	13 Yr.	27,462	Bhaisasur
54.	16/20	Bibi Arshadi Khatun	Pucca Room-8	1,500	12,000	5,000	7,000	2,275.00	13 Yr.	29,575	Bhaisasur
55.	16/22	Bibi Hurun Nisha	Pucca Room-8	1,500	12,000	5,000	7,000	2,275.00	13 Yr.	29,575	Bhaisasur
56.	16/23	Hushain Khan	Pucca Room-6	1,500	9,000	4,000	5,000	1,625.00	13 Yr.	21,125	Bhaisasur
57.	16/32	Md. Samiul Haque	Pucca Room-8	1,500	12,000	4,000	8,000	2,600.00	13 Yr.	33,800	Bhaisasur
58.	16/35	Bibi Tamlja Khatun	Pucca Room-5	1,500	7,500	3,000	4,500	1,462.50	13 Yr.	19,012	Bhaisasur
59.	16/39	Hamidan Parni	Pucca Room-10	1,500	15,000	5,000	10,000	3,250.00	13 Yr.	42,250	Bhaisasur
60.	16/44	Anaiza Khatun	Pucca Room-6	1,500	9,000	3,000	6,000	1,950.00	13 Yr.	25,350	Bhaisasur
61.	16/49	Bibi Shabana Nazni	Pucca Room-8	1,500	12,000	4,000	8,000	2,600.00	13 Yr.	33,800	Bhaisasur
62.	16/52	Sayed Jafiruddin	Pucca Room-3	1,500	10,500	5,000	5,500	1,787.50	13 Yr.	23,237	Bhaisasur
			Kuchha Room-6	1,000							Bhaisasur
63.	16/57	Nasimul Haque	Kuchha Room-12	1,000	12,000	5,000	7,000	2,275.00	13 Yr.	29,575	Bhaisasur
64.	16/59	Kishun Prasad	Pucca Room-12	1,500	18,000	5,000	13,000	4,225.00	13 Yr.	54,925	Bhaisasur
65.	16/60	Bindishwar Pd. Singh	Pucca Room-11	1,500	21,000	6,000	15,000	4,875.00	13 Yr.	63,375	Bhaisasur
66.	16/64	Shila Kumar	Pucca Room-8	1,500	12,000	3,000	9,000	2,925.00	13 Yr.	38,025	Bhaisasur
67.	16/68	Jagdish Prasad	Pucca Room-21	1,500	34,500	7,000	27,500	8,937.50	13 Yr.	1,16,187	Bhaisasur
			Kuchha Room-3	1,000							
68.	16/75	Sharda Devi	Pucca Room-6	1,500	9,000	3,000	6,000	1,950.00	13 Yr.	25,350	Bhaisasur

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(Amount in Rupees)											
69.	16/76	Kanti Sinha	Pucca Room-12	1,500	18,000	4,000	14,000	4,550.00	13 Yr.	59,150	Bhaisasur
70.	16/77	Gauri Devi	Pucca Room-12	1,500	18,000	7,000	11,000	3,575.00	13 Yr.	46,475	Bhaisasur
71.	16/81	Basanti Devi	Pucca Room-4	1,500	10,000	3,000	7,000	2,275.00	13 Yr.	29,525	Bhaisasur
			Pucca Shop-2	2,000							
72.	16/82	Kailash Prasad	Pucca Shop-2	2,000	11,500	4,000	7,500	2,437.50	13 Yr.	31,687	Bhaisasur
			Pucca Room-5	1,500							
73.	16/92	Md. Taj Mallick	Pucca Room-6	1,500	15,000	6,000	9,000	2,925.00	13 Yr.	38,025	Bhaisasur
			Kuchha Room-6	1,000							
74.	16/96	Mohinuddin Alam	Pucca Room-8	1,500	13,000	5,000	8,000	2,600.00	13 Yr.	33,800	Bhaisasur
			Pucca Shop-1	1,000							
75.	16/110	Bibi Zahida Khatun	Pucca Room-8	1,500	17,000	6,000	11,000	3,575.00	13 Yr.	46,475	Bhaisasur
			Kuchha Room-5	1,000							
76.	16/127	Hamidan	Pucca Room-8	1,500	12,000	5,000	7,000	2,275.00	13 Yr.	29,525	Bhaisasur
77.	16/136	Salma Khatun	Pucca Room-10	1,500	15,000	5,000	10,000	3,250.00	13 Yr.	42,250	Bhaisasur
78.	16/158	Mathura Lal	Pucca Room-22	1,500	33,000	8,000	25,000	8,125.00	13 Yr.	1,05,625	Bhaisasur
79.	16/160	Md. Kasimuddin	Pucca Shop-6	2,000	22,500	6,000	16,500	5,362.50	13 Yr.	69,712	Bhaisasur
			Pucca Room-6	1,500							
80.	16/163	Masjid	Pucca Shop-12	2,000	24,000	12,000	12,000	3,900.00	13 Yr.	50,700	Bhaisasur
81.	16/177	Unaija Khatun	Pucca Room-7	1,500	10,500	4,000	6,500	2,112.50	13 Yr.	27,462	Bhaisasur
82.	16/181	Bibi Roshida Khatun	Pucca Room-6	1,500	9,000	2,500	6,500	2,112.50	13 Yr.	27,462	Bhaisasur
83.	16/182	Shamim Ahmed	Pucca Room-6	1,500	9,000	2,500	6,500	2,112.50	13 Yr.	27,462	Bhaisasur
84.	16/184	Bibi Rosulan	Pucca Room-14	1,500	27,000	8,000	19,000	6,175.00	13 Yr.	80,275	Bhaisasur
			Pucca Shop-3	2,000							
85.	16/185	Naima Khatun	Pucca Room-8	1,500	12,000	6,000	6,000	1,950.00	13 Yr.	25,350	Bhaisasur
86.	16/190	Manjar Hassan	Pucca Room-24	1,500	43,500	15,000	28,500	9,262.50	13 Yr.	1,20,412	Bhaisasur
			Pucca Hall-3	2,500							
87.	16/194	Bibi Naimatul	Pucca Room-6	1,500	15,000	4,000	11,000	3,575.00	13 Yr.	46,475	Bhaisasur
			Kuchha Room-6	1,000							
88.	16/198	Bibi Hashan Khatun	Pucca Room-11	1,500	19,500	6,000	13,500	4,387.50	13 Yr.	57,037	Bhaisasur
			Kuchha Room-9	1,000							
89.	16/235	Bibi Raisha Khatun	Pucca Room-8	1,500	12,000	2,500	9,500	3,087.50	13 Yr.	40,137	Bhaisasur
90.	16/236	Bhatu Mistri	Pucca Room-9	1,500	13,500	4,000	9,500	3,087.50	13 Yr.	40,137	Bhaisasur
91.	16/243	Mango Gwalin	Pucca Room-8	1,500	12,000	3,000	9,000	2,925.00	13 Yr.	38,025	Bhaisasur
92.	16/247	G.P. Verma	Pucca Room-8	1,500	12,000	3,000	9,000	2,925.00	13 Yr.	38,025	Bhaisasur

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(Amount in Rupees)											
93.	16/251	Jhari Shaw	Pucca Room-7	1,500	12,500	3,000	9,500	3,087.50	13 Yr.	40,137	Bhaisasur
			Pucca Shop-1	2,000							
94.	16/289	Jagdish Pandit	Pucca Room-8	1,500	12,000	3,000	9,000	2,925.00	13 Yr.	38,025	Bhaisasur
95.	16/291	Kartik Vishwakarma	Pucca Room-12	1,500	18,000	4,000	14,000	4,550.00	13 Yr.	59,150	Bhaisasur
96.	16/308	Yuvraj Mahto	Pucca Room-14	1,500	25,000	5,000	20,000	6,500.00	13 Yr.	84,500	Bhaisasur
			Pucca Shop-2	2,000							
97.	16/315	Budhan Mahto	Pucca Room-7	1,500	16,500	6,000	10,500	3,412.50	13 Yr.	43,362	Bhaisasur
			Pucca Shop-3	2,000							
98.	16/342	Parmeshwar Singh	Pucca Room-10	1,500	15,000	4,000	11,000	3,575.00	13 Yr.	46,475	Bhaisasur
99.	16/353	Shashi Bushan Prasad	Pucca Room-8	1,500	12,000	2,000	10,000	3,250.00	13 Yr.	42,250	Bhaisasur
100.	16/355	Rahi Mahto	Pucca Room-12	1,500	18,000	8,000	10,000	3,250.00	13 Yr.	42,250	Bhaisasur
101.	16/973	Mita Mahto	Pucca Room-6	1,500	15,000	5,000	10,000	3,250.00	13 Yr.	42,250	Bhaisasur
			Pucca Ship-3	2,000							
102.	16/378	Kunti Devi	Pucca Room-6	1,500	13,500	5,000	8,500	2,762.50	13 Yr.	35,912	Bhaisasur
			Pucca Shop-1	2,000							
			Pucca Hall-1	2,500							
103.	16/402	Lok Nath Mahto	Pucca Room-8	1,500	14,000	5,000	9,000	2,925.00	13 Yr.	38,025	Bhaisasur
			Pucca Shop-2	2,000							
104.	16/404	Karamchand Mahto	Pucca Room-7	1,500	10,500	3,000	7,500	2,437.50	13 Yr.	31,687	Bhaisasur
105.	16/405	Lila Mahto	Pucca Room-7	1,500	10,500	3,000	7,500	2,437.50	13 Yr.	31,687	Bhaisasur
106.	16/421	Usha Devi	Pucca Room-7	1,500	10,500	3,000	7,500	2,437.50	13 Yr.	31,687	Bhaisasur
107.	16/426	Bajrangi Mahto	Pucca Room-8	1,500	12,000	4,000	8,000	2,600.00	13 Yr.	33,800	Bhaisasur
108.	16/428	Kishori Prasad	Pucca Room-8	1,500	12,000	3,000	9,000	2,925.00	13 Yr.	38,025	Bhaisasur
109.	16/434	Yuvraj Mahto	Pucca Room-12	1,500	22,000	5,000	17,000	5,525.00	13 Yr.	71,825	Bhaisasur
			Pucca Shop-2	2,000							
110.	16/456	Ravikant Prasad	Pucca Room-12	1,500	18,000	6,000	12,000	3,900.00	13 Yr.	50,700	Bhaisasur
111.	16/481	Tara Mahto	Pucca Room-8	1,500	12,000	3,000	9,000	2,925.00	13 Yr.	38,025	Bhaisasur
112.	16/486	Dr. Shobh Nr. Mahto	Pucca Room-12	1,500	18,000	6,000	12,000	3,900.00	13 Yr.	50,700	Bhaisasur
113.	16/498	Kesho Mahto	Pucca Room-8	1,500	16,000	4,000	12,000	3,900.00	13 Yr.	50,700	Bhaisasur
			Pucca Shop-2	2,000							
114.	16/517	Pyare Mahto	Pucca Room-8	1,500	12,000	4,000	8,000	2,600.00	13 Yr.	33,800	Bhaisasur
115.	16/552	Budhani Devi	Pucca Room-7	1,500	10,500	4,000	6,500	2,112.50	13 Yr.	27,462	Bhaisasur
116.	16/575	Moti Ram	Pucca Room-10	1,500	15,000	4,000	11,000	3,575.00	13 Yr.	46,475	Bhaisasur

Sl. no	Ward No. / Holdings	Name of holder	Description of holdings	Rate of Annual valuation	Total annual valuation	Total annual valuation made	Amount of under valuation	Amount of revenue lost due to under valuation @ 32.5%	Period from 1994-95 to 2006-07	Total loss due to under valuation	Place
(Amount in Rupees)											
117.	16/581	Munni Devi	Pucca Room-12	1,500	18,000	8,000	10,000	3,250.00	13 Yr.	42,250	Bhaisasur
118.	16/608	Dulari Devi	Pucca Room-10	1,500	15,000	4,000	11,000	3,575.00	13 Yr.	46,475	Bhaisasur
119.	16/617	Anal Kumar	Pucca Shop-1	2,000	22,000	6,000	16,000	5,200.00	13 Yr.	67,600	Bhaisasur
			Pucca Godown-5	4,000							
120.	16/635	Narayan Gupta	Pucca Room-8	1,500	12,000	3,000	9,000	2,925.00	13 Yr.	38,025	Bhaisasur
121.	16/662	Ram Chandra Prasad	Pucca Room-6	1,500	11,000	2,000	9,000	2,925.00	13 Yr.	38,025	Bhaisasur
			Pucca Shop-1	2,000							
122.	16/693	Bihar Rajya Arajpatrit Karamchari Mahasangh	Flat-11	11,000	1,21,000	55,000	66,000	21,450.00	13 Yr.	2,78,850	Bhaisasur
123.	16/697	Bihar Rajya Arajpatrit Karamchari Mahasangh	Flat-12	11,000	1,32,000	84,000	48,000	15,600.00	13 Yr.	2,02,800	Bhaisasur
124.	16/776	Rajlaxmi Nursing Home	Pucca Room-36	1,500	54,000	3,000	24,000	7,800.00	13 Yr.	1,01,400	Bhaisasur
125.	16/781	Cold Storage	Pucca Room-18	1,500	29,500	6,000	23,500	7,637.50	13 Yr.	99,287	Bhaisasur
			Pucca Hall-1	2,500							
126.	16/794	Dr. Mahendra Prasad	Pucca Room-11	1,500	16,500	5,000	11,500	3,737.50	13 Yr.	48,587	Bhaisasur
127.	16/806	Parmeshwar Shaw	Pucca Room-4	1,500	10,000	3,000	7,000	2,275.00	13 Yr.	29,575	Bhaisasur
			Pucca Shop-2	2,000							

**Total 5080232**

**Appendix - IX**

**Statement showing details of non/short credit of revenue in 39 ULBs  
(Reference to paragraph no. 3.3 (a) and page no.15)**

(in Rupees)

Sl.No.	Name of ULB	Details	Amount collected	Amount deposited	Non/short credit	Deposited during audit	Balance
1	Ara	Various receipts	20952	13949	7003	2080	4923
2	Bairgania	H,M receipt, tin ticket etc.	803919	740826	63093	0	63093
3	Banka	H,M receipt	47079	29946	17133	0	17133
4	Barahia	Tin ticket	9987	0	9987	0	9987
		Various receipts	7770	0	7770	0	7770
5	Begusarai	Tax collection	31038	0	31038	31038	0
		Shop rent etc	2287989	490328	1797661	0	1797661
		H,M receipt, tin ticket etc.	350319	281532	68787	9215	59572
6	Bettiah	Holding tax and other receipt	23438	4724	18714	0	18714
7	Bhagalpur	M receipt	17408	7653	9755	6615	3140
8	Biharsharif	H,M receipt, toll collection	273245	45320	227925	0	227925
9	Bikramganj	H,M receipt etc	244714	158976	85738	85738	0
10	Bodhgaya	H receipt	13438	0	13438	13438	0
11	Chanpatia	H,M receipt	2747051	2606012	141039	35321	105718
12	Danapur	H,M receipt	59487	0	59487	36062	23425
		Sale of form	55590	0	55590	16965	38625
13	Darbhanga	M receipt	33510	0	33510	33510	0
14	Dighwara	H,M receipt and sale of residential certificate	143386	0	143386	0	143386
15	Farbisganj	Various receipts	578250	317274	260976	51033	209943
16	Fulwarisharif	H,M receipt	173887	0	173887	53379	120508
17	Gaya	Holding tax, professional tax, M receipt etc.	26293	2390	23903	0	23903
		Sale of tin ticket	4648	0	4648	423	4225
18	Haveli Kharagpur	Holding tax	40051	21820	18231	0	18231
		Others	850	100	750	0	750
19	Hilsa	Toll fee at Bus Stand (2002-03), various receipts	140732	67000	73732	0	73732
		H,M receipt	141194	131239	9955	0	9955
20	Islampur	M receipt, offensive and dangerous trade, general trade license fee	22155	14095	8060	8060	0



Sl.No.	Name of ULB	Details	Amount collected	Amount deposited	Non/short credit	Deposited during audit	Balance
21	Jagdishpur	Tin ticket etc	7918	0	7918	2700	5218
22	Jainagar	Professional tax, Municipal tax, Bus Stand etc	10961	590	10371	0	10371
23	Jamalpur	H receipt, voter list, cash in hand of cashier	52456	0	52456	49634	2822
24	Jogbani	H,M receipt, license fee etc.	392977	94897	298080	0	298080
25	Koilwar	Various receipts	11575	0	11575	0	11575
26	Madhubani	M receipt, offensive and dangerous trade	5896	0	5896	0	5896
27	Maner	M receipt, offensive and dangerous trade	670389	606909	63480	0	63480
28	Mokama	Various receipts etc	174783	43820	130963	130963	0
29	Munger	H,M receipt	1255811	777381	478430	21356	457074
		Tin ticket	13407	0	13407	3415	9992
30	Muzaffarpur	Holding tax, stall rent, toll/chungi	22577	12707	9870	5594	4276
31	Nasriganj	M receipt	19000	0	19000	0	19000
		Tin ticket	4919	3860	1059	0	1059
32	Patna M .C.	M receipt etc	10042747	8352802	1689945	64803	1625142
		J,M receipt	342378	262759	79619	36087	43532
		Tin ticket	686	0	686	686	0
	Water Board, Patna	M receipt	2136731	1380397	756334	0	756334
		Rec. No. 892	1214	0	1214	1214	0
33	Purnea	H,M receipt	221958	0	221958	110232	111726
34	Rafiganj	H,M receipt	227212	125040	102172	0	102172
35	Ramnagar	Holding tax and miscellaneous revenue	1773	0	1773	1773	0
36	Saharsa	Tin ticket, H,M receipt etc	733228	245788	487440	0	487440
37	Samastipur	By Cashier Sri R B Singh	2295	0	2295	0	2295
38	Sherghati	M receipt	206312	0	206312	0	206312
39	Warsaliganj	M receipt	52989	0	52989	25209	27780
		<b>Total</b>	<b>24910572</b>	<b>16840134</b>	<b>8070438</b>	<b>836543</b>	<b>7233895</b>

## Appendix - X

### Statement showing details of education cess and health cess to be deposited into Government account

(Reference to paragraph no. 3.8 and page no.18)

(Rupees. in Lakh)

Sl.No.	Name of ULB	Period to which it relates	Amount collected but not deposited into Govt. account		
			Education cess	Health cess	Total
1	Banka	2001-02 to 2006-07	2.04	2.04	4.08
2	Barahia	2001-02 to 2006-07	0.98	0.98	1.96
3	Begusarai	2000-01 to 2006-07	74.12	74.12	148.24
4	Bettiah	2000-01 to 2006-07	13.71	13.71	27.42
5	Bhagalpur	2006-07	25.66	25.66	51.32
6	Biharsharif	2004-05 to 2006-07	6.15	6.15	12.30
7	Bikramganj	2001-02 to 2006-07	3.50	4.37	7.87
8	Bodhgaya	2001-02 to 2006-07	2.03	2.03	4.06
9	Chanpatia	2001-02 to 2006-07	1.41	1.41	2.82
10	Danapur	2005-06 to 2006-07	7.24	7.24	14.48
11	Darbhanga	2001-02 to 2006-07	91.53	90.70	182.23
12	Farbisganj	2001-02 to 2006-07	9.14	9.14	18.28
13	Fulwarisharif	2002-03 to 2006-07	4.66	4.66	9.32
14	Gaya	1960-61 to 2006-07	183.09	180.48	363.57
15	Haveli Kharagpur	2001-02 to 2006-07	1.99	1.99	3.98
16	Hisua	1995-96 to 2006-07	2.12	2.65	4.77
17	Jagdishpur	2006-07	1.04	1.04	2.08
18	Jainagar	2001-02 to 2006-07	5.25	5.25	10.50
19	Jamalpur	2002-03 to 2006-07	8.39	8.39	16.78
20	Kishanganj	2005-06 to 2006-07	0.85	6.84	7.69
21	Koath	2001-02 to 2006-07	0.26	0.27	0.53
22	Madhubani	2000-01 to 2006-07	11.38	11.39	22.77
23	Mokama	1982-83 to 2006-07	8.55	7.67	16.22
24	Munger	1974-75 to 2006-07	NA	NA	196.06
25	Muzaffarpur	2001-02 to 2006-07	199.40	197.38	396.78
26	Patna	2005-06 to 2006-07	NA	NA	917.90
27	Rafiganj	2003-04 to 2006-07	NA	NA	6.75
28	Ramnagar	2001-02 to 2006-07	1.34	1.34	2.68
29	Samastipur	2001-02 to 2006-07	32.16	32.34	64.50
30	Sherghati	1997-98 to 2006-07	0.42	0.35	0.77
31	Siwan	2000-01 to 2006-07	10.32	10.37	20.69
32	Warsaliganj	2001-02 to 2006-07	1.69	1.69	3.38
		<b>Total</b>			<b>2542.78</b>

## Appendix –XI

### Statement showing non/short realisation of bid amount (Settlement) (Reference to paragraph no. 3.11 and page no.20)

(Rupees. in Lakh)

Sl.No.	Name of ULB	Name of property	Period of bid	Amount not realised
1	Bettiah	Settlement of cycle, rickshaw, tanga, thela	2002-03	0.81
		Agriculture land	2003-04	0.01
		Slaughter house	2002-03	0.09
2	Biharsharif	Cycle stand near Subhash Park	2003-04	0.01
		Cafeteria	22.10.2002 to 21.10.2007	0.35
		Nauka Bihar	22.09.2006 to 31.03.2007	0.03
		Tank of Bus stand		0.11
		Canteen under Bus stand	2006-07	0.21
		Tempo stand	2005-06	1.01
3	Bikramganj	Tin ticket for registration of vehicles	2004-05	0.11
		Tin ticket for registration of vehicles	2006-07	0.07
4	Bodhgaya	Sunday-Wednesday haat	2002-03	0.81
		Kalchakta footpath	2002-03	0.54
		Near MMCH Gaya parking	2002-03	0.92
5	Chanpatia	Various bidders	NA	3.80
6	Danapur	Road side shop	NA	0.75
7	Darbhanga	Road side stall settlements from Polytechnic chowk to shivdhara chowk	2006-07	0.72
		Registration fee of cycle, tin ticket, four wheeler, thela etc.	2006-07	0.70
		Entry fee leviable on truck etc	2006-07	2.16
8	Dighwara	Taxi stand	2005-06	0.20
		Taxi stand	2006-07	0.72
9	Farbisganj	Fancy market land	1986-87 to 2000-01	7.13
		Slaughter house	1999-00 to 2000-01	0.11
		Cycle registration	1998-99 to 2000-01	0.32
		Bus Stand	2001-02	5.39
		Fancy Market	2002-03	0.63
		Slaughter house	2002-03	0.19
		Cycle registration	2002-03	0.09
		Fancy market	2003-04	1.97
Bus Stand	2006-07	4.10		

Sl.No.	Name of ULB	Name of property	Period of bid	Amount not realised
10	Gaya	Panchayati akhara, bus stand	2006-07	3.01
		Zila School, eastern gate	2006-07	0.56
		Delha bus stand	2006-07	1.55
		Ground rent regarding hoardings	2006-07	0.51
		Gopalganj road ground rent collection	2006-07	0.73
		Settlement of Sikaria mor bus stand	2006-07	4.76
		Chowk tempoo stand	2006-07	3.01
		Slaughter house	2006-07	0.50
11	Hilsa	Toll fee jeep, tempoo and sabji mandi	2004-05	0.53
		Toll fee jeep, tempoo, sabji mandi and thela	2005-06	2.16
		Toll fee etc	2006-07	2.37
12	Islampur	Bus Stand	2003-04	0.52
		Bus Stand	2004-05	1.91
		Sabji Urdu Bazar	2003-04	0.45
		Sabji Urdu Bazar	2004-05	0.51
		Sabji Urdu Bazar	2005-06	1.07
		Sabji Urdu Bazar	2006-07	1.47
		Cart registration	1986-87 to 1995-96	0.09
13	Jagdishpur	Maans Bazar	2006-07	0.03
		Public toilet near hospital	2005-06	0.08
		Tea stall near hospital	2006-07	0.03
14	Jainagar	Collection of tax from private/hired vehicles	2002-03	0.10
		Road side ground rent collection	2003-04	0.04
15	Jogbani	Bus stand	2000-01	12.91
16	Kishanganj	Madhav Nagar sabzi mandi	2005-06	0.51
		Bus stand etc	2006-07	4.42
17	Madhubani	Cycle , rickshaw, tanga etc	2004-05	1.00
18	Maner	Bus/jeep stand	2004-05	1.23
19	Mokama	Bus stand	1997-98	0.02
20	Munger	Kapoori sabzi bazar etc	2006-07	1.26
21	Patna	Mithapur railway crossing to Mithapur square	2005-06	5.65
22	Purnea	Madhubani bazar, Gudri haat	2004-05	0.41
		Tempoo stand	2004-05	0.27
23	Ramnagar	Bus, truck parking etc	2001-02	2.31
		Bus parking etc	2002-03	4.78
		Taxi parking et al	2004-05	0.27

Sl.No.	Name of ULB	Name of property	Period of bid	Amount not realised
24	Saharsa	Chhoti bus stand,Katra	2005-06	0.28
		Fish market	2005-06	0.14
		Northern side road from thana chowk	2006-07	0.42
		Toilet at main bus stand	2005-06	0.29
		Southern side road from thana chowk	2006-07	0.20
		Purab bazar hatia gachhi	2006-07	0.27
		Toilet at main bus stand	01.02.07 to 31.03.07	0.03
25	Samastipur	Gudri Bazar	2001-02	0.31
		Cycle registration	2001-02	0.34
		Slaughter house	2001-02	0.05
		Anshik Bazar,Thela, Khomcha,Bullock cart etc.	2001-02	0.42
		Gudri market	2002-03	0.30
		Rickshaw registration	2002-03	0.15
		Ansh bazar (north part)	2002-03	0.51
		Gudri bazar	2003-04	0.36
		Slaughter house	2003-04	0.04
		Rickshaw registration	2003-04	0.37
		Ansh bazar (South part)	2003-04	0.50
		Gudri bazar	2004-05	0.34
		Rickshaw registration	2004-05	0.23
		Slaughter house	2004-05	0.05
		Toll collection at Ansh bazar (South part)	2004-05	0.50
Settlement of rickshaw registration	2005-06	0.37		
26	Sherghati	Parking	2003-04	0.45
		Cycle	2003-04	0.12
27	Siwan	Bus stand	2005-06	11.60
28	Warsaliganj	Market	1997-98 to 2005-06	2.19
		Market	2006-07	0.19
		Cycle/rickshaw	1997-98 to 2005-06	1.53
<b>Total</b>				<b>117.64</b>

**Appendix - XII**

**Statement showing short/non deduction and non remittance of sales tax and royalty to concerned department**

**(Reference to paragraph no. 3.12 and page no.20)**

**(Rupees in Lakh)**

Sl.No.	Name of ULB	Short/non deduction of		Non remittance to concerned account	
		Sales tax/VAT	Royalty	Sales tax/VAT	Royalty
1	Ara	1.57	0.02	1.19	0.66
2	Barahia	0.60	0	0.00	0.00
3	Begusarai	0.32	0	0.81	0.50
4	Bettiah	0.25	0	3.59	
5	Biharsharif	2.60	0	7.05	6.07
6	Bikramganj	0.70	0.22	0.00	0.00
7	Bodhgaya	1.30	0	0.85	1.65
8	Chanpatia	0.00	0	2.85	1.31
9	Darbhanga	0.00	0.94	0.00	0.00
10	Dighwara	3.11		0.00	0.00
11	Fulwarisharif	0.00	0	0.00	6.68
12	Gaya	1.03	0.55	0.00	0.00
13	Haveli Kharagpur	0.14	0	0.00	1.16
14	Hilsa	0.00	0	0.57	0.27
15	Hisua	1.67	0	0.00	0.00
16	Islampur	0.11	0	3.57	2.68
17	Jainagar	4.81	1.64	0.00	0.00
18	Jamalpur	0.74	0	0.00	0.00
19	Jogbani	0.00	0	1.26	
20	Koath	0.68	0.04	0.00	0.17
21	Maner	7.06	0	0.25	0.96
22	Mokama	1.78	0.22	0.00	0.00
23	Munger	0.00	0	0.26	0.49
24	Muzaffarpur	0.21	0	0.10	
25	Nasriganj	0.22	0	0.77	0.26
26	Rafiganj	1.35	0.18	0.00	0.00
27	Ramnagar	0.04	0	8.71	
28	Saharsa	1.16	0	0.37	0.50
29	Sherghati	0.78	0	0.00	0.00
30	Warsaliganj	0.38	0.22	0.00	0.00
	<b>Total</b>	<b>36.64</b>		<b>55.56</b>	

**Appendix - XIII**

**Statement showing details of physical status of various schemes  
(Reference to paragraph no. 5.1 and page no. 26)**

**(Rupees in Lakh)**

Sl. No.	Name of ULB	Till audit period	Name of scheme	Available grant	No. of schemes taken up	No. of completed schemes	No. of incomplete schemes	Amount involved in incomplete schemes
1	Ara	2005-06 to 2006-07	XII F C	79.15	NA	NA	NA	NA
			NSDP	37.72	28	24	4	1.55
2	Bairgania	2001-02 to 2006-07	XI F C	24.82	6	6	0	0.00
			XII F C	16.71	16	16	0	0.00
			NSDP	74.46	71	48	23	21.34
3	Banka	2001-02 to 2006-07	X F C	4.72	5	5	0	0.00
			XI F C	27.74	32	32	0	0.00
			XII F C	28.47	90	84	6	0.81
			SJSRY	17.76	19	19	0	0.00
			NSDP	34.67	58	52	6	1.76
			MP Fund	1.75	1	1	0	0.00
			MLA Fund	5.42	6	6	0	0.00
4	Barahia	2001-02 to 2006-07	XI F C	51.13	16	14	2	5.78
			XII F C	22.65	14	14	0	0.00
			NSDP	112.82	NA	NA	NA	NA
			SJSRY	56.34	NA	NA	NA	NA
5	Begusarai	2005-06 to 2006-07	NSDP	51.60	61	46	15	6.12
			Bus Stand	NA	57	41	16	36.56
			XII F C	34.50	35	26	9	3.08
			State Govt	NA	11	5	6	60.75
			XI F C	NA	116	104	12	NA
6	Bettiah	2000-01 to 2006-07	XI F C	60.04	26	22	4	NA
			XII F C	48.51	120	55	65	18.05
			SJSRY	63.94	NA	NA	NA	NA
			NSDP	167.99	104	34	70	NA
			Grant for construction and renovation of road	100.00	54	0	54	90.77
			Nagariya Adharbhoot Sanrachna	59.44	36	31	5	NA
			Grant for Health and Sanitation	23.40	7	0	7	1.11
7	Bhagalpur	2006-07	X F C	88.57	58	57	1	3.88
			XI F C	59.69	124	123	1	0.13
			XII F C	168.21	44	39	5	34.61
			SJSRY	159.27	9	7	2	2.26
			NSDP	166.72	67	65	2	21.35

Sl. No.	Name of ULB	Till audit period	Name of scheme	Available grant	No. of schemes taken up	No. of completed schemes	No. of incomplete schemes	Amount involved in incomplete schemes
8	Biharsharif	2004-05 to 2006-07	XI FC	123.11	36	33	3	3.87
			NSDP	211.73	54	51	3	10.89
			Construction of main road	548.33	19	0	19	49.42
9	Bikramganj	2001-02 to 2006-07	XI FC	41.25	65	51	14	5.35
			XII FC	18.37	NA	NA	2	2.03
			SJSRY	14.82	11	5	6	1.52
			NSDP	31.11	34	23	11	9.84
10	Bodhgaya	2001-02 to 2006-07	NP Fund	NA	NA	NA	12	6.41
			SJSRY	NA	NA	NA	1	1.93
			NSDP	33.15	NA	NA	11	3.94
			XI FC	38.83	NA	NA	13	6.35
			XII FC	17.24	NA	NA	14	7.73
11	Chanpatia	2001-02 to 2006-07	NSDP	41.62	57	57	0	0.00
			XI FC	22.21	28	28	0	0.00
			XII FC	14.79	20	20	0	0.00
			State Development Grant	158.23	35	31	4	8.64
			MP Fund	NA	12	3	9	11.74
12	Danapur	2005-06 to 2006-07	XII FC	47.84	71	53	18	5.61
			SJSRY & NSDP	97.44	NA	NA	NA	NA
13	Darbhanga	2006-07	NSDP	155.35	41	33	8	24.52
			XII FC	96.31	19	0	19	0.00
14	Farbisganj	2001-02 to 2006-07	XI FC	34.22	NA	NA	4	1.80
15	Fulwarisharif	2002-03 to 2006-07	Municipal Fund	NA	283	265	18	14.78
			XI FC	39.59	11	10	1	2.08
			XII FC	40.85	5	4	1	0.18
			NSDP	93.69	61	59	2	0.60
			SJSRY	36.78	8	5	3	2.23
16	Gaya	2006-07	SJSRY	38.35	20	7	13	16.82
			NSDP	110.07	38	8	30	64.62
17	Hilsa	2001-02 to 2006-07	XI FC	44.60	82	77	5	4.28
			XII FC	17.12	32	30	2	0.10
			SJSRY	29.40	22	22	0	0.00
			NSDP	32.96	38	22	16	4.62
18	Islampur	2001-02 to 2006-07	XI FC	17.65	32	32	0	0.00
			XII FC	19.84	50	45	5	0.75
			IDSMT	76.25	8	1	7	77.70
			State Fund	NA	37	36	1	21.53
			NSDP	59.29	196	191	5	3.01
			SJSRY	20.28	35	32	3	16.50



SL.No.	Name of ULB	Till audit period	Name of scheme	Available grant	No. of schemes taken up	No. of completed schemes	No. of incomplete schemes	Amount involved in incomplete schemes
19	Jagdishpur	2006-07	XI FC	2.15	2	0	2	0.37
			XII FC	7.04	2	0	2	1.40
			NSDP	3.76	NA	NA	NA	NA
			SJSRY	4.48	2	0	2	1.51
20	Jainagar	2001-02 to 2006-07	XI FC	10.15	16	6	10	9.60
			XII FC	6.07	1	0	1	1.76
			SJSRY	11.42	9	4	5	3.59
			NSDP	78.09	61	23	38	29.75
21	Jamalpur	2002-03 to 2006-07	XI FC	78.09	101	62	39	1.23
			XII FC	36.19	17	7	10	5.94
			NSDP	17.75	25	23	2	0.60
			SJSRY	10.50	5	5	0	0.00
22	Jogbani	2001-02 to 2006-07	NSDP	39.56	29	21	8	9.99
			XI FC	34.35	18	16	2	1.17
			XII FC	15.36	6	2	4	4.73
			Mulbhoot Adharik Saranchana	12.00	4	1	3	8.68
23	Koath	2001-02 to 2006-07	NSDP	21.98	40	39	1	0.38
			XI FC	10.90	20	20	0	0.00
			XII FC	7.37	0	0	0	0.00
			SJSRY	NA	14	14	0	0.00
24	Koilwar	2001-02 to 2006-07	NSDP	19.44	21	14	7	9.05
			SJSRY	10.40	8	7	1	1.55
25	Madhubani	2004-05 to 2006-07	XI FC	NA	10	4	6	20.23
			XII FC	36.71	NA	NA	NA	NA
			NSDP	70.24	NA	NA	NA	NA
26	Maner	2003-04 to 2006-07	XI FC	26.80	7	6	1	8.58
			XII FC	13.24	9	9	0	0.00
			SJSRY	3.16	4	3	1	0.05
			NSDP	64.40	38	34	4	1.24
			Samiti Fund	NA	75	71	4	2.13
27	Mokama	2004-05 to 2006-07	XI FC	29.08	12	12	0	0.00
			XII FC	36.67	15	14	1	0.10
			SJSRY	3.37	2	1	1	0.20
			NSDP	339.58	109	107	2	0.20
28	Munger	2006-07	XII FC	108.43	18	12	6	0.50
			NSDP	19.08	7	0	7	38.25
29	Muzaffarpur	2005-06 to 2006-07	NSDP	235.05	NA	NA	NA	NA
			XI FC	3.62	NA	NA	NA	NA
			XII FC	150.71	NA	NA	NA	NA
			SJSRY	143.60	NA	NA	NA	NA

Sl.No.	Name of ULB	Till audit period	Name of scheme	Available grant	No. of schemes taken up	No. of completed schemes	No. of incomplete schemes	Amount involved in incomplete schemes
30	Nasriganj	08.03.2002 to 2006-07	NSDP	36.79	33	12	21	16.03
			SJSRY	2.00	2	1	1	1.07
			XI FC	11.90	11	9	2	2.19
			XII FC	9.21	6	4	2	1.20
31	Purnea	2005-06 to 2006-07	NSDP	59.16	NA	NA	NA	NA
			XII FC	816.47	NA	NA	NA	NA
			SJSRY	17.21	NA	NA	NA	NA
32	Rafiganj	2003-04 to 2006-07	SJSRY	32.04	33	22	11	NA
			NSDP	37.88	52	48	4	NA
			XI FC	20.95	13	4	9	NA
			XII FC	15.74	8	3	5	NA
			Construction of hand pump	44.24	13	0	13	NA
			Construction of drain	70.86	30	12	18	NA
			Construction and repair of road	35.87	24	11	13	NA
MLA Fund	22.94	14	3	11	NA			
33	Ramnagar	2001-02 to 2006-07	NSDP	74.49	NA	NA	NA	NA
			XI FC	41.40	NA	NA	NA	NA
			XII FC	18.62	NA	NA	NA	NA
			SJSRY	20.15	NA	NA	NA	NA
34	Saharsa	2005-06 to 2006-07	NSDP	313.78	64	32	32	14.15
35	Samastipur	2001-02 to 2006-07	NSDP	165.28	116	72	44	12.75
			XI FC	38.80	7	6	1	7.30
			XII FC	19.87	6	0	6	9.50
			SJSRY	11.04	6	5	1	NA
36	Sherghati	2003-04 to 2006-07	XI FC	29.44	22	16	6	11.23
			XII FC	20.20	4	0	4	6.22
			SJSRY	4.06	7	7	0	0.00
			NSDP	18.06	26	17	9	4.56
			Construction and repair of road	51.98	10	4	6	32.44
37	Siwan	2005-06 to 2006-07	XI FC	13.94	5	4	1	1.34
			XII FC	40.59	2	2	0	0.00
			SJSRY	19.69	9	8	1	7.83
			NSDP	59.83	85	31	54	12.47
<b>Total</b>				<b>8186.15</b>	<b>4066</b>	<b>3080</b>	<b>1043</b>	<b>1004.36</b>

## Appendix-XIV

### Statement showing details of non/short utilization of earmarked amount for construction/upgradation of house for the urban poor under NSDP

(Reference to paragraph no. 5.6 and page no. 30)

(Amount in Rs. Lakh)

Sl.No.	Name of ULB	Period of receipt of grant under NSDP	Total grant received	10% earmarked amount	Amount utilized	Short utilization of amount
1	Ara	2004-06	37.20	3.72	NA	NA
2	Banka	2001-02 to 2006-07	34.67	3.47	NA	NA
3	Barahia	2001-02 to 2006-07	103.21	10.32	NA	NA
4	Bettiah	1999-00 to 2004-05	167.99	16.80	9.44	7.36
5	Bhagalpur	2006-07	20.10	2.01	NA	NA
6	Biharsharif	2004-05 to 2005-06	211.73	21.17	Nil	21.17
7	Bikramganj	2001-02 to 2006-07	17.52	1.75	NA	NA
8	Bodhgaya	1999-00 to 2006-07	56.24	5.62	3.98	1.64
9	Chanpatia	2001-02 to 2006-07	41.62	4.16	NA	NA
10	Darbhanga	2001-02 to 2006-07	380.85	38.09	Nil	38.09
11	Dighwara	2001-02 to 2006-07	98.64	9.86	NA	NA
12	Farbisganj	2001-02 to 2006-07	108.49	10.85	NA	NA
13	Fulwarisharif	2002-03 to 2006-07	83.10	8.31	8.04	0.27
14	Gaya	2006-07	0.60	0.06	NA	NA
15	Hilsa	2001-02 to 2006-07	27.90	2.79	0.68	2.11
16	Hisua	2000-01 to 2005-06	16.62	1.66	NA	NA
17	Islampur	2001-02 to 2006-07	59.29	5.93	NA	NA
18	Jagdishpur	2006-07	3.76	0.38	NA	NA
19	Jamalpur	2002-03 to 2006-07	17.75	1.78	NA	NA
20	Jogbani	2000-01 to 2005-06	39.00	3.90	NA	NA
21	Kishanganj	2005-06 to 2006-07	70.42	7.04	2.30	4.74
22	Koath	2001-02 to 2006-07	21.98	2.20	Nil	2.20
23	Madhubani	2004-05 to 2006-07	70.24	7.02	6.28	0.74
24	Maner	2003-04 to 2006-07	64.40	6.44	NA	NA
25	Mokama	1999-00 to 2006-07	343.32	34.33	32.31	2.02
26	Muzaffarpur	Upto 2005-06	849.59	84.96	67.19	17.77
27	Patna	2004-05 to 2006-07	64.48	6.45	Nil	6.45
28	Purnea	2005-06 to 2006-07	59.16	5.92	4.45	1.47
29	Rafiganj	2003-04 to 2006-07	37.88	3.79	NA	NA
30	Ramnagar	2001-02 to 2006-07	74.49	7.45	NA	NA
31	Saharsa	2005-06 to 2006-07	55.48	5.55	0.98	4.57
32	Samastipur	2001-02 to 2005-06	165.28	16.53	11.86	4.67
33	Sherghati	2003-04 to 2006-07	12.42	1.24	Nil	1.24
34	Siwan	2005-06 to 2006-07	47.91	4.79	Nil	4.79
35	Warsaliganj	2005-06	11.06	1.11	NA	NA
<b>Total</b>			<b>3474.39</b>	<b>347.45</b>	<b>147.51</b>	<b>121.30</b>

**APPENDIX-XV**

**Statement showing details of land and other property of Danapur Nagar Parishad**

**(Reference to paragraph no. 5.12 and page no.33)**

Sl. No.	Land Register Page No.	Land acquired for construction of	Area in sq. ft.	Area in B-K-D	Place		
1	P/7	Pucca Latrine	2616	2-1.5	Bibiganj Latrine		
2	P/7	Pucca Latrine	3407	2-10	Machhua toli		
3	P/7	Pucca Latrine	1088	-16	Gajodharchak		
4	P/7	Pucca Latrine	1372	1-1/2	Daldali Bazar		
5	P/8	Mortuary		4 Katha	Bibiganj		
6	P/9	Cattle Pound		2 Katha	Bagh Agha, W.No. (I New Ward.No. XVI)		
7	P/10	Model Primary School Building		1-7-14	Shahzadpur		
8	P/11	Meat+ Vegetable Market		1-0-2	Mohalla Purani Bhati, Shahzadpur		
9	P/12	Primary School		41 Decimel	Ramji Chak		
10	P/13	For construction of School		1-10-18	Mobarakpur		
11	P/14	For water supply		-2-16	Premises of Arya Mill Dinapur Ward No.- VII		
12	P/15	For construction of School		-11-10	Khata No.-52, Khesra-329, Area-33 Decimal		
13	P/16	Model Girls School, Shahzadpur		Double storied building from L. G. Miller (Law Acquired) 026 acre or B-C-ch-15-117	Registered deed of sale of 11-04-1918		
14	P/17	Cattle Pound			Sikandarpur Pond Building at Nasriganj		
15	P/18	Pucca Latrine			Banpur toll Public Latrine at Narial Ghat		
16	P/19	To be let out			Tin shed at Golapur		
17	P/20	For making Well for Satuani mela		9 Dhor	Nasriganj		
18	P/21	Trenching Ground		56 Decimel	Mauza Sikandarpur Mohala Roshanpur		
19	P/22	NA		7 Katha 14 Dhor	At Shaguna		
					Fauzi No.	Katha No.	
					5234	237	
					Plot No.	Area	
319	7 K. 14 Deci.						
20	P/23	NA		17 Decimel	Shahzadpur Danapur		
					Tauzi No.	Katha No.	Plot No.
					11/802 C	595	645
21	P/25	Girls School		3 Decimel	Holding No. 38, Mehal No. 2, W. No.- 16		
22	P/26	Construction of Water Tower		5 Katha 4 Dhor 19 Decimel	Sultanpur Tauzi No.- 11/802		
23	P/27	Middle School			Holding No.- 34, Mehal No.- 1, W. No.- 12		
24	P/32	For construction of School Building		2 Katha 11 Dhor	Danapur Baga ghat		
					Tauzi No.	Katha No.	Plot No.
					2569	64	835

**Appendix - XVI**  
**Glossary of Abbreviations**

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